



MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

SERVICE DELIVERY STANDARDS

Financial Year 2025/26 – 2029/30



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FOREWORD

The Service Delivery Standards (SDS) for FY2025/26 – 2029/30 set forth by the Ministry of Finance, Planning and Economic Development outline the minimum expected levels of service delivery in terms of quality, quantity, time, cost-effectiveness, and coverage. These standards are essential for improving efficiency and accountability in public service, enabling citizens to hold the Ministry accountable for service delivery.

The primary objectives of the Service Delivery Standards are: -

- i) Defining service expectations for recipients.
- ii) Ensuring consistency in service provision across national and decentralized levels.
- iii) Empowering citizens to demand services and evaluate satisfaction levels, and
- iv) Enforcing quality assurance and compliance mechanisms.

The Ministry of Finance, Planning and Economic Development delivers services across eight key areas: Budget Preparation, Execution and Monitoring; Macroeconomic Policy and Management; Financial Sector Development; Development Policy and Investment Promotion; Deficit Financing and Cash Management, Public Financial Management; Internal Oversight And Advisory Services; and, Policy, Planning and Support Services. Each area focuses on enhancing efficiency, stability, and accountability in public service delivery.

The estimated annual cost for delivering the services under the Ministry is approximately **Ushs. 2.8 trillion**. A significant portion of this funding is for Private Sector Development initiatives, particularly the Parish Development Model.

The Service Delivery Standards are vital for ensuring that government services meet citizens' expectations in various aspects. The Ministry is committed to implementing these standards effectively while considering available resources and documenting business processes to enhance service delivery. The standards will be reviewed every five years to ensure their relevance and effectiveness.

I call upon all stakeholders, especially staff of the Ministry to adhere to these Service Delivery Standards.



Ramathan Ggoobi

Permanent Secretary/Secretary to the Treasury

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ABBREVIATIONS

| | |
|--------|--|
| ACF | Agriculture Credit Facility |
| AGO | Accountant General's Office |
| BCC | Budget Call circular |
| CAATs | Computer Assisted Audit Techniques |
| CFR | Charter for Fiscal Responsibility |
| DSB | Debt Statistical Bulletin |
| EGF | Economic Growth Forum |
| eGP | Electronic Government Procurement |
| EOC | Equal Opportunities Commission |
| ERM | Enterprise Risk Management |
| eTax | Electronic Taks |
| FY | Financial Year |
| GoU | Government of Uganda |
| HCM | Human Capaital Management |
| IAG | Internal Auditor General's Office |
| IFMS | Integrated Financial Management System |
| MALGs | Ministries, Departments and Local Governments |
| MoFPED | Ministry of Finance, Planning and Economic Development |
| MPS | Ministerial Policy Statement |
| MTDS | Medium-Term Debt Management Strategy |
| NDP | National Development Plan |
| PAC | Public Accounts Committee |
| PDE | Procuring and Disposing Entity |
| PDM | Parish Development Model |
| PDMF | Public Debt Management Framework |
| PDU | Procurement and Disposal Unit |
| PFMA | Public Finance Management Act |
| PIFS | Public Investment Financing Strategy |
| PIMS | Public Infvestment Management Systems |
| PPP | Public-Private Partnership |
| PWDs | Persons with Disabilities |
| SACCOs | Savings and Credit Cooperatives |
| SDS | Service Delivery Standards |
| SOEs | State-Owned Enterprises |
| UAIS | Uganda Agricultural Insurance Scheme |

INTRODUCTION

Background

1. Government Institutions, as service providers have legal and moral responsibility to deliver excellent services to the public in terms of time, quantity, quality, cost effectiveness, and coverage. This requires all Programmes, Ministries, Departments, and Agencies and Local Governments (MDAs & LGs) to develop, document, disseminate and implement Service Delivery Standards (SDS) within the context of their mandates. This will improve efficiency and effectiveness in service delivery and enable the Public Service to keep pace with citizens' growing demands for accessible, adequate, high-quality, timely, and cost-effective public service.

2. Clearly communicated standards enable citizens to hold Government accountable and to strengthen the demand and supply side of accountability. Service Delivery Standards provide a basis for developing Institutional strategies, budgets, client charters, individual performance plans for employees, and the framework for monitoring and evaluation of Government initiatives.

3. Guidelines for documentation and implementation of service delivery standards were issued by Ministry of Public service under *Establishment Notice No. 3 of 2011*. Since then, new Policies and strategic initiatives have been introduced. For instance, the Vision 2040 which is aimed at transforming the Ugandan Society from a Peasant to a modern and prosperous Country by 2040, the National Development Plans, the transformation paper for the public service 2013 and other laws such as the Public Finance Management Act 2015 (amended).

Definition of Service Delivery Standards (SDS)

4. Service Delivery Standards (SDS) refer to the minimum level of expected services in terms of quality, quantity, processes, time, cost effectiveness and coverage that an institution or individual employee commits to deliver to their clients or those that the clients should expect to receive. Documentation of Service Delivery Standards is done at International, National and Institutional levels. Further SDS are categorized in terms of Process, Technical and Professional Standards.

5. Regulation 28 of the Development Plans Regulations, 2018 stipulates that (i) a decentralized planning institution shall prepare service delivery standards as a basis for

planning and budgeting, with the guidance of the National Planning Authority for approval of Cabinet, and (ii) the National Planning Authority shall review and certify the service delivery standards prepared by a decentralized planning institution before approval.

6. Service delivery standards operationalize the promises in the entity's client charter in a quest to fulfil its mandate and other policy and planning instruments for which the entity is obliged to implement.

The rationale and purpose/objectives for SDS

7. The justifications for SDS are: -

- i) Define the minimum levels of services that MOFPED should provide and what service recipients should expect in terms of quantity, quality, time, cost and coverage
- ii) Provide uniformity and consistence in the provision of services both at national and Decentralized levels
- iii) Provide a yardstick for developing Institutional plans, budgets, client charters, man-power planning as well as the framework for monitoring and evaluation.
- iv) Empower service recipients and communities to demand for services which are due to them at the appropriate standard and provide a basis upon which levels of satisfaction with standards can be evaluated.
- v) Provide a basis for the review of management systems and processes.
- vi) Enforce quality assurance and compliance mechanisms for service delivery against local, national and international standards and best practices.

8. The purpose and expected outcome of developing and implementing the Service Delivery Standards are: -

- i) Improve citizens' access to information on services delivered and enhance capacity of citizens to demand service
- ii) Enhance public service performance and accountability.
- iii) Promote performance reporting and compliance to set standards at all levels.
- iv) Ensure the feedback from service recipients through client surveys, household surveys and national service delivery surveys is obtained to inform setting of new standards.
- v) Provide uniformity and consistency in the delivery of services at all levels.
- vi) Promote equity for marginalized groups.

Methodology for Documenting SDS

9. The cycle followed during the development of SDS included; the review the provision of the legal and policy framework, confirmation of the results framework, defining and agreeing on baseline position, harmonizing the client's expectations with the existing plans, assessing available resources, document of business processes, setting standards for each output, consulting service recipients, review and approval of SDS, and lastly publication, dissemination and follow-up actions. Consequently, the methodology for documenting SDS included: -

- i) Entry meeting with Technical Support team from Ministry of Public Service, and Senior Management and Heads of Department of the Ministry of Finance, Planning and Economic Development (MoFPED).
- ii) Consultative meetings with the task team to confirm legal and results framework for Ministry of Finance Planning and Economic Development.
- iii) Focus Group discussions with each Directorate and Department to map business processes, outputs and develop the attendant service standards.

The Ministry's Vision and Mission

10. The services offered by the Ministry are meant to support the actualization of both the ministry's vision and mandate below: -

Vision: A competitive Economy for National Development"

Mission: To formulate sound economic policies, maximize revenue mobilization, ensure efficient allocation and accountability for public resources so as to foster sustainable economic growth and development

Legal and policy framework for SDS

11. The following laws, regulations, guidelines and policies were referred to in the process of developing and documentation of SDS for Ministry of Finance Planning and Economic Development: -

- i) Constitution of the Republic of Uganda, 1995

- ii) Public Finance Management Act Cap 171
- iii) The Leadership Act
- iv) The National Development Plan IV
- v) Local Governments Act Cap.138
- vi) Public Procurement and Disposal of Public Assets Act Cap. 205
- vii) Public Private Partnerships Act Cap.111
- viii) Treasury Instructions 2017
- ix) The Ruling Party Manifesto
- x) National Public Sector Procurement Policy
- xi) Public Service Standing Orders, 2021

SERVICE DELIVERY STANDARDS

12. The Ministry delivers its services along the eight (8) function areas. These function areas are in the planning, budgeting and reporting structure of the fourth National Development Plan.

Function Area 1: Budget Preparation, Execution and Monitoring

| Service | Cost (Ushs.Billion) | Output/Service Description | Standard in Terms of Quantity, Quality, Time, Process, Accessibility & Coverage |
|-----------------|------------------------|----------------------------|---|
| National Budget | 159.42 | National budget prepared | <p>National budget prepared annually: -</p> <ul style="list-style-type: none"> i) Issuance of the First Budget Call circular (BCC) for the preceding year by 15th September. ii) Submission of the vote and programme BFPs to the Secretary to the Treasury by 15th November. iii) The National Budget Framework Paper (NBFP) for the proceeding financial year presented to Parliament by 31st December every year. iv) The Second Budget Call Circular issued by 15th February, every year. v) Detailed Budget Estimates presented to Parliament by 1st April, every year. vi) Budget execution Circular issued by 15th June of every year. |

| Service | Cost (Ushs.Billion) | Output/Service Description | Standard in Terms of Quantity, Quality, Time, Process, Accessibility & Coverage |
|---------|------------------------|--|--|
| | | The National Budget executed | Funds Released to Government Institutions by the 10th day of the first month of each quarter of the Financial Year. Approval of Accounting Warrants within 48 hours of submission by Accounting Officers. |
| | | Budget Credibility upheld within the set targets | 100% Funds released to Government institutions in line with the approved budget and work plans Absence of supplementary budgets 0.5% of the National Budget paid into the Contingencies Fund. |
| | | National Budget monitored and evaluated | Semi –annual reports reviewed, analysed and consolidated by 15th of February. Annual reports reviewed, analysed and consolidated by 15th of October. Budget performance reports according to approved format. Budget releases and resource allocation to individual Votes are effected by 15th day of the new quarter. 100% votes monitored. |
| | | Budget Transparency initiatives implemented. | Budget website updated timelessly. A budget call centre functional from 8:00am-5:00Pm working days. Feedback to clients given in two hours. Simplified version of the budget published and disseminated by 30th June. A favourable ranking by TI for budget transparency. |

| Service | Cost (Ushs.Billion) | Output/Service Description | Standard in Terms of Quantity, Quality, Time, Process, Accessibility & Coverage |
|---------|------------------------|---|---|
| | | National Budget aligned to the National Planning frameworks & compliant with Gender and Equity requirements | National Budget rated at 80% alignment compliance with the National Development Plan. All MDA budgets obtaining the pass mark for Gender and Equity compliance. |
| | | Project analysis and appraisal | Schedule all projects submitted by MDAs on the Integrated Bank of Projects (IBP) 7th of every month for consideration by the Development Committee (DC). All new projects assessed for conformity with Public Investment Management System (PIMS) framework. Upload DC decisions within a week after conclusion of the monthly DC meetings. |
| | | Public Investment Plan (PIP) maintained | Subject all the projects that have completed appraisal to the selection criteria to ensure readiness before admission in the Public Investment Plan (PIP). Conduct annual portfolio reviews by 1st Budget Call Circular. |
| | | MDAs Capacity built in PIMS | 100% of the technical staff trained in public investment management. Certification of trainees. |
| | | PIMS Policy developed and implemented. | Dissemination of the policy by May 2025 Review of the policy after 5 years. |
| | | Development Committee Guidelines updated to include | Guidelines reviewed after every two years; Rolling out of the revised Development Committee guidelines. |

| Service | Cost (Ushs.Billion) | Output/Service Description | Standard in Terms of Quantity, Quality, Time, Process, Accessibility & Coverage |
|---|------------------------|---|---|
| | | social safeguards and climate change in appraisal | |
| | | Project Preparation Facility (PPF) operationalized | Recommendation of projects that have completed profile stage to the PPF to access funds to undertake studies. |
| | | Government projects monitored using the framework for tracking implementation of projects | Quarterly. |
| | | New projects appraised through the three stage gates of profile, pre-feasibility and feasibility. | Appraisal done monthly At least 80% of all NPIV project Ideas submitted to DC are progressed to through the PIMS process. |
| Strengthen Public-Private Partnerships | 4.58 | PPP Policy, PPP Act, PPP Regulations, and PPP Guidelines implemented | PPP Policy, PPP Act, PPP Regulations, and PPP Guidelines, adequately enforced and consistently adhered to across all PPP projects. 100% of the regulations stipulated in the PPP Act developed, approved, and implemented in all PPP projects. Review of PPP Act, Regulations, and Guidelines every 5 years for alignment with national goals and best practices. Dissemination of PPP Policy, PPP Act, Regulations and Guidelines through targeted workshops and communications |

| Service | Cost (Ushs.Billion) | Output/Service Description | Standard in Terms of Quantity, Quality, Time, Process, Accessibility & Coverage |
|---------|------------------------|--|---|
| | | PPP Project appraisal conducted | 100% of PPP projects undergo appraisal as per the PPP Act as each stage of the project lifecycle. Project appraisal reports generated within 30 working days post-project submission to the PPP Unit 100% of PPP projects registered with the PPP Unit following PPP Committee approval. |
| | | PPP project monitoring and evaluation undertaken | 100% Projects monitored quarterly to ensure compliance with the PPP Act, Regulations Guidelines, and PPP Agreements where applicable. Monitoring reports prepared and submitted to the PPP Committee quarterly. |
| | | PPP capacity built for stakeholders | 100% of MDAs and LGs trained in PPP project identification, preparation, appraisal, procurement, and contract management annually through targeted capacity-building programs 100% of PPP Unit technical staff trained in PPP project identification, preparation, appraisal, procurement, and contract management annually. Certification of trainees. |
| | | PPP advisory support provided to stakeholders | 100% of MDAs and LGs provided with technical, financial, and legal advisory support at each phase of the PPP project lifecycle. |

| Service | Cost (Ushs.Billion) | Output/Service Description | Standard in Terms of Quantity, Quality, Time, Process, Accessibility & Coverage |
|---------|------------------------|--|--|
| | | Transparency, accessibility, and accountability in the management of the PPPs. | PPP website and disclosure portal updated monthly with accurate and comprehensive project information. Quarterly internal audits to verify the accuracy and completeness of all disclosed information Staff training and capacity building on best practices for information management, accessibility, and transparent reporting, with at least one training session per year. Complete and up-to-date project records maintained for 100% of registered PPP projects. |
| | | PPP civic education and public awareness campaigns undertaken | At least one civic education campaign conducted annually in all regions. 80% awareness level among stakeholders (MDAs, LGs, private sector) achieved based on survey data. |
| | | Viable PPP projects identified, screened, and prioritized | 100% of potential projects assessed for private investment potential. Concept notes for new PPP projects reviewed within 20 working days of submission PPP pipeline updated within 5 working days of project registration. Project pipeline reviewed annually. |

| Service | Cost (Ushs.Billion) | Output/Service Description | Standard in Terms of Quantity, Quality, Time, Process, Accessibility & Coverage |
|--|------------------------|---|---|
| | | Fiscal Commitments and Contingent Liabilities related to PPPs monitored | 100% of feasibility studies for PPP projects reviewed to ensure fiscal commitments and contingent liabilities are accurately identified, quantified, and addressed as a mandatory requirement before project approval Contingent liabilities, accounting, and budgetary issues related to PPPs monitored annually through coordination with relevant offices within the Ministry of Finance 100% of Government support requests for PPP projects reviewed and assessed within 20 working days |
| | | Secretarial and administrative support provided to the PPP Committee | 100% of the PPP Committee fully constituted At least 4 Committee meetings organized per year 100% of PPP Committee meetings facilitated with comprehensive reports and project updates. |
| Facilitating the operations of the PSD and DPI Programme Management Committees | 5.2 | A functional Secretariat for PSD and DPI programmes | <ul style="list-style-type: none"> i) PSD and DPI Programme Implementation Action Plans (PIAPs) developed for the NDP and reviewed following the programme midterm review (2) ii) PSD and DPI Programme semi-annual performance reports produced (2) iii) PSD and DPI Programme annual performance reports produced (2) iv) Eighteen (18) DPI Programme meetings held per financial year (2 for Leadership Committee, 4 for the Programme Working Group; and 12 for the Technical Working Groups) |

| Service | Cost (Ushs.Billion) | Output/Service Description | Standard in Terms of Quantity, Quality, Time, Process, Accessibility & Coverage |
|---------|------------------------|----------------------------|---|
| | | | <ul style="list-style-type: none"> v) Fourteen (14) PSD Programme meetings held per financial year (2 for Leadership Committee, 4 for the Programme Working Group; and 8 for the Technical Working Groups) vi) PSD and DPI Programme semi-annual reviews held per year (2) vii) PSD and DPI Programme Annual Reviews held per year (2); viii) PSD and DPI Programme BFPs produced by November 15 (2); ix) Midterm review of the PSD and DPI Programmes performance under NDP IV undertaken in FY2027/28; x) Final evaluation of the PSD and DPI Programme performance under NDP IV undertaken in FY2029/30; xi) Programme wide studies undertaken to inform policy and decision making during the NDP IV period (At least 2 for each of the PSD and DPI Programmes). |

