



PUBLIC SECTOR MANAGEMENT

SEMI-ANNUAL BUDGET MONITORING REPORT

FINANCIAL YEAR 2020/21

APRIL 2021

Ministry of Finance, Planning and Economic Development
P.O. Box 8147, Kampala
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MOFPED
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TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS	iii
FOREWORD.....	v
EXECUTIVE SUMMARY.....	vi
CHAPTER 1: BACKGROUND	1
1.1 Introduction.....	1
1.2 Sector Mandate	1
1.3 Strategic Objectives and Outcomes	2
CHAPTER 2: METHODOLOGY.....	3
2.1 Scope.....	3
2.2 Methodology	3
2.3 Limitations of the Report.....	4
CHAPTER 3: SECTOR PERFORMANCE.....	5
3.1 Overall Sector Performance.....	5
3.2 Vote 003: Office of the Prime Minister	6
3.2.1 Strategic Coordination, Monitoring and Evaluation	6
3.2.2: Disaster Preparedness and Refugees Management Programme	8
3.2.3 Affirmative Action Programme	19
3.3 Vote 005: Ministry of Public Service.....	33
3.3.1 Inspection and Quality Assurance.....	33
3.3.2 Management Services	34
3.3.3 Human Resource Management	36
3.3.4 Policy Planning and Support Services Programme.....	38
3.4 Vote 011: Ministry of Local Government	45
3.4.1 Local Government Administration and Development	45
3.5 Vote 021: Ministry of East African Community Affairs	58
3.5.1: Regional Integration.....	58



3.6: National Planning Authority (Vote 108)	59
3.6.1: Development Planning	60
3.6.2: Development Performance.....	61
3.6.3: General Management, Administration and Corporate Planning	61
3.7 Vote 122: Kampala Capital City Authority (KCCA)	62
3.7.1: Programme-1349 Economic Policy Monitoring, Evaluation & Inspection.....	62
3.8: Vote 146: Public Service Commission.....	64
3.8.1: Public Service Selection and Recruitment	64
3.9 Vote 147: Local Government Finance Commission	66
3.9.1: Coordination of Local Government Financing Programme	66
CHAPTER 4: CONCLUSION AND RECOMMENDATIONS	68
4.1 Conclusion	68
4.2 Recommendations.....	69
REFERENCES	70
Annex.....	71



ABBREVIATIONS AND ACRONYMS

ADB	African Development Bank
ASAP	Adaptation for Smallholder Agricultural Program
CAO	Chief Administrative Officer
D/CAO	Deputy Chief Administrative Officer
DDA	Dairy Development Authority
DLGs	District Local Governments
DSC	District Service Commission
DRDIP	Development Response to Displacement Impacts Project
EAC	East African Community
EDMS	Electronic Document Management System
FGDs	Focus Group Discussions
FY	Financial Year
GoU	Government of Uganda
HR	Human Resource
IDPs	Internally Displaced People
IFAD	International Fund for Agricultural Development
IFMS	Integrated Financial Management System
IPF	Indicative Planning Figure
IPPS	Integrated Personnel and Payroll System
KCCA	Kampala Capital City Authority
LDC	Law Development Centre
LGFC	Local Government Finance Commission
LGs	Local Governments
LGMSD	Local Government Management Service Delivery Programme
LRDP	Luwero Rwenzori Development Project
MDAs	Ministries, Departments and Agencies
MEACA	Ministry of East African Community Affairs



MFPED	Ministry of Finance, Planning and Economic Development
MoLG	Ministry of Local Government
MoPS	Ministry of Public Service
MPS	Ministerial Policy Statements
MSP	Market Stakeholder Platforms
NAGRIC	National Animal Genetic Research centre and Data Bank
NARO	National Agricultural Research Organization
NDP II	National Development Plan
NFA	National Forestry Authority
NMS	National Medical Stores
NPA	National Planning Authority
NARC	National Archives Records Centre
OPD	Out Patient Department
OPM	Office of the Prime Minister
PAIPAS	Pearl of Africa Institutional Performance Scorecard
PFT	Project Facilitation Team
PHRO	Principal Human Resource Officer
PPDA	Public Procurement and Disposal of Public Asset
REA	Rural Electrification Agency
UBOS	Uganda Bureau of Statistics
UCDA	Uganda Coffee Development Authority
UCDO	Uganda Cotton Development Organization
UIRI	Uganda Industrial Research Institute
UNEB	Uganda National Examination Board
URA	Uganda Revenue Authority
URSB	Uganda Registration Service Bureau
UTB	Uganda Tourism Board



FOREWORD

This Financial Year 2020/21 marks the first year of implementation of the third National Development Plan (NDPIII), within which we aim to achieve inclusive growth, employment and wealth resulting from sustainable industrialisation. It is hoped that the newly adopted coordinated programmatic approach will be a springboard to enabling government achieve its development objectives.

The semi-annual findings by the Budget Monitoring and Accountability Unit (BMAU) show that sectors still posted a fair performance. Whereas the Ministries, Departments, Agencies (MDAs), and Local Governments (LGs) should have adopted Programme Based Budgeting (PBB) this Financial Year, this is yet to be fully embraced as evidenced from the BMAU findings where entities are still operating and reporting achievements in sector format.

It is imperative that the lead agencies under all programmes ensure that all their constituent entities shift to the new development approach for us to harness its collective gains.

Patrick Ocaïlap

Ag. Permanent Secretary/Secretary to the Treasury



EXECUTIVE SUMMARY

Introduction

This report presents findings of a review conducted on selected key votes within Public Sector Management (PSM) based on approved plans and budget allocations. Emphasis was on programmes with large development expenditures, although some recurrent expenditure was tracked.

Projects selected for semi-annual monitoring during Financial Year 20/21 were based on regional representation, level of capital investment, planned annual outputs, and releases. The methodology adopted for monitoring included literature review of progress and performance reports; interviews with the respective responsible officers or representatives; and observations on site. Physical performance was rated using weighted achievements of the planned outputs and performance targets by 31st December, 2020.

Financial Performance

The Public Sector Management (PSM) budget allocation for the eight votes for FY20/21 was Ug shs 928.754 billion (inclusive of external financing in the Office of the Prime Minister and Ministry of Local Government) of which Ug shs 567.071 billion (61%) of the budget was released and Ug shs 291.439 billion (51%) spent by 31st December, 2020; which was good release and fair absorption.

Overall Sector Performance

The overall Public Sector Management semi-annual performance for FY2020/21 was poor at 47% as most planned outputs under the different programmes were not implemented. This was attributed to the effects of the COVID-19 pandemic and its attendant travel restrictions.

At Vote level mixed performance was noted with some registering fair performance while others poor performance. Fair performance was observed for Public Service Selection and Recruitment (Public Service Commission); Disaster Preparedness and Refugees Management Programme (Office of the Prime Minister); Management Services and Human Resource Management (Ministry of Public Service); Development Performance and General Management, Administration and Corporate Planning (National Planning Authority).

Poor performance on the other hand was noted for Inspection and Quality Assurance Programme, Policy, Planning and Support Services (MoPS), Affirmative Action (OPM), Local Government Administration and Development programme under MoLG, Regional Integration under Ministry of East African Community Affairs, Coordination of Local Government Financing under Local Government Finance Commission, Development Planning under National Planning Authority, and The Kampala Capital City Authority.

Highlights of Sector Performance

Timely release of salary and pension arrears from MFPED to MDAs and Local Governments through the decentralized payroll reforms programme was noted however, absorption capacity and accountability in most Local Governments visited was slow. Entities such as Ministry of Works and Transport, KCCA, Uganda Police, and Masaka Referral Hospital had not accounted for arrears and LGs such as Nakasongola,



Luweero, Manafwa, Mbale, and Mubende districts and Mbale Municipal Council did not adhere to payment schedules released by MFPEd. On the other hand, Busia District had duplicate payments while delays from the Ministry of Public Service to transfer/decentralize some pensioners to MEACA hindered validation.

Furthermore, wage and gratuity shortfalls have persisted in Local Governments. Employees in LGs are still assigned wrong post codes and pay categories especially in the Health and Education Sectors resulting in overpayments and sometimes under payments. According to an internal audit report from Kiboga DLG, the interdicted PHRO paid over 70 head teachers for over three years a salary of science teachers with a variance of Ug shs 318,000 on each head teacher that accumulated to a loss of Ug shs 449,561,641.

Selection and Recruitment of Personnel through Public Service Commission was fair; as a total of 169 out of 200 officials were inducted in 25 LGs; these included 94 members of the District Service Commission (DSCs), 25 Secretaries in DSCs, 25 Chief Administrative Officers and 25 PHROs. Refresher trainings for 62 out of 75 members and secretaries in DSCs were conducted; 12 selection instruments were developed; and 9,841 applicants were shortlisted for 150 jobs. The Graduate Recruitment Exercise for vacant posts in various MDAs was conducted.

Disaster Preparedness and Refugees Management Programme was fair; as a number of civil works were ongoing. For the Humanitarian Assistance project, the first phase of civil works for Bunambutye primary school in the resettlement project in Bulambuli District was completed whereas civil works for Bunambutye Health Centre III were at 95% physical progress. However, construction of houses to resettle Internally Displaced Persons (IDPs) had not yet commenced due to inadequate release of funds; only brick making was ongoing.

For the Development Response for Displacement Impacts Project: Under *the Social and Economic Services and Infrastructure Component (SESI)* infrastructure development was ongoing for the sectors of Education, Health and Roads. For instance, Ug shs 28.3 billion for construction of 117 out of the planned 600 classrooms was disbursed to 14 districts. Civil works were on going at various levels. A total of Ug shs 14.8 billion was disbursed to 14 districts towards the completion of 14 out of 30 planned health facilities that included General Wards, outpatient departments, maternity wards and laboratory and x-ray blocks. Of these 5 were completed and 9 were ongoing.

Out of 300km planned Community Access Roads, 102km were constructed in 7 districts of Hoima/Kikuube, Isingiro, Kamwenge, Kiryandongo, Koboko, Kyegegwa and were in use.

There was minimal implementation of planned activities under the *Sustainable Environmental Management Component*. Funds worth Ug shs 39 billion were disbursed to 15 districts to restore degraded ecosystems. These included wetland, lakeshores and riverbanks restoration, tree growing and institutional greening among others. For example, in Hoima District, 7 groups engaged in woodlot establishment received Ug shs 70 million and planted 35 acres of wood lots including eucalyptus trees, fruit trees (mangoes, avocado, oranges, lemon and jackfruits).

Cook stoves and solar lighting awaited deployment of Implementing Partners (IPs) by the OPM for all to access energy subprojects.



For the *Livelihoods Programme Component*, funded subprojects such as produce and fish trading, banana improvement, welding, saloon business, and value addition initiatives in the 14 districts were followed up. For example, in Hoima, two groups received Ug shs 37 million for procurement of fish cages that were installed in Lake Albert however, swelling waters and floods, high cost of fish feeds were a challenge to the business. Four groups received Ug shs 72 million for livestock production where goat sheds were constructed, each group procured more than 50 she goats and 3 to 5 Boer he goats.

However, concentration is on infrastructures, consultancies, technical support and capacity building both at the Centre and at LGs; performance on income generating activities and value addition to enhance households as well establish economic infrastructure such as markets, stores and bulking centres is minimal.

Affirmative Action Programme under the OPM-NUSAF-3. For instance; under the *Improved Household Income Support Program Component*; a total of 8,828 out of 7,700 sub-projects to date benefitting 128,151 beneficiaries were supported. Of these; 6,372 sub-projects were involved in agriculture, 241 fisheries, 156 forestry, 1,301 livestock, 704 trade, 45 value addition, and 9 youth. Up to 92% (8,126) of the funded sub-projects were completed. For example, in Mbale District, the Shiruli-Busambe Horticulture and Irrigation Extension Project in Bumbobi watershed comprised of 94 beneficiaries received Ug shs 40 million to expand horticultural business. A demonstration garden of horticultural produce was set up to enable communities engage in better farming practices.

Labour Intensive Public Works: Community investments have provided additional income to poor households through short time employment as wages were paid to beneficiaries for the labour provided for various project activities implemented. For instance; 244 labour intensive public works sub-projects benefitted 12,251 out of 21,252 households. In Soroti district, community members engaged in connecting pipes for the irrigation systems, digging trenches and contours establishment. In Nwoya District, the Anaka Community Afforestation Subproject planted 70 acres of eucalyptus trees to improve the environment.

A total of 571 self-help-groups in 31 districts under the *Village Revolving Fund (VRF) Sub-Component* benefitted 34,888 households. The self-help groups across 168 pilot villages registered cumulative earnings and savings of Ug shs 15 billion and loans worth Ug shs 19 billion with repayment rate of 80%. For example, in Wii-Layii B Village, Gulu District, 7 groups benefitted from Ug shs 36 million. Group members engaged in produce buying and their businesses were thriving. In Budaka District, 32 self-help groups in 8 villages benefitted from Ug shs 290 million under the Village Revolving Fund where groups engaged in goat fattening, butchers, produce buying and selling among others.

The Development Initiative for Northern Uganda project (DINU) By February, 2021 completed 22% of civil works against planned 39% on construction of the Gulu Logistics Hub. M/s Ambitious Construction Limited was contracted at a sum of US\$8.2 million for a period of 18 months effective February 2020, of which US\$3 million so far has been paid. The quality of civil works was good.

Support to Teso: Civil works on the Soroti Regional Office was at 90% completion pending painting of interior and exterior walls, electrical installations and outdoor landscaping. The planned six 4-1 class room blocks in Bukedea, Kumi, Ngora, Serere, Kalaki and Amuria districts were also ongoing at different levels of implementation. Kumi Boys Primary School was at 65% physical progress whereas for Kachumbala Primary School in Bukedea District was at 75% with painting, flooring and installation of rainwater harvesting tank pending for both facilities. Major delays for completion of civil works was due to COVID-19 outbreak.



Although the OPM project reports indicated procurement and distribution of 8,860 out of the planned 10,750 iron sheets and 37,700 out of planned 30,000 hand hoes, these items were allocated to Members of Parliament for distribution. Distribution lists were not availed to confirm receipt with the beneficiaries.

The Support to Luwero Rwenzori Development Programme: The OPM allocated Ug shs 1.4bn to 9 districts in Busoga sub-region for implementation of Parish Community Associations (PCAs) projects as follows; Bugiri (03), Bugweri (06), Buyende (05), Iganga (06), Jinja (03), Kamuli (04), Luuka (06), Namayingo (07), and Namutumba (06). For Luwero-Rwenzori, 59 projects out of 150 were appraised and PCAs trained in Ntoroko, Mubende, Nakaseke, and Kayunga districts on loan cycle and records management; however, funds had not yet been transferred to individual account by the time of the visits.

Support to Bunyoro: Though OPM progress reports indicated that 51,738 out of 65,000 hand-hoes and 5,000 iron sheets were distributed; only Masindi Municipal beneficiaries confirmed receipt. A total of 69 out of 150 micro projects were appraised and trained. However, micro projects in Masindi MC, Bullisa, and Kagadi were not implemented by March, 2021 as funds were still on district accounts awaiting approval by the new district councils in May, 2021. Three out of the 15 planned PCAs were trained in Masindi.

Inspection and Quality Assurance Programme, Ministry of Public Service: Programme performance was poor. Most field-based ministry activities were not implemented due to COVID-19 pandemic coupled with inadequate. Technical support was provided to 28 out of 36 MDAs and LGs to document disseminate and apply Service Delivery Standards, Pearl of Africa Institutional Performance Scorecard (PAIPAS) was rolled out to six out of 24 MDAs and 10 out of 48 LGs.

Management Services Programme: Performance was fair. The Kasese Service Uganda Stop Centre was completed, commissioned and operational. The facility houses Uganda Revenue Authority, Commercial Services Department, Operational Wealth Creation, Human Resource, National Social Security Fund (NSSF), and Tourism desk offices. In January 2021, the facility had so far served 516 clients compared to 230 clients in July 2020. Technical support and supervision on implementation of staffing structures was provided to 10 out of 12 MDAs, and 14 out of 32 LGs.

Human Resource Management Programme: Performance was fair. A total of 196 out of 280 MDAs and LGs staff were trained in payroll and wage bill management. 24 out of 48 staff in MDAs and LGs were supported on the implementation of HR policies; 56 out of 114 MDAs and LGs were supported on implementation of performance management frameworks, guidelines for professionalisation of all cadres in the Public Service, capacity needs assessment and plan, knowledge management policy and the guidelines for E-learning were developed. These will feed the Uganda Civil Service College.

Policy, Planning and Support Services Programme: Performance was poor. Under the development budget, renovation of the Ministry office buildings at the headquarters that started in December 2020 was ongoing and civil works were at 20% physical progress by March 2021. A total of 90 out 200 mobile shelves were procured and delivered to the National Archives and Records Centre in Kampala. However, there were high expenditures to the tune of Ug shs 72 million to the two staff that were trained on gender and equity budgeting and no training reports were availed to the monitoring team to ascertain value for money.



Regional Integration: Performance was poor. The MEACA planned activities, outputs were affected by COVID-19 hence limited sensitisations, and regional engagements were implemented using Zoom.

Local Government Administration and Development Programme under MoLG. Performance was poor. The Markets and Agricultural Trade Improvement Programme (MATIP) II 7 out of 10 markets had been completed by March, 2021, with good quality of works observed at Soroti and Kasese markets however, the commissioned markets are non-functional awaiting relocation of vendors by the MoLG. Civil works for Masaka, Mbarara, and Arua markets had stalled at an average physical progress of 92% against an average time progress of 96%. Civil works were affected by COVID-19 lockdown and movement restrictions, contractors suspended most of the works and reported on sites after partial lifting of the lockdown. The final finishes for Busia Market were wanting during the time of the visits.

Kitgum Main Market commenced in June, 2019 had physical progress of 50% against a time progress of 70%. The site was behind schedule due to the COVID-19 outbreak as the contractor lost four months due to the lockdown and movement restrictions; whereas the Kabale Central Market that commenced in December, 2019 was at 47% against a time progress of 50%.

A total of Ug Shs 89 million under the GoU component meant for capacity building was released, however the Community Development Officers coordinating the training of vendors had not yet been facilitated for this activity in all districts monitored.

Under the Value Addition and Trade Facilitation Component, Arua and Busia markets value addition facilities were completed, installed and tested by September, 2020. Civil works on the shelter to house high value addition machines in Soroti was at 55% against a time progress of 66%. Elevation to roofing, shuttering for concreting and fabrication of roof trusses and casting of machine base were ongoing.

Project for Restoration of Livelihoods in the Northern Region (PRELNOR) Project: There was minimal implementation of planned outputs by 31st December, 2021 due to effects of the *COVID-19* pandemic. Under the Market Linkages and Infrastructure Component, construction and rehabilitation of the planned 606.1km of Batch- A CARs, packaged into 48 Lots was 97% complete with a total of 20 bridges and 43 box culverts. The districts completed the evaluation of bids for construction of bulk markets and the evaluation reports were being reviewed and consolidated for submission to IFAD for a No Objection. Procurement of 60 institutional cook stoves, 30 solar photovoltaic systems and contractors to construct bulk markets, development of business plans, conducting needs assessments was ongoing.

Coordination of Local Government Financing: Performance was poor because of the COVID-19 pandemic and inadequate funding to roll out local revenue databases to all LGs.

