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30th June 2021

All Accounting Officers (Central Government, Local Governments & Missions Abroad)
All Chief Executive Officers of State-Owned Enterprises and Public Corporations

THE BUDGET EXECUTION CIRCULAR FOR FINANCIAL YEAR 2021/2022

A. INTRODUCTION

1. In accordance with Article 155 of the Constitution of the Republic of Uganda and, Section 14 (1) of the Public Finance Management Act (PFMA), 2015 (as Amended), Parliament approved the Budget for FY 2021/2022 on 7th May 2021. The electronic copies of the Approved Budget Estimates for FY 2021/2022 are available on: www.budget.go.ug and www.finance.go.ug as follows:
 - i. Volume I for Central Government Votes and Missions Abroad;
 - ii. Volume II for the Local Governments;
 - iii. Volume III for the State-Owned Enterprises and Public Corporations; and
 - iv. Volume IV for the Program Budgets in line with the Third National Development Plan (NDPIII).
2. The FY 2021/2022 Budget is based on the National Development Plan (NDPIII) and priority interventions pronounced by H.E. the President as articulated in the National Budget Framework Paper (BFP) FY2021/2022 and the Ministerial Policy Statements. Electronic copies of these documents are available on the Budget Information Website indicated in Para 1 above.
3. This Budget Execution Circular for FY 2021/2022 has been issued as required pursuant to Section 13 (5) of the PFMA, 2015 and Regulation No. 38 (21) of the Public Finance Management Regulations 2016 which require the Annual Budget to become effective by 1st July of each year.
4. The purpose of the Budget Execution Circular for FY 2021/2022 therefore, is to communicate:

- i) The Annual Cash Flow Plan of Government for FY 2021/2022;
- ii) The Budget Strategy for FY 2021/2022;
- iii) The Policy and Administrative Guidelines to execute the FY 2021/2022 Budget; and
- iv) The requirements to realign your budgets to the NDPIII.

B. THE ANNUAL CASH-FLOW PLAN FOR FY 2021/2022

5. Pursuant to Section 15 (1) – (3) of the PFMA, 2015, the Annual Cash Flow Plan for FY 2021/2022 (**Annex 1**) has been prepared.
6. The Annual Cash-Flow Plan demonstrates sufficiency of Government's liquidity by matching cash-inflows and out-flows, with payments timed to meet service delivery requirements using both domestic and external resources.
7. In line with Sections 15 (1) – (3) and 21(1) of the PFMA, 2015, all subsequent quarterly reports submitted to this Ministry will be used to generate and submit a consolidated expenditure commitment report of all Votes to the Minister of Finance, within thirty days after the end of every quarter.
8. Therefore, execution of the approved Budget will be based on your Annual Cash Flow Plans, approved work plans, procurement plans and recruitment plans.

COVID-19 Emergency Financing for FY 2021/2022

9. Cabinet approved a total amount of **Ushs. 600 Bn** to finance COVID-19 emergency response activities. Of this, **Ushs. 371.7 Bn** will be released in the First Quarter of FY 2021/2022. The balance of **Ushs. 228.3 Bn** will form part of the Contingencies Fund to finance the remaining COVID-19 response activities and other emergencies.
10. A general budget cut of **40 percent** was made across all MDAs' development and recurrent budgets due to the impact of COVID-19 on the economy and the projected revenue underperformance of **Ushs. 2 Trillion**, as indicated in **Annex 2**. Besides, travel abroad, workshops and seminars were frozen for all Votes.
11. In the meantime, contracting for new programs and projects has been suspended. Accounting Officers should therefore embark on a process of reviewing their workplans in light of the Cabinet Decision to cut 40% of all MDAs's budgets to finance COVID-19 activities.

In light of the above, all Accounting Officers of Central Government Votes are hereby advised to adjust their work plans and budgets and implement accordingly.



C. THE BUDGET STRATEGY FOR FY 2021/2022

12. The Theme of the FY 2021/2022 Budget Strategy is “*Industrialization for Inclusive Growth, Employment and Job Creation*”, to achieve inclusive growth and enhanced socioeconomic development.
13. The Budget Strategy on which the FY 2021/2022 is premised, is anchored on the NDPIII, NRM Manifesto 2021 – 2026 and the eighteen priorities pronounced by H.E. The President as the most critical pillars for accelerating socioeconomic transformation.
14. In addition, the Growth Strategy for FY 2021/2022 is derived from the five strategic objectives of the NDPIII and focuses on:
- i) Restoring growth of the economy back to the medium term path;
 - ii) Improving the wellbeing of the population to ensure a healthy and skilled workforce;
and
 - iii) Providing peace, security and good governance.

Restoration of Economic Growth

15. In FY 2021/2022 and the medium-term, economic growth and recovery strategy will be driven by:
- i) Boosting Private Sector business, especially Micro, Small and Medium Scale Enterprises by extending COVID-19 relief measures, increasing regional and continental market access, access to long term affordable capital and supporting entrepreneurial development;
 - ii) Promoting agro-Industrialization to unlock the potential of primary production, together with standards development and enforcement including enhanced Market Access;
 - iii) Commercializing Minerals, Oil and Gas endowments to obtain the greatest benefits from adding value to Uganda’s natural endowments; and
 - iv) Developing and Maintaining Infrastructure for Economic Growth and Development and promote regionally balanced growth.

Improving the well-being of Ugandans

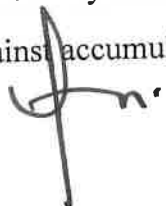
16. A healthy population and skilled workforce are fundamental for socio-economic transformation. The key interventions in education, health, water and sanitation in next year’s Budget include:

- i) Ensuring containment of the CoVID19 pandemic;
- ii) Maintenance, strengthening and further development of the health infrastructure and related systems to ensure increased efficiency and effectiveness in health care delivery;
- iii) Adopting e-learning methods and digitizing inspection and supervision to address absenteeism of learners and teachers for improved learning outcomes in order to boost education delivery;
- iv) Improving staffing and teacher quality at all levels; and
- v) Increase coverage of safe water supply in rural areas to 81% and to 100% in urban areas by 2025

Peace, Security and Good Governance

17. The rule of law and good governance, provide a conducive environment for socio-economic development. They key interventions include:

- i. Acquire, refurbish and maintain military equipment;
- ii. Complete the construction of the Military Referral Hospital in Mbuya and train military medical personnel and procure medical equipment;
- iii. Construction of 30,000 housing units for the military, the construction of the military museum, as well as military barracks;
- iv. Improve urban security with implementation of phase III of the Safe City CCTV project;
- v. Improve access to justice by deconcentrating it to Regional and District levels through construction of Courts of Appeal in Gulu and Mbarara, High Court Circuits in Luwero and Soroti, Magistrate Courts in Budaka, Alebtong, Lyantonde and Grade 1 Magistrate Courts in Karenga, Abim, Patongo and Kyazanga;
- vi. Rationalization of Government Institutions to eliminate mandate overlaps;
- vii. Improve asset management, including public infrastructure, fleet and equipment management.
- viii. Strengthening procurement management by sanctioning corrupt officials and other persons who unduly influence procurement processes;
- ix. Mitigate against accumulation of domestic arrears;



- x. Digitization of public financial management systems through automation and integration of ICT systems to ensure timely release and management of funds; and
- xi. Scaling down on consumptive expenditure items during execution.

18. Details of the Budget and Growth Strategy can be obtained in the Budget Speech for FY 2021/2022, the National Budget Framework Paper for FY 2021/2022 and the Ministerial Policy Statements for FY 2021/2022. Electronic copies of these documents are available on <https://www.budget.go.ug>

D. POLICY AND ADMINISTRATIVE GUIDELINES FOR IMPLEMENTATION OF THE BUDGET FOR FY 2021/2022


Alignment of the Budget with the Third National Development Plan (NDPIII)

19. The FY 2021/2022 will be the first year of alignment of the Budget to the program approach to the implementation of the NDPIII, guided by the Program Implementation Action Plans (PIAPs).
20. The Budget Execution Structures will remain unchanged but the reporting formats have been modified to reflect the programmatic structure. The budget and financial management systems are also being reconfigured to accommodate a new Chart of Accounts and corresponding Budget Structure for FY 2022/2023. These modifications will allow full harmonization of the Budget to NDPII, effective 1st July 2022. Therefore, Accounting Officers should prioritize the realignment of their Budgets to the NDPIII.
21. As required by the PFMA, 2015 (Amended), the National Planning Authority (NPA) annually rates the compliance of the alignment of the Budget and the respective National Development Plan. For FY 2020/2021, the compliance fell below the required standards, at 54.9 percent which is graded as unsatisfactory. The low rate is evidence that individual plans are not fully aligned towards achieving the purpose, values, goals, and objectives as outlined in the National Development Plan.
22. Accordingly, this Ministry will work with MALGs to harmonize budgets with the NDPIII, the Program Implementation Action Plans (PIAPs), and the NDPIII Results Chain. This harmonization is critical for fast-tracking the progress made by Votes towards achieving the NDPIII goals and objectives.
23. Therefore, Accounting Officers, supported by Desk Officers, are required to undertake a thorough review of the Votes to assess the alignment of the NDPIII goals in the Budgets, Subprograms, Sub-Sub programs, Directorates, Departments, and Outputs with the outputs of the PIAPS.

Management of Government Assets and Inventories

24. To improve and sustain asset management, this Ministry issued an Asset Management Framework and Guidelines (AMFG) in October 2020 and this has been fully disseminated to all Accounting Officers to guide and ensure better management of public assets under their control.
25. Accordingly, Accounting Officers are required to ensure strict compliance with the requirements of the AMFG during the execution of their budgets for the financial year 2021/2022 as follows:
- i) Regular and proper maintenance of public assets to ensure maximum performance and efficiency for optimal economic benefits and service value derived in the delivery of public services;
 - ii) Maintenance of complete, accurate and up-to-date asset registers in line with Section 34 PFM Act, 2015 (Amended), through the specified asset management systems (IFMS Fixed Asset Module and Navision Accounting System). Ensure that all assets are correctly valued to ascertain their value and the cost of delivering related public services;
 - iii) Monitoring and evaluation of the performance of assets against the set outputs and targets to ensure optimal performance of those assets. Accordingly, Asset Management Action Plans (AMAP) should be developed by every vote and implemented to ensure that any gaps identified in the efficient and effective management of assets are addressed; and
 - iv) As part of the implementation of the AMAP, Accounting Officers should ensure that all Board of Survey and Audit Recommendations relating to asset management are implemented in a satisfactory manner.

Titling of Government Land

26. Effective FY2021/2022 all Government land should be titled before any development is undertaken. No new projects will be approved without evidence of titled land. **Accounting Officers are implored to secure land titles for all Government land under their jurisdiction.**
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Recurring Issues Impacting on Budget Execution

27. According to the Auditor General's Report for FY2019/2020, a number of key issues were identified and require immediate attention. These include:

- i) *Poor Project Implementation*: It was observed that some Accounting Officers commence implementation of projects with incomplete project feasibility studies, incompatible project designs, unrealistic targets, without constituting project management teams where necessary and, with contractors delayed access to project sites. These cause delays in project execution and in some cases, unjustified extensions and increased implementation project costs. Therefore, ensure that before commencement of any project, the above issues have been addressed.
- ii) *Under Absorption of Loans*: Parliament approves a number of loans and these are timely disbursed to the respective implementing MDAs. However, a review of Loan performance indicates that a lot of these funds remain unutilized in time, leading Government to pay interest and commissions on unutilized funds. Accordingly, this Ministry is undertaking a review of all projects to ascertain causes of the above with a view of terminating non-performing projects to minimize interest costs and commitment charges incurred by Government on these non-performing projects.
- iii) *Fleet Management*: As recommended by the Auditor General, a comprehensive review of the current public service vehicle standardization guidelines will be undertaken this FY2021/22. This requires Accounting Officers to fully comply with Asset Management framework and guidelines issued by this Ministry in 2020.
- iv) *Misappropriation of public funds*: The Auditor General, in his 2019/2020 Report, observed that some entities spend funds for various activities without accountabilities, most notably wealth creation funds. Accounting Officers should put in place effective systems of risk management, internal control and internal audit with respect to all resources and transactions of a Vote.

Domestic Arrears

28. The accumulation of domestic arrears remains persistent in Government. Several assessments have been done over the years in which Government has been rated poorly. To address these challenges, this Ministry has developed and issued the "Domestic Arrears

Strategy 2021” which has outlined actions to be implemented to clear and avoid accumulation of further arrears. The Strategy is attached as **Annex 3**.

29. In FY 2020/2021, Government provided **Ushs. 676.9 Bn** to various Votes to clear arrears. An additional **Ushs. 400 Bn** has been provided in the FY 2021/2022 Budget for the same purpose, in line with the strategy. Accounting Officers are therefore required to implement this Strategy in order to achieve the objectives therein i.e.: (i) Mitigate against further accumulation of arrears; (ii) Develop the most appropriate plan to clear the validated stock of arrears; and (iii) Enhance compliance with the existing commitment control systems.

30. Accordingly, Performance Contracts for Accounting Officers have been modified to stipulate the conditions under which an arrear can be considered. Accounting Officers who remain non-compliant with the Public Finance Management Act, 2015, and overall management of public resources, will be subjected to sanctions in line with the law.

Payment of Taxes by Government Ministries, Agencies and Local Governments

31. A review of outstanding arrears to Government institutions has revealed that some Accounting Officers do not remit Pay-As-You Earn (PAYE), National Social Security Fund (NSSF) deductions for contract staff and with-holding tax due in spite of all appropriations being tax inclusive. Accordingly, Accounting Officers should ensure that relevant taxes are settled at the time of making payments to the relevant beneficiaries. You should also inform Uganda Revenue Authority (URA) of any contracts you have entered into and any payments that you make while implementing those contracts.

Non Tax Revenue (NTR)

32. As required under Section 29 of the PFMA, 2015, all Non-Tax Revenue (NTR) and Local Revenue should be collected and remitted to the Uganda Consolidated Fund. Any Accounting Officer who attempts to collect and use NTR at source or fails to remit NTR will be sanctioned accordingly.

Quarterly Expenditure Limits

33. In order to facilitate timely release of funds in the FY 2021/2022, this Ministry will undertake the following:

- i) Issue one Quarterly Release Circular on Expenditure Limits for all categories of funds (Wage, Pension, Non-Wage Recurrent, GoU Development External Financing and AIA) by the 10th day of the first month of each quarter to all Ministries, Departments and Agencies of Government;

- ii) For clarity, Quarterly Expenditure Limits issued for Central Government Votes comprise: Wage Recurrent, Pension, Gratuity, Salary Arrears, Pension and Gratuity Arrears, Development, Non-Wage Recurrent, External Financing and Arrears. For Local Government Votes, Quarterly Expenditure Limits issued are: Wage, Pension, Gratuity, Salary Arrears, Pension and Gratuity Arrears, Non-Wage Recurrent, Development, External Financing and Local Revenue.
 - iii) Accounting Officers must submit all warrants at once in line with the issued Expenditure Limits;
 - iv) Continue to release funds to Missions Abroad twice in the course of the financial year, in July (First Quarter) and in January (Third Quarter) purposely to guard against loss of poundage and to enable Missions to meet obligations which require one-off payments, such as rent;
 - v) Release funds to all Learning Institutions in line with the Academic Year and Semester to facilitate timely planning and budget execution;
 - vi) Release 100 percent of Local Government Development Grants by the Third Quarter (Q3) to avoid unspent balances at the end of the financial year; and
 - vii) Funds for supply of seeds and planting materials will be released in the first and third quarters, to take into account the two planting seasons.
34. Accounting Officers are reminded to execute their work plans accordingly, based on the above release calendar.

Increasing Efficiency and Streamlining Public Sector Processes

35. This Ministry has reviewed its processes and procedures with the aim of improving efficiency during budget execution and overall service delivery. Similarly, Ministries, Agencies, and Local Governments (MALGs) are encouraged to look within their institutions and identify and implement efficiency measures and streamlining strategies.

Virement of funds

36. Pursuant to Section 22 (2) (a – c) of the PFM, 2015 (Amended), Accounting Officers have previously been submitting requests for virements to the Minister of Finance, Planning and Economic Development at any time in the financial year. Effective FY 2021/2022, all virements should be initiated via the PBS by the **30th day of the second month of the current quarter** so that the budget adjustment can be considered in the Expenditure Limits of the following quarter. This should be accompanied with signed-off hard copies submitted

to the Honorable Minister of Finance, Planning and Economic Development, who may grant permission, upon satisfaction of all required conditions for a virement to be approved.

37. Upon approval of a Virement, you will receive a notification both online and in writing for your necessary action. When seeking a Virement, you are required to ensure that Funds are spent against the items for which they are released and in line with the revised approved Work plans. Virements will not be allowed from statutory items (Wage, Pensions and Gratuity in particular) to non-statutory items.

38. In addition to the above, Virements will only be approved based on outstanding budget balances where Expenditure Limits have not been issued. For avoidance of doubt, **please note that Expenditure Limits already issued and warranted cannot be vired.**

Supplementary Funding

39. Section 25 of the PFMA, 2015 (Amended) stipulates that Parliament may approve a supplementary budget up to 3% of the total Budget if the conditions of submission of the request were “unavoidable” or “unforeseeable” at the time of Budget preparation and approval.

40. An Accounting Officer who wishes to submit a request for a supplementary should initiate it online using the Program Budgeting System. (Refer to my earlier letter **Ref. BPED/86/166/03 dated 22nd December 2020**). Details of both virement and supplementary requests are provided in **Annex 4**.


Change of Work plans

41. **Please note that effective FY 2021/2022, Accounting Officers who intend to change their work plans are advised to do so by the 30th day of the second month of the current quarter before Expenditure Limits of the following quarter are issued.**

Warranting and Invoicing of Funds

42. To improve on efficiency in accessing funds, Local Government Accounting Officers should ensure that invoicing to the lower-level facilities including Health Units, Education Institutions, Sub-Counties, Town Councils and Municipal Divisions is done **not later than the 20th day of the first month of the quarter. In the same vein, all funds budgeted through the Central Government Votes for transfer to other Agencies or Projects or subventions should be transferred by the same date.**

43. Accounting Officers are advised to keep their usernames and passwords secretly to ensure system integrity. In case of any related challenges, please: Contact IFMS service Desk on; Tel: 0414707440 or 0414707305 and E-mail; servicedesk@ifms.go.ug



Improving Procurement and Contracting

44. In order to strengthen public expenditure management, the Government has amended the existing Public Procurement legal framework to introduce new clauses that will enhance efficiency and effectiveness of the procurement function. These changes are aimed at among others introduction of good practices, reducing the procurement lead time, adherence to the Sustainable Development Goals, and making the law more user friendly.
45. The effective date of the Public Procurement and Disposal of Public Assets (PPDA) Act 2021 is 1st July 2021. Accounting Officers should facilitate the Procurement and Disposal Units (PDUs) to acquire copies of the amended law and disseminate the new changes to all stakeholders within their Procurement and Disposal Entities. In line with the SDGs 2030, Government intends to introduce Sustainable Procurement in the financial year 2021/2022 starting with a few products on a pilot basis. Details of this will be communicated in the due course of the financial year.
46. As part of the arrangements to improve efficiency, transparency, and resource absorption, effective 01st July 2021 Government shall commence gradual rollout of the Electronic Government Procurement system to MDAs. The system will automate and integrate all procurement processes.
47. Accounting Officers are required to take lead in this reform with support from the respective PDU and ensure that the Vote solely uses the e-GP system for all their procurements i.e. there shall be no parallel run for on-boarded votes. Introduction and adoption of e-GP is expected to contribute towards catalyzing the national development by stimulating the economy through improved budget absorption, lowering the digital gap, modernizing the public sector, and improving overall Government performance and service delivery to the citizens.
48. I have observed that once the Budget has been approved by Parliament, Accounting Officers and their Heads of Departments/Units delay to initiate their procurement processes yet they are aware of the length of time required. I am reminding Accounting Officers that once the Budget has been approved, the procurement process should start based on the approved work plans and budgets to improve on timely delivery of services and related payments.
49. Furthermore, staff involved in procurement should be guided and encouraged to attend tailored mandatory trainings, at least once a year. We will also strengthen and enforce the conflict-of-interest policies and sanction individuals who influence the procurement processes to address some of the long-standing bottlenecks, including unnecessary delays and poor execution in the procurement and contracting cycles.
50. Equally, Accounting Officers should guard against irregular use of direct procurements, late delivery of goods and services, non-reception and non-receipting of goods delivered, payments before receiving goods and services, and failure to involve the Contracts

Committee. These issues have also been raised by the Auditor General in his 2019/2020 Report. You will be held personally responsible for losses of public funds.

Commitment of New Contracts

51. I have observed that Accounting Officers sign contracts with service providers/contractors before confirming the availability of funds to have those contracts implemented. This often leads to unnecessary litigation against Government and in some cases accumulation of arrears. In FY 2021/2022, Accounting Officers will be required to commit and sign new contracts with service providers or contractors only and only if Expenditure Limits for the relevant services and activities have been issued by this Ministry. Failure to adhere to this guidance will attract sanctions.

Finance Committee Meetings

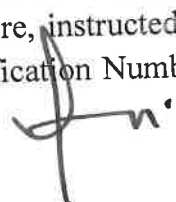
52. It has come to my attention that most MALGs do not convene quarterly Finance Committee Meetings to discuss progress of implementation of the priority programs from the previous quarter and to rationalize expenditure requirements of the new quarter. During execution of the Budget for FY 2021/2022, all Accounting Officers should convene their quarterly Finance Committee Meetings in line with the Public Finance Management Regulations, 2016, to discuss the rationalization of their quarterly expenditure allocations. For Local Governments, this should be done before the Accounting Officers invoice funds. During the Local Government assessments, this item will also be assessed to ensure transparency by Accounting Officers.

E. SALARIES, PENSION AND GRATUITY PAYMENTS

Payroll Management

53. With effect from FY 2013/2014, Government undertook reforms to decentralize the salary payment process to ensure timely payment of salaries and eliminate irregularities on the payroll. In FY 2014/2015, Pensions payroll management and payment of pensions and gratuity were also decentralized. As Accounting Officers, you are responsible for budgeting, management and payment of salaries, wages, pension and gratuity under your Vote, to ensure that all Public Servants and Pensioners are paid by the **28th day of every month** in line with Government Policy.

54. In addition, as communicated in the Circular on payroll processing, paying of temporary staff against the wage bill of the regular Civil Service should stop, since this has been a source of poor wage bill projections and reported wage shortfalls during budget execution. You are therefore, instructed to ensure that payment of staff is only made to those with National Identification Number (NIN), Tax Identification Number (TIN), IFMS Supplier



Number and an Integrated Personnel and Payroll System (IPPS) Number and should be charged from the following wage item codes accordingly.

- i. **211101** - For Public Servants recruited by the Service Commissions and Appointing Authorities;
- ii. **211102** – For Contract Staff recruited under Boards and Councils;
- iii. **211104** – For Statutory Bodies; and
- iv. **211105** – For Foreign Service Staff in Missions Abroad.

55. Accounting Officers for Votes that have not yet enrolled on the IPPS and still pay salaries directly off the IFMS without the IPPS payrolls interface files, should follow up with Ministry of Public Service to have their Votes fully enrolled on the IPPS so that staff acquire IPPS numbers for us to have a comprehensive Government payroll.

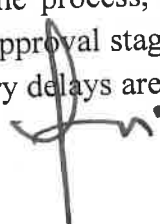
56. Furthermore, Government started the reform in which Heads of Department authorize payments and invoices on the IFMS. **Accounting Officers should ensure proper alignment of wage budgets to existing staff structures. To eliminate the vice of paying ghost workers, compel Heads of Department NOT TO PAY persons who are not substantively deployed in their respective Departments.**

Recruitments

57. I have noted that some Accounting Officers undertake recruitment without due regard to the adequacy of the wage bill and without clearance to recruit. Even where such due diligence is undertaken, some Service Commissions and Appointing Authorities under the influence of Accounting Officers, have proceeded to recruit more staff than those approved by the Ministry of Public Service, hence creating wage shortfalls. Some MALGs have continued to illegally recruit staff in one financial year and regularised them in subsequent financial years creating salary arrears. Accounting Officers are advised to desist from such practices.

Pension and Gratuity Processing

58. Following the full decentralization of pension and gratuity processing, all Votes are responsible for the management of their payrolls. However, it has come to my attention that there are delays in processing pension files due to unmatched records/information on retirees' files and IPPS system among other reasons advanced for the delays. These issues should have been rectified by now through decentralization, given that you have access rights to both physical staff files and the IPPS system. You are advised to superintend over all officers in the process, to ensure that no file takes more than one week at a given verification or approval stage and initiate disciplinary proceedings on the Officer(s) where such unnecessary delays are identified.



59. Relatedly, cases of delay of pensioners to access the pensions payroll even when their files are approved and ready for payment have been reported. Others drop-off the pensions payroll without clear reasons and before they are 75 years old, while those required to submit annual Life certificates are not informed in time to do so. This has caused anguish and misery to some of our senior citizens. Accounting Officers are therefore advised to access new pensioners on the payroll once their files are ready for payment without further delay. You are further requested to maintain a stable pensions payroll, and ensure timely processing and payment of Monthly Pension by the 28th day of the month.

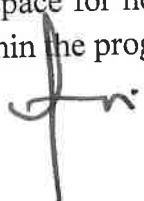
Salaries, Pension and Gratuity Arrears

60. In line with Government's strategy and commitment to mitigate against salaries, pension and gratuity arrears, Government in FY 2016/2017 fully decentralized verification and processing salary, pension and gratuity arrears. Despite this, a number of Accounting Officers continue to submit arrears that have been outstanding for more than two years.
61. Accounting Officers are therefore informed that FY 2021/2022 is the cut-off period for verification and submission of salaries, pension and gratuity arrears accrued before FY 2020/2021. Any arrears that will not have been verified and submitted to this Ministry by 31st January 2022, shall not be accepted by this Ministry. **All Accounting Officers are strongly advised to disseminate this timeline to all staff and pensioners/Estate Administrators of the deceased pensioners within their respective jurisdictions to submit their claims before the aforementioned due date.**
62. Relatedly, adequate funds have been provided in the Budget for FY 2021/2022 to clear all your verified arrears submitted to this Ministry before 15th March 2021. These funds will be released to your respective Votes in the first quarter of FY 2021/2022 with a detailed schedule of claimants. You are therefore advised to circulate and display this schedule on your Institution's notice boards and ensure payments and accountability of these arrears are effected in the same quarter of disbursement.

F. PUBLIC INVESTMENT MANAGEMENT

Project Implementation and Management

63. All projects have a lifespan, i.e., the beginning and the end. However, it has been observed that some Accounting Officers do not manage projects well, leading to project extensions and project cost over-run even when the planned period has ended. In order to create the required fiscal space for new projects, all those under implementation must start and end on time and within the program costs.



64. On account of the above, 130 projects are scheduled to exit the Public Investment Plan (PIP) at the end of FY 2021/2022, as listed in **Annex 5**. These should be fast-tracked for completion by end of FY 2021/2022.

Low Absorption of Project Funds

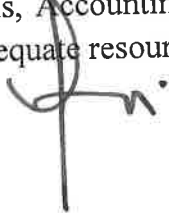
65. Slow implementation resulting into low absorption of project funds remains one of the major challenges across implementing agencies of Government. This is due to weak contract management, poor procurement planning, failure to meet disbursement and financing agreement conditionalities, weak financial planning and execution. Therefore, Accounting officers are advised to establish project management teams equipped with requisite skills in project planning and management. For externally financed projects, these will be recommended for re-negotiation and, with a view to suspending them from the PIP.

Completion of the PIMS Project Approval Processes

66. During Budget preparation and finalization, a number of projects were issued codes before completing the entire appraisal process to enable them access the Budget for FY 2021/2022. This was on account of their strategic nature following Government's commitment to fulfill some of the requirements for external financing. These are attached as **Annex 6**
67. In addition, some of the newly created Votes were granted project codes for their respective Tooling projects to enable them acquire the necessary fixed assets to support their operations. All Accounting Officers with projects under this category must fast track the completion of all the requisite project approval processes. Failure to do so will imply that this Ministry will have no choice but have these codes frozen from the IFMS.

Multi-Sectoral Project Implementation

68. A number of Accounting Officers commit to implement projects across programs without adequate resources resulting into time and cost over-runs and consequently attracts litigation costs. This partly leads to mischarges in some instances because of the need to pay contractors. During Budget execution, such challenges are further exacerbated when the Budget is suppressed in order to address other emerging and unavoidable challenges. To address this, Accounting Officers are advised to sequence projects and only execute them when adequate resources are in place.



G. BUDGET PERFORMANCE AND BUDGET TRANSPARENCY

Performance Contracts for Accounting Officers

69. In FY 2021/2022, the Performance Contracts for Accounting Officers in Central and Local Governments were modified. The revisions include, but are not limited to, additional requirements pertaining to the following areas:

- i) Working with the Program Working Groups
- ii) Aligning your budget to the NDPIII
- iii) Supplementary expenditure requests
- iv) Accumulation of arrears

70. The requests for supplementary expenditure have been on an upward trend and equally the accumulation of arrears. Both represent poor budget planning and execution but also reflect poor management and leadership. As Accounting Officers, your budgets must account for all priority expenditure needs at the time of budget preparation. You are also not allowed to create bills that you cannot pay for within your appropriation. These two areas affect our budget credibility and hinder service delivery.

71. As a reminder, any Accounting Officer found to be negligent in the management of public funds will leave me with no option but to relieve you of your duties of Accounting Officer.

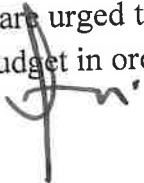
Quarterly Performance Reports

72. MALGs do not submit quarterly performance reports because of the delays to undertake systems reconciliation under the IFMS. Therefore, effective FY 2021/2022, system reconciliation on the IFMS should be done 2 (two) weeks after the end of the previous quarter so that reporting is completed by the 30th day of the first month of the current quarter.

73. All performance reports should be based on the PBS programs and sub-programs under your respective Votes in line with the NDPIII PIAPs for which Parliament appropriated the resources for FY 2021/2022.

74. You are reminded to adhere to the reporting timelines as stipulated in the PFMA, 2015 (Amended) 2015. Failure to do so will attract sanctions such as non-appointment or withdrawal of appointment as Accounting Officers and halting financial transactions of the non-compliant Votes per Sections 15, 78, 79 and 80 of the PFMA, 2015 (Amended) 2015.

75. The Officers are urged to comply and ensure 100 percent reporting for revenues collected against the Budget in order to reflect the true position of Budget Performance.



H. LOCAL GOVERNMENT SPECIFIC ISSUES

Management of Local Revenue

76. Local Government Accounting Officers should note that appropriated funds have local revenues for both Local Government Headquarters and Lower Local Governments, constituting 100% of Local Revenues. As such, accountability for all these funds must be included in your respective quarterly performance reports.
77. On account of the above, Government has reviewed the issuance of Expenditure Limits for Local Revenue effective FY 2021/2022 accordingly. Expenditure Limits for Local Revenue will be issued by the Accountant General's Office as follows:
- i) **Automatic advance of Expenditure Limits with respect to the Local Revenue has been abolished;**
 - ii) Expenditure Limits will be issued to Local Government Votes based on the appropriated Budgets upon confirmation of remittances to Bank of Uganda and the requirements from the corresponding Local Government; and
 - iii) For purposes of quarterly reporting, Local Governments will report on all expenditures including Local Revenue at both Higher and Lower Local Governments.
78. Local Governments are reminded to utilize 35 percent and 50 percent respectively of the total revenues collected at the Center. The remaining 65 percent and 50 percent of the total revenues collected should be utilized at lower Local Governments (Sub-Counties and Divisions) as stipulated in the Local Government Act, 2017 and the Local Government Accounting Manual, 2007.

The Parish Development Model

79. Parliament approved implementation of the Parish Development Model (PDM) as a delivery mechanism for transitioning the 39 percent of households in the subsistence economy to the money economy starting 1st July, 2021. Accordingly, **Ushs. 200 Bn** was appropriated for the Model, out of which **Ushs. 182.5 Bn** was appropriated to Local Government Votes and **Ushs. 17.5 billion** to the coordinating Central Government Votes.
80. You are reminded that the funds for implementation of the PDM were appropriated along four categories, namely:

- i) Revolving Funds;
- ii) Administrative Costs;
- iii) Staff Costs; and

iv) Gadgets and Tools (mainly Computers, Laptops and iPads).

81. Unless otherwise advised, the allocations as stated in Para 80 above are in line with the Parliamentary Appropriations and not along the seven (7) pillars of the PDM. Details of allocation of the PDM funds per district are attached in **Annex 7**. For purposes of successful implementation of the Model, details of the Parish Development Model Implementation Guidelines are attached as **Annex 8**.

82. Local Government Accounting Officers are therefore advised to utilize the above resources to undertake the following preliminary activities before full scale implementation comes to effect:

- i. Recruitment of Parish Chiefs;
- ii. Establishment and training of Parish Development Committees;
- iii. Setting up Community Information Systems; and
- iv. Mobilization and sensitization of masses both at village and parish levels on the Parish Model.

83. For sub-counties with parishes where Parish Chiefs have already been recruited and substantively appointed, they are advised to go ahead to implement activities (ii) – (iv) in Para 82 above.

Off-Budget Financing

84. In an effort to achieve transparency and completeness in reporting, recognize and integrate off-budget support from Development Partners to the Local Governments, with the introduction of the Treasury Single Account (TSA) arrangement, this Ministry closed all bank accounts in commercial banks and all inflows to Local Governments including donor funds that are transferred to the revenue collection accounts in Bank of Uganda and mainstreamed in the approved budgets which are then spent through the IFMS.

85. Regarding access to funds/grants by Development Partners (UNICEF, USAID, UNHCR among others), Accounting Officers should take the following into consideration during execution of the Budget in FY 2021/2022:

- i. The financial Support by Development Partners to a particular Local Government is part of the overall budget of that Local Government;
- ii. For any additional funding beyond appropriation by the District Council, the beneficiary Local Government shall obtain approval of supplementary budget by District Council. The beneficiary Local Government will then initiate and submit through the PBS the request to upload supplementary together with the District

- Council minute extract approving the expenditure and a letter of confirmation of funding by the Development Partner, with clear expenditure;
- iii. Development partners will transfer funds to Bank of Uganda and submit to this Ministry a schedule of beneficiary Local Governments which shall be the basis for issuance of Expenditure Limits of the Grant; and
- iv). The beneficiary will setup the Development Partner master data information on the IFMS system to easy refund in case of unspent funds.

Local Government Performance Assessment

86. In line with the Decentralization Policy, Government remains committed to improving the adequacy, equity and delivery of services, especially through Local Governance. On this basis, Government started the implementation of Inter-Governmental Fiscal Transfer Reforms purposely to address financing gaps and challenges under Health and Education Sectors. Local Governments are assessed on three dimensions of:

- i. Budget and accountability requirements;
- ii. Crosscutting and sector functional processes and systems; and
- iii. Service delivery results.


87. The results of the assessment were used in determining the allocation of the UGIFT Development Grant for Decentralized Education and Health services for FY 2021/2022. Agriculture and Water Sectors were included for funding in the Budget for FY 2020/2021 and have not been assessed yet. This means that they will be subjected to assessment this year and the overall findings will inform Budget allocations for FY 2022/2023.

88. An assessment of Local Governments' adherence to Budget and accountability requirements is underway to verify whether those requirements and program guidelines have been met. Therefore, I will only sign Performance Contracts for a given financial year with Accounting Officers if the assessment shows that:

- i. Grant Guidelines are properly adhered to in the Budget allocations; and
- ii. Development and Unconditional Grant Allocations are:
 - a) Properly budgeted for against the respective Lower Local Governments;
 - b) Consistent with the approved budget allocations; and
 - c) Bank account details have been provided.

Physical Location of Health Facilities and Institutions of Learning

89. Over the years, various concerns have been raised on the huge variations between data submitted to this Ministry, on the location of cost Centers/Schools which greatly affects



release of funds especially for Tertiary Institutions. Given that funds are released on the basis of the location of a given facility, these variations distort release of funds.

90. In order to avoid such situations, this Ministry in collaboration with Ministry of Education and Sports has enhanced the PBS to allow respective Local Government Accounting Officers to match the Cost Centers on the PBS. Accounting Officers must ensure that all the facilities under their jurisdiction are properly captured in the PBS. Any Accounting Officer who fails to align their Cost Centers will be held personally responsible for submission of wrong data and misallocation of resources.

Uganda Inter-Governmental Fiscal Transfers Program (UGIFTP)

91. To ensure that the decentralization objectives are attained in the program period, the Local Government Accounting Officers should undertake the following:

i) **Operationalization of completed Seed Secondary Schools and upgraded Health Centre IIs to Health Center IIIs.**

This should be done by not later than October 2021. National Medical Stores has been provided with funds worth **US\$100 Bn** to enable provision of medicines for the newly up-graded facilities.

ii) **Uplift of staffing levels and deployment of staff**

Government has provided **US\$40 Bn** in the Health Wage grant, **US\$70.2Bn** in Education Wage (Primary and Secondary), and **US\$4.3Bn** for recruitment of additional school inspectors in Local Governments, and **US\$1.9Bn** in Water Sector (unconditional Grants) to support the least staffed Local Governments. **All Chief Administrative Officers should initiate the recruitment process in consultation with Ministry of Public Service not later than 31st August, 2021.**

iii) **Unspent Balances for UGIFT Projects in FY 2021/2022**

Local Government Accounting Officers are requested to **submit their supplementary requests by 1st August 2021, for unspent funds returned to the Consolidated Funds in FY 2020/2021.** These requests should be accompanied with a confirmation from the Accountant General confirming that funds were actually returned to the Consolidated Fund. **Please note, this exception is only for funds meant for the construction of Seed Secondary Schools and upgrade of Health Centre IIs-IIIs. These funds will only be re-voted through supplementary to the respective Local Government Votes after confirmation by the Accountant General's Office by project and budget category.**



iv) Contract Management, Monitoring and Supervision

Under the Project Investment Service costs, Local Government Accounting Officers should ensure that Project Management Teams are facilitated to carry out Joint Monitoring and Supervision exercises related to Contract Management, Environment and Social Safeguards implementation, payment of Clerk of works and related procurement expenses. Ensure that the revised Standard Bidding Documents (SBDs) for all Works and Supplies are utilized during procurement. All Payments to Contractors should be done **within 14 days** upon receipt of Certificates from the Contractor.

v) Adherence to Environment, Social, Health and Safety (ESHS) requirements:

Local Government Accounting Officers shall be guided by the Environment, social, Safety and Health safeguard guidelines for Local Governments, issued and disseminated in 2020. The areas of emphasis are on; environment and social assessment of projects before commencement, acquisition of land titles for all Government facilities and operationalization of grievance redress committees.

Release of Funds in FY 2021/2022

92. In the context of the reforms to fiscal transfers, it is important to note that, during budget execution:

- i) The release of transfers will be managed through PBS-IFMS interface. Information on transfers is available on-line, i.e., https://www.budget.go.ug/fiscal_transfers;
- ii) Direct transfers will be made to all Lower Local Governments, including sub-counties, for the non-wage unconditional grant and the DDEG on the basis of the grant allocations made to them; and
- iii) Transfers to service delivery units (schools and health facilities) will be made based on the allocations to those units in Local Governments Budgets.

Budget Performance Reports

93. It has been observed that most Local Government Accounting Officers still continue to submit performance reports later than the 30th day of the first month of the following quarter as required by the PFMA, 2015. This Ministry will freeze the IFMS operations of MDAs that fail to comply and will also publish the list of defaulting Accounting Officers in the press as a budget transparency initiative and accountability to the general public besides other administrative measures that will be taken against you.