Function Area 2: Macroeconomic Policy and Management

| Service | Cost (Ushs.Billion) | Output/Service Description | Standard in Terms of Quantity, Quality, Time, Process, Accessibility & Coverage |
|-------------------------------------|------------------------|----------------------------|---|
| Macroeconomic Policy and Management | 38.18 | Economic Growth Strategy | One strategy produced for the proceeding financial year by 30 th Aug. Used to inform the budget process. Developed through the |

| Service | Cost (Ushs.Billion) | Output/Service Description | Standard in Terms of Quantity, Quality, Time, Process, Accessibility & Coverage |
|---------|------------------------|--|---|
| | | | Annual Economic Growth Forum as well as the subsequent consultations with all stakeholders. |
| | | Report on climate change implications on the macro economy | Two bi-annual Climate Change Reports produced , January and July of every year |
| | | Updated Integrated Macroeconomic Model Database | Analysis of all proposed economic policies to determine their impact on the macro and micro economies undertaken at least twice a year |
| | | Medium-Term Budget Framework Report (Resource Envelope Report) | The Resource Envelope is produced three time a year. The first resource envelope is produced in September. The Second Resource Envelope is produced in December. The Final resource envelope is produced in March |
| | | Quarterly macroeconomic cash limit report | Four reports produced each financial year. One Cash limits report produced each quarter to guide on setting expenditure limits for the specific quarter every by 1 st day of the month of the new quarter. The macro cash limits are intended to ensure that the expenditure limits issued for each quarter are consistent with the resources available and the macroeconomic conditions prevailing at the time. |
| | | Update on Charter for Fiscal Responsibility | 3 times each financial year, every four months. |
| | | Fiscal Risk Statement | Produced on annual basis |
| | | Debt Sustainability Analysis Report | Produced on annual basis |

| Service | Cost (Ushs.Billion) | Output/Service Description | Standard in Terms of Quantity, Quality, Time, Process, Accessibility & Coverage |
|---------|------------------------|--|--|
| | | Updated Government Cashflow database | Updated monthly |
| | | Government Finance Statistics Abstract produced | One Statistical Abstract produced and disseminated each financial year. |
| | | Budget Statistics tables | Five tables produced per year. |
| | | High frequency Government Financial Operations in GFSM 2014 format | Produced monthly |
| | | Sectorized Public Sector Institutions Table | Updated monthly |
| | | Report on regional and international collaborations on GFS harmonization | Produced on an annual basis |
| | | Macroeconomic Policy and Research Papers | 4 in a year, 1 per quarter |
| | | Monthly Performance of the Economy Reports | 12 reports per year, one report each month |
| | | Macroeconomic & fiscal performance reports | Two reports per year |
| | | Economic and macro-econometric forecasts | Four times a year |
| | | Formulate appropriate tax policies for revenue generation | Tax Policy Measures generated by Q3 of preceding Financial Year |

| Service | Cost (Ushs.Billion) | Output/Service Description | Standard in Terms of Quantity, Quality, Time, Process, Accessibility & Coverage |
|---------|------------------------|---|---|
| | | Amendments to the EAC Legal Instruments and domestic tax laws Fiscal regime for Mining, Oil and Gas developed. | Tax (Amendment) Bills approved by Parliament and assented to by H.E the President for implementation, by 15 th June each year. |
| | | Monitor and evaluate revenue performance to inform tax policy management | Key Performance Indicators (KPIs) for revenue analysis and accompanying Database developed; Electronic tax systems implemented to improve compliance Evidence-based tax expenditure governance framework established to limit leakages and improve transparency Tax incentives and expenditure report prepared and submitted to Parliament quarterly, by the 15 th day of the new quarter. |
| | | Assess impact of tax policies on revenue mobilization and economic growth. | Impact Monitoring reports produced TAT cases handled and concluded successfully Public and Private Sector Tax Queries handled and concluded Tax Reviews and Tax Advice responded to in a timely manner. |

Function Area 3: Financial Sector Development

| Service | Cost (Ushs.Billion) | Output/Service Description | Standard in Terms of Quantity, Quality, Time, Process, Accessibility & Coverage |
|------------------------------|------------------------|---|--|
| Financial Sector Development | 1,766.74 | Technical and Advisory Services (Complaints resolution) | 2-5 Working days Referrals within 1 month Immediate responses to oral requests |

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| | | Emyooga – Presidential Initiative on Job and Wealth Creation | Emyooga funds released by 10th of the 1st month of each quarter Targeted funds released 100 % by end of FY, and at least 25% by 15th day of every new quarter. |
| | | Parish Development Model Financial Inclusion Pillar | PDM funds released twice a year at the start of each planting seasons, i.e. in January and June each year. Targeted funds released 100 % by end of FY, and at least 25% by 15 th day of every new quarter. |
| | | Uganda Development Bank; Agriculture, human capital, Infrastructure, and Tourism & hospitality financing | Planned and budgeted financing is released 100%, with at least 25% release by the 15 th day of the new quarter. |
| | | Capital Markets Developed (Licensing, Public Offering, Rights and Bonus Issue, and Cross listing) | Process New and renewal of a License in 45 days License replacement within 14 days Debt public offerings in 28 days Equity Public offerings in 35 days Rights issue in 21 days Bonus Issue in 14 days Cross listing in 21 days |
| | | Allocate and disburse Government contribution to Agricultural Credit Facilitate (ACF) | All planned and budgeted Government component of the ACF is released Quarterly at least 25% and 100% annually. |
| | | Uganda Agricultural Insurance Scheme (UAIS) subsidy disbursed | All planned and budgeted Government component of the UAIS is released Quarterly at least 25% and 100% annually. |

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| | | Develop Policies, and legislation and coordinate the activities for the Banking and non-bank industry. | Annually |
| | | Develop regulations and guidelines for the capital markets and microfinance industry | Annually |
| | | Design and implement financial sector wealth creation Initiatives and Developments | Annually |
| | | Foster financial inclusion and financial stability | Review every three years. |

Function Area 4: Development Policy and Investment Promotion

| Service | Cost (Ushs.Billion) | Output/Service Description | - Standard in Terms of Quantity, Quality, Time, Process, Accessibility & Coverage |
|---|---------------------|--|---|
| Development Policy and Investment Promotion | 483.94 | Policy Advisory, Information and Communication | Annual Background to the Budget published by 30th May Development Policy and Performance Portal content updated within 3 months of the latest publication date of relevant official data and reports Annual Budget Framework Paper for the DPI and PSD NDP Programmes submitted to MFPED by 31st December |

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| | | | <p>Poverty Status Report published within a year from the release date of the latest Uganda National Household Survey results</p> <p>Annual Report on the performance of the Public Enterprise sector published no later than 6 months after official release of the Auditor General's Report for the same period.</p> <p>One (1) AEPR produced and disseminated every Financial Year; Four (4) Quarterly DPP Portal updates completed every Financial Year</p> <p>One (1) FEST factsheet produced every Financial Year</p> <p>176 Local Government Service Delivery profiles updated annually</p> <p>18 NDPIV Programme Service Delivery profiles updated annually</p> <p>One (1) FEST factsheet produced every Financial Year</p> <p>Four (4) (BSST) Matrix updates completed every Financial Year</p> <p>Four (4) Policy Notes prepared annually (Quarterly)</p> <p>One (1) COIN factsheet produced every Financial Year</p> <p>Four (4) Management Notes on specific issues prepared annually (Quarterly)</p> |
| | | Policy Research & Analytical Studies | <p>Economic Development Policy Statement for NDPV published by 30th June 2029</p> <p>Twelve (12) Monthly MIND reports produced</p> <p>One (1) Public Investment and Employment Strategy Update produced by 30th September</p> <p>One (1) Economic Development Strategy Update prepared every Financial Year by 30th September</p> |

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| | | Investment climate advisory | <p>Annual National Competitiveness Forum convened by 15th September</p> <p>Annual Doing Business Conference convened by 15th November</p> <p>One (1) Private Investment Outlook prepared every Financial Year</p> <p>One (1) LOGINE report produced and published every Financial Year</p> <p>Four (4) quarterly PRIME updates developed annually</p> |
| | | Private Sector Development Services | <p>National Business Environment Index Report published by 30th June</p> <p>Budget position paper Produced by 30th September</p> <p>Conduct BDS monitoring Reviews on a quarterly basis</p> <p>Annual report produced on the distress firms by 30th June</p> <p>Quarterly Data collection and updating of the Portal for ABCD</p> <p>National competitiveness Report Validated and published by 30th September</p> <p>Conduct quarterly governance trainings for Investment Clubs</p> <p>Conduct quarterly updates on private Associations</p> <p>Conduct sub regional monitoring of SSPSD quarterly</p> <p>Business enterprise and environment(BEES) updates produced quarterly</p> <p>Business Licensing Reform report produced quarterly</p> <p>DINE report produce annually; Draft PSDR report Produced by 30th June</p> <p>National implementation of the IMCORE done continuously</p> <p>Role out of the incubation model to Public Universities by 30th June</p> |

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| | | | <p>State of the Nations Enterprises Development (STANE) Report produced by 30th June</p> <p>Commodity Profiles Advisory (CPA) reports produced every quarter.</p> <p>176 District Investment Profiles developed annually</p> <p>One (1) National competitiveness forums (NCF) held annually</p> <p>Four (4) quarterly updates about SB4U produced annually</p> <p>Four (4) PSWG Consultations on Position paper Conducted annually</p> <p>Four (4) quarterly BLRC updates produced annually</p> <p>Four (4) Updates produced from the online portal annually</p> <p>Four (4) Quarterly updates for MIIC produced annually; Four (4) quarterly updates from the ABCD portal produced annually</p> <p>Four (4) quarterly updates for NSPSD produced annually</p> <p>One (1) statistical yearbook produced every Financial Year</p> <p>Four (4) PCF quarterly updates produced annually</p> <p>Four (4) Quarterly monitoring reports for SSPSD produced annually</p> |
| | | Economic Policy and strategies Development | Quarterly participation in Programme working groups/technical working committees |
| | | Business Development Services (USADF) | <p>20000 jobs created or sustained</p> <p>Quarterly 12.5% increase in export revenues of the 10 participating SMEs and producer group</p> |

Function Area 5: Deficit Financing and Cash Management

| Service | Cost (Ushs.Billion) | Output/Service Description | Standard in Terms of Quantity, Quality, Time, Process, Accessibility & Coverage |
|--|------------------------|---|---|
| Deficit Financing and Cash Management | 22.79 | Preparation and production of the Medium-Term Debt Management Strategy (MTDS) | MTDS published and submitted to Parliament annually by 30 th March |
| | | Preparation of the Domestic Debt Auction Calendar | Auction Calendar produced annually by 30 th June |
| | | Development of the GoU Public Investment Financing Strategy (PIFS) | PIFS produced, published, and disseminated to all users every five years. |
| | | Analysis and negotiations of financing terms for government borrowing | Advice and recommendation on all financial terms for government borrowing provided timelessly. 100 % participation in Negotiations for debt financing of government projects |
| | | Preparation of the Public Debt Management Framework (PDMF) | PDMF produced, published, disseminated once every five years in line with the NDP time frame. |
| | | Annual report on State Owned Enterprises (SOEs) and Local Government (LG) contingent liabilities | Annual Contingent Liabilities report produced and, published and disseminated by June 30 th |
| | | Quarterly Debt Statistical Bulletin (DSB) and public debt portfolio & risk analysis | Quarterly debt statistical bulletins prepared and published before end of the subsequent quarter |
| | | Domestic Debt Issuance | Domestic debt resources mobilized as per the Budget |

| Service | Cost (Ushs.Billion) | Output/Service Description | Standard in Terms of Quantity, Quality, Time, Process, Accessibility & Coverage |
|---------|------------------------|---|---|
| | | | NDF and principal repayments budget in place by 15 th June. |
| | | Development of Domestic Financial Market | Financing instruments introduced Systems built Rollout of new reforms for reduction in the cost of debt Bond market strategy reviewed every after two years |
| | | Domestic Debt Sensitization | Increased awareness of the Public about government securities (Treasury Bills & Bonds) e.g. quarterly, regional public awareness campaigns Annual stakeholder's engagements done every September. |
| | | Consolidated Public Debt Reports | Consolidated public debt reports produced semi-annually (by 15 th January & 15 th July) |
| | | MDAs Capacity Built in Cash flow forecasting | 100% of the technical staff trained in cash flow forecasting Certification of Trainees |
| | | Cash Management Reports produced. | Monthly, Quarterly and Annual Cash Flow reports submitted; 100% of LGs and MDAs submit cash management reports |
| | | Cash Management policies and procedure reviewed Strategy for managing short term cash surplus developed /reviewed. | After every two and half years or five years Dissemination of the strategy by September Five years' strategy for managing short term surplus in place Five strategies reviewed after every two and half years. |

Function Area 6: Public Financial Management

| Service | Cost (Ushs.Billion) | Output/Service Description | Standard in Terms of Quantity, Quality, Time, Process, Accessibility & Coverage |
|-----------------------------|------------------------|--|--|
| Public Financial Management | 228.56 | Undertake financial management systems design, maintenance & implementation | Fit for purpose IFMS and peripheral systems availed to all votes in line with User Requirements at all times 100% of the appropriated budget that is executed through the IFMS Fit for purpose eGP system availed to All votes in line with User Requirements at all times |
| | | Maintenance and managing key PFM systems in Government, such as IFMS, eGP, PDM, e-registration | 5% monthly reduction in user queries; 100% of users trained in PFM systems at initial rollout Continuous training of users in a weekly/monthly basis; GOU PFM systems integrated to facilitate information exchange. (IFMS, E-TAX, HCM, PBS) |
| | | Public financial management Policies, laws, regulations and guidelines developed, reviewed or publicised | 1-5 years Quarterly or as and when requests for guidance is sought |
| | | Compliance with all PFM accountability rules/ regulations strengthened | Quarterly Inspections |
| | | Treasury memoranda prepared and submitted to Parliament | 6 months from date PAC report is adopted by parliament |
| | | Change management undertaken for any new or | 100% of the target audience before new and upgraded systems are launched and rolled over |

| Service | Cost (Ushs.Billion) | Output/Service Description | Standard in Terms of Quantity, Quality, Time, Process, Accessibility & Coverage |
|---------|------------------------|--|---|
| | | upgrade of systems and processes. | |
| | | Capacity built/enhanced for existing/revised/new laws, policies, systems and processes | 100% for target stakeholders |
| | | Minister's Warrant for approved and supplementary Budgets uploaded. | Minister's warrant prepared and uploaded within 24 hours upon receipt of Grant of Credit from Auditor General |
| | | Payments requests from MDAs & LGs processed. | Within two (2) working days from receipt of notification from Accounting Officers. |
| | | Accounting warrants processed | Within 48 hours form the date they are submitted to AGO. |
| | | Assets management policy, framework and guidelines developed and operationalised | All votes MUST maintain an updated Fixed Asset register Board of Survey reports are submitted by 31st August of every fiscal year. |
| | | Consolidated GoU Financial Statements prepared in | 100% of all financial statements received are reviewed, analyzed and consolidated in accordance with the PMFA, 2015 and IPSAS |
| | | Petroleum Fund Revenues efficiently managed and invested | PFMA Cap.171 and IPSAS Compliant Petroleum Fund financial statements and reports |

| Service | Cost (Ushs.Billion) | Output/Service Description | Standard in Terms of Quantity, Quality, Time, Process, Accessibility & Coverage |
|---------|------------------------|---|---|
| | | GoU Consolidated Fund Accounts reconciled | Monthly Revenue reconciliation report by 15 th day of the month |
| | | IPSAS Accrual accounting adopted across Government | GoU legal Framework Compliant Consolidated Financial Statements Transition to IPSAS Accrual Accounting effective FY 2024/2025 |
| | | Government Bank accounts efficiently and effectively managed management | Bank accounts opened in accordance with the legal framework and guidelines, within 5 working days from the date of receipt of request from an entity. |
| | | Spend Analysis on selected PDEs conducted. | Annual reports |
| | | Study to profile businesses owned by women and PWDs who participate in Public Procurement Conducted. | Updated database for women,youth and PWDs. |
| | | Study to identify common user items that can be produced under collaborative procurement conducted. | Updated data base for common user items under collaborative procurement |
| | | e-GP Rolled out to PDEs. | 100% PDEs enrolled and this is updated quarterly |
| | | Build capacity for key stakeholders on e-GP | Stakeholder awareness of eGP developments Stakeholder readiness to change |
| | | Performance of e-GP monitored and evaluated | Quarterly |

| Service | Cost (Ushs.Billion) | Output/Service Description | Standard in Terms of Quantity, Quality, Time, Process, Accessibility & Coverage |
|---------|------------------------|---|--|
| | | SPP integrated into the public sector procurement system | Annually |
| | | Build capacity of procurement practitioners on SPP. | Quarterly |
| | | Sustainability criteria and means of verification for selected products developed. | Annual |
| | | Procurement practitioners sensitized on current reforms | Quarterly |
| | | Contracts committee approval request processed | Monthly |
| | | Guidance and technical support to government entities on all procurement related matters provided | Monthly |
| | | Performance of PDUs/PDEs assessed | Annually |