Development Planning: Performance was fair. The National Planning Authority finalised the Third National Development Plan (NDP III 2020/21-2024/25); 30 out of 85 submitted SDPs from MDAs were aligned to the NDP III. Planned outputs The Retooling project had partially implemented its.

Local Government Management Service Delivery: Kampala City Capital Authority registered poor performance. The planned activities are not in line with the planned output. For example, the activity of maintenance of civil works was not in line with the planned output of Human Resource Development and Organizational Restructuring yet most funds were spent under this activity.



Key Challenges

- Absorption capacity of salary, pension and gratuity arrears is slow for most LGs that received large releases. Some LGs did not adhere to payment schedules released by MFPED, these included Nakasongola, Manafwa, and Mbale. The paid according to their choice and did not display information on the noticeboards. Payment of salary to retirees persists and there is no clear evidence of recoveries, evidenced in Mbarara and Mubende Municipal Councils.
- Most Local Governments are taking advantage of the situation where they have failed to attract the right officers in strategic positions, and waivers from MoPS for District Planners, Chief Finance Officers, PHROs, District Commercial Officers, District Engineers, Sub-county Chiefs and have appointed officers at UIE internally without the requisite qualifications and experience. This is affecting service delivery and implementation of reforms as seen in Bulambuli, Budaka, Busia, Kikuube, Kyegegwa, Mityana, Mbale, Kabarole, and Isingiro, Mubende Municipal Council amongst others.
- Limited facilitation, strategy, staffing, capacity building in Commercial Departments in LGs to implement the Local Economic Development Programs coordinated by MoLG.
- The COVID-19 lockdown and inadequate release of funds affected most planned outputs. This delayed procurements, implementation and completion of civil works.
- The limited financial capacity of some contractors especially for the markets of Masaka and Mbarara under MATIP II delayed timely completion of works.
- Under DRDIP, all projects under access to energy, irrigation, fish farming, nursery and bed establishments, and open restoration were yet to be implemented as they awaited guidance and support from the implementation partners. This has created anxiety among group members making them non-responsive and hostile to other project activities.

Recommendations

- The MFPED and MoLG should institute disciplinary measures against Accounting Officers that have not paid arrears in line with guidelines issued by MFPED. In addition, HROs that have failed to implement wage analysis on a quarterly basis and display payrolls should be sanctioned by respective LGs.
- The MFPED, MoPS, MoLG in liaison with the Civil Service College should conduct a comprehensive human resource audit of all Accounting Officers, HROs, District Planners and Chief Finance Officers, Principal Internal Auditors in LGs to identify capacity gaps in line with the decentralised payroll reforms.
- The MoLG, MFPED, and Ministry of Trade, Industry and Commerce should spearhead implementation of the Local Economic Development strategy in LGs and guide District Commercial Officers in implementation of planned outputs.



- MoLG should blacklist contractors whose human and financial capacity to complete MATIP II markets is wanting.
- The OPM should fast track the process of procuring IPS so that the implementation begins in the sub projects halted.



CHAPTER 1: BACKGROUND

1.1 Introduction

The mission of the Ministry of Finance, Planning and Economic Development (MFPED) is, “*To formulate sound economic policies, maximize revenue mobilisation, and ensure efficient allocation and accountability for public resources so as to achieve the most rapid and sustainable economic growth and development*”. It is in this regard that the ministry gradually enhanced resource mobilization efforts and stepped up funds disbursement to Ministries, Departments, Agencies and Local Governments in the past years to improve service delivery.

Although some improvements have been registered in citizen’s access to basic services, their quantity and quality remains unsatisfactory, particularly in the sectors of health, education, water and environment, agriculture and roads. The services being delivered are not commensurate to the resources that have been disbursed, signifying accountability and transparency problems in the user entities.

The Budget Monitoring and Accountability Unit (BMAU) was established in FY2008/09 in MFPED and is charged with tracking implementation of selected Government programmes/projects and observing how values of different financial and physical indicators change over time against stated goals and targets (how things are working). This is achieved through Semi and Annual field visits to verify receipt and absorption capacity of funds by entities. Where applicable, beneficiaries are sampled to establish their level of satisfaction.

BMAU prepares Semi and Annual monitoring reports of selected Government programmes/ projects. The monitoring is at the level of inputs, intermediate outputs and outcomes in the following areas:

- Accountability
- Agriculture
- Infrastructure (Energy and Roads)
- Industrialisation
- Information and Communication Technology
- Social services (Education, Health, and Water and Environment)
- Public Sector Management
- Science, Technology and Innovation

1.2 Sector Mandate

The mandate of Public Sector Management (PSM) is to promote sound principles, systems, structures and procedures of managing the Public Service. The Vision is accessible, timely, reliable, affordable



and competitive Public Service, while the Mission is to establish a sector able to design and promote mechanisms to strengthen the capacity of PSM in readiness to anticipate and deliver public service reforms that will promote relevant and competitive Public Service.

1.3 Strategic Objectives and Outcomes

The sector objectives are to: (i) Promote development planning, (ii) Prioritize management and institutional development of Sciences in Government, (iii) Streamline talent management, (vi) Strengthen monitoring, evaluation and learning.

The sector outcomes are: (i) Harmonized government policy formulation and implementation at Central and Local Government levels; (ii) improved institutional, human resource management at Central and LGs; and (iii) coordinated monitoring and evaluation of policies and programmes at Central and LGs.

The sector priorities as avenues of contributing to the National Strategic Objectives and Vision 2040 are;

- i. Reviewing the architecture of Government service systems to act as a unit, harness synergies and deliver competitive public services.
- ii. Harmonizing policies, laws and regulations at the local government, national, regional and international levels.
- iii. Taking the lead in developing and implementing public service reforms and reviewing performance of the previous reforms leading to a better service delivery.
- iv. Pursuing policies aimed at kick-starting areas of human resource management, and development in the public sector management.
- v. Spear heading comprehensive and integrated development planning at Local and National levels.
- vi. Reviewing and strengthening the foreign policy to enhance collaboration in accordance with the existing and future agreements, standards and protocols within the EAC.
- vii. Contributing to enhancing Uganda's importance and constructive regional role in especially within the EAC framework and great lakes region.
- viii. Developing mechanisms for Local Government Financing.
- ix. Reviewing the architecture of Local Governments to enable them carry out the central role of delivering competitive services to the people.

Financing of the Sector is through nine votes consisting of: (1) Vote 003- Office of the Prime Minister (OPM), (2) Vote 005- Ministry of Public Service (MoPS), (3) Vote 011-Ministry of Local Government (MoLG), (4) Vote 021- Ministry of East African Community Affairs (MEACA), (5) Vote 108- National Planning Authority (NPA). Others include (6) Vote 122- Kampala Capital City Authority (KCCA), (7) Vote 146- Public Service Commission (PSC), (8) Vote 147- Local Government Finance Commission (LGFC), and (9) Vote 501-850- 133 Votes in the Local Governments (LGs).



CHAPTER 2: METHODOLOGY

2.1 Scope

The report presents semi-annual performance for selected PSM programmes for FY 2020/21. Monitoring visits covered 16 projects/programmes from eight Votes as shown in Annex 1. Selection to visit was based on a number of criteria:

- Budget allocations to votes in sector budgets with a focus on large expenditure programmes.
- The programmes that submitted progress reports for FY2020/21 were followed up for verification against output achievements.
- Projects/Programmes that contribute to Sector and National priorities.
- For completed projects, the visits focused on the quality, value for money and beneficiary satisfaction.

2.2 Methodology

Physical performance of projects was assessed through monitoring a range of planned outputs and linking the progress to expenditure. The key variables assessed included: performance objectives, targets, inputs and outputs.

2.2.1 Sampling

A combination of random and purposive sampling methods were used in selecting projects from the Ministerial Policy Statements and performance reports of the respective departments. Priority was given to monitoring planned outputs that were physically verifiable. In some instances, multi-stage sampling was used at three levels: i) Sector programmes/ projects ii) Local Governments and iii) beneficiaries.

Outputs were selected so that much of Government of Uganda (GoU) development expenditure and physical performance was monitored during the field visits. Districts were selected based on regional representation.

2.2.2 Data Collection

This was collected from various sources:

- Reviewed Secondary data that included: Ministerial Policy Statements for FY2020/21; National and Sector Budget Framework Papers; Sector project documents and performance reports from the Programme Budgeting System (PBS), Sector Quarterly Progress Reports and work plans, District Performance Reports, Budget Speech, Public Investment Plans, Approved Estimates of Revenue and Expenditure, and data from the Budget Website.
- Reviewed and analysed data from the Integrated Financial Management System (IFMS) and Integrated Personnel and Payroll System; quarterly performance reports (Performance Form A and B) Consultations and key informant interviews with project managers in implementing agencies both at the Central and Local Government levels.



- Field visits to project areas for primary data collection, observation and photography.
- Call-backs in some cases to triangulate information.

2.2.3 Data Analysis

The data was analysed using both qualitative and quantitative approaches. Comparative analysis was done using the relative importance of the outputs and the overall weighted scores.

Relative importance (weight) of an output monitored was based on the amount of budget attached to it; thus the higher the budget the higher the contribution of the output to the sector performance. This was derived from the Approved Annual budget of each output divided by total annual budget of all outputs of a particular programme/project. The weight of the output and percentage achievement for each output were multiplied to derive the weighted physical performance. The overall programme/project performance is a summation of all weighted scores for its outputs. On the other hand, the overall sector performance is an average of individual programme performances that make up the sector.

The performance was rated on the basis of the criterion in Table 2.1.

Table 2.1: Assessment guide to measure performance of projects visited in FY2020/21

SCORE	COMMENT
90% and above	Very Good (Most of the set targets achieved and funds absorbed)
70%-89%	Good (Some core set targets achieved and funds absorbed to 70%-89%)
50%- 69%	Fair (Few targets achieved and funds absorption is 50%-69%)
Less than 50%	Poor (No targets achieved and or funds absorption is less than 50%)

2.3 Limitations of the Report

- Lack of clear quarterly performance work plans and targets and reporting of some projects e.g. DINU and some Affirmative Action like Support to Teso all under OPM.
- Partial presentation of financial performance excluding expenditures and poor monitoring and Evaluation reporting especially on the DRDIP, NUSAF-3 and DINU projects under Office of the Prime Minister and MATIP II project under Ministry of Local Government.
- Lack of a clear trend analysis on wage using data from the IPPS to fully analyse performance of wage and staffing in the public sector.



CHAPTER 3: SECTOR PERFORMANCE

3.1 Overall Sector Performance

Financial Performance

The approved budget for the eight Votes (inclusive external financing in Office of the Prime Minister, and Ministry of Local Government for FY 2020/21 was Ug shs 928.754bn (exclusive of Local Governments, taxes and arrears) of which Ug shs 567.071bn (61%) was released and Ug shs 291.439bn (51%) spent by 31st December, 2020. This was good release and fair absorption.

Public Sector Management accessed funding from the World Bank (WB) to finance development projects under OPM; African Development Bank (ADB), Internal Fund for Agricultural Development (IFAD), and one grant Adaptation for Small Holder Agricultural Program (ASAP) to support the Markets and Agricultural Improvement Project (MATIP II); and Project for the Restoration of Livelihoods in the Northern Region under MoLG. The detailed GoU performance is shown in table 3.1.

Table 3.1: PSM Semi-Annual Performance as at 31st December, 2020 in Ug Shs bns

Institution	Budget	Releases	Expenditures	% Budget released	% Release Spent
Office of the Prime Minister (OPM)	435.8	354.8	147.6	81.40	41.60
Ministry of Public Service (MoPS)	29.9	9.9	7.15	33.20	72.10
Ministry of Local Government (MoLG)	371.4	153.2	92.87	41.20	60.60
Ministry of East African Community Affairs (MEACA)	39.2	24.1	21.62	61.70	89.50
National Planning Authority (NPA)	33.6	15.1	14.85	45.10	98.10
Kampala Capital City Authority (KCCA)	4.057	2.329	0.429	54.30	18.40
Public Service Commission (PSC)	9.483	4.983	4.322	52.50	86.70
Local Government Finance Commission (LGFC)	5.314	2.659	2.598	50	97.70
TOTAL	928.754	567.071	291.439	61.1	51.4

Source: PBS, MFPED, July-December 2020

Physical Performance

The PSM semi-annual performance for FY 2020/21 in terms of output delivery was poor at 47%. Planned outputs were partially implemented in all programmes visited except those that had operational challenges. Wage short falls remain a challenge in LGs as wages budgeted for are based on previous Financial Years. This is also coupled with monthly and gratuity shortfalls in LGs and MDAs. Overpayments and duplicated submissions persist in some LGs such as Nakasongola, Mayuge and Busia, Tororo, Arua, Kiboga, Manafwa, Budaka. And Mubende Municipal Council,



Detailed performance of PSM at Vote level as at 31st December, 2020 is shown in Table 3.2 below.

Table 3.2: Overall Performance of the PSM Votes as at 31st December 2020

Vote		Program Performance (%)
003	Office of Prime Minister	48
005	Ministry of Public Service	48
011	Ministry of Local Government	49
021	Ministry of East African Community Affairs	42
108	National Planning Authority	51
122	Kampala Capital City Authority	42
146	Public Service Commission	54
147	Local Government Finance Commission	45
Average performance		47

Source: BMAU field findings

3.2 Vote 003: Office of the Prime Minister

The mandate of the Office of the Prime Minister (OPM) is to lead Government business in Parliament and coordinate Government policies across Ministries, Departments, Agencies and other Public Institutions. The Vote consists of three programmes namely: Strategic Coordination, Monitoring and Evaluation; Disaster Preparedness and Refugees Management; and Affirmative Action.

3.2.1 Strategic Coordination, Monitoring and Evaluation

The programme objective is coordination and implementation of Government Policies, Plans, Programmes and Projects; and to lead and coordinate harmonised monitoring and evaluation at the National and Local Government levels. The sampled project/sub-programmes and outputs monitored under this programme were: (i) Policy implementation and coordination; and (ii) Government evaluation facility project.

Performance

The approved budget for FY 2020/21 for the sampled projects was Ug shs 4.502bn, of which Ug shs 2.147bn (48%) was released and Ug shs 1.432bn (67%) spent by 31st December, 2020. This was good release and fair absorption. The detailed programme performance at output level is shown in table 3.3.

Table 3.3: Performance of Strategic Coordination, Monitoring and Evaluation as at 31st December, 2020

Project-Sub programme	Output	Annual Budget (Ug shs)	Cumulative receipts	Adjusted annual target	Cum. Achieved	% physical performance	Remarks
17 Policy Implementation and Coordination	01 Government Policy Implementation Coordination	1.089	0.478	0.4	0.2	13.046	The Uganda Nutrition Action Plan II was developed. Others implemented are not in line with the planned output
	03 M & E for Local Governments	1.090	0.438	0.4	0.2	9.028	The Department conducted a field follow up visit in 44 Local Governments; 28 out of the planned 35 Barazas were coordinated in 13 districts. The highest expenditure was Travel inland (Ug shs 240 million). not in line with the output
16 Monitoring and Evaluation							(i) The retreat of Government was held on 15th to 16th of September, 2020 at the Office of the President Conference Hall; (ii) two Quarterly National M&E Technical Working group meeting; and (iii) two Quarterly on spot checks on the performance of key Investment projects were undertaken.
	08 M & E for Central Government	2.324	1.230	1.6	0.80	26.001	High expenditures were on workshops and seminars (Ug shs 139 million); Travel inland (Ug shs 227 million) and consultancy services (Ug shs 103 million) not in line with the output
	Total	3.801	1.875			46.04	Poor

Source: IFMS data; OPM progress report and field findings



Conclusion

The overall programme performance was poor at 46%. This was attributed to the non-alignment of implemented activities to the planned output.

Recommendation

The Office of the Prime Minister should update the sector strategic plan and re-align the planned activities.

3.2.2: Disaster Preparedness and Refugees Management Programme

The programme objective is to strengthen capacities for mitigation, preparedness and response to natural and human induced disasters, and to lead and enhance National response capacity to refugee emergency management. The Humanitarian Assistance and Development Response to Displacement Impacts Projects (DRDIP) were monitored.

Performance

The approved GoU budget for Humanitarian Assistance for FY 2020/21 is Ug shs 11.458bn, of which Ug shs 2.906bn (25%) was released and Ug shs 1.648bn (57%) spent by 31st December 2020. This was poor release, but fair absorption.

The approved budget for DRDIP is Ug shs 233.183bn, of which Ug shs 176.081bn (76%) was released and Ug shs 136.573bn (76%) spent by 31st December 2020. This was good release and absorption. The detailed programme performance is shown in table 3.4.

Table 3.4: Performance of the Disaster Preparedness and Refugees Management Programme as at 31st December 2020

Project-Sub programme	Out put	Annual Budget (Ug shs Bn)	Cumulative receipts	Adjusted annual target	Cum. Achieved	% physical performance	Remarks
Project:0922 Humanitarian Assistance	03 IDPs returned and resettled, Refugees settled and repatriated	1.960	0.605	1	0.2	0.259	This activity was not implemented; no IDPs were returned and resettled since no houses were constructed. However, 79 out of planned 500 Reported Disaster losses and damage from floods were analysed and responded to. High expenditures were on Allowances (Ug shs 112 million, Travel inland (Ug shs 234 million)
	04 Relief to disaster victims	4	1.120	0.3	0.2	1.168	A total of 175,000 households out of the planned 210,000 were supplied with 15,364 bags of 100kgs of maize and beans; 24,100kgs of sugar; 10,900kgs of milk and 149,574 pieces of assorted non-food items to 36 disaster affected districts.
	52 Transfer to other Government units	3.300	0.813	0.2	0.1	0.548	Construction of 140 housing units in Bulambuli District for this FY 2020/21 had not yet started as funds released were allocated to Uganda Police and UPDF for brick making.
	72 Government Buildings and Administrative Infrastructure	2.198	0.369	0.2	0.2	0.898	The project completed 100% backfilling of the National Emergency Coordination and Operations Centre / Namanve Stores plot of land.
Project: 1499 Development Response for Displacement IMPACTS Project (DRDIP)	06 Refugees and host community livelihoods improved	13.933	13.936	7	4	3.458	(i) Training of labour intensive public works beneficiaries on Village Revolving Fund was implemented; and (ii) Technical Support, monitoring and supervision visits of funded sub-projects in 15 DRDIP supported districts were implemented.



Project-Sub programme	Out put	Annual Budget (Ug shs Bn)	Cumulative receipts	Adjusted annual target	Cum. Achieved	% physical performance	Remarks
							The highest expenditures were Consultancy Services- Short term (Ug shs 939 million), Travel inland (Ug shs 1.2bn). According to DRDIP, payment was meant for consultants to carry out an Impact evaluation for DRDIP for the first credit of US\$50 Million.
	52 Transfer to other Government units	216	159	5.2	2.50	42.947	Disbursed funds to 14 refugee hosting districts for: (i) Construction of 108 out of 600 classrooms; 08 out of 30 OPDs at HCs; 102 out of 300kms of community access roads; and mapping and protecting 44 water shades. (ii) Supported the implementation of 407 sub projects (i.e. HHs cook stoves & institution cook stoves) for sustainable Environmental and natural resources management.
	72 Government Buildings and Administrative Infrastructure	0.270	0.270	1.0	0.4	0.044	Assorted furniture including chairs, tables and filling cabinets were procured and distributed to 14 refugee hosting districts.
	75 Purchase of Motor Vehicles and Other Transport Equipment	2.334	2.334	1	0.2	0.191	Procurement of 10 vehicles was ongoing.
	Total	244.641	178.988			50	Fair

Source: IFMS Data/OPM Project Report/ Field Findings



Conclusion

Performance was fair. A total of 175,000 households out of 210,000 were supplied with relief food and non-food items, and making of bricks to construct the planned 140 housing units was ongoing. A total of 79 out of planned 500 reported disaster losses and damage sites from windstorms, hailstorms, floods, landslides, earthquakes) were responded to. Under DRDIP, although there was evidence of completed and ongoing civil works on classroom blocks, health facilities and community roads in refugee hosting districts; most sub-projects under Access to Energy, irrigation, fish farming, nursery bed establishment, wetland restoration had not yet been implemented as they await deployment of implementing partners for guidance and support.