94. You are therefore warned against late submission of reports and advised to adhere to the reporting timelines. You should always provide copies of your progress reports to the Offices of the LCs and RDCs and other relevant stakeholders for budget transparency.

Payment of Ex-gratia and Councilors' Allowances

95. I have noted that during the course of budget implementations, a number of Local Government Accounting Officers do not follow the prescribed Government rates for Councilors allowances and hence causing shortfalls on the budgeted funds.
96. Therefore, in FY 2021/2022, Accounting Officers are reminded to ensure that, Councilors and other Leaders are facilitated in line with Schedule 1 and 3 of the Local Government Act, 2017 as amended, by following the correct Government rates as indicated below:
- i) District/Municipal Councilor's monthly allowances is **UShs. 250,000/=**;
 - ii) District Speaker's monthly allowance is **UShs. 400,000/=**;
 - iii) Municipal Speaker's monthly allowance is **UShs. 300,000/=**; and
 - iv) The One-Off Ex-gratia for LCI and LCII Chairpersons is **Ushs120,000/= per financial year.**

I. CONCLUSION

97. The policy and administrative guidelines issued in this Circular are meant to facilitate timely implementation of Government programs in the Budget for FY 2021/2022 as guided by the Budget Strategy and H.E The President in line with the NDPIII. I wish to reiterate that you should ensure timely execution of the procurement and recruitment plans, timely payment of service providers and timely submission of quarterly performance reports. This will improve the absorption of funds, enhance transparency, accountability of public resources, improved service delivery and, boost recovery of the economy from the COVID-19 negative impacts.

98. I wish you all the best in the implementation of the Budget for FY 2021/2022.


Patrick Ocailap

FOR: PERMANENT SECRETARY/SECRETARY TO THE TREASURY

cc. Rt. Hon. Speaker of Parliament
Rt. Hon. Deputy Speaker of Parliament
Rt. Hon. Prime Minister
Hon. Minister of Finance, Planning and Economic Development
Hon. Chief Whip of Government
All Hon. Ministers and Ministers of State

All Hon. Members of Parliament
The Chairperson, Parliamentary Budget Committee
The Chairperson, National Planning Authority
The Head of Public Service and Secretary to Cabinet
The Principal Private Secretary to His Excellency the President
All LC V Chairpersons and Mayors of Cities and Municipalities
All Resident District Commissioners
All Chairpersons of Service Commissions and Appointing Authorities
The Director, Parliamentary Budget Office

A handwritten signature in black ink, appearing to be the initials 'JN' with a stylized flourish.

ANNEX 1: ANNUAL CASHFLOW PLAN FOR FY2021/2022

| Vote | Vote Description | Wage | Non Wage | Budget | | Total | Wage | Non Wage | Q1 | | Total | Wage | NW | Devt. | Total |
|------|--|--------------------------|---------------------------|--------------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------|--------------|--------------|--------------|-------|-------|
| | | | | Devt. | Total | | | | Devt. | Total | | | | | |
| 177 | Kiruddu Referral Hospital | 5,851,327,540 | 11,457,672,586 | 2,550,000,000 | 19,859,000,126 | 1,462,831,895 | 2,879,282,146 | 1,015,000,000 | 5,357,114,031 | 25.0% | 25.1% | 39.8% | 27.0% | | |
| 178 | Kwempe Referral Hospital | 6,091,881,791 | 4,572,379,053 | 1,500,000,000 | 12,164,260,844 | 1,522,970,448 | 1,240,282,853 | 375,000,000 | 3,138,253,301 | 25.0% | 27.1% | 25.0% | 25.8% | | |
| 179 | Entebbe Regional Referral Hospital | 2,520,512,683 | 1,524,634,613 | 1,500,000,000 | 5,645,147,296 | 630,128,171 | 406,908,653 | 600,000,000 | 1,637,036,824 | 25.0% | 25.0% | 40.0% | 29.0% | | |
| 180 | Muligo Specialized Women and Neonatal Hospital | 7,456,163,931 | 14,643,407,071 | 3,790,000,000 | 25,879,571,002 | 1,854,040,983 | 4,925,951,909 | 2,110,000,000 | 8,889,962,992 | 25.0% | 33.6% | 55.8% | 34.4% | | |
| | Total Referral Hospitals | 99,435,179,619 | 100,624,633,676 | 30,953,722,996 | 230,613,436,151 | 24,785,794,980 | 28,361,941,964 | 14,264,672,996 | 67,410,709,740 | 26.0% | 26.2% | 46.1% | 29.2% | | |
| | Total Local Governments | 2,430,774,927,208 | 1,152,773,029,838 | 683,794,163,443 | 4,267,342,120,489 | 607,693,731,802 | 350,676,149,824 | 227,931,307,814 | 1,186,601,269,441 | 25.6% | 30.4% | 33.3% | 27.8% | | |
| | Grand Total | 6,633,050,611,638 | 24,106,537,662,174 | 8,058,559,269,609 | 37,698,165,642,641 | 1,390,105,167,762 | 5,627,778,683,733 | 1,772,029,824,882 | 8,789,913,678,359 | 25.1% | 23.3% | 22.0% | 23.3% | | |

ANNEX 1: ANNUAL CASHFLOW PLAN FOR FY2021/2022

| Vote | Vote Description | Wage | Non Wage | Devl. | Q2 | | Wage | NW | Devl. | Total | Wage | Non Wage | Devl. | Q3 | |
|--------------------|---|-----------------|-------------------|-------------------|-------------------|-------|-----------------|-------|-------|-------|-----------------|-------------------|-------------------|-------------------|-------|
| | | | | | Total | Total | | | | | | | | Total | Total |
| 139 | Kyambogo University | 14,666,108,339 | - | 421,422,553 | 15,087,530,892 | 25.0% | 14,666,108,339 | 0.0% | 22.8% | 11.0% | 14,666,108,339 | 3,753,453,547 | 200,000,000 | 52,203,561,866 | 25.0% |
| 140 | Uganda Management Institute | 3,967,757,000 | 71,104,951,672 | 366,000,000 | 9,521,882,732 | 25.0% | 3,967,757,000 | 28.7% | 30.8% | 27.1% | 3,967,757,000 | 3,741,512,188 | 1,080,923,957 | 7,909,269,188 | 25.0% |
| 141 | Uganda Revenue Authority | 51,373,779,091 | 5,130,923,957 | 11,060,923,957 | 133,539,654,720 | 25.0% | 51,373,779,091 | 25.0% | 25.0% | 25.0% | 51,373,779,091 | 6,003,492,337 | 11,985,021,501 | 15,546,749,157 | 25.0% |
| 142 | National Agricultural Research Organisation | 8,558,307,318 | 6,421,437,605 | 17,930,029,585 | 32,914,774,508 | 25.0% | 8,558,307,318 | 25.8% | 34.8% | 29.8% | 8,558,307,318 | 6,932,792,623 | 5,298,095,000 | 16,888,476,094 | 25.0% |
| 143 | Uganda Bureau of Statistics | 4,497,628,471 | 9,170,607,931 | 7,027,595,946 | 20,695,832,348 | 25.0% | 4,497,628,471 | 30.2% | 34.4% | 30.1% | 4,497,628,471 | 61,280,503,332 | 59,226,576,000 | 213,165,226,456 | 25.0% |
| 144 | Uganda Police Force | 92,658,247,124 | 67,518,465,900 | 43,062,274,400 | 203,238,987,423 | 25.0% | 92,658,247,124 | 22.4% | 20.9% | 23.1% | 92,658,247,124 | 38,205,236,801 | 8,717,084,072 | 67,199,472,317 | 25.0% |
| 145 | Uganda Prisons | 20,277,151,444 | 36,981,807,724 | 8,144,484,072 | 65,403,433,998 | 25.0% | 20,277,151,444 | 28.2% | 50.8% | 32.8% | 20,277,151,444 | 1,493,309,602 | 1,493,309,602 | 2,311,754,944 | 25.0% |
| 146 | Public Service Commission | 818,446,342 | 916,634,037 | 1,084,222,142 | 3,515,255,237 | 25.0% | 818,446,342 | 22.7% | 19.1% | 23.2% | 818,446,342 | 916,634,037 | 1,984,868,424 | 2,659,323,986 | 25.0% |
| 147 | Local Government Finance Comm | 404,704,600 | 73,750,000 | 73,750,000 | 2,788,000,358 | 25.0% | 404,704,600 | 24.9% | 9.5% | 23.9% | 404,704,600 | 4,353,132,283 | 657,741,541 | 657,741,541 | 25.0% |
| 148 | Judicial Service Commission | 674,354,962 | 2,039,903,396 | 73,750,000 | 7,768,000,358 | 25.0% | 674,354,962 | 18.4% | 29.3% | 23.1% | 674,354,962 | 2,420,965,751 | 280,499,958 | 4,381,128,383 | 25.0% |
| 149 | Gulu University | 3,417,163,790 | 3,417,163,790 | 941,591,541 | 4,320,302,381 | 25.0% | 3,417,163,790 | 26.0% | 28.0% | 25.7% | 3,417,163,790 | 2,938,009,673 | 1,555,000,000 | 4,072,444,983 | 25.0% |
| 150 | National Election Management Authority | 1,980,521,638 | 2,844,595,578 | 2,938,009,673 | 4,688,224,983 | 25.0% | 1,980,521,638 | 25.0% | 35.7% | 41.5% | 1,980,521,638 | 880,715,310 | 34,500,652,011 | 35,821,493,072 | 25.0% |
| 151 | Uganda Blood Transfusion Service (UBTS) | 980,715,310 | 788,212,225 | 41,873,888,117 | 43,214,325,342 | 25.0% | 980,715,310 | 25.0% | 42.2% | 41.4% | 980,715,310 | 774,526,061 | 34,500,652,011 | 6,411,793,040 | 25.0% |
| 152 | NAADS Secretariat | 546,225,000 | 1,233,747,091 | 2,612,700,000 | 5,988,955,041 | 25.0% | 546,225,000 | 23.2% | 23.8% | 26.0% | 546,225,000 | 1,742,147,950 | 1,313,427,090 | 3,355,900,000 | 25.0% |
| 153 | Public Procurement and Disposal of Assets | 5,338,925,000 | 7,514,344,558 | 4,050,900,000 | 16,904,169,558 | 25.0% | 5,338,925,000 | 20.9% | 52.9% | 26.0% | 5,338,925,000 | 7,484,344,558 | 1,310,900,000 | 14,144,169,558 | 25.0% |
| 154 | Uganda National Bureau of Standards | 1,742,147,950 | 1,233,747,091 | 1,640,000,000 | 2,103,972,091 | 25.0% | 1,742,147,950 | 24.0% | 27.6% | 17.2% | 1,742,147,950 | 2,241,417,386 | 118,101,750 | 12,083,075,000 | 25.0% |
| 155 | Cotton Development Organisation | 503,314,599 | 185,601,750 | 1,164,000,000 | 12,454,934,175 | 25.0% | 503,314,599 | 0.6% | 19.0% | 22.4% | 503,314,599 | 2,026,417,386 | 1,085,500,000 | 6,969,349,387 | 25.0% |
| 156 | Uganda Land Commission | 2,066,375,500 | 3,748,925,805 | 2,446,500,000 | 8,261,801,305 | 25.0% | 2,066,375,500 | 23.8% | 19.0% | 22.4% | 2,066,375,500 | 11,300,321,443 | 22,324,000 | 8,824,871,103 | 25.0% |
| 157 | National Forestry Authority | 1,300,321,443 | 12,659,699,065 | 755,000,000 | 24,725,020,508 | 25.0% | 1,300,321,443 | 19.0% | 14.8% | 21.1% | 1,300,321,443 | 5,192,483,403 | 659,300,000 | 17,999,581,190 | 25.0% |
| 158 | Internal Security Organisation | 2,531,268,551 | 2,215,235,470 | 47,324,000 | 12,213,714,607 | 25.0% | 2,531,268,551 | 19.7% | 40.4% | 29.8% | 2,531,268,551 | 14,799,012,639 | 1,700,000,000 | 16,721,167,319 | 25.0% |
| 159 | External Security Organisation | 2,531,268,551 | 2,215,235,470 | 47,324,000 | 25,921,504,021 | 25.0% | 2,531,268,551 | 30.1% | 40.4% | 28.2% | 2,531,268,551 | 7,395,347,560 | 766,000,000 | 9,988,199,878 | 25.0% |
| 160 | Uganda Coffee Development Authority | 7,395,347,560 | 7,625,819,758 | 3,135,000,000 | 18,155,167,319 | 25.0% | 7,395,347,560 | 24.0% | 39.3% | 26.2% | 7,395,347,560 | 1,440,633,229 | 1,781,566,649 | 6,983,207,651 | 25.0% |
| 161 | Mulago Hospital Complex | 4,440,633,229 | 1,781,566,649 | 948,640,579 | 4,170,840,457 | 25.0% | 4,440,633,229 | 22.8% | 24.9% | 24.0% | 4,440,633,229 | 1,646,655,729 | 1,525,000,000 | 6,983,207,651 | 25.0% |
| 162 | Butabika Hospital | 3,811,551,923 | 1,676,249,517 | 700,000,000 | 6,187,801,439 | 25.0% | 3,811,551,923 | 21.0% | 13.2% | 21.7% | 3,811,551,923 | 6,445,143,615 | 5,262,961,529 | 7,951,355,144 | 25.0% |
| 301 | Lira University | 1,853,250,000 | 513,743,815 | 4,652,284,366 | 7,019,256,001 | 25.0% | 1,853,250,000 | 12.4% | 32.8% | 27.3% | 1,853,250,000 | 1,853,250,000 | 2,138,540,909 | 4,782,650,466 | 25.0% |
| 302 | UNMA | 2,138,540,909 | 8,335,902,739 | 245,273,000 | 10,715,716,648 | 25.0% | 2,138,540,909 | 28.1% | 6.3% | 25.4% | 2,138,540,909 | 2,646,571,214 | 2,557,500,000 | 4,782,650,466 | 25.0% |
| 303 | NCCDC | 392,153,098 | 2,775,734,328 | 3,252,978,500 | 2,091,102,923 | 25.0% | 392,153,098 | 22.3% | 32.9% | 26.6% | 392,153,098 | 6,235,598,539 | 1,842,676,224 | 2,557,500,000 | 25.0% |
| 305 | DGAL | 665,968,442 | 1,719,522,303 | 56,280,720 | 2,661,102,923 | 25.0% | 665,968,442 | 2.3% | 25.1% | 32.0% | 665,968,442 | 849,280,915 | 400,000,000 | 1,454,580,915 | 25.0% |
| 306 | Uganda Export Promotion Board | 7,339,589,959 | 1,889,641,234 | 999,240,000 | 10,228,471,202 | 25.0% | 7,339,589,959 | 20.2% | 38.2% | 24.8% | 7,339,589,959 | 2,650,539,234 | 400,000,000 | 10,430,129,202 | 25.0% |
| 307 | Kabale University | 5,083,700,000 | 1,156,509,408 | 5,766,795,809 | 3,529,812,657 | 24.7% | 5,083,700,000 | 24.2% | 0.0% | 19.2% | 5,083,700,000 | 1,156,509,408 | 950,000,000 | 4,479,812,657 | 24.7% |
| 308 | Soroti University | 1,708,154,400 | 4,288,591,553 | 1,156,509,408 | 21,839,455,997 | 25.0% | 1,708,154,400 | 23.2% | 78.3% | 29.1% | 1,708,154,400 | 2,373,303,248 | 1,379,489,667 | 12,505,862,884 | 25.0% |
| 309 | NIRA | 5,957,299,168 | 1,309,894,024 | 1,156,509,408 | 13,470,140,721 | 25.0% | 5,957,299,168 | 26.3% | 27.7% | 26.2% | 5,957,299,168 | 4,327,121,553 | 2,911,750,000 | 13,956,770,721 | 25.0% |
| 310 | Uganda Investment Authority | 888,687,749 | 640,664,836 | 924,667,500 | 1,505,352,585 | 25.0% | 888,687,749 | 18.7% | 25.5% | 25.4% | 888,687,749 | 1,016,425,365 | 2,911,750,000 | 1,885,113,115 | 25.0% |
| 312 | Petroleum Authority of Uganda | 621,000,000 | 924,667,500 | 205,000,000 | 4,561,828,260 | 25.0% | 621,000,000 | 15.7% | 21.9% | 18.5% | 621,000,000 | 1,016,425,365 | 205,000,000 | 3,871,817,500 | 25.0% |
| 314 | National Lotteries and Gaming Regulatory Board | 832,872,825 | 3,523,955,435 | 205,000,000 | 6,048,242,868 | 25.0% | 832,872,825 | 29.3% | 25.0% | 28.2% | 832,872,825 | 2,836,776,557 | 205,000,000 | 4,859,461,164 | 25.0% |
| 315 | National Population Council | 598,200,000 | 1,844,452,189 | 3,605,590,479 | 1,746,750,000 | 25.0% | 598,200,000 | 49.9% | 45.8% | 25.0% | 598,200,000 | 655,670,684 | 3,805,590,480 | 4,859,461,164 | 25.0% |
| 316 | Uganda Free Zones Authority | 542,700,000 | 1,204,050,000 | 2,023,895,165 | 3,449,691,933 | 25.0% | 542,700,000 | 24.9% | 24.4% | 24.6% | 542,700,000 | 2,023,895,165 | 1,425,795,768 | 3,449,691,933 | 25.0% |
| 317 | Uganda Microfinance Regulatory Authority | 1,425,795,768 | 2,023,895,165 | 2,023,895,165 | 3,449,691,933 | 25.0% | 1,425,795,768 | 24.4% | 22.6% | 24.3% | 1,425,795,768 | 1,309,894,024 | 1,316,365,976 | 2,628,250,000 | 25.0% |
| 318 | Uganda Retirement Benefits Regulatory Authority | 1,309,894,024 | 6,291,270,151 | 3,164,800,000 | 10,679,820,151 | 25.0% | 1,309,894,024 | 26.6% | 63.3% | 33.4% | 1,309,894,024 | 4,377,170,568 | 847,400,000 | 6,448,320,568 | 25.0% |
| 319 | National Council for Higher Education | 1,309,894,024 | 6,291,270,151 | 3,164,800,000 | 10,679,820,151 | 25.0% | 1,309,894,024 | 26.6% | 63.3% | 33.4% | 1,309,894,024 | 4,377,170,568 | 847,400,000 | 6,448,320,568 | 25.0% |
| 320 | Uganda Business and Technical Examination Board | 422,135,474 | 4,335,718,990 | - | 4,757,854,464 | 25.0% | 422,135,474 | 25.9% | 25.8% | 25.8% | 422,135,474 | 4,299,718,990 | - | 4,701,854,464 | 25.0% |
| 321 | National Council of Sports | 1,699,641,153 | 368,603,957 | 500,000,000 | 2,568,245,111 | 25.0% | 1,699,641,153 | 25.0% | 55.6% | 28.0% | 1,699,641,153 | 368,603,957 | 100,000,000 | 2,168,245,111 | 25.0% |
| Total Center Votes | | 743,867,642,317 | 4,931,058,376,812 | 1,713,536,793,649 | 7,388,482,812,779 | 25.0% | 743,867,642,317 | 21.7% | 23.4% | 22.4% | 743,867,642,317 | 5,100,046,945,675 | 1,420,822,479,987 | 7,264,737,067,958 | 25.0% |
| 163 | Anua Referral Hospital | 1,278,967,329 | 893,009,178 | 650,000,000 | 2,821,976,507 | 25.0% | 1,278,967,329 | 24.2% | 29.5% | 25.6% | 1,278,967,329 | 669,961,407 | 500,000,000 | 2,448,928,735 | 25.0% |
| 164 | Fort Portal Referral Hospital | 1,423,381,327 | 779,163,987 | 260,000,000 | 2,462,545,313 | 25.0% | 1,423,381,327 | 25.0% | 36.1% | 25.8% | 1,423,381,327 | 779,163,987 | 450,000,000 | 3,646,318,679 | 25.0% |
| 165 | Gulu Referral Hospital | 1,293,968,970 | 1,903,099,709 | 900,000,000 | 4,097,068,679 | 25.0% | 1,293,968,970 | 23.6% | 47.4% | 27.1% | 1,293,968,970 | 1,902,348,709 | 2,113,645,670 | 2,113,645,670 | 25.0% |
| 166 | Holima Referral Hospital | 1,566,228,688 | 497,416,961 | 50,000,000 | 2,113,645,670 | 25.0% | 1,566,228,688 | 25.0% | 25.0% | 25.0% | 1,566,228,688 | 497,416,961 | 261,250,000 | 2,113,645,670 | 25.0% |
| 167 | Jinja Referral Hospital | 1,816,151,615 | 2,230,800,158 | 306,250,000 | 4,353,201,773 | 25.0% | 1,816,151,615 | 24.4% | 22.6% | 24.3% | 1,816,151,615 | 1,166,658,639 | 550,000,000 | 2,445,845,983 | 25.0% |
| 168 | Kabale Referral Hospital | 1,056,678,680 | 586,352,583 | 1,025,000,000 | 2,715,041,263 | 25.0% | 1,056,678,680 | 20.9% | 29.3% | 23.3% | 1,056,678,680 | 563,785,543 | 550,000,000 | 2,113,645,670 | 25.0% |
| 169 | Maasaka Referral Hospital | 1,166,658,639 | 563,785,543 | 1,025,000,000 | 2,715,041,263 | 25.0% | 1,166,658,639 | 23.6% | 23 | | | | | | |

ANNEX 1: ANNUAL CASHFLOW PLAN FOR FY2021/2022

| Vote | Vote Description | Wage | Non Wage | Q2 | | | | Q3 | | | | | | |
|------|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------|--------------|--------------|--------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------|
| | | | | Devt. | Total | Wage | NW | Devt. | Total | Wage | Devt. | Total | Wage | |
| 177 | Kiruddu Referral Hospital | 1,462,831,885 | 2,851,326,147 | 695,000,000 | 5,009,158,032 | 25.0% | 24.9% | 27.3% | 25.2% | 1,462,831,885 | 2,879,282,146 | 470,000,000 | 8,412,114,031 | 25.0% |
| 178 | Kawempe Referral Hospital | 1,522,970,448 | 1,110,698,733 | 750,000,000 | 3,983,689,181 | 25.0% | 24.3% | 50.0% | 27.8% | 1,522,970,448 | 1,110,698,733 | 375,000,000 | 3,008,689,181 | 25.0% |
| 179 | Entebbe Regional Referral Hospital | 630,128,171 | 406,908,653 | 650,000,000 | 1,687,036,824 | 25.0% | 25.0% | 43.3% | 29.9% | 630,128,171 | 406,908,653 | 150,000,000 | 1,185,536,824 | 25.0% |
| 180 | Mulago Specialized Women and Neonatal Hospital | 1,864,040,983 | 3,239,151,721 | 1,395,000,000 | 6,498,192,704 | 25.0% | 22.1% | 36.9% | 25.1% | 1,864,040,983 | 3,239,151,721 | 275,000,000 | 5,378,192,704 | 25.0% |
| | Total Referral Hospitals | 24,783,794,890 | 24,188,666,785 | 10,316,250,000 | 59,288,711,866 | 25.0% | 24.4% | 33.3% | 25.7% | 24,783,794,890 | 23,980,540,013 | 5,111,250,000 | 83,876,564,893 | 25.0% |
| 201 | Ugandan Mission at the United Nations, New York | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% | - | - | - | 8,543,348,339 | 50.0% |
| 202 | Uganda High Commission in United Kingdom, Lond | - | - | 110,083,500 | 110,083,500 | 0.0% | 0.0% | 50.0% | 1.6% | 698,598,112 | 2,488,623,529 | - | 3,187,221,641 | 50.0% |
| 203 | Uganda High Commission in Canada, Ottawa | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% | 587,747,389 | 2,174,599,726 | - | 2,762,347,125 | 50.0% |
| 204 | Uganda High Commission in India, New Delhi | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% | 152,776,090 | 2,624,424,710 | - | 2,777,200,799 | 50.0% |
| 205 | Uganda High Commission in Egypt, Cairo | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% | 272,048,544 | 1,399,316,008 | - | 1,671,364,551 | 50.0% |
| 206 | Uganda High Commission in Kenya, Nairobi | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% | 169,558,249 | 2,345,974,669 | - | 2,346,696,439 | 50.0% |
| 207 | Uganda High Commission in Tanzania, Dar es Sala | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% | 111,220,471 | 1,111,941,070 | - | 1,223,161,541 | 50.0% |
| 208 | Uganda High Commission in Nigeria, Abuja | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% | 324,188,257 | 1,393,097,140 | 82,440,000 | 1,799,725,397 | 50.0% |
| 209 | Uganda High Commission in South Africa, Pretoria | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% | 680,869,082 | 3,574,078,995 | - | 4,254,948,076 | 50.0% |
| 210 | Uganda Embassy in Washington | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% | 254,180,729 | 1,465,900,297 | - | 1,720,081,026 | 50.0% |
| 211 | Uganda Embassy in Ethiopia, Addis Ababa | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% | 194,091,357 | 2,796,163,523 | - | 2,990,254,880 | 50.0% |
| 212 | Uganda Embassy in China, Beijing | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% | 284,280,835 | 1,387,983,424 | - | 1,652,264,259 | 50.0% |
| 213 | Uganda Embassy in Rwanda, Kigali | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% | 815,630,603 | 2,995,245,851 | - | 3,710,876,454 | 50.0% |
| 214 | Uganda Embassy in Switzerland, Geneva | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% | 708,030,200 | 2,310,999,494 | - | 3,018,929,694 | 50.0% |
| 215 | Uganda Embassy in Japan, Tokyo | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% | 391,327,852 | 2,082,142,755 | - | 2,473,470,607 | 50.0% |
| 217 | Uganda Embassy in Saudi Arabia, Riyadh | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% | 381,447,697 | 2,207,666,166 | - | 2,515,941,155 | 50.0% |
| 218 | Uganda Embassy in Denmark, Copenhagen | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% | 549,505,317 | 2,207,666,166 | - | 2,757,171,543 | 50.0% |
| 219 | Uganda Embassy in Belgium, Brussels | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% | 423,798,400 | 2,092,142,755 | - | 2,337,038,839 | 50.0% |
| 220 | Uganda Embassy in Italy, Rome | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% | 328,771,500 | 2,008,267,339 | - | 2,337,038,839 | 50.0% |
| 221 | Uganda Embassy in DRC, Kinshasa | - | - | 14,530,527 | 14,530,527 | 0.0% | 0.0% | 0.0% | 0.4% | 394,404,855 | 1,660,574,753 | - | 1,964,979,608 | 50.0% |
| 222 | Uganda Embassy in Sudan, Khartoum | - | - | 2,675,000,000 | 2,675,000,000 | 0.0% | 0.0% | 50.0% | 23.9% | 475,690,700 | 2,449,304,229 | - | 2,884,274,252 | 50.0% |
| 224 | Uganda Embassy in France, Paris | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% | 566,167,163 | 1,957,316,523 | - | 2,523,483,686 | 50.0% |
| 225 | Uganda Embassy in Germany, Berlin | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% | 353,744,951 | 2,498,190,298 | - | 2,851,935,249 | 50.0% |
| 226 | Uganda Embassy in Teheran | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% | 304,980,227 | 1,844,386,277 | - | 2,149,366,504 | 50.0% |
| 227 | Uganda Embassy in Moscow | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% | 464,375,041 | 2,627,896,047 | 500,000,000 | 3,197,891,047 | 50.0% |
| 228 | Uganda Embassy in Canberra | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% | 211,512,150 | 2,627,896,047 | - | 2,839,408,197 | 50.0% |
| 229 | Uganda Embassy in Juba | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% | 382,461,434 | 3,835,188,063 | - | 4,217,649,497 | 50.0% |
| 230 | Uganda Embassy in Abu Dhabi | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% | 139,100,509 | 1,253,996,763 | - | 1,393,057,272 | 50.0% |
| 231 | Uganda Embassy in Bujumbura | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% | 205,561,949 | 2,082,797,209 | - | 2,212,359,198 | 50.0% |
| 232 | Guangzhou Consulate in China | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% | 347,448,047 | 2,564,053,337 | - | 2,911,501,384 | 50.0% |
| 233 | Mission in Ankara | - | - | 1,000,000,000 | 1,000,000,000 | 0.0% | 0.0% | 50.0% | 20.5% | 67,202,882 | 1,370,934,970 | - | 1,438,137,852 | 50.0% |
| 234 | Mission in Mogadishu | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% | 289,811,314 | 1,481,258,545 | - | 1,771,069,858 | 50.0% |
| 235 | Mission in Kuala Lumpur | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% | 118,410,000 | 1,429,823,904 | - | 1,548,233,904 | 50.0% |
| 236 | Mission in Monbasa | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% | 322,717,500 | 1,985,805,976 | - | 2,308,523,476 | 50.0% |
| 237 | Mission in Ajlous, Doha | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% | 270,702,121 | 1,320,821,347 | - | 1,591,523,468 | 50.0% |
| 238 | Total Missions Abroad | - | - | 14,530,527 | 3,795,083,500 | 0.0% | 0.0% | 11.5% | 1.7% | 13,413,498,753 | 81,316,866,793 | 767,410,000 | 95,487,805,556 | 50.0% |
| 500 | Total Local Governments | 607,693,731,802 | 191,639,639,265 | 227,931,367,814 | 1,027,164,768,672 | 25.0% | 16.6% | 33.3% | 24.1% | 607,693,731,802 | 305,178,620,379 | 227,931,367,814 | 1,140,803,739,985 | 25.0% |
| | Grand Total | 1,376,945,168,999 | 5,146,801,213,380 | 1,955,569,514,953 | 8,478,715,897,343 | 24.9% | 21.4% | 24.3% | 22.5% | 1,389,758,667,762 | 5,510,522,972,859 | 1,654,622,557,781 | 8,554,904,158,402 | 25.1% |

ANNEX 1: ANNUAL CASHFLOW PLAN FOR FY2021/2022

| | Q3 | | | Q4 | | | Total | | | |
|------|--------------|--------------|--------------|------------------------|--------------------------|--------------------------|--------------|--------------|--------------|--------------|
| Vote | NW | Devt. | Total | Wage | Devt. | Total | Wage | NW | Devt. | Total |
| 139 | 48.8% | 0.0% | 38.0% | 14,056,108,339 | - | 14,056,108,339 | 25.0% | 0.0% | 0.0% | 10.7% |
| 140 | 20.7% | 16.7% | 22.5% | 3,967,755,584 | - | 3,967,755,584 | 25.0% | 18.7% | 11.3% | 21.3% |
| 141 | 25.0% | 25.0% | 25.0% | 51,373,779,591 | 71,106,449,631 | 1,060,923,957 | 25.0% | 25.0% | 25.0% | 18.5% |
| 142 | 24.1% | 22.1% | 23.6% | 8,558,307,318 | 5,942,959,155 | 20,428,474,182 | 25.0% | 23.9% | 18.4% | 22.6% |
| 143 | 22.8% | 25.8% | 24.3% | 4,497,628,473 | 7,255,689,370 | 15,512,477,841 | 25.0% | 18.4% | 12.5% | 20.2% |
| 144 | 20.3% | 28.7% | 24.3% | 92,658,247,124 | 59,163,096,771 | 177,673,025,707 | 25.0% | 22.0% | 21.9% | 22.9% |
| 145 | 23.0% | 21.8% | 23.4% | 20,277,151,444 | 36,529,473,163 | 65,577,608,679 | 25.0% | 24.7% | 0.0% | 20.2% |
| 146 | 24.7% | 0.0% | 20.2% | 818,445,342 | 1,488,966,114 | 2,307,311,456 | 25.0% | 23.9% | 11.5% | 23.9% |
| 147 | 22.7% | 19.1% | 23.2% | 404,704,600 | 966,634,037 | 1,369,288,597 | 25.0% | 23.6% | 0.0% | 22.3% |
| 148 | 24.3% | 0.0% | 22.8% | 674,334,962 | 1,926,750,424 | 2,601,105,386 | 25.0% | 19.2% | 19.4% | 23.0% |
| 149 | 23.4% | 20.5% | 24.2% | 9,102,720,896 | 3,666,625,172 | 4,599,338,387 | 25.0% | 27.0% | 17.1% | 25.7% |
| 150 | 23.8% | 28.3% | 24.5% | 1,680,521,638 | 2,749,816,751 | 4,074,224,983 | 25.0% | 23.9% | 7.1% | 22.1% |
| 151 | 23.9% | 7.1% | 22.1% | 980,715,310 | 2,938,009,673 | 11,015,243,146 | 25.0% | 24.1% | 9.8% | 10.5% |
| 152 | 24.5% | 34.8% | 34.3% | 546,225,000 | 759,171,647 | 5,784,619,031 | 25.0% | 20.8% | 22.9% | 24.8% |
| 153 | 24.7% | 30.5% | 27.5% | 1,742,147,950 | 1,629,771,081 | 13,097,483,308 | 25.0% | 20.8% | 3.3% | 20.1% |
| 154 | 20.8% | 17.1% | 21.7% | 503,314,599 | 394,750,014 | 1,172,564,613 | 25.0% | 21.7% | 6.5% | 14.6% |
| 155 | 22.9% | 37.8% | 31.2% | 2,066,375,500 | 2,066,375,500 | 2,787,669,796 | 25.0% | 24.4% | 13.8% | 20.8% |
| 156 | 0.4% | 31.1% | 17.2% | 224,417,386 | 206,457,410 | 2,286,908,167 | 25.0% | 16.4% | 0.0% | 19.0% |
| 157 | 24.3% | 0.0% | 18.9% | 2,066,375,500 | 3,837,456,823 | 7,680,332,323 | 25.0% | 24.4% | 0.6% | 20.8% |
| 158 | 17.3% | 0.0% | 19.5% | 11,300,321,443 | 10,966,586,724 | 8,747,131,860 | 25.0% | 11.8% | 0.6% | 14.2% |
| 159 | 12.0% | 0.6% | 14.4% | 3,610,083,700 | 5,114,744,180 | 16,789,657,529 | 25.0% | 19.4% | 0.0% | 19.3% |
| 160 | 24.0% | 21.3% | 24.1% | 7,395,347,560 | 7,625,819,758 | 15,021,167,319 | 25.0% | 24.0% | 0.0% | 21.7% |
| 161 | 20.1% | 21.9% | 20.7% | 2,531,268,551 | 14,298,989,978 | 4,225,199,878 | 25.0% | 17.0% | 25.3% | 24.3% |
| 162 | 22.8% | 20.1% | 23.0% | 1,440,633,229 | 1,781,566,649 | 5,167,957,411 | 25.0% | 17.0% | 0.0% | 18.1% |
| 301 | 10.8% | 28.7% | 24.5% | 3,811,551,923 | 1,366,405,489 | 7,360,427,144 | 25.0% | 63.9% | 20.2% | 28.6% |
| 302 | 21.0% | 9.2% | 20.7% | 2,138,540,909 | 6,269,363,539 | 2,537,570,046 | 25.0% | 23.0% | 3.6% | 13.6% |
| 303 | 22.3% | 41.9% | 30.1% | 392,153,098 | 2,137,916,948 | 3,538,908,112 | 25.0% | 23.0% | 18.6% | 18.0% |
| 304 | 25.3% | 6.5% | 15.9% | 666,968,442 | 2,403,750,420 | 1,181,175,355 | 25.0% | 16.6% | 0.0% | 22.7% |
| 305 | 16.2% | 0.0% | 17.8% | 315,300,000 | 865,875,355 | 9,351,467,202 | 25.0% | 21.5% | 0.0% | 20.2% |
| 306 | 28.8% | 15.7% | 25.3% | 7,339,589,969 | 2,011,877,234 | 3,695,901,119 | 25.0% | 25.8% | 25.4% | 20.2% |
| 307 | 24.2% | 24.0% | 24.4% | 2,491,696,880 | 1,214,204,238 | 14,557,159,364 | 25.0% | 20.0% | 0.0% | 18.4% |
| 308 | 15.7% | 0.0% | 16.7% | 5,083,700,000 | 9,473,456,364 | 3,203,061,069 | 25.0% | 12.3% | 0.0% | 13.8% |
| 309 | 24.7% | 33.0% | 26.3% | 1,708,154,400 | 1,494,906,670 | 10,252,890,721 | 25.0% | 23.5% | 0.0% | 19.3% |
| 310 | 23.7% | 26.6% | 27.3% | 5,997,299,168 | 4,295,591,553 | 1,483,727,594 | 25.0% | 18.0% | 15.2% | 21.5% |
| 312 | 29.7% | - | 27.3% | 868,687,749 | 615,039,835 | 1,512,817,500 | 25.0% | 15.2% | 25.0% | 18.1% |
| 313 | 17.3% | 19.6% | 19.6% | 621,000,000 | 891,817,500 | 3,567,305,030 | 25.0% | 21.0% | 25.0% | 22.0% |
| 314 | 23.6% | 25.0% | 23.9% | 832,872,825 | 2,529,432,205 | 1,258,366,986 | 25.0% | 13.7% | 1.9% | 9.0% |
| 316 | 17.7% | 45.8% | 34.8% | 598,200,000 | 507,936,486 | 1,759,750,000 | 25.0% | 25.2% | 25.1% | 26.1% |
| 318 | 24.9% | 25.0% | 25.0% | 1,425,795,768 | 1,217,050,000 | 3,650,924,202 | 25.0% | 26.8% | 26.8% | 24.2% |
| 319 | 26.6% | 24.6% | 24.6% | 1,309,894,024 | 2,225,128,434 | 2,458,750,000 | 25.0% | 23.3% | 1.0% | 14.3% |
| 320 | 19.8% | 16.9% | 20.2% | 1,223,750,000 | 3,301,581,218 | 4,576,331,218 | 25.0% | 15.0% | 1.0% | 14.3% |
| 321 | 25.7% | 25.6% | 25.6% | 402,135,474 | 3,959,415,133 | 4,361,350,607 | 25.0% | 23.6% | 23.7% | 23.7% |
| | 22.5% | 19.4% | 22.0% | 744,372,080,333 | 6,435,229,782,977 | 1,209,291,179,976 | 25.0% | 28.4% | 16.5% | 25.4% |
| | 18.1% | 22.7% | 22.2% | 1,278,967,329 | 668,961,407 | 2,447,928,735 | 25.0% | 18.1% | 22.7% | 22.2% |
| 163 | 25.0% | 0.0% | 23.1% | 1,423,381,327 | 782,263,967 | 2,205,645,313 | 25.0% | 25.1% | 0.0% | 23.1% |
| 164 | 23.6% | 23.7% | 24.1% | 1,293,968,970 | 1,903,849,709 | 3,197,818,679 | 25.0% | 23.6% | 0.0% | 21.1% |
| 165 | 25.0% | 25.0% | 25.0% | 1,566,228,688 | 497,416,981 | 2,113,645,670 | 25.0% | 25.0% | 20.3% | 25.0% |
| 166 | 24.7% | 24.5% | 24.8% | 1,816,151,615 | 2,250,300,158 | 4,282,701,773 | 25.0% | 24.9% | 20.3% | 24.7% |
| 167 | 24.4% | 22.6% | 24.3% | 1,066,678,680 | 586,362,583 | 1,643,041,263 | 25.0% | 24.4% | 0.0% | 18.9% |
| 168 | 20.9% | 32.6% | 23.5% | 1,166,658,639 | 584,467,945 | 1,761,126,583 | 25.0% | 21.6% | 0.0% | 16.1% |
| 169 | 23.6% | 20.4% | 23.7% | 1,676,194,259 | 2,219,934,109 | 3,896,128,368 | 25.0% | 24.7% | 12.5% | 24.6% |
| 170 | 27.5% | 37.5% | 25.2% | 1,161,326,706 | 830,318,963 | 2,016,645,669 | 25.0% | 24.7% | 0.0% | 24.4% |
| 171 | 24.6% | 0.0% | 24.4% | 1,316,475,581 | 2,099,618,796 | 3,416,084,377 | 25.0% | 24.6% | 0.0% | 22.2% |
| 172 | 25.0% | 21.8% | 25.3% | 1,373,493,107 | 528,913,775 | 3,608,737,763 | 25.0% | 24.2% | 0.0% | 16.9% |
| 173 | 24.2% | 1.7% | 17.5% | 1,375,272,516 | 834,086,715 | 1,933,471,541 | 25.0% | 25.0% | 0.0% | 23.2% |
| 174 | 25.0% | 0.0% | 23.2% | 1,099,384,826 | 368,603,957 | 2,068,245,111 | 25.0% | 25.0% | 0.0% | 22.5% |
| 175 | 25.0% | 11.1% | 23.6% | 1,699,641,153 | 368,603,957 | 2,068,245,111 | 25.0% | 25.0% | 0.0% | 22.5% |
| 176 | | | | | | | | | | |