Function Area 7: Internal Oversight and Advisory Services

| Service | Cost (Ushs.Billion) | Output/Service Description | Standard in Terms of Quantity, Quality, Time, Process, Accessibility & Coverage |
|---|------------------------|---|---|
| Internal Oversight and Advisory Services | 15.61 | Annual Consolidated Internal Audit Report prepared and submitted to PS/ST | Within three months after the end of the financial year |
| | | Quarterly Consolidated Internal Audit Report produced | 60 days after the end of the Quarter |
| | | List of eligible Accounting Officers produced | By the 1 st of April |
| | | Coordination and Supervision of Internal Audit Units across government conducted, | 100% of audits supervised |
| | | Effectiveness of Audit Committees evaluated | Every Quarter |
| | | Annual Consolidated Audit Committee Report prepared | Within three (3) years after the end of the financial year. |
| | | Quality Assurance and Improvement Program Conducted | Periodic, & continuous |
| | | Capacity Building /Training of Internal Auditors across Government conducted | All internal auditors |
| | | Annual Internal Audit Workplans produced | 100% of approved work plans submitted by audit committees approved by the 1 st of April |

| Service | Cost (Ushs.Billion) | Output/Service Description | Standard in Terms of Quantity, Quality, Time, Process, Accessibility & Coverage |
|---------|------------------------|--|---|
| | | Internal Auditing tools produced and implemented | 100% of internal auditors using CAATs |
| | | Internal Audit circulars, policies, procedures, manuals, and strategies produced and or updated | Continuous |
| | | Governance oversight of significant risks to Organizational value creation & preservation conducted. | 100% level of satisfaction across government Annual reports on risk governance oversight. |
| | | Risk anticipation, identification, analysis and quantification conducted. | A statement on significant risks in the strategic plan. |
| | | ERM Capacity Building across government conducted | Annual reports on capacity building 100% coverage of Votes and Public Corporations; Updated Risk Registers across government by September |
| | | Support efficient resource allocation and utilization across Government. | Annual Fiscal Risk Statement in a BFP, MPS and Approved Budget Estimates of Vote |
| | | Corruption and Fraud occurrence prevented | Annual fraud risk assessment report for all Votes across Government by September each year |
| | | Corruption and Fraud occurrence detected | annual Special audits Report across Votes and Public Corporations |

| Service | Cost (Ushs.Billion) | Output/Service Description | Standard in Terms of Quantity, Quality, Time, Process, Accessibility & Coverage |
|---------|------------------------|--|--|
| t | | ERM Monitored across Government | Annual ERM Monitoring Reports across Votes and Public Corporations |
| | | Coordination of ERM across Government | Annual Consolidated ERM Strategic Plan Annual Consolidated ERM Performance Report |
| | | National Fiscal Risk Statement preparation supported | Annual National Fiscal Risk Statement |
| | | Oversight of Organizational Strategy development assessed across Government | Annual oversight Report on organizational strategy development across Government |
| | | Oversight of organizational performance and accountability assessed across Government | Annual oversight Report on performance and accountability across Government |
| | | Oversight of Compliance and Ethics assessed across Government | Annual Organizational Oversight Report on Compliance and Ethics assessed across Government One Code of Practice for Public Bodies |
| | | Significant risks reviewed | Annual Report across Government |
| | | Oversight of Financial Resources Commitment assessed across Government | Annual Organizational Oversight Report on commitment of financial resources across Government |
| | | Oversight of organizational Partnerships, Engagements, Resource Mobilization and Advocacy assessed | Annual Organizational Report on Partnerships, Engagements, Resource Mobilization and Advocacy across Government |

| Service | Cost (Ushs.Billion) | Output/Service Description | Standard in Terms of Quantity, Quality, Time, Process, Accessibility & Coverage |
|---------|------------------------|---|--|
| | | Organizational Oversight of Internal Control Systems reviewed across Government | Annual Organizational Oversight Report on internal control systems across Government |
| | | Policy guidelines | Performance audit Manual reviewed once after every two years |
| | | Performance audit strategy developed | Once after every 3years |
| | | Disseminate of Performance audit manual & the strategy | All votes (100%) |
| | | Performance audit conducted | Once Annually |
| | | Staff trained in PA | All auditors must be trained in Performance Audit |
| | | Policy Guidelines for IT audit developed | One IT audit Manual |
| | | IT audit strategy developed | IT audit strategy for three (3) years. |
| | | Staff trained in IT audit | Annually |
| | | IT audits conducted | Quarterly Report produced within one month of audit. |
| | | Audit follow-up conducted | Once Annually |

Function Area 8: Policy, Planning and Support Services

| Service | Cost (Ushs.Billion) | Output/Service Description | Standard in Terms of Quantity, Quality, Time, Process, Accessibility & Coverage |
|---------------------------------------|------------------------|--|--|
| Policy, Planning and Support Services | 93.63 | Planning systems and frameworks strengthened | Ministry strategic Plan for FY2025/26-2930 prepared and aligned to NDPV at least 80% by 30 th June 2025 |

| Service | Cost (Ushs.Billion) | Output/Service Description | Standard in Terms of Quantity, Quality, Time, Process, Accessibility & Coverage |
|---------|------------------------|--|--|
| | | Budgeting systems and frameworks strengthened | BFP, MPS and the detailed budget Estimates prepared and well aligned to the NDPIV and submitted by the deadlines specified in the PFM Act Cap.171 Budget performance reports submitted by the deadline stipulated in the PFM Cap .171 |
| | | Risk management enforced in line with the PFMA Cap.171 | Risk Manual/Register/Framework developed and updated every quarter |
| | | Monitoring and Evaluation Systems developed | Quarterly and Annual MOFPED based AWP monitoring reports produced by first month of the new quarter and first month of the new FY Respectively. |
| | | Human Resource Management | 80% of the approved staff structure of MOFPED and other agencies MOFPED-Common cadre are recruited at and deployed at all times 80% of targeted staff as per the capacity building plan under training with 5 years HCM staff Performance planning & appraisal implemented annually by end of July Staff salaries paid by the 28 th day of every month. No staff with missing salary Disiplinary cased disposed within one month. |
| | | Communication and Public Relations | 5-Year Communication Strategy 4 Quarterly Press briefings Monthly Media Engagements (Broadcast and Print) 4 Quarterly Ministry Newsletters (MOFPED TIMES) |

| Service | Cost (Ushs.Billion) | Output/Service Description | Standard in Terms of Quantity, Quality, Time, Process, Accessibility & Coverage |
|---------|------------------------|---|---|
| | | | Weekly update of Ministry Website, Online Platforms and Digital screens One Brand Manual Annual Ministry Branded Materials Bi- Monthly Opinions on Topical issues in main stream media. |
| | | Functional IT systems | Routinely serviced IT equipment, atleast once a quarter Uninterrupted internet connectivity 24/7 Uncompromisable IT system Security at all times, enhancements undertaken quarterly |
| | | Gender Mainstreaming services | Achieve 100% EOC rating/score for integration gender, equity concerns in the BFP and MPS for vote 008 |
| | | Ministerial and Top Management Services | Decisions that support policy formulation in Cabinet and the implementation and realization of MoFPED mandate |
| | | Policy analysis, review and guidance provided | Cabinet forward agenda for MOFPED prepared annually by 30 th June An evaluation report of policies implemented by MOFPED prepared annually by July Technical guidance on cabinet information papers, cabinet memoranda provided timelessly Report on implementation of cabinet decisions prepared and submitted to cabinet secretariat quarterly. |

| Service | Cost (Ushs.Billion) | Output/Service Description | Standard in Terms of Quantity, Quality, Time, Process, Accessibility & Coverage |
|---------|------------------------|---|--|
| | | | Timely tracking of parliament and cabinet business, and bringing issues that require the attention of management at least a day before. |
| | | Legal and Advisory Services | Pre-emptive legal advice and timely resolution of legal matters within 5 days from receipt of request for legal opinion/advise |
| | | Procurement and disposal | Adherence to procurement guidelines and approved procurement plans Evaluations conducted within 5days from the date of bid opening Contract committee meetings held within 1 week |
| | | Internal controls and Risks mitigated | Extent of mitigation of risks and ensuring value for money Four quarterly Internal Audit Reports prepared and submitted to the Minister by 30th day of the new month of the quarter Four audit committee meetings undertaken, once every quarter One annual Value for money audit undertaken and reported prepared by 15th July |
| | | Finance and Accounting functions executed in line with PFMA Cap.171 | Final accounts prepared and submitted to the OAG by 31 st August Treasury memorandum prepared and responses on implementation of previous recommendations s when PAC request. |

| Service | Cost (Ushs.Billion) | Output/Service Description | Standard in Terms of Quantity, Quality, Time, Process, Accessibility & Coverage |
|---------|------------------------|---|---|
| | | | <p>Quarterly Financial accountability statements prepared and submitted to Treasury within 15 days after end of the Quarter.</p> <p>Payments to suppliers executed within 15 days from request of requests</p> <p>Achieve unqualified audit opinion consistently every year</p> |
| | | Administrative support services strengthened for efficient service delivery | <p>90% of the ministry Fleet is functional at all times (maintainance of transport equipment using OEM (Original Equioment manufactured) equipment serviced by certified garages.</p> <p>Welfare provided intime for all meetings held, timelessly</p> <p>Uninterrupted fast internent at all times</p> <p>Response to internal internet connectivity snags within 10mins of call from the user</p> <p>90% of all ICT equipment functional at all times (printers, computers, electronic lock systems etc)</p> <p>Mechanical and electrical components of the building maintained and functional at all times (electricity, sewage, plumbing and Air conditioners, and other plumbing aspects).</p> |

ESTIMATED ANNUAL COST TO DELIVER THE SERVICES

13. The estimated annual cost of delivering the services under the Ministry of Finance, Planning and Economic Development, in the required standards is **Ushs. 2.8 Trillion** as summarised in **Table 1** below. It should be noted that more than half of this required funding goes towards private sector development and wealth creation initiatives. The largest being the financing towards the Parish Development Model.

Table1: Estimated Annual Cost of Delivering MoFPED Services

| No. | Service Cluster | Ushs.Billion |
|--------------|--|-----------------|
| 1. | Budget Preparation, Execution and Monitoring | 159.416 |
| 2. | PPP-Services | 4.574 |
| 3. | PSD-DPI Secretariat Services | 5.20 |
| 4. | Deficit Financing and Cash Management | 22.79 |
| 5. | Development Policy and Investment Promotion | 483.94 |
| 6. | Financial Sector Development | 1,766.74 |
| 7. | Internal Oversight and Advisory Services | 15.61 |
| 8. | Macroeconomic Policy and Management | 38.18 |
| 9. | Policy, Planning and Support Services | 93.63 |
| 10. | Public Financial Management | 228.56 |
| Total | | 2,818.64 |

CONCLUSION

14. Service Delivery Standards spell out the minimum levels of services that Government will provide and what service recipients should expect in terms of quantity, quality, time, cost and coverage. The Standards are particularly crucial in Improving citizens' access to information on services and enhancing public service performance and accountability.

15. The Service Delivery Standards should be implemented within available resources. The Ministry will, therefore, consider the requirements/necessary resources for providing services in terms of (a) staffing levels; (b) work tools, equipment and facilities; and (c) budgetary provisions. The need to document the business process has an implication on service delivery standards, especially time responsiveness in the execution of mandate and client satisfaction. Therefore, business processes must be documented to be able to deliver on each output or service. The service delivery standards are reviewed after a period of five (5) years.

The Ministry will be accountable for mainstreaming the Service Delivery Standards in strategic planning and budgeting, implementation and monitoring of service Delivery.

Annex 1: Detailed Service Delivery Standard Matrix

| Service | Cost (Ushs.Billion) | Output/Service Description | Performance Indicator | Standard in terms of Quantity, Quality, Time, Process, Accessibility & Coverage | Target Recipients of Service | Access Criteria to Obtain Service | Methodology for providing Service | Basic Infrastructure for Providing Service including Tools, Equipment & Allowances | User Fees | Responsibility Centre |
|--|------------------------|--|--|---|--|--|---|---|-----------|--------------------------------|
| Vote Function 1: Budget Preparation, Execution and Monitoring | | | | | | | | | | |
| National Budget | 159.42 | National budget prepared. | Frequency | National budget prepared annually: Issuance of the First Budget Call circular for the preceding year by 15th September; Submission of the vote and programme BFPs to the Secretary to the Treasury by 15th November; The National Budget Framework Paper (NBFP) for the proceeding financial year presented to Parliament by 31st December every year; The Second Budget Call Circular issued by 15th February every year ; Detailed Budget Estimates presented to Parliament by 1st April every year; Budget Execution Circular issued by 15th June of every year. | MDA&LGs, Parliament, Cabinet, Development Partners and Civil Society | Submission, consultation, | Consultative meetings, collecting/receiving submissions, compiling, printing/publishing, deliberations, engagement with various stakeholders | Staff, office equipment, printing services, online system such as the PBS, conference facilities, Transport facilities and allowances | | MoFPED, Cabinet and Parliament |
| | | The National Budget executed/ | Time by which funds are released & accounting warrants approved | Funds Released to Government Institutions by the 10th day of the first month of each quarter of the Financial Year; Approval of Accounting Warrants within 48 hours of submission by Accounting Officers | MDA&LGs, Service beneficiaries | Expenditure Limits Circulars, IFMS | Issuance of expenditure limits; -upload on the PBS/IFMS; - approval of Accounting Warrants. | Internet, computers, circulars, human resources | | MoFPED, Budget Directorate |
| | | Budget Credibility upheld within the set targets | % of Budget funds released in accordance with the approved budget; Time within which supplementary budgets are approved; % of the supplementary budgets to the approved budget; Percentage of Contingencies Fund to National budget. | 100% Funds released to Government institutions. in line with the approved budget and work plans; Absence of supplementary budgets; 0.5% of the National Budget paid into the Contingencies Fund. | MDA&LGs, MoFPED, & the General Public | Budget Outturn; Contingencies Fund is reserved for response to emergencies | Improve budget forecasting and predictability to reduce cuts; Appropriation by Parliament; Withdrawals for emergencies in line with Cabinet Approval. | MTEF, Cash Flow Plan, and Budget Operations Table; Financial resources | | MoFPED |

| Service | Cost (Ushs.Billion) | Output/Service Description | Performance Indicator | Standard in terms of Quantity, Quality, Time, Process, Accessibility & Coverage | Target Recipients of Service | Access Criteria to Obtain Service | Methodology for providing Service | Basic Infrastructure for Providing Service including Tools, Equipment & | User Fees | Responsibility Centre |
|---------|------------------------|--|---|---|--|---|--|--|-----------|---|
| | | National Budget monitored and Evaluated | Time by which Budget performance reports are produced; Accurate and quality Performance reports; Level of utilization of the budget performance reports to inform action; % votes of Government Institutions Monitored; Frequency of monitoring | Semi-annual reports reviewed, analysed and consolidated by 15th of February; Annual reports reviewed, analysed and consolidated by 15th of October; Budget performance reports according to approved format; Budget releases and resource allocation to individual Votes are effected by 15th day of the new quarter; 100% votes monitored. | Auditors, MoFPED, Parliament, MDA&LGs, | PBS, Publications; Decision reflected in the various circulars and releases; Finding of budget monitoring are published in the quarterly and annual budget monitoring reports | Semi-Annual and Annual Budget Performance Reports (Feb/Oct). Quarterly Reports; Evidence Based Budget Performance Reports; Analysis of performance reports by MoFPED and utilization of findings to inform decisions; Field Visits by BMAU, Desk Review of performance reports, Triangulation of Information | Computer, human resource and internet connectivity; Transport equipment, personnel, financial resources, stationary | | MOFPED, MALGS |
| | | Budget Transparency initiatives implemented. | Frequency of updating website & publishing; Level of rating (ranking) of Transparency International indicator achieved.; | Budget website updated timelessly; A budget call centre functional from 8:00am-5:00Pm working days; Feedback to clients given in two hours; Simplified version of the budget published and disseminated by 30th June; A favourable ranking by TI for budget transparency | General Public, researchers, civil society. | Online, publications ; print version; internation assesment | Periodic update of the website with key budget information, popularizing the website to the public; Preparation of an Abridged and Simplified Version of the budget for the general public; Implementing all measures that promote budget transparency for the benefit of the public | Internet, computers and human resources | | MoFPED |
| | | National Budget aligned to the National Planning frameworks; National Budget compliant with Gender and Equity requirements | Level of rating for compliance of the National Budget to National Development Plan; Level of EOC rating of MDA budgets for Gender and Equity compliance | National Budget rated at 80% alignment compliance with the National Development Plan; All MDA budgets obtaining the pass mark for Gender and Equity compliance. | NPA, MOFPED, Parliament, MALGs, Service receiptients | The Assessment of the overall National Budget by NPA; Submission of the budget to EOC for assessment of the individual votes | MoFPED ensure that MDA work plans and budgets are fully aligned with the National Development Plan; Assessment of individual Vote budgets by EOC for Gender and Equity compliance, using the standard criteria | National Budget Documents: BFPs, Performance reports, Human resources, printing services; National Budget Documents; BFPs, Performance reports, Human resources, printing services | | MoFPED, NPA, MDAs; EOC, MDA&LGs, MoFPED, Parliament |
| | | Project analysis and appraisal | Number of projects appraised | Schedule all projects submitted by MDAs on the Integrated Bank of Projects (IBP) 7th of every month for consideration by the Development Committee (DC); All new projects assessed for conformity with Public Investment Management System (PIMS) framework; Upload DC decisions within a week after conclusion of the monthly DC meetings | MDAs | Submission of project proposals to DC | | Office Equipment | | DB |