3.2.2.1 Sub-Programme: Humanitarian Assistance

Background

The project objective is to coordinate timely response to disasters, provide and distribute food and non-food relief to disaster victims in 194 districts. The relief food items included maize, beans, rice and other assorted foods while the non-food items included tarpaulins and blankets. The project period is from 1st July 2015 to 30th June 2020. The districts of Bulambuli, Kyegegwa, Isingiro, Kikuube, and Hoima were monitored to assess progress of planned outputs.

Findings

IDPs returned and resettled, Refugees settled and repatriated: This was implemented in Bulambuli District. By December, 2020, the Internally Displaced Persons at risk of landslides in five prone districts of Bududa, Manafwa, Namisindwa, Sironko and Bulambuli were not relocated and resettled since the housing units were not constructed. Brick making by the Uganda Police and Uganda Peoples Defence Force (UPDF) was ongoing.

Government Buildings and Administrative Infrastructure:

Bunambutye Primary School and Bunambutye HC III were visited. The contract for the school was awarded to Uganda Police with effect from 19th June to 31st October, 2020 at a sum of Ug Shs 500 million.

By February 2021, civil works were completed and the contractor paid. The quality of works was good, as a confirmed by the District Engineer during the site visits.



Completed two classroom blocks at Bunambutye Primary School, Bulambuli in March 2020



The contract for civil works at Bulambuli Health Centre III that included a staff house, a two-stance latrine. Medical waste pit, outpatient departments (OPD) and incinerator; was awarded to M/s Perfect Multiple Engineering Uganda Limited at Ug shs 1.7bn for a period of six months. The contractor had so far been paid two certificates worth Ug shs 1bn by Ministry of Health. By December 2020, civil works were at 75%.



Ongoing works at Bulambuli HC III in Bunambutye sub-county

Relief to Disaster Victims: A total of 175,000 out of 210,000 households were supported with relief food items worth 15,364 bags (100kgs) of maize and beans; 24,100 Kgs of sugar; 10,900Kgs of milk and 149,574 pieces (non-food items) including blankets, mosquito nets, jerry cans, tarpaulins, soap, masks, and basins were procured and distributed to 36 disaster affected regions. Central, Toro-Bunyoro and Acholi regions were mostly affected, whereas Eastern region was least affected as shown in Table 3.5 below. However, the unit costs of procurements were not provided. The project completed 83% of the Annual target on the number of households supplied with food items by 31st December 2020.

Table 3.5: Distribution of Food/ Non-Food Items by Region by 31st Decenber 2020

Sub-regions	Maize flour (bags of 100kgs)	Beans 100kgs) (bags	Sugar (100kgs)	Milk (100kgs)	Others (blankets, mosquito nets, tarpaulins, soap, masks, basins, milk boxes, bales /pieces)	No. of districts
Acholi	1,050	375	0	0	13,540	5
Ankole-Kigezi	350	150	0	0	0	3
Bugisu	40	20	600	500	279	2
Busoga	300	100	0	0	4,120	3
Central	925	325	23,200	10,100	4,660	4
Eastern	150	50	0	0	1,300	1
Lango	625	200	0	0	21,585	2
Teso	3,600	650	0	0	35,110	4
Toro-Bunyoro	1,250	450	0	0	53,100	6
West Nile	2,823	449	0	0	7100	4
Western	667	315	300	300	8,630	4
Karamoja	350	150	0	0	150	2
Total	12,130	3,234	24,100	10,900	149,574	40

Source: Humanitarian Assistance Progress Reports; Field Findings



The districts of Mbale, Mayuge, Nakasongola, Hoima and Bushenyi were visited to confirm receipt of food items to districts and beneficiaries. The Chief Administrative Officers, District Community Development Officers confirmed receipt and distribution of food and non-food assorted items.

Mbale District officials confirmed receipt of food items in September, 2020 and they were distributed to over 100 vulnerable homesteads (widows, sick, elderly and child headed households) in four counties. The items included 30 bags of maize and 15 bags of beans, 500kgs of sugar, 500kgs of milk, 200 cartons of soap and 200 pieces of basins. The items were distributed to over 567 households who were displaced due to heavy rains causing landslides in Busaano Sub-county.

Kasese District officials and records availed confirmed receipt of 200 bags of maize, 100bags of beans 500 pieces of blankets and 500 pieces of tarpaulins. These were distributed to over 1,200 families displaced due to heavy rains and landslides. Nakasongola District got 175 bags (100kgs) of maize; 75 bags (100kgs) of beans and 500 tarpaulins and 500 blankets in July 2020. Hoima district received 200 bags (100kgs) of maize and 100 bags (100kgs) of beans, and 600 pieces of blankets.

Challenges

- Inadequate release of funds for the construction of housing units affected implementation.
- Delayed completion of civil works for Bunambutye HC III due to collapse of the bridge from the district to Bunambutye sub-county. The project period for construction was September, 2020 to February 2021, which was later extended to March, 2021.

Recommendation

- OPM should take priority to allocate funds to construction of housing units for the resettlement of internally displaced persons.

3.2.2.1 Sub-programme: Development Response to Displacement Impacts Project (DRDIP)

Background

Government of Uganda secured a loan from World Bank for the Development Response to Displacement Impacts Project (DRDIP). The five-year project (2017-2021) seeks to improve access to basic social services, expand economic opportunities, and enhance environmental management in 141 refugees hosting districts and is coordinated by the Office of the Prime Minister (OPM).

The project has four components: (i) Social and Economic Services and Infrastructure (SESI); (ii) Sustainable Environmental Management (SEM) through Integrated Natural Resources Management (INRM) and access to Energy; (iii) Livelihoods Programme (LP) through Support to Traditional and Non-Traditional Livelihoods and Capacity Support of Community-Based Organisations for Livelihoods; and (iv) Project Management, and Monitoring and Evaluation.

Performance

The project received funds worth US\$99 million, of which US\$65 million (66%) was released and utilised by 31st December, 2020.



The total amount of funds advanced to the implementing districts by component stands at Ug shs 293.330bn. So far, Ug shs 3.707bn was accounted for by 31st December, 2020. However detailed expenditure was not availed. The break down for the disbursements is shown in Table 3.6.

Table 3.6: Sub-Project Disbursements by Component in Ug shs as at 31st December 2020

District Subprojects	Advanced	Accounted	Unaccounted
Social and Economic Services and Infrastructure	175,367,667,245	81,558,518,914	93,809,148,331
Livelihoods Programme	24,834,503,200	18,910,916,456	5,923,586,744
Integrated Natural Resources Management	21,846,355,705	9,136,528,734	12,709,826,971
Access to Energy	8,861,206,062	137,653,409,294	8,861,206,062
Project Management, and Monitoring and Evaluation	6,878,463,997	3,707,375,267	3,171,088,730
TOTAL	293,330,261,176	3,707,375,267	151,969,476,615

Source: DRDIP Progress reports, February 2021

The cumulative disbursement of subproject funds to districts stands at Ug shs 175,367,667,245 for SESI, Ug shs 24,834,503,200 for LSP, Ug shs 21,846,355,705 for INRM, Ug shs 8,861,206,062 for Energy (Table 3.7) no expenditures were included.

Table 3.7: Sub-Project Disbursements by Component as at 31st December 2020

District	SESI Ug shs	LSP Ug shs	INRM Ug shs	ENERGY	
				Ug shs	US\$
Adjumani	12,827,854,758	2,247,700,000	1,637,728,358	536,422,818	4,599,431
Arua	8,248,237,017	1,846,600,000	1,605,257,062	648,417,998	3,292,585
Hoima	5,774,500,000	569,580,000	574,651,424	157,017,041	1,886,665
Isingiro	21,609,862,594	2,242,023,200	2,318,025,448	1,154,931,766	7,285,847
Kamwenge	20,462,504,667	2,281,200,000	2,066,200,000	1,348,010,079	6,974,699
Kikuube	4,980,000,000	1,669,800,000	1,122,746,651	405,095,074	2,180,471
Kiryandongo	13,357,221,110	2,225,300,000	1,443,800,000	729,516,176	4,734,385
Koboko	11,059,544,247	2,232,500,000	1,397,122,898	521,554,322	4,055,759
Kyegegwa	15,683,991,671	2,358,600,000	1,589,796,502	578,474,235	5,388,988
Lamwo	18,127,719,655	2,215,200,000	2,398,493,312	678,750,137	6,244,710
Madi Okollo	5,999,934,096	407,000,000	243,708,354	60,238,027	1,789,377
Moyo	11,640,701,250	1,131,800,000	1,530,910,464	895,368,310	4,052,575
Obongi	5,870,000,000	1,174,000,000	1,031,515,232	579,640,000	2,307,795
Terego	606,157,866	0	0	0	161,624
Yumbe	19,119,438,314	2,233,200,000	2,886,400,000	567,770,079	6,609,110
TOTAL	175,367,667,245	24,834,503,200	21,846,355,705	8,861,206,062	61,718,909

Source: DRDIP Progress reports, Quarter 2



Findings

The districts of Hoima, Kikuube, Isingiro, Kyegegwa, and Kiryandongo were sampled and components monitored included; Social and Economic Services and Infrastructure (constructions, procurement of vehicles); Sustainable Environmental Management and Livelihoods Programme (aquaculture, crop farming, livestock farming, livestock trade, metal fabrication, produce trade, salon, secretarial services, value addition).

Social and Economic Services and Infrastructure Component (SESI): Funds for 117 out of planned 600 classrooms were transferred to Adjumani, Hoima, Kikuube, Kamwenge, Kiryandongo, Yumbe, Kyegegwa, Isingiro, Arua, Madi- Okollo, Moyo, Koboko and Obongi districts to benefit a total of 12,542 pupils. Of these 66 out of 92 subprojects of the third disbursement were completed and the remaining 26 subprojects ongoing are at different implementation levels. Out of the 25 subprojects funded under the fourth disbursement, only 1 out of 25 subprojects was completed, whereas 22 were ongoing and two were still under procurement.

According to field findings and interactions with the district engineering departments and project staff, there was evidence of completed and ongoing civil works on health, roads and Education. Observations showed that the quality of works was good. Funds for 14 out of 30 planned health centres for the completion of general wards, OPDs, maternity wards and laboratory and X-ray block were transferred to the districts of Moyo, Obongi, Lamwo Kamwenge, and Yumbe. Of these five were completed and nine ongoing. Out of 300kms Community Access Roads planned to be constructed, only 102km were completed in in seven districts of Hoima/Kikuube, Isingiro, Kamwenge, Kiryandongo, Koboko, Kyegegwa and were in use.

There was evidence of completed civil works on the rehabilitated Kyegegwa-Nkomangani-Kasenene-Hamwogo-Buraro, 27kms including the bridge which was at 95% completion. Ongoing civil works were observed at the operating theatre and OPD at Kyegegwa HCIV that were at 75% completion; internal and external finishes were being completed. Whereas rehabilitation of 21kms of the Kigumba-Apodorwa-Mboria Road in Kiryandongo District was at 90% completion.

Contractual Obligations: The total amount of contractual obligations for civil works on 45 contracts for the second disbursement was Ug shs 17,566billion, of which Ug shs 17,279bn was paid to contractors. The 31 contractual obligations for the third disbursement was Ug shs 13.187bn, of which Ug shs 11.066bn was paid. The 23 contractual obligations for the fourth disbursement was Ug shs 11.553bn of which Ug shs 3.807bn was paid out by 31st December, 2020. The contractual obligations of selected sites monitored between February and March 2021 is shown in Table 3.8.

Table 3.8: Contractual status of completed and ongoing projects monitored as at 31st December, 2020

NO.	CATEGORY	CONTRACTOR	CONTRACT AMOUNT (Ug shs)	CUMMULATIVE PAYMENTS (Ug shs)	PROGRESS TODATE
1.	Construction of one block of 2 classrooms with headmaster's office and teachers' staff room, and 3 blocks of drainable latrines at Kakindo Primary school, Kyegegwa District	M/s Landmark Establishments Limited	369,879,745	345,297,700	Project is 20% complete
2.	Drilling one borehole, construction of an elevated water reservoir and motorized borehole and water distribution lines for Kyegegwa HCIV	M/s Karf Aqua Engineering Solutions Limited	58,343,133	31.505.292	Work progress was at 95% complete.
3.	Full rehabilitation of Kyegegwa-Nkomangani-Kasenene-Hamwogo-Buraro, 27km Kyegegwa District	M/s Net world	977,303,550	811,305,900	Work progress at 95%.
4.	Construction of 2 three in one classroom blocks, 01 blocks of 5 stances drainable latrine (teachers), and staff room in Nyamasoga Primary School, Hoima District	M/s ROJA Construction Ltd	504,388,440	459,950,400	Project was complete.
5.	Construction of 2 Three in one classroom blocks, 03 blocks of 5 stances and 10,000ltr capacity stainless steel rainwater harvesting tanks for each block in Kabwoya Primary School, Kikuube	M/s FEREST Investment Ltd	418,626,180	352,808,320	Project was complete,

Source: DRDIP Progress Reports, December 2020, field findings



Completed 2 three in one classroom blocks at Nyamasoga primary school in Hoima District



Full rehabilitated Kyegegwa-Nkomangani- Kasenene Hamwogo - Buraro, 27kms in Kyegegwa District



Sustainable Environmental Management Component: A total of 692 sub-projects (507 under INRM and 185 under Access to Energy) were generated, approved and funds disbursed for host communities in rural and urban watersheds to benefit 57,019 households (60% females). Restoration of degraded ecosystems was ongoing in all implementing districts. Investments aimed at restoring degraded ecosystems are currently ongoing. These included; bare hills and wetland restoration, lakeshores and riverbanks restoration, tree growing and institutional greening among others.



Complete classroom blocks at Kabwoya Primary School Kikuube District

In Isingiro District, the following outputs were implemented: Distribution of fruit trees in Kahirimbi-Misirira-Kyakabindi Watershed for LSP; Distribution of efficient energy saving stoves to SENRM beneficiaries in different watersheds; Kikagate/Murongo Watershed, Kahirimbi Primary School institutional greening in Kahiribi-Kyakabindi watershed.



Institutional greening in Kahirimbi Primary School, Kahiribi-kyakabindi watershed in Isingiro District

In Isingiro District, the following outputs were implemented: Distribution of fruit trees in Kahirimbi-Misirira-Kyakabindi Watershed for LSP; Distribution of efficient energy saving stoves to SENRM beneficiaries in different watersheds; Kikagate/Murongo Watershed, Kahirimbi Primary School institutional greening in Kahiribi-Kyakabindi watershed.

In Hoima District, 2 groups received Ug shs 93 million for woodlot establishment under the wetland restoration where 35 acres of wood lots were planted with eucalyptus trees, and fruit trees (mangoes, avocado, oranges, lemon and jackfruits). The woodlots were doing well and the trees were about 3 metres long. However, termites were destroying the trees leading to high costs of mitigation and extra trees for gap filling.

Livelihoods Programme (LP) Component: A total of Ug shs 6.6bn for 330 sub projects was disbursed to districts and implementation was ongoing. Enterprises included banana improvement, produce and fish trading, welding, saloon business, crop production, goat rearing and produce trading and tree planting.

In Hoima District, over 12 groups were supported with Ug shs 309 million for fish production. In Buseruka, some groups had fish cages installed, fish fry stocked, and fish feeding was ongoing, field visits to the groups revealed that the fish fry were about 4 months and doing well, other groups had started harvesting. However, the swelling waters and floods, high cost of transportation of materials and fish fry due to the floods on the landing sites remain a challenge in implementation.



Fish cages belonging to groups around Lake Albert shores in Buseruka sub-county, Hoima District



Fish trading on Lake Albert, Hoima District

In addition, four groups received Ug shs 75 million for goat rearing constructed goat sheds, each group procured more than 50 she-goats and 3 to 5 Boer he-goats; an average of five kids per group were delivered, and all the goats and the kids were in good health. Karanwang Goat Rearing Group bought 40 goats, which produced 16 kids bringing the total to 56 as at the end of January 2021. The Kasenyi Aloechi Goat Rearing Group bought 40 goats, which produced 20 kids bringing the total to 60 and the Nyabihukuru Goat rearing group bought 37 goats that produced 15 kids bringing the total to 52.



Goat rearing belonging to Karanwang Goat Group in Buserwa Sub-county, Hoima watershed

Implementation Challenges

- Delay in disbursement of funds for the watershed in Isingiro District for Rwekibo Community woodlot establishment, Kakunya base hills restoration, Kyashana fruit orchid establishment. This has created anxiety among group members making them non-responsive and hostile to other activities.
- Not all sub-projects under access to energy, biogas, briquettes, cook stoves, nursery bed establishment, and open-sand restoration were implemented as they awaited implementing partners to guide and support them.
- Fish production and fish trade have the same panned outputs but different budgets, which is a duplication of activities and wastage of resources.
- The project did not avail detailed accountability by districts against what was released in order to assess how funds were used and ensure value for money against project components. For example, funds for classroom and health facilities under the Social and Economic Services and Infrastructure Component



Recommendations

- The OPM should fast track the process of allocating IPFs so that implementation begins in the sub-projects are not halted.
- The DRDIP should avoid duplication of outputs, and instead assign and align proper planned outputs against the budgets.
- The DRDIP should ensure timely release of budgets, releases and expenditure of funds under each component by district to assess value for money and also to ensure project objectives are being met.

3.2.3 Affirmative Action Programme

The overall programme objective is to coordinate and monitor the implementation of Government affirmative action programmes in disadvantaged regions. Four sub-programmes were sampled and monitored and these included: (i) Third Northern Uganda Social Action Fund (NUSAF3); (ii) Development Initiative for Northern Uganda; (iii) Support to Bunyoro Development; and (iv) the Support to Teso Development Project.

Performance

The FY 2020/21 budget for the GoU funded sub-programmes was Ug shs 43.727bn, of which Ug shs 14.412bn (33%) was released and Ug shs 10.217bn (71%) spent by 31st December, 2020. This was poor release and good funds absorption. The overall programme performance by output is shown in table 3.9.