ANNEX 1: ANNUAL CASHFLOW PLAN FOR FY2021/2022

| Vote | Vote Description | NW | Devt. | Total | Wage | Non Wage | Devt. | Q4 | | Wage | NW | Devt. | Total |
|------|--|--------------|--------------|--------------|--------------------------|------------------------|--------------------------|----------|--------------------------|--------------|--------------|--------------|--------------|
| | | | | | | | | Total | Devt. | | | | |
| 177 | Kindudu Referral Hospital | 25.1% | 18.4% | 24.2% | 1,462,631,885 | 2,847,782,147 | 370,000,000 | - | 4,680,614,032 | 25.0% | 24.9% | 14.5% | 23.6% |
| 178 | Kawempe Referral Hospital | 24.3% | 25.0% | 24.7% | 1,522,970,448 | 1,110,698,733 | - | - | 2,633,669,181 | 25.0% | 24.3% | 0.0% | 21.7% |
| 179 | Emebbe Regional Referral Hospital | 25.0% | 10.0% | 21.0% | 630,128,171 | 405,408,653 | 100,000,000 | - | 1,135,536,824 | 25.0% | 25.0% | 6.7% | 20.1% |
| 180 | Mulago Specialized Women and Neonatal Hospital | 22.1% | 7.3% | 20.8% | 1,854,040,983 | 3,238,151,721 | - | - | 5,103,192,704 | 25.0% | 22.1% | 0.0% | 19.7% |
| | Total Referral Hospitals | 23.9% | 15.5% | 23.4% | 24,783,794,880 | 23,993,395,014 | 1,281,250,000 | - | 50,038,429,894 | 25.0% | 23.9% | 4.1% | 21.7% |
| 201 | Ugandan Mission at the United Nations, New York | 50.0% | 0.0% | 50.0% | - | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% |
| 202 | Uganda High Commission in United Kingdom, Lond | 48.4% | 0.0% | 47.2% | - | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% |
| 203 | Uganda High Commission in Canada, Ottawa | 50.0% | 0.0% | 50.0% | - | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% |
| 204 | Uganda High Commission in India, New Delhi | 50.0% | 0.0% | 50.0% | - | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% |
| 205 | Uganda High Commission in Egypt, Cairo | 48.6% | 0.0% | 48.8% | - | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% |
| 206 | Uganda High Commission in Kenya, Nairobi | 49.2% | 0.0% | 49.4% | - | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% |
| 207 | Uganda High Commission in Tanzania, Dar es Sala | 50.0% | 0.0% | 50.0% | - | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% |
| 208 | Uganda High Commission in Nigeria, Abuja | 50.0% | 0.0% | 50.0% | - | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% |
| 209 | Uganda High Commission in South Africa, Pretoria | 50.0% | 0.0% | 50.0% | - | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% |
| 210 | Uganda Embassy in Washington | 50.0% | 0.0% | 50.0% | - | - | - | - | - | 0.0% | 0.0% | 100.0% | 4.8% |
| 211 | Uganda Embassy in Ethiopia, Addis Ababa | 50.0% | 0.0% | 50.0% | - | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% |
| 212 | Uganda Embassy in China, Beijing | 50.0% | 0.0% | 50.0% | - | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% |
| 213 | Uganda Embassy in Rwanda, Kigali | 50.0% | 0.0% | 50.0% | - | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% |
| 214 | Uganda Embassy in Switzerland, Geneva | 48.0% | 0.0% | 48.4% | - | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% |
| 215 | Uganda Embassy in Switzerland, Geneva | 50.0% | 0.0% | 50.0% | - | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% |
| 216 | Uganda Embassy in Japan, Tokyo | 50.0% | 0.0% | 50.0% | - | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% |
| 217 | Uganda Embassy in Saudi Arabia, Riyadh | 50.0% | 0.0% | 50.0% | - | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% |
| 218 | Uganda Embassy in Denmark, Copenhagen | 49.8% | 0.0% | 48.4% | - | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% |
| 219 | Uganda Embassy in Belgium, Brussels | 50.0% | 0.0% | 50.0% | - | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% |
| 220 | Uganda Embassy in Italy, Rome | 49.4% | 0.0% | 25.3% | - | - | - | - | - | 0.0% | 0.4% | 0.0% | 0.4% |
| 221 | Uganda Embassy in DRC, Kinshasa | 49.6% | 0.0% | 47.6% | - | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% |
| 222 | Uganda Embassy in Sudan, Khartoum | 49.9% | 0.0% | 26.1% | - | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% |
| 224 | Uganda Embassy in France, Paris | 50.0% | 0.0% | 50.0% | - | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% |
| 225 | Uganda Embassy in Germany, Berlin | 50.0% | 0.0% | 50.0% | - | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% |
| 226 | Uganda Embassy in Teheran | 50.0% | 0.0% | 50.0% | - | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% |
| 227 | Uganda Embassy in Moscow | 50.0% | 0.0% | 50.0% | - | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% |
| 228 | Uganda Embassy in Canberra | 50.0% | 0.0% | 50.0% | - | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% |
| 229 | Uganda Embassy in Juba | 49.6% | 0.0% | 46.9% | - | - | - | - | - | 0.0% | 0.8% | 0.0% | 0.7% |
| 230 | Uganda Embassy in Abu Dhabi | 50.0% | 0.0% | 50.0% | - | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% |
| 231 | Uganda Embassy in Bujumbura | 50.0% | 0.0% | 29.5% | - | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% |
| 232 | Guangzhou Consulate in China | 49.5% | 0.0% | 29.5% | - | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% |
| 233 | Mission in Ankara | 50.0% | 0.0% | 29.5% | - | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% |
| 234 | Mission in Mogadishu | 50.0% | 0.0% | 47.7% | - | - | - | - | - | 0.0% | 0.0% | 27.3% | 1.7% |
| 235 | Mission in Kuala Lumpur | 50.0% | 0.0% | 47.0% | - | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% |
| 236 | Mission in Mombasa | 50.0% | 0.0% | 50.0% | - | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% |
| 237 | Mission in Algiers | 50.0% | 0.0% | 50.0% | - | - | - | - | - | 0.0% | 0.0% | 0.0% | 0.0% |
| 238 | Uganda Embassy, Doha | 49.8% | 2.3% | 42.8% | - | - | - | - | - | 0.0% | 0.0% | 1.1% | 0.2% |
| | Total Missions Abroad | 49.8% | 2.3% | 42.8% | - | 79,650,627 | 354,750,000 | - | 434,280,627 | 0.0% | 0.0% | 1.1% | 21.4% |
| | Total Local Governments | 26.6% | 33.3% | 28.7% | 607,691,731,802 | 305,478,620,379 | - | - | 912,872,352,181 | 25.0% | 26.5% | 0.0% | 24.8% |
| | Grand Total | 22.9% | 20.5% | 22.7% | 1,376,648,607,015 | 678,481,318,897 | 1,207,907,479,976 | - | 9,349,238,105,888 | 24.9% | 28.1% | 15.0% | 24.8% |

ANNEX 2 : ADJUSTMENTS ON THE GOU BUDGET FOR FY 2021/22 FOR COVID-19 EMERGENCY FINANCING

| Vote | Vote Description | Budget (Non Wage and Devt) | Workshops and Travel | Other Proposed cut | Total cut | % |
|--|---|----------------------------|-----------------------|--------------------|-----------------------|-------------|
| Part One-Protected Votes | | | | | | |
| 1-Health Institutions and Social Protection | | | | | | |
| 014 | Ministry of Health | 208,325,123,413 | 806,951,496 | - | 806,951,496 | 0.4% |
| 107 | Uganda AIDS Commission | 9,772,246,045 | 412,000,000 | - | 412,000,000 | 4.2% |
| 114 | Uganda Cancer Institute | 33,948,488,505 | - | - | - | 0.0% |
| 115 | Uganda Heart Institute | 24,324,679,036 | 112,400,000 | - | 112,400,000 | 0.5% |
| 116 | National Medical Stores | 585,040,716,663 | 3,192,400,000 | - | 3,192,400,000 | 0.5% |
| 134 | Health Service Commission | 5,724,714,474 | 84,954,760 | - | 84,954,760 | 1.5% |
| 151 | Uganda Blood Transfusion Service (UBTS) | 14,475,445,962 | - | - | - | 0.0% |
| 161 | Mulago Hospital Complex | 39,734,122,196 | 40,197,000 | - | 40,197,000 | 0.1% |
| 162 | Butabika Hospital | 11,613,078,763 | 3,080,000 | - | 3,080,000 | 0.0% |
| 163 | Referral Hospitals | 131,478,256,672 | 314,018,536 | - | 314,018,536 | 0.2% |
| 304 | UVRI | 14,370,595,604 | 391,295,935 | - | 391,295,935 | 2.7% |
| 018 | Ministry of Gender, Labour and Social Dev. | 207,501,105,948 | 403,968,750 | - | 403,968,750 | 0.2% |
| | Sub-Total Health and Social Protection | 1,286,308,573,281 | 5,761,266,477 | - | 5,761,266,477 | 0.4% |
| 2-Security and Presidency | | | | | | |
| 001 | Office of the President | 124,032,315,612 | 1,925,144,903 | - | 1,925,144,903 | 1.6% |
| 002 | State House | 391,363,583,333 | 8,002,000,000 | - | 8,002,000,000 | 2.0% |
| 003 | Office of the Prime Minister | 114,024,106,899 | 4,310,400,000 | - | 4,310,400,000 | 3.8% |
| 004 | Ministry of Defence & Veteran Affairs | 2,849,339,289,477 | 5,141,744,399 | - | 5,141,744,399 | 0.2% |
| 009 | Ministry of Internal Affairs | 53,396,908,203 | 1,008,559,074 | - | 1,008,559,074 | 1.9% |
| 144 | Uganda Police Force | 508,056,563,645 | 1,260,231,533 | - | 1,260,231,533 | 0.2% |
| 145 | Uganda Prisons | 206,365,084,600 | 102,500,000 | - | 102,500,000 | 0.0% |
| 158 | Internal Security Organisation | 71,840,363,420 | 300,000,000 | - | 300,000,000 | 0.4% |
| 159 | External Security Organisation | 47,010,993,869 | 404,778,000 | - | 404,778,000 | 0.9% |
| 305 | DGAL | 23,384,500,095 | 453,000,000 | - | 453,000,000 | 1.9% |
| | Sub-Total Security and Presidency | 4,388,813,709,153 | 22,908,357,909 | - | 22,908,357,909 | 0.5% |
| 3-Agriculture and Industry | | | | | | |
| 010 | Ministry of Agriculture, Animal, Industry & Fisheries | 147,586,757,112 | 4,774,199,664 | - | 4,774,199,664 | 3.2% |
| 015 | Ministry of Trade, Industry and Cooperatives | 87,873,462,374 | 455,234,258 | - | 455,234,258 | 0.5% |
| 110 | Uganda Industrial Research Institute | 17,093,961,202 | 440,000,000 | - | 440,000,000 | 2.6% |
| 121 | Dairy Development Authority | 6,645,741,665 | 72,439,384 | - | 72,439,384 | 1.1% |
| 125 | National Animal Genetic Res. Centre and Data Bank | 68,726,138,631 | 540,000,000 | - | 540,000,000 | 0.8% |
| 142 | National Agricultural Research Organisation | 76,374,428,061 | 1,979,732,200 | - | 1,979,732,200 | 2.6% |
| 152 | NAADS Secretariat | 102,301,533,182 | 1,062,230,000 | - | 1,062,230,000 | 1.0% |
| 160 | Uganda Coffee Development Authority | 76,736,975,411 | 1,271,995,000 | - | 1,271,995,000 | 1.7% |

ANNEX 2 : ADJUSTMENTS ON THE GOU BUDGET FOR FY 2021/22 FOR COVID-19 EMERGENCY FINANCING

| Vote | Vote Description | Budget (Non Wage and Dev) | Workshops and Travel | Other Proposed cut | Total cut | % |
|------|--|---------------------------|------------------------|-----------------------|--------------------------|--------------|
| 155 | Cotton Development Organisation | 6,028,709,702 | 24,307,478 | - | 24,307,478 | 0.4% |
| 310 | Uganda Investment Authority | 16,341,568,876 | 302,700,000 | - | 302,700,000 | 1.9% |
| 306 | Uganda Export Promotion Board | 5,282,760,436 | 780,283,844 | - | 780,283,844 | 14.8% |
| | Sub-Total Agriculture and Industry | 610,992,036,652 | 11,703,121,828 | - | 11,703,121,828 | 1.9% |
| | 3- Governance, Revenue Collection and MoFPED (including UDB, Emyooga, UNOC) | 27,634,507,884 | 312,526,323 | - | 312,526,323 | 1.1% |
| 005 | Ministry of Public Service | 663,099,509,065 | 25,961,800,553 | - | 25,961,800,553 | 3.9% |
| 008 | Ministry of Finance, Planning & Economic Dev. | 205,178,558,814 | 1,586,993,128 | - | 1,586,993,128 | 0.8% |
| 023 | Ministry of Science, Technology and Innovation | 14,331,708,563 | 422,260,300 | - | 422,260,300 | 2.9% |
| 119 | Uganda Registration Services Bureau | 95,195,244,104 | 4,268,460,000 | - | 4,268,460,000 | 4.5% |
| 120 | National Citizenship and Immigration Control | 328,665,000,473 | 8,832,139,956 | - | 8,832,139,956 | 2.7% |
| 141 | Uganda Revenue Authority | 50,778,901,749 | 935,286,854 | - | 935,286,854 | 1.8% |
| 143 | Uganda Bureau of Statistics | 43,689,218,209 | 969,000,000 | - | 969,000,000 | 2.2% |
| 154 | Uganda National Bureau of Standards | 1,428,572,648,861 | 43,288,467,114 | - | 43,288,467,114 | 3.0% |
| | Sub-Total Revenue Collection and Standards | 1,428,572,648,861 | 43,288,467,114 | - | 43,288,467,114 | 3.0% |
| | 4- Judiciary, Legislature, EC, Missions abroad | 268,189,561,139 | 2,029,044,000 | - | 2,029,044,000 | 0.8% |
| 101 | Judiciary | 146,296,227,330 | 2,510,168,310 | - | 2,510,168,310 | 1.7% |
| 102 | Electorat Commission | 726,685,832,489 | 24,567,364,636 | - | 24,567,364,636 | 3.4% |
| 104 | Parliamentary Commission | 196,328,851,826 | 11,642,100,611 | - | 11,642,100,611 | 5.9% |
| 200 | Missions Abroad | 1,337,500,472,784 | 40,748,677,557 | - | 40,748,677,557 | 3.0% |
| | Sub-Total Judiciary, Legislature and EC | 1,337,500,472,784 | 40,748,677,557 | - | 40,748,677,557 | 3.0% |
| | 5-KCCA and LG Grants | 177,498,096,945 | - | - | - | 0.0% |
| 122 | Kampala City Council Authority | 1,836,567,193,281 | - | - | - | 0.0% |
| 500 | Local Governments | 2,014,065,290,226 | - | - | - | 0.0% |
| | Sub-Total UNRA, URF, KCCA and LG Grants | 2,014,065,290,226 | - | - | - | 0.0% |
| | Total Protected | 11,066,252,730,957 | 124,409,890,885 | - | 124,409,890,885 | 1.1% |
| | Part Two-Non Protected Votes | 61,988,533,314 | 4,554,262,606 | 21,000,671,426 | 25,554,934,032,67 | 41.2% |
| 006 | Ministry of Foreign Affairs | 161,346,881,954 | 4,875,601,705 | 61,640,069,892 | 66,515,671,597,29 | 41.2% |
| 007 | Ministry of Justice and Constitutional Affairs | 35,673,920,102 | 1,040,514,000 | 13,666,152,316 | 14,706,666,316,42 | 41.2% |
| 011 | Ministry of Local Government | 98,546,956,076 | 2,560,715,364 | 38,065,523,506 | 40,626,238,870,44 | 41.2% |
| 012 | Ministry of Lands, Housing & Urban Dev. | 390,543,424,662 | 7,374,549,141 | 153,627,993,113 | 161,002,542,253,68 | 41.2% |
| 013 | Ministry of Education and Sports | | | | | |

ANNEX 2 : ADJUSTMENTS ON THE GOU BUDGET FOR FY 2021/22 FOR COVID-19 EMERGENCY FINANCING

| Vote | Vote Description | Budget (Non Wage and Devt) | Workshops and Travel | Other Proposed cut | Total cut | % |
|------|---|----------------------------|----------------------|--------------------|--------------------|-------|
| 016 | Ministry of Works and Transport | 575,068,241,074 | 1,542,868,320 | 235,530,509,275 | 237,073,377,595.32 | 41.2% |
| 017 | Ministry of Energy and Mineral Development | 281,971,542,736 | 4,190,700,535 | 112,052,801,101 | 116,243,501,636.16 | 41.2% |
| 019 | Ministry of Water and Environment | 522,792,871,644 | 2,583,144,432 | 212,939,576,197 | 215,522,720,628.65 | 41.2% |
| 020 | Ministry of Information & National Guidance | 72,994,411,366 | 441,800,000 | 29,650,335,876 | 30,092,135,875.56 | 41.2% |
| 021 | East African Community Affairs | 30,598,429,754 | 909,146,179 | 11,705,136,045 | 12,614,282,223.87 | 41.2% |
| 022 | Ministry of Tourism, Wildlife and Antiquities | 157,733,596,288 | 752,226,364 | 64,273,858,823 | 65,026,085,186.72 | 41.2% |
| 024 | Ministry of Kampala Capital City and Metropolitan Affairs | 4,010,000,000 | 485,000,000 | 1,168,132,926 | 1,653,132,926.25 | 41.2% |
| 103 | Inspectorate of Government (IG)-Statutory | 32,306,391,009 | 27,160,000 | 13,291,233,692 | 13,318,393,692.05 | 41.2% |
| 105 | Law Reform Commission-Statutory | 7,806,374,576 | 502,000,000 | 2,716,198,216 | 3,218,198,216.01 | 41.2% |
| 106 | Uganda Human Rights Comm-Statutory | 13,302,131,939 | 260,940,999 | 5,222,897,479 | 5,483,838,478.21 | 41.2% |
| 108 | National Planning Authority-Statutory | 24,656,443,042 | 1,644,385,630 | 8,520,297,122 | 10,164,682,752.32 | 41.2% |
| 109 | Law Development Centre | 27,201,271,987 | 650,000,000 | 10,563,795,102 | 11,213,795,101.61 | 41.2% |
| 111 | Busitema University | 23,429,166,882 | 320,112,031 | 9,338,622,933 | 9,658,734,964.37 | 41.2% |
| 112 | Ethics and Integrity | 7,005,461,714 | 328,694,010 | 2,559,325,796 | 2,888,019,806.23 | 41.2% |
| 113 | Uganda National Road Authority | 1,775,000,458,798 | 472,000,000 | 731,276,554,249 | 731,748,554,249.12 | 41.2% |
| 118 | Road Fund | 503,754,219,831 | 190,000,000 | 207,483,986,917 | 207,673,986,917.08 | 41.2% |
| 117 | Uganda Tourism Board | 15,843,358,350 | 1,312,487,569 | 5,218,978,104 | 6,531,465,673.49 | 41.2% |
| 123 | Rural Electrification Agency (REA) | 145,019,639,270 | 635,973,035 | 59,148,750,314 | 59,784,723,348.98 | 41.2% |
| 124 | Equal Opportunities Commission | 10,304,946,469 | 1,390,590,432 | 2,857,650,543 | 4,248,240,975.34 | 41.2% |
| 126 | National Information Technology Authority | 23,189,690,305 | 510,596,030 | 9,049,414,093 | 9,560,010,122.85 | 41.2% |
| 127 | Muni University | 12,107,184,651 | 46,626,000 | 4,944,592,352 | 4,991,218,351.79 | 41.2% |
| 128 | UNEB | 134,085,366,443 | 1,712,439,667 | 53,564,601,279 | 55,277,040,946.27 | 41.2% |
| 129 | Financial Intelligence Authority | 12,558,431,540 | 420,400,000 | 4,756,846,055 | 5,177,246,055.05 | 41.2% |
| 131 | Auditor General- Statutory | 37,732,475,704 | 3,989,022,555 | 11,566,288,661 | 15,555,311,215.72 | 41.2% |
| 132 | Education Service Commission | 10,048,396,854 | 55,240,000 | 4,087,237,730 | 4,142,477,729.51 | 41.2% |
| 133 | Directorate of Public Prosecutions | 43,574,016,197 | 228,787,000 | 17,734,714,472 | 17,963,501,472.32 | 41.2% |
| 136 | Makerere University | 158,468,430,487 | 4,322,740,421 | 61,006,282,075 | 65,329,022,495.87 | 41.2% |
| 137 | Mbarara University | 18,332,753,379 | 345,090,623 | 7,212,634,624 | 7,557,725,246.77 | 41.2% |
| 138 | Makerere University Business School | 41,976,471,674 | 515,374,270 | 16,789,535,319 | 17,304,909,589.00 | 41.2% |
| 139 | Kyambugo University | 78,715,496,986 | 1,562,662,900 | 30,888,005,398 | 32,450,668,297.58 | 41.2% |
| 140 | Uganda Management Institute | 19,272,385,529 | 1,127,327,000 | 6,817,764,044 | 7,945,091,043.71 | 41.2% |
| 146 | Public Service Commission | 8,171,573,575 | 496,580,000 | 2,872,172,453 | 3,368,752,452.88 | 41.2% |
| 147 | Local Government Finance Comm | 4,195,381,387 | 16,474,398 | 1,713,082,487 | 1,729,556,885.04 | 41.2% |
| 148 | Judicial Service Commission | 8,950,835,013 | 68,668,700 | 3,621,336,307 | 3,690,005,006.83 | 41.2% |
| 149 | Gulu University | 21,779,625,898 | 76,669,118 | 8,902,038,287 | 8,978,707,404.81 | 41.2% |
| 150 | National Environment Management Authority | 11,157,066,824 | 1,196,000,000 | 3,403,529,807 | 4,599,529,807.25 | 41.2% |
| 153 | Public Procurement and Disposal of Assets | 16,314,176,487 | 36,587,000 | 6,688,974,675 | 6,725,561,674.62 | 41.2% |
| 156 | Uganda Land Commission | 71,500,879,812 | 1,730,000,000 | 27,746,423,609 | 29,476,423,609.15 | 41.2% |

ANNEX 2 : ADJUSTMENTS ON THE GOU BUDGET FOR FY 2021/22 FOR COVID-19 EMERGENCY FINANCING

| Vote | Vote Description | Budget (Non Wage and Devt) | Workshops and Travel | Other Proposed cut | Total cut | % |
|------|--|----------------------------|------------------------|--------------------------|--------------------------|--------------|
| 157 | National Forestry Authority | 28,614,430,522 | 407,400,000 | 11,388,973,382 | 11,796,373,381.96 | 41.2% |
| 301 | Lira University | 13,312,941,911 | 89,321,000 | 5,398,973,917 | 5,488,294,917.27 | 41.2% |
| 302 | UNNMA | 18,341,745,435 | 453,200,000 | 7,108,232,245 | 7,561,432,245.24 | 41.2% |
| 303 | NCDC | 33,608,370,157 | 12,847,839,157 | 1,007,298,824 | 13,855,137,981.04 | 41.2% |
| 307 | Kabale University | 11,889,838,934 | 1,789,000 | 4,899,828,015 | 4,901,617,014.85 | 41.2% |
| 308 | Soroti University | 8,736,212,971 | 191,802,426 | 3,409,724,086 | 3,601,526,511.98 | 41.2% |
| 309 | NIRA | 54,689,222,880 | 501,914,000 | 22,043,860,328 | 22,545,774,327.60 | 41.2% |
| 312 | Petroleum Authority of Uganda | 29,191,456,210 | 1,452,262,643 | 10,581,991,079 | 12,034,253,722.14 | 41.2% |
| 313 | Capital Markets Authority | 3,419,249,004 | 425,999,999 | 983,594,293 | 1,409,594,292.16 | 41.2% |
| 314 | National Lotteries and Gaming Regulatory Board | 5,886,000,000 | 60,000,000 | 2,366,518,804 | 2,426,518,803.96 | 41.2% |
| 315 | National Population Council | 12,859,508,700 | 1,977,333,200 | 3,324,032,697 | 5,301,365,897.08 | 41.2% |
| 316 | Uganda Free Zones Authority | 11,571,200,000 | 437,333,000 | 4,332,924,286 | 4,770,257,285.83 | 41.2% |
| 317 | Uganda Microfinance Regulatory Authority | 4,829,200,000 | 510,000,000 | 1,480,850,256 | 1,990,850,256.22 | 41.2% |
| 318 | Uganda Retirements Benefits Regulatory Authority | 8,296,816,928 | 979,562,000 | 2,440,822,351 | 3,420,384,350.80 | 41.2% |
| 319 | National Council for Higher Education | 4,940,463,904 | 85,000,000 | 1,951,719,090 | 2,036,719,089.93 | 41.2% |
| 320 | Uganda Business and Technical Examination Board | 27,056,488,933 | 828,400,000 | 10,325,707,911 | 11,154,107,911.15 | 41.2% |
| 321 | National Council of Sports | 16,759,672,104 | 256,015,000 | 6,653,203,401 | 6,909,218,401.05 | 41.2% |
| | Sub-Total Non Protected Votes | 6,005,032,130,175 | 79,007,329,460 | 2,396,582,779,656 | 2,475,590,109,115 | 41.2% |
| | Grand Total | 17,071,284,861,132 | 203,417,220,344 | 2,396,582,779,656 | 2,600,000,000,000 | 15.2% |

2021

Strategy to Clear and Prevent Domestic Arrears



MINISTRY OF FINANCE,
PLANNING, AND ECONOMIC
DEVELOPMENT

June 2021

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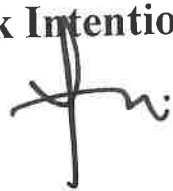
A handwritten signature in black ink, consisting of a vertical line with a horizontal crossbar and a small flourish to the right.

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Foreword

The Strategy to Clear and Prevent Domestic Arrears has been prepared to address the perpetual problem of arrears for the Government of Uganda. Starting with FY 2021/2022, this strategy document will be used by all implementing agencies of government, including Ministries, Departments, Agencies, Local Governments, Public Corporations and State Enterprises.

The accumulation of domestic arrears calls into question our ability to effectively manage the resources of the country. The economic implications are also great. The consequences are far reaching in that it impacts the operations of small and medium sized businesses, results in a higher cost of doing business for us and perpetuates the reputation that we are poor fiscal managers and leaders.

The casual manner in which some arrears are created are contrary to good financial management principles. Abiding by the strategies will begin a new era in fiscal management for the country. The adoption of these strategies will increase credibility and the confidence investors have in the country. As a result of this new strategy, Government will take greater control of our budget and its implementation based on good financial management.

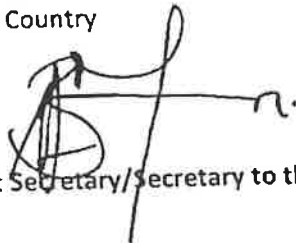
I take this opportunity to remind you that the accumulation of domestic arrears is prohibited by law and according to the PFMA 2015, Section 21 (2), "A vote shall not take any credit from any local company or body unless it has no unpaid domestic arrears from a debt in a previous financial year; and it has capacity to pay for the expenditure from the approved estimates as appropriated by Parliament for that financial year".

Collectively, we can prevent arrears from accumulating. This strategy is geared toward improving financial management and transparency, and as such all Accounting Officers are required to comply with the strategies herein.

I am confident that the implementation of this strategy will lead to improved transparency, accountability and elimination of domestic arrears, thus better service delivery.

For God and My Country

Patrick Ocaillap
For: Permanent Secretary/Secretary to the Treasury
June 2021



I. Acronyms and Abbreviations

| Abbreviation | Text |
|--------------|--|
| AG | Accountant General |
| AGO | Accountant General's Office |
| CAF | Certificate as to Availability of Funds |
| CCS | Commitment Control System |
| COSO | Committee of Sponsoring Organizations of the Treadway Commission |
| DEA | Directorate of Economic Affairs |
| E&Y | Ernst and Young |
| GDP | Gross Domestic Product |
| GOU | Government of Uganda |
| IAD | Internal Auditor General's Department |
| IAG | Internal Auditor General |
| IFMS | Integrated Financial Management System |
| IMF | International Monetary Fund |
| IPPS | Integrated Personnel and Payroll System |
| ISSD | Infrastructure and Social Services Department |
| LPO | Local Purchase Orders |
| MAAIF | Ministry of Agriculture, Animal Industry and Fisheries |
| MDA | Ministries, Departments, and Agencies |
| MALGs | Ministries, Agencies, and Local Governments |
| MOFPED | Ministry of Finance, Planning, and Economic Development |
| MOH | Ministry of Health |
| MOJCA | Ministry of Justice and Constitutional Affairs |
| MOPS | Ministry of Public Service |
| MTEF | Medium-Term Expenditure Framework |
| NAADS | National Agricultural Advisory Services |
| NDPIII | National Development Plan III |
| NWSC | National Water and Sewerage Corporation |
| O&M | Operational and Maintenance |
| OAG | Office of the Auditor General |
| OP | Office of the President |
| PAP | Project Analysis & Public Investment Department |
| PEFA | Public Expenditure and Financial Accountability |
| PFAA | Public Finance and Accountability Act, 2003 |
| PFM | Public Finance Management |
| PFMA, 2015 | Public Finance Management Act, 2015 |
| PO | Purchase Orders |
| PPDA | Public Procurement and Disposal of Assets |
| UNRA | Uganda National Roads Authority |

| Abbreviation | Text |
|--------------|--------------------------|
| UPF | Uganda Police Force |
| UPS | Uganda Prisons Service |
| URA | Uganda Revenue Authority |
| Ushs | Uganda Shilling |
| UTL | Uganda Telecom Limited |
| VAT | Value Added Tax |

II. Executive Summary

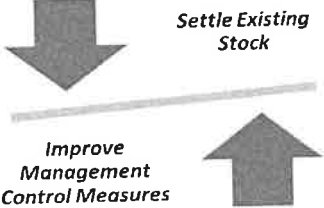
The accumulation of expenditure arrears is a persistent problem the Government of Uganda (GOU) has been trying to solve. Several assessments have been done over the years and solutions implemented accordingly. Previous attempts to curtail the arrears accumulation met with varying degrees of success. With the publication of this document, resolution efforts will focus on the enforcement of the strategy.

Even though, GOU has made annual budget provisions to pay arrears, the stock continues to rise. In fact, arrears in FY 2019/2020 were eight times higher than in FY 2006/2007 which represents an increase of almost 700 percent or Ushs 3.6 trillion. The problem of arrears impacts the implementation of the budget which results in the potential delay of planned services to the public. It also disguises the true level of the liabilities the government has to resolve.

The escalation in the arrears stock signifies the lack of fiscal discipline, poor financial management and leadership, and weak system controls. Discussions of solving the problem of arrears has been going on for more than a decade. However, until the underlying issues of financial management, budget planning, and leadership are addressed, the problem will persist.

A robust framework for reporting and preventing arrears must be implemented. Solving the issue involves implementing several remedies and it will require the discipline to live within the means of a realistic revenue forecast. A clearance strategy needs to be implemented after the analysis and validation of the stock of arrears is done.

The strategies contained in this framework, provide multi-level interventions ranging from legislative changes to the development of reporting and tracking solutions. A two-pronged arrears strategy is being implemented. One prong focuses on the phased **clearance** of the existing stock of arrears in the medium term. The second prong focuses on **management control** measures to stop the accumulation of new arrears.



While it is recognized the issue of the arrears can be remediated by providing funds to clear them, the underlying gaps in the PFM process that allow them to be created need to be addressed in line with this strategy.

Below are highlights of the specific measures that will be implemented:

- The stock of arrears will be compiled, and a baseline of valid arrears will be established.
- Once the stock of arrears has been finalized, Accounting Officers who subsequently accumulate arrears will be subject to sanctions allowable by Sections 79 and 80 of the PFMA, 2015 (as applicable) and subject to termination or not be reappointed.
- Establishment of a Database
- Establishment of a Payment Plan
- Establishment of an Oversight Team
- Enforce Accountability
- Ensure Budget Realism
- Improve Financial System Control
- Improve Organizational Budget Planning

The clearance of validated arrears will target the most overdue arrears first for payment. Only the validated arrears from the E&Y 2019 report, the Internal Auditor General, and the Accountant General are eligible for payment. Once the stock has been verified, resources will be allocated over a pre-determined time period to clear all the arrears. Penalties and sanctions will be applied to those who continue to create arrears following the finalization of the validated arrears stock.

The first in, first out philosophy will be used to make payment in each category. However, within each category, small businesses and suppliers and high interest earning arrears will be given priority for payment. The prioritization for clearing arrears is:

- Payroll related
- Taxes and deductions
- Classified
- Critical directives
- Small and medium sized businesses and suppliers
- High interest related arrears
- Compensation and other related arrears
- Counterpart funding
- Utilities and rent

It is recognized that good fiscal management and budget planning will prevent arrears from being created. Improving fiscal transparency provides greater understanding of the financial position and the exposure to fiscal risks. The accumulation of arrears is unacceptable. Arrears can be prevented from being accumulated. Each Accounting Officer is responsible for their own budget and accurate record keeping. Thus, managing the Vote's expenditure within the appropriated budget is a direct reflection on an Accounting Officer's performance.

III. Introduction

1. Over the years, the accumulation of expenditure arrears has become a persistent problem in Uganda. In the past several interventions have been implemented. However, the amount of arrears has continued to increase almost eight times since FY 2006/2007. This is an untenable situation which has serious financial consequences. Nevertheless, this is an issue that can be controlled and prevented by addressing the underlying causes.
2. There are multiple definitions of what an arrear is. For purposes of this strategy, arrears are defined as financial obligations of the Government of Uganda (GOU) that remain unpaid beyond the fiscal year in which they were incurred and due.
3. Arrears can arise in many categories of public expenditure including compensation of employees, purchases of goods and services, court awards, development/capital projects. Generally, the main causes of accumulation of arrears are failure to comply with existing regulations or policies and lack of proper control in the public finance management systems.
4. Arrears are a form of debt and pose a serious risk to the financial management, sustainability, and reputation of the country.

IV. Economic Impact of Arrears Accumulation

5. The creation and accumulation of arrears reflects serious fiscal management issues such as weaknesses in the internal control environment, Public Finance Management (PFM), and management inefficiency. The continuous creation of arrears jeopardizes the overall credibility of the budget, the country's financial reputation, and perpetuates the perception of an inadequate system of governance.
6. More importantly, arrear accumulation can disguise the true size of the government's deficit, significantly reduce the impact of fiscal policy, and potentially undermine macroeconomic stability. They also translate into:
 - a) **Reduced economic activity.** Businesses and suppliers may become hesitant to do business with the government because of delayed payments and liquidity constraints that put them at risk of failure or closure.
 - i) Specific impact to small and medium sized businesses which do not have the funds to operate without timely government payment for services rendered.
 - b) **Reduced confidence in GOU's fiscal policies.** Arrears are a signal to investors the government may not be managing its obligations properly and the true extent of the liability may be disguised.
 - c) **Higher costs to GOU.** More expensive government operations due to interest and penalties on outstanding payments.

- d) **Increased costs.** Suppliers are inclined to bid higher to mitigate against risks of delayed payments, resulting in higher costs to GOU.
- e) **Secondary implications.** Suppliers may withhold payment of taxes and deductions until payment from the government is received.
- f) **Negative impact on livelihoods.** The welfare of pensioners and existing employees to whom emoluments are owed.
- g) **Budget implementation.** Increases challenges in budget planning and execution because some arrears maybe off-budget and may not meet the GOU priority areas.
- h) **Reputational risk.** Perpetuates the impression with investors, creditors, and donors that GOU is not well managed and does not honor its obligations. It may lead investors to increase borrowing costs and donors to decrease contributions due to the potential of mismanagement of funds.

V. Background

V.A. Assessments

7. The GOU has implemented several measures to tackle the problem of arrears following several assessments completed over the years. Arrears became a problem in the late 1990s, which led to the implementation of a commitment control system (CCS) to monitor and control the growth of arrears.¹ Initially the CCS was quite effective in controlling commitments and new arrears up until the mid-2000s, when the problem resurfaced.
8. A study conducted by the International Monetary Fund (IMF) in 2017² indicated the level of expenditure arrears to be around 1.5 percent of Gross Domestic Product (GDP) at the end of June 2015. It also pointed out that despite the clearance of known arrears in 2014/2015, the domestic arrears stock had increased and was larger than previously thought. The evaluation concluded that current weaknesses in the PFM cycle contributed to the persistent accumulation of arrears. These included: lack of budget realism, ineffective expenditure planning and controls, and lack of regular and comprehensive reporting of arrears.
9. As stated in PFM Reform Strategy, “Improved commitment controls are needed to prevent further accumulation of arrears, information technology systems need to be secure, integrated and monitored to protect data integrity and mitigate fiduciary risk, with internal audit providing internal assurance”.³ Additionally the 2016 Public Expenditure and Financial Accountability assessment (PEFA) states, “the current compliance-based approach does not support continuous improvement in the control environment. There is weakness in

¹ International Monetary Fund, *Managing and Preventing Expenditure Arrears* (2017), p. 5.

² International Monetary Fund, *Managing and Preventing Expenditure Arrears* (2017), p. 5.

³ Ministry of Finance, Planning, and Economic Development (2018). *Uganda Public Financial Management Strategy 2018-2023*. p. 30.

commitment controls and associated compliance with rules and procedures.”⁴ If the control factors are not addressed, expenditure arrears will likely continue to occur.

V.B. Legal Implications

10. The law explicitly prohibits the accumulation of domestic arrears: According to the Public Finance Management Act, 2015 (PFMA), Section 21(2):

“A vote shall not take any credit from any local company or body unless it has no unpaid domestic arrears from a debt in a previous financial year; and it has capacity to pay for the expenditure from the approved estimates as appropriated by Parliament for that financial year.”

11. There are several other provisions of the PFMA, 2015 that can be applied to address this issue, including sanctions and penalties. While funds have been provided to clear arrears, the level of arrears continue to increase. As such, resolving this perennial issue, will take more stringent measures such as applying sanctions and penalties on individuals who continue to create arrears.