| Service | Cost (Ushs.Billion) | Output/Service Description | Performance Indicator | Standard in terms of Quantity, Quality, Time, Process, Accessibility & Coverage | Target Recipients of Service | Access Criteria to Obtain Service | Methodology for providing Service | Basic Infrastructure for Providing Service including Tools, Equipment & | User Fees | Responsibility Centre |
|---------|------------------------|---|--|--|---|--------------------------------------|--|---|-----------|--------------------------|
| | | Public Investment Plan (PIP) maintained | Comprehensive Public Investment Plan | Subject all the projects that have completed appraisal to the selection criteria to ensure readiness before admission in the Public Investment Plan (PIP); Conduct annual portfolio reviews by 1st Budget Call Circular. | MDAs | Hard copy and electronically | Review of PIP | Office Equipment | | DB |
| | | MDAs Capacity built in PIMS | % of technical staff in MDAs trained in project appraisal and Project Management | 100% of the technical staff trained in public investment management; Certification of trainees | MDAs | Training | Facilitation from accredited institutions | Stationery and tuition | | DB/MoFPED |
| | | PIMs Policy developed and implemented. | Policy approved by Cabinet; Frequency of trainings | Dissemination of the policy by May 2025. Review of the policy after 5 years | MDAs, Politicians, Academia, Development Partners | Online and hardcopies | Dissemination and uploading the policy on all relevant Government websites | Computers, internet and printed hard copies | | DB/MoFPED |
| | | Development Committee Guidelines updated to include social safeguards and climate change in appraisal | Frequency of reviewing Guidelines for Development committees | Guidelines reviewed after every two years; Rolling out of the revised Development Committee guidelines | MDAs, Politicians, Academia, Development Partners | Online and hardcopies | Dissemination and uploading the policy on all relevant Government websites | Computers, internet and printed hard copies | | DB/MoFPED |
| | | Project Preparation Facility (PPF) operationalized | Guidelines for accessing the project preparation fund Developed and approved; Funds availed for operationalization of the PPF. | Recommendation of projects that have completed profile stage to the PPF to access funds to undertake studies | Central Gov't Votes | MDAs with viable projects | Disbursement of resources to MDAs from the PPF to undertake studies. | Resource availablity | | DB/MoFPED |
| | | Government projects monitored using the framework for tracking implementation of projects | Frequency of monitoring projects | Quarterly | MDAS and the Public | Projects in the PIP | Field visit and collecting financial data | Technical staff, transport equipment. | | DB/MoFPED |
| | | New projects appraised through the three stage gates of profile, pre-feasibility and feasibility. | Time taken to review and appraise new projects | Appraisal done monthly; At least 80% of all NPIV project Ideas submitted to DC are progressed to through the PIMS process. | MDAS and DC Members | Submission of projects | DC meetings | Meeting venue, stationary, ICT equipment | | DB/MoFPED |

| Service | Cost (Ushs.Billion) | Output/Service Description | Performance Indicator | Standard in terms of Quantity, Quality, Time, Process, Accessibility & Coverage | Target Recipients of Service | Access Criteria to Obtain Service | Methodology for providing Service | Basic Infrastructure for Providing Service including Tools, Equipment & | User Fees | Responsibility Centre |
|--|------------------------|--|-----------------------|--|---|-----------------------------------|-----------------------------------|---|-----------|-----------------------|
| Strengthen public-private partnerships | 4.58 | PPP Policy, PPP Act, PPP Regulations, and PPP Guidelines implemented | Frequency | PPP Policy, PPP Act, PPP Regulations, and PPP Guidelines, adequately enforced and consistently adhered to across all PPP projects; 100% of the regulations stipulated in the PPP Act developed, approved, and implemented in all PPP projects; Review of PPP Act, Regulations, and Guidelines every 5 years for alignment with national goals and best practices; Dissemination of PPP Policy, PPP Act, Regulations and Guidelines through targeted workshops and communications | MDAs, Private Sector , & General Public | Physycal and online | Physical and online engagements | Technical staff,office tools | | DB/MoFPED |
| | | PPP Project appraisal conducted | Frequency | 100% of PPP projects undergo appraisal as per the PPP Act as each stage of the project lifecycle; Project appraisal reports generated within 30 working days post-project submission to the PPP Unit; 100% of PPP projects registered with the PPP Unit following PPP Committee approval. PP projects. | MDAs, Private Sector , & General Public | Physycal and online | Physical and online engagements | Technical staff,office tools | | DB/MoFPED |
| | | PPP project monitoring and evaluation undertaken | Frequency | 100% Projects monitored quarterly to ensure compliance with the PPP Act, Regulations Guidelines, and PPP Agreements where applicable; Monitoring reports prepared and submitted to the PPP Committee quarterly. | MDAs, Private Sector , & General Public | Physycal and online | Physical and online engagements | Technical staff,office tools | | DB/MoFPED |

| Service | Cost (Ushs.Billion) | Output/Service Description | Performance Indicator | Standard in terms of Quantity, Quality, Time, Process, Accessibility & Coverage | Target Recipients of Service | Access Criteria to Obtain Service | Methodology for providing Service | Basic Infrastructure for Providing Service including Tools, Equipment & | User Fees | Responsibility Centre |
|---------|------------------------|--|-----------------------|--|---|--------------------------------------|--------------------------------------|---|-----------|--------------------------|
| | | PPP capacity built for stakeholders | Frequency | 100% of MDAs and LGs trained in PPP project identification, preparation, appraisal, procurement, and contract management annually through targeted capacity-building programs; 100% of PPP Unit technical staff trained in PPP project identification, preparation, appraisal, procurement, and contract management annually; Certification of trainees. | MDAs, Private Sector , & General Public | Physycal and online | Physical and online engagements | Technical staff,office tools | | DB/MoFPED |
| | | PPP advisory support provided to stakeholders | Frequency | 100% of MDAs and LGs provided with technical, financial, and legal advisory support at each phase of the PPP project lifecycle. | MDAs, Private Sector , & General Public | Physycal and online | Physical and online engagements | Technical staff,office tools | | DB/MoFPED |
| | | Transparency, accessibility, and accountability in the management of the PPPs. | Frequency | PPP website and disclosure portal updated monthly with accurate and comprehensive project information; Quarterly internal audits to verify the accuracy and completeness of all disclosed information; Staff training and capacity building on best practices for information management, accessibility, and transparent reporting, with at least one training session per year; Complete and up-to-date project records maintained for 100% of registered PPP projects. | MDAs, Private Sector , & General Public | Physycal and online | Physical and online engagements | Technical staff,office tools | | DB/MoFPED |
| | | PPP civic education and public awareness campaigns undertaken | Frequency | At least one civic education campaign conducted annually in all regions; 80% awareness level among stakeholders (MDAs, LGs, private sector) achieved based on survey data. | MDAs, Private Sector , & General Public | Physycal and online | Physical and online engagements | Technical staff,office tools | | DB/MoFPED |

| Service | Cost (Ushs.Billion) | Output/Service Description | Performance Indicator | Standard in terms of Quantity, Quality, Time, Process, Accessibility & Coverage | Target Recipients of Service | Access Criteria to Obtain Service | Methodology for providing Service | Basic Infrastructure for Providing Service including Tools, Equipment & ... | User Fees | Responsibility Centre |
|---------|------------------------|---|-----------------------|---|---|-----------------------------------|-----------------------------------|---|-----------|-----------------------|
| | | Viable PPP projects identified, screened, and prioritized | Frequency | 100% of potential projects assessed for private investment potential; Concept notes for new PPP projects reviewed within 20 working days of submission; PPP pipeline updated within 5 working days of project registration; Project pipeline reviewed annually. | MDAs, Private Sector , & General Public | Physycal and online | Physical and online engagements | Technical staff,office tools | | DB/MoFPED |
| | | Fiscal Commitments and Contingent Liabilities related to PPPs monitored | Frequency | 100% of feasibility studies for PPP projects reviewed to ensure fiscal commitments and contingent liabilities are accurately identified, quantified, and addressed as a mandatory requirement before project approval; Contingent liabilities, accounting, and budgetary issues related to PPPs monitored annually through coordination with relevant offices within the Ministry of Finance; 100% of Government support requests for PPP projects reviewed and assessed within 20 working days | MDAs, Private Sector , & General Public | Physycal and online | Physical and online engagements | Technical staff,office tools | | DB/MoFPED |
| | | Secretarial and administrative support provided to the PPP Committee | Frequency | 100% of the PPP Committee fully constituted; At least 4 Committee meetings organized per year; 100% of PPP Committee meetings facilitated with comprehensive reports and project updates. F26 | MDAs, Private Sector , & General Public | Physycal and online | Physical and online engagements | Technical staff,office tools | | DB/MoFPED |

| Service | Cost (Ushs.Billion) | Output/Service Description | Performance Indicator | Standard in terms of Quantity, Quality, Time, Process, Accessibility & Coverage | Target Recipients of Service | Access Criteria to Obtain Service | Methodology for providing Service | Basic Infrastructure for Providing Service including Tools, Equipment & | User Fees | Responsibility Centre |
|--|------------------------|--|---|---|--|--|---|---|-----------|--------------------------|
| Facilitating the operations of the PSD and DPI Programme Management Committees | 5.2 | A functional Secretariat for PSD and DPI programmes | PSD and DPI PIAPs, Semi-Annual and Annual Programme Reports; PSD-DPI PWG Meetings | PSD and DPI Programme Implementation Action Plans (PIAPs) developed for the NDP and reviewed following the programme midterm review (2); PSD and DPI Programme semi-annual performance reports produced (2); PSD and DPI Programme annual performance reports produced (2); Eighteen (18) DPI Programme meetings held per financial year (2 for Leadership Committee, 4 for the Programme Working Group; and 12 for the Technical Working Groups); Fourteen (14) PSD Programme meetings held per financial year (2 for Leadership Committee, 4 for the Programme Working Group; and 8 for the Technical Working Groups); PSD and DPI Programme semi-annual reviews held per year (2); PSD and DPI Programme Annual Reviews held per year (2); PSD | MDAs that fall under PSD and DPI Programmes | Physycal and online | Physical and online engagements | Technical staff, office tools | | PSD-DPI Secretariat |
| Vote Function 2: Macroeconomic Policy and Management | | | | | | | | | | |
| Macroeconomic Policy and Management | 38.18 | Economic Growth Strategy | Frequency | One strategy produced for the proceeding financial year by 30th August. Used to inform the budget process. Developed through the Annual Economic Growth Forum as well as the subsequent consultations with all stakeholders. | The Budget Directorate, Civil Society Organisations, MDAs, Development Partners, etc | Included in the National Budget Framework Paper | Consultative meetings, collecting/receiving submissions, compiling, printing/publishing, deliberations, engagement with various stakeholders; Economic Growth Forum | Staff, office equipment, printing services, internet facilities, conference facilities, Transport facilities and allowances | | MoFPED. |
| | | Report on climate change implications on the macro economy | Frequency | Two bi-annual Climate Change Reports produced annually, January and July of every year. | MDAs, Development Partners, Public. | Online on the Ministry of Finance Website and Social Media Platforms | Consultative meetings, collecting/receiving submissions, compiling, printing/publishing, deliberations, engagement with various stakeholders. | Staff, office equipment, printing services, internet facilities, conference facilities, Transport facilities and allowances | | MoFPED |
| | | Updated Integrated Macroeconomic Model Database | Number of Analyses made using the Model | Analysis of all proposed economic policies to determine their impact on the macro, meso and micro economies at least twice a year | Economic Policy makers, Cabinet, Parliament, the President, etc | Working papers produced and disseminated to the targeted audience. | Using the model to do macroeconomic analysis to determine impact of various economic policies on the whole economy as well as different agents of the economy. | Staff, office equipment, printing services, internet facilities, conference facilities, Transport facilities and allowances | | MoFPED |

| Service | Cost (Ushs.Billion) | Output/Service Description | Performance Indicator | Standard in terms of Quantity, Quality, Time, Process, Accessibility & Coverage | Target Recipients of Service | Access Criteria to Obtain Service | Methodology for providing Service | Basic Infrastructure for Providing Service including Tools, Equipment & ... | User Fees | Responsibility Centre |
|---------|------------------------|---|--------------------------|--|---|--|---|--|-----------|-----------------------|
| | | Medium-term Budget framework report(Resource envelope report) | Number of times produced | The Resource Envelope is produced three time a year. The first resource envelope is produced in September. The Second Resource Envelope is produced in December. The Final resource envelope is produced in March. | Budget Directorate, Cabinet, Parliament, MDAs. | Included in the various Budget Documents including the National Budget Framework Paper. | The Resource Envelope incorporates all sources of financing the budget for the next financial year and accounts for all non-discretionary expenditure, thereby clearly showing what Government has to spend on discretionary items in a financial year. | Staff, office equipment, printing services, internet facilities, conference facilities, Transport facilities and allowances | | MoFPED |
| | | Quarterly macroeconomic cash limit report | Number of times produced | Four reports produced each financial year. One Cash limits report produced each quota to guide on setting expenditure limits for the specific quota. The macro cash limits are intended to ensure that the expenditure limits issued for each quarter are consistent with the resources available and the macroeconomic conditions prevailing at the time. | Budget Directorate, Accountant General, and Directorate of Debt and Cash Policy. | -Report shared with all the Directorates of the Ministry and discussed in the Cash Limits meeting. | -Consultative meetings, collecting/receiving submissions, compiling, printing/publishing, deliberations, engagement with various stakeholders. | Staff, office equipment, printing services, internet facilities, conference facilities and allowances | | MoPFED |
| | | Update on Charter for Fiscal Responsibility | Number of times | 3 times each financial year, every four months | Budget Directorate, Cabinet, Parliament, MDAs. | | | Staff, office equipment, printing services, internet facilities, conference facilities and allowances | | |
| | | Fiscal Risk Statement | Number of times | Produced on annual basis, by 1st April each year | MDAs, Academic Institutions, Local Governments, Civil Society Organisations, etc. | | | Staff, office equipment, printing services, internet facilities, conference facilities and allowances | | |
| | | Debt Sustainability Analysis Report | Number of times | Produced on annual basis, by 1st April each year | MDAs, Academic Institutions, Local Governments, Civil Society Organisations, etc. | | | Staff, office equipment, printing services, internet facilities, conference facilities and allowances | | |
| | | Updated Government Cashflow database | | Updated on a monthly basis | Budget Directorate, Accountant General, and Directorate of Debt and Cash Policy. | | | Staff, office equipment, printing services, internet facilities, conference facilities and allowances | | |
| | | Government Finance Statistics Abstract produced | Frequency | One Statistical Abstract produced and disseminated each financial year. | MDAs, Academic Institutions, Local Governments, Civil Society Organisations, etc. | The Abstract is uploaded on the Ministry of Finance Website and in the Ministry's resource centre. | Data collection from local governments, extra budgetary units and State Owned Enterprises. Consultative meetings, collecting/receiving submissions, compiling, printing/publishing, deliberations, engagement with various stakeholders. | Staff, office equipment, printing services, internet facilities, conference facilities, Transport facilities (3 motor vehicles) and allowances | | MoFPED |

| Service | Cost (Ushs.Billion) | Output/Service Description | Performance Indicator | Standard in terms of Quantity, Quality, Time, Process, Accessibility & Coverage | Target Recipients of Service | Access Criteria to Obtain Service | Methodology for providing Service | Basic Infrastructure for Providing Service including Tools, Equipment & | User Fees | Responsibility Centre |
|---------|------------------------|--|---|--|--|--|--|---|-----------|---|
| | | Budget Statistics tables | Number of reports produced. Quality of reports produced | Five tables produced per year. | MDAs, Academic Institutions, Local Governments, Civil Society Organisations, public, UBOS, etc. | Included in the Background to the Budget (BTTB) | | Staff, office equipment, printing services, internet facilities, conference facilities and allowances | | MoFPED |
| | | High frequency Government Financial Operations in GFSM 2014 format | Number of reports produced; Quality of reports produced | Produced on a monthly basis | Budget Directorate, Accountant General, and Directorate of Debt and Cash Policy. | The report is uploaded on the Ministry of Finance Website and in the Ministry's resource centre. | | Staff, office equipment, printing services, internet facilities, conference facilities and allowances | | MoFPED |
| | | Sectorised Public Sector Institutions Table | Updated Institution Unit Table | Updated on a monthly basis | Budget Directorate, Accountant General, and Directorate of Debt and Cash Policy. | The report is uploaded on the Ministry of Finance Website and in the Ministry's resource centre. | | Staff, office equipment, printing services, internet facilities, conference facilities and allowances | | MoFPED |
| | | Report on regional and international collaborations on GFS harmonisation | | Produced on an annual basis | | | | Staff, office equipment, printing services, internet facilities, conference facilities, Transport facilities and allowances | | MoFPED |
| | | Macroeconomic Policy and Research Papers | Number and Quality of Research Papers | 4 in a year, 1 per quarter | | The research papers are published on the Ministry of Finance Website and in the Ministry's resource centre. | | Staff, office equipment, printing services, internet facilities, conference facilities, Transport facilities and allowances | | MoFPED |
| | | Monthly Performance of the Economy Reports | Frequency | 12 reports per year, one report each month. | | The report is uploaded on the Ministry of Finance Website and in the Ministry's resource centre. | | Staff, office equipment, printing services, internet facilities, conference facilities, Transport facilities and allowances | | MoFPED |
| | | Macroeconomic & fiscal performance reports | Number of reports | Two reports per year | | The report is uploaded on the Ministry of Finance Website and in the Ministry's resource centre. | | Staff, office equipment, printing services, internet facilities, conference facilities, Transport facilities and allowances | | MoFPED |
| | | Economic and macro- econometric forecasts | Number of times produced | Four times a year | | The report is uploaded on the Ministry of Finance Website and in the Ministry's resource centre. | | | | MoFPED |
| | | Formulate appropriate tax policies for revenue generation; Amendments to the EAC Legal Instruments and domestic tax laws; Fiscal regime for Mining, Oil and Gas developed. | Tax policy measures generated; Legislation reviewed to generate revenue, enhance compliance, and promote savings and investment; EAC domestic tax harmonization | Specific studies in relation to tax heads such as Income tax, VAT, Excise Duty, CIT, Customs undertaken to widen the revenue tax effort and base; Tax Policy Measures generated by Q3 of preceding Financial Year; Tax (Amendment) Bills approved by Parliament, and assented to by H.E the President for implementation by 15th June each year | Private Sector, MDAs, LGs, Parliament, Cabinet, Development Partners, and Civil Society | Approved Tax Bills; Study Reports | Consultative stakeholders meetings, collecting/receiving tax proposal submission, Field visits; EAC meetings, Various Committees meetings, publishing/printing | Staff, office equipment, printing services, conference/ workshop facilities, Transport facilities and allowances | | MoFPED, URA, Cabinet and Parliament |