Table 3.9: Performance of Affirmative Action Programme as at 31st December 2020

Project-Sub programme	Output	Annual Budget (Ug shs Bn)	Cumulative receipts	Adjusted annual target	Cum. Achieved	% physical performance	Remarks
1380 Northern Uganda Social Action Fund (NUSAF) 3	01 Implementation of PRDP coordinated and monitored	12.344	12.083	3.9	1.7	5.530	Funds were spent on monitoring and support supervision of the 66 NUSAF III Implementing districts and conducting an end term evaluation of the project. However, highest expenditures worth Ug shs 1.7bn were on consultancy services. No evidence was given.
	51 Transfers to Government units	26.306	13.701	2.08	1.4	18.238	Supported 136,513 out of 136,967 beneficiaries on the Improved Household Income Support Program subprojects; 17,644 out of 113,574 beneficiaries on Labour Intensive Public Works subprojects; and 98 Community Business Agents in implementing the Village Revolving Fund with training to build their capacity.
1486 Development Initiative for Northern Uganda	75 Purchase of Motor Vehicles and Other Transport Equipment	1.082	1.082	1	0.8	0.893	Funds worth Ug shs 618 million were spent on procurement of motor vehicles.
	01 Implementation of PRDP coordinated and monitored	9.322	9.321	12	3	2.405	A total of 20 out of 390 extension workers were trained in modern farming practices; 45 out of 100 UPF officers as trainers in Moroto; 13 out of 25 Baraza meetings were undertaken in three districts.



Project-Sub programme	Output	Annual Budget (Ug shs Bn)	Cumulative receipts	Adjusted annual target	Cum. Achieved	% physical performance	Remarks
	51 Transfers to Government units	28.609	6.567	2.1	0.6	8.573	Completed 22% of works against the planned progress of 39% on Gulu Logistic Hub.
	72 Government Buildings and Administrative Infrastructure	0.200	0.200	7	0	0	This output was not implemented.
	75 Purchase of Motor Vehicles and Other Transport Equipment	0.250	0.250	14	0	0	This output was not implemented.
	01 Implementation of PRDP coordinated and monitored	1.304	0.449	1	0.4	0.521	Funds were spent on coordination and monitoring visits, however highest expenditures were on travel inland (Ug shs 246 million)
Subprogram: 22 Bunyoro Affairs	06 Pacification and development	2.266	1.144	2	0.9	1.042	69 out of 150 micro project groups and 3 out of 15 PCA groups were trained; 51,738 out of 60,000 hand hoes and 5000 iron sheets were distributed by Members of Parliament.
	51 Transfers to Government units	1.195	0.345	0.6	0.5	1.069	A total of 29 out of 150 micro projects were appraised and funds allocated to district accounts.
Subprogram: 27 Busoga Affairs	06 Pacification and development	0.943	0.236	0.5	0.2	0.389	A total of 46 out of 205 PCAs were mobilised and trained.
	51 Transfers to Government units	6.458	0.807	0.1	0.2	6.663	Funds worth Ug shs 1.4 bn were allocated to 46 PCAs in 9 districts.



Project-Sub programme	Output	Annual Budget (Ug shs Bn)	Cumulative receipts	Adjusted annual target	Cum. Achieved	% physical performance	Remarks
Subprogram: 21 Teso Affairs	01 Implementation of PRDP coordinated and monitored	1.027	0.432	2.1	1.3	0.654	(i) 4 political mobilisation & monitoring trips; and (ii) a quarterly Minister's meeting were supported. However the highest expenditure worth Ug shs 154 million was on travel inland.
	06 Pacification and development	0.843	0.589	2.8	1	0.311	A total of 37,700 hand hoes and 8860 out of 15,000 iron sheets were distributed to beneficiaries.
	51 Transfers to Government units	4.358	2.517	1.7	0.7	1.817	Funds worth Ug shs 1.4 billion were spent on civil works of six 4-in 1 classroom blocks were ongoing in the districts of Kumi, Serere, Bukedea, Kalaki, Amuria and Ngora.
	72 Government Buildings and Administrative Infrastructure	0.302	0.100	0.3	0.3	0.255	Civil works for construction of the Soroti Office were ongoing and physical progress was at 90%
	78 Purchase of Office and Residential Furniture and Fittings	0.114	0.062	0.5	0	0	Funds under this output were meant for furniture, fixtures for Soroti Regional office however civil works were ongoing.
	Total	96.921	49.886			48.36	Poor

Source: IFMS data/OPM Project report/field findings – July 2020-March, 2021



Conclusion

The Affirmative Action Programme performance was poor at 48%. There was minimal implementation of planned outputs due to the effects of the COVID-19 pandemic. For NUSAF III, no new sub-projects were funded this Financial Year and yet most funds were spent on consultancy services under the Implementation of PRDP coordinated and monitored output. Most capacity building activities and trainings such as increased market accessibility, nutrition and public health interventions began in December 2020. Half of the planned outputs under the DINU project were not implemented because funds were not released. The iron sheets and hand hoes for Bunyoro and Teso were distributed; however, there was unequal distribution in Bunyoro where Masindi District was the highest beneficiary.

3.2.3.1 Sub-Programme: 1380 Northern Uganda Social Action Fund (NUSAF) 3

Background

The project (NUSAF 3) is a five-year Government of Uganda Project implemented by the Office of the Prime Minister in collaboration with the district local governments (DLGs) and is funded by the World Bank. The project period is five years (1 March 2016 to 30th June 2021). The project targets vulnerable households in all the districts of the eight (8) sub-regions (Acholi, Lango, Teso, Karamoja, Elgon, Bukedi, Bunyoro and West Nile) of Northern Uganda.

The project development objective is “*to provide effective income support and build the resilience of poor and vulnerable households in Northern Uganda.*”

The NUSAF3 project is implemented using a watershed development approach and districts selected watersheds from sub counties, which are underserved, highly degraded, and with a sizable population of poor and highly vulnerable people.

The project components included: (i) Labour Intensive Public Works (LIPW); (ii) Disaster Risk Financing (DRF); (iii) Improved Household Income Support Program (IHISP); (iv) Sustainable Livelihoods Pilot (SLP); and (v) Strengthening Transparency, Accountability and Anti-Corruption (STAAC). This is designed to contribute to the government’s commitment to increasing transparency and accountability in public service delivery as enshrined in Vision 2040, the NDP, and the Accountability Sector Strategic Investment Plan (ASSIP); and enhance the effectiveness of transparency, accountability, and anti-corruption processes in project areas.

Financial Performance

The project accessed US\$131.8m from International Development Association and by 31st December 2020, 96% of the funds had been absorbed. Table 3.10 presents a summary of cumulative achievements by 31st December 2020.

**Table 3.10: Cumulative Disbursement of NUSAF-3 in US\$ as at 31st December 2020**

Component	Original Planned Cost (A)	Revised cost + forex (B)	Actual Expenditure (C)	Balance (B-C)	% age Utilization
Labour Intensive Public Works	61,000,000	60,700,000	58,507,847	2,192,153	96
Livelihood Income Support	43,500,000	45,568,961	44,405,245	1,163,716	97
Project Management	20,500,000	20,500,000	18,469,212	2,030,788	90
Sub total	125,000,000	126,768,961	121,382,304	5,386,657	96
STAAC	5,000,000	5,073,000	5,073,000	0	100
Total	130,000,000	131,841,961	126,455,304	5,386,657	96

Source: NUSAF Progress Report February 2021

Physical Performance

Table 3.11 summarises the achievements of the NUSAF3 project by sub-component. It shows the contribution of each sub-component to the overall achievement of the project in terms of number of subprojects financed, number of households served categorized by male and female representation.

Table 3.11: Summary of subprojects and beneficiaries

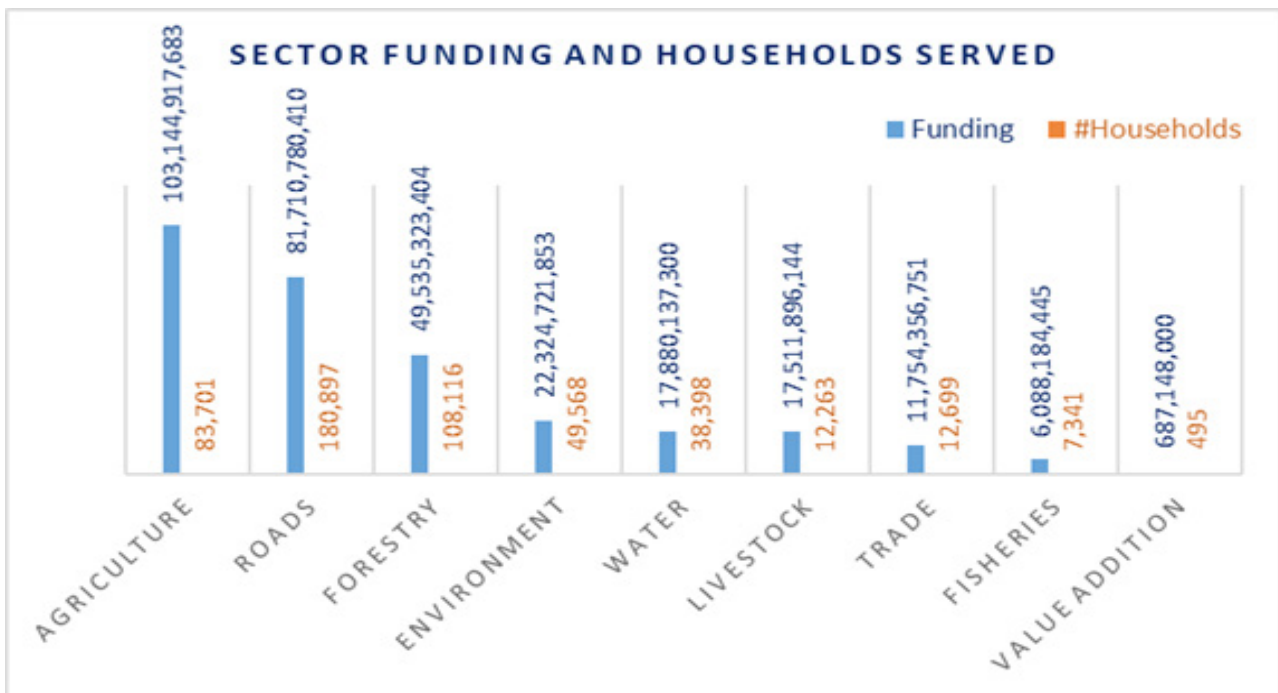
Subcomponent	Subprojects	Beneficiaries (Households) served		
		Male	Female	Total
Disaster Risk Financing	556	31,948	51,101	83,049
Labour Intensive Public Works	2,662	143,218	174,045	317,263
Improved Household Income Support Programme	7,392	34,754	58,509	93,263
Village Revolving Fund	1,470	9,789	25,099	34,888
Total	12,080	219,709	308,754	528,463

Source: NUSAF 3 Progress reports December 2020

9 sectors benefitted from the project funding with the agriculture sector receiving the highest funding (figure 3.1), but it only managed to reach 83,701 households with a funding of Ug shs 103.14bn. Roads sector with funding of Ug shs 81.7bn benefited 180,897 households, while the forestry sector benefited 108,116 households with funding of Ug shs 49.5bn.



Figure 1: Sector funding and households served under NUSAF III Project



Source: NUSAF 3 progress reports December 2020

Labour Intensive Public Works: This component provides beneficiaries from poor and vulnerable households with a seasonal transfer in return for their participation in labour intensive activities. By December 2020, 227 subprojects in 26 districts had cumulatively withdrawn Ug shs 3,676,832,500 and paid out Ug shs 3,063,604,500 as wages to the beneficiaries for the labour provided for various project activities.

For example, Budaka District received Ug shs 52 million for institutional greening activities. 30% of the funds went into procurement of inputs like hoes, first aid kits and other safeguards issues. A total of 122 residents represented by 68 males and 54 females were hired to plant grass at Suni Primary School. The residents worked for 54 days and each person earned Ug shs 298,000 (Ug shs 5,500 paid per day worked). Funds paid were used to increase their household incomes and improve on quality of life.



NUSAF3 labour intensive public works beneficiaries at work at Suni Primary School in Budaka District

Improved Household Income Support Program:

This component is designed to improve livelihoods and increase incomes of targeted households in Northern Uganda by providing them with comprehensive skills development training, livelihood grants, and mentoring support. The projects supported included agriculture 6,372; fisheries 241; forestry 156; livestock 1,301; trade 704; value addition 45, and youth 9. Up to 92% (8,126) of the funded sub-projects were implemented to full completion.

Tom Oweka, a beneficiary ventured into cash crop farming and planted two acres of sunflower. He harvested 14 sacks and earned Ug shs 1,200,000. He used part of the money to set up a permanent house that is now at ring beam level and he is reinvesting part of the capital in farming with expectations of reaping big this year.



NUSAF 3 beneficiary Mr. Oweka in front of his house in Oyam District



Ongario Agro Forestry Tree Nursery in Kumi District

The Ongario Agro Forestry Nursery sub-project composed of 10 households (4 males and 6 females) in Kumi District received Ug shs 18 million. The group procured tree seedlings that included citrus, pines, eucalyptus, jackfruits and musizi. Each member of the group planted 150 seedlings per household. The group sold 90% of the seedlings and earned Ug shs 11,850,000 out of the initial investment. Of this 40% of the sales were given to members and they were able to borrow from the group savings to invest in personal ventures.

In Masindi District, 270 heifers procured in FY 2018/19 were delivered. The dairy groups of Miirya sub-county, Ichwebitengo watershed were doing well where 120 Heifers had delivered, in Ntooma watershed, Kyabikule (A and B), Kyabagabo (A and B) dairy groups so far 65 Heifers have delivered for the second time.

In Isimba watershed out of 90 Heifers, procured 50 had delivered and 15 had delivered the second time whereas in Bigando watershed, out of 130 Heifers, procured 75 had delivered.



NUSAF III beneficiary at Isimba A Dairy Group, Masindi District



Sustainable Livelihoods Pilot component: aims to generate lessons and develop evidence to inform more significant changes to livelihood support in the future. The Village Revolving Fund sub-component was monitored. It supported 410 groups in 31 districts benefiting 1,570 Self-help groups and 34,888 beneficiary households with 72% being females. By December 2020, 571 registered self-help groups across 168 pilot Villages registered cumulative earnings and savings of Ug shs 15,289,822,268 (US\$4,247,173) and loans out worth Ug shs 19,386,113,000 (US\$5,385,031) with repayment rate of 80%.

In Gulu District, 21 women belonging to six self-help groups from Wii-Layibi-B Village benefitted from the Ug shs 36 million Village Revolving Fund. The women borrowed funds ranging from Ug shs 200,000 to Ug shs 5 million that were used to buy and sell cereals. The groups bought the cereals during harvest time, stocked and later sold in bulk during dry season. Most groups had already paid back the funds with 3% interest and their businesses were doing well.

Challenges

- Delays by some districts in accessing funds from the IFMS due to poor network. This resulted in some funds returned to the treasury at the end of FY 2019/20 affecting implementation of planned outputs.
- The effects of the COVID-19 lockdown slowed down implementation of planned outputs such as the Labour Intensive Public Works subprojects and improved income household support programmes.
- Evidence of the wages spent under the labour intensive component in various districts was not readily available.
- No clear workplans and performance targets and intermediate outcomes and yet the project is soon ending

Recommendation

- The MFPED should work with LGs to allocate resources towards training and achieving supportive infrastructure such as hard ware system network and reliable power to support the uptake and use of E-Systems.

3.2.3.2 Sub-programme 1486: Development Initiative for Northern Uganda

Background

The Development Initiative for Northern Uganda (DINU) programme was initiated in 2011 as a EUR150.6 million affirmative action program of the Government of Uganda and supported by the European Union that is designed to *consolidate stability in Northern Uganda, eradicate poverty and under nutrition and strengthen the foundations for sustainable and inclusive socio-economic development*. The programme supports interventions in three specific interlinked sectors: (1) Food Security, Nutrition and Livelihoods (2) Transport Infrastructures and (3) Good Governance. The strategic infrastructure projects under DINU include the construction of Gulu Trade Logistics Hub, upgrading of Atiak- Laropi road, promotion of mini grids in Lamwo district and construction of valley tanks in the Karamoja region.

DINU is implemented in 33 districts of Acholi, Karamoja, Lango, Teso and West Nile sub-regions for a duration of six years (2017-2023). The overall supervision is with the OPM through LGs in partnership with a wide range of stakeholders. **The implementing Partners include:** Trade Mark East Africa, GIZ-



Germany (Water), United Nations Capital Development Fund (UNCDF), United Nations Children's Fund (UNICEF). The grantees are: Care Denmark, International Institute of Tropical Agriculture, Lutheran World Federation, Caritas Switzerland, National Agricultural Research Organisation, ADOL Health Care Initiative, and Centre for Health, Human Rights and Development, DIAKONIA- Sweden, Konrad Adenauer Stiftung.

The financial contributions to DINU are as follows: Government of Uganda (11,954 million EUR); European Union (132, 8 million EUR); DFID (2, 67 million EUR); The Federal Republic of Germany (1, 8 million EUR); UNCDF (0,352 million EUR) and UNICEF (1,056 million EUR).

Financial Performance

The FY 2020/21 approved budget was Ug shs 38.381bn, of which Ug shs 16.338bn (43%) was released and Ug shs 3.261bn (20%) spent by 31st December, 2020. This was good release, but poor funds absorption.

Findings

Implementation of PRDP coordinated and monitored: The main planned activities under this output included: trainings in agro business areas extend service delivery to farmers and training of Barraza forums in DINU/Barraza districts; strengthening capacities of the Uganda Police Force; and technical supervision of the DINU programme. Trainings were undertaken for only 63 Project Implementation Committee members and 20 (18 males and 2 females) extension workers in modern farming practices. However, these are not in tandem with the outputs. No clear work plans, performance targets.

Transfers to Government Units: The hub and upgrading of the road were monitored. A total of Ug shs 1.25 billion was spent on implementation of planned outputs. These included construction of the Gulu logistics hub and upgrading of Atiak-Laropi (66km) Road.

A. Gulu Logistic Hub; is implemented by Trademark East Africa on behalf of the United Kingdom's Department for International Development (DFID). The implementing partners are Ministry of Works and Transport, Uganda Railways Corporation, Gulu DLG, Uganda Revenue Authority, and the National Logistics Platform with the Private Sector Foundation.

The Contractor is M/s Ambitious Construction Company Ltd contracted for a period of 18 months (21st February 2020 to 20th August 2021) at a sum of US\$8,207,196.19 of which 27.37% was paid. By February 2021, physical progress of works was at 46% against the planned 39%.

The Hub UgShs 30bn (EURO 7.6m) shall serve the trade corridors of (i) Kampala-Gulu-Elegu/Nimule-Juba Trade Corridor; and (ii) Gulu-Packwach Goli/Padea/Lia/Vura DRC. The objectives of the hub include:

- Improve capacity of transport infrastructure in Northern Uganda to serve markets in South Sudan, Northern Uganda and parts of Democratic Republic of Congo and provide efficient management of freight transport through Northern Uganda.
- Improve capacity to handle containers and other cargo in Gulu leading to quicker transit time and cost savings.
- Provide for efficient humanitarian assistance; populations in Northern Uganda will benefit from cheaper products, including food, and connection to markets, thereby providing opportunities for increased exports and reduction in poverty.



Ongoing civil works included plastering the administration block, URC station building, police post, structural steel fabrication for the container freight station and police post, partial internal roadbed and railway siding bed preparations. The quality of works was good.



L-R: Administration Block; Gate house, watch tower and ware house at Gulu Logistics Hub

B. Civil Works for upgrading of Atiak-Laropi (66km) Road to paved standard

The 66km Atiak-Laropi road is part of the Atiak-Moyo-South Sudan border road, which is a regional, national and international route connecting the remote North-western region of Uganda and South Sudan to Kampala via Gulu. The upgrading of the Ug shs 244b (EUR53.8m) road to paved standard will increase connectivity of a number of northern districts to the national road network and ensure a stable, all-weather connection with the rest of the country.