V.C. Multi-Year Commitments

12. The failure to operate within the approved expenditure levels is evident in the over commitments made in multi-year contracts or projects. To resolve this issue, multi-year commitments should be considered in the planning and budgeting of the resource envelope. Once a contract is executed, it becomes an obligation of payment and should be included in revenue and expenditure forecasts.
13. In line with the PFMA, 2015, multi-year commitments must be approved by Parliament as stipulated below:
- a) Section 23 assigns responsibility to the Vote not to enter a contract, transaction, or agreement that binds the Government to a financial commitment for more than one financial year or which results in a contingent liability, except where the financial commitment or contingent liability is authorized by Parliament.
 - b) Parliament authorizes multi-year commitments through the approval of the Annual Budget and Medium-Term Expenditure Framework (MTEF)

⁴ Department for International Development (2017). *Uganda Public Expenditure and Financial Accountability (PEFA) Assessment* 2016. p. 82.

V.D. Supplementary Budgets

14. The need to finance unplanned expenditures within the fiscal year puts additional strain on financial resources. At times, institutional budget lines are suppressed to make room for the unplanned but critical expenditure. In cases such as these, the Accounting Officer is required to notify the PS/ST if there is a potential of creating arrears.

V.E. Local Governments and State-Owned Enterprises

15. Local Governments and state-owned enterprises are also not to accumulate arrears. Accordingly, it is required that bills be paid timely, and through comprehensive monitoring, reporting of liabilities is done.

VI. Understanding the Stock

VI.A. Ernst and Young Review as of June 30, 2019

16. Uganda has conducted various assessments on arrears. The most recent report released by Ernst & Young (E&Y) on the review of Uganda's arrears as at the end of June 2019 revealed failures in the system, including tracking and recording of arrears. For example, the report indicated that out of **Ushs 4.0 trillion** in arrears, the total amount of valid arrears was **Ushs 2.3 trillion**, **Ushs 710 billion** was contestable, while **Ushs 517 billion** was rejected. See the Table 1, for the E&Y Summary of Findings. Subsequently, the Internal Auditor General reviewed the arrears that remained contestable and expanded the scope to include arrears up to end June 2020. This review is still in progress, but preliminary findings indicate that the stock of arrears is continuing to grow, as reflected in Table 4.

Table 1

| Arrears Examined by Ernst and Young (As of June 2019) | | |
|---|--------------------------|---------------------|
| Category | Amount | % of Total Reviewed |
| Valid arrears ^a | 2,254,441,553,388 | 65% |
| Contestable arrears ^b | 710,169,564,023 | 20% |
| Rejected arrears ^c | 517,490,320,922 | 15% |
| Total arrears reviewed | 3,482,101,438,333 | 100% |
| Arrears presented, but not reviewed ^d | 528,244,981,825 | |
| Grand Total (including classified) | 4,010,346,420,158 | |

- a. **Valid claims:** Adequate documentation exists to recognize a government liability.
b. **Contestable claims:** Incomplete documentation has been provided.
c. **Rejected claims:** Legitimate documentation has not been presented.
d. **Presented, but not reviewed:** For a variety of reasons such as foreign missions did not present arrears for verification, classified arrears that could not be verified, or documentation was not provided.

17. According to the E&Y review, court awards made up 23 percent while Pension and Gratuity was 15 percent of the arrears stock as of June 2019. See Table 2 for details on amounts by expense category:

Table 2

| Expense Category Amount (Ushs) | | |
|--|--------------------------|------------|
| Expense Category | Amount | % of Total |
| Court awards | 915,002,731,658 | 23% |
| Other recurrent costs | 797,009,449,189 | 20% |
| Employee costs (pension & gratuity) | 587,291,379,422 | 15% |
| Taxes and other deductions | 492,945,397,911 | 12% |
| Development | 408,891,487,868 | 10% |
| Compensations | 407,391,504,688 | 10% |
| Contributions to International Organizations | 197,258,830,739 | 5% |
| Utilities | 130,281,381,749 | 3% |
| Employee costs (salaries & allowances) | 33,542,448,611 | 1% |
| Rent | 20,383,139,233 | 1% |
| Amounts due to consolidated fund | 20,348,669,090 | 1% |
| Total | 4,010,346,420,158 | |

Source: Ernst & Young, Volume I, Agreed-upon procedures for the expenditure arrears stock as at 30 June 2019.

18. From FY 2013/2014 to FY 2020/2021 the total amount provided to settle arrears was Ushs 2,077 trillion. Additionally, for FY 2021/2022 Ushs 400 billion has been earmarked to address outstanding arrears. See Table 3 for approved amounts provided to clear arrears.

Table 3

| Annual Approved Budget | |
|----------------------------------|------------------------------------|
| Financial Year | Amount (Shown in Ushs billions) |
| FY2014/15 | 80.0 |
| FY2015/16 | 80.0 |
| FY2016/17 | 110.0 |
| FY2017/18 | 300.1 |
| FY2018/19 | 380.5 |
| FY2019/20 | 449.5 |
| FY2020/21 | 676.9 |
| Total | 2,077.1 |
| Planned FY2021/22 | 400.0 |
| Total with planned amount | 2,477.1 |

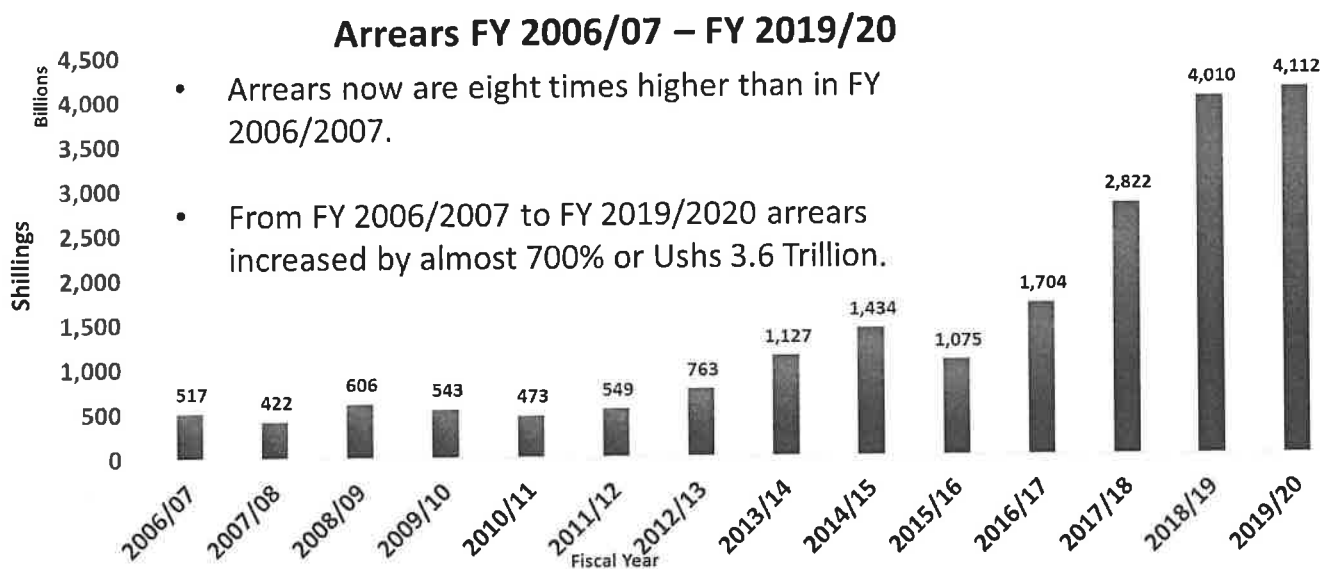
Source: MOFPED

VI.B. Trend of Arrears

19. Arrears are eight times higher than it was in FY 2006/2007. This increase reflects an astounding and undisciplined approach to financial management. In fact, from FY 2006/2007 to FY 2019/2020 arrears are estimated to have increased by **700 percent or Ushs 3.6 trillion**. The following tables and figures show the trend in arrears accumulation.

VI.C. Accumulation of Arrears Over the Last 14 Years

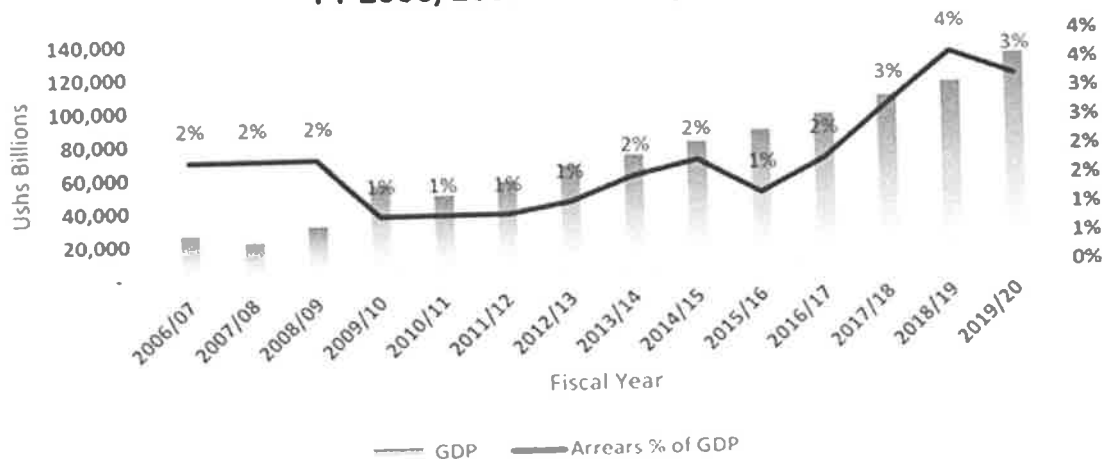
Figure 1



Sources: GOU Financial Statements, Ernst & Young report, and IAG Report

Figure 2

Arrears as a Percentage of GDP FY 2006/2007 - FY 2019/2020



Source: GOU Financial Statements, GFS Reports, UBOS Reports, BTTB, Ernst & Young Report

VI.D. Trend of Arrear Stock Over the Last Three Years

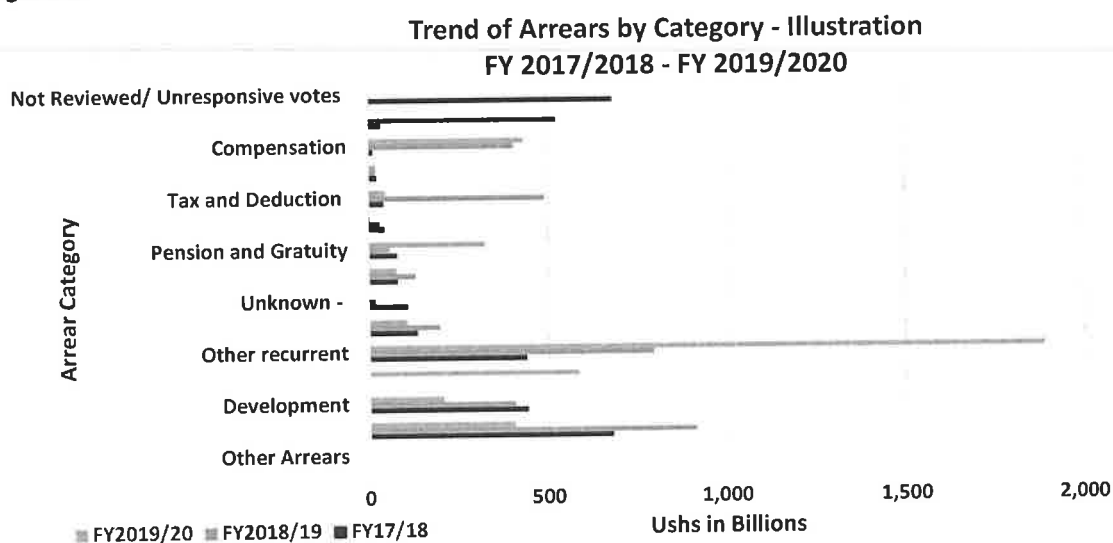
Table 4

| Trend of Arrears Stock FY 2017/18 - FY 2019/20 (Ushs Billions) | | | | | | |
|--|-----------------|-----------------|-----------------|--------------------------|--------------------------|--------------------------|
| Category | FY17/18 | FY2018/19 | FY2019/20 | As % of Total FY 2017/18 | As % of Total FY 2018/19 | As % of Total FY 2019/20 |
| Other Arrears | 0.00 | 0.00 | 0.68 | 0.0% | 0.0% | 0.0% |
| Court Awards | 681.60 | 915.00 | 406.49 | 24.2% | 22.8% | 9.9% |
| Development | 443.47 | 408.89 | 207.68 | 15.7% | 10.2% | 5.1% |
| Goods & Services | 0.00 | 0.00 | 586.80 | 0.0% | 0.0% | 14.3% |
| Other recurrent | 440.75 | 797.01 | 1,871.35 | 15.6% | 19.9% | 45.5% |
| Contributions to International Organisations | 135.74 | 197.26 | 108.24 | 4.8% | 4.9% | 2.6% |
| Unknown | 110.23 | 20.35 | 0.00 | 3.9% | 0.5% | 0.0% |
| Utilities | 82.26 | 130.28 | 78.21 | 2.9% | 3.2% | 1.9% |
| Pension and Gratuity | 79.42 | 59.05 | 325 | 2.8% | 1.5% | 7.9% |
| Salaries | 46.30 | 33.54 | 6.05 | 1.6% | 0.8% | 0.1% |
| Tax and Deduction | 43.34 | 492.95 | 46.50 | 1.5% | 12.3% | 1.1% |
| Rent | 23.99 | 20.38 | 21.94 | 0.9% | 0.5% | 0.5% |
| Compensation | 12.36 | 407.39 | 434.70 | 0.4% | 10.2% | 10.6% |
| Classified and Missions Abroad | 35.09 | 508.64 | 18.29 | 1.2% | 12.7% | 0.4% |
| Not Reviewed/ Unresponsive votes | 687.23 | 19.61 | 0.00 | 24.4% | 0.5% | 0.0% |
| TOTAL STOCK | 2,821.79 | 4,010.35 | 4,111.73 | 100.0% | 100.0% | 100.0% |

Source: GOU Financial Statements, Ernst & Young Reports, IAG Report

Note: Category " Other Recurrent" showing increasing trend for all the 3 years above. Segregation of this this category is vital.

Figure 3



Source: GOU Financial Statements, Ernst & Young Reports, IAG Report. Note: Category "Other Recurrent" is showing an increasing trend for all of the three years. Segregation of this this category vital.

VI.E. Validated Domestic Arrears as of June 30, 2020

20. Out of the total stock of Ushs. 4.11 trillion in arrears, Table 5 shows the valid arrears by category which total almost Ushs. 1.7 trillion (including Classified) as of June 30, 2020):

Table 5

| Validated Domestic Arrears as at 30th June 2020 (Ushs) | | | | | | | |
|--|--|--------------------------|------------------------|----------------------|--------------------|--------------------------|---------------|
| No. | CATEGORIES | Ministries | Agencies | Referral Hospitals | Missions Abroad | Validated | % Share |
| 1 | Court Awards | 408,934,787,449 | 30,296,523,708 | - | - | 439,231,311,157 | 26.1% |
| 2 | Other Recurrent Costs | 235,805,874,605 | 71,516,286,155 | 977,278,765 | 163,916 | 308,299,603,441 | 18.3% |
| 3 | Compensations | 87,859,209,378 | 214,311,121,582 | - | - | 302,170,330,960 | 18.0% |
| 4 | Development | 83,580,630,054 | 124,677,466,614 | 1,558,722,996 | - | 209,816,819,664 | 12.5% |
| 5 | Pension and Gratuity | 89,377,123,999 | 33,890,590,559 | 589,471,220 | - | 123,857,185,778 | 7.4% |
| 6 | Contributions to International Organisations | 105,476,167,814 | 497,855,436 | - | - | 105,974,023,250 | 6.3% |
| 7 | Goods and services | - | 71,852,725,715 | 677,209,360 | - | 72,529,935,075 | 4.3% |
| 8 | Taxes and other deductions | 41,325,080,828 | 4,060,640,563 | 97,495,834 | 435,764,018 | 45,918,981,243 | 2.7% |
| 9 | Rent | 7,649,272,423 | 11,121,109,073 | - | - | 18,770,381,496 | 1.1% |
| 10 | Classified | 12,712,540,000 | 5,577,066,500 | - | - | 18,289,606,500 | 1.1% |
| 11 | Electricity | 1,534,233,524 | 13,853,273,197 | 748,398,155 | - | 16,135,904,876 | 1.0% |
| 12 | Water | 57,240,957 | 13,926,716,227 | 435,312,631 | - | 14,419,269,815 | 0.9% |
| 13 | Salary Arrears | 1,457,072,609 | 4,657,492,078 | 23,699,267 | - | 6,138,263,954 | 0.4% |
| 14 | Telephone | 583,845,081 | 37,076,620 | - | - | 620,921,701 | 0.0% |
| | TOTAL | 1,076,353,078,721 | 600,275,944,027 | 5,107,588,228 | 435,927,934 | 1,682,172,538,910 | 100.0% |

Source: Internal Auditor General Office, AGO Classified

VII. Causes and Interventions Undertaken To-date

VII.A. Causes

21. Arrears occur for a variety of reasons, but a key factor to preventing them, is having a strong commitment control system.

22. The causes of GOU arrears vary, but some are due to:

- a) Court awards because of the inadequate management of construction contracts, unpaid land compensation, violation of human rights, or not resolving disputes prior to judicial involvement.
- b) Salary shortfalls caused by delays in Ministries, Departments and Agencies (MDAs) enrolling new staff on the Integrated Personnel and Payroll System (IPPS), arbitrary and erroneous drop offs of staff from the payroll, interdictions, and reinstatements after a very long time.
- c) Pension and gratuity payments caused by delays in processing pension files beyond a financial year, errors and inaccuracies on the pension payroll and in payments sometimes to wrong accounts/claimants, and weak accountability of pensions funds.
- d) Utilities and other recurrent expenditures arising out of rent obligations, food for Uganda Prisons Service (UPS), Uganda Police Force (UPF) and not installing prepaid utility meters.
- e) Outstanding counterpart funding obligations for development projects.
- f) Unpaid subscriptions to international organizations and professional memberships.
- g) Non-remittance of tax deductions on salaries (pay as you earn) and development projects (withholding tax) by some Accounting Officers to Uganda Revenue authority.
- h) Use of funds for purposes other than what they were intended for, such as salaries, pensions, gratuities, and contracts.

See Appendix 1 for matrix for specific causes and remediation strategies. The strategies listed in this Appendix are components of the more general strategies described in Section VIII of this paper.

VII.B. Past Interventions

23. To address the problems, various interventions over the years have been implemented. These included:

- a) Decentralized the processes of computations, verification, and payment of salary, pension and gratuity arrears from Ministry of Public Service to the respective Ministries, Agencies, and Local Governments (MALGs).

- b) Issued guidelines and templates to standardize arrears verification salary, pension and gratuity payments and accountability documents.
- c) Streamlined processes for the processing of pension and gratuity claims resulting in a quicker timeframe for payment of claims.
- d) Improved process and timeline to start the collection of pension payroll information at least six months before retirement to complete within the same financial year.
- e) Established a separate budget as part of the annual appropriation dedicated to the settlement of arrears.
- f) Used debt swaps with utility companies as a means of settlement of outstanding bills.
- g) Issued one-year non-interest-bearing promissory notes to credit suppliers.
- h) Introduced the Commitment Control System (CCS) in 1999.
- i) Introduced prepayment system for utilities; starting with Uganda Telecom Limited (UTL) in the FY 2002/2003 and subsequently followed by UMEME & the National Water and Sewerage Corporation (NWSC).
- j) Integrated the Domestic Arrears Strategy into the 2007 Public Debt Strategy.
- k) Strengthened the legal framework i.e.: the PFM system with special provisions entrenching the CCS in the Public Finance and Accountability Act, 2003 (PFAA) and PFMA (2015).
- l) Introduced the Integrated Financial Management System (IFMS) with a built in CCS in FY 2003/2004.
- m) Decentralized salary and pension payroll processing and payment and ensuring the settlement of arrears takes first call on the MTEF resources.
- n) Negotiated with beneficiaries of court awards to waive interest and penalties.

24. Failures of previous interventions can be attributed to the following:

- a) Inadequate funding and planning for expenditures.
- b) Limited application of CCS because it could not be applied to multi-year commitments, or services like utilities, whose consumption is of a continuous nature.
- c) Not migrating to an accrual-based accounting system, which would have allowed the tracking of obligations and commitments as a liability from one fiscal year to the next and not complying with section 16 of the PFMA, 2015.
- d) Not segregating or ring fencing the money dedicated to paying off arrears in institutional budgets. Thereby, providing an avenue for institutions to use the funds for different purposes rather than paying off an existing arrear. This represents an internal control failure and insufficient management and leadership.

- e) Failure to complete the rollout of the utility prepayment system to Ministry of Defense, UPF, and UPS.
- f) Diversion of arrears resources, such as the pension scam which involved the misuse of funds.
- g) A strong system of accountability and penalties does not exist for those who knowingly create arrears.

VIII. Strategy to Clear and Prevent Arrears (Way Forward)

26. A two-pronged arrears strategy is being implemented. One prong focuses on the phased clearance of the existing stock of arrears in the medium term. The second prong focuses on management control measures to stop the accumulation of new arrears.

27. The strategy builds upon the recommendations contained in the Public Debt and other Financial Liabilities Management Framework FY2018/19 - FY2022/23 developed by the Directorate of Debt and Cash Management, Ministry of Finance, Planning, and Economic Development.

28. While it is recognized that the issue of the arrears can be remediated by providing sufficient funds to clear them, the underlying gaps in the PFM process that allow Votes to create additional needs to be addressed.

29. The specific measures that will be implemented follow:

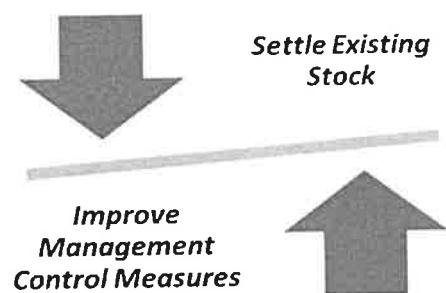
VIII.A. Establishment of a Database

30. The stock of arrears will be compiled, and a baseline of valid arrears will be established. The E&Y review, the Internal Auditor General's, and the Accountant General's review will be used to establish the baseline.

31. Once the stock has been finalized, Accounting Officers who subsequently accumulate arrears will be subject to sanctions allowable by Sections 79 and 80 of the PFMA, 2015 (as applicable) and subject to termination or not being reappointed.

32. MOFPED will develop and maintain a comprehensive database of all arrears. The database will include domestic arrears (verified, valid, potential, and rejected). Institutions will also maintain a database of their arrears as well. The databases will have the following information:

- Age of the arrear.



- Name of institution which incurred the debt.
 - Name of creditor.
 - Economic category (compensation of employees, goods and service, transfers, acquisition of financial/non-financial assets).⁵
 - Currency in which the debt is owed.
 - Amount owed (amount in the currency owed, amount in Ushs, and the exchange rate).
 - Contractual terms (term of contract, penalties, termination clause).
 - Payment status (total amount due, amounts paid, amount outstanding, and interest),
 - Risk of non-payment (potential of litigation, employee strike, project completion delays or stoppage).
33. MOFPED will keep the database up-to-date and record settlements, discharge of debt, or additions to the stock. Information will be added based on the quarterly reports submitted by the Accounting Officers.
34. MOFPED will provide reports to the appropriate decision makers and keep them updated regularly.
35. The Internal Auditor General is required to complete the verification of arrears each fiscal year by September 30, following the close of the prior fiscal year on June 30, and the database should be updated accordingly.

VIII.B. Establishment of a Payment Plan

36. MOFPED will undertake an analysis of the verified arrears and develop payment plan with respect to the resource envelope. The financial plan will be used to clear the established baseline of valid arrears. The financial plan will dedicate resources and be integrated into the fiscal outlook and the MTEF.
37. The payment plan will include provisions to clear verified, valid arrears identified in the E&Y report and by the Internal Auditor General.
- All arrears which have been paid will be clearly identified and removed from the stock of outstanding arrears.
 - Alternative financing strategies will be explored, and the associated benefits and negative impacts will be clearly identified and the impact to the debt ratios clearly communicated.
 - Alternative payment schedules with stock creditors will be evaluated. A pre-defined calendar and payment amounts with an agreed upon interest rates will be developed.

⁵ International Monetary Fund (2001), *Government Finance Statistics Manual 2001*, pp. 63-75.

- MOFPED will provide payment guidelines. The guidelines will stipulate timelines for payments to be made to suppliers and vendors. To help maintain continuity and increase sustainability, small and medium businesses and suppliers must be paid within fewer than 30 days from receipt of the invoice.

VIII.C. Establishment of an Oversight Team

38. MOFPED will create an oversight team to work through issues and implement the arrears clearance and prevention strategy. The group will review internal control, business processes, priority setting of programs, timeliness in absorption, and other activities that lead to the creation of arrears. Members will have the technical expertise to oversee the liquidation of the arrears and make sure the principles of the strategy are applied uniformly and the prioritization of clearance is followed.
39. The team will have a working knowledge of budget, finance, accounting and financial system principles.
40. The responsibilities of the oversight team include:
 - Review and implement viable recommendations compiled based on the E&Y 2019 Arrears report (see Appendix 3 for detailed recommendations).
 - Work with Desk Officers to increase capacity to help institutions prevent further accumulation of arrears.
 - Update Top Management regularly.
 - Reconcile the claims made against the money provided for payment.
 - Develop a plan to decentralize court award payments and how the payments will be made. They should also develop a methodology that will deduct court award payments from the budget ceiling of the responsible Vote.
 - Require the cash flow committee to report quarterly to the oversight team. Cash flow projections should be reviewed in relation to overdue payments of each Vote. If there are overdue payments, the Vote should provide an explanation of what caused the overdue payment and a plan for payment. This team should also check for realism in the cash flow projections to sustain the operational and development needs without creating new arrears.
41. The team will explore legislative changes to define what a contract is and under what conditions the government will consider an obligation of payment.
 - Once definitions are made clear, an outreach educational campaign will commence for vendors and others doing business with the government. The campaign will explain what the types of contracts, obligations, or purchase orders the government will consider valid.
 - Templates and examples will be used to educate businesses and vendors on the format of what a valid contract or purchase order looks like.

- It will be known that any other formats will not be considered as an obligation for payment by the government.

42. The team will also explore expanding the authority provided in section 46(3)(d), PFMA 2015 to include the ability to cancel or stop contracts that are entered into without the sufficient evidence of funds. Currently, the section allows the Accountant General to disallow payment of funds against a voucher or electronic request for funds, which is wrong or deficient in content or which contravenes any law for the management of public money, or which is unacceptable in support of a charge on public funds.

VIII.D. Enforce Accountability

43. Sanctions and penalties will be applied to those who create arrears going forward. All Accounting Officers are required to operate within the appropriated budget. The PFMA, 2015 contains provision for the application of sanctions and penalties, even on a personal level.
44. The Performance Contract for Accounting Officers has been modified to include language to address the creation of arrears.
45. Accounting Officers will be required to submit a quarterly report on arrears to the PS/ST in a format prescribed by MOFPED. This requirement falls under the provisions of section 16 (2) of the PFMA, 2015 which states:

“Report on expenditure commitments.

(1) An Accounting Officer shall, every three months prepare and submit to the Secretary to the Treasury, an expenditure commitment report indicating the actual and forecast commitments and cash position of the vote.

(2) The Secretary to the Treasury shall, using the report submitted in subsection (1), submit a consolidated expenditure commitment report of all the votes, to the Minister, within thirty days after the end of the three months.”

46. Be aware the quarterly report will be published on MOFPED’s website.
47. Pursuant to Part VII - Accounting and Audit, Section 45 (3) of the PFMA, 2015, the authority is vested with the PS/ST to appoint or reappoint Accounting Officers. Accounting Officers are hereby reminded that employment is dependent upon performance and management of the budget. As such, Accounting Officers are subject to termination or sanctions and penalties.
48. Section 11 (2)(g) of the PFMA, 2015 mandates the Secretary to the Treasury to appoint or designate Accounting Officers in accordance with the Act except that the Secretary to the

Treasury shall not appoint or designate a person an Accounting Officer where according to the report of the Internal Auditor General or Auditor General, that person has not accounted for the public resources and assets of a vote for a financial year. Accounting Officers are hereby notified that reappointment will take into account how arrears have been handled throughout the fiscal year.

49. Pursuant to section 45 (6) of the PFMA, 2015, the internal auditor of each vote is required to, every three months, submit a report on the execution of the workplan to the Accounting Officer and the audit committee specified in section 49, and give a copy of the report to the Internal Auditor General.
50. Subsequently, since the Internal Auditor General is responsible to the Secretary to the Treasury per section 47 (3), PFMA, 2015, a consolidated report will be provided to account for all the public resources and assets and obligations to the Secretary to the Treasury.
51. Sanctions and penalties will be imposed on officials who incur arrears without the assurance of funding to pay the bill.

VIII.E. Ensure Budget Realism

52. Accounting Officers are required to submit a realistic budget. Historical expenditure analysis should be undertaken to make sure all costs have been included for the next fiscal year during the budget preparation process.
53. The MTEF projections will be scrutinized for accuracy and completeness. All known costs (including capital projects coming online) need to be factored into the projections and the financial outlook should reflect these obligations.
54. Over commitment of multi-year projects will be eliminated. Multi-year projects will only be approved up to the level of funds available in the five-year forecast. Commitments for multi-year projects must fall within the resource envelope projections.
55. The budget must contain enough funds to cover all compulsory items, such as pension, gratuity, salaries, utilities, and contractual obligations.
56. The March 24, 2021, Circular on Payroll Management and Processing issued to all Accounting Officers by MOFPED must be followed. The creation of arrears in the wage, pension, and gratuity lines are preventable with good planning, record keeping, and verification procedures. Accounting Officers must ensure there are no ghost employees and salaries, pension, gratuities, and taxes are paid accordingly. See Appendix 2 for circular.
57. Utilize IFMS to track arrears and record settlements. The system will be updated regularly. Financial reconfiguration will occur to the extent possible to allow for the entry of all expected payment dates when first recording an obligation or contract. Internal Auditors are to provide a monthly overdue payment report to their Accounting Officer.

58. Reduce over commitments for multi-year projects by utilizing the new project selection model being developed by the Project Analysis and Public Investment Management Department, MOFPED. Based on the selection criteria, this model will address how a project moves from the appraisal stage to funding approval in the budget.
59. The Accountant General in consultation with the Uganda Revenue Authority should submit a quarterly report to the PS/ST on the taxes due, collected, and outstanding. This report should be used to cross check taxes paid by each Accounting Officers. If a nonpayment is identified, the equivalent amount will be deducted from the budget ceiling or cash limit of any Vote that failed to pay the tax.
60. Accounting Officers who fail to pay taxes, will be subject to sanctions and penalties allowed by the PFM Act, 2015.
61. Develop a process that includes the information gathering by the Solicitor General and the legal staff to ascertain the landscape of pending cases and their potential outcomes. Without reference to specifics or names, potential payout amounts should be included in the financial projections for the upcoming fiscal years.
62. Migrate to an accrual method of accounting so arrears are monitored on perpetual basis. In accrual accounting revenue/income is recorded when it is earned, and expenditures are recorded when it is incurred regardless of when associated cash flows occur.

VIII.F. Improve Financial System Control

63. An internal control assessment will be conducted to identify weaknesses and gaps of the commitment control system. This review may be completed using the Committee of Sponsoring Organizations of the Treadway Commission (COSO) frameworks for enterprise risk management or some other similar assessment framework. This assessment will complement activities of the Public Finance Management Reform initiatives currently in place.
64. The audit function will be strengthened and fully integrated into the daily operations to reduce costs, gaps, and redundancies that can expose the country to unanticipated risk consequences.
65. The contract module of IFMS will be used to encumber contract amounts prior to execution. This will set funds aside (ring fence) for the payment of the contract during the fiscal year.

66. For multi-year contracts, funds will be encumbered annually (ring fenced), whole amount, or per a schedule by fiscal year that is stipulated in the contract. Additionally, a funds certification statement will be included in the contracts:

Sample language:

*I hereby certify that funds are available and encumbered in the total amount of: _____
to cover this contract for: _____
For the _____ fiscal year.*

Signed by:

Title:

67. Accounting Officers are not allowed to utilize funds other than for the intended purpose. IFMS will be modified to prevent the movement or transfer of salary, pension, and gratuity appropriations to fund other purposes.
68. Payments for court awards will be decentralized based on the plan developed by the oversight team.

VIII.G. Improve Organizational Budget Planning

69. Accounting Officers will be required to adequately budget for utilities, obligations, salaries, pensions, and gratuities, and other compulsory obligations.
70. To decrease budget shortfalls, no new units of government will be created unless specifically authorized by Parliament.
71. Efforts are underway to rationalize government to avoid duplication by institutions and free up resources for critical services. The full implementation of the new planning approach under the National Development Plan III (NDPIII) will help this effort.
72. Pursuant to Section 46 (3)(d) of the PFMA, 2015, Accountant General has the authority to stop payment on vouchers or electronic requests that are wrong, deficient, or contravenes law, or unacceptable use of public funds. This provision will be enforced to prevent funds from being used for which it was not intended or for a commitment made that did not have evidence of sufficient funding.
73. The roll out of pre-paid meters will be completed for the Ministry of Defense, UPF, and UPS. Once the rollout is done, the creation of new arrears in this category will be subject to sanctions and penalties.

IX. Criteria and Prioritization of Clearing Verified Arrears

74. The clearing of arrears will target the most overdue arrears first for payment. Only the validated arrears from the E&Y 2019 report, the Internal Auditor General, and Accountant General are eligible for payment. Once the stock has been verified, resources will be allocated over a pre-determined time period to clear all the arrears. Penalties and sanctions will be applied to those who create arrears following the finalization of the validated arrears stock.
75. The first in, first out philosophy will be used to make payment in each category. However, within each category, small businesses and suppliers and high interest earning arrears will be given priority for payment. The prioritization for clearing arrears is:
- Payroll related
 - Taxes and deductions
 - Classified
 - Critical directives
 - Small and medium sized businesses and suppliers
 - High interest related arrears
 - Compensation and other related arrears
 - Counterpart funding
 - Utilities and rent

X. Conclusion

76. The existence, continuous, or the creation of arrears, is an indication the financial system has gaps which allow commitments or obligations to be made without having sufficient funds set aside to honor the payment. It negatively impacts the credibility of the budget which can partially be attributed to weaknesses in the public financial management systems. The existing stock of valid and verified arrears will be cleared and new ones prevented by enforcing this strategy.
77. Good fiscal management and budget planning will prevent arrears from being created. The accumulation of arrears is unacceptable. Those who knowingly create arrears will be held accountable and sanctioned accordingly.