| Service | Cost (Ushs.Billion) | Output/Service Description | Performance Indicator | Standard in terms of Quantity, Quality, Time, Process, Accessibility & Coverage | Target Recipients of Service | Access Criteria to Obtain Service | Methodology for providing Service | Basic Infrastructure for Providing Service including Tools, Equipment & | User Fees | Responsibility Centre |
|--|------------------------|--|--|--|---|---|--------------------------------------|---|-----------|--------------------------------|
| | | Monitor and evaluate revenue performance to inform tax policy management | Monthly, Quarterly and annual tax and non-tax revenue performance reports prepared; Tax Revenue Forecasts and projections for resource envelope and budget management. | Key Performance Indicators (KPIs) for revenue analysis and accompanying Database developed; Electronic tax systems implemented to improve compliance; Evidence-based tax expenditure governance framework established to limit leakages and improve transparency; & Tax incentives and expenditure report prepared, and submitted to Parliament quarterly. | Private Sector, MDAs, LGs, Parliament, Cabinet, Development Partners, and Civil Society | Performance reports | | Staff, office equipment, printing services, conference/workshop facilities, Transport facilities and allowances | | MoFPED, Cabinet and Parliament |
| | | Assess impact of tax policies on revenue mobilization and economic growth. | Reports and strategies produced. | Impact Monitoring reports produced; TAT cases handled and concluded successfully; Public and Private Sector Tax Queries handled and concluded; & Tax Reviews and Tax Advice responded to in a timely manner. | Private Sector, MDAs, LGs, Parliament, Cabinet, Development Partners, and Civil Society | Performance reports | Consultative stakeholders meetings | Staff, office equipment, printing services, conference/workshop facilities, Transport facilities and allowances | | MoFPED, URA, Industry players |
| Vote Function 3: Financial Sector Development | | | | | | | | | | |
| Financial Sector Development | 1,766.74 | Technical and Advisory Services (Complaints resolution) | | 2-5 Working days. Referrals within 1 month. Immediate responses to oral requests. | | Client sends or makes a written complaint or query to the Minister or PS/ST. The department receives and reviews the matter in line with the financial sector laws. The department prepares a response for the PS/ST or Minister to the client. | | | | MFPED-FSD |

| Service | Cost (Ushs.Billion) | Output/Service Description | Performance Indicator | Standard in terms of Quantity, Quality, Time, Process, Accessibility & Coverage | Target Recipients of Service | Access Criteria to Obtain Service | Methodology for providing Service | Basic Infrastructure for Providing Service including Tools, Equipment & | User Fees | Responsibility Centre |
|---------|------------------------|--|-----------------------|---|--------------------------------|--|-----------------------------------|---|-----------|--|
| | | Emyooga – Presidential Initiative on Job and Wealth Creation | | Emyooga funds released by 10th of the 1st month of each quarter; Targeted funds released 100 % by end of FY, and at atleast 25% by 15th day of every new quarter. | MSC | Must be a youth between 18 to 35 years of age engaged in the 18 targeted enterprises. Should seek the LC1 leader to connect you to the constituency. Pay membership and subscription fees not exceeding UShs 20,000/= to any Emyooga SACCO The SACCO should have the documents required for grant application available at https://www.msc.co.ug/ Association should have documents required for a loan from the SACCO. Members/ clients/ individuals should have documents required for a loan A Member applies to their respective SACCO for a loan. | | | 20,000 | Microfinance Support Centre Head Office Kampala with branches in: Arua Hoima Lira Jinja Masaka Kabale Mbale Kabarole Mbarara Soroti Moroto Ngoma satellite office |
| | | Parish Development Model Financial Inclusion Pillar | | PDM funds released twice a year at the start of each planting seasons, i.e. in January and June each year; and Targeted funds released 100 % by end of FY, and at atleast 25% by 15th day of every new quarter. | At the 10,594 gazette Parishes | Government allocates and disburses financing for PDM SACCOs. Be Identified as a subsistence household. Participate in identifying investment menu with core primary enterprise(s) for the Parish. Must belong to an Enterprise Group. Be profiled as a PDM Enterprise Group member. Participate in the formation of the PDM SACCO and elect group leaders. Participate in voluntary saving. Attend capacity building sessions. Apply to the PDM SACCO for loan through the laid down procedure and appraisals processes. Funds disbursed from the PDM SACCO bank account to | | | | |

| Service | Cost (Ushs.Billion | Output/Service Description | Performance Indicator | Standard in terms of Quantity, Quality, Time, Process, Accessibility & Coverage | Target Recipients of Service | Access Criteria to Obtain Service | Methodology for providing Service | Basic Infrastructure for Providing Service including Tools, Equipment & | User Fees | Responsibility Centre |
|---------|-----------------------|--|-----------------------|--|--|--|-----------------------------------|---|---|--------------------------|
| | | Uganda Development Bank; Agriculture, human capital, Infrastructure, and Tourism & hospitality financing | | Planned and budgeted financing is released 100%, with at least 25% release by the 15th day of the new quarter. | UDB offices Kampala | Make a formal application to UDB including filling in the application forms. Provide the documents required for the loan accessible at https://udbl.co.ug/ The bank appraises the client's application. Informs the applicant on the decision to grant a loan. Client submits the grant proposal. The bank disburses money to the client. | | | Insurance of 0-5% Application fees less than US\$100,000 | UDB offices Kampala |
| | | Capital Markets Developed (Licensing, Public Offering, Rights and Bonus Issue, and Cross listing) | | Process New and renewal of a License in 45 days License replacement within 14 days debt public offerings in 28 days, Equity Public offerings in 35 days, Rights issue in 21 days bonus Issue in 14 days, Cross listing in 21 days | Capital Market Authority | Written application and complete application for New License, renewals, and replacements. Complete application for issue and approval of public offerings, rights and bonus Issue, Cross listing | | | | Capital Market Authority |
| | | Allocate and disburse Government contribution Agricultural Credit Facilitate (ACF) | | All planned and budgeted Government component of the ACF is released Quarterly at least 25% and 100% annually. | Participating Financial Institutions (PFI) Stanbic Bank DFCU UDBL Bank of Baroda Post Bank Centenary Bank Equity Bank Tropical bank Housing Finance Opportunity Bank Bank of Africa ABSA bank KCB Standard Chartered Orient Bank/ I&M Diamond Trust Bank Finance Trust Bank Crane Bank/DFCU Top Finance Bank Pride Micro Finance GTB Bank | The client forwards his/her loan application to any Participating Financial Institution of his/her choice. The Participating Financial Institution will then advise him/her on the terms under the ACF. A detailed bankable project proposal/feasibility report may be required by the Participating Financial Institution (depending on the loan amount applied for). PFI prepares the application and submits it to Bank of Uganda. The Bank of Uganda approves the loan disbursement. When the loan goes bad, the ACF pays. | | | | |

| Service | Cost (Ushs.Billion) | Output/Service Description | Performance Indicator | Standard in terms of Quantity, Quality, Time, Process, Accessibility & Coverage | Target Recipients of Service | Access Criteria to Obtain Service | Methodology for providing Service | Basic Infrastructure for Providing Service including Tools, Equipment & | User Fees | Responsibility Centre |
|---------|------------------------|--|-----------------------|---|--|--|-----------------------------------|---|-----------|-----------------------|
| | | Uganda Agricultural Insurance Scheme (UAIS) subsidy disbursed | | All planned and budgeted Government component of the UAIS is released Quarterly at least 25% and 100% annually. | IRA headquarters & Regional Centers APA; Gold Star Insurance; Lion Insurance; Phoenix Insurance; Jubilee Insurance; UAP Insurance; CIC General; First Insurance Company; National Insurance Company; Pax Insurance | Monitor and evaluate the performance of the Scheme. Undertake field visits to the beneficiaries | | | | |
| | | Develop Policies, and legislation and coordinate the activities for the Banking and non-bank industry. | | Annually | | Identify the issue. Conduct stakeholder consultations. Develop a Policy paper / legislation. Provide policy oversight. Monitor compliance to national and international standards (IOSCO, FATF, Basel Principles) | | | | MoFPED-FSD |
| | | Develop regulations and guidelines for the capital markets and microfinance industry | | Annually | Bank of Uganda website Insurance Regulatory Authority website Financial Intelligence Authority Website Uganda Microfinance Regulatory Authority website and premises Uganda Retirement Benefit | Identify the Principles. Draft the regulations. Conduct stakeholder consultations. Issue regulations. Gazette the Regulations. | | | | |
| | | Design and implement financial sector wealth creation Initiatives and Developments | | Well designed and implemented initiatives | | Design access to financial services initiatives. Capitalize existing initiatives such as those under the PDM, MSC, BOU, and UDB. Monitor the performance of the financial sector programs and initiatives. Train service providers and clients. Provide guidelines for the use of capital. Respond to any inquiries. Facilitate regulators to offer a service. | | | | MoFPED-FSD |

| Service | Cost (Ushs.Billion) | Output/Service Description | Performance Indicator | Standard in terms of Quantity, Quality, Time, Process, Accessibility & Coverage | Target Recipients of Service | Access Criteria to Obtain Service | Methodology for providing Service | Basic Infrastructure for Providing Service including Tools, Equipment & | User Fees | Responsibility Centre |
|---|------------------------|---|--|--|--|---|---|---|-----------|--------------------------|
| | | Foster financial inclusion and financial stability | | Review every three years. | | Conduct a situation analysis. Identify the strategic direction. Formulate the budget, implementation, communication, and M&E plans. Launch the Plan. Monitor implementation of the Plan. | | | | MoFPED-FSD |
| Vote Function 4: Development Policy and Investment Promotion | | | | | | | | | | |
| Development Policy and Investment Promotion | 483.94 | Policy Advisory, Information and Communication | Background to the Budget (BTTB) produced; Annual BFP for DPI and PSD NDP Programmes; Development Policy and Performance Portals; Poverty Status Report; Performance Report on the Performance of Public Enterprises; Annual Economic Performance Report (AEPR) produced; Factor Employment and Structural Transformation Factsheet (FEST) prepared; Annual Service Delivery Profiles for MALGs updated; Economic Growth and Development Factsheet (GRAD) prepared; Policy Notes prepared; Policy Notes prepared; Competitiveness and Investment (COIN) Factsheet prepared; Management Notes prepared; | Annual Background to the Budget (BTTB) published by 30th May; Annual Budget Framework Paper for the DPI and PSD NDP Programmes submitted to MoFPED by 31st December; Development Policy and Performance Portal content updated within 3 months of the latest publication date of relevant official data and reports; Poverty Status Report published within a year from the release date of the latest Uganda National Household Survey results; 18 NDP/IV Programme Service Delivery profiles updated annually;Annual Report on the performance of the Public Enterprise sector published no later than 6 months after official release of the Auditor General's Report for the same period; One (1) FEST factsheet produced every Financial Year; Four (4) | MDAs & LGs and Public, Ministry's Top Management, | Copies of the report submitted to Parliament on Budget day and disseminated to public, MDAs, Top Technical & top Management | Research, Reviews, consultations, Literature review & consultations | Staff, Stationery, Computers, internet, Airtime, | None | EDP&RD, DEA |

| Service | Cost (Ushs.Billion) | Output/Service Description | Performance Indicator | Standard in terms of Quantity, Quality, Time, Process, Accessibility & Coverage | Target Recipients of Service | Access Criteria to Obtain Service | Methodology for providing Service | Basic Infrastructure for Providing Service including Tools, Equipment & | User Fees | Responsibility Centre |
|---------|------------------------|---|---|---|--|---|---|---|-----------|--------------------------|
| | | Policy Research & Analytical Studies | Annual National Policy Research Agenda; Micro- economic Indicator Dashboard (MIND) Update produced; Public Investment and Employment Strategy (PIES) Update prepared; Economic Development Strategy Update prepared; | Annual National Policy Research Agenda (MFPED Chapter) generated and submitted by 31st December; Twelve (12) Monthly MIND reports produced; One (1) Public Investment and Employment Strategy Update produced b 30th September each year; One (1) Economic Development Strategy Update prepared every Financial Year by 30th September each year | MDAs & LGs and Public, Ministry's Top Management, | Copies of the report submitted to Parliament on Budget day and disseminated to public, MDAs, Top Technical & top Management | Research, Reviews, consultations, Literature review & consultations | Staff, Stationery, Computers, internet, Airtime, | None | EDP&RD, DEA |
| | | Investment climate advisory | Private Investment Outlook prepared; Local Government Investment and Enterprise (LOGINE) Profiles produced; Privatisation and Investment Management Engagement (PRIME) Report Prepared; ABCD Electronic Value Chains developed and launched; | One (1) Private Investment Outlook prepared every Financial Year; One (1) LOGINE report produced and published every Financial Year; Four (4) quarterly PRIME updates developed annually | MDAs, LGs and Public, Ministry's Top Management | Online dissemination, Presentation in Top Technical and Top Management meetings, workshop/public forum | Research, Report Reviews, consultations, Literature review, Field research to Local Governments, Data collection and validation | Staff, Stationery, Computers, internet, inland travel | None | EDP&RD |

| Service | Cost (Ushs.Billion) | Output/Service Description | Performance Indicator | Standard in terms of Quantity, Quality, Time, Process, Accessibility & Coverage | Target Recipients of Service | Access Criteria to Obtain Service | Methodology for providing Service | Basic Infrastructure for Providing Service including Tools, Equipment & | User Fees | Responsibility Centre |
|---|------------------------|---|---|--|--|---------------------------------------|---|---|-----------|--------------------------|
| | | Private Sector Development Services | National Competitiveness Forum; Doing Business Conference; District Investment Profiles developed; National competitiveness forum (NCF) held; Strategic Business for Uganda (SB4U) interventions tracked and reported; Budget position paper produced; Business Licensing Regulatory Reform Committee activities held; Web portal developed for PCF reporting and information sharing; Makerere University Innovation and Incubation Centre(MIIC); The Second NSPSD Implemented and monitored; Annual statistical year book produced; Information and communication of PCF Interventions enhanced; Subnational Strategy for Private Sector Development | Annual National Competitiveness Forum convened by 15th September; Annual Doing Business Conference convened by 15th November; 176 District Investment Profiles developed annually; One (1) National competitiveness forums (NCF) held annually; Four (4) quarterly updates about SB4U produced annually; Four (4) PSWG Consultations on Position paper Conducted annually; Four (4) quarterly BLRC updates produced annually; Four (4) Updates produced from the online portal annually; Four (4) Quarterly updates for MIIC produced annually; Four (4) quarterly updates from the ABCD portal produced annually; Four (4) quarterly updates for NSPSD produced annually; One (1) statistical year book produced every Financial Year; | | | Research, Report Reviews, consultations, Literature review, Field research to Local Governments, Data collection and validation | Staff, Stationery, Computers, internet, inland travel | None | EDP&RD |
| | | Economic Policy and strategies Development | Economic Development Policy Statement for NDPV; Technical support to Government Ministries, Departments and Agencies Provided; Research reports produced to inform policy | Economic Development Policy Statement for NDPV published by 30th June 2029;Quarterly participation in Programme working groups/technical working committees | MDAs, LGs and Public | Online dissemination | Research, Report Reviews, consultations, | Staff, Stationery, Computers, internet | None | EDP&RD |
| | | Business Development Services (USADF) | Jobs created or sustained of which 40% are for women; Export revenues of participating SMEs and producer groups increased | 20000 jobs created or sustained; Quarterly 12.5% increase in export revenues of the 10 participating SMEs and producer group | MDAs, LGs and Public | Online dissemination | Research, Report Reviews, consultations, Literature review | Staff, Stationery, Computers, internet | None | EDP&RD |
| Vote Function 5: Deficit Financing and Cash Management | | | | | | | | | | |
| Deficit Financing and Cash Management | 22.79 | Preparation and production of the Medium-Term Debt Management Strategy (MTDS) | Time taken to produce MTDS published and submitted to Parliament by due date | MTDS published and submitted to Parliament annually by 30th March | Parliament, the Minister, Secretary to the Treasury and General Public | Dissemination and online (website) | 1.Data preparation meetings; 2.MTDS workshop; 3.Printing and uploading on the ministry website | Staff, Stationery and Printing services, Conference facilities, Allowances, Office equipment | | DDCP |
| | | Preparation of the Domestic Debt Auction Calendar | Auction Calendar in place by due date | Auction Calendar produced annually by 30th June | Debt Management Office, Bank of Uganda, Commercial banks, and the Public | Online (website) | 1.Data analysis; 2.Linkage to debt strategy; 3.Online publication | Staff, Allowances, Office equipment, Bloomberg terminal | | DDCP |