The road will improve transport services and agricultural productivity by connecting remote and disadvantaged districts to the main road network. It is being constructed by M/s Strabag International under the supervision of the Uganda National Roads Authority/Ministry of Works and Transport under DINU support. It will largely benefit importers, exporters, and transporters in Northern Uganda, South Sudan, DR Congo, and Kenya. Civil works commenced on 1st June, 2020 for a duration of 30 months and ending in 2023. The consultant is Eptisa Servicios de Ingenieria, Madrid, Spain contracted for a sum of € 3,760,635.00.

Scope of works: The Atiak-Laropi (66km) was upgraded from gravel to class II bitumen standard with a carriageway with of 7m & 2.0m wide shoulders on either sides. Upgrading from gravel to paved standards includes; Upgrading of the road to 11.0m wide roadway; (7.0m wide carriageway with 2.0m wide shoulders each side); road bed preparation; drainage improvement works; road signage and installation of road furniture; re-construction of UMI ferry landing site; street lighting of Adjumani town roads; and upgrading of 4km of town roads.



L-R: Compacting 95% BS heavy; Repair of eroded section along Atiak-Gulu Road

Challenge

There were no clear performance work plans and targets and reports budgets, and expenditures to determine value for money in all projects monitored.

Recommendation

The Project Coordination unit should clearly develop clear work plans and performance targets together with clear financial management status

3.2.3.3 Sub-Programme: Support to Bunyoro Development

Background

The project objective is to support households to improve the livelihoods and socio-physical infrastructure in the districts of Hoima, Kibaale, and Bullisa, Masindi, Kiryandongo, Kagadi and Kakumiro. The project period is from 1st July 2010 to 31st December 2020 and it is coordinated by OPM.

Performance

The approved GoU recurrent budget for FY 2020/21 was Ug shs 4.765bn, of which Ug shs 1.937bn (41%) was released and Ug shs 1.609bn (83%) spent. This was good release and absorption. The districts of Hoima, Masindi and Kagadi were sampled to assess progress.

Findings

Pacification and Development: A total of 51,738 out of 65,000 hoes were purchased by OPM and distributed to vulnerable households mostly in Masindi District. The lists and contacts of the beneficiaries were availed to the monitoring team who confirmed receipt of hoes. The hoes were well appreciated in Masindi, but other districts within the Bunyoro region did not get the hoes. A total of 5,000 iron sheets were distributed as planned, but within a limited region.



The OPM team appraised the micro projects and a report was available. A total of Ug shs 224,700,000 was disbursed. Kibaale District got Ug shs 16,050,000 for five women groups; Kagadi District got Ug shs 16,050,000 for bodaboda groups and women, where each group will get Ug shs 3m; Buliisa District Ug shs 16,050,000. While Masindi Municipal Council got Ug shs 176,000,000 with almost each beneficiary receiving Ug shs 10m. Interviews with the beneficiaries indicated that the district officials had requested for their account numbers but by March 2021, were yet to get the funds. The processes are sluggish in all districts monitored.

Challenges

- Poor coordination between OPM and the districts. In most districts monitored, the roles of the Community Development Officers are not clear to the Accounting Officers. This slows the implementation and monitoring of projects. In some instances, the monitoring funds are not used for the intended purpose
- The project has been over politicised, and other districts have not benefitted so its intended objective is not seen on the ground.
- The Bunyoro Coordinating Office has only a secretary and office attendant. There are no technical officers to attend to the beneficiaries on ground; neither are project reports available in the office.

Recommendations

- The MFPED in consultation with OPM should consider operationalising the Bunyoro Coordinating Office with full time project staff to coordinate the project and develop better productive projects to alleviate the vulnerable from poverty. Funds should be remitted to the office.
- Sensitisation workshops by OPM should be held with Accounting Officers and stakeholders in the Bunyoro Region. Some of them are newly posted and do not know Memorandums of Understanding are in existence.
- The allocations to some groups are too meagre to realise project objectives.

3.2.3.4 Sub-Programme: Support to Teso

Background

The project objective is to initiate, design, coordinate and implement special programmes and projects for the troubled and disadvantaged areas of Teso region and focuses on two major components: supporting households to improve their livelihoods and improvement of socio-physical infrastructure. It is being implemented in Kumi, Ngora, Bukedea, Serere, Katakwi, Kaberamaido, Soroti and Amuria. Districts. The project period is five years (1st July 2015 to 31st December, 2020).

Performance

The approved GoU recurrent budget for FY 2020/21 was Ug shs 6.643bn, of which Ug shs 3.701bn (56%) was released and Ug shs 3.254bn (88%) spent as at 31st December, 2020. This was good release and absorption.

Soroti, Kumi and Bukedea districts were sampled and visited to ascertain receipt of funds and progress on implementation of planned outputs.

Findings

Transfers to Government units: A total of Ug shs 900 million was allocated. By 31st December 2021, civil works for the monitored six 4-1 classroom blocks in Bukedea, Kumi, Ngora, Serere, Kalaki and Amuria were ongoing at different levels. The contractor for Kumi Boys Primary School was M/s Strategic Brothers Ltd contracted at a sum of Ug shs 203 million from September, 2020 to February 2021. Physical progress was at 65%.

M/s Alpha Ltd was contracted for Kachumbala Primary School in Bukedea at a sum of Ug shs 249 million from September 2020 to February 2021. Physical progress was at 75%. Both contractors had been paid 60% of the contract sums.



Ongoing construction works at Kachumbala Primary School in Bukedea District

Pending works for both schools included painting, flooring and installation of rainwater harvesting tank. The COVID-19 pandemic delayed completion of the major civil works.

The Teso Regional Office under construction is located in Soroti Municipality. The contract was awarded to M/s Dapican Engineering Limited at a contract sum of Ug shs 911 million for the period 8th August 2019 to 7th August 2020 but was revised to April 2021 due to effects of the lock down and the COVID-19 Pandemic. By December, 2020, physical progress of civil works was at 90%. The super structure was completed, while plastering and screeding was ongoing. The contractor had received payments worth Ug shs 734 million for three certificates.



Left: Exterior works on Support to Teso Regional Office in Soroti District



Challenge

There are no clear work plans, performance targets and intermediate outcomes of this project to ascertain value for the amounts of money released during the two quarters.

Recommendation

The OPM Teso coordination Unit should develop clear work plans and performance targets for this project to realise the objective of supporting households to improve their livelihoods and improvement of socio-physical infrastructure

3.3 Vote 005: Ministry of Public Service

Background

Ministry of Public Service (MoPS) is mandated to: (i) develop, manage and supervise implementation of human resource policies, management systems, procedures and structures for the entire Public Service. The MoPS delivers its mandate through four programmes. These include: Inspection and Quality Assurance, Management Services, Human Resource Management, and Policy, Planning and Support Services. The programmes contribute to the sector outcome of Improved Institutional and Human Resource Management at Central and Local Government level.

The districts of Omoro, Arua, Koboko, Soroti, Ngora, Gulu, Lira, Bukedea, Kabarole, Kasese, Masaka, Jinja and Mayuge, Mityana, Mbarara, Mukono and Entebbe Municipal Council, and the Civil Service College were sampled and monitored.

3.3.1 Inspection and Quality Assurance

The programme objective is to promote compliance with policies, standards, rules, regulations and procedures in order to enhance efficiency and effectiveness MDAs and LGs.

Performance

The FY 2020/21 budget for the sub-programmes was Ug shs 1.617bn, of which Ug shs 0.613 billion (38%) was released and Ug shs 0.298bn (49%) spent by 31st December 2020, which was fair release and poor absorption. Detailed programme performance is shown in table 3.12.


Table 3.12: Performance of Inspection and Quality Assurance as at 31st December 2020

Project-Sub programme	Output	Annual Budget (Ug shs)	Cumulative receipts	Adjusted annual target	Cum. Achieved	% physical performance	Remarks
06 Public Service Inspection	02 Service Delivery Standards developed, disseminated and utilized	0.104	0.032	1	0.7	6.408	Technical support was provided to 28 out of 36 DLGs to document, disseminate and apply Service delivery standards.
	03 Compliance to service delivery standards enforced	0.545	0.198	1	0.8	24.708	Annual compliance joint inspections carried out in 11 out of 24 DLGs, 13 out of 24 MCs 12 out of 48 TC and 10 out of 12 MDAs.
08 Records and Information Management	04 National Records Centre and Archives operationalized	0.586	0.222	1.1	0.1	3.182	Procurement records were acquired from MoPS. These included 886 files described and indexed; 1,918 files were catalogued (MoPS -992, OPM 101 and Ministry of Lands - 825).
	05 Development and dissemination of policies, standards and procedures	0.383	0.161	1.3	0.4	7.525	Records management systems were introduced in 3 newly created DLGs and 1 MDA of Kazo, Rwampara, Kitagwenda and Entebbe RRH
	Total	1.617	0.613			41.82	Poor

Source: IFMS data; MoPS Progress Report and Field Findings

Conclusion

The performance for planned outputs was poor at 42%. This was attributed to inadequate funding and the COVID-19 pandemic. Lack of designated registries for both active and pension records; this includes record centres and as a result, officers take action without reference to physical files from the registry leading to misplacement of files; this is coupled with lack of staff and capacity building and motivation for registry staff in all LGs monitored. The National Archives and Records Centre lacks funds for equipping micro film readers, scanners, digitising the archives, conservation equipment and cameras.

3.3.2 Management Services

The programme objective is to develop and review management and operational structures, systems and productivity practices for efficient and effective service delivery.



Performance

The FY 2020/21 budget was Ug shs 1.540bn, of which Ug shs 0.496bn (32%) was released and Ug shs 0.298bn (60%) spent by 31st December 2020 which was a fair release and absorption. Detailed programme performance is shown in table 3.13.

Table 3.13: Performance of Management Services Programme as at 31st December 2020

Project-Sub programme	Output	Annual Budget (Ug shs)	Cumulative receipts	Adjusted annual target	Cum. Achieved	% physical performance	Remarks
07 Management Services	01 Organizational structures for MDAs developed and reviewed	0.890	0.301	1	0.6	34.159	(i) Model structures for the 10 out of seven planned cities were designed and customised to their needs; (ii) Technical support and supervision on implementation of Government Structures was provided to 10 out of 12 MDAs and 14 out of 32 LGs
	02 Review of dysfunctional systems in MDAs and LGs	0.218	0.049	0.7	0.4	8.411	(i) A draft report on the Complaints management and file movement systems was developed; (ii) The Structure for the National Physical Planning Board developed, communicated for implementation was developed.
	03 Analysis of cost centres/ constituents in MDAs and LGs	0.432	0.146	1	0.3	8.305	Job descriptions and person specifications for 1 out of 5 MDAs and 3 out of 5 LGs were developed; and Schemes of service for 1 out of 6 sectors were developed- Health
	Total	1.541	0.496			50.87	Fair

Source: IFMS data; MoPS progress report and field findings

Conclusion

The programme performance at output level was fair at 51%. The LGs still had issues of unfilled strategic positions because of the rigid staffing structures lacking positions at Principal level especially in Finance, Audit, Education, Community Development, Environment, Water, Engineering, Commercial departments. The DLGS were taking advantage of not attracting the right officers in strategic positions of District Planner, Chief Finance Officers, PHROs, District Commercial Officers, District Engineers, Sub-County chiefs and gone ahead to appoint officers in UJE internally without the requisite qualifications, skills and experience. This is affecting service delivery of reforms and projects in LGs like in Kyegegwa, Kabarole, Mbale, Budaka, Bulambuli, Arua, Nakasongola, Mityana, and Namayingo amongst others.

Secondly the issue of waivers by MoPS on positions in LGs is abetting a lot of corruption and nepotism, thus affecting the quality of services delivered in LGs.

Recommendations

- A comprehensive study on the issue of staffing structures in line with implementation of the NDPIII should be carried out by MoPS if the objectives are to be achieved and the necessary remunerations to attract staff in strategic positions.
- The MoPS, MoLG, and MFPED should conduct a comprehensive audit of all strategic positions in LGs. This should include also Sub-county chiefs.
- The MFPED should consider increasing the budget to cover this core mandate in Public Sector Management.

3.3.3 Human Resource Management

The programme objective is to initiate, formulate and plan policies and management of human resource functions for the entire public service.

Performance

The FY 2020/21 budget for sub-programmes was Ug shs 6.073bn, of which Ug shs 1.172bn (19%) was released and Ug shs 0.920bn (79%) spent by 31st December 2020. This was a poor release but good absorption. Detailed programme performance is shown in table 3.14.

Table 3.14: Performance of Human Resource Management as at 31st December 2020

Project-Sub programme	Output	Annual Budget (Ug shs)	Cumulative receipts	Adjusted annual planned target	Cum. Achieved	% physical performance	Remarks
05 Compensation	01 Implementation of the Public Service Pension Reform	0.702	0.235	0.7	0.5	8.652	A total of 53 out of 180 MDAs and DLGs were supported on decentralised wage, payroll, pension and gratuity; Public Service Pension Fund Bill was Submitted to Parliament; and demand-driven Preretirement training was undertaken in 7 out of 50 votes.
04 Human Resource Development	03 MDAs and LGs Capacity Building	0.457	0.168	1.1	0.5	3.420	Final Capacity Building Framework and Plan was developed.



Project-Sub programme	Output	Annual Budget (Ug shs)	Cumulative receipts	Adjusted annual planned target	Cum. Achieved	% physical performance	Remarks
14 Performance Management	04 Public Service Performance management	0.747	0.198	1.3	0.7	6.500	(i) Rewards and Sanctions Committees were oriented and sensitised in 5 out of 15 MDAs; (ii) 3 out of 20 MDAs were monitored and supported in preparation and implementation of Performance Improvement Plans; (iii) 3 out of 18 MDAs and 4 out of 31 LGs supported to develop and operationalise Client Charters
05 Compensation	06 Management of the Public Service Payroll and Wage Bill	0.185	0.069	2.2	1.0	1.366	Clearance to recruit issued to 137 LGs and 47 Central Government votes with surplus wage;
16 Human Resource Management Systems	07 IPPS Implementation Support	3.982	0.504	0.5	0.3	38.891	HCM sensitisation was implemented in the 43 out of 60 votes; however, undertaking of Regional IPPS functional and technical support was not implemented.
	Total	6.073	1.172			58.83	Fair

Source: IFMS data; MoPS progress report and field findings

Conclusion

The programme performance at output level was fair at 59%. A training needs assessment was carried out and a capacity-building plan in the Public Service is in place to inform the works of the Civil Service College. Additionally, a Knowledge Management Policy was developed as well.



Challenges

- Non-adherence by most LGs monitored to undertake monthly wage and performance analysis, and reconcile with the payroll generated through IPPS from the IFMS. This has contributed to wage, gratuity and pension shortfalls and accumulated arrears.
- Employees in LGs are still assigned wrong post codes and pay categories especially in the Health and Education Sectors. This resulted in over or under payments. According to an internal audit report from Kiboga DLG, the interdicted PHRO paid over 70 head teachers for over three years a salary of science teachers with a variance of Ug shs 318,000 on each head teacher that accumulated to a loss of Ug shs 449,561,641. This was just sample, and could be a tip of the iceberg. Health Assistant Inspectors at one point in most LGs were paid as Science staff i.e Ug shs 700,000 instead of Ug shs 400,000 using a fake circular.

Full decentralisation of pension system was launched by MoPS in February 2019; however, the issue of pensioners with differing dates of birth submitted to the MoPS for clearance delays; hence some pensioners take long to access the payroll which results in accumulation of pension arrears. This finding has persisted in all LGs monitored.

- The Ministry of Education is in charge of recruitment of secondary teachers and tertiary institutions and postings to LGs, while the LGs access them to the payrolls, however the posting of secondary teachers with fake papers still persists and delays access to payrolls in all LGs monitored. Resulting from this, LGs have to resubmit the cases to the Education Service Commission (ESC) for verification; in some cases, there is connivance with PHROs where they access payrolls for six months, after getting loans, they are deleted. This is rampant in Nakasongola DLG.
- In accordance with Establishment Notice No. 1 of 2020 by MoPS all approved arrears whose funds were provided by MFPED must be processed through the Integrated Personnel and Payroll System as an automatic cost item per period and upon payment a report should be submitted to MFPED and MoPS. This would track double payments; however, no LG has adhered to this circular.
- Salary payments to staff above the retirement age still persist in LGs of Kiboga, Kakumiro, Packwach, Yumbe, Kween and Napak districts, and Mbarara Municipal Council, and there is no evidence of recoveries.
- Lack of a performance culture focused on results, excellence and professionalism part of the public service reforms. These were introduced to enhance performance management and service delivery in the Public Service. These include: Performance Agreements/Plans, Open Performance Appraisal System and a mechanism to monitor staff attendance among others. In all LGs visited, there was absence of performance agreements and plans and his limits effective accountability.

Recommendation

The MoPS should endeavour to address all issues raised with the respective implementing departments in LGs. These departments should endeavour to produce field reports and share with the respective LGs.

3.3.4 Policy Planning and Support Services Programme

The programme objective is to ensure effective and efficient deployment utilisation of human, financial, and material resources to achieve the Ministry mandate.



Performance

The FY 2020/21 budget for sampled sub-programmes was Ug shs 3.582bn, of which Ug shs 1.280bn (39%) was released and Ug shs 0.720bn (56%) spent by 31st December 2020, which was fair release and absorption. Detailed programme performance is shown in table 3.15.

Table 3.15: Performance of Policy Planning and Support Services as at 31st December 2020

Project-Sub programme	Output	Annual Budget (Ug shs)	Cumulative receipts	Adjusted annual target	Cum. Achieved	% physical performance	Remarks
Project: 1682 Retooling of Public Service	03 MDAs and LGs Capacity building	0.549	0.165	0.6	0.2	4.038	Funds worth Ug shs 153 million were spent on staff training; two staff on gender; 52 staff on strategic leadership, electronic procurement; and inductions were undertaken, however no reports were availed.
	11 Ministerial and Support Services	0.793	0.302	1.5	0.5	5.757	Two political supervision visits to four MDAs were organised and reports produced; and 184 out of 500 pieces of corporate wear were procured and distributed to 92 officers.
	72 Government Buildings and Administrative Infrastructure	1.190	0.441	1.1	0.5	11.812	Renovation of Ministry Office buildings at the headquarters was at 20% since it commenced in December; Kasese Service Uganda was completed.
	75 Purchase of Motor Vehicles and Other Transport Equipment	1.330	0.5	1.5	0.3	3.601	Procurement of motor vehicles for the Former Prime Minister and Minister of Public Service was at evaluation stage.
	76 Purchase of Office and ICT Equipment, including Software	0.252	0.152	0.7	0.4	14.175	10 out of 30 laptops were procured and an E-inspection tool was developed.
	78 Purchase of Office and Residential Furniture and Fittings	0.800	0.305	0.8	0.5	11.612	90 out of 200 mobile shelves were delivered.
	Total	4.913	1.780			42	Poor

Source: IFMS data; MoPS Progress Report and Field Findings



Conclusion

The programme performance was poor at 42%. Capacity building is not aligned to the Development Committee Guidelines; that state funds are meant for building of existing staff on a project undergoing in the Ministry. The records management reform and human resource planning should be prioritised in terms of funding by MoPS.