Appendices

Appendix 1: Causes and Remediation Strategies

| Causes and Proposed Remediation Strategies | | | |
|--|-----------------|--|--|
| No. | Category | Cause | Strategy |
| 1. | Budget Planning | <p>In adequate assessment of financial risk. Prior commitments are not fully reflected in the budget, revenues are over-estimated, and expenditure is under-estimated.</p> <p>Projections do not capture future years costs and financial consequences of new obligations, including salaries, and development projects.</p> | <p>Once the arrears stock is verified, the annual budget should include funding to settle arrears. Revenue and expenditure forecasts should be realistic and attainable. A comprehensive exercise should be undertaken at the beginning of budget preparation to account for financial obligations, upcoming costs, and potential impacts to revenues.</p> <p>The Medium-Term Expenditure Framework (MTEF) projections should be scrutinized for accuracy and completeness. All known costs (including capital projects coming online) should be factored into the projections and the financial outlook should reflect these obligations.</p> <p>Contingency funding should be considered to address unplanned, unavoidable, and unforeseen expenditures, especially court awards.</p> <p>Right-size the budget for compulsory items, such as pension, gratuity, salaries, utilities, and contractual obligations.</p> <p>Adopt an accrual method of accounting so arrears are monitored on a perpetual basis. Use the IFMS system for tracking of arrears and identify which arrears have been settled. The system should be updated in real time.</p> |
| | | Budget is unrealistic. Unrealistic budgets can be the result of overly optimistic revenue projections and underbudgeting for compulsory items. | <p>Historical data/patterns should be used to verify revenue and expenditure projections. Repetitive expenditure items should be tracked, verified and included in the projections of MDAs, such as, budgeting for utilities.</p> |
| | | Prior year commitments are not fully reflected in the budget. | <p>Once the arrears stock is verified, the annual budget should include funding to settle arrears. Revenue and expenditure forecasts should be realistic and attainable. A comprehensive exercise should be undertaken at the beginning of budget preparation.</p> |

| Causes and Proposed Remediation Strategies | | | |
|--|------------------------|---|--|
| No. | Category | Cause | Strategy |
| | | Creation of new votes or administrative centers without a corresponding budget appropriation. | Create and approve a policy that does not allow the creation of new units without corresponding appropriation. A baseline of minimal costs to include in the analysis of the new units should be completed prior to approval. A template developed by MOFPED and used by the MDAs should be required and completed prior to the creation of any new unit or initiative. |
| 2. | Expenditure Commitment | Commitments made without verification of funding availability. | <p>Cash availability should be verified, and obligations committed after funds have been verified.</p> <p>Encumber contracts in the financial system. Set the money aside in the IFMS to pay the annual obligation of the contract. The Accounting Officer should sign a certification of funds for each contract prior to execution. A certification section should be added to the signature page of each contract. An MDA shall not execute a contract or modification of a contract that causes or will cause an increase in funds without having first obtained a certification of funds. Certificate as to Availability of Funds (CAF) refers to the certification made by the proper accounting official that funds have been duly appropriated/allotted for the purpose of entering into a contract involving expenditure of public funds and the amount necessary to cover the proposed contract for the current fiscal year is available for expenditure.</p> <p>Sample language: I hereby certify that funds are available and encumbered in the total amount of _____ to cover this contract for _____ for _____ fiscal year. Signed by: _____ Title: _____.</p> |

| Causes and Proposed Remediation Strategies | | |
|--|----------|---|
| No. | Category | Strategy |
| | | <p>Cause</p> <p>Legal authority to commit public funds should be clarified in legislation.</p> <p>Strategy</p> <p>Consider legislative language that defines how an obligation of expenditure is valid with public funds. For example: No obligation may be incurred in a program, function, or activity accounted for in a fund included in the budget unless [1.] the budget includes an appropriation authorizing the obligation [2.] an unencumbered balance remains in the appropriation sufficient to pay in the current fiscal year the sums obligated by the transaction for the current fiscal year. No obligation may be incurred for a capital project or a grant project unless authorized by Parliament. [3.] If an obligation is evidenced by a contract or agreement requiring the payment of money or by a purchase order for supplies and materials, the contract, agreement, or purchase order shall include on its face a certificate stating that the instrument has been certified to assure compliance.</p> |
| | | <p>Cause</p> <p>Some expenditures are not included in the financial system like off budget resources.</p> <p>Strategy</p> <p>All commitment for goods and services accrued are recorded in the system and Purchase Orders or an encumbrance is created to obligate money for the payments.</p> |
| | | <p>Cause</p> <p>MDAs commit obligations without the assurance of funds to pay the bills.</p> <p>Strategy</p> <p>Consider legislative changes to provide the Minister of Finance or Internal Auditor General with the authority to stop a contract or payment that is potentially harmful or commits funds that are not included in the budget or financial plan.</p> |
| | | <p>Cause</p> <p>Payment orders are not processed in a timely manner or payments are made late.</p> <p>Strategy</p> <p>Develop payment guidelines for all MDAs. Stipulate timelines that an MDA must abide by for payments to suppliers or vendors. Include sanctions if guidelines are violated and enforce them.</p> |
| | | <p>Cause</p> <p>Cash is rationed because cash flow forecasting is poor.</p> <p>Strategy</p> <p>Budget must be realistic, and forecasts must be accurate.</p> |
| | | <p>Cause</p> <p>Development projects are approved without counterpart multi-year funding</p> <p>Strategy</p> <p>Development projects should not be approved without a source for counterpart funding. Funding commitments should be verified prior to submission of project approval to Parliament.</p> |

Causes and Proposed Remediation Strategies

| No. | Category | Cause | Strategy |
|------------|-----------------------------|--|---|
| 3. | Pension Computations | <p>Pension payments are decentralized, but MDAs have not maintained procedures for pension management and do not have justifiable computations to support the recognized obligations. MDAs do not maintain soft copies records and computations, and instead rely on hand-written computations maintained on the employee files. These could be easily manipulated. Many votes do not maintain an accurate record on the files for the payments made to date.</p> <p>Pension and Gratuity arrears due to delays in processing pension files beyond a financial year, errors and inaccuracies on the pension payroll and in payments sometimes to wrong accounts/claimants, and weak accountability for pensions funds.</p> | <p>Right-size the budget to include all valid pension costs. Review and analyze the process, by which MOFPED can validate the costs during budget preparation. Include these obligations in the long-term financial forecast.</p> |
| 4. | Salaries | <p>Salary arrears are sometimes due to delays of MDAs enrolling new staff on the Integrated Personnel and Payroll System (IPPS), arbitrary and erroneous drop offs of staff from the payroll, interdictions, and reinstatements after a very long time.</p> | <p>Quality assurance processes should be implemented in the MDAs. Accounting officers should verify the payroll monthly to ensure all staff are accounted for and no ghost employees exist. Expected timeline for enrolling and verification of staff on the payroll system should be developed by MOPS and disseminated to all MDAs.</p> |
| 5. | Rental Arrangements | <p>MDAs at times accrue rent arrears without valid contracts or are unable to produce invoices for payments due.</p> | <p>A schedule of allowable rates should be developed to provide ministries guidelines for agreeing to rental agreements. An approval of the rental agreement can also be routed to MOFPED (or designee) for approval. MOFPED or the appropriate ministry can develop a template for contracts/amendments to use when negotiating rental agreements.</p> <p>Identify and analyze the process by which this can happen and implement actions that prevent payment against unauthorized obligations. The system should only allow for payments based on obligations via purchase order, contract, encumbrance, or an AG approved method.</p> |

| Causes and Proposed Remediation Strategies | | | |
|--|---------------------------|--|--|
| No. | Category | Cause | Strategy |
| 6. | Tracking and Reporting | Accounting Officers compile the record of domestic arrears at the end of the financial year, and during the financial year, all records in IFMS, are based on cash-based accounting principles. Therefore, domestic arrears, and their accounting are not part of the view of the accounting officers on a day-to-day basis. | Adopt an accrual method of accounting so arrears are monitored on perpetual basis. Use the IFMS system to track arrears which arrears have been settled from period to period. |
| | | Most MDAs do not have a process for monitoring of domestic arrears or reconciliation. This can lead to paying an arrear twice or open the door for fraudulent claims. | Designate one financial/accounting staff person in each MDA to reconcile unpaid bills each month. A quarterly report showing the invoices, payment due, amount paid, date paid, and when payment was due should be prepared. This running list should be reconciled at the end of the year and provide a final report to Ministry of Finance, Planning, and Economic Development (MOFPED) with the outstanding amounts clearly designated. The Accounting Officer should review and approve all reports and a copy sent to the PS/ST and the MOFPED desk officer quarterly. The desk officers should analyze the report for validity. MOFPED should maintain a central file which records outstanding amounts for each ministry quarterly and use this file for budget planning. |
| | | Many MDAs are not able to reconcile arrears, ones that were paid and report accurately even with the releases made by MOFPED to settle arrears. | A quarterly recording of arrears and those which have been paid should be submitted to MOFPED. The IFMS should be used to track and report the status of all arrears. |
| | | No clear process of reporting arrears. | A clear and standardized reporting process should be put in place. Timelines and sanctions should be explicitly included in the guidelines to the MDAs. The schedule of submission by the MDAs and verification by MOFPED should consider the timelines stipulated in the budget calendar. |
| 7. | Leadership and Management | Knowledge transfer from previous staff to new staff is lacking. Many Accounting Officers do not have a record of arrears that existed before they took office. | Accurate record keeping and use of IFMS to record obligations will help to address the issue of the knowledge transfer when the previous staff departs. Reporting and tracking should be created and updated regularly for all arrears. |

| Causes and Proposed Remediation Strategies | | | |
|--|----------|--|--|
| No. | Category | Cause | Strategy |
| | | Court awards are one of the highest categories of arrear payments. | <p>Develop a process that includes the information gathering by the Solicitor General and the legal staff to ascertain the landscape of pending cases and their potential outcomes. Without reference to specifics or names, potential payout amounts should be included in the financial projections for the upcoming fiscal years. A contingency fund can be used to address court awards.</p> <p>While a process for paying court awards can be developed, the number of cases will not diminish until the underlying issues of management, leadership, record keeping, and controls are addressed.</p> |
| | | Sanctions and penalties are not enforced, as such obligations are made without adherence to budget considerations or funding availability. | Sanctions should be enforced and enacted according to the law or performance agreements signed by the Accounting Officers. |

Appendix 2: Circular on Payroll Management and Processing

Telephone 256 41 4707 000
256 41 4232 005
Fax 256 41 4230 183
256 41 4343 023
256 41 4341 286
Email info@ipps.gov.ug
Website www.ipps.gov.ug

In any correspondence on
this subject please quote No. MRM/155/222/02



THE REPUBLIC OF UGANDA

Ministry of Finance, Planning & Economic
Development
Plot 2/12, Apollo Kagame Road
P.O. Box 8147
Kampala
Uganda

10th March, 2021

All Accounting Officers (Central and Local Government)

CIRCULAR ON PAYROLL MANAGEMENT AND PROCESSING

As you may be aware, achieving the NDP III objective of public sector transformation will rely on, among others, the strengthening of the human resource management function of Government for improved service delivery.

In line with the above, Government shall continue to streamline the management of salary and monthly pension payrolls. Therefore, we have identified a number of issues that still affect payroll management and measures to address them are:

- 1. Processing of Salary, Pension and Gratuity payments on the IPPS;**
All staff recruited by Service Commissions, Boards & Councils and Appointing Authorities should use the Integrated Personnel and Payroll System (IPPS) for processing of their salary, pension and gratuity. Non-compliant Voted will not receive releases for salaries, pension and gratuity effective July, 2021.
- 2. Mischarges on the Wage Item to pay ineligible local staff and other non-salary related expenditure;**
Staff who are recruited by Ministries, Departments and Local Governments (MALGs) under Local Contracts and Temporary Staff should not access the IPPS but rather be paid using Item 211103 - Allowances. Furthermore, as part of the ongoing IFMS upgrade, Accountant General's Office (AGO) should configure the Integrated Financial Management System to ensure that only Salary related payments are charged on the Wage Item Codes- 211101, 211102 & 211104. The payments of salaries, pension and gratuity on the IFMS must have National Identification Numbers (NIN), Tax Identification Numbers (TIN), Supplier Numbers and IPPS Number as mandatory requirements.
- 3. Use of dummy supplier number in the IFMS to make payroll payments;**
Going forward, in order to eliminate the use of dummy numbers, a duly appointed Public Officer should have a VALID National Identification Number, Supplier Number before being accessed on the IPPS. In this regard, on a weekly basis, Accountant General should share information on Supplier Numbers for new or reactivated officers to be accessed on the payroll.
- 4. Unauthorized Recruitment;**
Under no circumstances should Public Universities and Ministries, Departments and Local Governments recruit without the explicit authorization of Ministry of Public Service and the confirmation of the availability of wage. Accounting Officers (AOs) who do not adhere to this guideline will be held liable in accordance with the law.

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

5. Recruitment and Deployments of Secondary Teachers and Health Workers;

Accounting Officers must ensure that they accurately capture the number and wage requirements of Health workers and Secondary Teachers at the beginning of the planning period. Relatedly, the Ministries of Health and Education and Sport should not recruit, deploy and transfer staff without ensuring availability of wage at the destination Votes.

6. Inefficiencies in processing of Statutory and Non-Statutory deductions;

Accounting Officers are directly responsible for making deductions from staff salaries. To that extent, Accountant General will ensure that no partial payment/ invoicing by Accounting Officers is authorized on the IFMS to ensure that all deductions are made at the same time as salary payments. In addition, MALGs should note that payroll deductions on behalf of credit agencies will be discontinued when the current MoU expires.

7. Poor budgeting at Cost Centre and Departmental level;

Accounting Officers are required to align staff under their correct cost centers under PBS during budgeting and on IPPS and IFMS at execution.

8. Capacity gaps of Accounting Officers (CAOs, HROs and Internal Auditors) in the computation and processing of salary, pension and gratuity;

Ministry of Public Service should undertake training of all relevant stakeholders as well as provide technical information and updates concerning payroll processing through the Uganda Media Centre and other print media.

9. Lack of transparency in the payroll management as a result of not implementing the Government policy of regular and timely issuance and display of pay slips;

All MALGs must publish payrolls on their notice boards and issue pay slips monthly, without fail.

10. Delayed processing of Pension and Gratuity for retiring Officers;

This practice has continued to be a menace. Accounting Officers must program to pay gratuity and pension for all staff retiring in each Financial Year. Accounting Officers must ensure that Human Resource Personnel transparently and accurately compute Pension and Gratuity requirements and that payments are made in a timely manner.

By copy of this letter, the Permanent Secretary of the Ministry of Public Service is requested to follow up and provide technical support towards the implementation of the above measures. The Accountant General is also requested to ensure that the IFMS upgrade prioritizes the creation of necessary system controls to prevent mischarges and other inconsistencies.

Patrick Ocailap



FOR: PERMANENT SECRETARY/SECRETARY TO THE TREASURY

Copy to: The Rt. Hon. Prime Minister
All Hon. Ministers and Ministers of State
The Head of Public Service and Secretary to the Cabinet
The Permanent Secretary, Ministry of Public Service
The Accountant General
The Internal Auditor
All Resident District Commissioners
All District Chairpersons and Mayors for Municipalities

M 022000
... formulate and execute policies, manage revenue mobilization, ensure efficient utilization and accountability for public resources
... as to achieve the most rapid and sustainable economic growth and development.

Appendix 3: Recommendations for Remediation Based on the E&Y Report (2019)

Review and recommendations of Ernst & Young's Arrears Report on Volume I Agreed-upon Procedures for the Expenditure Arrears Stock as at 30 June 2019

NOTE: Discussions and process mapping are required to refine recommendations.

| Pg. | Sec. | Title | Issue (as stated in the E&Y report) | Action | Responsibility | Classification | Category |
|-----|------|--|---|--|--|---------------------|-----------------|
| 14 | 1.11 | Review of contestable/rejected arrears from the 2016/17 review | Most MDAs do not have a process for monitoring of domestic arrears, therefore there was no system to monitor the arrears that were classified as contestable or rejected during the previous exercise. Most Accounting Officers indicated that they needed time to reconcile their schedules to identify any arrears that were previously verified. | Designate one financial/accounting staff person in ministry to reconcile unpaid bills each month. A monthly report showing the invoices, payment due, amount paid, date paid, and when payment was due should be prepared. This running list should be reconciled at the end of the year and provide a final report to MOPPED with the outstanding amounts clearly designated. The Accounting Officer should review and approve all reports and a copy sent to the PS/ST and the MOPPED desk officer quarterly. The desk officers should analyze the report for validity. MOPPED should maintain a central file which records outstanding amounts for each ministry monthly and use this file for budget planning. | Budget Directorate, Accountant Generals' Office (AGO), Internal Audit Department (IAD) | Management | Accountability |
| 14 | 1.11 | Review of contestable/rejected arrears from the 2016/17 review | Some of the arrears that were previously classified as contestable or rejected had since been paid. Therefore, these arrears did not constitute the stock of arrears as at 30 June 2019. As such, it was not possible to have the files presented for verification. | Identify and analyze the process by which this can happen and implement actions that prevent payment against unauthorized obligations. The system should only allow for payments based on obligations via purchase order, contract, encumbrance, or an AG approved method. | Ministry of Finance, Planning and Economic Development (MOPPED) | Process Improvement | Standardization |

| Pg. | Sec. | Title | Issue (as stated in the E&Y report) | Action | Responsibility | Classification | Category |
|-----|------|--|---|--|--|------------------------------------|-----------------|
| 14 | 1.11 | Review of contestable/rejected arrears from the 2016/17 review | From the analysis of the aging schedules, most of the arrears existing as at year-end had been accrued over the last two financial years, therefore it was counter-intuitive to dedicate extended periods of time to investigate arrears that now constitute an insignificant portion of the arrears stock. | Pay off appropriate bills and begin fresh with preventative measures in place to not allow unauthorized expenses. | MOPED | Reconciliation/Process Improvement | Standardization |
| 14 | 1.11 | Review of contestable/rejected arrears from the 2016/17 review | At some MDAs, the issues for which the arrears were previously rejected or contested still exist, and there was no evidence for a pro-active approach to improve systems for accrual of arrears. | Identify and analyze the process by which this can happen and implement actions that prevent payment against unauthorized obligations. The system should only allow for payments based on obligations via purchase order, contract, encumbrance, or an AG approved method. | IAD, AGO | Process Improvement | Standardization |
| 15 | 2.2 | Brief from the review of the expenditure arrears stock | Ministry of Finance, Planning and Economic Development: Tax incentives of Ushs 205 billion and new commitments to capitalization of government-owned institutions of Ushs 45 billion, were accrued in financial year 2018/19. | Validate tax incentives of agreements. Make payments, accordingly, develop long-term payment schedule if there are insufficient revenues. Revise process to capture commitments during budget development. These incentives should be included in the long-range financial forecast and planned for accordingly in subsequent budgets. | MOPPED, Uganda Revenue Authority (URA) | Reconciliation/Process Improvement | Budget Planning |
| 15 | 2.2 | Brief from the review of the expenditure arrears stock | Ministry of Trade, Industry and Co-operatives: Compensations due to selected Co-operative Unions amounting to Ushs 124 billion were recognised as arrears for the first time in financial year 2018/19. | Validate tax incentives of agreements. Make payments, accordingly, develop long-term payment schedule if there are insufficient revenues. Revise process to capture commitments during budget development. These incentives should be included in the long-range financial forecast and planned for accordingly in subsequent budgets. | MOPPED, URA | Reconciliation/Process Improvement | Budget Planning |

| Pg. | Sec. | Title | Issue (as stated in the E&Y report) | Action | Responsibility | Classification | Category |
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| 15 | 2.2 | Brief from the review of the expenditure arrears stock | Ministry of Water and Environment: Arrears of Ushs 89 billion have been accrued. This mainly relates to development projects (Ushs 27 billion), other recurrent projects (Ushs 17 billion) and development expenditure at National Water and Sewerage Co-operation amounting to Ushs 34 billion, that has never been reported before. | Validate tax incentives of agreements. Make payments, accordingly, develop long-term payment schedule if there are insufficient revenues. Revise process to capture commitments during budget development. These incentives should be included in the long-range financial forecast and planned for accordingly in subsequent budgets. | IAD, Budget Directorate (Project Analysis & Public Investment Department, (PAP) and Infrastructure and Social Services Department, (ISSD)) | Reconciliation/ Process Improvement | Budget Planning |
| 15 | 2.2 | Brief from the review of the expenditure arrears stock | Uganda National Roads Authority: Arrears accrued in 2018/19 amount to Ushs 474 billion which, mainly relate to completion certificates reported for long-term development projects works and supervision (Ushs 433 billion). | Validate tax incentives of agreements. Make payments, accordingly, develop long-term payment schedule if there are insufficient revenues. Revise process to capture commitments during budget development. These incentives should be included in the long-range financial forecast and planned for accordingly in subsequent budgets. | IAD, Uganda National Roads Authority (UNRA), PAP | Reconciliation/ Process Improvement | Budget Planning |
| 15 | 2.2 | Brief from the review of the expenditure arrears stock | National Medical Stores: Arrears of Ushs 110 billion have been accumulated in the last quarter of 2018/19 on the basis that these will take first call on the budget for 2019/20. National Medical Stores procures with the view that medicines should be made available and paid for with the release for the subsequent financial year. | Validate the amounts and make sure the items were received. Map process by which items are procured, invoiced, and delivered to prevent overextension of available funds. Maybe change the funding model to reimbursement once stock is delivered to the end user. | Ministry of Health (MOH), IAD | Reconciliation/ Process Improvement | Standardization |
| 15 | 2.2 | Brief from the review of the expenditure arrears stock | Treasury Operations Service: Arrears of Ushs 133 billion reported under this vote are also reported in duplicate at the Ministry of Justice and Constitutional Affairs. The two votes have failed to | MOPED and Accountant General should decide the appropriate entity. | Budget Directorate, AGO | Management | Budget Planning |

| Pg. | Sec. | Title | Issue (as stated in the E&Y report) | Action | Responsibility | Classification | Category |
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| | | | agree on which vote should hold the arrears; and therefore, government arrears are overstated. | | | | |
| 15 | 2.2 | Brief from the review of the expenditure arrears stock | Uganda Prisons Service and Uganda Police: The two entities accrued aggregate arrears of Ushs 134 billion. These mainly relate to food items procured with no evidence for adherence to the PPDA Act, i.e.: supplies made against expired call-off orders, supplies made with no framework orders, or call-off orders at all. | Ask Ministry and vendor to validate expenses within a timeframe. Do not pay unless validated. Identify and analyze the process by which this can happen and implement actions that prevent payment against unauthorized obligations. The system should only allow for payments based on obligations via purchase order, contract, encumbrance, or an AG approved method. | AG, IAD, Uganda Prisons Service (UPS), and Uganda Police Force (UPF) | Reconciliation/ Process Improvement | Standardization |
| 15 | 2.2 | Brief from the review of the expenditure arrears stock | Uganda Coffee Development Authority: In 2018/19 alone, Uganda Coffee Development Authority accrued arrears of Ushs 89 billion relating to supplies made by nurseries. The Authority is mandated by an Executive Order to supply to farms seedlings of up to 300 billion, every financial year. This is not backed by a budget flexed to meet this requirement. | Right size the Budget. Budget the appropriate amount or develop a plan of payment over the subsequent fiscal years. | Budget Directorate, IAD | Reconciliation/ Process Improvement | Budget Planning |
| 15 | 2.2 | Brief from the review of the expenditure arrears stock | Regional Referral Hospitals: The decentralisation of the pension system implies that referral hospitals must handle new pension arrears that were not included in their budgets for FY 2017/18 and FY 2018/19. On average arrears of Ushs 1 billion have been assigned to the referral hospitals for the first time. | Right size the budget to include all valid pension costs. Review and analyze the process, by which MOPPED can validate the costs during budget development. Include these obligations in the long-term financial forecast. | MOH, MOPPED | Reconciliation/ Process Improvement | Budget Flanning |

| Pg. | Sec. | Title | Issue (as stated in the E&Y report) | Action | Responsibility | Classification | Category |
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| 16 | 2.21 | Unreported arrears from votes that were not previously reported | Four ministries (including State House), that have reported total arrears of UGX 148,494,630,797. The four ministries include the Ministry of Defence, which was not previously included in the verification exercise. | Validate the expenses. Do not pay unless validated. Identify and analyze the process by which this can happen and implement actions that prevent payment against unauthorized obligations. The system should only allow for payments based on obligations via purchase order, contract, encumbrance, or an AG approved method. | IAD | Reconciliation/ Process Improvement | Standardization |
| 16 | 2.21 | Unreported arrears from votes that were not previously reported | Six upcountry referral hospitals and universities which have reported total arrears of UGX 11,924,403,777 | Validate the expenses. Do not pay unless validated. Identify and analyze the process by which this can happen and implement actions that prevent payment against unauthorized obligations. The system should only allow for payments based on obligations via purchase order, contract, encumbrance, or an AG approved method. | MOH, IAD | Reconciliation/ Process Improvement | Standardization |
| 17 | 2.21 | Unreported arrears from votes that were not previously reported | The Uganda Land Commission, whose documents were not available during the previous exercise and has now reported arrears of UGX 194,562,927,311. | Validate the expenses. Do not pay unless validated. Identify and analyze the process by which this can happen and implement actions that prevent payment against unauthorized obligations. The system should only allow for payments based on obligations via purchase order, contract, or a validated encumbrance. | IAD | Reconciliation/ Process Improvement | Standardization |
| 17 | 2.21 | Unreported arrears from votes that were not previously reported | The National Agricultural Advisory Services Secretariat, which is reporting arrears for the first time. Although the arrears could have existed as at 30 June 2017, the MDA has explained that the completed documentation files have been submitted over the last two financial years. The MDA has reported total arrears of UGX 34,990,758,668. | Validate the expenses. Do not pay unless validated. Identify and analyze the process by which this can happen and implement actions that prevent payment against unauthorized obligations. The system should only allow for payments based on obligations via purchase order, contract, encumbrance, or an AG approved method. | IAD | Reconciliation/ Process Improvement | Standardization |

| Pg. | Sec. | Title | Issue (as stated in the E&Y report) | Action | Responsibility | Classification | Category |
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| 17 | 2.21 | Unreported arrears from votes that were not previously reported | Missions and embassies abroad that were not included in the previous exercise have reported arrears of UGX 404,073,854. | Right size the budget to include all valid costs. Review and analyze the process, by which MOPPED can validate the costs during budget development. A process can be developed in which a central point of contact can reach out to missions and embassies to gather the payments due for the subsequent budgets. These figures should be included in the long-term fiscal forecast and be known during the budget development process. | MOPPED | Reconciliation/ Process Improvement | Budget Planning |
| 17 | 2.21 | Unreported arrears from votes that were not previously reported | New votes that have reported arrears for the first time over the last two financial years, have contributed a total of UGX 7,520,261,606 to the reported arrears as at 30 June 2019. | Validate the expenses. Do not pay unless validated. Identify and analyze the process by which this can happen and implement actions that prevent payment against unauthorized obligations. The system should only allow for payments based on obligations via purchase order, contract, encumbrance, or an AG approved method. | AGO, IAD | Reconciliation/ Process Improvement | Standardization |
| 17 | 2.21 | Unreported arrears from votes that were not previously reported | The Department of Treasury Operations in the Ministry of Finance has reported arrears of UGX 362,755,308,727 that were not previously included in the schedule of domestic arrears. These relate to court awards that have been negotiated by the Ministry of Finance, and are handled by the same Ministry, however, Ministry of Justice, and Constitutional Affairs, inexplicably also continues to recognise the same arrears, at an even higher amount, that does not account for the negotiated amount. | Right size the budget to include all valid costs. If interest is included, negotiate a cancellation of interest (if possible) or a stay of future interest on unpaid amounts. Review and analyze the process, by which MOPPED can validate the costs during budget development. | MOPPED, Ministry of Justice and Constitutional Affairs (MoJCA) | Reconciliation/ Process Improvement | Budget Planning |

| Pg. | Sec. | Title | Issue (as stated in the E&Y report) | Action | Responsibility | Classification | Category |
|-----|-------|---|--|---|--|-------------------------------------|-----------------|
| 17 | 2.21 | Unreported arrears from votes that were not previously reported | Other votes that were not previously reported contribute UGX 1,072,675,618 to the arrears balance as at 30 June 2019. | Right size the budget to include all valid costs. Review and analyze the process, by which MOFPED can validate the costs during budget development. Do not pay unless validated. Identify and analyze the process by which this can happen and implement actions that prevent payment against unauthorized obligations. The system should only allow for payments based on obligations via purchase order, contract, encumbrance, or an AG approved method. | MOFPED, Ministries, Departments and Agencies (MDA's) | Reconciliation/ Process Improvement | Budget Planning |
| 19 | 2.2.2 | Guidance on harmonisation of pension computation | A majority of MDAs, after the decentralisation of pension management from the Ministry of Public Service have not maintained independent procedures for pension management, and as such, they could not present reasonable and justifiable computations to support the pension arrears hereby recognised. The Accounting Officers, years after the decentralisation still referred the review team to the Ministry of Public Service. Although idyllic, MDAs do not maintain soft copies records and computations, and instead rely on hand-written computations maintained on the employee files. These could be easily manipulated. Many votes did not maintain an accurate record on the files for the payments made to date. | Either MOFPED or MOPS should develop a database that contains a standard methodology for pension calculations. Using a common platform and methodology will ensure consistency and accuracy of calculations by multiple sources. | MOFPED, Ministry of Public Service (MOPS) | Process Improvement | Standardization |

| Pg. | Sec. | Title | Issue (as stated in the E&Y report) | Action | Responsibility | Classification | Category |
|-----|-------|--|--|--|----------------|---------------------|-----------------|
| 19 | 2.2.2 | Guidance on harmonisation of pension computation | MDAs also maintained varying approaches to the computations. The constitution of Uganda, Article 254 (3) stipulates that the pension payable to any person shall be exempt from tax and shall be subject to periodic review to take into account changes in the value of money. The Ministry of Public Service has guided that the adjustment for value of money should be based on details and statistics provided by the Uganda Bureau of Statistics. However, adjustments made by some votes such as the Office of the Auditor General, were irreconcilable to any verifiable inputs, and the Ministry of Public Service has not offered a formal position on the approach. In case the Ministry of Public Service does not offer formal guidance, the approaches taken by a number of votes, thereby understating the amount due to some pensioners, while overstating for others. | Either MOPPED or MOPS should develop a database that contains a standard methodology for pension calculations. Using a common platform and methodology will ensure consistency and accuracy of calculations by multiple sources. | MOPPED, MOPS | Process Improvement | Standardization |
| 19 | 2.2.2 | Guidance on harmonisation of pension computation | Adjustments for the time value of money will overtime hinder the budgetary process, since such inputs and parameters as inflation, cannot be accurately predicted. Therefore, at every budgeting period, these inputs should be shared before the commencement of the financial year, so that they are included in the budgeting process. | The budget call circular should be modified to include this information. | MOPPED | Process Improvement | Budget Planning |

| Pg. | Sec. | Title | Issue (as stated in the E&Y report) | Action | Responsibility | Classification | Category |
|-----|-------|---|--|--|----------------|---------------------------------|-----------------|
| 19 | 2.2.3 | Lack of sufficient information to support pension obligations | Over the last two financial years, the Ministry of Public Service and the Ministry of Health have decentralised the pension payroll so that pensioners are paid at the hospitals where they retired. This process has not been backed up by adjustment of the budgets of the respective hospitals to enable them to meet the obligation. For example, at Masaka Regional Referral Hospital, the arrears previously constituted of utilities, that are billed at the end of the financial year, however, after the decentralisation of the government payroll, Masaka Hospital, as a case study has accrued pension arrears that are not covered by the available budget. | Either MOPPED or MOPS should develop a database that contains a standard methodology for pension calculations. Using a common platform and methodology will ensure consistency and accuracy of calculations by multiple sources. Additionally, training for those responsible for pension at the Ministries should undergo training on how to verify personnel, calculate pensions, and be versed in the benefits. | MOPPED, MOPS | Management/ Process Improvement | Standardization |
| 19 | 2.2.3 | Lack of sufficient information to support pension obligations | In addition, the decentralisation of the payroll has availed opportunities for irregularities, since there is no institutional memory at the MDAs where the pension has been transferred. Many individuals, who were not included before, have come to the MDAs with new claims, or claims that the current balance is understated. The Accounting Officers, having never managed this program before, are now faced with a new situation, that could over time, result in further accrual of previously unrecognised arrears, whether legitimate, or not. Furthermore, due to the absence of this institutional memory, the Accounting Officers have not been availed with computational details, and records of payments made thus far, that would enable them to prepare an | | | | |

| Pg. | Sec. | Title | Issue (as stated in the E&Y report) | Action | Responsibility | Classification | Category |
|-----|-------|--|---|---|----------------|----------------------|-----------------|
| | | | accurate computation and record of amounts due to the pensioners. | | | | |
| 20 | 2.2.4 | Inadequate monitoring of rental arrangements | However, a number of votes have accrued rental arrears with no valid contracts. | Identify and analyze the process by which this can happen and implement actions that prevent payment against unauthorized obligations. The system should only allow for payments based on obligations via purchase order, contract, encumbrance, or an AG approved method. | IAD, AGO | Process Improvement | Standardization |
| 20 | 2.2.4 | Inadequate monitoring of rental arrangements | The Ministry of Gender has also incorporated interest of 19% in their rental obligation. The rate is not only higher than the court rate of 6% but is not based on any contract nor is it approved by the Solicitor General and is therefore ultra-vires. The interest was only agreed in a meeting with the landlord and is supported by minutes from the meeting. We propose a dedicated investigation into this contract, so that payment can only be made for contractually agreed amounts. | A schedule of allowable rates should be developed to provide ministries guidelines for agreeing to rental agreements. An approval of the rental agreement can also route to MOPPED (or designee) for approval. MOPPED or the appropriate ministry can develop boiler plate contracts/amendments for use when negotiating rental agreements. | MOPED | Process Improvement | Standardization |
| 20 | 2.2.4 | Inadequate monitoring of rental arrangements | Internal Audit should continue to involve themselves in the budgetary process and assist Accounting Officers in the validation of their submissions to the Ministry of Finance. | Ongoing training should be available to personnel for key areas. IAD can identify areas of concern that are consistent issues across entities. MOPPED can provide the training sessions either in person or online. These trainings should be readily accessible and incorporate a variety of personnel and functions. | MOPPED, MIDAs | Management/ Training | Accountability |
| 20 | 2.2.6 | Goods and services procured without local | For an MDA to make a payment, the MDA is required to attach a Local Purchase Order (LPO) to the funds available on the Integrated Financial | The system should not allow for the circumventing of LPOs. System controls need to be modified to require a LPO prior to payment. Accounting Officers | AGO, IAD | Process Improvement | Standardization |

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| | | purchase orders (PPOS) | <p>Monitoring System (IFMS). When an LPO is attached to funds, the funds can only be used for purposes of settling the expense for which an LPO has been raised. Therefore, when funds are not available, Accounting Officers cannot legally commit government, or so it seems. We have noted that Accounting Officers have bypassed this control by procuring goods and services without raising an LPO. The service providers instead provide a Service Order Form, which is then approved by the requisitioning MDA, and substituted for an LPO whenever funds are not available, so that goods and services are provided without the requirement of funds availability in IFMS. This practice is prevalent at Uganda Prisons Service, Uganda Police Force, and Ministry of Agriculture, Animal Industry and Fisheries (MAAIF), among other MDAs. At MAAIF, procurements from New Vision Limited and Monitor Publications were also made without raising a system LPO. At a number of MDAs, LPOs are dated after the supply is made. The LPO is generated in a subsequent period when funds are then availed. Such a practice implies that since arrears take first call on the budget for a subsequent period, goods and services procured in that period, in turn become arrears.</p> | <p>should be held accountable for making purchases without available funds. If an emergency arises, MOPPED should be consulted, and a solution achieved to meet the emergent need. Entities should not be allowed to commit funds without the proper appropriation. Identify and analyze the process by which this can happen and implement actions that prevent payment against unauthorized obligations. The system should only allow for payments based on obligations via purchase order, contract, encumbrance, or an AG approved method.</p> | | | |

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| 21 | 2.2.6 | Commitments are entered into with suppliers with no funds available | Many votes spent significant amounts on other recurrent expenses with the expectation that these would be settled with the release for Quarter one 2017/18. This implies that Quarter one expenditure will in turn become an arrear for the subsequent Quarter and so on. | Self-perpetuating system of arrear creation. MDAs should be held accountable to staying within the budget. MOPPED should review the expenditure needs of ministries and right size budgets as appropriate. If funds are not available for rightsizing, then a long-term financial plan should be developed to reach the appropriation level needed. Use a two-prong approach: 1) assess the service for streamlining/expense reduction/need, 2) right size budget appropriation. | MOPPED, MDAs | Process Improvement | Budget Planning |
| 21 | 2.2.6 | Goods and services procured without local purchase orders | In addition, there was also NARO which purchased a machine that had high electricity consumption levels. Prior to its purchase, no adjustments had been made to the utilities budget thereby leading to an overlap of the utilities budget. | Ministries should consider all aspects of operations and maintenance costs when purchase large items or entering into agreements. Modify the procurement process to include operational/ongoing cost assumptions for budget planning purposes. | MDAs, IAD, AGO, Public Procurement and Disposal of Assets (PPDA) | Process Improvement | Budget Planning |
| 21 | 2.2.7 | Delays in refunds of non-tax revenue paid into the consolidated fund | Public universities and referral hospitals collect non-tax revenues through the Uganda Revenue Authority, and these revenues are remitted to the consolidated fund, before, re-allocation to the institution. The Public Finance Management Act requires that all revenue collected, or received by a vote, state enterprise or public corporation shall be paid into the consolidated fund and is refundable at a future date on fulfillment of specified conditions. We have noted that delays in the refund of the fees collected into the consolidated fund, implies that settlements that could have been made by the end of the financial year, are made in the | There should be clear timeline of when refunds will be made and under what circumstances. In the meantime, should the need arise, a credit line or a loan from the Treasury for the universities or hospitals can be set up to make payments in timely manner. When the refund is provided, repayment to the Treasury can be made. | MOPPED, URA | Process Improvement | Budget Planning |

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| 21 | 2.2.8 | Inadequate supporting documentation for the arrears | <p>Government has accrued a number of arrears for which settlement could have been made, earlier, should the relevant documentation have been available. Furthermore, interest continues to accrue, where applicable. However, with the passage of time, staff turn-over and other personnel changes, supporting documents have been misplaced. On occasion, where partial payments have been made, the MDAs archive the payment file, and this cannot present original documentation for review. Government Treasury Instructions, however, require that Accounting Officers should retain all financial information in its original form (Section 7.16). Accounting Officers are also required to attach all supporting</p> | <p>Records should be maintained electronically in IFMS. The system should be modified to capture backup documentation. Validity checks can be programmed to not allow payments unless an attachment is uploaded to the transaction.</p> | AGO | Process Improvement | Standardization |

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| | | | documents to the payment instruction in their original form (10.5.5). | | | | |
| 22 | 2.2.8 | Inadequate supporting documentation for the arrears | Although the Government's accounting system, IFMS, has not been configured for custody of scanned information, the accounting structure on which the system Oracle has been constructed, has the capabilities for the custody of such documentation. Benchmarking on best practices, most entities do not maintain hard-copy documentation, but rather scan all support documents, for approval and payment. When partial payments are made, the documentation is retained on the system, before further payments can be made. This way, there is an audit trail for all approvals before payments are made, and the scanned documents, are retained on the system for further reference. | Records should be maintained electronically in IFMS. The system should be modified to capture backup documentation. Validity checks can be programmed to not allow payments unless an attachment is uploaded to the transaction. | AGO | Process Improvement | Standardization |
| 22 | 2.2.9 | Three-way match in the IFMS system inexistent | Government Treasury Instructions require that Accounting Officers and Imprest Holders should maintain invoice registers with details of each invoice received and the relevant local purchase order system, and other documents required. Where documents are missing, the matter should be reported to the Accounting Officer to notify the Accountant General who then notifies the Secretary to the Treasury. However, despite this requirement, MIDAs are still able to make payments without relevant support documents, because the IFMS system only requires an internally | Records should be maintained electronically in IFMS. The system should be modified to capture backup documentation. Validity checks can be programmed to not allow payments unless an attachment is uploaded to the transaction. Accounting Officers should be held accountable for missing documentation or not reporting missing information. Spot checks of transactions should be done periodically by IAD. The formation of an internal control team that reviews random transactions for accuracy can ensure on-going compliance monitoring. | AG, IAD, MIDAs | Process Improvement | Standardization |

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| 22 | 2.2.10 | Loss of tax revenue | <p>The issue of domestic arrears is directly linked to shortages in Government revenue collections. The domestic arrears burden could be reduced in case tax collections were to increase. However, MDAs do not assist Government in the collection of revenues that are legally due as some Accounting Officers do not insist that suppliers raise tax invoices before payment can be made. For example, rental payments at the Ministry of Justice, the Ministry of Gender, Labour and Social Development, among other votes, are made before tax invoices are raised in the system. The payments are then made based on demand notes, that do not require the supplier to meet their tax obligations. Although, we could not investigate the books of the suppliers, whenever we requested for the tax invoices to be provided, the MDAs insisted that this would disadvantage the suppliers. The Government should investigate this leakage in VAT collections.</p> | <p>IFMS should be modified to require tax invoices prior to allowing payments. Communication and a campaign should be developed to educate the ministries of their role and responsibilities in helping the Government collect its due revenue. Emphasis should be placed on the benefits of how an increase in revenue will benefit the ministry and support essential services.</p> | <p>Directorate of Economic Affairs (DEA), AGO, URA, MDAs</p> | <p>Process Improvement</p> | <p>Standardization</p> |
| 22 | 2.2.10 | Loss of tax revenue | <p>While Court has previously ruled that Judges assigned work outside their judicial mandate, for example to serve on Commissions of enquiry should pay tax on their remuneration on such assignments (Lady Hon. Justice Sebutinde vs. the Attorney General), from our review of arrears at the Commission of Enquiry into Land Matters, Judges</p> | <p>The tax should be paid. A reconciliation can be done at the end of the year to capture the tax due. This will also require a tracking of work judges do outside of their judicial mandate by a central entity.</p> | <p>MOFPED, URA</p> | <p>Management /Process Improvement</p> | <p>Standardization</p> |

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| | | | assigned to work at the Commission, do not pay as You Earn Tax on their emoluments. | | | | |
| 22 | 2.2.10 | Loss of tax revenue | Court ruled in the Constitutional Appeal No. 7 of 2005 between Attorney General and Musalu Museene Wilson, Keitirima John Audes, Sekagya Ronald and Muhirwa Alaari K, that judicial officers of the rank of Registrar or Magistrate irregularly (unconstitutionally) enjoy the privilege of exemption from payment of taxes and should pay income tax on all their emoluments. However, from our review, Magistrates and Registrars do not pay tax on all their income. | The tax should be paid. A reconciliation can be done at the end of the year to capture the tax due. This will also require a tracking of work judges do outside of their judicial mandate by a central entity. | MOFPED, URA | Management/ Process Improvement | Standardization |
| 23 | 2.2.11 | Executive orders that are not budgeted for | During the review, we noted that some votes were accumulating domestic arrears following presidential directives and other Executive orders. A case in point was for public universities who received salary enhancements for all non-teaching staff beginning 2016/17. The Uganda Human Rights Commission also reported arrears that arose from a salary enhancement exercise that was not supported by a provision in the budget. Most of these amounts have remained arrears for over two years. | MOFPED should keep track of all presidential actions that could potentially have a budget impact. Leadership and direction should be provided by sector desk officers to ministries to include costs associated with presidential directives into the budget submissions. The sector desk officers should reconcile between the presidential direction tracker and the budget submissions. | MOFPED, Office of the President (OP) | Management/ Process Improvement | Budget Planning |
| 23 | 2.2.11 | Executive orders that are not budgeted for | There was also an exception with Uganda Coffee Development Authority where we were advised that the Authority had received a directive from the Executive arm to receive all supplies from the coffee nurseries up to a certain limit which was above the budget. | MOFPED should keep track of all presidential actions that could potentially have a budget impact. Leadership and direction should be provided by sector desk officers to ministries to include costs associated with presidential directives into the budget submissions. The sector desk officers should reconcile | MOFPED, OP, Other MDAs | Management/ Process Improvement | Budget Planning |