| Service | Cost (Ushs.Billion) | Output/Service Description | Performance Indicator | Standard in terms of Quantity, Quality, Time, Process, Accessibility & Coverage | Target Recipients of Service | Access Criteria to Obtain Service | Methodology for providing Service | Basic Infrastructure for Providing Service including Tools, Equipment & | User Fees | Responsibility Centre |
|---------|------------------------|--|--|---|---|--|--|--|-----------|--------------------------|
| | | Development of the GoU Public Investment Financing Strategy (PIFS) | Publication of the Public Investment Financing Strategy (PIFS) | PIFS produced, published, and disseminated to all users | MDAs, Politicians, Academia, Development Partners | Dissemination of print version; Online (website); Sensitization workshops. | 1.Research; 2. Analysis of financing mechanisms; 3.Budget analysis; 4.Workshops & Stakeholder engagement; 5.Printing and uploading on the ministry website | Staff, Allowances, Stationery and Printing services, Office equipment, Conference facilities, Consultancy services | | DDCP |
| | | Analysis and negotiations of financing terms for government borrowing | 1.Advice produced on financing terms; 2.Participation in negotiations for funding projects | Advice produced and recommendation on all financial terms for government borrowing provided timelessly; 100 % participation in Negotiations for debt financing of government projects | Cabinet, Parliament, Top Management of the Ministry, MDAs, Development Partners | Financing terms well reflected in the Financing Agreement, Parliamentary Hansard | 1.Analysis of financing terms; 2.Participation in negotiations; 3. Production of negotiation briefs and Cabinet memoranda | Bloomberg terminal, Staff, Stationery and Printing services, Office equipment, Continuous Training, Allowances | | DDCP |
| | | Public debt (external and domestic debt) service estimates for the Budget | Budget for debt financing in place by due date. | | Directorate of Budget, Macro Economic Policy department, Parliament, Debt Management Office, General Public | Budget estimates book (Dissemination & online) | 1.Data analysis; 2.Statistical inference; 3.Interest rates predictions | Bloomberg terminal, Staff, Stationery and Printing services, Office equipment, Continuous Training, Allowances | | DDCP |
| | | Preparation of the Public Debt Management Framework (PDMF) | Frequency for producing PDMF | PDMF produced, published, disseminated once every five years in line with the NDP timeframe. | MDAs, Politicians, Academia, Development Partners | Dissemination of print version; Online (website) | 1.Data preparation meetings & Stakeholder engagement; 2.Data analysis; 3.PDMF workshop; 4.Printing and uploading on the ministry website | Bloomberg terminal, Staff, Stationery and Printing services, Office equipment, Continuous Training, Allowances, Conference facilities | | DDCP |
| | | Annual report on State Owned Enterprises (SOEs) and Local Government (LG) contingent liabilities | Annual Contingent Liabilities report in place by due date. | Annual Contingent Liabilities report produced and, published and disseminated by June 30th | MDAs, Academia, Development Partners, and the public | Dissemination of print version; Online (website) | 1.Data on Contingent Liabilities collected and analysed; 2.Field activities; 3.Printing and uploading on the ministry website | Staff, Motor vehicles, Fuel, Allowances, Stationery and Printing services, Office equipment, utilities | | DDCP |
| | | Quarterly Debt Statistical Bulletin (DSB) and public debt portfolio & risk analysis | Frequency of preparing debt statistical bulletins | Quarterly debt statistical bulletins prepared and published before end of the subsequent quarter | MDAs, Academia, Development Partners, Financial sector and the public | Dissemination of print version; Online (website) | 1.Data preparation; 2.Data analysis; 3.Printing and uploading on the ministry website | Staff, Allowances, Office equipment, Stationery and Printing services Bloomberg terminal | | DDCP |
| | | Domestic Debt Issuance | Resources mobilized for financing Budget activities/ Net Domestic Financing (NDF) & principal repayments (Redemptions) | Domestic debt resources mobilized as per the Budget; NDF and principal repayments budget in place. | Debt Management Office, Directorate of Budget, Directorate of Economic Affairs, Parliament, the Public | Budget estimates book (Dissemination & online); Press & Media | 1.Data analysis; 2.Statistical inference; 3.Interest rates predictions; 3.Recommendation for Auction completion | Staff, Office equipment, Continuous Training | | DDCP |
| | | Development of Domestic Financial Market | Introduction of new financing instruments; Building systems for Automation of processes; Frequency of review of Bond market strategy | Financing instruments introduced; Systems built; Rollout of new reforms for reduction in the cost of debt; Bond market strategy reviewed every after two years | Financial Markets Players, General public, Debt investors including Diaspora and offshore investors. | Website; Public engagements | 1.Research; 2.Training; 3.Benchmarking; 4.Sensitization & awareness campaigns; 6.Consultancy & IT; 7.Strategy formulation | Bloomberg terminal, Staff, Stationery and Printing services, Office equipment, Continuous Training, Allowances, Conference facilities, Consultancy services, ICT | | DDCP |

| Service | Cost (Ushs.Billion) | Output/Service Description | Performance Indicator | Standard in terms of Quantity, Quality, Time, Process, Accessibility & Coverage | Target Recipients of Service | Access Criteria to Obtain Service | Methodology for providing Service | Basic Infrastructure for Providing Service including Tools, Equipment & | User Fees | Responsibility Centre |
|---|------------------------|--|--|---|--|---|--|--|-----------|-----------------------------------|
| | | Domestic Debt Sensitization | Expanded investor base; Frequency of domestic debt sensitization initiatives | Increased awareness of the Public about government securities (Treasury Bills & Bonds) eg quarterly, regional public awareness campaigns; Annual stakeholder's engagements. | General public | Public engagements | 1.Public awareness campaigns; 2.Stakeholder engagements | Staff, Stationery and Printing services, Office equipment, Allowances, Conference facilities, Motor Vehicles, Fuel, Advertising & Media services | | |
| | | Consolidated Public Debt Reports | Consolidated public debt reports in place by due date | Consolidated public debt reports produced semi-annually (by 15th January & 15th July) | Debt Management Office, Development partners, financial market players, General public | Online (website) | 1.Data preparation; 2.Data analysis; 3.Report publication | Staff, Stationery and Printing services, Allowances, Office equipment | | DDCP |
| | | MDAs Capacity Built in Cash flow forecasting | % of technical staff in MDAs trained in cash flow forecasting; Frequency of training technical officers in cash flow forecasting. | 100% of the technical staff trained in cash flow forecasting; Certification of Trainees; For example; annually, every two years. | MDAs & LGs | Training | Meetings, consultations, Submissions | Stationery, Staff. Equipment's, Systems | | MoFPED/DDCP |
| | | Cash Management Reports produced. | Frequency of cash management reports; % of MDAs & LGs submitting cash management reports | Monthly, Quarterly and Annual Cash Flow reports submitted; 100% of LGs and MDAs submit cash management reports | MDAs & LGs | Submission; Consultations | Consultative meetings, collecting/receiving submissions, compiling, engagements with various stakeholders | Staff, Office Equipment's, online systems such as IFMS, PBS | | MoFPED |
| | | Cash Management policies and procedure reviewed; Strategy for managing short term cash surplus developed /reviewed . | Frequency of review of cash Management Policies and procedures; Strategy developed for investment of surplus cash; Strategy for Managing short-term surplus in place | After every two and half years or five years; Dissemination of the strategy; Five year' strategy for managing short term surplus in place; Five strategy reviewed after every two and half years. | MDAs, Politicians, Academia, Development partners, private sector; Banks, BoU | Online and hard copies; Consultations | Consultative meetings, engagements with various stakeholders; Consultative meetings, collecting/receiving submissions, compiling, engagements with various stakeholders | Computes, Internet, printed hard copies; Staff, Office Equipment's | | MoFPED, MDAs; MoFPED, BoU |
| Vote Function 6: Public Financial Management | | | | | | | | | | |
| Public Financial Management | 228.55 | Undertake financial management systems design, maintenance & implementation | % of the votes availed IFMS and Peripheral systems; % appropriated budget executed through IFMS; Percentage of government procurements executed through the eGP system; Percentage of parishes enrolled onto the system; | Fit for purpose IFMS and peripheral systems availed to all votes in line with User Requirements at all times; 100% of the appropriated budget that is executed through the IFMS; Fit for purpose eGP system availed to All votes in line with User Requirements at all times. | All government institutions, 100% Votes; Contract Committees; 100% Parish SACCOS enrolled; Parish Chiefs; Banks & Telco's; Suppliers | IFMS Wide Area Network; Web based portal i.e. Internet; User access credentials; Web based portal i.e. Internet; User access credentials; Mobile application; | On-line delivery; Consultative meetings & physical interactions; Training Sessions; Email, phone, WhatsApp and Mobile Applications; Service Desk Tool;Remote tools; User Manuals; Email, phone, WhatsApp; Service Desk and Regional TSCs, and Mobile Applications; | IFMS Application and Database; Servers, routers, fire extinguishers, Air conditioners, fleet; Staff, conferencing facilities, printing & stationery, allowances, telecommunication Travel inland, fuel; eGP Application and Database; ICT Equipment & maintenance; Staff, conferencing facilities, printing & stationery, fleet, allowances, telecommunication; Travel inland, fuel | | Accountant General's Office |

| Service | Cost (Ushs.Billion) | Output/Service Description | Performance Indicator | Standard in terms of Quantity, Quality, Time, Process, Accessibility & Coverage | Target Recipients of Service | Access Criteria to Obtain Service | Methodology for providing Service | Basic Infrastructure for Providing Service including Tools, Equipment & | User Fees | Responsibility Centre |
|---------|---------------------|--|---|---|--|---|---|--|-----------|---------------------------------|
| | | Maintenance and managing key PFM systems in Government, such as IFMS, eGP, PDM, e-registration | Performance standards in line with signed Service Level Agreements (SLAs); % users trained at initial rollout; % users trained at initial rollout; Frequency of training of users; Level of integration of PFM systems; Level of automation | 5% monthly reduction in user queries; 100% of users trained in PFM systems at initial rollout; Continuous training of users in a weekly/monthly basis; GOU PFM systems integrated to facilitate information exchange. (IFMS, E-TAX, HCM, PBS) | All Votes; Suppliers; Development Partners; General Public; Clients/users; Relevant MDAs; DLGs | Application from users; Nomination; Invitation; As required for system utilization | Consultative meetings, Training Sessions, Field visits, Email, phone, WhatsApp and Mobile Applications; Service Desk Tool; Remote tools; User Manuals | ICT Equipment & maintenance; Service Level Sub-Contractors; Systems Support Personnel; Staff, conferencing facilities, printing & stationery, allowances, telecommunication; Travel inland, fuel | | Accountant General's Office |
| | | Public financial management Policies, laws, regulations and guidelines developed, reviewed or publicised | Number of PFM laws/regulations reviewed; Number of interpretations/guidance circulars issued; | 1-5 years; Quarterly or as and when requests for guidance is sought | All MDAs & LGs and public | Circulars, Printed copies of amended law disseminated, website, resource centre | Reviews, consultations, benchmarking, workshops, | Staff, stationery Computers, venue; Relevant Literature | None | AGO |
| | | Compliance with all PFM accountability rules/ regulations strengthened | Frequency of inspections undertaken and reported on; Proportion of institutions rated as compliant; Number of entities assessed for vote status | Quarterly Inspections; 100% reviewed within 3 months of receipt of application/ instruction | All MDAs & LGs and PAC, OAG | Printed reports, PSST circulars, resource centre, physical visits | Interviews, Questionnaires, review laws & guidelines, Review reports, meetings, physical visits, sampling, thematic focus areas | Staff, transport, toner, printers, Stationery, Computers, internet, literature – laws/ reports | None | AGO |
| | | Treasury memoranda prepared and submitted to Parliament | TM prepared and submitted for every report of parliament on OAG report adopted; Proportion of recommendations of parliament acted on (implemented) | 6 months from date PAC report is adopted by parliament | Parliament, OAG, IAG, all MDAs & LGs, Development Partners, CSO and general public | Copies of reports submitted to Parliament - via online or hard copies. | Meetings, action letters sent out to MDAs & LGs, Phone and mail contacts made, | Staff, Transport, toner, printers, Stationery, Computers, internet, literature – laws/ reports | None | AGO |
| | | Change management undertaken for any new or upgrade of systems and processes. | Level of buy in or preparedness for the reform. | 100% of the target audience before new and upgraded systems are launched and rolled over | All PFM cadres in CG and LGs and any other identified stakeholders for every reform | Circulars on developments, invitations for sessions, workshops, online, awareness campaigns | Benchmarking, Workshops organised, programmes drawn, circulars sent, phone and mail contacts made, | Staff, transport, toner, printers, Stationery, Computers, internet, banners facilitators Venues | None | AGO |
| | | Capacity built/enhanced for existing/revised/new laws, policies, systems and processes | Proportion of PFM Cadres trained | 100% for target stakeholders | All PFM cadre in CG & LG | Invitations, | Training needs assessment, Benchmarking, training Workshops conducted, certification, | Human resource, Transport, toner, printers, Stationery, Computers, internet, banners facilitators Venues | None | AGO |
| | | Minister's Warrant for approved and supplementary Budgets uploaded. | Time taken to prepare and upload Minister's Warrants. | Minister's warrant prepared and uploaded within 24 hours upon receipt of Grant of Credit from Auditor General. | MDAs & | Funds inquiry on IFMS. | Prepare treasury requisitions and upload | Assorted stationary, ICT equipment, Staff, Approved copies of Warrants, & IFMS | | MoFPED |
| | | Payments requests from MDAs & LGs processed. | Time Taken to process payments. | Within two (2) working days from receipt of notification from Accounting Officers. | MDAs & LGs | Confirmations from Beneficiary's Accounts. | Reviews and formatting EFTS for payment by BOU | Staff and IFMS | | Accounting Officers and AGO |
| | | Accounting warrants processed | Time taken to Process the Accounting warrants. | Within 48 hours form the date they are submitted to AGO. | MDAs | System inquiries for availability of funds. | Review and approval on IFMS | Staff & IFMS | | AGO |
| | | Assets management policy, framework and guidelines developed and operationalised | No. of votes with up to date Fixed Asset registers on IFMS-Fixed Assets Module; Frequency of Board of Survey reports | All votes MUST maintain an updated Fixed Asset register; Board of Survey reports are submitted by 31st August every FY. | MDAs & LGs | IFMS via Fixed Asset Module; BOS appointment Letters. | Conducting Board of Survey exercise & System inquiries; BOS reports Consolidated and disseminated. | Assorted stationary, ICT equipment, Staff, & IFMS. | | All government entities and AGO |

| Service | Cost (Ushs.Billion) | Output/Service Description | Performance Indicator | Standard in terms of Quantity, Quality, Time, Process, Accessibility & Coverage | Target Recipients of Service | Access Criteria to Obtain Service | Methodology for providing Service | Basic Infrastructure for Providing Service including Tools, Equipment & | User Fees | Responsibility Centre |
|---------|------------------------|--|---|---|--|---|--|--|-----------|--------------------------|
| | | Consolidated GoU Financial Statements prepared in | · % of the Receipt, review and consolidation of financial statements from 159 MDAs, 176 LGs and 32 PCs | 100% of all financial statements received are reviewed, analyzed and consolidated in accordance with the PMFA, 2015 and IPSAS | The Minister, Secretary to the Treasury, Auditor General, Oversight Institutions, all MDAs, LGs and PCs and the public | Face to face interaction and support | · Training | Staff, Stationery and Printing, Office equipment, utilities, workshops and Capacity Building | | Acct Gen |
| | | Petroleum Fund Revenues efficiently managed and invested | Semi-annual and annual financial statements of the Petroleum Fund by 15th of February and 31st of August respectively; Semi-annual and annual reports of the of the Petroleum Fund by 1st April and 31st December | PFMA Cap.171 and IPSAS Compliant Petroleum Fund financial statements and reports | The Minister, Secretary to the Treasury, Auditor General, Parliament, Oversight Institutions, and the public | Online and manual Financial Statements | Submission of Petroleum Fund Financial Statements and reports | Staff, Stationery and Printing, Office equipment, utilities, workshops, | | Acct Gen |
| | | GoU Consolidated Fund Accounts reconciled | Frequency of consolidation of Revenue and Fund Account reconciliation reports in place | Monthly Revenue reconciliation report by 15th day of the month | Secretary to the Treasury | Online and manual Financial Statements | Submission of Revenue and Consolidated Fund Account reconciliation reports | Staff, Stationery and Printing, Office equipment, utilities, Capacity Building | | Acct Gen |
| | | IPSAS Accrual accounting adopted across Government | Preparation of Consolidated GoU Financial Statements in accordance with GoU Legal Framework and on transition basis towards IPSAS accrual accounting 2024/25 | GoU Legal Framework Compliant Consolidated Financial Statements; Transition to IPSAS Accrual Accounting effective FY 2024/2025 | The Minister, Secretary to the Treasury, Auditor General, Oversight Institutions and the public | Online and manual Financial Statements | Submission of Consolidated GoU Financial Statements | Staff, Capacity Building, Stationery and Printing, Office equipment, utilities, workshops | | Acct Gen |
| | | Government Bank accounts efficiently and effectively managed management | Request to open or close bank account processed within 5 working days | Bank accounts opened in accordance with the legal framework and guidelines, within 5 working days from the date of receipt of request from an entity. | All Government Votes including Projects | Manual and automated functionality | Circulars, Instructions, Online service | Staff, Stationery and Printing, Office equipment, utilities, workshops | | Acct Gen |
| | | Spend Analysis on selected PDEs conducted. | Frequency of preparing a Spend Analysis reports | Annual reports | All MDAs and LGs. | Resource centres, Websites, Reports, Media talk shows | Field visits, Review of performance on IFMS, Consultancy. | Human Resource, Transport, Assorted stationary, IT Equipment, Facilitation. | N/A | All MDAs and LGs |
| | | Study to profile businesses owned by women and PWDs who participate in Public Procurement Conducted. | Data base for women and PWDs owned business | Updated data base for women, youth and PWDs. | All MDAs and LGs, women and PWDs. | Media talk shows, Websites. | Consultancy, Field visits, Literature review. | Human Resource, Transport, Assorted stationary, IT Equipment, Facilitation. | N/A | |
| | | Study to identify common user items that can be produced under collaborative procurement conducted. | Data base for common user items that can be procured under collaborative arrangement developed | Updated data base for common user items under collaborative procurement | All PDEs in MDAs and LGs; Providers | Resource centres; Media talk shows; Workshops; Seminars; Websites | Field visits; Media talk shows; Workshops; Websites | Human Resource, Transport, Assorted stationary, IT Equipment, Facilitation; Providers | N/A | MoFPED |