Recommendations

- The MoPS Planning Unit should realign the programme outputs and outcomes to achieve the NDPIII and PSM objective of improved public service management, operational structures and systems for effective and efficient service delivery.
- With a capacity building plan in place, the Civil Service College should realign its training activities and evaluations geared towards attainment of strategic gaps to attain the NDPIII objectives.

Findings

A. Construction of Uganda Stop Centres

Background

Service delivery in the Public Service is characterised by complicated and cumbersome systems; overlapping and duplicated efforts by MDAs and LGs; lack of transparency; corruption; long queues at service delivery centres; inaccessible and costly services (in terms of money and time); delayed response to clients; un-coordinated movements between and within MDAs and LGs; difficulties in sharing relevant information; and mandates focused services delivery, with little regard to the service recipients. Establishment of Service Uganda Centres is a deliberate effort by Government to address these challenges.

The new reform aims at:

- Improving customer satisfaction, by delivering outcomes based on citizens' needs, expectations and preferences at a much less cost.
- Enhancing government visibility, accessibility and credibility in the eyes of Ugandans.
- Fighting corruption; and implementing the provisions of the existing policy and legal Framework at National, Regional and International Level (i.e. World Agenda-SDGs (2015); Integration of Public Services at EAC level as provided in the EAC Treaty and various Protocols; Vision 2040; NDP II2015/16-2019/20); NRM Manifesto (2016-2021; Policy Paper on the Transformation of Public Service (2011) among others.

Service Uganda Centres

According to the discussions with the Kasese Town Clerk and Engineer, the Kasese Service Centre was completed and functional with good quality of works. It is aimed at improving the efficiency and effectiveness of service delivery in Government, and increasing customer satisfaction, by delivering outcomes based on citizens' needs, expectations and preferences, at a much less or same cost.



L-R: The Kasese Service Centre; and the functional One Stop Centre, Kasese Municipality

Services offered by the One Stop Centre at Kasese Uganda Revenue Authority include: provision of TIN numbers, Uganda Registration Service Bureau, National Social Security Fund, Operation Wealth Creation, Micro Finance Support Centre, SACCOS, distribution of payslips of about 800 staff in the Municipal Council, basic information on building plans by the physical planner. So far, 1,000 clients are received on a monthly basis and the communities are aware of the project through radio talks.

Challenges

- Lack of a budget for operationalisation and equipping majorly ICT and furniture
- Lack of qualified staff currently the District Commercial Officer coordinates the facility but overwhelmed with workload.

Recommendation

- The MoPS should address all issues raised in consultation with LGs and MFPED.

B. Decentralised Wage, Monthly pension and gratuity and status of payment of salary, pension and gratuity arrears

Background

The main objective of decentralising the payroll is to ensure salaries and pension are paid on time, invalid records on the pension payroll including ghost employees are weeded out, and promotion of ownership, transparency and accountability of the pension payroll by the respective institutional payroll managers.

Financial Performance

The total wage budget for FY 2020/21 was Ug shs 5,194.11bn, of which Ug shs 2,901.10bn was for Central Government Votes and Ug shs 2,293.01bn for LG Votes. The details are shown in table 3.16.

**Table 3.16: Half Year wage releases and payroll performance FY 2020/21(Ug shs billion)**

Category	Approved budget	Q1 limits	Q2 limits	Exp limits issued	Limits perf	Payroll payments	Payroll perf
	A	B	C	D=(B+C)	E	F	G=(F/A)
Central Government	992	208	248	457	46	370	37
CG Cash Limited Votes	1,909	403	465	868	45	272	14
Sub-total CG	2,901	611	714	1,325	46	641	22
Local Government	2,293	559	637	1,196	52	1,074	47
TOTAL	5,194	1,170	1,350	2,520	47	1,716	29

Source: MFPED Reports

Out of a total of Ug shs 5,194.11bn released for Q1 and 2, only Ug shs 2,520.44bn was spent representing 52%, leaving a balance of Ug shs 1,091.77bn.

Findings

Reasons for the poor performance from interviews with officials from MDAs and LGs were;

- Non-adherence to timeliness of submissions of by LG Accounting to the MoPS for clearance coupled with lengthy recruitment procedures.
- The MFPED uses same indicative planning figures against submission from LGs. In the process of submitting payrolls in the system to MoPS by LGs some names are dropped while others are posted to other DLGs. The process of transferring staff to the original payroll takes time.
- Uncoordinated postings of secondary school teachers to LGs by MoES resulted in delays by newly recruited secondary school teachers to access the payroll. The problem of ghost appointments and postings still persist, resulting in LGs verifying all appointments and postings with the ESC to confirm the minutes before a staff accesses the payroll. This was evident in all LGs monitored like Mityana, Masaka, Kikuube, Kabarole, Hoima, and Kiboga.
- Most districts failed to attract staff since they lack positions at Principal Level especially positions of District Engineers, District Health Officers and Planners and this has affected service delivery.

A. MONTHLY PENSION

Financial Performance

A total of Ug shs 399bn was approved for monthly pension in FY 2020/21 of which Ug shs 237bn was for Central Government and Ug shs 161bn for LGs. As at 31st December, 2020 Ug shs 156.864bn (51.1%) was released against the budget.

An average of 74,566 pensioners were processed on the IPPS amounting to Ug shs 156.859bn a 40% performance of which Central Government votes are performing at 24% (Ug shs 87.646bn) and LGs at 75% (Ug shs 69.217bn) of the approved budget as indicated in table 3.17.

**Table 3.17: Payroll Pension Performance as at 31st December, 2020 in Ug shs billions**

Entity	Approved Budget	Expenditure Limits	July	Aug	Sept	Oct	Nov	Dec	Payroll Perf
CG	237.882	194.882	14.392	14.398	14.796	14.59	14.669	14.798	87.643
LG	161.356	122.637	11.06	11.117	11.763	11.592	11.729	11.955	69.216
TOTAL	399.238	317.519	25.452	25.515	26.559	26.182	26.398	26.753	156.859

Source: MFPEd, BPED

The first quarter had an average number of 70,462 pensioners, while the second quarter had an average of 78,670. The increase in number of pensioners can be explained by the adding of pensioners who were dropped off the payroll that are not paid with 822 for Uganda Police; 459 MoH; Uganda Prisons with 325. Details are shown in table 3.18.

Table 3.18: Number of Pensioners on the Payroll as at 31st December, 2020

Entity	July	Aug	Sept	Oct	Nov	Dec
CG	41,676	22,728	42,248	42,244	42,332	42,688
LG	34,414	34,536	35,784	35,824	36,739	36,739
TOTAL	76,090	57,264	78,032	78,068	79,071	79,427

Source: MFPEd Reports

Findings

- In several districts monitored, there were issues of non-adherence to IPFs submitted to LGs by MFPEd and return of unprocessed files to Votes by MoPS upon full decentralisation.
- Enhancement of salaries of teachers and judges which has increased the monthly pension requirement for retirees this FY 2019/20.
- Delays to process pension in the MoPS still persist and at times names are dropped over unclear reasons thus causing delays in payments.
- Clearance of dates of birth by MoPS causes delays for payments thus causing delays in payments.

A. GRATUITY

Financial Performance

The approved budget for gratuity was Ug shs 282.502bn, of which Ug shs 96.960bn was for CG and Ug shs 185.541bn for LGs. As at 31st December 2020, a total of Ug shs 161.781bn was released however only Ug shs 117bn was spent. This is tabulated in the table 3.19.

**Table 3.19: Gratuity Performance as at 31st December, 2020 in Ug shs billions**

Entity	Approved budget	Releases	Expenditure	% Performance
CG	96.960	69.010	23.849	35
LG	185.541	92.770	93.546	101
TOTAL	282.503	161.781	117.395	73

Source: MFPED Reports

Findings

- Inadequate funding for gratuity despite the budgets submitted in most LGs monitored.
- Delayed issuance of supplier numbers is a problem in several LGs monitored thus causing delays in payments, sometimes for as long as three months.

Recommendations

- The MFPED and MoPS with the respective LGs should address the problem of inadequate funding by respecting the IPFs submitted from districts which usually results in accumulation of arrears.
- The Accountant General's Office should follow up delays to issue supplier numbers.

A. PENSION AND GRATUITY ARREARS

Financial Performance

A total of Ug shs 30bn was released to Central and LGs for the first and second quarter of FY2020/21. The CG received Ug shs 6.284bn and the LGs received Ug shs 24bn. By February 2021, the expenditure for both CG and LG was still poor. For the CG, only Mbale Referral Hospital had accounted for funds worth Ug shs 120 million and 14 LGs had accounted for funds worth Ug shs 4.698bn.

The biggest allocations of pension and gratuity arrears to LGs were; Lamwo District with Ug shs 1,276,722,827; Manafwa with Ug shs 1,235,856,925, Rukungiri with Ug shs 1,102,266,662, Pallisa with Ug shs 1,272,502,598, Nakasongola with Ug shs 1,372,893,502, Kibaale with Ug shs 1,199,724,213, Kabale with Ug shs 1,636,676,783 and Kampala Capital City Authority with Ug shs 4,038,988,849.

It was noted that absorption capacity in most CGs was poor, only Mbale Regional Referral Hospital had accounted for the funds whereas for LGs absorption was fair but with slow accountability for various reasons. Some districts like Nakasongola paid arrears without following the payment schedule. Votes that had fully accounted for included: Budaka, Bunyangabu, Bushenyi-Ishaka Municipal Council, Kasese Municipal Council, Rukiga, Dokolo, Mbarara, Kyenjojo, Kasese, Kanungu, Maracha, Nebbi, Kamwenge, and Adjumani, while Kibaale, Kitgum, Kumi, Masindi, Mubende, Rukungiri, and Manafwa had partial accountability. The details are summarised in the table 3.20.

**Table 3.20: Payment Status for Pension and Gratuity Arrears budget for FY 2020/21 in Ug shs billions**

Votes	Release	Fully Accounted	Partially Accounted	Unaccounted
Central Government	6,284,625,745	120,065,212	-	6,164,560,533
Local Government	24,067,022,859	1,592,555,170	3,106,441,781	19,368,025,908

Source: MFPED Reports

Most Central Government Votes that did not spend fully salary arrears had staff who had earlier been paid; others had wrong computations with overpayments; for others it was wrong titles. Some MDAs and LGs that did not spend pension and salary arrears like KCCA, Masaka RRH, Ministry of Works and Transport, Kabale, Rukungiru, Rakai, Lamwo, Ngora, Kyotera and Nwoya. This was attributed to laxity of most Accounting Officers.

Recommendations

- The MFPED and MoLG should sanction Accounting Officers that have not spent any pension and salary arrears without justifiable reasons.
- The MFPED and MoLG should sanction officers who accumulate endless gratuity and salary arrears. In some instances, arrears arise out of poor human resource management practices.

3.4 Vote 011: Ministry of Local Government

The mandate of the Ministry of Local Government (MoLG) is to guide, harmonize, mentor and advocate for all Local Governments in support of the vision of Government to bring about socio-economic transformation of the country. The vote consists of the Local Government Administration and Development and General Administration, Policy, Planning and Support Services Programmes.

3.4.1 Local Government Administration and Development

The sub-programmes visited were: Markets and Agricultural Trade Improvement Programme (MATIP-2) and Project for Restoration of Livelihoods in Northern Region (PRELNOR).

Performance

Ministry of Local Government accessed funding from the African Development Bank (AfDB), Internal Fund for Agricultural Development (IFAD), Adaptation for Smallholder Agricultural Programme (ASAP) and World Bank to finance development projects, programmes on loan, and grants.

For FY 2020/21, the budget for sampled sub-programmes/projects was Ug shs 115.106 bn, of which Ug shs 54.165bn (47%) was released and Ug shs 53.878.223bn (99%) spent by 31st December, 2020, which was a good release and absorption. Detailed performance of the programme is shown in Table 3.21.



Table 3.21: Performance of the Local Government Administration and Development Programme as at 31st December, 2020

Project-Sub programme	Output	Annual Budget (Ug shs)	Cumulative Receipts	Adjusted Annual Target	Cum. Achieved	% Physical Performance	Remarks
1360 Markets and Agricultural Trade Improvements Programme (MATIP 2)	01 Service delivery supported and coordinated in all Local Governments	9.756	2.124	1.4	0.5	2.995	A total of 12 markets were monitored, five out of the seven markets were completed and handed over. However, the vendor resettlement exercise in the completed markets was ongoing
	72 Government Buildings and Administrative Infrastructure	52.050	25.664	2	1.6	36.650	Five markets of Tororo, Kasese, Moroto, Lugazi and Entebbe were completed. Construction of Kitgum market was at 54% against 90% completion works; Kabale Market was at 53% against 70% completion.
	77 Purchase of Specialized Machinery and Equipment	15.000	12.402	2.5	0.8	4.203	Funds worth Ug shs 12bn were spent on purchase and manufacturing of equipment for Arua, Busia and Soroti Value Addition Facilities.
	78 Purchase of Office and Residential Furniture and Fittings	0.005	0.003	0.5	0.1	0.001	According to MoLG records, funds worth Ug shs 2 million were spent on furniture and fixtures.
	79 Acquisition of Other Capital Assets	2.746	2.746	1	0	0	Though MoLG reports funds worth Ug shs 2.7bn were spent on payment of VAT, no records of payment were availed. Not in line with the output
	10 Local Economic Development supported and coordinated in all MDAs and Local Governments	0.676	0.269	1.2	0.5	0.245	A total of 25 out of 50 Farmer Groups were trained in Local Seed Production; 626 of 600 Farmer Groups in good agricultural production; and 74 of 175 host farmers and machine operators on Post-Harvest Handling Technologies
	11 Monitoring and Evaluation of LED programs undertaken	2.463	0.933	1.1	0.8	1.447	Technical support was undertaken across the nine project DLGs; and one planning and review meeting conducted with key project partners from the nine DLGs.
	79 Acquisition of Other Capital Assets	23.619	10.100	1.3	0.2	3.171	Funds worth Ug shs 10bn were spent on payments for roads and bridges.
	12 Local Economic Development Department	0.400	0.056	0.6	0.3	0.186	Technical support to 18 out of 134 DLGs to develop their LED strategies and economic profiles and to integration LED in their respective development plans.
	11 Monitoring and Evaluation of LED programs undertaken	0.200	0.021	0.1	0	0	Though MoLG reports indicate that this activity was not implemented due to inadequate funds, Ug shs 21 million was spent
	Total	115.106	54.165			49	Poor

Source: IFMS Data; MoLG Progress Report and Field Findings



Conclusion

The overall programme performance was poor at 49%. This programme has inconsistencies in budgets, release and expenditure between the quarterly progress reports and reports from the MATIP-2 and PRELNOR projects. In addition, there is no verified evidence of implementation of planned outputs against expenditures documented for planned outputs under Acquisition of Other Capital Assets under MATIP-2 and Monitoring and Evaluation of LED programs under the Local Economic Development Programme.

However, 7 out of 10 markets under MATIP II-2 were completed. The quality of works for Kasese and Soroti were good, whereas finishes for Busia market were wanting. The relocation of vendors had not commenced. The average physical progress of the three incomplete markets of Masaka, Mbarara and Arua was at 92% against a time progress of 96%. Works on Mbarara market had stalled as the contractor was facing financial difficulties. Kitgum and Kabale markets were behind schedule due to the COVID-19 outbreak as the contractor lost four months due to the lockdown and movement restrictions.

The High-Level Value Addition Facilities for Arua and Busia markets were completed and commissioned for use, works were of good quality, and these were corroborated by reports from the District engineer; whereas civil works on the facility in Soroti were ongoing at 55% against a time progress of 66%.

The GoU funding worth Ug shs 285 million was used for payments on: Social Security Contributions, Medical expenses, Advertising and Public Relations, incapacity and death benefits, Small Office Equipment, Electricity, Travel inland and Fuel, Lubricants and Oils, Maintenance – Vehicles.

Under PRELNOR, civil works on only infrastructure projects such as the roads were completed whereas others ongoing in Nwoya and Gulu districts. The capacity building activities under the rural livelihood component resumed in Quarter 3. Technical support and training of LG officials on LED activities was initiated in only 18 out of 134 district local governments, this was attributed to inadequate release of funds for implementation.

3.4.1.1 Sub-Programme: Markets and Agricultural Trade Improvement Project

Background

The Markets and Agricultural Trade Enhancement Project (MATIP-2) is one of the Government strategic investments aimed at improving market place economic and social infrastructure. The objective of the programme is to contribute to Poverty Reduction and Economic Growth in Uganda through enhanced commercialization of agricultural produce and other merchandise. MATIP-2, which is an extension of MATIP-1, was launched in March 2016 and is being implemented over a period of seven years (revised from five years) (2015 -2022).

MATIP-2 has three components namely: Market Infrastructure Development; Value Addition and Trade Facilitation; and Capacity Building and Project Management. The project was originally designed to re-develop markets in 11 Municipalities of Busia, Masaka, Kasese, Arua, Soroti, Mbarara, Entebbe, Moroto, Tororo, Lugazi and Kitgum but later added Kabale Central Market. The project team conducted routine supervision across the 12 Municipals.



ADB Loan Performance

The absorption capacity for the ADB loan was at 53%. This was attributed to delays in certification of completed civil works. The disbursement from July 2019 to 31st December, 2020 is shown in table 3.22.

Table 3.22 ADB Loan Statement of comparative annual budget and actual amount from July 2019 to June 31st December, 2020 (Ug shs billions)

Category	Budget	Actual	% Performance	Remarks
Goods	17,005,000,000	12,402,422,039	73%	Performance was on track at over 50% for half year results
Works	53,000,000,000	25,638,801,571	48%	Markets of Mbarara and Masaka did not progress as planned
Services	4,100,000,000	1,674,725,463	41%	Planned payments to consultants of Masaka and Mbarara were not made due to the slow progress on civil works
Operating Costs	1,010,000,000	366,999,797	36%	Activities like workshops and progress review workshops were not held
Total	75,115,000,000	40,082,948,870	53	Fair

Source: MoLG, MATIP 2 Progress Reports, October-December 2020

Financial Performance

The approved budget for FY 2020/21 was Ug shs 3.746bn, of which Ug shs 3.355bn (90%) was released and Ug shs 3.030bn (90%) spent as at 31st December 2020. This was a good release and absorption.

The budget for the donor component was Ug shs 76.70bn, of which Ug shs 57.28bn (74.7%) was released and Ug shs 56.18bn (98%) spent by 31st December, 2020.

Market Infrastructure Development: The project completed 7 out of 10 markets namely - Kasese, Tororo, Lugazi, Moroto, Busia, Kitooro and Soroti; of these six were commissioned by H.E the President of the Republic of Uganda in December 2020 except for Moroto. According to field visits with the Municipal Engineers and field findings from the monitoring team, Busia, Soroti and Kasese markets were completed. Facilities included bulk storage facility, day care centre, a clinic, pharmacy, restaurants, a water storage facility, waste collection and disposal system, CCTV cameras and fire-fighting installations, parking facility, value addition facility, and baking halls among others. Sensitisation and training of vendors on usage was ongoing in Soroti whereas trainings had not yet started for Busia and Kasese. Finishes for the Kasese and Soroti markets were of good quality, whereas final finishes for Busia Market were wanting.

