



# JAR-SRC 2020/21 ANNUAL PERFORMANCE REPORT

MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT.  
PSD/DPI SECRETARIAT - FORMERLY SECRETARIAT FOR ACCOUNTABILITY SECTOR.

OCTOBER 2021

## Contents

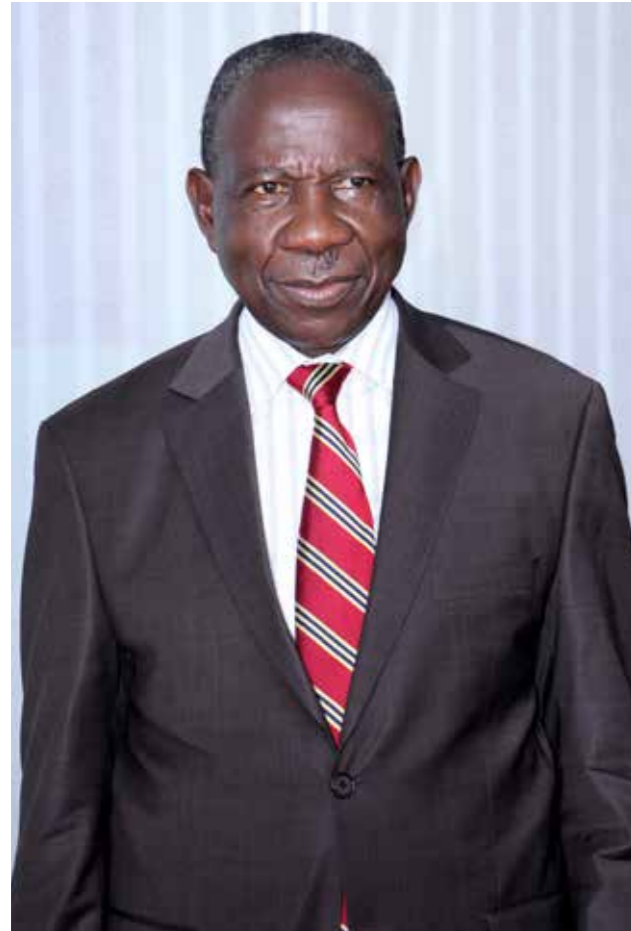
Foreword	ii
List of acronyms	iii
Executive Summary	v
<b>1. Chapter 1: Introduction</b>	<b>8</b>
1.1 Background	8
1.2 Objectives of the JAR-SRC action	9
1.3 The expected results	9
1.4 JAR-SRC Stakeholders	9
1.5 Criteria for disbursement of budget support	9
1.6 JAR-SRC Technical Assistance	10
<b>2 Chapter 2: JAR-SRC performance in FY2020/2</b>	<b>11</b>
2.1 Performance in respect of the Overall Objectives (OO)	11
2.2 Performance in respect of the Specific Objectives (SO)	12
2.3 Progress on the conditions for disbursement.	15
2.4 Performance in respect of the Induced Outputs (IO)	17
2.5 CHALLENGES	28
<b>3. Chapter 3: Financial Progress</b>	<b>29</b>
<b>4 Annexes</b>	<b>30</b>
4.1 Annex 1: Detailed JAR-SRC Technical Performance Matrix for FY2020/21	30
4.2 Annex 2: Staff Training	47
4.3 Annex 4: Sector Budget allocations for FY 2020/21	49
<b>5. Pictorial</b>	<b>50</b>



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Prepared by;

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PSD/DPI SECRETARIAT - FORMERLY SECRETARIAT FOR ACCOUNTABILITY  
SECTOR.



## Foreword

In spite of the progress made, implementation had challenges. The COVID 19 pandemic and the subsequent countrywide lockdown in the third and fourth quarters of FY2019/20 and first and last quarters of 2020/21 affected implementation of many planned activities and consequently delivery of many of the key outputs and targets. Delayed release of funds especially at the start of the projects, bureaucracies in the procurement cycle were also a factor in the delays in implementation of some planned activities etc.

This report therefore presents a detailed implementation of the JAR-SRC program during the period 2020/2021. The report is based on work plans and budgets, which were approved by the Sector Working Group. This should give you a clear understanding of the critical role the JAR-SRC funding has had on the Sector over the past two years of implementation.

I take this opportunity to thank the EU for the support they have accorded to the sector and express the sector's commitment to leverage this support to improve the governance of public funds for improved service delivery and to achieve the intended objective of promoting sustainable development and inclusive economic growth of Uganda. Let me as well take this opportunity to commend the Secretariat for steering the implementation of this support.

**Matia Kasaija (MP)**  
**Minister of Finance, Planning and Economic Development/Chairperson, Accountability Sector Leadership Committee**

Through this funding, the Sector was, over the three year implementation period, able to register progress in key result areas. These include enabling Uganda achieve membership with the Extractive Industries Transparency Initiative (EITI); constitution of the Leadership Code Tribunal, growth in the taxpayer register; improved performance of the Financial Intelligence Authority (FIA); strengthening of "must have" features for efficient Public Investment Management (PIM), and asset recovery management.

## List of acronyms

Abbreviations	Meaning	Abbreviations	Meaning
<b>AML</b>	Anti-Money Laundering	<b>LCT</b>	Leadership Code Tribunal
<b>AS</b>	Accountability Sector	<b>LDC</b>	Least Developed Country
<b>ASJAR</b>	Accountability sector Joint Annual Review	<b>LG</b>	Local Government
<b>ASSIP</b>	Accountability Sector Strategic Investment Plan AWG	<b>LGFC</b>	Local Government Finance Commission
<b>BFP</b>	Budget Framework Paper	<b>M&amp;E</b>	Monitoring and Evaluation
<b>BoU</b>	Bank of Uganda	<b>MDAs</b>	Ministries, Departments and Agencies
<b>BPED</b>	Budget Policy and evaluation Department	<b>MDG</b>	Millennium Development Goal
<b>CBR</b>	Central Bank Rate	<b>MDI</b>	Money Depositing Institutions
<b>CFT</b>	Combating the Financing of Terrorism	<b>MER</b>	Mutual Evaluation Report
<b>CMA</b>	Capital Markets Authority	<b>MoFPED</b>	Ministry of Finance, Planning and Economic Development
<b>CoA</b>	Chart of Accounts	<b>MoLG</b>	Ministry of Local Government MoPS
<b>CPI</b>	Corruption Perception Index	<b>MoLGSD</b>	Ministry of Labour, Gender and Social Development
<b>CSBAG</b>	Civil Society Budget Advocacy Group	<b>MoLHUD</b>	Ministry of Lands Housing and Urban Development
<b>DARC</b>	Development Assistance and Regional Cooperation	<b>MoUs</b>	Memorandum of Understandings
<b>DEI</b>	Department of Ethic and Integrity	<b>MSG</b>	Multi-Stakeholder Group
<b>DeMPA</b>	Debt Management Performance Assessment	<b>MSU</b>	Management Support Unit
<b>DP</b>	Development Partners	<b>MTEF</b>	Medium Term Expenditure Framework
<b>DPG</b>	Development Partners Group	<b>n/a</b>	Not applicable
<b>DRM</b>	Domestic Revenue Mobilisation	<b>NACS</b>	National Anti-Corruption Strategy
<b>DRMS</b>	Domestic Revenue Mobilisation Strategy	<b>NDP</b>	National Development Plan
<b>DST</b>	Deputy Secretary to the Treasury	<b>NGO</b>	Non-Governmental Organisation
<b>EAC</b>	East African Community	<b>NIP</b>	National Indicative Programme
<b>ECF</b>	Extended Credit Facility	<b>NPA</b>	National Planning Authority
<b>EDF</b>	European Development Fund	<b>NPF</b>	National Partnership Forum
<b>EIP</b>	EU External Investment Program	<b>NPLs</b>	Non-Performing Loans
<b>EITI</b>	Extractive Industries Transparency Initiative	<b>NRA</b>	National Risk Assessment
<b>EOC</b>	Equal Opportunities Commission	<b>NSSF</b>	National Social Security Fund
<b>ETAX</b>	Electronic Tax	<b>OAG</b>	Office of the Auditor General
<b>EU</b>	European Union	<b>OBI</b>	Open Budget Index
<b>EUD</b>	Delegation of the European Union to Uganda	<b>OBT</b>	Output-Budgeting Tool
<b>FDI</b>	Foreign Direct Investment	<b>ODA</b>	Official Development Assistance
<b>FIA</b>	Financial Intelligence Agency	<b>OECD</b>	Organisation for Economic Co-operation and Development
<b>FINMAP</b>	Financial Management and Accountability Programme	<b>OIAG</b>	Office of the Internal auditor General
<b>FY</b>	Fiscal Year	<b>OO</b>	Overall Objectives
<b>GE-PER</b>	Green Economy Public Expenditure Review GFS	<b>OPM</b>	Office of the Prime Minister
<b>GFSM</b>	Government Finance Statistics Manual	<b>PAC</b>	Public Accounts Committee
<b>Go-AML</b>	Go-Anti Money Laundering	<b>PACOB</b>	Presidential Advisory Committee on the Budget
<b>GoU</b>	Government of Uganda	<b>PAP</b>	Project Planning and Analysis
<b>HDI</b>	Human Development Index	<b>PAT</b>	Procurements Appeals Tribunal
<b>IA</b>	Internal Audit	<b>PEFA</b>	Public Expenditure and Financial Accountability
<b>IAF</b>	Inter-Agency Forum	<b>PEMCOM</b>	Public Expenditure Management Committee
<b>IBP</b>	Integrated Bank of Projects	<b>PFM</b>	Public Financial Management
<b>ICT</b>	Information and Communication Technology	<b>PFMRS</b>	Public Financial Management Reform Strategy
<b>IFMS</b>	Integrated Financial Management Information System	<b>PI</b>	Performance Indicator
<b>IG</b>	Inspectorate of Government	<b>PIM</b>	Public Investment Management
<b>IMF</b>	International Monetary Fund	<b>PIP</b>	Project Implementation Procedures
<b>IPPS</b>	Integrated Payroll and Pension System	<b>PMS</b>	Performance Management System
<b>IPSAS</b>	International Public Sector Accounting Standards	<b>PPDA</b>	Public Procurement and Disposal of Public Assets Authority
<b>IRA</b>	Insurance Regulatory Authority	<b>PPMD</b>	Procurement Policy and Management Department
<b>ITAS</b>	Integrated Tax Administration System	<b>PRAM</b>	Priority Reform Action Matrix
<b>JAR</b>	Justice and Accountability Reform	<b>PSC</b>	Public Service Commission
<b>JLOS</b>	Justice, Law and Order Sector	<b>PSR</b>	Poverty Status Report
<b>JRPSC</b>	Joint Regional Policy Steering Committee	<b>PSST</b>	Permanent Secretary and Secretary to Treasury
<b>KAR</b>	Key Assessment Report		
<b>KCCA</b>	Kampala City Council Authority		