| Service | Cost (Ushs.Billion) | Output/Service Description | Performance Indicator | Standard in terms of Quantity, Quality, Time, Process, Accessibility & Coverage | Target Recipients of Service | Access Criteria to Obtain Service | Methodology for providing Service | Basic Infrastructure for Providing Service including Tools, Equipment & | User Fees | Responsibility Centre |
|---------|------------------------|---|---|---|-------------------------------------|--|---|---|-----------|--------------------------|
| | | e-GP Rolled out to PDEs. | Percentage of government rolled on e-GP; Frequency of e-GP reports | 100%; Quarterly | All PDEs in MDAs and LGs; Providers | Change management sessions; Trainings | Workshops, seminars, online and physical trainings, Meetings; Media Talk shows | Training materials & IEC materials; Human Resource; ICT Equipment; Technical expertise; Transport; Facilitation; Assorted stationery | N/A | MoFPED |
| | | Build capacity for key stakeholders on e-GP. | Percentage of Stakeholders sensitized on their roles on e-GP. | Stakeholder awareness of eGP developments; Stakeholder readiness to change | All PDEs in MDAs and LGs; Providers | Change management sessions; Trainings | Workshops, seminars, online and physical trainings; Meetings; Media Talk shows | Training materials & IEC materials; Human Resource; ICT Equipment; Technical expertise; Transport; Facilitation; Assorted stationery | N/A | MoFPED |
| | | Performance of e-GP monitored and evaluated | Frequency of preparing Report on the performance of e-GP prepared | Quarterly | All MDAs and LGs | | Field visits | Human Resource; ICT Equipment; Transport; Facilitation; Assorted stationery; | N/A | MoFPED |
| | | SPP integrated into the public sector procurement system | Number of sustainable products being procured by PDEs | Annually | All MDAs and LGs; Providers; Public | Online and physical Trainings | Workshops; Seminars; Media Talk shows; Field visits; Consultancy | Training materials & IEC materials; Human Resource; ICT Equipment; Technical expertise; Transport; Facilitation; Assorted stationery | N/A | MoFPED |
| | | Build capacity of procurement practitioners on SPP. | Number of practitioners sensitized and trained in SPP | Quarterly | All PDEs in MDAs and LGs | Online and physical Trainings | Workshops;Field visits; Media Talk shows; Consultancy; Benchmarking | Training materials & IEC materials; Human Resource; Transport; Transport; Assorted stationery | N/A | MoFPED |
| | | Sustainability criteria and means of verification for selected products developed. | Number of products whose sustainability criteria and means of verification developed. | Annual | All PDEs in MDAs and LGs; Providers | Online and physical Trainings | Workshops; Seminars; Media Talk shows; Field visits; Consultancy; Media Talk shows; Consultancy; Benchmarking | Human resource; Transport; Facilitation; ICT Equipment; Assorted stationery; Field visits | N/A | MoFPED |
| | | Procurement practioners sensitized on current reforms | Number of key stakeholders sensitised | Quarterly | All PDEs in MDAs and LGs | Online and physical Consultations | Workshops; Seminars; Media Talk shows; Field visits; Consultancy | Human resource; Transport; Facilitation; ICT Equipment; Assorted stationery; Field visits; Facilitation; ICT Equipment; Assorted stationery | N/A | MoFPED |
| | | Contracts committee approval request processed | Number of Contracts Committee membership approved | Monthly | All MDAs & LGs | Correspondences; Field visits | Verification of nominated Contracts Committee members before approval; ISO Vetting | Human resource; Transport; Facilitation; Assorted stationery; ICT Equipment | N/A | MoFPED |
| | | Guidance and technical support to government entities on all procurement related matters provided | Number of circulars, letters processed | Monthly | All Government entities | Resource centres; Websites | Workshops, seminars, dissemination on TVs and Radios; IEC materials | Human resource; Transport; Facilitation; Assorted Stationery | N/A | MoFPED |
| | | Performance of PDUs/PDEs assessed | Number of PDUs/PDEs assessed | Annually | All PDEs in MDAs and LGs | Field visits; PPDA compliance reports; Correspondences | Physical inspection; PPDA Audit reports | Human resource; Transport; Facilitation; ICT Equipment | N/A | MoFPED |

Vote Function 7: Internal Oversight and Advisory Services

| Service | Cost (Ushs.Billion) | Output/Service Description | Performance Indicator | Standard in terms of Quantity, Quality, Time, Process, Accessibility & Coverage | Target Recipients of Service | Access Criteria to Obtain Service | Methodology for providing Service | Basic Infrastructure for Providing Service including Tools, Equipment & | User Fees | Responsibility Centre |
|---|------------------------|--|--|--|---|--|--|---|---------------|---|
| Internal Oversight and Advisory Services | 15.61 | Governance oversight of significant risks to Organizational value creation & preservation conducted. | Proportion of target recipients satisfied with Entity Enterprise Risk Management (ERM) Services. | 100% level of satisfaction across government; - Annual reports on risk governance oversight. | Ministers, Responsible Officers, Board Chair Persons LGs, Development Partners, CSOs & Staff. | Entity websites, Resource Centers. | Trainings, Workshops, Seminars, Presentations, Electronic media, ERM Tools. | Human Resource, Assorted Stationary, IT Equipment, Transport facility. | No user fee | MoFPED - OIAG (Forensic & Risk Advisory Dep't.) |
| | | Risk anticipation, identification, analysis and quantification conducted. | A statement on Significant risks to strategic objectives in place. | A statement on significant risks in the strategic plan. | Ministers, Responsible Officers, Board Chair Persons LGs, Audit Committee, Development Partners, CSOs & Staff. | Entity websites, Resource Centers, Strategic plan, BFP. | Trainings, Workshops, Seminars, Presentations, Electronic media, ERM Tools. | Human Resource, Assorted Stationary, IT Equipment, Transport facility. | No user fee | MoFPED - OIAG (Forensic & Risk Advisory Dep't.) |
| | | ERM Capacity Building across government conducted | Number of Stakeholders trained | Annual reports on capacity building; 100% coverage of Votes and Public Corporations;Updated Risk Registers across government | Ministers, Responsible Officers, Board Chair Persons LGs, Audit Committee, Development Partners, CSOs & Staff. | Entity websites, Resource Centers, Risk Management Strategic plan. | Trainings, Workshops, Seminars, Presentations, ERM Tools; Electronic Media | Human Resource, Assorted Stationary, IT Equipment, Transport facility. | No user fee | MoFPED - OIAG (Forensic & Risk Advisory Dep't.) |
| | | Support efficient resource allocation and utilization across Government. | A Fiscal Risk Statement for BFP for each in place | Annual Fiscal Risk Statement in a BFP, MPS and Approved Budget Estimates of Vote | Ministers, Responsible Officers, Board Chair Persons LGs, Audit Committee, Parliamentary Committees, Development Partners, CSOs & Staff. | Entity websites, Resource Centers; BFP | Trainings, Workshops, Seminars, Presentations; Planning call circulars, Budget call Circulars, ERM Tools; Electronic Media | Human Resource, Assorted Stationary, IT Equipment, Transport facility. | No user fee | MoFPED - OIAG (Forensic & Risk Advisory Dep't.) |
| | | Corruption and Fraud occurrence prevented | A Fraud Risk Assessment Report in place | Annual fraud risk assessment report for all Votes across Government | Ministers, Responsible Officers, Board Chair Persons LGs, Audit Committee, IGG, Parliamentary Committees, Development Partners, CSOs & Staff. | Entity websites, Resource Centers, BFP | Trainings, Workshops, Seminars, Presentations, ERM Tools; Electronic Media | Human Resource, Assorted Stationary, IT Equipment, Transport facility. | No user fee. | MoFPED - OIAG (Forensic & Risk Advisory Dep't.) |
| | | Corruption and Fraud occurrence detected | Special Audit Reports in place | annual Special audits Report across Votes and Public Corporations | Ministers, Responsible Officers, Board Chair Persons LGs, Audit Committee, Parliamentary Committees, IGG, Development Partners, CSOs & Staff. | Entity websites, Resource Centers, | Trainings, Workshops, Seminars, Presentations, ERM Tools; Electronic Media | Human Resource, Assorted Stationary, IT Equipment, Transport facility. | No user fee. | MoFPED - OIAG (Forensic & Risk Advisory Dep't.) |
| | | ERM Monitored across Government | ERM Monitoring Report in place | Annual ERM Monitoring Reports across Votes and Public Corporations | Ministers, Responsible Officers, Board Chair Persons LGs, Audit Committee, Parliamentary Committees, IGG, Development Partners, CSOs & Staff. | Entity websites, Resource Centers, | Trainings, Workshops, Seminars, Presentations, ERM Tools; Electronic Media | Human Resource, Assorted Stationary, IT Equipment, Transport facility. | No user fee. | MoFPED - OIAG (Forensic & Risk Advisory Dep't.) |
| | | Coordination of ERM across Government | Consolidated ERM Strategic Plans | Annual Consolidated ERM Strategic Plan | Ministers, Responsible Officers, Board Chair Persons LGs, Audit Committee, Parliamentary Committees, IGG, Development Partners, CSOs & Staff. | Entity websites, Resource Centers, | Trainings, Workshops, Seminars, Presentations, ERM Tools; Electronic Media | Human Resource, Assorted Stationary, IT Equipment, Transport facility. | No user fees. | MoFPED - OIAG (Forensic & Risk Advisory Dep't.) |

| Service | Cost (Ushs.Billion) | Output/Service Description | Performance Indicator | Standard in terms of Quantity, Quality, Time, Process, Accessibility & Coverage | Target Recipients of Service | Access Criteria to Obtain Service | Methodology for providing Service | Basic Infrastructure for Providing Service including Tools, Equipment & | User Fees | Responsibility Centre |
|---------|------------------------|--|---|--|---|---------------------------------------|--------------------------------------|---|------------------|--|
| | | | Consolidated ERM performance Report in place | Annual Consolidated ERM Performance Report | Ministers, Responsible Officers, Board Chair Persons LGs, Audit Committee, Parliamentary Committees, IGG, Development Partners, CSOs & Staff. | Entity websites, Resource Centers, | Workshops, Seminars, Meeting | Human Resource, Assorted Stationary, IT Equipment, Transport facility. | No user fee. | MoFPED - OIAG (Forensic & Risk Advisory Dep't.) |
| | | National Fiscal Risk Statement preparation supported | National Fiscal Risk Statement in place | Annual National Fiscal Risk Statement | Ministers, Responsible Officers, Board Chair Persons LGs, Audit Committee, Parliamentary Committees, IGG, Development Partners, CSOs & Staff. | Entity websites, Resource Centers, | Workshops, Seminars, Meeting | Human Resource, Assorted Stationary, IT Equipment, Transport facility. | No user fee. | MoFPED - OIAG (Forensic & Risk Advisory Dep't.) |
| | | Oversight of Organizational Strategy development assessed across Government | Governance oversight report on strategy development in place | Annual oversight Report on organizational strategy development across Government | Ministers, Responsible Officers, Board Chair Persons LGs, Audit Committee, Parliamentary Committees, IGG, Development Partners, CSOs & Staff. | Entity websites, Resource Centers, | Workshops, Seminars, Meeting | Human Resource, Assorted Stationary, IT Equipment, Transport facility. | No user fee. | MoFPED - OIAG (Forensic & Risk Advisory Dep't.) |
| | | Oversight of organizational performance and accountability assessed across Government | Governance oversight report on performance and accountability | Annual oversight Report on performance and accountability across Government | Ministers, Responsible Officers, Board Chair Persons LGs, Audit Committee, Parliamentary Committees, IGG, Development Partners, CSOs & Staff. | Entity websites, Resource Centers, | Workshops, Seminars, Meeting | Human Resource, Assorted Stationary, IT Equipment, Transport facility. | No user fee. | MoFPED - OIAG (Forensic & Risk Advisory Dep't.) |
| | | Oversight of Compliance and Ethics assessed across Government | Governance oversight report on Compliance and Ethics | Annual Organizational Oversight Report on Compliance and Ethics assessed across Government | Ministers, Responsible Officers, Board Chair Persons LGs, Audit Committee, Parliamentary Committees, IGG, Development Partners, CSOs & Staff. | Entity websites, Resource Centers, | Workshops, Seminars, Meeting | Human Resource, Assorted Stationary, IT Equipment, Transport facility. | No user fee. | MoFPED - OIAG (Forensic & Risk Advisory Dep't.) |
| | | | Code of Practice for the Governance of Public Bodies in place | One Code of Practice for Public Bodies | Ministers, Responsible Officers, Board Chair Persons LGs, Audit Committee, Parliamentary Committees, IGG, Development Partners, CSOs & Staff. | Entity websites, Resource Centers, | Workshops, Seminars, Meeting | Human Resource, Assorted Stationary, IT Equipment, Transport facility. | No user fee. | MoFPED - OIAG (Forensic & Risk Advisory Dep't.) |
| | | significant risks reviewed | Governance oversight report on significant risks | Annual Report across Government | Ministers, Responsible Officers, Board Chair Persons LGs, Audit Committee, Parliamentary Committees, IGG, Development Partners, CSOs & Staff. | Entity websites, Resource Centers, | Workshops, Seminars, Meeting | Human Resource, Assorted Stationary, IT Equipment, Transport facility. | No user fees. | MoFPED - OIAG (Forensic & Risk Advisory Dep't.) |
| | | Oversight of Financial Resources Commitment assessed across Government | Governance oversight report on | Annual Organizational Oversight Report on commitment of financial resources across Government | Ministers, Responsible Officers, Board Chair Persons LGs, Audit Committee, Parliamentary Committees, IGG, Development Partners, CSOs & Staff. | Entity websites, Resource Centers, | Workshops, Seminars, Meeting | Human Resource, Assorted Stationary, IT Equipment, Transport facility. | No user fee. | MoFPED - OIAG (Forensic & Risk Advisory Dep't.) |

| Service | Cost (Ushs.Billion) | Output/Service Description | Performance Indicator | Standard in terms of Quantity, Quality, Time, Process, Accessibility & Coverage | Target Recipients of Service | Access Criteria to Obtain Service | Methodology for providing Service | Basic Infrastructure for Providing Service including Tools, Equipment & | User Fees | Responsibility Centre |
|---------|------------------------|--|---|---|---|---|--|--|--|---|
| | | Oversight of organizational Partnerships, Engagements, Resource Mobilization and Advocacy assessed | Governance oversight report on Financial Resources Commitment | Annual Organizational Report on Partnerships, Engagements, Resource Mobilization and Advocacy across Government | Ministers, Responsible Officers, Board Chair Persons LGs, Audit Committee, Parliamentary Committees, IGG, Development Partners, CSOs & Staff. | Entity websites, Resource Centers, | Workshops, Seminars, Meeting | Human Resource, Assorted Stationary, IT Equipment, Transport facility. | No user fee. | MoFPED - OIAG (Forensic & Risk Advisory Dep't.) |
| | | Organizational Oversight of Internal Control Systems reviewed across Government | Governance oversight report on Internal Control Systems | Annual Organizational Oversight Report on internal control systems across Government | Ministers, Responsible Officers, Board Chair Persons LGs, Audit Committee, Parliamentary Committees, IGG, Development Partners, CSOs & Staff. | Entity websites, Resource Centers, | Workshops, Seminars, Meeting | Human Resource, Assorted Stationary, IT Equipment, Transport facility. | No user fee. | MoFPED - OIAG (Forensic & Risk Advisory Dep't.) |
| | | Policy guidelines | Frequency of review of the Performance Audit manual | Performance audit Manual reviewed once after every two years | Internal Auditors, Management and other assurance providers | PFMA Act | Review of document, meetings with stakeholders | Staff, Office, Equipment, Printing Services and online Publications | No user fee charged | |
| | | Performance audit strategy developed | Review of Performance Audit strategy | Once after every 3years | Internal Auditors; Management and other assurance providers | PFMA Act, IPPF, ISSAs, PDIII, MDA Strategic Plans | Review of document, meetings with stakeholders; Printed Strategy & soft copy | Staff, Computers, Internet Connectivity. Staff, Computers, Internet Connectivity | No user fee charged | MOFPED/OIAG / Dept. of IT& Performance audit |
| | | Disseminate of Performance audit manual & the strategy | % of votes disseminated to. | All votes (100%) | Internal Auditors; Accounting officers and Managements; Accounting Officers and Managements; Auditor committees | IPPF | Workshops & distribution of hard copies | Staff, Computers, Internet Connectivity | No user fee charged | MOFPED/OIAG / Dept. of IT& Performance Audit |
| | | Performance audit conducted | Number of Performance Audit reports produced. | Once Annually | PS/ST and MDA's & LG'S | PFMA 2015 | Conduct Pre-study survey & main study | Staff, Computers, Internet Connectivity | No user fee charged | MOFPED/OIAG |
| | | Staff trained in PA | Number of staffs trained in PA | All auditors must be trained in Performance Audit. | Internal Auditors & Audit Committee | PFMA Act 2015 & , IPPF | Organizing Trainings with relevant Training providers. | Training Instructors for example IIA, Computers and Internet connectivity | No User fee charge | MOFPED/OIAG |
| | | Policy Guidelines for IT audit developed | Time taken to produce the manual | One IT audit Manual | Internal Auditors | PFMA Act 2015, & IPPF | Printed IT Strategy with Policy Guidelines to all IA's | Staff, Office, Equipment, Printing Services and online Publications | within the Operational Cost of the Department of IT & PA | MOFPED/OIAG |
| | | IT audit strategy developed | Time taken complete the strategy & Quality of the strategy | IT audit strategy for three (3) years. | Internal Auditors | PFMA Act, 2015 & IPPF | Review of document, meetings with stakeholders; Printed Strategy & sof copy | Staff, Office, Equipment, Printing Services and online Publications | within the Operational Cost of the Department of IT & PA | MOFPED/OIAG |
| | | Staff trained in IT audit | Frequency % of audit staff trained in IT audit | Annually. | Internal Auditors | PFMA Act, 2015 | Organizing Trainings with relevant Training providers. | Training Instructors for example IIA, Computers and Internet connectivity | within the Operational Cost of the Department of IT & PA | MOFPED/OIAG |
| | | IT audits conducted | Frequency of conducting audit. | Quarterly Report produced within one month of audit. | PS/ST and MDA's & LG'S | PFMA Act, 2015, IPPF | Conduct IT/IS audit across Gov't | Staff, Computers, Internet Connectivity | within the Operational Cost of the Department of IT & PA | MOFPED/OIAG |