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| | | | <p>More still, there was also an issue of payment of taxes on behalf of companies by Ministry of Finance, Planning and Economic Development. These taxes majorly related to Value Added Tax (VAT) and Income tax. For example, Government committed to pay tax on the business chargeable income of Clpla Quality Chemical Industries Limited, National Cement Company Limited, Guangzhou Dongson Energy (U) Co. Ltd. among others. All these commitments were made following executive directives with no evidence of any budget. These directives have also impaired Uganda Revenue Authority collections targets, since these taxes could have been paid by these companies, however they now comprise an obligation for government instead.</p> <p>We have requested the Ministry of Finance to provide a value-for-money analysis as justification for the accrued arrears, however, this has not been provided. Therefore, it is uncertain as to whether Government can justify the benefit accrued from the obligations acquired.</p> | <p>between the presidential direction tracker and the budget submissions.</p> <p>To encourage objectivity, a criterion could be developed that justifies a tax exemption or warrants the Government to pay on a payer's behalf.</p> | | | |

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| 23 | 2.2.11 | Executive orders that are not budgeted for | In a letter dated July 2014 and addressed to all Accounting Officers of Government Ministries, Departments & Agencies, – the Executive Director Uganda Media Centre - requested for the provision of financial contributions from various MDAs for the production and publication of a handbook, "Uganda – Constitutional & Independent State. "We however note that no budget line was allocated from which the entities will obtain funds to support the request made in this executive order. Wall mark, the supplier/publishers proceeded to produce the book and were thereafter not able to receive full compensation for their services. The net impact is that the amount was in arrears as at 30 June 2019. | Validate this was an actual request and who it was directed to. Payment should be made to the vendor from a central account. If the MDAs did not agree to support this endeavor, then the future budget of Uganda Media Centre can be deducted until the amount is paid back. The payment can be provided through a line of credit or loan from the Treasury. The Treasury can be repaid from subsequent appropriations. | Budget Directorate, AGO, IAD | Management/ Process Improvement | Budget Planning |
| 23 | 2.2.11 | Executive orders that are not budgeted for | During the 2015/2016 financial year, University non-teaching staff performed a strike action. The Executive later wrote and asked University non-teaching staff to suspend their strike and directed MoFPED to enhance their salaries in the next financial year (2016/17). He stated that government did not have money for salary increment that financial year (2015/2016). Furthermore, that directive stated that the arrears arising out of non-payment of enhanced salaries due to the non-teaching staff for the financial year 2015/2016 be paid together with the enhanced salaries in financial year 2016/2017. However, when we reviewed the budgets for these periods, we noted that the budgets did not reflect the | MoFPED should keep track of all presidential actions that could potentially have a budget impact. Leadership and direction should be provided by sector desk officers to ministries to include costs associated with presidential directives into the budget requests. The sector desk officers should reconcile between the presidential direction tracker and the budget submissions. | MoFPED, OP, Other MDAs | Management/ Process Improvement | Budget Planning |

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| | | | salary enhancements that were provided for in the presidential directive and that these enhanced. | | | | |
| 24 | 2.2.12 | Delays in project implementation which led to arrears | During the review of domestic arrears as at 30 June 2017, the National Agricultural Advisory Services (NAADS) did not report any arrears. As at 30 June 2019, however, the vote has reported arrears of UGX 34,990,758,668. The arrears have not been accrued over one financial year, but over a number of years. The vote explained that it could not report the arrears until the completion of the deliveries, the review process, and certification by Operation Wealth Creation. The vote represented that although budgeted funds were provided in previous financial years, the funds were returned to the consolidated fund because the project activities had not been completed within the financial years to which the arrears related. Therefore, delays in project implementation have created an arrears problem that is avertible. | An encumbrance process for valid expenditures needing funding in the subsequent year should be developed. Encumbrances can only be done if they meet certain criteria, such as a contract, PO, or by exception by the Director Budget. A system of re-appropriation of monies in a subsequent budget can also be developed. The re-appropriation must meet established criteria and be approved by the Auditor General. | Budget Directorate, AGO, IAD | Management/ Process Improvement | Budget Planning |
| 24 | 2.2.13 | Amounts due to other government parastatals reported as arrears | In our review, we noted that there were some votes that had arrears relating to amounts due to other government agencies. The Ministry of Justice and Constitutional Affairs has for fifteen years maintained an arrear of UGX 3,478,235,140 that is due to the Companies in Liquidation account. The arrear was accrued irregularly in the financial years 2004/05 and 2005/06 when the Ministry of Justice borrowed | Aged accounts should be reviewed for debt write off. Policies and guidelines should be revised to assist MDAs achieve debt write off in uncollectable instances. Minister of Finance and Parliamentary approval should be considered for debt write off. | Budget Directorate, AGO, IAD | Management | Budget Planning |

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| 24 | 2.2.14 | Financial loss caused by mismanagement of ministry of health project | <p>In 2010/11, the Ministry of Health, while implementing a donor-fund project, acquired over 70,000 bicycles for the implementation of the project, for which the donor had contributed over US\$ 400,000. The bicycles were kept in storage for over two years because Ministry of Health did not provide the distribution list to the supplier to deliver them to the respective locations determined by the Project Manager. As a result, the supplier incurred demurrage and storage costs of US\$ 3 million that even exceeded the donor grant of US\$ 400,000 provided for the activity. The project manager therefore caused irredeemable financial loss of US\$ 3 million that had not been budgeted for and is now recorded under arrears.</p> | <p>This issue seems to have been resolved, but processes should be modified so it does not happen again. Detailed planning prior to receiving goods such as bicycles should have a dissemination plan prior to the order being placed.</p> | UPF, UPS, IAD, AGO, Budget Directorate | Management | Accountability |

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| 25 | 2.2.15 | Irregularities of the procurement procedures of Uganda police force and Uganda prisons services | The UPF and the UPS procure large amounts of food under framework contract arrangements, as guided by the PPDA Act. At Uganda Police, framework contracts with successful providers of foodstuffs are non-existent and there was no evidence of bidding and procurement evaluation/approval process for procurements from Exodus SACCO and Mirembe Millers Ltd. In addition, call-off orders were not issued when procuring hot meals from Exodus SACCO and procuring meals and refreshments from Mirembe Millers Ltd. This is contrary to the requirements of the framework contract entered into between Uganda Police Force with Exodus SACCO and Mirembe Millers Ltd. | Review policies and procedures of how procurements are done at UPF and UPS. The review of required documentation and adherence of random procurement should be undertaken. From this review, areas of improvement and pain points should be identified, and a corrective plan developed. Procurements made without adhering to procurement guidelines may need to be redone. | UPF, UPS, IAD, AGO, Budget Directorate | Management/ Process Improvement | Standardization |
| 25 | 2.2.15 | Irregularities of the procurement procedures of Uganda police force and Uganda prisons services | We also noted deliveries of foodstuffs to UPF before the issuance of call-off orders. This implies that deliveries were made without any binding contract. There is no evidence that such items were urgently needed or justified, since there were instances where call-off orders were issued after a period of one year after the delivery. | Websites can be modified to notify vendors doing business with government entities, that unless documentation such as a PO, LPO, or contract is received, they risk nonpayment, since such a procurement may not have been valid. Accounting officers should develop standard operating procedures and notifying staff that without going through the proper procurement, the vendor will not be paid and risk disciplinary action. | MOPPED (IAD), PPDA | Process Improvement | Standardization |

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| 25 | 2.2.15 | Irregularities of the procurement procedures of Uganda police force and Uganda prisons services | On other occasions, deliveries were made after the expiry of call-off order validity periods. Although suppliers were required to make deliveries within sixty days, there were occasions when deliveries were made after 182 days from the call-off order issue date. | Websites can be modified to notify vendors doing business with government entities, that unless documentation such as a PO, LPO, or contract is received, they risk nonpayment, since such a procurement may not have been valid. Accounting officers should develop standard operating procedures and notifying staff that without going through the proper procurement, the vendor will not be paid and risk disciplinary action. | MOPPED (IAD), PPDA | Process Improvement | Standardization |
| 25 | 2.2.15 | Irregularities of the procurement procedures of Uganda police force and Uganda prisons services | UPS procured food items and firewood under classified/restricted procurements using direct procurement with vetted shortlisted providers instead of using open domestic bidding with framework contracts as per Sec.6 of PPDA guidelines 10/2014. | Accounting officers should develop standard operating procedures and notifying staff that without going through the proper procurement, the vendor will not be paid and risk disciplinary action. | MOPPED (IAD), PPDA | Management/Process Improvement | Standardization |
| 25 | 2.2.15 | Irregularities of the procurement procedures of Uganda police force and Uganda prisons services | There was no evidence of framework contracts upon which call-off orders were issued for foodstuffs and firewood in line with Sec.1 of PPDA guidelines 10/2014, which requires call-off orders to be issued only under a framework contract following open domestic bidding. Similarly, no approval was sought from the Solicitor General. | Accounting officers should develop standard operating procedures and notifying staff that without going through the proper procurement, the vendor will not be paid and risk disciplinary action. | IAD, AGO | Management/Process Improvement | Standardization |
| 25 | 2.2.15 | Irregularities of the procurement procedures of Uganda police force and Uganda prisons services | The use of restricted procurement method to procure food and firewood was unreasonable and inappropriately applied in line with Sec.82 of PPDA Act 2003 and Sec.3-4 of the Fourth Schedule under PPDA Act 2003. These sections require use of restricted method when supplies/works/services are available | Accounting officers should develop standard operating procedures and notify staff that without going through the proper procurement, the vendor will not be paid and risk disciplinary action. Additional training should be provided to staff who are responsible for procurement to reinforce appropriate | MOPPED | Management/Process Improvement | Standardization |

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| | | | only from limited number of providers. This is not the case with procurement of foodstuffs and firewood as justified by the fact UPS contracted over 600 suppliers as per the general list of vetted suppliers. | processes. Training should be mandatory for any staff involved in the procurement of products or services for the MIDAs. A designated trained staff person should be responsible for sign off vendor requests. | | | |
| 25 | 2.2.15 | Irregularities of the procurement procedures of Uganda police force and Uganda prisons services | Furthermore, several issued call-off orders had no validity period stated. This made them valid for an infinite period, enabling suppliers to make deliveries as and when they please. This is against the basic principles of framework contracts and the associated call-orders. We propose an investigation into the procurement procedures at Uganda Police and Uganda Prisons since these procedures expose themselves to the possibility of fraudulent practice that should be addressed in a forensic review. | Accounting officers should develop standard operating procedures and notify staff that without going through the proper procurement, the vendor will not be paid and risk disciplinary action. Additional training should be provided to staff who are responsible for procurement to reinforce appropriate activities. Training should be mandatory for any staff involved in the procurement of products or services for the MIDAs. A designated trained staff person should be responsible for sign off vendor requests. | MOPPED | Management/ Process Improvement | Standardization |
| 25 | 2.2.16 | Inadequate budgeting for long-term government commissions of enquiry | We have noted that arrears have arisen out of lapses in budgeting for long-term commissions of enquiry. During the financial year 2016/17, Government instituted a commission of inquiry into land matters. The Minister of Finance then requested for a supplementary budget for a period of three months to cater for salaries accrued by members of the commission and other recurrent supplies. However, we have noted that after the three-months period ended, the commission of enquiry continued its activities for an additional fifteen months (until November 2019) with no budget in place and the commission had accrued | Desk officers at MOPPED should track these commissions and alert leadership of additional funding needs. A timeline of deliverables should be approved prior to the beginning of the commission work. All members should be aware of the timeline and have no expectation they will be paid following the initial agreement terms. This may encourage commission members to complete the work timely, allow MOPPED to forecast the budget appropriately. Setting a standard number of meetings and developing templates of acceptable deliverables may help achieve the commission's goals. Prior planning of the | Budget Directorate, DEA, IAD | Management | Budget Planning |

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| 26 | 2.2.17 | Reconciliation of releases against payments made | <p>A review of reconciliations prepared by Accounting Officers to account for releases made by Ministry of Finance to the respective MDAs for purposes of settlement of expenditure arrears, over the last five financial years, and the first quarter of the financial year 2019/20 was done. The Accounting Officers were expected to maintain a record of the suppliers paid, with each release. It is expected that if Accounting Officers, maintained an accurate record of domestic arrears, and applied the releases specifically to settle arrears declared to the Accountant General, that this information would be available for our review, without undue effort.</p> <p>To our dismay, most Accounting Officers were unable to provide a reconciliation to account for the items paid for with the releases made, while the few Accounting Officers that were able to provide the reconciliation, did not prepare an accurate report, or the report provided only provided amounts, with no specifics/listings to detail the suppliers paid. Some Ministries could not prepare a reconciliation for more than two financial years, on the basis that the current administration did not have institutional memory for arrears that existed before. For example, despite</p> | <p>work and the budget of such commissions will help prevent overages.</p> <p>Records should be maintained electronically in IFMS. The system should be modified to capture backup documentation. Validity checks can be programmed to not allow payments unless an attachment is uploaded to the transaction. Accounting Officers should be held accountable for missing documentation or not reporting missing information. Spot checks of transactions should be done periodically by IAD. The formation of an internal control team that reviews random transactions for accuracy can help in on-going monitoring of compliance.</p> <p>Accounting Officers should appoint one individual to develop the report on a monthly basis and sign off on its validity. This will make the year-end report easy to compile.</p> | AGO, IAD, Budget Directorate, MDAs | Management | Standardization |

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| | | | <p>receiving amounts of over UGX 68 billion since 2013/14, the Office of the President, did not provide a record of the arrears settled with these releases.</p> <p>Other notable MDAs that could not provide a reconciliation for releases against payments include the following: State House, Office of the Prime Minister, Ministry of Public Service, Ministry of Foreign Affairs, Ministry of Justice, Ministry of Finance, Ministry of Internal Affairs, Ministry of Agriculture, Ministry of Lands, Ministry of Education and Sports, Ministry of Health, Ministry of Trade, Industry and Co-operatives, Ministry of Works and Transport, Ministry and Communications Technology and National Guidance, Ministry of East African Community Affairs, Ministry of Tourism, Courts of Judicature, Electoral Commission, among others. Although the Ministry of Defence and Veteran Affairs provided a reconciliation, the releases report in the reconciliation provided did not agree to the records provided by Ministry of Finance. The reconciliations provided by a number of votes included manual adjustments made to prior-period arrears positions, and these adjustments were not supported.</p> | | | | |

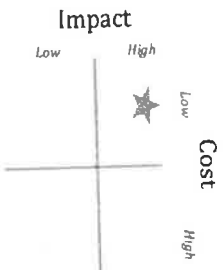
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| 26 | 2.2.17 | Reconciliation of releases against payments made | For a number of accounting periods, payments were not made, despite a release being made available. This is exemplified at the Ministry of Gender, where releases were made in 2015/16, but no payment was made. At Uganda Human Rights Commission, there was no listing of payments made to account for releases made in 2018/19. | Research where the funds released went. MDAs should be responsible for the funds appropriated to them and be able to explain how the funds are spent. Develop a system of unallocating the appropriation until the payment actions can be validated by MOPFED. Meaning, hold these funds aside until payment is ready to be made and MOPFED can have final sign off and release then funds. | IAD, AGO | Management/ Process Improvement | Budget Planning |
| 26 | 2.2.17 | Reconciliation of releases against payments made | For a number of votes, for which the reconciliation was provided, the settlements made for most of the financial years for which releases were made by Ministry of Finance, far exceed the release made. This implies that Accounting Officers were able to settle arrears regardless of whether funds were released, or not. The payments were made from the current-period budgets in those respective financial years, and therefore expenses that should have been paid for with the budgets for those years, would form part of the arrears stock in that accounting period. These MDAs include Ministry of Defence and Gulu University. | An encumbrance of needed funds can be implemented for valid expenditures that cross fiscal years. These encumbrances can only be done if they meet certain criteria, such as a contract, PO, or by exception by the Director Budget. Or a system of re-appropriation of monies in a subsequent budget can be developed. The re-appropriation must meet established criteria and can be approved by the Auditor General. | MOPFED, MDAs | Management/ Process Improvement | Standardization |
| 26 | 2.2.17 | Reconciliation of releases against payments made | Accounting Officers have not put in a place a robust, universal and fool-proof methodology for the accumulation and monitoring of domestic arrears. This situation is not helped by Government's reluctance to fully adopt an accrual-based methodology of accounting. From our observation, Accounting Officers | Move toward an accrual-based accounting method or at the very least a modified accrual basis. The handling of accruals across government should be standardized and Accounting officers be required to adhere. | MOPFED/AGO | Process Improvement | Budget Planning |

| Pg. | Sec. | Title | Issue (as stated in the E&Y report) | Action | Responsibility | Classification | Category |
|-----|--------|---------------------------------------|--|---|----------------|----------------|-----------------|
| 27 | 2.2.18 | Valuation of compensation to ranchers | <p>compile the record of domestic arrears at the end of the financial year, and during the financial year, all records in IFMS, are based on cash-based accounting principles. Therefore, domestic arrears, and their accounting do not form part of the day-to-day KPIs of accounting personnel. If Government were to adopt an accrual method of accounting, arrears would be monitored on perpetual basis, and records of which arrears have been settled from period to period would be easily obtained from the IFMS data records. We commend Lira and Arua Regional Referral Hospitals for being two of the votes that provided accurate reconciliations.</p> <p>The Ministry of Lands, Housing and Urban Development has arrears constituting of amounts that are due to ranchers. We noted that substantial payments had been made over the last two financial years to clear the outstanding obligations, however, the outstanding amounts are not reducing. On further analysis, we noted that Government has paid a total of over Ushs 17 billion to only five ranchers, and these ranchers were paid, at amounts that have been revalued upwards by the Government Valuer, over the last two financial years. Therefore, even for these ranchers who have been paid, the outstanding amount as at 30 June 2019 is higher than the amounts that were outstanding as at 30 June 2017. In our estimation, in case the current trend</p> | <p>Right size the budget to include all valid costs. Pay ranchers based on the initial agreement. Review and analyze the process, by which MOPFED can validate the costs during budget development.</p> | MOPFED | Management | Budget Planning |

| Pg. | Sec. | Title | Issue (as stated in the E&Y report) | Action | Responsibility | Classification | Category |
|-----|--------|---|---|---|---|---------------------------------|----------------|
| 27 | 2.2.19 | Management of payments to co-operative unions | <p>The Ministry of Trade, Industry and Cooperatives has set up initiatives to support and rejuvenate the activities of Cooperatives In Uganda. One such initiative is the compensation for losses incurred by Cooperatives due to war. A verification committee was set up comprising of Technical Officers from a number of Government Ministries, Departments and Agencies to analyze and study the details of the claims and thereafter determine a modest package for compensation as per the claim made. The verification committee received claims from a total of 22 cooperative societies of which they verified amounts due to 7 Cooperatives. The Government has paid out a total sum amounting to approximately UGX 30.8 billion to the Cooperatives to date, with payments of approximately UGX 17.6 Billion having been made to Cooperatives who were not verified by the Committee. Therefore, the process has lent itself to the possibility of fraudulent payments.</p> | <p>Committees such as these should report to MOPPED and AG prior to the disbursement of funds. The findings of the committees should be agreed to by MOPPED and IAD. The tracking of issues and potential payments should be maintained by MOPPED for validation.</p> | MOPPED (IAD, AGO, Budget Directorate), Committees | Management/ Process Improvement | Accountability |

| Pg. | Sec. | Title | Issue (as stated in the E&Y report) | Action | Responsibility | Classification | Category |
|-----|--------|---|--|--|----------------|---------------------------------|-----------------|
| 27 | 2.2.20 | Creation of new administrative centres with limited budget increments | We noted that the creation of new administrative centres is often not supplemented by the revision of the period budgets to incorporate the new centres created. For example, due to the rapid expansion of Kampala's population, and as part of government efforts to improve service delivery to its citizens, the number of public hospitals planned for the city were increased. Two such newly created hospitals are Kiruddu and Kawempe Referral Hospitals which commenced operations in 2016. However, the creation of Kiruddu and Kawempe Referral Hospitals was not accompanied by increase in the utilities budget for the national referral hospital to cater for the new respective centres, such as to combat the inevitable consequence that electricity and water arrears for the accounting entity (Mulago Hospital) were due to increase. | MOPPED should keep track of newly created entities which will have a future budget impact. Leadership and direction can be provided by sector desk officers to ministries to include costs associated with new facilities or approved entities. The sector desk officers can reconcile between the presidential direction tracker and the budget submissions. During budget development, an operational and maintenance (O&M) exercise should be undertaken which should account for all new facilities coming online or new entities that will need O&M funds. This list should be tracked from year to year and budgets adjusted to accommodate the new costs. | MOPPED, MOPS | Management | Budget Planning |
| 28 | 2.2.21 | Hand-over process in government | Ministries, Government Agencies and Local Governments like any other entity are prone to departure of staff in the form of resignation or other. However, often people leave without handing over all responsibilities. As such, the institutional memory for many votes does not exist, since after the departure of the previous Office Holder, the new Office Holder does not have the required information to account for the arrears in the manner required. At Ministry of Internal Officers, the Internal Audit Department and the Accountants could not provide an explanation for the | Records should be maintained electronically in IFMS. The system should be modified to capture backup documentation. Validity checks can be programmed to not allow payments unless an attachment is uploaded to the transaction. The management of staff should include working in teams and storing a file centrally that a team can access. Rotating staff assignments in a year can also prevent the lack of knowledge transfer. Maintaining a central file of all purchases and payments that is accessible by others will assist in information sharing. Written SOPs and | MOPPED, MOPS | Management/ Process Improvement | Standardization |

| Pg. | Sec. | Title | Issue (as stated in the E&Y report) | Action | Responsibility | Classification | Category |
|-----|--------|--------------------------------------|--|--|----------------|---------------------------------------|-----------------|
| 28 | 2.2.22 | Management of salary changes in IPPS | <p>arrears accrued because the previous office holders did not leave any information to guide the new team.</p> <p>Integrated Personnel and Payroll System (IPPS) is a computerized Human Resource Management Information System that is being implemented in Ministries, Departments, Agencies and Local Governments (MDAs & LGs) to perform various human resource functions. Implementation of IPPS was part of the Public Service Reform programmes aimed at strengthening accountability and improved service delivery through automation of Human Resource functions and provision of reliable and timely information for decision making. There were however delays in the adjustments of staff salaries onto the system. This arose on occasions where there was a staff promotion or a change in the pay scale of an employer to a higher one. The acceptance letters of affected employees were put on file, but their salary took months before being changed in IPPS. These unadjusted amounts led to increases in the arrears amounts. During the review of Lira Hospital, the Personnel officer intimated that he had made a communication about changes made to individual salary status, but Ministry of Public Service didn't affect the changes immediately.</p> | <p>regular documents of workflow will also help prevent knowledge loss.</p> <p>Document the workflow process and identify the pain points. These delays should be rectified, and system modifications made. Develop written procedures for implementing salary/personnel changes in the system and identify the number of days it should take for a step to be completed. Automate the entire process.</p> | IAD, MoPS | Management/ Process Improvement | Standardization |

| Pg. | Sec. | Title | Issue (as stated in the E&Y report) | Action | Responsibility | Classification | Category |
|-----|--------|--|--|--|---------------------------------------|----------------|-----------------|
| 30 | 2.2.23 | The directorate of government analytical laboratories – case study in the management of domestic arrears | DGAL, however, has achieved its objectives of having no arrears at the expense of meeting its mandate. Since reagents are not purchased when funds are not available, a number of forensic analyses remain outstanding for long periods of time, thus interfering with the effectiveness of the Ugandan justice system. The insufficient allocations made, also imply that ability of the Directorate to earn funds from the private market through such services as DNA tests, computer fraud investigation, documentary fraud investigation, etc. is also curtailed. The Directorate, therefore, appeals to Government to review its plan for those Directorates that could be self-sufficient, and support them where needed, to assist their ability to increase their non-tax collections. This appeal extends to the management of the private wings of regional referral hospitals. We observed from our visits to up-country referral hospitals that the collections from the private wings of hospitals such as Mubende Regional Referral Hospital were below budget because the private wing did not have the medicinal needs required to meet the needs of high-end clients. With better facilitation, receipts from the private wings from such hospitals could assist in addressing the funding requirements of the facilities. | Find the balance between meeting the need arrears. MDAs should be held accountable their approved budgets. However, if an MDA develops arrears, MOPPED should review and several solutions can be implemented: 1) to meet the needs, 2) prioritize the active function within the identified priorities, 3) program/services by classification according (high cost/low performance, low cost/high medium cost/low performance, medium cost/low performance. Eliminate high cost/low impact. Consider eliminating high cost/low impact | MOPPED, MDAs | Management | Budget Planning |
| 31 | 2.2.24 | Financial statements closure process | a) Incomplete information: Some transactions based on availed support documents had not been recorded in the |  | MOPPED (IAD, AGO, Budget Directorate) | Management | Accountability |

| Pg. | Sec. | Title | Issue (as stated in the E&Y report) | Action | Responsibility | Classification | Category | |
|-----|------|-----------------------|---|--|----------------|----------------|----------|--|
| | | for most of the votes | <p>submitted financial reports; for example, a number of transactions at Ministry of Local Government had not been recorded in the submitted financial reports resulting in the reported amounts being understated.</p> <p>b) Errors in amounts reported: Some of the amounts reported in the submitted financial reports were erroneously stated.</p> <p>c) Double recorded transactions: Some of the reviewed transactions were recorded twice in the submitted financial reports.</p> <p>d) Arrears being reported by more than one vote: This was common with arrears arising from obligatory contributions to international organisations which were reported by the Ministry of Finance as well as the implementing votes.</p> <p>e) Unreported arrears that the votes claim to be valid.</p> <p>f) Reported arrears relating to the subsequent period: we noted that some arrears reported posted related to the subsequent period.</p> <p>g) Amounts earlier paid before year end booked as payables:</p> <p>h) Advances made by Ministry of Finance to respective votes net of settlements made to the consolidated fund from internal revenue collections were booked as arrears by some votes like Makerere University, Kyambogo University, Ministry of Public Service, among others.</p> | should take a more active and proactive role in managing and preventing arrears. | | | | |

End

ANNEX 4: GUIDELINES FOR INITIATION AND SUBMISSION OF VIREMENTS AND SUPPLEMENTARIES

1. VIREMENTS

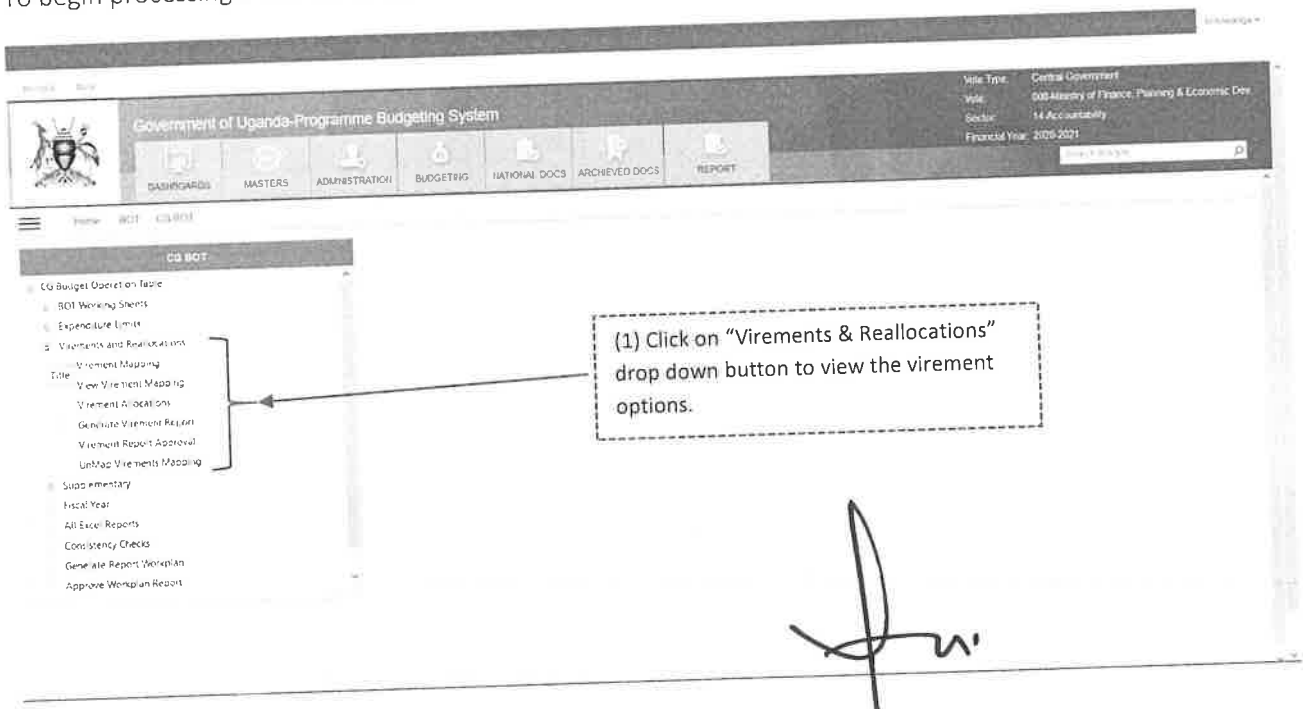
1.1 Virement Mapping

During budget execution, MDAs may wish to implement virements (reallocations); shifting budget provisions from one program, sub-programme, output or item to another to secure sufficient funding for an activity against the items they wish to spend on. Virements lead to adjustments to the approved budget reducing the provisions on the items losing and increasing the provisions on items receiving. Virements are done within the 10% limit, meaning not more than 10% of the Budget can be moved from an item.

To implement virements, the User

- Identifies and selects the outputs and items (the User must specify the Fund, Funding Source, Sector Code, Vote Code, Program Code, Sub Program, Key output, and Item) losing budget provisions, and specifies the amount they will lose;
- These source items MUST have a positive balance on their approved budget after any releases;
- Identifies and selects the outputs and items receiving additional budget provisions and specifies the amounts they will receive;
- You may have multiple source items and multiple destination items;
- The same item cannot be selected for both source and destination;
- The aggregate provisions form source items MUST equal to the aggregate provision distributed under destination items.

To begin processing a virement, Click on the Virements menu plus sign to display the sub-menus .



ANNEX 4: GUIDELINES FOR INITIATION AND SUBMISSION OF VIREMENTS AND SUPPLEMENTARIES

1.2 Mapping: Selecting Source and Destination items

Following the screen above, selection the 'Virement Mapping' which will return the screen below. This is where you will to identify source and destination items during virement.

(1) Complete Source Details

Source

SourceFund*: 002
 Funding Source*: 002-Central GOU Sources
 Sector Code*: 14-Accountability
 Vote Code*: 008-Ministry of Finance Planning & Economic

Program Code*: 01-Macroeconomic Policy and Management
 Sub Program*: 03-Tax Policy
 KeyOutput*: 01-Macroeconomic Policy Monitoring and
 Item*: 211101-General Staff Salaries

(2) Complete Destination Details

Destination

Fund*: 01
 Funding Source*: 003-Central GOU Sources
 Program Code*: 01-Macroeconomic Policy and Management
 Sub Program*: 03-Tax Policy
 KeyOutput*: 01-Macroeconomic Policy Monitoring and

(3) Select Source / Destination Items

| Item Code | Item Description | Item Mapping |
|-----------|---|-------------------------------------|
| 211102 | Contract Staff Salaries | <input checked="" type="checkbox"/> |
| 211105 | Allowances (Inc. Casuals Temporary) | <input checked="" type="checkbox"/> |
| 211104 | Statutory salaries | <input checked="" type="checkbox"/> |
| 211105 | Missions staff salaries | <input type="checkbox"/> |
| 211106 | Emoluments paid to former Presidents / Vice Presidents | <input type="checkbox"/> |
| 211107 | Ex-Gratia for other Retired and Serving Public Servants | <input type="checkbox"/> |
| 212101 | Social Security Contributions | <input type="checkbox"/> |
| 212102 | Pension for General Civil Service | <input type="checkbox"/> |
| 212103 | Pension for Teachers | <input type="checkbox"/> |
| 212104 | Pension for Military Service | <input type="checkbox"/> |

1.3 View Virement Mapping

After source and destination mappings have been made, the user can proceed to view these mappings under the "View Virements Mapping" menu as displayed below.

| Source | | | | | | Destination | | | | | | | |
|--------|---------------|---------|------------|-----------|-----------|-------------------------------------|------|---------------|---------|------------|-----------|-----------|--|
| Fund | FundingSource | Program | SubProgram | Keyoutput | Item Code | Item Description | Fund | FundingSource | Program | SubProgram | Keyoutput | Item Code | Item Description |
| 01 | 002 | 01 | 03 | 01 | 211101 | General Staff Salaries | 01 | 002 | 01 | 04 | 01 | 211101 | General Staff Salaries |
| 01 | 002 | 01 | 03 | 01 | 211101 | General Staff Salaries | 01 | 002 | 01 | 04 | 01 | 211102 | Contract Staff Salaries |
| 01 | 002 | 01 | 03 | 01 | 211101 | General Staff Salaries | 01 | 002 | 01 | 04 | 01 | 211103 | Allowances (Inc. Casuals Temporary) |
| 01 | 002 | 01 | 03 | 01 | 211101 | General Staff Salaries | 01 | 002 | 01 | 04 | 02 | 211101 | General Staff Salaries |
| 01 | 002 | 01 | 03 | 01 | 211101 | General Staff Salaries | 01 | 002 | 01 | 04 | 02 | 211104 | Statutory salaries |
| 01 | 002 | 01 | 03 | 01 | 211101 | General Staff Salaries | 01 | 002 | 01 | 04 | 02 | 211106 | Emoluments paid to former Presidents / Vice Presidents |
| 01 | 002 | 01 | 02 | 01 | 221002 | Workshops and Seminars | 01 | 002 | 01 | 03 | 01 | 211106 | Emoluments paid to former Presidents / Vice Presidents |
| 01 | 002 | 01 | 03 | 01 | 211103 | Allowances (Inc. Casuals Temporary) | 01 | 002 | 01 | 03 | 01 | 211106 | Emoluments paid to former Presidents / Vice Presidents |

ANNEX 4: GUIDELINES FOR INITIATION AND SUBMISSION OF VIREMENTS AND SUPPLEMENTARIES

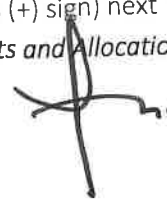
1.4 Undertaking Virements (reallocations)

This next stage allows the User to specify the amounts deducted from the Source items and its distribution to the destination items. The User will be required to specify the reasons for such a virement.

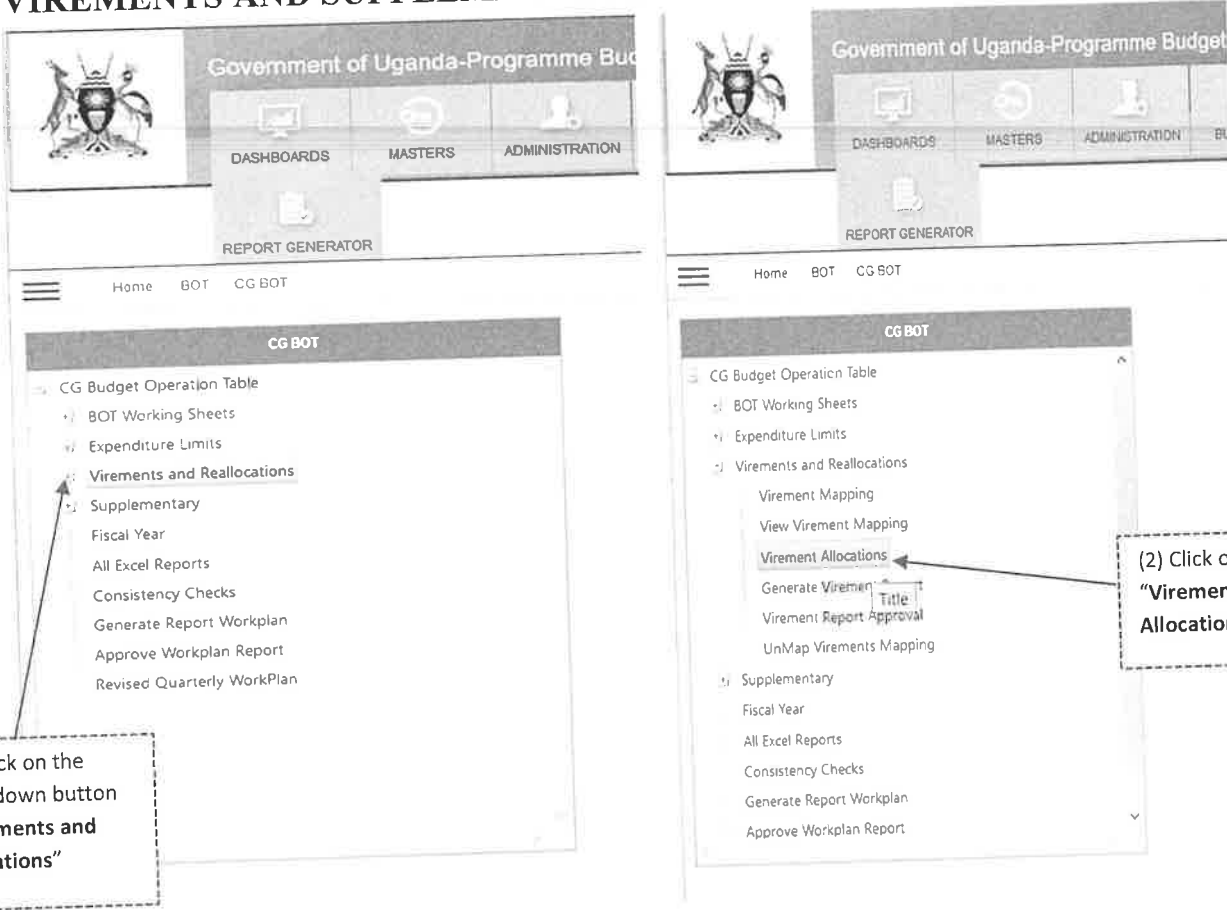
Note:

- (i) The amount available for virement may not exceed the balance on approved budget provision of an item.
- (ii) The amount removed from an item cumulatively cannot exceed 10% of its approved budget
- (iii) The aggregate provision distributed across destination items cannot exceed the aggregate total from source items

In the screen below, click on the drop down button (the one with a plus (+) sign) next "Virement and Reallocations" and small section of 6 items will appear. Select "*Virements and Allocations*"



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(1) Click on the drop down button "Virements and Allocations"

(2) Click on "Virements Allocations"

You will get the screen below

(3) Click to Save

Virements Allocation

Month* September-2020 Key Output* 01-Macroeconomic Policy Monitoring and
Fund* 01 Source Item* 211-01-General Staff Salaries
Funding Source* 000-Central GOU Sources Approved Budget* 270,712,900,000
Sector Code* 12-Agriculture Available Virement Amount* 17,565,200,000
Vote Code* 006-Ministry of Finance, Planning & Economic Available Budget Balance* 270,712,900,000
Program Code* 014-Macroeconomic Policy and Management Virement Decrease* 0.000 Reset
Sub Program* Reason for Virement Decrease* test

(1) Specify Reasons for Virement

| Program | SubProgram | KeyOutput | Item Code | Item Description | Approved Budget | Supplementary | Virement | Previous Virement amount | Virement Increase | Revised Budget | Increase Reason |
|---------|------------|-----------|-----------|--------------------------------------|-----------------|---------------|-----------|--------------------------|-------------------|----------------|-----------------|
| 01 | 04 | 01 | 211102 | Contract Staff Salaries | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | |
| 01 | 04 | 01 | 211103 | Allowances (incl Casuals, Temporary) | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | |
| 01 | 04 | 02 | 211104 | Statutory Salaries | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | test sub |
| 01 | 04 | 01 | 211101 | General Staff Salaries | 0.000 | 0.000 | 0.000,000 | 0.000,000 | 0.000 | 0.000,000 | test sub 2 |
| 01 | 04 | 02 | 211101 | General Staff Salaries | 0.000 | 0.000 | | | | | |

(2) Specify Amount to add to destination

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1.5 Generate Virement Report

Once the virement has been completed, the user can generate a virements report under “*Generate Virements Report*” as displayed in the screen below.