	Meaning
<b>PSFU</b>	Private Sector Federation of Uganda
<b>PSU</b>	Programme Support Unit
<b>PTC</b>	Programme Technical Committee
<b>RAFs</b>	Regional Accountability Forums
<b>RCF</b>	Rapid Credit Facility
<b>RMF</b>	Risk Management Framework
<b>SAI</b>	Supreme Audit Institution
<b>SAS</b>	Secretariat for Accountability Sector
<b>SC</b>	Specific Condition
<b>SCT</b>	Single Customs Territory
<b>SDG</b>	Sustainable Development Goals
<b>SDP</b>	Sector Development Plan
<b>SO</b>	Specific Objectives
<b>SRC</b>	Sector Reform Contract
<b>SUGAR</b>	Strengthening Uganda's Anti-Corruption Response
<b>SWG</b>	Sector Working Groups
<b>TA</b>	Technical Assistance
<b>TADAT</b>	Tax Administration Diagnostic Assessment Tool TIU
<b>TAT</b>	Tax appeals Tribunal
<b>TIPD</b>	Treasury Inspectorate and Policy Department
<b>TPD</b>	Tax Policy Department
<b>TSA</b>	Treasury Single Account
<b>TSAM</b>	Treasury Services and Assets Management
<b>TWG</b>	Technical Working Group
<b>UBoS</b>	Uganda Bureau of Statistics
<b>UCC</b>	Uganda Communications Commission
<b>UGX</b>	Uganda Shillings
<b>URA</b>	Uganda Revenue Authority
<b>URBRA</b>	Uganda Retirements Benefits Regulatory Authority
<b>VAT</b>	Value Added Tax
<b>WB</b>	World Bank
<b>WG</b>	Working Group



# Executive Summary

In a bid to enhance the Sector Wide Approach, various interventions were put in place and one such intervention is the budget support by the European Union (EU) through the Justice and Accountability -Sector Reform Contract (JAR-SRC). This is an intervention from the 11th European Development Fund (EDF) in the areas of Public Financial Management (PFM), Anti-Corruption Institutions/Organizations, Domestic Revenue Mobilization (DRM) and Legal and Judicial development.

The JAR-SRC is aligned with the fourth objective of the NDP II in its quest for effective and efficient service delivery. The JAR fund is composed of sector budget support of EUR 60 million and complementary measures of EUR 6 million, mostly consisting of technical assistance to the line ministries and agencies. This amount is based on an average annual disbursement of EUR 20,000 000, which corresponds to approx. 7.5% of the projected Medium- term Expenditure Framework (MTEF) annual costs of Uganda's 2nd Accountability Sector Strategic Investment Plan for the period 2016/2017-2019/2020 (including external financing).

The JAR-SRC focuses on five areas in which it seeks to achieve results. These are;

1. domestic revenue mobilisation and management for sustainable development,
2. strategic planning and budgeting for enhanced service delivery,
3. public investment management,
4. service delivery in the Justice, Law and Order sector (JLOS) and;
5. institutional capacity to reduce public sector corruption.

The JAR-SRC reinforces the collaboration between the accountability sector and JLOS for more effective anti-corruption measures. It links the different parts of the accountability chain, such as transparency, audit, investigations, sanctions, and prosecution. Other expected key outcome for the Accountability Sector is the support for Uganda's preparations for membership in the EITI and the constitution of the Leadership Code Tribunal, which have been so far been achieved.

The JAR-SRC action has completed its three year implementation period, however, the first year of action faced challenges including late start and disbursement of funds. The second half of 2019/20 and the first and last quarters of 2020/21 were greatly affected by the COVID 19 pandemic that saw a halt in implementation of activities.

As of the year end June 2021, the Sector had registered great progress on the EITI and the constitution of the Leadership Code Tribunal. Some of the other indicator targets had suffered from the COVID 19 lockdown and were still in progress by close of the financial year.

This report therefore presents performance of the third year of implementation of JAR-SRC action based on work plans and budgets, which were reviewed by the respective Technical Working Groups before they were presented to the Sector Working Group for approval.



# Introduction

## 1.1 Background



In line with the additionality principle, the EU agreed to provide budget support to the implementation of the Accountability Sector Strategic Investment Plan (ASSIP) 2017/18- 2019/20 through the Justice and Accountability (JAR) Sector Reform Contract over a period of three years ending 30th June 2021. A Financing Agreement was signed by the Commission and the Minister of Finance, Planning and Economic Development on 1st December 2017 to the effect.

The JAR-SRC programme is relevant for the implementation of the United Nations 2030 Agenda for Sustainable Development and the new European Consensus on Development. It contributes primarily to the progressive achievement of SDG 16, the Accountability Sector Strategic Investment Plan (ASSIP), and of related sector reform strategies. The **overall objective** (OO) is to promote sustainable development and inclusive economic growth of Uganda. Its **specific objective** (SO) is to improve the governance of public funds, including the mobilisation, strategic allocation and efficient use of public resources, for improved service delivery

The JAR-SRC is aligned with the fourth objective of the NDP II in its quest for effective and efficient service delivery. The JAR fund is composed of sector budget support of EUR 60 million and complementary measures of EUR 6 million, mostly consisting of technical assistance to line ministries and agencies. This amount is based on an average annual disbursement of EUR 20,000 000, which corresponds to approximately 7.5% of the projected Medium-term Expenditure Framework (MTEF) annual costs of Uganda's 2nd Accountability Sector Strategic Investment Plan for the period 2016/2017-2019/2020 (including external financing).

The JAR-SRC reinforces the collaboration between the accountability sector<sup>2</sup> and JLOS for more effective anti-corruption measures. It links the different parts of the accountability chain, such as transparency, audit, investigations, sanctions, and prosecution. Other expected key outcome for the Accountability Sector is the support for Uganda's preparations for membership in the EITI and the constitution of the Leadership Code Tribunal, which have so far been achieved.

Key activities that were planned to be implemented during FY2020/21 included:

1. Operationalization of the EITI Secretariat and multi stakeholder group;
2. Enhancing gender and equity planning and budgeting;
3. Finalisation and dissemination of the PIM Policy and attendant Manuals;
4. Finalisation of the audit of Karuma and Isimba Dams;
5. Undertaking the National Service Delivery Survey;
6. Undertaking the National Integrity Survey; and
7. Operationalization of the Leadership Code Tribunal

JAR fund is composed of sector budget support of

# EUR 60 MILLION

and complementary measures of

# EUR 6 MILLION

Table 1: Schedule of agreed disbursements and the JAR-SRC

FISCAL YEAR	2018/19	2019/20	2020/21	TOTAL (EUR)
Fixed tranche	20,000,000	10,000,000	-	30,000,000
Variable tranche	-	10,000,000	20,000,000	30,000,000
<b>TOTAL</b>	<b>20,000,000</b>	<b>20,000,000</b>	<b>20,000,000</b>	<b>60,000,000</b>

<sup>1</sup>This principle stipulates that contributions from the Funds must not replace public or equivalent structural expenditure by a Member State in the regions concerned by this principle. In other words, the financial allocations from the Structural and Investment Funds may not result in a reduction of national structural expenditure in those regions, but should be in addition to national public spending.

<sup>2</sup>With the ending of the 2nd National Development Plan (NDP II) in June 2020 and commencement of the NDP III (2020/21 to 2024/25), sectors were replaced by programmes. The Accountability Sector was split with the PFM



## 1.2 Objectives of the JAR-SRC funding



The JAR-SRC aims at achieving the Accountability Sector outcomes of sustainable macroeconomic stability; fiscal credibility and sustainability; and value for money in the management of public resources.

The overall objective of the JAR-SRC is to promote sustainable development and inclusive economic growth of Uganda.

The specific objective of the JAR-SRC is to improve the governance of public funds, including the mobilisation, strategic allocation and efficient use of public resources, for improved service delivery. Specifically, the JAR-SRC supports the achievement of the following ASSIP II Objectives:

1. Increase the tax to GDP ratio;
2. Protect financial systems and the broader economy from the threats of money laundering and the financing of terrorism;
3. Improve public financial management and consistency in the economic development framework;

“

**The overall objective of the JAR-SRC is to promote sustainable development and inclusive economic growth of Uganda**

4. Enhance public contract management and performance;
5. Improve compliance with accountability rules and regulations; and
6. Enhance the prevention, detection, and elimination of corruption;

## 1.3 The expected results



The expected results of the JAR-SRC are:

1. Improved Domestic Revenue Mobilization (DRM) for sustainable development through enhanced public sector capacities for tax administration, anti-money laundering investigations and membership in the Extractive Industries Transparency Initiative (EITI);

2. Improved capacities in policy-based and gender-sensitive planning and budgeting for enhanced budget credibility and service delivery at central- and local government level.
3. Improved capacities for Public Investment Management (PIM) at central- and local government level.
4. Improved coverage, accessibility, management and Human Rights compliance of service delivery in the JLOS sector.
5. Enhanced state resilience and institutional capacities to reduce public sector corruption

The Accountability Sector is mainly focused on achieving result areas 1, 2, 3 and 5, while the Justice Law and Order Sector (JLoS), focuses mainly on the 4th and 5th result areas.

## 1.4 JAR-SRC Stakeholders



The JAR-SRC stakeholders includes member institutions under the Accountability and JLoS sectors; the Equal Opportunities Commission and the EU/Development Partners. Specifically, the Accountability Sector

institutions that directly benefit from the JAR-SRC action include Ministry of Finance Planning and Economic Development, Uganda Revenue Authority, Financial Intelligence Authority, Directorate of Ethics and Integrity, Inspectorate of Government, Public Procurement and Disposal of Assets Authority, National Planning Authority, Kampala Capital City Authority, Tax Appeals Tribunal, Ministry of Public Service, Ministry of Local Government and Office of the Auditor General..

The other beneficiary outside the Accountability Sector and JLoS is the Equal Opportunities Commission (EOC), mainly focusing on gender planning, budgeting and reporting.

## 1.5 Criteria for disbursement of budget support



Under the funding agreement, disbursement of budget support is pegged to satisfactory performance on a set of general and special conditions below.