| Service | Cost (Ushs.Billion) | Output/Service Description | Performance Indicator | Standard in terms of Quantity, Quality, Time, Process, Accessibility & Coverage | Target Recipients of Service | Access Criteria to Obtain Service | Methodology for providing Service | Basic Infrastructure for Providing Service including Tools, Equipment & | User Fees | Responsibility Centre |
|---------|------------------------|---|--|---|--|---|--|---|--------------------|--------------------------|
| | | Audit follow-up conducted | Frequency of follow-up on implementation of Audit recommendation | Once Annually | Audited Entities | PFM Act 2015 & IPPF | Document reviews, meetings with client & survey | Staff, Computers, Internet Connectivity | No user fee charge | MOFPED/OIAG. |
| | | Annual Consolidated Internal Audit Report prepared and submitted to PS/ST | Consolidated Internal Audit Report submitted to PS/ST within the legally prescribed time frame | Within three months after the end of the financial year | PS/ST, Audit Committees, Accounting Officers | In line with Sections 47 (2c) of and Section 48(8) of the PFMA 2015 | Receipt, review and consolidation of Internal Audit Reports from Votes and Externally financed projects. | Staff, office equipment, printing services, motor vehicle, Computer Aided Auditing Tools (CAATs), Audit Management Software (AMS) | No user fee | C/IAM |
| | | Quarterly Consolidated Internal Audit Report produced | Quarterly Consolidated Internal Audit Report Produced within the due date | 60 days after the end of the Quarter | Internal Auditor General (IAG), PS/ST | In line with the Treasury Instructions 2017 Section 6.4.11 | Consolidation of quarterly internal audit reports from Votes and entities | Staff, office equipment, printing services, motor vehicle, Computer Aided Auditing Tools (CAATs), Audit Management Software (AMS) | No user fee | C/IAM |
| | | List of eligible Accounting Officers produced | List of Eligible Accounting Officers produced within the legally prescribed timeframe. | By the 1st April | IAG | In line with Section 11(2g) and 11(3d) of the PFMA 2015 | Review of reports of the Internal Auditor General and the Auditor-General (AG), Issue extraction from AG and IAG Reports, | Staff, office equipment, printing services, | No user fee | C/IAM |
| | | Coordination and Supervision of Internal Audit Units across government conducted, | % of internal audits supervised | 100% of audits supervised | IAG | Departmental mandate/function, the PFMA 2015 Act Section 47, Treasury Instructions, and International Professional Practices Framework (IPPF) for Internal Auditing Standards | Supervision schedule prepared, supervision conducted, and reports compiled | Staff, office equipment, printing services, motor vehicle, CAATs, AMS | No user fee | C/IAM |
| | | Effectiveness of Audit Committees evaluated | No of Audit Committee effectiveness reports produced. | Periodic | IAG | The PFMA 2015 Section 47 (2f), Audit Committee Charter | Evaluation tool prepared in line with the Quality Assurance and Improvement (QAIP) manual, tool administered, and report compiled. | Staff, office equipment, printing services, motor vehicle, IT systems | No user fee | C/IAM |
| | | Annual Consolidated Audit Committee Report prepared | Annual Consolidated Audit Committee Report prepared by the due date | Within three (3) years after the end of the financial year. | IAG | The PFMA 2015 Act Section 47 (2e) | Receipt, review, and consolidation of Audit Committee Reports from Audit Committees | Staff, office equipment, printing services, motor vehicle, IT systems | No user fee | C/IAM |
| | | Quality Assurance and Improvement Program Conducted | Number and type of QAIP conducted | Periodic, Continuous | IAG | Departmental mandate, /function; IPPF Standards and the Institute of Internal Auditors (IIA) QAIP Manual | Trainings, Workshops, Seminars, Presentations, QAIP Tools, Electronic Media | Staff, office equipment, printing services, motor vehicle, IT systems | No user fee | C/IAM |
| | | Capacity Building /Training of Internal Auditors across Government conducted | No of internal auditors Trained | All internal auditors | IAG | Section 47(2g) of the PFMA 2015 | Trainings, Workshops, Seminars, Presentations, Circulars, and other Continuous Professional Development (CPD) sessions | Staff, office equipment, printing services, motor vehicle, IT systems | No user fee | C/IAM |

| Service | Cost (Ushs.Billion) | Output/Service Description | Performance Indicator | Standard in terms of Quantity, Quality, Time, Process, Accessibility & Coverage | Target Recipients of Service | Access Criteria to Obtain Service | Methodology for providing Service | Basic Infrastructure for Providing Service including Tools, Equipment & | User Fees | Responsibility Centre |
|---|------------------------|---|---|---|-----------------------------------|--|---|---|-------------|--------------------------|
| | | Annual Internal Audit Workplans produced | % of audit work-plans submitted and approved by the Audit Committee by the due date | 100% of approved work plans submitted by audit committees approved by the 1st April | IAG | The PFMA 2015, Section 48(4), the Public Finance Management Regulations 2016 and Treasury Instructions | Receipt, review and consolidation of Annual Workplans from entities/votes | Staff, office equipment, printing services, motor vehicle, IT systems | No user fee | C/IAM |
| | | Internal Auditing tools produced and implemented | % of Internal Auditors using automated auditing tools (CAATs); No of Internal Audit Units with CAATs | 100% of internal auditors using CAATs | IAG | Departmental mandate/function, IPPF and QAIP requirements | Training, workshops, and benchmarking | Staff, IT software and Hardware, Office | No user fee | C/IAM |
| | | Internal Audit circulars, policies, procedures, manuals, and strategies produced and or updated | No of circulars, policies, procedures, and manuals produced and or updated | Continuous | IAG | Section 47 (2b) of the PFMA, Treasury Instructions 2017 | Meetings, workshops, training | Staff, office equipment, printing services, IT systems | No user fee | C/IAM |
| Vote Function 8: Policy, Planning and Support Services | | | | | | | | | | |
| Policy, Planning and Support Services | 93.63 | Planning systems and frameworks strengthened | Strategic plan prepared; Percentage of strategic plan implemented; MoFPED ranking on NDP III implementation | Ministry strategic Plan for FY2025/26-2930 prepared and aligned to NDP IV at least 80% by 30th June 2025 | All staff of MoFPED & Subventions | Disseminated both in hard copies and electronically on the ministry's website | Consultations, drafting of the plan, reviews, and validation | Staff, requisite office tools/equipment and IT services | None | US/AO |
| | | Budgeting systems and frameworks strengthened | Vote BFPand MPS | BFP, MPS and the detailed budget Estimates prepared and well aligned to the NDP IV and submitted by the deadlines specified in the PFM Act Cap.171; and Budget performance reports submitted by the deadline stipulated in the PFM Cap .171 | All staff of MoFPED & Subventions | Disseminated both in hard copies and electronically on the ministry's website | Consultations, drafting of the plan, reviews, and validation | Staff, requisite office tools/equipment and IT services | None | US/AO |
| | | Risk management enforced in line with the PFMA Cap.171 | Risk Manual & Register | Risk Manual/Register/Framework developed and updated every quarter. | All staff of MoFPED & Subventions | Disseminated both in hard copies and electronically on the ministry's website | Consultations, drafting of the plan, reviews, and validation | Staff, requisite office tools/equipment and IT services | None | US/AO |
| | | Monitoring and Evaluation Systems developed | M&E Reports | Quarterly and Annual MOFPED based AWP monitoring reports produced by first month of the new quarter and first month of the new FY Respectively. | All staff of MoFPED & Subventions | Disseminated both in hard copies and electronically on the ministry's website | Filed visits and desk review studies | Staff, requisite office tools/equipment and IT services | None | US/AO |

| Service | Cost (Ushs.Billion) | Output/Service Description | Performance Indicator | Standard in terms of Quantity, Quality, Time, Process, Accessibility & Coverage | Target Recipients of Service | Access Criteria to Obtain Service | Methodology for providing Service | Basic Infrastructure for Providing Service including Tools, Equipment & | User Fees | Responsibility Centre |
|---------|------------------------|------------------------------------|--|---|---|---|---|---|-----------|------------------------------------|
| | | Human Resource Management | Schemes of service prepared; Percentage of vacant positions filled; Percentage of staff appraised; Training needs assessment prepared; Clients Charter developed | 80% of the approved staff structure of MOFPED and other agencies MOFPED-Common cadre are recruited at and deployed at all times -80% of targeted staff as per the capacity building plan under training with 5 years -HCM staff Performance planning & appraisal implemented annually by end of July -Staff salaries paid by the 28th day of every month. No staff with missing salary -Disciplinary cases disposed within one month. | - All common cadre staff of MoFPED | Recruitment is merit-based; Training based on approved training plan | Advertisement of vacant posts, recruitment, appraisal, trainings | Staff, trainers, requisite office tools/equipment and IT services | None | Under Secretary/Accounting Officer |
| | | Communication and Public Relations | Communication Strategy developed; & Regular press briefings | 5-Year Communication Strategy -4 Quarterly Press briefings -Monthly Media Engagements (Broadcast and Print) -4 Quarterly Ministry Newsletters (MOFPED TIMES) -Weekly update of Ministry Website, Online Platforms and Digital screens -One Brand Manual -Annual Ministry Branded Materials -Bi-Monthly Opinions on Topical issues in main stream media. | The public (Citizens, Development Partners, NGOs, the business community, etc.) | Attendance of press briefings on invitations & electronically relayed information | Press briefings, updates on MoFPED websites, and social media handles | Staff, requisite office tools/equipment and IT services | None | Under Secretary/Accounting Officer |
| | | Functional IT systems | Robust IT systems | Routinely serviced IT equipment, at least once a quarter; Uninterrupted internet connectivity 24/7; Uncompromisable IT system Security at all times, enhancements undertaken quarterly | Staff, MDAs, & the Public | Electronically | Online | IT Equipment & Internet Connectivity | | US/AO |
| | | Gender Mainstreaming services | Gender mainstreaming guidelines prepared | Achieve 100% EOC rating/score for integration gender, equity concerns in the BFP and MPS for vote 008 | All staff of MoFPED | Disseminated both in hard copies and electronically on the ministry's website | Consultations, drafting, validation and publishing of the gender guidelines | Staff, requisite office tools/equipment and IT services | None | Under Secretary/Accounting Officer |

| Service | Cost (Ushs.Billion) | Output/Service Description | Performance Indicator | Standard in terms of Quantity, Quality, Time, Process, Accessibility & Coverage | Target Recipients of Service | Access Criteria to Obtain Service | Methodology for providing Service | Basic Infrastructure for Providing Service including Tools, Equipment & Services | User Fees | Responsibility Centre |
|---------|------------------------|---|---|---|--|---|--|---|-----------|------------------------------------|
| | | Ministerial and Top Management Services | Number of Top Management meetings held; & Minutes and agreed policies implemented | Decisions that support policy formulation in Cabinet and the implementation and realization of MoFPED mandate | Cabinet and MoFPED staff | Submission to Cabinets/OPM | Conducting top management meetings, documentation of proceedings and submission of policy proposals to Cabinet | Staff, requisite office tools/equipment and IT services | None | Under Secretary/Accounting Officer |
| | | Policy analysis, review and guidance provided | Number of briefs prepared | Cabinet forward agenda for MOFPED prepared annually by 30th June; An evaluation report of policies implemented by MOFPED prepared annually by July; Technical guidance on cabinet information papers, cabinet memoranda provided timelessly; Report on implementation of cabinet decisions prepared and submitted to cabinet secretariat quarterly; Timely tracking of parliament and cabinet business, and bringing issues that require the attention of management at least a day before. | Cabinet, Parliament and MoFPED top management | Briefing decimated electronically on emails | Attending parliamentary & cabinet sessions on invitation, consultations, and briefing MoFPED top management | Staff, requisite office tools/equipment and IT services | None | Under Secretary/Accounting Officer |
| | | Legal and Advisory Services | Percentage of stock of pending legal issues | Pre-emptive legal advice and timely resolution of legal matters within 5 days from receipt of request for legal opinion/advise | Parliament, Cabinet, Solicitor General, Attorney General, and the Public | On request | Consultations, coordination with the Solicitor General and Attorney General, reviews, documentations and attending to court matters. | Staff, relevant legal reference materials, requisite office tools/equipment and IT services | None | Under Secretary/Accounting Officer |
| | | Procurement and disposal | Percentage of contract management reports filed; & Percentage of planned procurement executed | Adherence to procurement guidelines and approved procurement plans; Evaluations conducted within 5days from the date of bid opening; Contract committee meetings held within 1 week | All MoFPED staff & supplier of goods and services to the ministry | Based on approved procurement plan | Requisitions, contract committee meetings, documentations, and coordination with suppliers. | Staff, requisite office tools/equipment and IT services | | Under Secretary/Accounting Officer |

| Service | Cost (Ushs.Billion) | Output/Service Description | Performance Indicator | Standard in terms of Quantity, Quality, Time, Process, Accessibility & Coverage | Target Recipients of Service | Access Criteria to Obtain Service | Methodology for providing Service | Basic Infrastructure for Providing Service including Tools, Equipment & | User Fees | Responsibility Centre |
|-------------------------------|------------------------|---|---|---|---|--|--|---|-----------|------------------------------------|
| | | Audit and Risk Management | Number of unqualified audit reports; Number of internal audit reports; Risk Management Strategy prepared; & Percentage of audit recommendations implemented | Extent of mitigation of risks and ensuring value for money; Four quarterly Internal Audit Reports prepared and submitted to the Minister by 30th day of the new month of the quarter; Four audit committee meetings undertaken, once every quarter; One annual Value for money audit undertaken and reported prepared by 15th July | All departments and staff of MoFPED | Legal requirement for conducting audits and occasionally on request. | Engagement meetings, document reviews and report writing | Staff, Audit Tool, requisite office tools/equipment and IT services | None | Under Secretary/Accounting Officer |
| | | Finance and Accounting functions executed in line with PFMA Cap.171 | Reports and settlement of invoices | Final accounts prepared and submitted to the OAG by 31st August; Treasury memorandum prepared and responses on implementation of previous recommendations by as when PAC request; Quarterly Financial accountability statements prepared and submitted to Treasury within 15 days after end of the quarter; Payments to suppliers executed within 15 | Staff, MDAs, Suppliers and the General Public | Hard copies and online | Report writing and actual payment of suppliers | Staff and working tools | | US/AO |
| | | Administrative support services strengthened for efficient service delivery | Percentage of staff facilitated with working tools; ICT master plan | 90% of the ministry Fleet is functional at all times (maintainance of transport equipment using OEM (Original Equioment manufactured) equipment serviced by certified garages; Welfare provided intime for all meetings held, timelessly; Uninterrupted fast internent at all times; Response to internal internet connectivity snags within 10mins of call from the user; 90% of all ICT equipment functional at all times (printers, computers, electronic lock systems etc); Mechanical and electrical components of the building maintained and functional at all times (electricity, sewage, plumbing and Air conditioners, and other plumbing aspects). | All staff of MoFPED | Tools provided to departments based on the need's assessment report | Conducting needs assessment, procuring the tools and assignment to staff | Staff, requisite office tools/equipment and IT services | None | Under Secretary/Accounting Officer |
| Total Cost of Services | | 2818.64 | | | | | | | | |

**Ministry of Finance, Planning and Economic
Development**

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 **MOFPED**

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