Contractual obligations: The total contract sum for the 12 markets, Kabale and Kitgum inclusive was Ug shs 235,117,370,260, of which Ug shs 172,482,743,485 (73%) was paid by ADB. The total consultancy sum for the 12 markets and two value addition facilities was Ug shs 11,732,291,490 of which Ug shs 7,985,226,792 (68%) was paid by 31st December 2020. The detailed contractual obligations and payments by ADB as at 31st December 2020 is shown in table 3.23.

Table 3.23: Contract details for the monitored Markets in as at 31st December 2020

Lot no	Market name	Contractor	Total contract sum (Ugx)	Financial perf (%)	Physical progress (%)	Time progress (%)	Remarks
Lot 01	Lugazi Central Market	M/S. Yanjian Uganda Co. Ltd	13,425,512,474	83	100	100	All works completed and the contractor was monitoring defects that may occur on the facility.
Lot 02	Kitoro -Entebbe Market	M/S. Seyani International Co. Ltd in joint venture with Seyani Brothers and Co. (Kenya Ltd	24,684,949,043	83	100	100	All works were completed.
Lot 03	Tororo Main Market	M/S. Youngjin Construction Inc	23,486,828,621	95	100	100	All works completed. Contractor monitoring defects.
Lot 04	Busia Main Market	M/S. Zhonghao-Zhongheng JV	20,771,165,310	84	100	100	All works were completed and handed over. However, quality of finishes was wanting.
Lot 5	Kasese Central Market	China New Era and Engineering Group Co Ltd	12,706,543,724	95	100	100	Works completed. Contractor is currently monitoring defects.
Lot 06	Masaka Central Market	M/S. Multiplex Ltd –Alshams for Contracting JV	15,300,500,275	51	88	92	Major works ongoing include, construction of stalls and lockups, plastering and terrazzo laying and metallic door fabrication and installation. Contract was re-extended to 11 th March 2021 to enable the contractor conclude all pending works.
Lot 07	Mbarara Main Market	M/S. Roko Construction Ltd	17,891,465,795	60	89	98.5	Site behind schedule. Contractor is currently facing some financial challenges. Key ongoing works include; Installation of roof trusses, painting and electrical fittings and installations.



Lot no	Market name	Contractor	Total contract sum (Ugx)	Financial perf (%)	Physical progress (%)	Time progress (%)	Remarks
Lot 08	Moroto-Lopeduru Market	M/S. Ambitious Construction Co. Ltd	17,089,756,980	95	100	100	All works completed. Site ready for handover and commissioning.
Lot 09	Soroti Main Market	M/S. Techno Three Uganda Ltd in Joint Venture with PS Constructions	19,803,801,338	82	100	100	All works were completed.
Lot 10	Arua Main Market	M/S. Sadeem Al Kuwait for General Contracting and Co. and Dott Services Ltd JV	29,611,132,224	70	98	99.5	Site on track. Major ongoing works include; finishing access road works and parking, final coats of paint on ground floor, mechanical and electrical fittings and accessories, connections and their commissioning.
Lot 11	Kitgum Main Market	China state construction Engineering Corporation Ltd	20,207,976,372	42	50	70	Site behind schedule. Contractor lost about three months due to COVID-19 lockdown and movement restrictions. Contractor has revised his work schedule to recover the lost time.
Lot 12	Kabale Central Market	Chongqing International Construction Corporation	20,137,738,104	44	47	50	Site on track. Key ongoing works include; installation of roof trusses and preparing to roof block A, B,C & A annex, and plastering

Source: MoLG, MATIP 2 Progress Reports July-December, 2020



Left: Outside view and right, inside view of Kasese Main Market



Left: Outside view and right, inside view of Soroti Main Market

Construction of the remaining three markets (Masaka, Mbarara, and Arua) of the first 10 had an average physical progress of 92% against an average time progress of 96% including relevant time extensions. Mbarara market was at 89% physical progress, however it was behind schedule, and the contractor was facing financial challenges.

These markets should have been completed and handed over by June 2020 but due to COVID-19 lockdown and movement restrictions, contractors suspended most of the works and reported on sites after partial lifting of the lockdown.



Incomplete roof covering in Mbarara Main Market

Civil works for Kitgum and Kabale Main Markets that commenced in June and December 2019 were ongoing. Physical progress of Kitgum was at 50% against a time progress of 70%. The site was behind schedule due to COVID-19 outbreak as the contractor lost 4 months due to the Country lockdown and movement restrictions; the Kabale Central Market was at 47% against a time progress of 50%. Ongoing works included; installation of roof trusses, roofing and plastering.



Value Addition and Trade Facilitation: The total contract sum for the three facilities was Ug shs 35,692,634,397, of which Ug shs 19,435,866,957 (54%) was paid by ADB.

According to reports from the District Engineers and Project coordinators on site, installation and testing of the High-Level Value Addition Facilities for Arua and Busia markets were completed and commissioned by December, 2020 and the quality of works was good.

For Soroti Value Addition Facility, civil works were at 55% against a time progress of 66%. Works were affected by the COVID-19 lockdown in March 2020. The contractual progress of value addition facilities by 31st December, 2020 is shown in Table 3.24.

Table 3.24: Progress on Construction of 3 High level Value Addition Facilities

Urban Council	Contractor	Facility type/ capacity	Contract sum	Financial perf (%)	Physical progress (%)	Time progress (%)	Remarks
Arua	China Huangpai Food Machinery (u) ltd	500 Metric Ton Mult Grain Pre-Cleaning, Processing & Storage Complex	7,282,723,500	69	100	100	Completed all machine installations. Full test running was done early September 2020.
Busia	Hebei Pingle Flour Machinery Group Co. Ltd	3000 Metric Tons Capacity Pre-Cleaning Drying & Storage Complex	12,812,833,410	35	100	100	All works, machine installations and testing completed. The value addition facility was commissioned by H.E. the President of Uganda in December 2020
Soroti	Coronation Developers (U) Ltd	-	15,597,077,487	0	55	66	Civil works commenced in January 2020 and are currently progressing well. Machine components are currently under manufacture.

Source: MoLG MATIP-2 Progress Reports February 2020



L-R: Completed Busia High Value Addition Facility; Ongoing civil works on the Soroti Value Addition Facility

Challenges

- The MATIP-2 has inconsistencies in budgets, release and expenditure between the quarterly progress reports. For example, there is no verified evidence of implementation of planned outputs against expenditures under Acquisition of Other Capital Assets.
- Civil works for Mbarara market had stalled due to financial difficulties faced by the contractor.
- Kitgum and Kabale markets were behind schedule due to the COVID-19 outbreak as the contractor lost four months due to the lockdown and movement restrictions.

Recommendation

All donor projects under Ministry of Local Government should communicate their financial estimates for inclusion in the budget to enable tracking of both financial and physical performance against targets.

3.4.1.2 Sub-programme: Project for Restoration of Livelihoods in Northern Region (PRELNOR)

Background

The project objective is *increased sustainable production and climate resilience of smallholder farmers with increased and profitable access to domestic and export markets*. It is comprised of three components: Rural Livelihoods; Market Linkages and Infrastructure; and Project Management and Coordination. It is implemented in Gulu, Kitgum, Lamwo, Agago, Pader, Amuru, Nwoya, Omoro and Adjumani districts. It became effective on 05th August 2015 and ends August 2022, and is expected to benefit up to 140,000 households.

The project is financed by the GoU, International Fund for Agricultural Development (IFAD) loan, an Adaptation for Smallholder Agricultural Program (ASAP) grant and beneficiaries' contributions (table 3.17). IFAD is financing 70.8% of the project costs (US\$50.2 million); the ASAP grant financing 14.1% of total costs (US\$ 10 million); GoU is financing the taxes and duties (US\$ 9.2 million, representing 13% of total costs). The MoLG coordinates and manages the GoU, IFAD loan and ASAP grants funds which are unified and mainstreamed through all the planned activities. The financial performance for the PRELNOR project as at December 2020 is shown in table 3.25.



Financial Performance

The FY 2020/21 annual budget is Ug shs 54,534,456, of which Ug shs 19,785,367 (36%) released and spent by December, 2020. Details of financial performance are shown in Table 3.25.

GoU Financial Performance

The FY 2020/21 budget was Ug shs 1bn, of which Ug shs 0.396 million (40%) was released and Ug shs 0.097 million (25%) spent as at 31st December 2020. This was fair release but poor absorption. The funds under GoU were spent on coordination and administrative activities.

Table 3.25: Financial Performance by component as at December, 2020

Component	BUDGET	SPENT	% SPENT
A. Rural Livelihoods			
Sub Component A1 : Community Planning and Capacity Development	2,424,287	800,974	33
Sub Component A2: Priority climate resilient crop production systems	15,700,868	8,672,872	55
Total for Component A	18,125,155	9,473,847	52
B. Market Linkages and Infrastructure			
B.1. Improved market access processes	2,648,819	383,887	15
B.2. Market access infrastructure	30,281,982	7,919,912	26
Total for Component B	32,930,801	8,303,798	25
C. Programme management and oversight	3,881,929	2,007,722	52
Total Budgets for FY 2020/2021	54,937,885	19,785,367	36

Source: PRELNOR progress report February 2021

By December 2020, 36% of the funds were absorbed.

Findings

The districts of Omoro, Nwoya and Gulu were visited, focusing on the Rural Livelihood and the Market Linkages and Infrastructure Components.

Component A. Rural Livelihoods: Under Community Planning and Capacity Development: To encourage and support the adoption of Good Agricultural Practices, farmer training was conducted at field demonstration sites established and managed by farmer groups. Of the 600 farmer groups of Batch-1, 574 farmer groups concluded their four-season hands-on learning cycle. By December 2020, only 248 out of the 626 farmer groups had established demo fields in the 2020B season.



In Gulu District visited, rice demonstrations were undertaken focusing on improved varieties, which were planted and managed under improved practices. The results showed average yield improvements of over 57% due to row planting and the application of fertilizers across all the varieties.



Farmers learning from a rice demo site of Woro-Ber FG in Omel Parish, Paicho Sub-county –Gulu District



Demonstration of climate smart practices in vegetable production, Nwoya District

Farmers trained in Good Agricultural Practices: A total of 1,878 farmers (618 males and 1,260 female) out of the quarterly target of 3,912 farmers were trained on Good Agricultural Practices. The training focused on integrated soil and water management technologies.

A total of 151 demonstration fields were used to deliver the trainings.

Farmers were trained in operations, use, and maintenance of smallholder mechanization technologies: The project reached out to 75 entrepreneurial host farmers who have been provided with planter, weeder, and carts. Farmer groups were trained in the production of quality seeds using the Local Seed Business methodology: A total of 625 farmers (265 males and 360 female) were trained.



Harvest (left) and post-harvest (Right) by Labongo Lworo LSB group Alero, Lamwo District

Component B: Market Linkages and Infrastructure: *Under Market Access Infrastructure:* The Strategic and Satellite Markets; the contracts for the design of the three bulk markets of Elegu, Gulu, and Kitgum and the eight satellite markets of Agoro in Lamwo, Cwero in Gulu, Lokole in Agago, Mungula in Adjumani, Olwiyo in Nwoya, Opit in Omoro, Pabbo in Amuru, and Porogali 2 in Pader were completed. The procurement process for contractors was ongoing.

Rehabilitation of Community Access Roads: This included upgrading of roads, constructing bridges, installing culverts, gravelling, road alignment, and site clearance works. Upgrading of existing and construction of 606 new roads, under Batch A, which started in March 2019 was in progress with works at 97%. A total of 20 bridges and 43 box culverts were completed.

The districts of Gulu and Nwoya were visited to assess progress of works. In Nwoya District, civil works on the the Akara Hill-River Aswa-Cuku 17.1km CAR was at 75% physical progress; casting the deck of the last bridge was ongoing. According to the Nwoya District Engineer, once the road was completed, farmers will get easy access to markets to sell their produce. The contractor was M/s Davrich Company Uganda Ltd contracted at a sum of Ug 1.9 billion of which Ug shs 62% was paid.



Casting concrete on bridge along Akara Hill-River Aswa-Cuku Community Access Road, Nwoya District

In Gulu District, the Cetkana-Palyec (5.7km) CAR was completed. Civil works on the rehabilitated road included alignment, earthworks and filling of murrum, construction of a bridge and gravelling. Batch B Community Access Roads: Batch B CARs totalling to 608.2km are packaged in two Lots of 257.8km (Lot 1 - Adjumani, Amuru, Gulu and Nwoya) and 378km (Lot 2 - Agago, Kitgum, Lamwo, Omoro and Pader). The design process for both Lots is complete and the procurement process for Contractors is ongoing.



Newly constructed bridge on the Cetkana-Palyec (5.7km) CAR, in Gulu District

Challenges

- The effect of the *COVID-19* lockdown affected the pace of field activities. Some of the project districts offices closed due to *COVID-19* cases (Amuru, Kitgum, Pader, Omoro, and Gulu).
- Heavy rains in the months of October and November 2020 affected many activities (farmer hands-on training, plant clinic sessions and field crop management) as some areas became flooded, and roads impassable



3.4.1.3 Local Economic Development (LED)

Background

Following Government's adoption of the promotion of Local Economic Development (LED) as a sixth objective of the Decentralisation Policy and a subsequent development of the Uganda National Local Economic Development Policy of 2014. Through the LED Department, the Ministry specifically aims to:

- Support to LGs to incorporate LED activities into the LG planning and budgeting.
- Promote employment and wealth creation through support to the development of new industrial/business parks to promote skilling of women and youth, production and wealth creation.
- Re-orient LGs from a consumptive nature into business orientation and investment through enhanced production with a view to expanding local revenue generation by LGs.
- Creating awareness within LGs aimed at causing a paradigm shift from consumptive nature into business orientation and investment.

Performance

The FY 2020/21 budget was Ug shs 0.600bn, of which Ug shs 0.077bn was released (13%) and Ug shs 0.075bn (98%) spent as at 31st December 2020 on monitoring and support supervision; and consultation visits. This was poor release but good absorption.

Findings

The LED Programme is one of the mandates of LGs yet it is still underfunded. Under the Monitoring and Support Supervision of LGs output: The programme supported 18 out of 134 DLGs of Amudat, Moroto, Napak, Agago, Lamwo, Omoro, Pader, Amolatar, Kole, Otuke, Amuria, Kapelebyong, Adjumani, Moyo, Obongi, Yumbe and Zombo to develop their LED strategies and economic profiles.

Eight out of 20 LGs of Jinja, Kayunga, Kabale, Kyenjojo, Ntoroko, Masindi, Mubende and Mbarara host industrial Zonal Hubs and participant LGs on the use of Reference Manual for Management, Control, Operation and Maintenance of the Zonal Hubs for Skills Development, Value Addition and Wealth Creation.

Challenges

- Lack of clear institutional frameworks and technical staff to spearhead LED initiatives in the LGs.
- Lack of a clear capacity-building plan in LGs on the LED initiatives.
- Non-involvement of the political leadership and resource LED pools in LGs.

Recommendations

- The LGs should be assisted to create proper LED institutional setups with efficacious frameworks of participatory planning involving key actors and stakeholders, for effective LED implementation.
- A capacity building and capacity development programme on LED should be designed and implemented using the district planning units as the fulcrum of those activities and extending that capacity training to all other actors.
- A governance framework with appropriate local and institutional systems should be worked out to allow the sharing of information for participatory planning, resource mobilisation and resource allocation for development.



3.5 Vote 021: Ministry of East African Community Affairs

Background

The Mandate of the Ministry of East African Affairs (MEACA) is to steer Uganda's regional integration agenda in accordance with the objectives of the Treaty for Establishment of East African Community. The project period is from 01/7/2007 to 30/06/2020. The programmes under this vote include: (i) Regional Integration, and (ii) Administration, Policy and Planning.

3.5.1: Regional Integration

The programme objective is to provide policy coordination and strategic leadership on matters of East African Community integration with a view of ensuring; market access, competitiveness, joint decision-making and collaboration.

Performance

The approved budget for both development and recurrent was Ug shs 1.878bn, of which

Ug shs 0.773bn (41%) was released and Ug shs 0.243bn (31%) spent by 31st December 2020. This was fair release but poor absorption. The detailed performance of MEACA as at 31st December 2020 is shown in table 3.26.

Table 3.26: Performance of Regional Integration Programme as at 31st December 2020

Project-Sub programme	Output	Annual Budget (Ug shs)	Cumulative receipts	Adjusted annual target	Cum. Achieved	% Physical performance	Remarks
sub-programme:02 Political Affairs; 04 Economic Affairs and 06 Social Affairs	01 Regional Policies, Laws and Strategic Frameworks domesticated	0.552	0.156	1.1	0.5	13.035	(i) Activities implemented included: Coordinating meetings of the EAC Regional Committee on Trade in Services; African Union Meeting of Senior Trade officials on the African Continental Free Trade Area Negotiations.
	02 Compliance with implementation of EAC decisions and directives Monitored and Evaluated	0.183	0.064	1.4	0.5	3.500	i) A Report on implementation of the Common Market Protocol related to Free Movement of Goods and Services and Capital was produced. Funds were spent on workshops, seminars, and travel inland.
	03 Strategic leadership, Guidance and Support for EAC regional Integration strengthened	0.622	0.094	0.6	0.4	21.895	Status reports with recommendations on project implementation were produced to Inform Cabinet papers.



Project-Sub programme	Output	Annual Budget (Ug shs)	Cumulative receipts	Adjusted annual target	Cum. Achieved	% Physical performance	Remarks
Project 1691 Retooling of Ministry of East African Affairs	76 Purchase of Office and ICT Equipment, including Software	0.420	0.420	1.0	0.1	2.238	Installation of air conditioners for the Ministry was ongoing.
	78 Purchase of Office and Residential Furniture and Fittings	0.100	0.040	0.4	0.1	1.338	A set of sofa chairs were procured for the office of the Permanent Secretary
	Total	1.878	0.774			42.01	Poor

Source: IFMS Data/MEACA Progress Report; Field Findings

Conclusion

The performance for the Regional Integration Programme was poor at 42%. The MEACA planned activities and outputs were affected by limited implementation of sensitizations and regional engagements due to the effects of the COVID-19. The lengthy process of validating beneficiaries in addition to inadequate documentation to warrant payment in most cases is sent back to the consolidated fund.

Challenges

- Delays by the Ministry of Public Service to transfer/decentralize some pensioners to MEACA hinders validation. This is exacerbated by lack of required documents from the claimants.
- MEACA lacks clear workplans and performance targets in line with their mandate

Recommendations

- MEACA should make serious follow ups with MoPS on the pending files to expedite payments for pensioners.
- MEACA should develop clear workplans and targets in line with their mandate and NDP111.

3.6: National Planning Authority (Vote 108)

Background

The mandate of NPA is to produce comprehensive and integrated development plans for the country elaborated in terms of the perspective vision and the long term and medium plans. The programmes under this vote include: Development Planning; Development Performance; and General Management, Administration and corporate planning with an outcome of efficient, effective and inclusive institutional performance.



Performance

The approved budget for both development and recurrent outputs for the three monitored programmes was Ug shs 20.139bn, of which Ug shs 8.965bn (45%) was released and Ug shs 8.684bn (97%) spent by 31st December 2020. This was a good release and funds absorption.

3.6.1: Development Planning

The programme objective is to establish and strengthen functional systems for comprehensive, participatory and inclusive integrated development plans and frameworks. The overall programme performance as at 31st December 2020 is shown in table 3.27.