### General Conditions

1. Satisfactory progress in the implementation of the 2nd Accountability Sector Strategic Investment Plan and the 4th JLOS Development Plan and the continued credibility and relevance thereof.
2. Implementation of a credible and stability-oriented macroeconomic policy



3. Satisfactory progress in the implementation of the PFM Reform Strategy (PFMRS)
4. Satisfactory progress with regard to the public availability of timely, comprehensive and sound budgetary information.

#### Special conditions

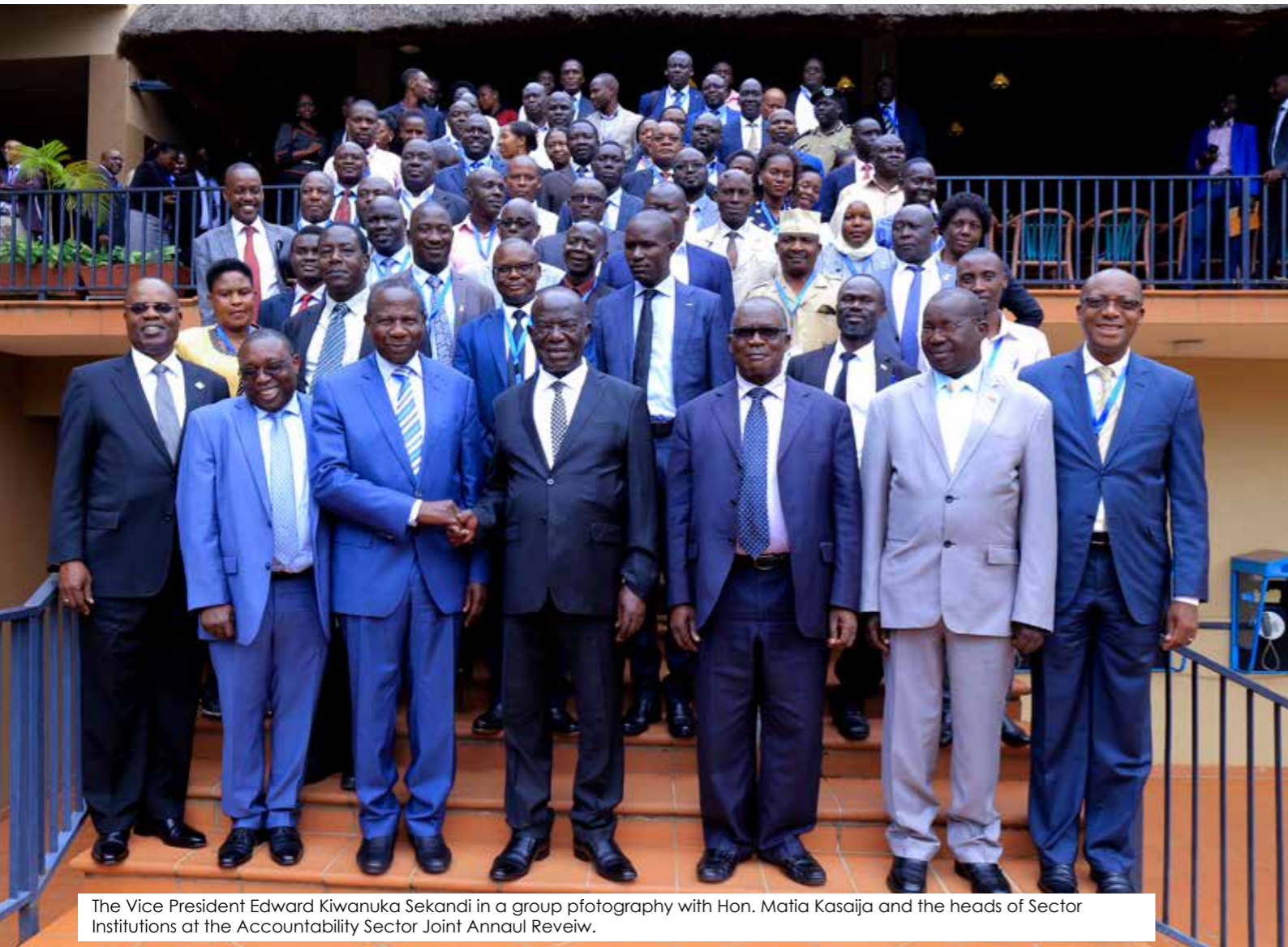
1. Government has issued an unequivocal public statement of its intention to implement the EITI.
2. Annual increase of the Accountability-Sector approved Budget above the increase of total Government Budget
3. Status of reporting on budget outturn for gender equality and women's empowerment (SDG 5.C.1)
4. Constitution of the Leadership Code Tribunal (LCT).

## 1.6 JAR-SRC Technical Assistance



Under the JAR-SRC funding, Accountability Sector received Technical Assistance to provide support to the Sector through its Secretariat. The specific areas of focus included improving capacity for planning and budgeting, performance reviews and feed-back mechanisms, harmonization and alignment of donor support in the sector, improving quality of annual sector work plans and budgets, strengthening dialogues on key policy issues around accountability, and strengthening local government accountability – among others.

This assistance was not provided immediately due to failure by IBF, the firm that was contracted for the technical assistance component, to get a replacement for accountability Sector Key expert after the initial hire failed to turn up. However, the position of the Accountability Key Expert was filled beginning July 2020.



The Vice President Edward Kiwanuka Sekandi in a group photograph with Hon. Matia Kasaija and the heads of Sector Institutions at the Accountability Sector Joint Annual Review.

# JAR-SRC performance in FY2020/21

This section presents the JAR-SRC performance, achievements and challenges during FY2020/21 under each of the key result areas.

## 2.1 Performance in respect of the Overall Objectives (OO)

### 2.1.1 Proportion of total government spending on essential services (education, health, social protection) SDG 1.a.2

Sustainable Development Goal 1 (SDG1) sets a target to eradicate extreme poverty by 2030. SDG Indicator 1.a.2 compares government (including local, regional and central) expenditure on essential services with total general government expenditure in all forms including current, capital, and transfers out of the national budget. Essential services, often of a social nature, include education, health and social protection. The indicator is used to assess government's prioritisation of financing to these essential services relative to other expenditures.

Government expenditure on education covers educational expenditure by all levels of government (local, regional, central) on the formal education system, from early childhood to tertiary education, in both public and private instructional and non-instructional institutions within the borders of a country. Expenditure on education includes spending on core educational goods and services, such as teaching staff, school buildings, or school books and teaching materials, and peripheral educational goods and services such as ancillary services, general administration and other activities.

According to the 2020 SDG fact sheet, the proportion of Uganda's population with access to universal healthcare were 44%, social insurance 5%, and health insurance 2%. (All 2017 figures). The literacy rate among persons aged 10 years and above has generally increased over time from 2009 to 2017 with about seven in every ten (70 percent) of the population aged 10 years and above literate. Males (77 percent) were found to be more literate than their Female (70 percent) counterparts.<sup>3</sup>

### 2.1.2 Proportion of population below international poverty line (\$1.90 PPP per day); SDG 1.1.1

Uganda's national poverty line was set in 1990 at between US\$0.88 and US\$1.04 per person per day, which gives a much more positive view of poverty trends than the World Bank's US\$1.90 per person per day extreme poverty line – which was updated in 2015.

According to the Uganda National Household Survey 2019/2020 Report published by the Uganda Bureau of

Statistics (UBoS), the proportion of population below the national poverty line was 20.3 percent (down from 21.4 percent in 2017) translating into a figure of 8.3 million Ugandans (up from 8 million in 2017).

This poverty reduction is mainly attributed to the increase in income derived from agriculture due to favourable prices and weather. Favourable prices reflect improvements in market efficiency as a result of sound policies (investments in infrastructure, economic liberalization, and better trade services) but also positive changes in supply and demand conditions outside of Uganda. It should be noted that poverty reduction among households in agriculture accounts for 79% of national poverty reduction. In addition, peace in northern Uganda also contributed to poverty reduction by allowing farmers to take advantage of stable and favourable prices to increase their crop income. This increase accounted for 10% of poverty reduction in that period. Although progress on education has been slow, it has been associated with income growth, higher resilience to shocks and diversification from agriculture.

### 2.1.3 Proportion of population below international poverty line, by sex and age – SDG 1.2.1

Uganda has achieved significant milestones in its fight against poverty over the past three decades, with poverty rates standing at 20.3% in 2020 down from 21.4% in 2017, and 56.0% in 1993. Urban poverty is reported at 10% while rural poverty is reported at 25%.<sup>5</sup> However, there was no disaggregated data by age and sex under this indicator.

### 2.1.4 Global Gender Gap Index; SDG 5

The Global Gender Gap Index was first introduced by the World Economic Forum in 2006 as a measure for capturing the magnitude of gender-based disparities and tracking their progress over time. The index benchmarks national gender gaps on economic, education, health and political criteria, and provides country rankings for comparisons across regions and income groups. It serves as a compass to track progress on relative gaps between women and men on health, education, economy and politics. Through this annual yardstick, stakeholders within each country are able to set priorities relevant in each specific economic, political and cultural context.

The methodology and quantitative analysis behind the rankings is intended to serve as a basis for designing effective measures for reducing gender gaps.

<sup>3</sup> <https://uganda.un.org/en/95217-uganda-sdg-fact-sheet>

<sup>4</sup> Uganda Poverty Assessment Report 2016

<sup>5</sup> SDG Factsheet 2020



In the 2021 rankings under the Global Gender Gap Index, Uganda was ranked 66th out of 153 countries, with an average score of 0.717 which resulted in a score change of 0.037 from what was published in 2006 (0.680) <sup>6</sup>.