The screenshot shows a web application interface for generating virement reports. At the top, there are fields for 'Sector Code' (with a dropdown arrow) and 'Report Name' (set to 'Virement Report'). Below these is a 'Generate Report' button. The main part of the interface is a table with the following columns: Year, Vote Code, Sector Code, Report Type, Report, Status, Initiate Approval, and History. The table contains two rows of data:

| Year | Vote Code | Sector Code | Report Type | Report | Status | Initiate Approval | History |
|-----------|-----------|-------------|-----------------|---|----------|-----------------------------------|------------------------------|
| 2019-2020 | 008 | 14 | VirementsReport | 2019-2020 VirementsReport 008 14m | Approved | | View History |
| 2019-2020 | 006 | 14 | VirementsReport | 2019-2020 VirementsReport 006 14m | InActive | Initiate Approval | View History |

Annotations on the screenshot:

- (1) Select Sector for Reporting: Points to the 'Sector Code' dropdown.
- (2) Select Button to generate Reports: Points to the 'Generate Report' button.
- (3) Click on Report to View details: Points to a report link in the 'Report' column.
- (4) Select to initiate Approval of report: Points to the 'Initiate Approval' button.

Details of each column in the display are as follows;

- ✓ Year –displays the financial year information
- ✓ Vote code- displays the vote code
- ✓ Sector code - displays the sector code
- ✓ Report type –display the report type details – virement in this case
- ✓ Report – displays the link which if selected, the user is able to view the actual data in report.
- ✓ Status- gives status of the report (Inactive, Active, Approved)
- ✓ Initiate approval – displays the link button allowing the user to initiate the report approval process
- ✓ History – displays the link button allowing the user to view the report approval process history.

NOTE:

The user must revise their workplans and submit their “Revised Workplan” report before Initiating approval of the Virements report.

1.6 Approve Virement Report (By Accounting Officer and all Users in Approval Hierarchy)

Once the virement report has been submitted (*Initiated Approval*), The Accounting Officer and there after all Users in Approval Hierarchy will either *Approve/Reject* the virement report after review. The user must specify the

ANNEX 4: GUIDLEINES FOR INITIATION AND SUBMISSION OF VIREMENTS AND SUPPLEMENTARIES

reason for approval or rejection.

| Year | Vote Code | Sector Code | Task Name | Task Description | Report Type | Report | Approval Status |
|-----------|-----------|-------------|--------------------|-----------------------|-----------------|-----------------------------------|-----------------|
| 2019-2020 | 066 | 14 | report is approval | Please approve Report | VirementsReport | 2019-2020 VirementsReport 006.xls | Approved |
| 2019-2020 | 066 | 14 | report is approval | Please approve Report | VirementsReport | 2019-2020 VirementsReport 006.xls | Approved |

(2) Select to "Approve" or "Reject" virement

(1) Click to view Virement Report details

Details of each column in the display are as follows;

- ✓ Year –displays the financial year information
- ✓ Vote code- displays the vote code
- ✓ Sector code - displays the sector code
- ✓ Task name- Name assigned to Ask
- ✓ Task description- Action required of User
- ✓ Report type – display the report type details – virement in this case
- ✓ Report – displays the link which if selected, the user is able to view the actual data in report.
- ✓ Approval Status- to show the status of the report (Active, Approved)
- ✓ History – displays the link button allowing the user to view the report approval process history.

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2. SUPPLEMENTARY

2.1 Supplementary Allocation

Supplementary provisions cause an increase in the approved budgets of votes and are meant to finance activities not foreseen at the time of budget preparation. Supplementary have to follow specific requirements defined in the Public Financial Management Act namely; supplementary requests must fall within the 3% threshold of the total approved budget for a given FY are approved by the Minister.

Supplementary requests are initiated by MDAs and processed by MoFPED. To request for a Supplementary click on the plus sign on “Supplementary” and thereafter select “Supplementary Allocation” to display the screen below.

2.1.2 Processing Supplementary Allocations

After selecting “Supplementary Allocation” the screen below is displayed

The screenshot shows the 'Supplementary Allocation' form. At the top, there are dropdown menus for Fund, Funding Source, Sector Code, and Vote Code. Below these are dropdowns for Program Code, Sub Program, Key-Output, and OutPut Class. A 'Supporting Documents' section includes a 'Select' button and a file upload area. Below the form is a table with columns: Item Code, Item Description, Approved Budget, Virements, Previous Supplementary, Supplementary Increase, Revised Budget, and Increase Reason. The table contains several rows of data for different staff categories. At the bottom, there is a 'Total Amount' row.

| Item Code | Item Description | Approved Budget | Virements | Previous Supplementary | Supplementary Increase | Revised Budget | Increase Reason |
|----------------|------------------------|----------------------|----------------------|------------------------|------------------------|----------------------|-----------------|
| 211102 | Contact Staff Salaries | 0.00000000 | 0.00000000 | 0.00000000 | 0.00000000 | 0.00000000 | |
| 211101 | General Staff Salaries | 270,752,000.00000000 | 10,000,000.00000000 | 0.00000000 | 0.00000000 | 270,742,000.00000000 | |
| 211103 | Mission staff salaries | 0.00000000 | 0.00000000 | 0.00000000 | 0.00000000 | 0.00000000 | |
| 211104 | Statutory salaries | 0.00000000 | 0.00000000 | 0.00000000 | 0.00000000 | 0.00000000 | |
| Total Amount : | | 270,752,000.00000000 | -10,000,000.00000000 | 0.00000000 | 0.00000000 | 270,742,000.00000000 | |

As illustrated above, the user makes the selection of the item to receive the additional budget provision. Upload of supporting documents are required to complete the supplementary request. The user then proceeds to allocate the proposed supplementary amount.

Details of each column in the display are as follows;

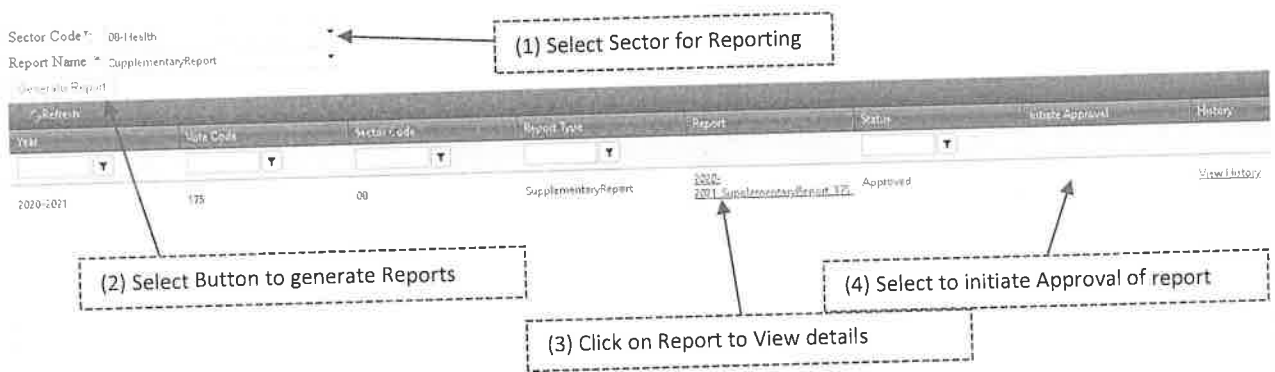
- ✓ Item Code- displays the Item code
- ✓ Item Description- display the detailed description of the item.
- ✓ Approved budget – displays the approved budget provision for that specific item

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- ✓ Supplementary Increase- allows the user to enter the value for the supplementary provision
- ✓ Revised budget – displays the change to the budget (budget + supplementary) after supplementary entry.
- ✓ Increase Reason- allows the user to entre reason for the Supplementary provision

2.1.3 Generate Supplementary Report

Once the Supplementary request has been defined, this next stage allows the user to generate the Supplementary report based. The User can view the report after clicking the “*Generate Report*” button. The User can then submit the report for approval by selecting the “*Initiate approval*” button. This will effectively send the selected report for approval



Details of each column in the display are as follows;

- ✓ Year –displays the financial year information
- ✓ Vote code- displays the vote code
- ✓ Sector code - displays the sector code
- ✓ Report type –display the report type details – supplementary in this case
- ✓ Report – displays the link which if selected, the user is able to view the actual data in report.
- ✓ Status- gives status of the report (Inactive, Active, Approved)
- ✓ Initiate approval – displays the link button allowing the user to initiate the report approval process
- ✓ History – displays the link button allowing the user to view the report approval process history.
- ✓

NOTE:

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The user must revise their workplans and submit their "Revised Workplan" report before Initiating approval of the Supplementary report.

2.1.4 Approve Supplementary Report (By Accounting Officer and all Users in Approval Hierarchy)

Once the Supplementary report has been submitted (*Initiated Approval*), The Accounting Officer and there after all Users in Approval Hierarchy will either **Approve/Reject** the Supplementary report after review. The user must specify the reason for approval or rejection

| Year | Vote Code | Sector Code | Task Name | Task Description | Report Type | Report | Approval Status |
|-----------|-----------|-------------|--------------------|-----------------------|---------------------|--|-----------------|
| 2020-2021 | 175 | 00 | report is approval | Please approve Report | SupplementaryReport | 2020: 2021 Supplementary Report 175 | Approve |

Details of each column in the display are as follows;

- ✓ Year –displays the financial year information
- ✓ Vote code- displays the vote code
- ✓ Sector code - displays the sector code
- ✓ Task name- Name assigned to Ask
- ✓ Task description- Action required of User
- ✓ Report type – display the report type details – Supplementary in this case
- ✓ Report – displays the link which if selected, the user is able to view the actual data in report.
- ✓ Approval Status- to show the status of the report (Active, Approved)
- ✓ History – displays the link button allowing the user to view the report approval process history.

2.1.5 View Supplementary Allocation

After Supplementary allocations have been made; the user can view the allocations by selecting the "View Supplementary" menu. The screen below is displayed.



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| Sector | Vote | Program | SubProgram | KeyOutput | Item Code | Item Description | Approved Budget | Virements | Supplement Amount | Revised Budget |
|--------|------|---------|------------|-----------|-----------|------------------|-----------------|------------|-----------------------|-----------------------|
| 14 | 005 | 01 | 01 | 01 | 221001 | Travel abroad | 200,000,000.00 | -10,000.00 | \$ 200,000,000,000.00 | \$ 600,200,000,000.00 |
| 14 | 008 | 01 | 01 | 01 | 221002 | Travel abroad | 200,000,000.00 | 1,000.00 | \$ 200,000,000,000.00 | \$ 600,200,000,000.00 |
| 14 | 208 | 01 | 02 | 01 | 221003 | Travel abroad | 200,000,000.00 | -1,000.00 | \$ 200,000,000,000.00 | \$ 600,200,000,000.00 |

The Screen displays the following details relating to the Supplementary:

- ✓ Sector code - display the sector code
- ✓ Vote code - displays the vote code
- ✓ Program code- displays the program code
- ✓ Sub-Program code- displays the Sub program code
- ✓ Key output code- displays the Key Output code
- ✓ Item code- displays the item code
- ✓ Item description- displays the item description
- ✓ Approved Budget- displays the Approved Budget
- ✓ Supplement Amount- displays the Supplement provision
- ✓ Revised Budget- display the Revised Budget; the sum of the approved budget and supplementary provision.

2.1.6 Revising Quarterly Work plans

After a Supplementary or Virements allocation has been made, the user **MUST** revise the workplans of the affected Key Outputs. On selection of the menu **"Revise Quarterly Workplan"** the screen below appears.

The screenshot shows the 'Quarterly Work Plan' interface. At the top, there are dropdown menus for 'Sector Code*', 'Program Code*', and 'Sub Program*'. Below these are tabs for 'Annual Planned Outputs (Quantity and Location)', 'II. Revised planned outputs for Q1 (Quantity and Location)', 'II. Revised planned outputs for Q2 (Quantity and Location)', 'II. Revised planned outputs for Q3 (Quantity and Location)', and 'II. Revised planned outputs for Q4 (Quantity and Location)'. The 'Key Output' dropdown is set to 'Macroeconomic Policy, Management and Analysis'. The main area contains a grid for entering quarterly revisions. Annotations include: (1) Specify Sector, Program and Sub-program details for Work Plan (pointing to the dropdowns); (2) Make entries for Quarterly Work plan revisions (pointing to the grid); and (3) Save Revised Work plan (pointing to the 'Save' button).

ANNEX 4: GUIDELINES FOR INITIATION AND SUBMISSION OF VIREMENTS AND SUPPLEMENTARIES

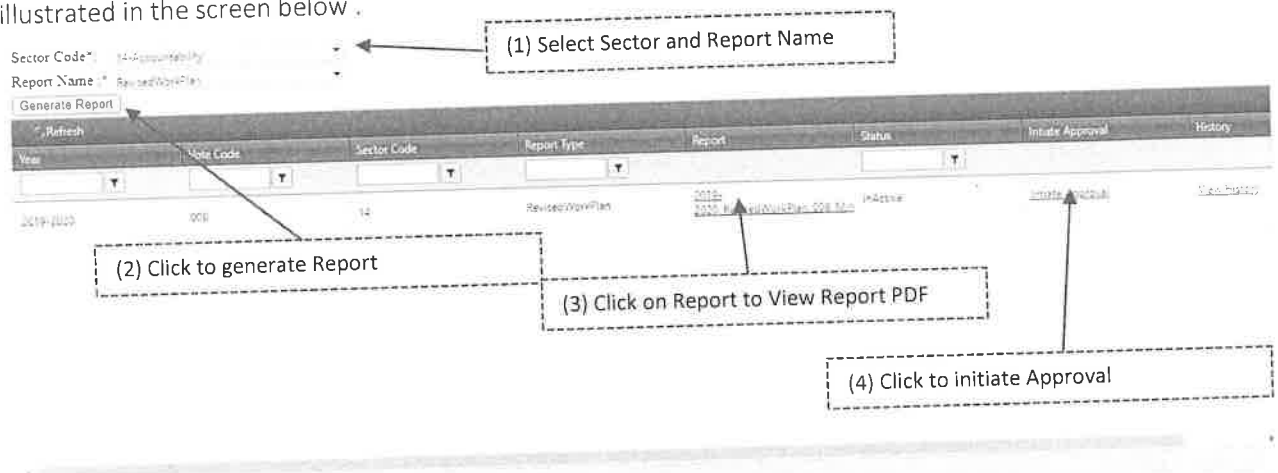
The user provides proposed revised quarterly workplans as illustrated above and clicks save thereafter.

The Screen displays the following details:

- ✓ Key output – displays the Key output name
- ✓ Annual Planned Outputs (Quantity and Location) - it will display the Annual Planned Outputs details
- ✓ II. Revised planned outputs for Q1 – provides column entry for revising Q1 plan
- ✓ II. Revised planned outputs for Q2 – provides column entry for revising Q2 plan
- ✓ II. Revised planned outputs for Q3 – provides column entry for revising Q3 plan
- ✓ II. Revised planned outputs for Q4 – provides column entry for revising Q4 plan

2.1.7 Generate Work Plan Report

Upon finalizing with the workplan revisions, the User is able to generate the report and forward it for approval as illustrated in the screen below .



Details of each column in the display are as follows;

- ✓ Year –displays the financial year information
- ✓ Vote code- displays the vote code
- ✓ Report type –display the report type details – Work plan in this case
- ✓ Report – displays the link which if selected, the user is able to view the actual data in report.
- ✓ Status- gives status of the report (Inactive, Active, Approved)
- ✓ Initiate approval – displays the link button allowing the user to initiate the report approval process
- ✓ History – displays the link button allowing the user to view the report approval process history.

Note:

Virements and Supplementary Reports can only be submitted after submission of the Revised Workplan report.

ANNEX 4: GUIDELINES FOR INITIATION AND SUBMISSION OF VIREMENTS AND SUPPLEMENTARIES

2.1.8 Approve Work Plan Report (By Accounting Officer and all Users in Approval Hierarchy)

Once the Revised Work Plan report has been generated, the Accounting Officer as well as all other users in the approval hierarchy are able to **approve/reject** the reports. The user clicks on the “Approve Workplan Report” menu and the grid below is displayed. Reasons **MUST** be provided for rejection/approval.

| Year | Vote Code | Sector Code | Task Name | Task Description | Report Type | Report | Approval Status |
|-----------|-----------|-------------|----------------------|-----------------------|-----------------|--|-----------------|
| 2019-2020 | 00E | 12 | REPORT IN ADDITIONAL | Please approve Report | RevisedWorkPlan | 2019_ RevisadoPlan 033 Min | Approve |
| 2019-2020 | 00E | 12 | REPORT IN ADDITIONAL | Please approve Report | RevisedWorkPlan | 2019_ RevisadoPlan 033 Min | Approve |

Details of each column in the display are as follows;

- ✓ Year –displays the financial year information
- ✓ Vote code- displays the vote code
- ✓ Task name- Name assigned to Ask
- ✓ Task description- Action required of User
- ✓ Report type –display the report type details – Work plan in this case
- ✓ Report – displays the link which if selected, the user is able to view the actual data in report.
- ✓ Status- gives status of the report (Active, Approved)
- ✓ History – displays the link button allowing the user to view the report approval process history.

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ANNEX V: PROJECTS SCHEDULED TO EXIT THE PIP AT THE END OF FY 2021/22

| SECTOR CODE | SECTOR NAME | PROJECT CODE | PROJECT TITLE | START DATE | END DATE | DURATION IN THE PIP | COU | DONOR FY 2020/21 | Total FY 2020/21 | DC RECOMMENDATION |
|-------------|--------------------------------|--------------|--|------------|-----------|---------------------|-----|------------------|------------------|-------------------|
| 01 | Agriculture | 1263 | Agriculture Cluster Development Project | 7/1/2013 | 6/30/2022 | 9 | 9 | 0.6 | 296.3 | 296.9 Emt |
| 01 | Agriculture | 1324 | Northern Uganda Farmer Livelihood Improvement Project | 7/1/2015 | 6/30/2022 | 7 | 7 | 0.3 | 2.3 | 2.6 Emt |
| 01 | Agriculture | 1330 | Livestock Diseases Control Project Phase 2 | 7/1/2015 | 6/30/2022 | 7 | 7 | 13.2 | - | 13.2 Emt |
| 01 | Agriculture | 1338 | Meat Export Support Services | 7/1/2015 | 6/30/2022 | 7 | 7 | 13.3 | - | 13.3 Emt |
| 01 | Agriculture | 1358 | Regional Pastoral Livelihood Improvement Project | 7/1/2015 | 6/30/2022 | 7 | 7 | 0.3 | 46.7 | 47.0 Emt |
| 01 | Agriculture | 1363 | Support to Sustainable Fisheries Development Project | 7/1/2016 | 6/30/2022 | 7 | 7 | 7.3 | - | 7.3 Emt |
| 01 | Agriculture | 1365 | Support to Sustainable Fisheries Development Project | 7/1/2016 | 6/30/2022 | 6 | 6 | 61.3 | - | 61.3 Emt |
| 01 | Agriculture | 1355 | Multisectoral Food Safety & Nutrition Project | 7/1/2016 | 6/30/2022 | 7 | 7 | 0.8 | 40.3 | 41.1 Emt |
| 01 | Agriculture | 1435 | NAERIC Strategic Intervention for Annual Gender Improvement Project | 7/1/2014 | 6/30/2022 | 8 | 8 | 38.4 | - | 38.4 Emt |
| 01 | Agriculture | 1325 | Improving National Food Security through Increased Rice Production in Eastern Uganda | 7/1/2016 | 6/30/2022 | 7 | 7 | - | - | - Emt |
| 01 | Agriculture | 1316 | Enhancing National Food Security through Increased Rice Production in Eastern Uganda | 7/1/2016 | 6/30/2022 | 6 | 6 | - | - | - Emt |
| 01 | Agriculture | 1357 | Improving Access and Use of Agricultural Equipment and Mechanisation through the use of Labour Saving Technologies | 7/1/2016 | 6/30/2022 | 6 | 6 | - | - | - Emt |
| 01 | Agriculture | 1386 | Crop pests and diseases control phase 2 | 7/1/2016 | 6/30/2022 | 5 | 5 | 0.7 | 9.5 | 10.2 Emt |
| 01 | Agriculture | 1411 | The COMESA Seed Harmonization Implementation Plan (COMSHIP) Project | 7/1/2017 | 6/30/2022 | 5 | 5 | 3.5 | - | 3.5 Emt |
| 01 | Agriculture | 1493 | Developing A Market-Oriented And Environmentally Sustainable Beef Meat Industry in Uganda | 1/17/2020 | 6/30/2022 | 2 | 2 | 0 | 24.82 | 24.82 Emt |
| 01 | Agriculture | 1667 | China-Uganda South-South Cooperation Project Phase III | 7/1/2014 | 6/30/2022 | 8 | 7 | 10.5 | - | 10.5 Emt |
| 01 | Arbitration | 1310 | Albertine Region Sustainable Development Project | 7/1/2013 | 6/30/2022 | 9 | 7 | 13.4 | - | 13.4 Emt |
| 02 | Energy and Mineral Development | 1355 | Strengthening the Development and Production Phases of Oil and Gas Sector | 7/1/2015 | 6/30/2022 | 7 | 7 | 1.0 | 1.8 | 2.9 Emt |
| 03 | Energy and Mineral Development | 1355 | Strengthening the Development and Production Phases of Oil and Gas Sector | 7/1/2015 | 6/30/2022 | 6 | 6 | 1.0 | 115.0 | 117.5 Emt |
| 03 | Energy and Mineral Development | 1388 | Mtshali-Budanda (A24) 132KV transmission line and Associated Substation | 12/16/2015 | 6/30/2022 | 7 | 7 | 2.5 | - | 2.5 Emt |
| 03 | Energy and Mineral Development | 1350 | Mtshali-Hydro Power Project | 7/1/2016 | 6/30/2022 | 7 | 7 | 14.5 | - | 14.5 Emt |
| 03 | Energy and Mineral Development | 1352 | Mtshali-Hydro Power Project | 7/1/2016 | 6/30/2022 | 5 | 5 | 3.6 | 4.5 | 8.1 Emt |
| 03 | Energy and Mineral Development | 1410 | Stillife for Oil and Gas Africa (SOGA) | 7/1/2017 | 6/30/2022 | 6 | 6 | 10.0 | - | 10.0 Emt |
| 03 | Energy and Mineral Development | 1429 | ORIO Mini Hydro Power and Rural Electrification Project | 7/1/2016 | 6/30/2022 | 6 | 6 | 2.9 | 38.5 | 41.4 Emt |
| 03 | Energy and Mineral Development | 1391 | Lira-Gulu-Akago 132KV Transmission Project | 7/1/2016 | 6/30/2022 | 6 | 6 | 7.2 | 57.6 | 64.8 Emt |
| 03 | Energy and Mineral Development | 1409 | Mirama - Kabale 132KV Transmission Project | 7/1/2016 | 6/30/2022 | 5 | 5 | - | - | - Emt |
| 03 | Energy and Mineral Development | 1426 | Grid Extension and Reinforcement Project -Lira, Gulu, Nebbi to Arua Transmission Line | 7/1/2017 | 6/30/2022 | 5 | 5 | 30.0 | 142.8 | 172.8 Emt |
| 03 | Energy and Mineral Development | 1492 | Kampala Metropolitan Transmission System Improvement Project | 7/1/2017 | 6/30/2022 | 4 | 4 | 12.3 | - | 12.3 Emt |
| 03 | Energy and Mineral Development | 1497 | Masaka-Akbarum Grid Expansion Line | 7/1/2018 | 6/30/2022 | 4 | 4 | 18.9 | 185.0 | 203.9 Emt |
| 03 | Energy and Mineral Development | 1517 | Kampala III Hydro Power Project | 7/1/2012 | 6/30/2022 | 10 | 10 | 2.0 | 19.2 | 21.2 Emt |
| 03 | Energy and Mineral Development | 1148 | Umuka HPP | 5/1/2012 | 6/30/2022 | 10 | 9 | 2.0 | 20.1 | 22.1 Emt |
| 03 | Energy and Mineral Development | 1221 | Oywo Moroto Interconnection Project | 7/1/2013 | 6/30/2022 | 9 | 9 | 2.0 | 12.4 | 14.4 Emt |
| 03 | Energy and Mineral Development | 1299 | Kampala - Entebbe Expansion Project | 7/1/2013 | 6/30/2022 | 9 | 9 | 29.0 | 654.7 | 683.7 Emt |
| 03 | Energy and Mineral Development | 1184 | Construction of Oil Refinery | 12/16/2011 | 6/30/2022 | 11 | 11 | 8.1 | 38.4 | 46.5 Emt |
| 03 | Energy and Mineral Development | 1183 | Karina Hydroelectric Power Project | 7/1/2019 | 6/30/2022 | 3 | 3 | 27.3 | 34.3 | 61.6 Emt |
| 03 | Energy and Mineral Development | 1542 | Karuma Hydroelectric Power Project | 7/1/2014 | 6/30/2022 | 8 | 8 | 21.7 | 86.7 | 108.4 Emt |
| 03 | Energy and Mineral Development | 9932 | African Geophysical Survey and Geological Mapping of Karamoja | 1/31/2014 | 6/30/2022 | 9 | 9 | 8.4 | 105.2 | 113.5 Emt |
| 04 | Works and Transport | 1040 | Design Kapehona Sumo road | 1/31/2014 | 6/30/2022 | 8 | 8 | 19.0 | - | 19.0 Emt |
| 04 | Works and Transport | 1041 | Design Kapehona-Homa-Masindi-Kiumba (23km) | 7/1/2015 | 6/30/2022 | 7 | 7 | 29.2 | - | 29.2 Emt |
| 04 | Works and Transport | 1097 | Standard Gauge Railway | 7/1/2015 | 6/30/2022 | 7 | 7 | 255.9 | 743.7 | 999.6 Emt |
| 04 | Works and Transport | 1096 | Support to computerized permits | 11/26/2011 | 6/30/2022 | 11 | 11 | 10.1 | - | 10.1 Emt |
| 04 | Works and Transport | 1176 | Homa Wasasole | 3/31/2014 | 6/30/2022 | 8 | 8 | 24.2 | - | 24.2 Emt |
| 04 | Works and Transport | 1275 | Omoro Gulu Kiumba | 1/31/2014 | 6/30/2022 | 8 | 8 | 3.4 | - | 3.4 Emt |
| 04 | Works and Transport | 1276 | Mbende Kafumini Kogodi | 1/31/2014 | 6/30/2022 | 8 | 8 | 41.1 | - | 41.1 Emt |
| 04 | Works and Transport | 1278 | Kamaba Jopa Express way | 3/31/2014 | 6/30/2022 | 9 | 9 | 5.3 | - | 5.3 Emt |
| 04 | Works and Transport | 1284 | Tanyi Palisa | 7/1/2013 | 6/30/2022 | 9 | 9 | 139.7 | - | 139.7 Emt |
| 04 | Works and Transport | 1295 | Development of new Kampala Port Bypass | 7/1/2014 | 6/30/2022 | 8 | 8 | 0.2 | 59.0 | 59.2 Emt |
| 04 | Works and Transport | 1310 | 2ND Kamaba Institutional and Infrastructure Development Project (KIIDP 2) | 7/1/2014 | 6/30/2022 | 8 | 8 | 6.5 | 45.5 | 52.0 Emt |
| 04 | Works and Transport | 1311 | Albertine Region Sustainable and Infrastructure Development Project (AIRDIP 2) | 7/1/2014 | 6/30/2022 | 8 | 8 | 1.8 | 5.4 | 7.2 Emt |
| 04 | Works and Transport | 1312 | Uganda Road Rehabilitation Project | 7/1/2013 | 6/30/2022 | 9 | 9 | - | - | - Emt |
| 04 | Works and Transport | 1373 | Entebbe Airport Rehabilitation | 7/1/2017 | 6/30/2022 | 5 | 5 | 3.0 | 292.8 | 295.8 Emt |
| 04 | Works and Transport | 1443 | Tanyi Gade Bridge | 7/1/2017 | 6/30/2022 | 5 | 5 | 0.0 | 24.7 | 24.7 Emt |
| 04 | Works and Transport | 1489 | Development of Kapehona Airport | 1/17/2018 | 6/30/2022 | 4 | 4 | 441.8 | - | 441.8 Emt |
| 04 | Works and Transport | 1490 | Lweso Banihono | 7/1/2017 | 6/30/2022 | 5 | 5 | - | - | - Emt |
| 04 | Works and Transport | 1503 | Kapehona Nereho | 7/1/2015 | 6/30/2022 | 7 | 7 | 48.3 | - | 48.3 Emt |
| 04 | Works and Transport | 1506 | Land Acquisition | 1/17/2019 | 6/30/2022 | 3 | 3 | 16.2 | - | 16.2 Emt |
| 04 | Works and Transport | 1538 | Improvement of ferry services | 1/17/2019 | 6/30/2022 | 3 | 3 | 75.6 | - | 75.6 Emt |
| 04 | Works and Transport | 1550 | Development of Nakaseke-Sungu-Kiuma Road | 1/17/2019 | 6/30/2022 | 3 | 3 | 40.3 | - | 40.3 Emt |
| 04 | Works and Transport | 1552 | Homa-Kiumba Road | 1/17/2019 | 6/30/2022 | 3 | 3 | 40.3 | - | 40.3 Emt |
| 04 | Works and Transport | 1554 | Napakama-Tinyi-Mbale Road | 1/17/2019 | 6/30/2022 | 3 | 3 | 37.5 | - | 37.5 Emt |
| 04 | Works and Transport | 1555 | Habis-Ruyuzi-Kikumungu Road | 1/17/2019 | 6/30/2022 | 3 | 3 | 1.62 | 74.77 | 76.39 Emt |
| 04 | Works and Transport | 1400 | Forportal Homa Road | 7/1/2016 | 6/30/2022 | 6 | 6 | 1.62 | - | 1.62 Emt |
| 04 | Works and Transport | 1400 | Regional Communication Infrastructure project | 7/1/2017 | 6/30/2022 | 5 | 5 | 1.21 | - | 1.21 Emt |
| 06 | Trade and Industry | 1495 | Rural Industrial Development Project (OYOP Project Phase III) | 7/1/2017 | 6/30/2022 | 5 | 5 | - | - | - Emt |

ANNEX V: PROJECTS SCHEDULED TO EXIT THE PIP AT THE END OF FY 2021/22

| SECTOR CODE | SECTOR NAME | PROJECT CODE | PROJECT TITLE | START DATE | END DATE | DURATION IN THE PIP | COU | DONOR FY 2020/21 | Total FY 2020/21 | DC RECOMMENDATION |
|-------------|--------------------------------|--------------|--|------------|-----------|---------------------|-------|------------------|------------------|-------------------|
| 01 | Agriculture | 1361 | Agriculture Cluster Development Project | 7/1/2013 | 6/30/2022 | 9 | 0.6 | 296.3 | 296.9 | Exit |
| 01 | Agriculture | 1334 | Northern Uganda Farmers Livelihood Improvement Project | 7/1/2015 | 6/30/2022 | 7 | 0.3 | 2.3 | 13.2 | Exit |
| 01 | Agriculture | 1330 | Livestock Disease Control Project Phase 2 | 7/1/2015 | 6/30/2022 | 7 | 13.2 | - | 13.3 | Exit |
| 01 | Agriculture | 1338 | Meat Export Support Services | 7/1/2015 | 6/30/2022 | 7 | 13.3 | - | 47.0 | Exit |
| 01 | Agriculture | 1363 | Regional Pastoral Livelihood Improvement Project | 7/1/2015 | 6/30/2022 | 7 | 0.3 | 46.7 | 7.3 | Exit |
| 01 | Agriculture | 1365 | Support to Sustainable Fisheries Development Project | 7/1/2016 | 6/30/2022 | 6 | 7.3 | - | - | Exit |
| 01 | Agriculture | 1425 | Multisectoral Food Safety & Nutrition Project | 7/1/2015 | 6/30/2022 | 7 | 61.3 | - | 61.3 | Exit |
| 01 | Agriculture | 1335 | NAGRC Strategic Intervention for Animal Genetics Improvement Project | 7/1/2014 | 6/30/2022 | 8 | 0.8 | 40.3 | 43.1 | Exit |
| 01 | Agriculture | 1316 | Enhancing National Food Security through increased Rice production in Eastern Uganda | 7/1/2015 | 6/30/2022 | 7 | 38.4 | - | 38.4 | Exit |
| 01 | Agriculture | 1337 | Improving Access and Use of Agricultural Equipment and Mechanization through the use of Labour Saving Technologies | 7/1/2016 | 6/30/2022 | 6 | - | - | - | Exit |
| 01 | Agriculture | 1386 | Crop pests and diseases control phase 2 | 7/1/2016 | 6/30/2022 | 5 | 0.7 | 9.5 | 10.2 | Exit |
| 01 | Agriculture | 1411 | The COMESA Seed Harmonization Implementation Plan (COMSHIP) Project | 7/1/2017 | 6/30/2022 | 5 | 3.5 | - | 3.5 | Exit |
| 01 | Agriculture | 1493 | Developing A Market Oriented And Environmentally Sustainable Beef Meat Industry In Uganda | 7/1/2014 | 6/30/2022 | 8 | 0 | 24.82 | 24.82 | Exit |
| 01 | Agriculture | 1663 | Chama-Uganda South-South Co-operation Project Phase III | 7/1/2015 | 6/30/2022 | 7 | 10.5 | - | 10.5 | Exit |
| 01 | Agriculture | 1310 | Albertine Region Sustainable Development Project | 7/1/2015 | 6/30/2022 | 7 | 13.4 | - | 13.4 | Exit |
| 02 | Energy and Mineral Development | 1355 | Strengthening the Development and Production Project of Oil and Gas Sector | 7/1/2015 | 6/30/2022 | 7 | 3.0 | 1.9 | 2.9 | Exit |
| 03 | Energy and Mineral Development | 1333 | Mineral Wealth and Mining Infrastructure Development | 12/16/2015 | 6/30/2022 | 6 | 1.0 | 115.0 | 117.5 | Exit |
| 03 | Energy and Mineral Development | 1330 | Mtaka-Bulindi (Mant) 132KV transmission line and Associated Substation | 7/1/2015 | 6/30/2022 | 7 | 2.5 | - | 3.0 | Exit |
| 03 | Energy and Mineral Development | 1350 | Muzil Hydro Power Project | 7/1/2015 | 6/30/2022 | 7 | 5.0 | - | 5.0 | Exit |
| 07 | Education | 1241 | Development of Uganda Perinatal Institute Kampala | 7/1/2014 | 6/30/2022 | 8 | 2.7 | - | 2.7 | Exit |
| 07 | Education | 1308 | Development of Special Needs Education (SNE) | 7/1/2014 | 6/30/2022 | 8 | 3.0 | 38.4 | 41.3 | Exit |
| 07 | Education | 1310 | Albertine Region Sustainable Development Project | 7/1/2015 | 6/30/2022 | 7 | 1.3 | 57.6 | 58.8 | Exit |
| 07 | Education | 1338 | Skills Development Project | 7/1/2015 | 6/30/2022 | 7 | 11.2 | - | 11.2 | Exit |
| 07 | Education | 1339 | Emergency Construction of Primary Schools Phase II | 7/1/2015 | 6/30/2022 | 7 | 11.2 | - | 11.2 | Exit |
| 07 | Education | 1396 | Uganda National Examination Board (UNEB) Infrastructure Development Project | 7/1/2016 | 6/30/2022 | 6 | 16.5 | 0.1 | 16.5 | Exit |
| 07 | Education | 1412 | The Technical Vocational Education and Training (TVET)-LEAD | 7/1/2016 | 6/30/2022 | 6 | 5.0 | - | 5.0 | Exit |
| 07 | Education | 1414 | Support to Lira University Infrastructure Project | 7/1/2016 | 6/30/2022 | 6 | 120.2 | - | 120.2 | Exit |
| 07 | Education | 1415 | Support to NCDIC Infrastructure Development | 7/1/2017 | 6/30/2022 | 5 | 0.3 | 12.5 | 12.8 | Exit |
| 07 | Education | 1432 | OFID Funded Vocational Project Phase II | 7/1/2017 | 6/30/2022 | 5 | 0.3 | - | 0.3 | Exit |
| 07 | Education | 1491 | African Centre of Excellence II | 7/1/2017 | 6/30/2022 | 5 | 14.9 | - | 14.9 | Exit |
| 07 | Education | 1484 | Development of Secondary Education Phase II | 7/1/2019 | 6/30/2022 | 12 | 5.58 | 703.03 | 708.61 | Exit |
| 07 | Education | 1540 | Global Fund for AIDS, TB and Malaria | 7/1/2010 | 6/30/2022 | 15 | 0.55 | - | 0.55 | Exit |
| 08 | Health | 1701-1004 | Mtaka Rehabilitation Referral Hospital | 7/1/2007 | 6/30/2022 | 14 | - | - | - | Exit |
| 08 | Health | 166-1004 | Honna Rehabilitation Referral Hospital | 7/1/2008 | 6/30/2022 | 14 | 1.7 | - | 1.7 | Exit |
| 08 | Health | 168-1004 | Kabile Regional Hospital Rehabilitation | 7/1/2008 | 6/30/2022 | 14 | 3.3 | - | 3.3 | Exit |
| 08 | Health | 169-1004 | Musisi Rehabilitation Referral Hospital | 7/1/2008 | 6/30/2022 | 14 | - | - | - | Exit |
| 08 | Health | 171-1004 | Soroti Rehabilitation Referral Hospital | 7/1/2008 | 6/30/2022 | 14 | 2.32 | - | 2.32 | Exit |
| 08 | Health | 172-1004 | Lira Rehabilitation Referral Hospital | 7/1/2008 | 6/30/2022 | 14 | 0.6 | - | 0.6 | Exit |
| 08 | Health | 173-1004 | Mbarara Rehabilitation Referral Hospital | 7/1/2009 | 6/30/2022 | 13 | 2.55 | - | 2.55 | Exit |
| 08 | Health | 174-1004 | Mukwano Rehabilitation Referral Hospital | 7/1/2013 | 6/30/2022 | 9 | 0.6 | - | 0.6 | Exit |
| 08 | Health | 163-1004 | Arua Rehabilitation Referral Hospital | 7/1/2013 | 6/30/2022 | 9 | 1.7 | - | 1.7 | Exit |
| 08 | Health | 165-1004 | Gulu Rehabilitation Referral Hospital | 7/1/2013 | 6/30/2022 | 9 | 0.98 | - | 0.98 | Exit |
| 08 | Health | 165-1004 | Naguru Rehabilitation Referral Hospital | 7/1/2013 | 6/30/2022 | 9 | 0.58 | - | 0.58 | Exit |
| 08 | Health | 176-1004 | Port Portal Rehabilitation Referral Hospital | 7/1/2012 | 6/30/2022 | 10 | 9.29 | 3.84 | 13.13 | Exit |
| 08 | Health | 164-1004 | Rehabilitation and Construction of General Hospitals | 7/1/2015 | 6/30/2022 | 7 | 2.88 | 30.83 | 33.71 | Exit |
| 08 | Health | 1243 | Rehabilitation and Equipping of Kayunga and Yumbe General Hospitals | 7/1/2010 | 6/30/2022 | 12 | 10.51 | 20.81 | 31.32 | Exit |
| 08 | Health | 1344 | Uganda Cancer Institute Project | 7/1/2015 | 6/30/2022 | 7 | 1.99 | 36.74 | 38.73 | Exit |
| 08 | Health | 1120 | ADB Support to UCI | 7/1/2017 | 6/30/2022 | 5 | 0.2 | 332.42 | 332.62 | Exit |
| 08 | Health | 1436 | GAVI Vaccines and Health Sector Development Plan Support | 7/1/2017 | 6/30/2022 | 5 | 2.1 | - | 2.1 | Exit |
| 08 | Health | 1440 | Uganda Reproductive Maternal and Child Health Services Improvement Project | 7/1/2017 | 6/30/2022 | 5 | 1.36 | - | 1.36 | Exit |
| 08 | Health | 1442 | EVRI Infrastructural Development Project | 7/1/2010 | 6/30/2022 | 12 | 1 | - | 1 | Exit |
| 08 | Health | 162-1004 | Jinja Rehabilitation Referral Hospital | 7/1/2015 | 6/30/2022 | 7 | 12.88 | - | 12.88 | Exit |
| 08 | Health | 175-1004 | Mbarara Rehabilitation Referral Hospital | 7/1/2015 | 6/30/2022 | 7 | 4.3 | - | 4.28 | Exit |
| 08 | Health | 0161 | Support to National Forestry Authority | 7/1/2014 | 6/30/2022 | 8 | 5.08 | - | 5.0 | Exit |
| 09 | Water and Environment | 1302 | Support for Hydro-Power Dam and Operations on River Nile | 7/1/2017 | 6/30/2022 | 5 | 39.4 | - | 39.43 | Exit |
| 09 | Water and Environment | 1438 | Water Services Acceleration Project (SCAP) | 7/1/2015 | 6/30/2022 | 7 | 21.9 | - | 21.86 | Exit |
| 09 | Water and Environment | 1347 | Solar Powered Mini-Piped Water Schemes in rural Areas | 7/1/2016 | 6/30/2022 | 6 | 22.8 | - | 22.75 | Exit |
| 09 | Water and Environment | 1396 | Water for Production Regional Center-North (WPPRC-N) based in Lira | 7/1/2016 | 6/30/2022 | 6 | 27.9 | - | 27.85 | Exit |
| 09 | Water and Environment | 1397 | Water for Production Regional Center-East (WPPRC-E) based in Mbale | 7/1/2016 | 6/30/2022 | 6 | 5.9 | - | 5.88 | Exit |
| 09 | Water and Environment | 1398 | Water for Production Regional Center-West (WPPRC-W) based in Mbarara | 7/1/2016 | 6/30/2022 | 6 | 128.8 | 238.0 | 366.83 | Exit |
| 09 | Water and Environment | 1399 | Karamoja Small Town and Rural Growth Centres Water Supply and Sanitation Project | 7/1/2017 | 6/30/2022 | 5 | 42.0 | 292.5 | 334.58 | Exit |
| 09 | Water and Environment | 1431 | Multi-lateral Lakes Edward & Albert Integrated Fisheries and Water Resources Management (LEAFII) | 7/1/2017 | 6/30/2022 | 5 | - | - | - | Exit |
| 09 | Water and Environment | 1487 | Enhancing Resilience of Communities to Climate Change | 7/1/2017 | 6/30/2022 | 5 | - | - | - | Exit |