Table 3.27: Performance of Development Planning by 31st December 2020

Project-Sub programme	Output	Annual Budget (Ug shs)	Cumulative receipts	Adjusted Annual Target	Cum. Achieved	% Physical Performance	Remarks
Program 1325 Development Planning	01 Functional Planning Systems and Frameworks/ Plans	3.64	1.63	1.8	0.7	21.690	The National Human Resource Plan (NHRP) was developed , however, most funds were spent on Consultancy Services- Short term (Ug shs 294 million)
08 Sector Planning	02 Strengthening Planning capacity at National and LG Levels	2.90	1.72	1.8	0.8	20.039	NPA planned for (i) Strategic plans to be developed and aligned to NDPIII for MDAs in agriculture, trade, tourism, water and environment sectors. Health sector MDAs were supported to align their strategic plans to Programme Based Approach of planning. The high expenditures were on travel inland (Ug shs 145 million) and Fuel, Lubricants and Oils (Ug shs 147 million)
09 Local Government Planning	02 Strengthening Planning capacity at National and LG Levels	1.20	0.47	1.2	0.5	7.779	The planned activity was to ensure LG Development plans and Budgets were aligned to NDPIII, instead LGs were trained on the revised LG Development Planning Guidelines, 2019. The highest expenditures were on Consultancy Services- Short term (Ug shs 123 million)
	Total	6.54	3.35			49.50	Fair

Source: IFMS/NPA Progress Report; Field Findings



Conclusion

The performance for Development Planning was fair at 50%. The National Human Resource Development Planning Framework is in place and NDP III. However, six months into the NDP III implementation period, critical activities that should have been planned and undertaken before it became effective were ongoing. For instance, NPA was still developing action plans/strategies, no Government sector had an approved Sector Development Plan, and all the MDALGs were still developing their strategic plans for the period 2020-25. There is a risk that the delays are going to subsequently affect the timelines of implementation of the NDP III and overall achievement of the plan.

3.6.2: Development Performance

The objective of the programme is to provide evidence based public policy advice and inform

Public policy debates; monitor and evaluate the effectiveness and impact of development policies, plans and programmes on the well-being of all Ugandans and performance of the economy of Uganda. The overall programme performance as at 31st December, 2020 is shown in table 3.28.

Table 3.28: Performance of Development Performance by 31st December 2020 (Ug shs billions)

Project-Sub programme	Output	Annual Budget (Ug shs)	Cumulative Receipts	Adjusted Annual Target	Cum. Achieved	% Physical Performance	Remarks
Program 1326 Development Performance	01 Functional Think Tank	9.744	4.527	3.7	1.9	51.3	(i) The structure for APRM Strategic plan 2020/21-2024/25 was developed. The highest expenditures was on consultancy services; under Governance (Ug shs 822 million); No reports were availed.
	Total	9.744	4.527			51.3	Fair

Source: IFMS/NPA Progress Report; Field Findings

Conclusion

The performance for Development Programme was fair at 51%. 25 Local Governments to incorporated APRM into their strategic plans, work plans and quarterly reports. However, most funds were spent on consultancies. Secondly, the planes activities are not in tandem with the objective of the program.

3.6.3: General Management, Administration and Corporate Planning

The programme objective is to strengthen the capacity of the Authority to efficiently and effectively deliver its mandate in a participatory, equitable and gender responsive manner. The programme outcome is efficient, effective and inclusive institutional performance. The performance as at 31st December 2020 is shown in table 3.29.

**Table 3.29: Performance of National Planning Authority by 31st December, 2020**

Project-Sub programme	Output	Annual Budget (Ug shs)	Cumulative receipts	Adjusted annual target	Cum. Achieved	% Physical Performance	Remarks
Project: 1629 Retooling of National Planning Authority	72 Government Buildings and Administrative Infrastructure	2.119	0.267	0.1	0.03	13.086	Funds were spent on refurbishment of NPA offices.
	75 Purchase of Motor Vehicles and Other Transport Equipment	1.380	0.561	1.6	1.4	30.827	Funds were spent on procurement of a vehicle.
	76 Purchase of Office and ICT Equipment, including Software	0.255	0.177	4.2	3	4.768	Funds were spent on purchase of Office and ICT Equipment, including Software Machinery and Equipment
	78 Purchase of Office and Residential Furniture and Fittings	0.100	0.086	3.4	2.9	2.263	Funds were spent on procurement on Office and Residential Furniture and Fittings
Total		3.854	1.091			50.8	Fair

Source: IFMS/NPA Progress Report; Field Findings

Conclusion

The performance for General Management, Administration and Corporate Planning was rated fair at 51%. There was partial implementation of planned outputs however NPA should develop clear workplans and performance targets for the development budget in tandem with the project objective.

3.7 Vote 122: Kampala Capital City Authority (KCCA)

The mandate of KCCA is to govern and administer the Capital City on behalf of the Central Government. The programme under this vote is Economic Policy Monitoring, Evaluation and Inspection.

3.7.1: Programme-1349 Economic Policy Monitoring, Evaluation & Inspection

The Programme objective is to coordinate and monitor policies, planning processes in the capital city in order to ensure improved service delivery. Project 1686 Retooling of Kampala Capital City Authority was monitored to assess progress.

3.7.1.1 Sub-programme: 1686 Retooling of Kampala Capital City Authority

Background

The objectives under PSM are to; i) build capacity of KCCA staff; (ii) retool KCCA. The Local Government Management Service Delivery Programme (LGMSD) is a continuation of the first and second Local Government Development Program. It was initiated to support implementation of the decentralisation policy and enable Local Governments to provide services to the communities. The project period is from 1st July, 2020 to 30th June, 2025.



Performance

The approved GoU budget was Ug shs 2.057bn, of which Ug shs 1.329bn (65%) was released and Ug shs 0.431bn (32%) spent as at 31st December, 2020. This was good release and fair absorption. The detailed performance as at 31st December, 2020 is shown in Table 3.30.

Table 3.30: Performance of Economic Policy Monitoring, Evaluation and Inspection as at 31st December 2020

Project-Sub programme	Output	Annual Budget (Ug shs)	Cumulative Receipts	Adjusted Annual Planned Target	Cum. Achieved	% Physical Performance	Remarks
1686 Retooling of Kampala Capital City Authority	37 Human Resource Development and organizational restructuring	1.360	0.749	1.7	0.7	28.011	The project planned to (i) implement the training plan (staff training, attachments, engagements, orientations); and (ii) undertake renovations on KCCA properties. However, staff training was not implemented due to the lock down effects of the COVID-19 pandemic. Instead, funds worth Ug shs 168 million were spent on maintenance of civil works.
	41 Policy, Planning and Legal Services	0.364	0.247	2	0.3	2.603	Activities implemented included: procurement of four electric motorcycles, branded Umbrellas and stickers, improved coordination of the KCCA Project Portfolio, toured and met market vendors, seven TV talk shows held. However, some activities were not in line with the planned output. Funds worth Ug shs 43 million were spent on hire of venue and chairs.
	71 Acquisition of Land by Government	0.170	0.170	1	1	8.264	Funds were spent on payment of property rates and servicing lease premium on various KCCA properties.
	76 Purchase of Office and ICT Equipment, including Software	0.163	0.163	1	0.4	3.170	Funds worth Ug shs 49 million were spent on retooling of machines and equipment including procurement of 150 plastic seats for meetings and functions; and 9 filing cabinets for KCCA offices).
	Total	2.06	1.33			42.05	Poor

Source: IFMS Data; KCCA Progress Report; Field Findings



Conclusion

The overall programme performance was poor at 42%. The civil works were not in line with the planned output of Human Resource Development and Organisational Restructuring.

Recommendation

The KCCA should streamline the activities in tandem with the planned outputs and avoid duplication of outputs as this is a wastage of resources.

3.8: Vote 146: Public Service Commission

Background

The Public Service Commission is a complementary Statutory Body under the Ministry of Public Service but with institutional autonomy. It performs the function of advising the President, processing Appointments, Confirmations and Promotions in Public Service and disciplinary control over Public Officers; among others. Its mission is to provide Government with competent human resources for effective public service delivery. The programme under this vote is Public Service Selection and Recruitment.

3.8.1: Public Service Selection and Recruitment

The programme objective is to provide Government with competent human resources for effective and efficient public service delivery.

Performance

The approved budget for FY 2020/21 was Ug shs 2.627bn, of which Ug shs 1.350bn (51%) was released and Ug shs 1.260bn (93%) spent, which was good release and absorption. The performance of the programme by 31st December 2020 is presented in table 3.31.

Table 3.31: Performance of Public Service Selection and Recruitment as at 31st December 2020

Project-Sub programme	Output	Annual Budget (Ug shs)	Cumulative Receipts	Adjusted Annual Target	Cum. Achieved	% Physical Performance	Remarks
02 Selection Systems Department	02 Selection Systems Development	0.617	0.256	1.7	0.3	4.254	A total of 12 out of 40 selection instruments were developed and administered for various posts.
03 Guidance and Monitoring	05 DSC Capacity Building	0.800	0.288	1.4	1	21.171	A total of 351 out of planned 200 members from DSCs were inducted; Refresher training for 62 out of 75 officials was undertaken; and a Graduate Recruitment Exercise for vacant posts in various MDAs was conducted.
	06 Recruitment Services	1.026	0.622	0.6	0.4	25.722	A total of 1,489 out of 4,000 planned cases were handled; including appointments (1,234); abandonment of duty/resignation (3); appeal (6); and study Leave (13).



Project-Sub programme	Output	Annual Budget (Ug shs)	Cumulative Receipts	Adjusted Annual Target	Cum. Achieved	% Physical Performance	Remarks
1674 Public Service Commission	76 Purchase of Office and ICT Equipment, including Software	0.100	0.100	1	0.7	2.664	The Commission procured EDMS Server, Scanners and Software.
	135278 Purchase of Office and Residential Furniture and Fittings	0.084	0.084	1	0.1	0.321	Furniture for Commission offices were under procurement process.
	Total	2.627	1.350			54.13	Fair

Source: IFMS Data/PSC Progress Report; Field Findings

Conclusion

The overall programme performance was fair at 54%. Some activities like conducting of selection exams and inducting members of District Service Commission (DSCs) were partially implemented. By February 2021, districts like Kikube, Kasanda, Kwanja, Bugweri, Nabilatuk, and Kapelebyong were yet to get functional DSCs.

Challenges

- Budget cuts as a result of the COVID-19 pandemic outbreak and lockdown affected implementation of planned outputs.
- Some DSCs request for PSC support to administer selections examinations more than once within the same FY. This limits the overall number of DSCs that can benefit from the PSC support.
- Irregular short listing of applicants. In some DSCs, candidates presented for examinations are over qualified for the positions for which they are shortlisted. For instance, applicants with degrees are short listed for the lower post of Parish Chief or/and Community Development Officer. This presents unfair competition among the applicants for the lower position.

Recommendations

- Public Service Commission should issue guidelines to the DSCs on how to request for selections tests. The DSCs shall be advised to prepare comprehensive submissions covering all the district competence tests needs.
- The DSC should strengthen the short listing of applicants through amending the wording of the Job Descriptions and Persons specification for the different jobs by deleting the word “minimum” from the requirement.



3.9 Vote 147: Local Government Finance Commission

Background

The mandate of the Local Government Finance Commission (LGFC) is advising Central and Local Governments on issues of fiscal decentralisation. The programme under this vote is Coordination of Local Government Financing.

3.9.1: Coordination of Local Government Financing Programme

The programme objective is to promote adequate financial resources for service delivery by Local Governments.

Performance

The approved budget for FY 2020/21 was Ug shs 4.125bn, of which Ug shs 2.048bn (50%) was released and Ug shs 2.058bn (100%) spent as at 31st December 2020. This was good release and absorption. The overall programme performance is shown in table 3.32.

Table 3.32: Performance of Coordination of Local Government Financing by 31st December 2020

Project-Sub programme	Output	Annual Budget (Ug shs)	Cumulative Receipts	Adjusted Annual Target	Cum. Achieved	% Physical Performance	Remarks
01 Administration and support services	01 Institutional Capacity Maintenance and Enhancement	2.675	1.310	1.5	0.7	30.885	The commitments and expenditures were on general operations and management of the commission.
02 Revenues for Local Governments	02 Enhancement of LG Revenue Mobilization and Generation	0.405	0.221	2.7	1.0	3.605	Collection of information on Revenue Mobilisation Strategy was ongoing.
	03 Equitable Distribution of Grants to LGs	0.677	0.370	0.5	0.2	6.004	Facilitated the LG FY 2021/22 Consultative Workshops and negotiations were presented to the LGs.
03 Research and data management	01 LGs Budget Analysis	0.211	0.082	0.4	0.3	3.931	LG analytical reports and feedback was provided to 118 out of 175 LGs with serious compliance issues with the legal requirements.
1651 Support LGFC	76 Purchase of Office and ICT Equipment, including Software	0.157	0.064	0.4	0.1	0.927	Contracts for procurements were awarded
	Total	4.125	2.048			45.35	Poor

Source: IFMS Data; LGFC Progress Report; Field Findings



Conclusion

The performance was poor at 45%. Most planned activities were affected by the failure to access funds for workshops and seminars. The Commission faces a challenge of inadequate and slow reforms in Local Revenue Management. There are also increasing LGs amidst declining resources to the Commission. Local Governments lagging behind National Average Service delivery are entitled to the Equalisation Grant as per Constitutional obligations under Article 193(4), however the current funding does not have provision for the grant yet some LGs are demanding for it.

Recommendations

- The MFPED should provide funds for the roll out of the Integrated Revenue Administration System and local revenue data management to all local governments.
- Increase the share of funds for decentralisation since most service delivery is done. This can be achieved by increasing funding to LGs development needs, discretionary funding under the unconditional grants and equalisation grants.
- The MFPED should introduce a window for the equalisation grant in the Discretionary Development Equalisation Grant to fulfil the constitutional obligations of government under article 193(4).



CHAPTER 4: CONCLUSION AND RECOMMENDATIONS

4.1 Conclusion

The sector's overall physical performance was poor at 47%. Performance within the programmes and sub-programmes ranged between fair and poor.

Fair performance was observed under Public Service Selection and Recruitment ((PSC), Disaster Preparedness and Refugees Management Programme (OPM), Management Services and Human Resource Management (MoPS); Development Performance and General Management, Administration and Corporate Planning (NPA).

Poor performance was observed under Inspection and Quality Assurance Programme and Policy, Planning and Support Services (MoPS), Affirmative Action (OPM), Local Government Administration and Development Programme (MoLG), Regional Integration (MEACA), Coordination of Local Government Financing (LGFC), Development Planning (NPA).

Under the decentralised payroll reforms, releases for salary and pension arrears from MFPED to LGs were timely, however, absorption capacity and accountability was slow in most LGs that received large releases; others did not adhere to payment schedules released by MFPED. Under-absorption of wage was attributed to delayed initiation of recruitment processes and expiry of DSCs.

Gratuity shortfalls persist in some MDAs and LGs. A number of LGs monitored did not undertake monthly wage and performance analysis, and reconcile with the payroll generated through IPPS from the IFMS. This has contributed to wage, gratuity and pension shortfalls and accumulated arrears. Delays by MoPS to transfer/decentralize some pensioners to MEACA hindered validation, while lack of required documents from the claimants also delayed payments.

Employees in LGs were still assigned wrong post codes and pay categories especially in the Health and Education Sectors resulting in overpayments and sometimes under payments. Additionally, clearance to recruit staff was issued to 137 LGs and 47 MDAs in Central Government. The lack of DSCs in some LGs delayed recruitment processes.

Sector performance was hampered by effects of the COVID-19 lockdown and inadequate release of funds that affected most planned outputs under the programmes. This delayed initiation of procurements, implementation and completion of civil works. Poor weather characterised by heavy rains affected works for most development projects.

Under MATIPII, limited financial and human capacity of some contractors for the markets in Masaka and Mbarara delayed timely completion of works. The National Archives and Records Centre and Kasese One-stop Centre lack sufficient budgets to operationalise and equip the facilities. Under DRDIP all sub-projects under Access to energy, biogas, briquettes, cook stoves, nursery bed establishment, and open-sand restoration were not yet implemented awaiting guidance and support from the implementing partners.



4.2 Recommendations

- The MoLG should sanction Accounting officers that are constantly absent from their stations and left the implementation of decentralized payroll reforms to the PHROs and Chief Financial Officers.
- The MoPS should continue to render technical support especially to new districts regarding the decentralised payroll management.
- Ministry of Education and Sports in consultation with MoPS, MFPED, and MoLG should coordinate and address the issue of ghost teachers with fake appointments that have accessed payrolls in districts, making government lose a lot of funds.
- The MoPS should increase allocations to the Civil Service College and the National Archives if their objectives are to be met.
- The OPM should hasten the process of getting implementing partners on board if DRDIP objectives are to be met.
- The MFPED should review the LED budget upwards for LGs.
- The NPA should ensure that all sector and LG strategic plans are aligned to the NDPIII.



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Third National Development Plan (NDPIII) 2020/21 – 2024/25



ANNEX

Annex 1: PSM Programmes Monitored for Semi-Annual FY 2020/21

Vote	Project/Programme	Sampled institutions/ districts
Vote 003: Office of the Prime Minister	Project 0922: Humanitarian Assistance	Bulambuli, Mukono, Nakasongola, Mbale, Kasese
	Project 1499: Development Response for Displacement IMPACTS Project (DRDIP)	Isingiro, Kiryandongo, Kyegegwa, Hoima, Kikubbe
	Project 1380 Northern Uganda Social Action Fund (NUSAF) 3	Soroti, Mbale, Gulu, Nwoya, Budaka, Masindi, Hoima
	Project 1251: Support to Teso Development	Soroti, Kumi, Bukedea
	Project : 1252 Support to Bunyoro Development	Hoima, Masindi, Kikubbe, Kibaale
	Project 1486 Development Initiative for Northern Uganda	Gulu, Adjumani
Vote 005: Ministry of Public Service	Project 1682 Retooling of Public Service	Ministry of Public Service Headquarters
	Public Service Reforms under MoPS: The Civil Service College; NARC, Public Performance Management; Management of the Public Service Payroll and Wage Bill and decentralized payroll reforms under MFPED.	Soroti, Gulu, Bukedea, Kasese, Jinja, Mubende, Kyegegwa, Mbarara, Kiboga, Kabarole, Mbale, Kikuube, Hoima, Masindi
Vote 011: Ministry of Local Government	Project 1381: Project for Restoration of Livelihoods in Northern Region (PRELNOR)	Gulu, ,Omoro, Nwoya, Kitgum
	Project 1360: Markets and Agricultural Trade Improvements Programme (MATIP 2)	Kasese, Mbarara, Busia, Soroti Municipal Councils
	Project 12 Local Economic Development Department	Ministry of Local Government Headquarters; Masindi, Mubende, Kyenjojo, Mbarara
Vote 021: East African Community	Project 1691 Retooling of Ministry of East African Affairs	Ministry of EAC Affairs Headquarters
Vote 108: National Planning Authority	Project 1629 Retooling of National Planning Authority	National Planning Authority and all planning units in all the above LGs
Vote 122: Kampala Capital City authority	Project 1686 Retooling of Kampala Capital City Authority	KCCA Headquarters
Vote 146: Public Service Commission	Project 1674 Retooling of Public Service Commission	Public Service Commission and all DSCs in the above LGs
Vote 147: Local Government Finance Commission	Project 1651 Retooling of Local Government Finance Commission	Local Government Finance Commission and all above LGs

Source: Authors' Compilation



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