**Table 2: 2021 Global Gender Gap Index rankings for Uganda**

	2006 Score		2021 Score	
	Rank	Score	Rank	Score
<b>Global Gender Gap Index</b>	<b>47</b>	<b>0.68</b>	<b>66</b>	<b>0.717</b>
Economic participation and opportunity	28	0.677	74	0.692
Educational attainment	98	0.859	131	0.898
Health and survival	60	0.976	1	0.98
Political empowerment	22	0.207	46	0.296

## 2.2 Performance in respect of the Specific Objectives (SO)

**Table 3: Summary of performance against specific objectives.**

No	Indicator	Baseline	Target 2020/21	Actual 2020/21	Explanations of any variations/Remarks	Lead Institution
1.	Domestic Revenue as a proportion of GDP (excluding domestic oil and gas revenues)	13.08% (2015/16)	13.7%	13%	This performance is mainly on account of the slowdown in economic activity as a result of the Covid 19 pandemic	MFPED-TPD
2.	Annual evolution of Accountability Sector approved Budget <b>SC</b>	AS (-) 1.04% GoU: 7.34% <sup>7</sup> (2017/2018)	Increase in AS approved Budget > % increase of GoU (total) Budget	Increment in the AS approved budget for 2020/2021 is greater than the core inflation. <sup>7</sup>	Increment in the AS approved budget for 2020/2021 is 29.4% compared to 11.4% in the National Budget. The AS budget was also 5.97% of the National Budget which was greater than the core inflation of 4.9%.	MFPED/BPED
3.	Status of reporting on budget outturns for gender equality and women's empowerment; SDG 5.C.1 <b>SC</b>	No report on SDG 5.C.1 available (FY 2016/2017)	Report Published on Budget Outturn in Fiscal Year 2019/2020	Report published on budget outturn in Fiscal year 2019/2020 with a budget Outturn Rate of 98.2%	The report reveals that all the MDAs spent at least 80% of the funds appropriated towards gender and equity interventions in accordance with the initial appropriation. Covid 19, affected the implementation of the 2% of the budget.	EOC
4.	Proportion of disbursed funds in Uganda's external public debt exposure.	66.7% i.e. 4.18/6.27 Bn USD (2015)	65%	76%		MFPED/DARC
5.	Uganda's corruption perception index. CPI Score- SDG 16	25 (2016)	28.7%	Score (27); Rank (142 out of 180) <sup>8</sup>		IG/DEI

<sup>6</sup> Global Gender Gap Report, March 2021

<sup>8</sup> According to the Corruption Perceptions Index 2020 published by Transparency International (TI) in January 2021

### 2.2.1 Domestic Revenue as a proportion of GDP (excluding domestic oil and gas revenues) P1

Under this indicator, performance during the Financial Year 2020/21 was 13% against the annual year target of 13.7%. This performance was mainly on account of the slowdown in economic activity as a result of the Covid19 pandemic. Other hindrances included the delay in the implementation of tax administration reforms like the Electronic Fiscal Receipting and Invoicing System (EFRIS) which led to a projected deficit of Ugx187 billion by the government due to lockdown measures.

**Table 4: URA Tax performance in FY2020/21**

Tax Head	Actual 2019/20	Actual 2020/21	Target 2020/21	% PERF. 2020/21
Domestic Taxes	11,126.95	12,353.83	14,113.67	87.53%
Customs	6,446.59	7,505.86	8,001.35	93.81%
<b>Total</b>	<b>17,573.54</b>	<b>19,859.69</b>	<b>22,115.02</b>	<b>89.80%</b>

The net revenue collections for the period July 2020 to June 2021 amounted to UGX19,859.69 billion against a target of UGX22,115.02 billion representing a shortfall of UGX2,255.33 billion (about 10%).

In order to address the weak domestic revenue collection, achieve the targeted proportion of Domestic revenue to GDP, the Accountability Sector Institutions (URA, Tax Policy Department of the MoFPED and KCCA) carried out various activities during the reporting period, including but not limited to the following:

- The Tax Policy Department under the Ministry of Finance, Planning and Economic Development conducted technical meetings to monitor and track progress the Domestic Revenue Mobilisation Strategy, roll-out and disseminate the DRM Strategy to MDAs and stakeholders and further inform revenue measures.

- The URA conducted Electronic Fiscal Receipting and Invoicing Solution (EFRIS) publicity campaigns to publicise and enforce the use of this system. Field visits to URA up country stations were conducted to enable collection of data and building of a database for tax and non-tax revenue analysis.

- Kampala Capital City Authority (KCCA) acquired a big data analysis software and licenses to inform exceptional reporting and analysis of revenue leakages using data within KCCA IT systems. Training of users was conducted for staff in the Directorate of Internal Audit and staff in the Directorate of Revenue Collection and the system tested on live environment. The system is expected to be operational in the financial year 2020/2021.

- In regard to improving the existing Risk Management Interventions in Revenue Administration, serving of demand notices commenced in four Divisions of Nakawa, Makindye, Rubaga and Kawempe and a total of 461 local Council Chairpersons were trained and sensitized on their roles and modalities of conducting the risk management exercise.

- A midterm Revenue strategy aligning to the goals of the overall KCCA strategy was developed and submitted to Revenue management for adoption.

The implementation of this strategy is expected in the Financial Year 2021/2022.

- A consultant to carry out a study on the possibility of integrating of hotel management systems with the KCCA Revenue Management Systems to reduce hotel tax leakages was contracted and execution of the study was yet to be completed by the end of the financial year.

- Trainings sessions to build the capacity of staff in the KCCA Directorate of Revenue Collection on the revenue management processes and systems were carried out.

### 2.2.2 Annual evolution of Accountability Sector approved Budget

This indicator is used to assess a government's commitment to financing the Accountability Sector Mandate relative to its expenditures in other sectors.

The Accountability Sector Budget increased from UGX1,627.78 Bn for 2019/20 to 2,131.43 Bn for 2020/21. Increment in the AS approved budget for 2020/2021 is 29.4% compared to 11.4% in the National Budget. The AS budget was also 5.97% of the National Budget which was greater than the core inflation of 4.9%. Therefore, the target for the FY2020/21 under the indicator was met.

### 2.2.3 Status of reporting on budget outturns for gender equality and women's empowerment for the fiscal year 2019/2020

A status report on the Budget Outturn for gender equality and Women empowerment for the FY2019/2020 was completed and published on 19th June 2021. The report explains explicitly gender and equity commitments alongside the appropriated budgetary resources which provide a basis for the assessment of the budget outturn. Overall, out of the approved budget of UGX40.5 trillion, 9.884 trillion was allocated towards interventions that address gender and equity issues translating into 24.4% of the National Budget. On a positive note, the Ministry of Finance Planning and Economic Development released UGX9.56 trillion to MDAs for the implementation of



interventions that address Gender and Equity issues in the Country of which UGX9.392 trillion was utilized translating into a budget outturn of 98.2%. The report reveals that all the MDAs spent at least 80% of the funds appropriated towards gender and equity interventions in accordance with the initial appropriation.

Activities that were implemented under this result include:

- Development of the District gender and equity planning guide. This will guide the district planning units and other technical departmental leaders on how to design gender and equity responsive development plans and budgets.

- The Equal Opportunities Commission trained a total of 58 districts out of the targeted 60 (97%) focusing on Gender and equity planning and budgeting, within the Covid19 context. The orientation trainings were conducted in each of the districts' local governments targeting selected district Covid 19 task force members and newly elected councillors.

- A programme specific inventory was produced by the Equal Opportunities Commission. It will be used as a tool for monitoring the implementation of MDA commitments and by the Commission in tracking the implementation of the Gender and equity commitments. This will improve accountability towards the gender and equity commitments.

- A comprehensive Budget outturn report on Gender Equality and Women empowerment, for FY 2019/20 was produced and disseminated to stakeholders including the Ministries, Departments and Agencies, the UN agencies, Civil Society Organisations and media among others.

- The Commission produced the final draft Equal Opportunities Policy and its attendant Equity promotions strategy and handed them over to the Ministry of Gender, Labour and Social Development at the End of May 2021 for onward processing with the Cabinet secretariat and Ministry of Finance. The Strategy will guide the work of promoting Equal opportunities and reducing inequality and vulnerability in Uganda over the period 2021/22 to 2030/31.

### 2.2.3.1 Uganda's Corruption Perception Index (CPI Score) – SDG 16

The Corruption Perception Index (CPI) ranks 180 countries and territories by their perceived levels of public sector corruption. Perceptions are drawn from experts and business people using a scale of zero to 100, where zero is highly corrupt and 100 is very clean.

According to the Transparency International 2020 report, Uganda was ranked 142/180 with a Corruption

Perception Index (CPI), score of 27. This was a decline from the previous year's ranking where Uganda attained a Corruption Perception Index (CPI) of 28, and was ranked 137 out of 180 countries assessed. Recommendations to improve this performance include;

1. Strengthening oversight institutions to ensure resources reach those most in need.

2. Publishing relevant data and access to information to ensure the public receives easy, accessible, timely and meaningful information.

3. Promoting democracy and civic space that create enabling conditions to hold Government accountable.

4. Ensuring open and transparent contracting

The following activities and outputs were carried out under this result by the Accountability Sector during the period under review;

- The Inspectorate of Government undertook the fourth National Integrity Survey (NIS IV) in collaboration with the Uganda Bureau of Statistics (UBOS), to generate its own data on the corruption perception index. However, this activity was affected by the COVID 19 outbreak and had not been completed by close of the financial year.

- It also carried out an assessment to establish the effectiveness of the Leadership Code of Conduct in the fight against corruption.

- The IG also conducted a study to review the operations of the IG Regional Offices towards combating corruption in Local Governments.

- The office of the IG designed and implemented integrity promotional activities for 60 Local Governments in order to improve service delivery at grassroots level.

- Worked in partnership with the Economic Policy Research Centre (EPRC) and Uganda Management Institute (UMI) to prepare quarterly policy briefs to inform IG and Government actions in the fight against corruption.

### 2.2.4 Tax to GDP Ratio

The tax revenue to GDP ratio for the financial year 2020/21 was 13% which was lower than the NDP II target of 13.7%. However, this was higher than the previous year's performance of 11.5%.

### Summary of revenue collection performance against target FY 2020/21

	Target (billion)	Actual (billion)	%age
Income Taxes	7,494.07	6,619.40	88.3%
Consumption taxes	5,028.62	4,472.90	88.9%
Trade taxes	8,001.35	7,505.86	93.8%
Stamp duty collections	96.52	125.49	130.0%
Non-Tax Revenue	1,590.98	1,261.53	79.3%
Tax Refunds	400.88	386.67	96.5%
<b>TOTAL</b>	<b>22,612.42</b>	<b>20,371.85</b>	<b>90.1%</b>

#### 2.2.4.1 Proportion of disbursed funds in Uganda's external public debt exposure

Uganda's debt exposure increased over the year due to significant spending pressures and related loan disbursements to counter the adverse effects of the Covid 19 pandemic. The provisional total public debt stock stood at Ushs. 71.6 trillion (in nominal terms) at end June 2021, comprising of Ushs. 44.9 trillion and Ushs. 26.7 trillion of external debt and domestic debt, respectively. This was an increase of 22.8 percent relative to June 2020<sup>10</sup>. External debt disbursements for FY 2021 stood at UGX8,761Bn compared to UGX6,379Bn disbursed in FY 2019/20 representing a growth of 37.3%.