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ANNEX V: PROJECTS SCHEDULED TO EXIT THE PIP AT THE END OF FY 2021/22

| SECTOR CODE | SECTOR NAME | PROJECT CODE | PROJECT TITLE | START DATE | END DATE | DURATION IN THE PIP | COU FY 2020/21 | DONOR FY 2020/21 | Total FY 2020/21 | DC RECOMMENDATION |
|-------------|---------------------------------------|--------------|--|------------|-----------|---------------------|----------------|------------------|------------------|-------------------|
| 01 | Agriculture | 1363 | Agriculture Cluster Development Project | 7/1/2015 | 6/30/2022 | 9 | 0.6 | 296.3 | 296.9 | Exit |
| 01 | Agriculture | 1324 | Northern Uganda Farmer Livelihood Improvement Project | 7/1/2015 | 6/10/2022 | 7 | 0.3 | 2.3 | 2.6 | Exit |
| 01 | Agriculture | 1330 | Livestock Diseases Control Project Phase 2 | 7/1/2015 | 6/30/2022 | 7 | 13.2 | - | 13.2 | Exit |
| 01 | Agriculture | 1338 | Meat Export Support Services | 7/1/2015 | 6/30/2022 | 7 | 13.3 | - | 13.3 | Exit |
| 01 | Agriculture | 1363 | Regional Pastoral Livelihood Improvement Project | 7/1/2015 | 6/30/2022 | 7 | 0.3 | 46.7 | 47.0 | Exit |
| 01 | Agriculture | 1305 | Support to Sustainable Fisheries Development Project | 7/1/2015 | 6/30/2022 | 7 | 7.3 | - | 7.3 | Exit |
| 01 | Agriculture | 1435 | Multi-sectoral Food Safety & Nutrition Project | 7/1/2015 | 6/30/2022 | 6 | 61.3 | - | 61.3 | Exit |
| 01 | Agriculture | 1325 | NACRC Strategic Intervention for Animal Genetics Improvement Project | 7/1/2014 | 6/30/2022 | 7 | 0.8 | 40.3 | 41.1 | Exit |
| 01 | Agriculture | 1316 | Enhancing National Food Security through Increased Rice Production in Eastern Uganda | 7/1/2015 | 6/30/2022 | 8 | 38.4 | - | 38.4 | Exit |
| 01 | Agriculture | 1317 | Improving National Food Security through Increased Rice Production in Eastern Uganda | 7/1/2015 | 6/30/2022 | 7 | - | - | - | Exit |
| 01 | Agriculture | 1377 | Enhancing National Food Security through Increased Rice Production in Eastern Uganda | 7/1/2015 | 6/30/2022 | 6 | 0.7 | 9.5 | 10.2 | Exit |
| 01 | Agriculture | 1411 | Improving Access and Use of Agricultural Equipment and Mechanisation through the use of Labour Saving Technologies | 7/1/2017 | 6/30/2022 | 2 | 3.5 | - | 3.5 | Exit |
| 01 | Agriculture | 1386 | The COMESA Seed Harmonization Implementation Plan (COMSHIP) Project | 1/7/2020 | 6/30/2022 | 2 | 0 | 24.82 | 24.82 | Exit |
| 01 | Agriculture | 1493 | Developing A Market-Oriented And Environmentally Sustainable Beef Meat Industry In Uganda | 7/1/2014 | 6/30/2022 | 8 | 10.5 | - | 10.5 | Exit |
| 01 | Agriculture | 1465 | China-Uganda South-South Cooperation Project Phase II | 7/1/2015 | 6/30/2022 | 7 | 13.4 | - | 13.4 | Exit |
| 02 | Energy, Housing and Urban Development | 1310 | Abertone Region Sustainable Development Project | 7/1/2015 | 6/30/2022 | 7 | 10.5 | - | 10.5 | Exit |
| 03 | Energy and Mineral Development | 1335 | Strengthening the Development and Production Phases of Oil and Gas Sector | 7/1/2015 | 6/30/2022 | 7 | 13.4 | - | 13.4 | Exit |
| 03 | Energy and Mineral Development | 1353 | Mineral Wealth and Mining Infrastructure Development | 7/1/2016 | 6/30/2022 | 6 | 1.0 | 1.9 | 2.9 | Exit |
| 03 | Energy and Mineral Development | 1388 | Mukha-Bulambuli (Aman) 132KV transmission line and Associated Substation | 12/16/2015 | 6/30/2022 | 7 | 2.5 | 115.0 | 117.5 | Exit |
| 03 | Energy and Mineral Development | 1350 | Muzizi Hydro Power Project | 7/1/2017 | 6/30/2022 | 5 | 1 | - | 1 | Exit |
| 10 | Social Development | 1488 | Chemical Safety Assessment (CHEASAP) Project | 7/1/2017 | 6/30/2022 | 5 | 0.6 | - | 0.6 | Exit |
| 12 | Justice, Law and Order | 1346 | Enhancing Prevention Services for all (EPSFA) | 7/1/2010 | 6/30/2022 | 12 | 55.31 | - | 55.31 | Exit |
| 12 | Justice, Law and Order | 0385 | Assistance to Uganda Police | 7/1/2006 | 6/30/2022 | 16 | 54.33 | - | 54.33 | Exit |
| 12 | Justice, Law and Order | 0890 | Support to Justice Law and Order Sector | 7/1/2016 | 6/30/2022 | 6 | 7.86 | - | 7.86 | Exit |
| 12 | Justice, Law and Order | 1305 | The maize seed and cotton production project under regional prisons service | 7/1/2017 | 6/30/2022 | 5 | 6.67 | - | 6.67 | Exit |
| 12 | Justice, Law and Order | 1443 | Rehabilitation of Prison Industries | 7/1/2017 | 6/30/2022 | 5 | 38.38 | - | 38.38 | Exit |
| 13 | Public Sector Management | 1486 | Development Initiative for Northern Uganda | 7/1/2017 | 6/30/2022 | 5 | 233.18 | - | 233.18 | Exit |
| 13 | Public Sector Management | 0994 | Development Response for Displaced Persons (DRDP) | 7/1/2015 | 6/30/2022 | 7 | 1.57 | 37.37 | 38.94 | Exit |
| 14 | Accountability | 1208 | Support to National Auditing Officer | 7/1/2014 | 6/30/2022 | 8 | 2.84 | - | 2.84 | Exit |
| 14 | Accountability | 1318 | Financial Inclusion in Rural Areas (PROFIRA) | 7/1/2015 | 6/30/2022 | 7 | 12.55 | - | 12.55 | Exit |
| 14 | Accountability | 1338 | Skills Development Project | 7/1/2018 | 6/30/2022 | 4 | - | - | 0 | Exit |
| 14 | Accountability | 1496 | Commission of the IGGI Head Office | 7/1/2018 | 6/30/2022 | 4 | 65.69 | - | 65.69 | Exit |
| 14 | Accountability | 0355 | Rehabilitation of Parliament | 7/1/2018 | 6/30/2022 | 4 | 42.13 | - | 42.13 | Exit |
| 18 | Science, Technology and Innovation | 1513 | Kira Motors Corporation | 7/1/2015 | 6/30/2022 | 7 | 32.4 | 133.36 | 165.76 | Exit |
| 20 | Local Government | 1360 | National Science, Technology, Engineering and Innovation Skills Enhancement | 7/1/2015 | 6/30/2022 | 7 | 1.0 | 76.8 | 77.8 | Exit |
| 20 | Local Government | 1381 | Market and Agricultural Trade Improvements Programme (MATIP 2) | 7/1/2015 | 6/30/2022 | 7 | 1.0 | 109.8 | 110.8 | Exit |
| 20 | Local Government | 1399 | Restoration of Livelihoods in Northern Region (PRELNOR) | 7/1/2018 | 6/30/2022 | 4 | 1.0 | 59.5 | 60.5 | Exit |

ANNEX VII: NEW PROJECTS GRANTED CODES IN FY 2021/22 WITHOUT COMPLETING THE DC APPRAISAL PROCESS

| SN Code | Project Name | Programme | Year | Start Date | End Date | Project C | Requirement | Status of CIA |
|---------|---|--|---------|------------|------------|------------|-------------|---------------|
| SN Code | Project Name | Programme | Year | Start Date | End Date | Project C | Requirement | Status of CIA |
| 01 | Development of Mwanza and Heringe Sites for Cultural Tourism (Phase II) | Tourism Development | 44.32 | 6/30/2024 | Non-recood | Yes | No | No |
| 01 | Development of Mwanza and Heringe Sites for Cultural Tourism (Phase II) | Tourism Development | 69.69 | 7/1/2021 | 6/30/2025 | Non-recood | Yes | No |
| 02 | MA Riverbank Tourism Infrastructure Development Project (Phase II) | Tourism Development | 90.55 | 7/1/2021 | 6/30/2026 | Non-recood | Yes | No |
| 02 | Development of Source of the Nile Project (Phase II) | Ministry of Tourism, Wildlife and Antiquities | 253.86 | 7/1/2021 | 6/30/2026 | Non-recood | Yes | No |
| 07 | Rehabilitation and Upgrading of Urban Road Project | Integrated Transport Infrastructure and Services | 1665.00 | 7/1/2021 | 6/30/2026 | Non-recood | No | No |
| 08 | Investment for Industrial Transformation and Employment Project (IYITE) | Development Plan Implementation | 208.06 | 7/1/2021 | 6/30/2026 | Non-recood | Yes | No |
| 09 | Recood of Parliamentary Commission | Conscience and Security | 6.00 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 10 | Rice Development Project Phase II | Agro-industrialization | 1.16 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 11 | Recood of Uganda Mission in Gampohou | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 12 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 13 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 14 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 16 | Recood of Mission in Qatar Doha | Public sector management | 1.09 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 17 | Recood of Mission in Berlin | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 18 | Recood of Mission in Berlin | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 19 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 20 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 21 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 22 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 23 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 24 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 25 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 26 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 27 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 28 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 29 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 30 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 31 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 32 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 33 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 34 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 35 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 36 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 37 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 38 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 39 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 40 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 41 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 42 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 43 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 44 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 45 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 46 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 47 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 48 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 49 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 50 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 51 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 52 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 53 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 54 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 55 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 56 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 57 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 58 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 59 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 60 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 61 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 62 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |
| 63 | Recood of Mission in Ankara | Public sector management | 0.96 | 7/1/2021 | 6/30/2025 | Recooding | No | No |

ANNEX 8: PARISH DEVELOPMENT MODEL APPROPRIATION BY LOCAL GOVERNMENT FY 2021/2022

| VOTE CODE | VOTE NAME | REVOLVING FUND | ADMINISTRATIVE COSTS | STAFF COSTS | GADGETS AND TOOLS | TOTAL |
|-----------|----------------------|----------------|----------------------|-------------|-------------------|---------------|
| 501 | Adjumani District | 668,997,546 | 56,031,716 | 153,611,478 | 95,148,197 | 973,788,937 |
| 502 | Apac District | 406,177,081 | 34,019,256 | 93,264,112 | 57,768,548 | 591,228,998 |
| 503 | Arua District | 382,284,312 | 32,018,123 | 87,777,988 | 54,370,398 | 556,450,821 |
| 504 | Bugiri District | 1,170,745,705 | 98,055,503 | 268,820,087 | 166,509,345 | 1,704,130,640 |
| 505 | Bundibugyo District | 1,553,030,017 | 130,073,627 | 356,598,074 | 220,879,743 | 2,260,581,461 |
| 506 | Bushenyi District | 680,943,931 | 57,032,282 | 156,354,540 | 96,847,272 | 991,178,025 |
| 507 | Busia District | 740,675,854 | 62,035,114 | 170,069,851 | 105,342,647 | 1,078,123,466 |
| 508 | Gulu District | 561,480,083 | 47,026,619 | 128,923,919 | 79,856,523 | 817,287,144 |
| 509 | Holma District | 657,051,161 | 55,031,150 | 150,868,416 | 93,449,122 | 956,399,849 |
| 510 | Iganga District | 501,748,159 | 42,023,787 | 115,208,609 | 71,361,148 | 730,341,703 |
| 511 | Jinja District | 406,177,081 | 34,019,256 | 93,264,112 | 57,768,548 | 591,228,998 |
| 512 | Kabale District | 800,407,778 | 67,037,946 | 183,785,161 | 113,838,022 | 1,165,068,907 |
| 513 | Kabarole District | 621,212,007 | 52,029,451 | 142,639,230 | 88,351,897 | 904,232,584 |
| 514 | Kaberamaido District | 346,445,158 | 29,016,424 | 79,548,801 | 49,273,173 | 504,283,557 |
| 515 | Kalangala District | 203,088,541 | 17,009,628 | 46,632,056 | 28,884,274 | 295,614,499 |
| 517 | Kamuli District | 955,710,780 | 80,045,309 | 219,444,969 | 135,925,996 | 1,391,127,053 |
| 518 | Kamwenge District | 740,675,854 | 62,035,114 | 170,069,851 | 105,342,647 | 1,078,123,466 |
| 519 | Kanungu District | 1,170,745,705 | 98,055,503 | 268,820,087 | 166,509,345 | 1,704,130,640 |
| 520 | Kapchorwa District | 692,890,315 | 58,032,849 | 159,097,602 | 98,546,347 | 1,008,567,113 |
| 521 | Kasese District | 2,353,437,795 | 197,111,573 | 540,383,236 | 334,717,765 | 3,425,650,368 |
| 522 | Katakwi District | 1,302,155,937 | 109,061,733 | 298,993,770 | 185,199,169 | 1,895,410,610 |
| 523 | Kayunga District | 848,193,317 | 71,040,211 | 194,757,410 | 120,634,321 | 1,234,625,260 |
| 524 | Kibaale District | 680,943,931 | 57,032,282 | 156,354,540 | 96,847,272 | 991,178,025 |
| 525 | Kiboga District | 692,890,315 | 58,032,849 | 159,097,602 | 98,546,347 | 1,008,567,113 |
| 526 | Kisoro District | 692,890,315 | 58,032,849 | 159,097,602 | 98,546,347 | 1,008,567,113 |
| 527 | Kitgum District | 860,139,702 | 72,040,778 | 197,500,472 | 122,333,396 | 1,252,014,348 |
| 528 | Kotido District | 692,890,315 | 58,032,849 | 159,097,602 | 98,546,347 | 1,008,567,113 |
| 529 | Kumi District | 1,672,493,864 | 140,079,290 | 384,028,695 | 237,870,493 | 2,434,472,343 |
| 530 | Kyenjojo District | 1,995,046,253 | 167,094,582 | 458,091,372 | 283,745,516 | 2,903,977,723 |
| 531 | Lira District | 692,890,315 | 58,032,849 | 159,097,602 | 98,546,347 | 1,008,567,113 |
| 532 | Luwero District | 1,206,584,859 | 101,057,202 | 277,049,273 | 171,606,570 | 1,756,297,904 |

ANNEX 8: PARISH DEVELOPMENT MODEL APPROPRIATION BY LOCAL GOVERNMENT FY 2021/2022

| VOTE CODE | VOTE NAME | REVOLVING FUND | ADMINISTRATIVE COSTS | STAFF COSTS | GADGETS AND TOOLS | TOTAL |
|-----------|-----------------------|----------------|----------------------|-------------|-------------------|---------------|
| 533 | Masaka District | 215,034,925 | 18,010,194 | 49,375,118 | 30,583,349 | 313,003,587 |
| 534 | Masindi District | 549,533,698 | 46,026,052 | 126,180,857 | 78,157,448 | 799,898,056 |
| 535 | Mayuge District | 1,003,496,319 | 84,047,574 | 230,417,217 | 142,722,296 | 1,460,683,406 |
| 536 | Mbale District | 1,075,174,627 | 90,050,972 | 246,875,590 | 152,916,745 | 1,565,017,935 |
| 537 | Mbarara District | 549,533,698 | 46,026,052 | 126,180,857 | 78,157,448 | 799,898,056 |
| 538 | Moroto District | 453,962,620 | 38,021,522 | 104,236,360 | 64,564,848 | 660,785,350 |
| 539 | Moyo District | 537,587,314 | 45,025,486 | 123,437,795 | 76,458,373 | 782,508,967 |
| 540 | Mpigi District | 668,997,546 | 56,031,716 | 153,611,478 | 95,148,197 | 973,788,937 |
| 541 | Mubende District | 943,764,395 | 79,044,742 | 216,701,907 | 134,226,921 | 1,373,737,965 |
| 542 | Mukono District | 1,051,281,858 | 88,049,840 | 241,389,466 | 149,518,595 | 1,530,239,758 |
| 543 | Nakapiripiri District | 418,123,466 | 35,019,823 | 96,007,174 | 59,467,623 | 608,618,086 |
| 544 | Nakasongola District | 812,354,163 | 68,038,512 | 186,528,224 | 115,537,096 | 1,182,457,995 |
| 545 | Nebbi District | 716,783,085 | 60,033,981 | 164,583,727 | 101,944,497 | 1,043,345,290 |
| 546 | Ntungamo District | 1,541,083,632 | 129,073,060 | 353,855,012 | 219,180,668 | 2,243,192,373 |
| 547 | Pader District | 1,134,906,551 | 95,053,804 | 260,590,901 | 161,412,120 | 1,651,963,375 |
| 548 | Pallisa District | 1,075,174,627 | 90,050,972 | 246,875,590 | 152,916,745 | 1,565,017,935 |
| 549 | Rakai District | 872,086,086 | 73,041,344 | 200,243,534 | 124,032,471 | 1,269,403,436 |
| 550 | Rukungiri District | 895,978,856 | 75,042,477 | 205,729,658 | 127,430,621 | 1,304,181,612 |
| 551 | Sembabule District | 776,515,008 | 65,036,813 | 178,299,037 | 110,439,872 | 1,130,290,731 |
| 552 | Sironko District | 2,675,990,183 | 224,126,864 | 614,445,913 | 380,592,788 | 3,895,155,749 |
| 553 | Soroti District | 645,104,776 | 54,030,583 | 148,125,354 | 91,750,047 | 939,010,761 |
| 554 | Tororo District | 1,851,689,636 | 155,087,786 | 425,174,627 | 263,356,617 | 2,695,308,665 |
| 555 | Wakiso District | 1,194,638,475 | 100,056,636 | 274,306,211 | 169,907,495 | 1,738,908,816 |
| 556 | Yumbe District | 2,353,437,795 | 197,111,573 | 540,383,236 | 334,717,765 | 3,425,650,368 |
| 557 | Butaleja District | 907,925,241 | 76,043,043 | 208,472,720 | 129,129,696 | 1,321,570,700 |
| 558 | Ibanda District | 477,855,390 | 40,022,654 | 109,722,484 | 67,962,998 | 695,563,527 |
| 559 | Kaabong District | 1,015,442,703 | 85,048,140 | 233,160,279 | 144,421,371 | 1,478,072,494 |
| 560 | Isingiro District | 1,564,976,402 | 131,074,193 | 359,341,136 | 222,578,818 | 2,277,970,549 |
| 561 | Kaliro District | 1,039,335,473 | 87,049,273 | 238,646,404 | 147,819,520 | 1,512,850,670 |
| 562 | Kiruhura District | 668,997,546 | 56,031,716 | 153,611,478 | 95,148,197 | 973,788,937 |
| 563 | Koboko District | 585,372,853 | 49,027,752 | 134,410,043 | 83,254,672 | 852,065,320 |

ANNEX 8: PARISH DEVELOPMENT MODEL APPROPRIATION BY LOCAL GOVERNMENT FY 2021/2022

| VOTE CODE | VOTE NAME | REVOLVING FUND | ADMINISTRATIVE COSTS | STAFF COSTS | GADGETS AND TOOLS | TOTAL |
|-----------|----------------------|----------------|----------------------|-------------|-------------------|---------------|
| 564 | Amolatar District | 1,015,442,703 | 85,048,140 | 233,160,279 | 144,421,371 | 1,478,072,494 |
| 565 | Amuria District | 1,182,692,090 | 99,056,069 | 271,563,149 | 168,208,420 | 1,721,519,728 |
| 566 | Manafwa District | 1,851,689,636 | 155,087,786 | 425,174,627 | 263,356,617 | 2,695,308,665 |
| 567 | Bukwo District | 1,302,155,937 | 109,061,733 | 298,993,770 | 185,199,169 | 1,895,410,610 |
| 568 | Mitiyana District | 895,978,856 | 75,042,477 | 205,729,658 | 127,430,621 | 1,304,181,612 |
| 569 | Nakaseke District | 848,193,317 | 71,040,211 | 194,757,410 | 120,634,321 | 1,234,625,260 |
| 570 | Amuru District | 692,890,315 | 58,032,849 | 159,097,602 | 98,546,347 | 1,008,567,113 |
| 571 | Budaka District | 907,925,241 | 76,043,043 | 208,472,720 | 129,129,696 | 1,321,570,700 |
| 572 | Oyam District | 884,032,471 | 74,041,911 | 202,986,596 | 125,731,546 | 1,286,792,524 |
| 573 | Abim District | 860,139,702 | 72,040,778 | 197,500,472 | 122,333,396 | 1,252,014,248 |
| 574 | Namutumba District | 1,326,048,707 | 111,062,866 | 304,479,894 | 188,597,319 | 1,930,188,786 |
| 575 | Dokolo District | 848,193,317 | 71,040,211 | 194,757,410 | 120,634,321 | 1,234,625,260 |
| 576 | Bulisa District | 442,016,236 | 37,020,955 | 101,493,298 | 62,865,773 | 643,396,262 |
| 577 | Maracha District | 1,087,121,012 | 91,051,539 | 249,618,652 | 154,615,820 | 1,582,407,023 |
| 578 | Bukedea District | 1,815,850,481 | 152,086,086 | 416,945,441 | 258,259,392 | 2,643,141,401 |
| 579 | Bududa District | 1,899,475,175 | 159,090,051 | 436,146,876 | 270,152,917 | 2,764,865,018 |
| 580 | Lyantonde District | 358,391,542 | 30,016,991 | 82,291,863 | 50,972,248 | 521,672,645 |
| 581 | Amudat District | 525,640,929 | 44,024,920 | 120,694,733 | 74,759,298 | 765,119,879 |
| 582 | Baikwe District | 370,337,927 | 31,017,557 | 85,034,925 | 52,671,323 | 539,061,733 |
| 583 | Buyende District | 872,086,086 | 73,041,344 | 200,243,534 | 124,032,471 | 1,269,403,436 |
| 584 | Kyegegwa District | 967,657,164 | 81,045,875 | 222,188,031 | 137,625,071 | 1,408,516,141 |
| 585 | Lamwo District | 1,027,389,088 | 86,048,707 | 235,903,342 | 146,120,446 | 1,495,461,582 |
| 586 | Otuke District | 633,158,392 | 53,030,017 | 145,382,292 | 90,050,972 | 921,621,673 |
| 587 | Zombo District | 728,729,470 | 61,034,548 | 167,326,789 | 103,643,572 | 1,060,734,378 |
| 588 | Alebtong District | 824,300,547 | 69,039,079 | 189,271,286 | 117,236,171 | 1,199,847,083 |
| 589 | Bulambuli District | 1,457,458,939 | 122,069,096 | 334,653,577 | 207,287,144 | 2,121,468,756 |
| 590 | Buvuma District | 453,962,620 | 38,021,522 | 104,236,360 | 64,564,848 | 660,785,350 |
| 591 | Gomba District | 585,372,853 | 49,027,752 | 134,410,043 | 83,254,672 | 852,065,320 |
| 592 | Kiryandongo District | 513,694,544 | 43,024,353 | 117,951,671 | 73,060,223 | 747,730,791 |
| 593 | Luuka District | 764,568,624 | 64,036,247 | 175,555,975 | 108,740,797 | 1,112,901,642 |
| 594 | Namayingo District | 597,319,237 | 50,028,318 | 137,153,106 | 84,953,747 | 869,454,408 |

ANNEX 8: PARISH DEVELOPMENT MODEL APPROPRIATION BY LOCAL GOVERNMENT FY 2021/2022

| VOTE CODE | VOTE NAME | REVOLVING FUND | ADMINISTRATIVE COSTS | STAFF COSTS | GADGETS AND TOOLS | TOTAL |
|-----------|-----------------------|----------------|----------------------|-------------|-------------------|---------------|
| 595 | Ntoroko District | 561,480,083 | 47,026,619 | 128,923,919 | 79,856,523 | 817,287,144 |
| 596 | Serere District | 836,246,932 | 70,039,645 | 192,014,348 | 118,935,246 | 1,217,236,171 |
| 597 | Kyankwanzi District | 1,421,619,785 | 119,067,397 | 326,424,391 | 202,189,919 | 2,069,301,491 |
| 598 | Kalungu District | 442,016,236 | 37,020,955 | 101,493,298 | 62,865,773 | 643,396,262 |
| 599 | Lwengo District | 537,587,314 | 45,025,486 | 123,437,795 | 76,458,373 | 782,508,967 |
| 600 | Bukomansimbi District | 465,909,005 | 39,022,088 | 106,979,422 | 66,263,923 | 678,174,438 |
| 601 | Mitooma District | 919,871,625 | 77,043,610 | 211,215,783 | 130,828,771 | 1,338,959,789 |
| 602 | Rubirizi District | 633,158,392 | 53,030,017 | 145,382,292 | 90,050,972 | 921,621,673 |
| 603 | Ngora District | 872,086,086 | 73,041,344 | 200,243,534 | 124,032,471 | 1,269,403,436 |
| 604 | Napak District | 680,943,931 | 57,032,282 | 156,354,540 | 96,847,272 | 991,178,025 |
| 605 | Kibuku District | 1,099,067,397 | 92,052,105 | 252,361,714 | 156,314,895 | 1,599,796,111 |
| 606 | Nwoya District | 525,640,929 | 44,024,920 | 120,694,733 | 74,759,298 | 765,119,879 |
| 607 | Kole District | 621,212,007 | 52,029,451 | 142,639,230 | 88,351,897 | 904,232,584 |
| 608 | Butambala District | 298,659,619 | 25,014,159 | 68,576,553 | 42,476,874 | 434,727,204 |
| 609 | Sheema District | 561,480,083 | 47,026,619 | 128,923,919 | 79,856,523 | 817,287,144 |
| 610 | Buhweju District | 812,354,163 | 68,038,512 | 186,528,224 | 115,537,096 | 1,182,457,995 |
| 611 | Agago District | 1,397,727,015 | 117,066,264 | 320,938,267 | 198,791,769 | 2,034,523,315 |
| 612 | Kween District | 1,206,584,859 | 101,057,202 | 277,049,273 | 171,606,570 | 1,756,297,904 |
| 613 | Kagadi District | 1,803,904,097 | 151,085,520 | 414,202,379 | 256,560,317 | 2,625,752,313 |
| 614 | Kakumiro District | 1,254,370,398 | 105,059,468 | 288,021,522 | 178,402,870 | 1,825,854,257 |
| 615 | Omoro District | 776,515,008 | 65,036,813 | 178,299,037 | 110,439,872 | 1,130,290,731 |
| 616 | Rubanda District | 824,300,547 | 69,039,079 | 189,271,286 | 117,236,171 | 1,199,847,083 |
| 617 | Namisingwa District | 1,947,260,714 | 163,092,316 | 447,119,124 | 276,949,217 | 2,834,421,371 |
| 618 | Pakwach District | 573,426,468 | 48,027,185 | 131,666,981 | 81,555,598 | 834,676,232 |
| 619 | Butebo District | 728,729,470 | 61,034,548 | 167,326,789 | 103,643,572 | 1,060,734,378 |
| 620 | Rukiga District | 358,391,542 | 30,016,991 | 82,291,863 | 50,972,248 | 521,672,645 |
| 621 | Kyotera District | 788,461,393 | 66,037,380 | 181,042,099 | 112,138,947 | 1,147,679,819 |
| 622 | Bunyangabu District | 585,372,853 | 49,027,752 | 134,410,043 | 83,254,672 | 852,065,320 |
| 623 | Nabliatuk District | 286,713,234 | 24,013,593 | 65,833,491 | 40,777,799 | 417,338,116 |
| 624 | Bugweri District | 430,069,851 | 36,020,389 | 98,750,236 | 61,166,698 | 626,007,174 |
| 625 | Kasanda District | 1,099,067,397 | 92,052,105 | 252,361,714 | 156,314,895 | 1,599,796,111 |

ANNEX 8: PARISH DEVELOPMENT MODEL APPROPRIATION BY LOCAL GOVERNMENT FY 2021/2022

| VOTE CODE | VOTE NAME | REVOLVING FUND | ADMINISTRATIVE COSTS | STAFF COSTS | GADGETS AND TOOLS | TOTAL |
|-----------|--------------------------------------|----------------|----------------------|-------------|-------------------|-------------|
| 626 | Kwania District | 585,372,853 | 49,027,752 | 134,410,043 | 83,254,672 | 852,065,320 |
| 627 | Kapelebyong District | 668,997,546 | 56,031,716 | 153,611,478 | 95,148,197 | 973,788,937 |
| 628 | Kikuube District | 346,445,158 | 29,016,424 | 79,548,801 | 49,273,173 | 504,283,557 |
| 629 | Obongi District | 334,498,773 | 28,015,858 | 76,805,739 | 47,574,099 | 486,894,469 |
| 630 | Kazo District | 609,265,622 | 51,028,884 | 139,896,168 | 86,652,822 | 886,843,496 |
| 631 | Rwampara District | 346,445,158 | 29,016,424 | 79,548,801 | 49,273,173 | 504,283,557 |
| 632 | Kitagwenda District | 657,051,161 | 55,031,150 | 150,868,416 | 93,449,122 | 956,399,849 |
| 633 | Madi-Okollo District | 549,533,698 | 46,026,052 | 126,180,857 | 78,157,448 | 799,898,056 |
| 634 | Karenga District | 442,016,236 | 37,020,955 | 101,493,298 | 62,865,773 | 643,396,262 |
| 635 | Kalaki District | 406,177,081 | 34,019,256 | 93,264,112 | 57,768,548 | 591,228,998 |
| 636 | Terego District | 501,748,159 | 42,023,787 | 115,208,609 | 71,361,148 | 730,341,703 |
| 752 | Entebbe Municipal Council | 47,785,539 | 4,002,265 | 10,972,248 | 6,796,300 | 69,556,353 |
| 757 | Kabale Municipal Council | 143,356,617 | 12,006,796 | 32,916,745 | 20,388,899 | 208,669,058 |
| 762 | Moroto Municipal Council | 47,785,539 | 4,002,265 | 10,972,248 | 6,796,300 | 69,556,353 |
| 764 | Tororo Municipal Council | 95,571,078 | 8,004,531 | 21,944,497 | 13,592,600 | 139,112,705 |
| 770 | Kasese Municipal Council | 215,034,925 | 18,010,194 | 49,375,118 | 30,583,349 | 313,003,587 |
| 772 | Mukono Municipal Council | 107,517,463 | 9,005,097 | 24,687,559 | 15,291,675 | 156,501,793 |
| 773 | Iganga Municipal Council | 131,410,232 | 11,006,230 | 30,173,683 | 18,689,824 | 191,279,970 |
| 774 | Masindi Municipal Council | 131,410,232 | 11,006,230 | 30,173,683 | 18,689,824 | 191,279,970 |
| 775 | Ntungamo Municipal Council | 71,678,308 | 6,003,398 | 16,458,373 | 10,194,450 | 104,334,529 |
| 776 | Busia Municipal Council | 95,571,078 | 8,004,531 | 21,944,497 | 13,592,600 | 139,112,705 |
| 777 | Bushenyi- Ishaka Municipal Council | 191,142,156 | 16,009,062 | 43,888,994 | 27,185,199 | 278,225,411 |
| 778 | Rukungiri Municipal Council | 143,356,617 | 12,006,796 | 32,916,745 | 20,388,899 | 208,669,058 |
| 779 | Nansana Municipal Council | 346,445,158 | 29,016,424 | 79,548,801 | 49,273,173 | 504,283,557 |
| 780 | Makindye-Ssabagabo Municipal Council | 95,571,078 | 8,004,531 | 21,944,497 | 13,592,600 | 139,112,705 |
| 781 | Kira Municipal Council | 71,678,308 | 6,003,398 | 16,458,373 | 10,194,450 | 104,334,529 |
| 782 | Kisoro Municipal Council | 83,624,693 | 7,003,965 | 19,201,435 | 11,893,525 | 121,723,617 |
| 783 | Mityana Municipal Council | 179,195,771 | 15,008,495 | 41,145,932 | 25,486,124 | 260,836,322 |
| 784 | Kitgum Municipal Council | 131,410,232 | 11,006,230 | 30,173,683 | 18,689,824 | 191,279,970 |
| 785 | Koboko Municipal Council | 119,463,847 | 10,005,664 | 27,430,621 | 16,990,749 | 173,890,882 |
| 786 | Mubende Municipal Council | 215,034,925 | 18,010,194 | 49,375,118 | 30,583,349 | 313,003,587 |

ANNEX 8: PARISH DEVELOPMENT MODEL APPROPRIATION BY LOCAL GOVERNMENT FY 2021/2022

| VOTE CODE | VOTE NAME | REVOLVING FUND | ADMINISTRATIVE COSTS | STAFF COSTS | GADGETS AND TOOLS | TOTAL |
|-----------|---|------------------------|-----------------------|-----------------------|-----------------------|------------------------|
| 787 | Kumi Municipal Council | 167,249,386 | 14,007,929 | 38,402,870 | 23,787,049 | 243,447,234 |
| 788 | Lugazi Municipal Council | 238,927,695 | 20,011,327 | 54,861,242 | 33,981,499 | 347,781,763 |
| 789 | Kamuli Municipal Council | 119,463,847 | 10,005,664 | 27,430,621 | 16,990,749 | 173,890,882 |
| 790 | Kapchorwa Municipal Council | 322,552,388 | 27,015,292 | 74,062,677 | 45,875,024 | 469,505,380 |
| 791 | Ibanda Municipal Council | 250,874,080 | 21,011,894 | 57,604,304 | 35,680,574 | 365,170,851 |
| 792 | Njeru Municipal Council | 191,142,156 | 16,009,062 | 43,888,994 | 27,185,199 | 278,225,411 |
| 793 | Apac Municipal Council | 238,927,695 | 20,011,327 | 54,861,242 | 33,981,499 | 347,781,763 |
| 794 | Nebbi Municipal Council | 107,517,463 | 9,005,097 | 24,687,559 | 15,291,675 | 156,501,793 |
| 795 | Bugiri Municipal Council | 47,785,539 | 4,002,265 | 10,972,248 | 6,796,300 | 69,556,353 |
| 796 | Sheema Municipal Council | 274,766,849 | 23,013,026 | 63,090,429 | 39,078,724 | 399,949,028 |
| 797 | Kotido Municipal Council | 226,981,310 | 19,010,761 | 52,118,180 | 32,282,424 | 330,392,675 |
| 851 | Arua city | 645,104,776 | 54,030,583 | 148,125,354 | 91,750,047 | 939,010,761 |
| 852 | Mbarara city | 274,766,849 | 23,013,026 | 63,090,429 | 39,078,724 | 399,949,028 |
| 853 | Gulu city | 382,284,312 | 32,018,123 | 87,777,988 | 54,370,398 | 556,450,821 |
| 854 | Jimja city | 310,606,003 | 26,014,725 | 71,319,615 | 44,175,949 | 452,116,292 |
| 855 | Fort-Portal city | 298,659,619 | 25,014,159 | 68,576,553 | 42,476,874 | 434,727,204 |
| 856 | Mbale city | 692,890,315 | 58,032,849 | 159,097,602 | 98,546,347 | 1,008,567,113 |
| 857 | Masaka city | 298,659,619 | 25,014,159 | 68,576,553 | 42,476,874 | 434,727,204 |
| 858 | Lira city | 585,372,853 | 49,027,752 | 134,410,043 | 83,254,672 | 852,065,320 |
| 859 | Soroti city | 298,659,619 | 25,014,159 | 68,576,553 | 42,476,874 | 434,727,204 |
| 860 | Hoima city | 191,142,156 | 16,009,062 | 43,888,994 | 27,185,199 | 278,225,411 |
| | Sub Total Local Government Votes | 125,389,254,295 | 10,501,944,497 | 28,791,179,913 | 17,833,490,655 | 182,515,869,360 |
| 011 | MolG | | 2,980,000,000 | | | 2,980,000,000 |
| 020 | MolCT | | | | 8,800,000,000 | 8,800,000,000 |
| 122 | KCCA | 1,170,745,705 | 98,055,503 | 268,820,087 | 166,509,345 | 1,704,130,640 |
| 143 | UBOS | | 4,000,000,000 | | | 4,000,000,000 |
| | Total | 126,560,000,000 | 17,580,000,000 | 29,060,000,000 | 26,800,000,000 | 200,000,000,000 |