The ratio of nominal debt to GDP stood at 48.3 percent at end June 2021, up from 41.0 percent and 35.3 percent at end June 2020 and 2019, respectively. Debt service to tax revenue ratio increased gradually to 24.8 percent in June 2021 up from 21.7 percent in June 2020; higher than 22.4 percent observed in June 2019.

Uganda's debt-carrying capacity has declined, and stress tests indicate breaches of the thresholds and the benchmark, which points to a moderate risk of overall and external debt distress. Additionally, risks to the debt outlook are tilted to the downside. Given the sensitivity of the debt projections to growth and exports, a resurgence of domestic and external lockdown measures linked to another wave of COVID-19 constitutes a downside risk to the outlook.

The total external debt service with arrears for FY 2020/21 amounted to USD193.72 million of which USD 108.06 million was for principal payments, USD 78.07 million for interest payments and USD 7.59 million for payments towards commissions<sup>11</sup>. Exim Bank of China and IDA took the largest share of the total debt service during the first half of the FY 2020/21 with 40 percent and 19 percent respectively whereas the share of the rest of the Development Partners averaged at 2 percent of the total debt service.

During the period under review, the following JAR-

SRC sponsored activities were implemented under this result.

- a workshop to review the performance of external debt and externally funded projects was held with the Parliamentary Committee on Budget;

- Two (2) staff of DARC participated in the Joint Regional Policy Steering Committee (JRPSC) meetings held in Kisumu Kenya.

- Three (3) DARC staff were trained in various courses related to enhancing their skills and building their capacity in ODA negotiations and management.

- An Aid information system was procured and installed to enhance reporting in Aid and data management in the department. The information system will enable Government to capture accurately all aid in the budget estimates and accounting systems. This will strengthen policy and budget planning processes for managing external resources and improve the linkage between expenditure and results. The system will allow the public to view external assistance to Uganda.

### 2.3 Progress on the conditions for disbursement.

Disbursement of funds is subject to both special and variable conditions set out and described in the funding agreement. The establishment of such performance monitoring system and related disbursement criteria provides a framework for conditionality and policy dialogue. This requires a well-functioning system for monitoring progress and performance and, therefore assessment of disbursements against results/data that is reliable.

<sup>9</sup> <https://www.transparency.org/en/press/2020-corruption-perceptions-index-reveals-widespread-corruption-is-weakening-covid-19-response-threatening-global-recovery>

<sup>10</sup> BoU State of the Economy Report, September 2021

<sup>11</sup> 31st December 2020

<sup>12</sup> MoFPED Report on Public Debt, Guarantees, Other Financial Liabilities and Grants for FY 2020/21



### 2.3.1 Special Conditions for disbursement

Table 4: Summary of Progress on the special Conditions for disbursement

No	Condition for Disbursement	Status	Assessment of fulfilment
1.	Government has issued an unequivocal public statement of its intention to implement the EITI.	<ul style="list-style-type: none"> <li>Government issued a public statement of its intention to implement the EITI;</li> <li>Established a Multi-Stakeholder Group (MSG) and EITI Secretariat;</li> <li>The EITI Candidature Application process was successfully completed in 2020; and</li> <li>Uganda is now an EITI candidate country.</li> </ul>	
2.	Annual increase of the Accountability Sector (AS) Budget ≥ Annual core inflation	Increment in the AS approved budget for 2020/2021 is 29.4% compared to 11.4% in the National Budget. The AS budget was also 5.97% of the National Budget which was greater than the core inflation of 4.9%.	
3.	Report published on budget outturn in Fiscal Year 2019/20 for gender equality and women's empowerment was published by the Equal Opportunities Commission on 19th June 2021 (Website Eoc.go.ug)	Report on budget outturn for Fiscal Year 2019/20 for gender equality and women's empowerment was published by the Equal Opportunities Commission on 19th June 2021 (Website Eoc.go.ug)	
4.	Constitution of the Leadership Code Tribunal	The Tribunal was fully constituted and operationalized from August 2020.	

### 2.3.2 Variable Tranche Performance Indicators

Table 5: Matrix of progress on Variable Tranche Performance Indicators.

No	Indicator	Baseline	Target for the year	Actual 2020/21	Target achieved
IO.3.2	Satisfactory Progress in the implementation of the Public Investment Management (PIM) reform PI	No IBP established	Integrated Bank of Public Investment Projects (IBP) operational.	1st Phase of project preparation is fully operational.  The IBP II on Implementation and M&E to be ready by end of FY2021/22.	
IO.5.2	Proportion of procurements subject to legislative framework being assessed carried out through open tendering	45.5% (2015/2016)	70%	72.1%	
IO.5.5	Number of Asset Declaration verified by the Inspectorate of Government (IGG)	51 (<1%) 2015/2016	320	335	
IO.5.6	Cases resulting in a conviction (including grand corruption) as a proportion of cases instituted in court	56.1%	75%	46%	

## 2.4 Performance in respect of the Induced Outputs (IO)

### 2.4.1 Result Area 1: Improved Domestic Revenue Mobilization (DRM) for sustainable development through enhanced public sector capacities for tax administration, anti-money laundering investigations and membership in the Extractive Industries Transparency Initiative (EITI)

Under Result Area No. 1, the JAR-SRC supports the domestic revenue mobilization (DRM) to broaden the fiscal space and sustain public borrowing. To underpin DRM as a clear priority for government the JAR-SRC has particular interest in promoting:

- growth in the taxpayer register;
- enhanced tax compliance; and
- improved performance of the Financial Intelligence Authority (FIA);

Uganda's membership in the Extractive Industries Transparency Initiative (EITI);

The table below presents a summary of the performance against Indicators related to Result Area 1 as defined in the Financing agreement.

Table 6: Key Result Area 1 performance Indicators

No	Indicator	Baseline	Target 2020/21	Actual 2020/21	Explanations of any variations/Remarks	Lead Institution
1	Domestic Revenue as a proportion of GDP (excluding domestic oil and gas revenues)	13.08% (2015/16)	13.7%	13%.	This less than expected performance is mainly on account of the slowdown in economic activity as a result of the Covid19 pandemic	MFPED-TPD
2	Membership in Extractive Industries Transparency Initiative. (EITI)	Uganda is not an EITI member. (2017)	Application endorsed by multi-stakeholder group, including evidence of progress and submitted	The EITI Candidature Application process was successfully completed as planned. Uganda is now an EITI candidate country with an operational Secretariat.		MFPED-TPD
3	Annual evolution of the size of the taxpayer	18% (2015/16)	+10%	11.88%	The target was achieved.	URA
4	Proportion of registered taxpayers that have filed their tax declarations.	86.6% (2015/16)	91.0%	88.68%		URA
5	Proportion of Accountable Persons/Reporting Entities registered with FIA as per AMLA 2013	20% (2016/17) <sup>13</sup>	90% (Revised total of 8485 accountable persons)	17.5% (representing 1488 accountable persons)	The low rate is mainly attributed to low levels of awareness by the accountable persons to register with FIA.	FIA
6	No of Suspicious transactions (STRs) analysed by FIA.	31 (calendar year 2016)	480STRs	2,358 STRs	The high performance is attributed to the increased use of goAML characterised by the increased number of reporting entities enrolling on the electronic reporting system which has enabled timely reporting.	FIA

The performance against Indicators related to this result area (as listed in the Financing agreement) during the reporting period is discussed in the following sections.

<sup>12</sup> For the period to June 30 for FY N as computed by UBOS

<sup>13</sup> FIA submitted 3.9% (781 accountable persons) (2018/19)





### 2.4.1.1 Membership in Extractive Industries

#### Transparency Initiative (EITI)

The EITI is a global standard aimed at promoting transparent management and accountability in the extractive industries - primarily oil, gas and mining sectors. On 28th January 2019, Cabinet approved the application for Uganda to join the Extractive Industries Transparency Initiative (EITI) and tasked the Hon. Minister of Finance, Planning and Economic Development to achieve the objective.

Uganda was admitted to the international transparency body, EITI, in August 2020, as a candidate country. The basis of Uganda's admission was the submission of a candidature application, which detailed the country's statement of intent for improving the governance of its extractive sector as documented in the Uganda EITI National Work-plan 2020 – 2022.

#### The Uganda National EITI work-plan has three objectives:

1. To enhance transparency in the extractives sector so as to promote transparency and accountability in the management of extractive revenues.
2. To strengthen revenue management and accountability so as ensure effective collection, optimization and allocation of revenues.
3. To build the operational and technical capacity of the Multi-Stakeholder Group (MSG) and the Secretariat to ensure that EITI is effectively implemented.

EITI implementation in Uganda is overseen by the multi-stakeholder group (MSG), a 25-person oversight committee comprising representation from the three stakeholder constituencies of government, industry and civil society. The core work of the MSG is to ensure that Uganda adheres to the 2019 EITI Standards and that the two main EITI principles of transparency and accountability are mainstreamed into the extractive sector's governance and ways of working. Following Uganda's admission to EITI, at the 8th MSG meeting held on 25th September 2020, the Minister of Finance, Planning and Economic Development, Hon. Matia Kasaija formally inaugurated the implementation of EITI in Uganda. He stressed the importance of public outreach and transparency, emphasizing the need to educate all Ugandans on EITI and how the country would benefit from being an EITI member, i.e. through improved investor confidence and citizen empowerment arising from an informed and shared understanding of the how the extractive sector could be developed for the benefit of all Ugandans.

In November 2020, MSG members participated in a 3 - day induction retreat whose aim was twofold - first:

to enhance the capacity of the MSG to undertake their oversight role in the implementation of the EITI work plan and activities in Uganda, and second: to build a shared understanding of the approaches and challenges to EITI implementation, and the need to work together in order to ensure its success. At the end of the retreat, all MSG members had a shared and informed understanding of what was required to successfully implement EITI in Uganda.

At the beginning of 2021, the MSG and the Uganda National EITI Secretariat embarked on the process of creating sub-committees of the MSG to address the individual EITI requirements by thematic area – contract disclosure and legal affairs, scope and materiality of revenue streams, environment and local content. The purpose of these committees was to start preparing information that addressed the individual EITI requirements so as to provide input into the forthcoming first national EITI report due in February 2022. The sub-committees were chaired by members of the MSG, and this ensured that sector-specific expertise in the different thematic areas was provided and shared by the relevant individuals whose mandate it was to lead discussions and deliver on these requirements.

The MSG also developed and approved terms of reference for the Independent Administrator (IA), who will oversee and co-ordinate the data verification involved in the preparation of Uganda's first EITI report. The IA is charged with comparing data sets on revenue and production from the different sources – governments and extractive companies, and investigating any discrepancies identified. The MSG is keen to ensure that the Office of the Auditor General (OAG) of Uganda, who has significant experience in assessing and reviewing expenditures in the extractives sector and has conducted a number of cost recovery audits, will work closely with the IA and play a key role in advising and overseeing the preparation of the Uganda National EITI report. Financial support to hire the IA has been provided by the European Union.

In spite of the Covid pandemic and movement restrictions, the MSG conducted two field visits to the extractive areas – the first in March 2021 to Hoima, to visit the oil fields and engage with the communities in Bunyoro, and the second in May 2021 to Kassanda/Mubende, where they engaged with the artisanal and small scale mining sector in those districts. These visits were extremely insightful and educative to both the MSG and the communities that they interacted with, and built up the understanding of both parties on the mutual benefits that could be exploited for the improvement of the governance of the extractive sector. As a result of this community interface, two representatives from ASMs were nominated to represent the Artisanal and Small-scale miners' association to the MSG and the government is engaging different financial institutions to extend credit to ASMs to invest in the mining operations.

#### In May 2021, the MSG also undertook training on beneficial ownership transparency (BOT).

This is an EITI condition that requires extractive companies to disclose who their beneficial owners are. A beneficial owner is defined as an individual who directly or indirectly ultimately owns, controls or benefits from the company. The training was delivered by a consultant provided by the International EITI

Secretariat. At the end of the training, MSG members were able to define BOT, and to articulate and apply its importance and relevance to the Ugandan context. Government agencies involved in regulating beneficial ownership – the Uganda Registrations Services Bureau (URSB) and the Financial Intelligence Authority (FIA) also participated in the training, and synergies were developed between them and the MSG.

## Key Uganda EITI achievements – July 2020 to June 2021

- 1) Uganda admitted as an EITI country – August 2020
- 2) MSG operational and technical capacity to oversee and implement EITI enhanced through peer learning and training from the International EITI Secretariat and key experts.
- 3) Operationalization of the EITI – Uganda Secretariat.
- 4) Sub-committees of the MSG for each EITI thematic area formed and functional
- 5) Undertook outreach and community engagement activities for both mining and petroleum sub-sectors.
- 6) Raising public awareness of EITI through media engagements including talk show appearances, panel discussions and newspaper interviews by the Chairperson of the MSG, the National Co-ordinator and colleagues from the National Secretariat.
- 7) MSG supported to hire an Independent Administrator, who, in conjunction with the Office of the Auditor General, will oversee and co-ordinate data compilation and verification as part of the preparation of Uganda's first National EITI report

#### 2.4.1.2 Annual evolution of the size of the taxpayer register

The annual evolution of the size of the taxpayer register for the annual performance stood at 11.8% of the targeted annual performance of 10% for the FY 2020/21. This growth translated into a total of 1,783,493 new tax payers as at 30th June 2021. URA developed a Taxpayer Education Strategy aiming at (i) expanding awareness by the public on the tax laws, roles, rights, obligations and opportunities relating to tax, (ii) empowering taxpayers by guiding them on their rights, sharing knowledge about self-help tools and processes to support tax compliance, and (iii) nurturing tax-payers by setting up support mechanisms

to cultivate and maintain a taxpaying culture and forge partnerships in the administration of taxes. Under the Education Strategy, these activities were carried out as efforts to achieve expansion in the taxpayer register;

- Uganda Revenue Authority acquired two Specialized Mobile Tax Bus Units (Buses) to support its tax education activities aimed at boosting domestic revenue mobilization. These will help the Authority to offer mobile tax office services especially in remote areas that lack proximal access to URA offices or electronic services. Using these buses, URA will augment facilities already available to enhance fieldwork activities like handling inquiries, registration,



amendments, payment assessments and all other tax-related issues.

- The **Because of You** publicity billboard campaign commenced and the process of installation of the billboards was still ongoing as at end FY 20/21. It involves portraying how the social services accessed by the citizens are a result of the taxes paid.

- Tax awareness campaign materials were developed and continued to run on various Radio and TV platforms. The KAKASA media covered 5 online news sites, 5 major TV stations, 17 central region radios, 18 Regional Radios, 3 English and 1 Luganda print papers

- The development of the e-learning portal was completed. This platform will be used by both URA and the public for knowledge management and sensitization with regards to Tax laws and guidelines.

#### 2.4.1.3 Proportion of registered tax payers that have filed their tax declarations.

The proportion of registered taxpayers that filed their tax declarations stood at 88.68% against a target of 91% over the FY2020/21, an improvement from 83.6% in FY2019/20. This was achieved mainly through sensitization on the enhanced integrated tax systems. URA developed and published 3 online guides for Digital Tax Stamps, Electronic Fiscal Receipting & Invoicing, held two (2) EFRIS Barazas, held three (3) Taxpayer Interviews among others.

URA rolled out three new smart business solutions aimed at enhancing tax payer compliance. These business solutions are:

a) Digital Tracking Solution (DTS) which aims at quality assurance of the authenticity of the gazette products on the market by, among others, enabling manufacturers, distributors, retailers and consumers to conveniently verify and trace all specified goods throughout the distribution chain.

b) Electronic Fiscal Receipting and Invoicing System (EFRIS) targeting improvements in tax administration by facilitating taxpayer record-keeping to enhance accuracy in tracking tax-payer transactions and enable faster tax assessments; and

c) The voluntary disclosure extended to taxpayers to do a thorough tax self-health check to clean their tax accounts with URA without being fined or penalized.

#### 2.4.1.4 Number of Suspicious Transaction Reports (STRs) analysed by FIA

For the number of Suspicious Transaction Reports (STRs) analyzed by Financial Intelligence Authority (FIA), a total of 2,358 STRs out of the planned annual target

of 480 STRs had been analyzed by FIA by the end of the reporting period. More STRs were reported by the Financial Institutions during this period implying more transactions beyond the threshold categorised were carried out in the country than anticipated. There is therefore a need to revisit the target set for the subsequent years.

2,358 of the targeted 480 suspicious transaction reports (STR)/large cash transaction reports (LCTR)/cross border reports (CBR) received were analysed. The over performance of 491% during the year is attributed to increased use of goAML system characterised by the increased number of reporting entities enrolling on the electronic system coupled with increased efficiency in analysis due to staff training which has enabled the accountable persons to report timely.

In a bid to strengthen capacity for detection and reporting on suspicious transactions, the following additional activities were carried out;

- Seven (7) staff of FIA were enrolled and completed their certification training in Money Laundering. The training aimed at equipping the staff with skills in fraud detection, risk audits, cyber-crime, intelligence and Forensic examination of Money Laundering.

- Three (3) Money Laundering and Terrorism Financing Risk assessments were conducted. one on legal persons and legal arrangements; and the remaining 2, were in their final stages of data collation and report writing by the end of the Financial Year. These include; TF risk assessment on the NPO sector in Uganda and ML/TF national risk assessment.

- Engaged four (4) enforcement agencies in an effort to increase domestic coordination on AML/CFT, during the reporting period. The agencies are Uganda Police Force, Uganda Revenue Authority, Uganda Wildlife Authority, and Inspectorate of Government.

- Conducted four (4) onsite inspections on the following reporting entities; Stanbic Bank, Yako Microfinance, Bank of India and Bank of Baroda during the reporting period.

- Four (4) engagements for the Uganda Anti-Money Laundering task force were conducted during the Financial Year.

#### 2.4.1.5 Proportion of Accountable Persons/Reporting Entities registered with FIA as per AMLA 2013

Only 1,488 (17.5%) against a targeted 8,485 of the eligible reporting agencies were registered with FIA in terms of Anti Money Laundering Act (AMLA-2013). However much as this is an improvement from 1351 (16%) in FY 2019/20, the performance is still low. This limited registration is mainly attributed to low levels of awareness by the accountable persons<sup>15</sup> on

their obligation to register with FIA and the lack of administrative sanctions on entities that fail to comply with AML/CFT requirements

There are still a lot of sectors that have not been formalised (though they are included in the target). these include real estate and professions such as lawyers and accountants. FIA is pursuing an amendment of the existing law to bring these other sectors into compliance.

Efficiency improvements in the compliance and Inspection division as well as the adoption of joint onsite inspection with other regulators enabled increased inspection of various agencies. A number of insurance agencies, Insurance companies and banks were inspected in a joint onsite inspection between FIA and the Insurance Regulatory Authority.

The proportion of financial institutions using GoAML electronic reporting system is at 58%. This rather unsatisfactory performance is mainly attributed to low inter system connectivity rate of forex bureaus whose IT systems are not compatible with the GoAML system.

To enhance the proportion of eligible reporting agencies registered with FIA and improve compliance with the AMLA Act-2013, a number of activities were undertaken:

- The Authority registered 1488 reporting entities against a revised target of 8,485 during this FY.

- 11 public awareness events targeting accountable persons across government institutions on their obligations under AMLA Act, were conducted in various regions covering the districts of Masaka, Hoima, Soroti, Gulu, Arua, Jinja among others.

- 11 goAML capacity building sessions were conducted in order to strengthen capacity of FIA and accountable persons to understand and apply the use of goAML system in their organisations.

- Engaged stakeholders to develop manuals and guidelines in regards to AML/CFT supervision of non-regulated sectors to enforce compliance. For

this Financial Year, the Uganda Police Force was engaged.

- The number of financial institutions (Commercial Banks, Forex Bureaus, MDIs, MDAs/ Stakeholders, Life Insurance companies) using GoAML electronic reporting system to submit reports disaggregated by commercial banks, credit institutions and MDIs (34 institutions) increased.

- 76 intelligence reports were disseminated during the FY and all of them resulted into investigations. This is attributed to the increased domestic coordination and cooperation with accountable persons, Law Enforcement Agencies and Competent Authorities.

A Storage Area Network Server was procured. It is an offsite Disaster Recovery and Business Continuity service which was established in the Government Data centre to protect and enable resumption of work for the goAML system in case of a disaster.

#### 2.4.2 Result Area 2: Improved capacities in policy-based and gender-sensitive planning and budgeting for enhanced budget credibility and service delivery at central and local government level.

Under Result Area No. 2 the JAR-SRC supported the Government's effort to focus and harmonise strategic planning and budgeting around sectoral and multi-sectoral outcomes that correspond to the established national development framework. This included the need for increased programme-based budgeting capacities at central and local government level but also an enhanced ability to mainstream cross-cutting national priorities (e.g. gender equity, green economy) in the planning and budgeting processes.

In addition to reducing supplementary budgets, the above were intended to strengthen central and local government's budget credibility and scope for service delivery.

In the table below, we present the performance against indicators for the outputs related to results area No 2.



MSG interface with mining stakeholders in Kasanda

<sup>15</sup> "Accountable person" means any person listed in the Second Schedule of the Anti-Money Laundering Act 2013

**Table 7: Key Result Area 2 Performance Indicators**

No	Indicator	Baseline	Target 2020/21	Actual 2020/21	Explanations of any variations/Remarks	Lead Institution
1	Proportion of Central and local government agencies (MDAs) that are using programme-based budgeting	0% (2017)	100%	100%	All MDALGs Institution were set up on the Programme-Budgeting System (PBS) and have been offered continuous technical support and capacity building.	MFPEP/BPED
2	Supplementary expenditure as a proportion of the approved budget	4.94% (2016/17)	<3%	10.51%	Supplementary budget by the end of the financial year 2020/21 stood at 10.51% of the approved Budget. Increased use of supplementary budgets resulted from pressures for emergency Covid 19 funding.	MFPEP/BPED
3						
4	Proportion of votes attaining ministerial statement certification for gender and equity budgeting	75% ministerial policy statements (2016) out of 124	95%	91.7%	There has been an overall improvement in the level of compliance of Ministerial Policy Statements with gender and equity requirements in the FY 2021/2022	EOC
	Green Economy (GE) Public Expenditure Review (PER)	No GE-PER conducted.	GE-PER completed	GE-PER presented and approved by the Accountability Sector Working Group on the 13th February 2020.	Dissemination to all Public Sector Institutions was affected by the COVID 19 lockdown.	NPA

#### 2.4.2.1 Proportion of central and local government agencies (MDAs) that are using programme-based budgeting

At the end of the reporting period FY2020/21, all Ministries, Agencies and Local Government Institutions had been set up on the Programme-Budgeting System (PBS) and continued to offer technical support and capacity building on the use/navigation of the system. During the FY2020/21, all Government institutions therefore had access to and prepared as well as submitted their Budgets, Ministerial Policy Statements and both the quarterly and annual budget performance reports using the programme-based budgeting system (PBS). **This implies 100% attainment of target in FY2020/21 against a baseline of 0% in 2017.**

However, additional work is still being carried out to restructure the PBS, to align to changes in budget structures resulting from the introduction of eighteen (18) programmes as the basis for planning and budgeting under the NDP III.

The achievements so far are;

- Program based analysis and monitoring of implementation of the current and post COVID-19 Budget Policy Pronouncements for FY2020/21 for all MDAs was completed for Q1, Q2 and Q3.
- Budget alignment to all the 18 programmes UNDER NDP III in Q1 was completed and additional work was also done to align the PBB/PBS to the NDP III structure.
- The Program Based Budgeting (PBB) manual

was reviewed and validated to align with the NDP III.

- Capacity Building for Ministries, Agencies and Local Governments on Program-Based Budgeting was undertaken as well as finalization of the Budget for FY2021/2022.

#### 2.4.2.2 Supplementary expenditure as a proportion of the initial approved budget

By the end of the reporting period in FY2020/21, supplementary budget as a percentage of total appropriated budget for FY2020/21 **surpassed the statutory ceiling of 3% stipulated in the PFM Act 2015 and stood at 10.51% of approved budget for FY2020/21.**

The supplementary budget for this fiscal year went far beyond the statutory cap primarily due to the emergency spending to address the socioeconomic impact of COVID-19 on the lives of persons, livelihoods and the Ugandan economy as a whole. Specifically, the supplementary expenditures have been channelled to areas aimed at:

- Boosting the health systems to manage the public health crisis arising from the pandemic.
- Enhancing resilience of the Micro, Small and Medium Enterprises (MSMEs) to weather the COVID-19 storm and protect against loss of jobs; and,
- Social protection i.e., relief items (mainly foods) to safeguard livelihoods of the most vulnerable demographic segments of the populations, especially the urban poor.

It is important to note that the PFM Act 2015 which is one of the anchors for fiscal rules in Uganda, allows for deviation in times of economic shocks and crisis like the COVID19 pandemic. However, the government has developed a strategy to mitigate further growth in the use of supplementary budgets.

#### 2.4.2.3 Proportion of votes attaining ministerial policy statement certification for gender and equity budget compliance.

The Proportion of votes attaining ministerial policy statement certification for gender and equity budget compliance were 91.7% of the targeted 95% as at the end of FY 2020/21.

Overall, there has been an improvement in the level of compliance of Ministerial Policy Statements with gender and equity requirements in the FY 2021/2022 from 75% in FY 16/17.

Out of the 12 Votes that did not qualify for the certificate for compliance, six (6) were newly created votes. Therefore six of the old votes failed the compliance test. This relatively good performance was attained through the implementation of the following activities during the year;

i. Orientation trainings were conducted in district local governments targeting Covid 19 task force members and newly elected councillors. The objective was to equip the leaders with knowledge in Gender and equity planning and budgeting within the Covid19 context. A total of 58 districts out of the targeted 60 (97%) district local government participated. A total of 1,677 leaders were trained out of which 640 were male (38.2%) and 1037 (61.8%) were female. 57(3.4%) were persons with disabilities and 690 (41.1%) were youth.

ii. Re- assessment of the 12 MDAs that failed the compliance test the first time was undertaken. This was preceded by a technical capacity building to enable the staff to appreciate the issues of gender and equity as well as how to incorporate them in their institutional planning and budgeting documents.

iii. Assessment of Local government BFPs compliance with gender and equity requirements for FY 2021/2022 was carried out. The outcome was that 153 (86.9%) out of the expected 176 Budget Framework papers scored a minimum of 50%, hence meeting the requirement for the Gender and Equity. The other 23 LG BFPs were not assessed because the Commission did not obtain their BFP documents from the Ministry of Finance Planning and Economic Development.

iv. The final tracking report on implementation of gender and equity commitments was produced and copies shared with the stakeholders. The Commission's findings established that the Science, Technology and Innovation Sector had 100%, health sector 89%, works and transport at 87%, Water and sanitation at 86%, Social development at 84%, Public sector management and ICT & National Guidance at 80%.

v. The upgrade and linkage of the online digital library on gender and equity was completed and the Commission conducted orientation of staff and the external resource persons on the upgraded system especially focusing on the updated Local government assessment tool. The oriented technical officers applied the tool during the assessment of the Local government BFPs for FY 2021/2022.

vi. The Commission conducted a high-level reflection workshop on the 6th May 2021, at Imperial Royale Hotel Kampala, whose objective was to dialogue on the progress and the gaps in gender and equity planning and budgeting programme in Uganda as well as highlight the contribution of the European Union through the Justice and Accountability Sector reform contract towards the implementation of the Gender and Equity planning and budgeting programme.

#### 2.4.2.4 The Green Economy (GE) Public Expenditure Review (PER)

The Green Economy (GE) Public Expenditure Review (PER) report was completed, presented and approved by the Accountability Sector Working Group (ASWG) on the 13th February 2020. Some of the outcomes of the review included the incorporation of Green Growth strategies in the various NDPIII programmes and a recommendation to develop the Green Growth Mobilisation Strategy as a means of mobilising resources to implement the activities in the National Green Growth Strategy. A Consultant was hired and the process to develop the Green Growth Strategy commenced, however the activity was affected by the COVID 19 pandemic and is expected to be finalised by FY 2021/2022.

#### 2.4.3 Result Area 3: Improved capacities for Public Investment Management (PIM) at central and local government level.

Under Result Area No. 3, the JAR-SRC contributes to the strengthening of "must have" features for efficient Public Investment Management (PIM), i.e.:

- investment guidance & preliminary screening;
- formal and independent appraisal;
- project selection and budgeting;
- project implementation, monitoring and evaluation; and
- an integrated project database;

Indicators for the induced outputs related to results area No 3 are defined as follows:

1. Public Investment management index (PIMI) - IMF measure of Public Investment.
2. Satisfactory Progress in the implementation of the Public Investment Management (PIM) reform PI

The actual performance against target in respect of the above Indicators is illustrated in the following sub sections.

**Table 7: Key Result area 3 performance indicators**

No	Indicator	Baseline	Target 2020/21	Actual 2020/21	Explanations of any variations/Remarks
1	Public Investment management index (PIMI - IMF measure of Public Investment).	1.44 (2011)	2.26	No PIMA since 2010	IMF Country office was yet to carry out PIMA survey to provide the statistics.
2	Satisfactory Progress in the implementation of the Public Investment Management (PIM) reform PI	No IBP established	Integrated Bank of Public Investment Projects (IBP) operational.	A holistic investment management policy for both private and public investment under development.	It is expected that the IBP II will be operational by end of FY 2021/22.

**2.4.3.1 Public Investment Management (PIMI-IMF measure of Public Investment)**

A Public Investment Management Assessment (PIMA) is often led by the International Monetary Fund (IMF) at the request of the Country. The assessment is used to generate an index used to measure efficiency of a country's public investment management programme – PIMI (Index of Public Investment Management Efficiency). The last PIMA was conducted in 2011 giving PIMI score of 1.4. A formal request to undertake a PIMA for Uganda was made to the IMF by the Government but this was yet to receive a response at the time of reporting.

**2.4.3.2 Satisfactory progress in the implementation of the Public Investment Management (PIM) Reforms.**

A number of reforms aimed at strengthening the PIMS were undertaken during FY 2020/21 among which were the following:

**Development of the Integrated Bank of Projects (IBP) Phase II:**

Following the launch of the first phase of the IBP in April, 2019 and its subsequent roll out to all Ministries, Departments and Agencies (MDA's), all project submissions are now on the IBP system. In October, 2020, the development of the second phase of the IBP commenced with focus on the automation of the execution, monitoring and ex-post evaluation stages of the project development cycle. This phase will also involve integration with existing Government systems such as Integrated Financial Management System (IFMS), Programme Budgeting System (PBS), Aid Management Platform (AMP), e-Government Procurement System, among others.

**Capacity Building in Project preparation and Appraisal:**

In a bid to enhance the capacity of Personnel involved in PIMS, over 400 officers from over 60 MDAs have been trained in project preparation and appraisal. This has greatly improved the quality of projects submitted for consideration by the Development Committee. Specialized customized training on Investment Appraisal and Risk Analysis with support from Consultants from Queens University

was undertaken targeting 40 Trainers of Trainees from selected Ministries, Departments and Agencies.

**PIMS curriculum and Centre of Excellence (CoE):**

In order to have a sustainable mechanism for capacity building and training on PIMS, Government of Uganda Partnered with Makerere University, School of Economics (SoE) to establish a PIMS Centre of Excellence (CoE) The centre will provide specialized training and capacity building to MDAs across Government, private sector, and the wider Public. Accordingly, SoE developed draft training materials to be used to deliver the Curriculum.

**Development of the National Public Investment Policy:**

The MoFPED during the FY commenced development of the National Public Investment Policy. The policy seeks to institutionalize and establish the distinct processes and procedures for Public Investment Management (PIM), define the roles and responsibilities of the key stakeholders involved in PIM, anchor the PIMS frameworks, tools and methodologies for project identification, appraisal, selection, financing, execution, monitoring and ex-post evaluation of public and private investments in the legal and institutional frameworks of Government. The policy will also provide a robust framework for the management of Government assets.

By end of FY 2020/21, the Regulatory Impact Assessment report had been approved by Cabinet. However, the draft policy was referred back to the Ministry of Finance, Planning and Economic Development with a recommendation for a holistic investment management policy for both private and public investments.

**Development of a manual on project Implementation, Monitoring and Evaluation:**

Arising from the need to have standardized tools and methodologies to guide MDA's in project execution and ex-post evaluation, the Ministry commenced the development of a manual on project Implementation, Monitoring and Ex-Post Evaluation. The manual based on a standard step by step guide, will be used during

project implementation, monitoring and evaluation of project performance. This will enhance the capacities for stakeholders involved in PIM and ultimately improve the efficiency of Public Investment management.

Increased capacity in Government will improve on the absorption capacity for projects especially those externally funded, and is expected to reduce on cost and time overruns. Projects under execution are expected to be completed on time, budget and scope, hence freeing fiscal space required for Government to take on new Public Investments. The manual shall be disseminated to all stakeholders before end of FY 2020/21.

**2.4.4 Result Area 5: Enhanced State resilience and institutional capacities to reduce Public Sector corruption.**

Under Result Area No. 5, the JAR-SRC aims to strengthen asset recovery management through enhancing the

capacity of the:

- Directorate for Special Investigation of the IG to perform the verification of asset declarations.
- Government to execute asset recovery orders.

These capacities have become essential determinants to fight corruption after the enacting of the Leadership Code. In addition, the emphasis on increased competitive open tendering is expected to reduce opportunities for corrupt practices in public procurement practices.

Indicators for the induced outputs related to results area No 5 are defined as follows:

**Table 9: Key Result Area 5 Performance Indicators**

No	Indicator	Baseline	Target 2020/21	Actual 2020/21	Explanations of any variations/Remarks	Lead Institution
1	Uganda's corruption perception index. CPI Score- SDG 16	25 (2016)	28.7%	27%	The performance is for the calendar year 2020.	IG
2	Constitution and operationalisation of the Leadership Code Tribunal SC	Bill passed in parliament. (2017)	LCT fully operational	The Leadership Code Tribunal was approved by Parliament, fully constituted and is operational.		DEI
3	Number of asset declarations verified by the IG	51 (<1%) 2015/2016	320	335	Over achievement was due to completion of verifications from previous quarters and change of strategy during the Covid-19 lockdown.	IG
4	Proportion of asset recovery orders executed. PI	To be confirmed during FY 2017/2018	10Bn	2.22Bn	UGX2,224,565,177 was recovered out of a total available UGX13,467,603,638. Therefore 16.5% of total orders were recovered during the period.	IG
5	Cases resulting in a conviction (including grand corruption) as proportion of cases instituted in court.	56.1% (725/1292) during FY2016/17	75%	46%	Cumulatively, 17 convictions have been obtained out of 37 prosecutions.	IG
6	Proportion of procurements subject to the legislative framework being assessed carried out through open tendering PI	45.5% (2015/2016)	70%	72.1%		PPDA

#### 2.4.4.1 Proportion of procurements subject to the legislative framework being assessed and carried out through open tendering

During the FY2020/21, the proportion of procurements subject to the legislative framework being assessed carried out through open tendering was 72.1% against an annual target of 70%.

To ensure the achievement of this target, the following activities were carried out;

- 24 contract audits were conducted.
- 40 performance audits were conducted in Masaka MC, Kalangala DLG, Bukomansimbi DLG, Hoima MC, Kagadi DLG, Masindi DLG, Buliisa DLG, Mubende MC, Mityana MC, Kotido DLG, Butaleja DLG, Kween DLG, Moroto MC, Soroti MC, Tororo MC, Rukiga DLG, Rubanda DLG, Kanungu DLG, Kiruhura DLG, Ntoroko DLG, Bushenyi-Ishaka MC, Kitgum MC, Lira MC, Kole DLG, Gulu University, Mbarara City Council, Mbale Regional Referral Hospital, Mbarara DLG, Mbale City, Nakapiripiri District Local Government, Zombo DLG. These audits improved compliance to open tendering.
- 27 compliance checks were carried out in 27 entities which included; Buikwe DLG, Buvuma DLG, Iganga DLG, Iganga MC, Jinja School of Nursing, Jinja Regional Referral Hospital, Mpigi DLG, Lwengo DLG, Kikube DLG, Kakumiro DLG, Nsika DLG, Rakai DLG, Kiruhura District Local Government, Rwampara District Local Government, Mitooma District Local Government, Lwengo District Local Government, Serere District Local Government, Yumbe District Local Government, Nakasongola District Local Government, Kamuli District Local Government, Dokolo District Local Government, Kitgum District Local Government, Luwero District Local Government, Nebbi District Local Government, Adjumani District Local Government, Koboko Municipal Council and Kyotera District Local Government. However, the progress of these inspections was affected by the Covid19 lockdown.
- 6 physical verifications were carried out. Ministry of Energy and Mineral Development, Ministry of Education and Sports, Office of the Prime Minister, Civil Aviation Authority, Ministry of Health, Uganda Prisons Services, National Water and Sewerage Corporation and Uganda National Roads Authority
- 19 follow ups and PPDA recommendations in District Local Government and Municipal Councils were carried out. However, the progress of this activity was also affected by the Covid 19 lockdown.
- 25 PPDA staff were trained in emergency procurement priorities.

#### 2.4.4.2 Constitution of the Leadership Code Tribunal (LCT)

Government provided resources to strengthen the oversight role of Parliament over the Executive, and to strengthen the prevention, detection and elimination

of corruption.

In FY2020/21, Parliament approved the Tenets of the Leadership Code (Amendment) Bill, 2020. The Bill seeks to effect the operation of the Leadership Code Tribunal; adjudicate cases of breach of the Leadership Code of Conduct; impose sanctions and penalties on leaders and Public Officers who breach the Code; permit Government to recover illicitly acquired assets; and subsequently improve the public confidence in Government's ability to fight corruption.

The Leadership Code (Amendment) Bill, 2020 was presented to Cabinet by the Hon. Minister of State for Ethics and Integrity. It was approved, gazetted, published and tabled before Parliament for enactment and later passed into the law.

#### It is now referred to as the Leadership Code (Amendment), 2021.

The appointment of members of the Tribunal was made by the appointing authority, H.E The President of the Republic of Uganda and approved by the Parliament of Uganda in accordance with the provisions of the Leadership Code Act, 2020. The Tribunal is now operational and its members and staff are carrying preparatory activities to enable them function as is required of their duties. The Secretariat for the LCT was also fully set-up and is supporting the Tribunal.

Key activities were implemented as follows;

- 5 members of the Tribunal and 24 Tribunal Staff were inducted with the aim to integrate them into the LCT and understand the systems and procedures followed. Other areas of discussion included public service standing orders and their schedules of duty.
- Public relations and advertising activities were carried out to create awareness on how the public can join the Tribunal in the fight against corruption. It was carried out through print media and radio talk shows.
- Development of the client charter was still ongoing by the end of the FY with the draft charter undergoing internal review.
- A stakeholders' workshop on the Amendment Bill 2020 for the Leadership Code Tribunal was conducted.
- All expenses for the smooth operationalisation of the Tribunal like electricity, telecommunication services, security services, IT supplies and services were met.

#### 2.4.4.3 Proportion of asset declarations verified by the IG.

Government launched the Self-Registration Module of Online Declaration System also aimed at curbing corruption, especially in the public sector, as well as administering development and implementation



of an asset recovery framework. Leaders within the Government and public positions are required to use this system to declare their wealth to the IGG in accordance with the Leadership Code Act.

During the FY2020/21, the Inspectorate of Government conducted and concluded 335 (99.7%) verification of leaders' declarations out of an annual target of 336. The categories of leaders verified were chief executives, directors, commissioners and principal officers from various MDAs. 2 of the verified officials were Politicians while 333 were technical officers of Government. 252 were male officers while 83 were female by Gender. 98 verifications were still ongoing by end of the reporting period.

From the above verifications, the IG initiated 19 investigations into breaches of the Leadership Code of Conduct. Seven (7) cases were investigated and completed during the Financial Year of which one leader was recommended to URA for tax audit and a recommendation for recovery of UGX128,161,865 was issued. The IG also received declarations of Assets and Liabilities from Leaders as required by law under the Leadership Code Act. 18,069 declarations had been submitted by 31st March 2021 out of the expected 25,000. This number however increased to 21,437 after an extension of the deadline by the Deputy IGG hence giving a compliance rate of 85.8%. By the end of the financial year, the IG was carrying out the exercise of cleaning the database and identifying 3,563 defaulters with 90 institutions already cleaned and 27 defaulters identified for further investigation.

The IG further embarked on supporting Public Officers to declare their assets and liabilities as required by the Leadership Code Act as amended in 2021. This exercise takes place once every five years for public officers and every two years for leaders. In the subsequent year, the IG expects to receive an estimated 400,000 declarations of income, assets and liabilities from public officers.

#### Proportion of Asset recovery orders executed

In order to make corruption riskier, the IG carried out recovery of illicitly acquired wealth arising from investigations and court decisions. UGX1,389,240,780 was recovered during the first half of the year 2020/21 while UGX835,324,397 was recovered in the second half year bringing the total of UGX2,224,565,177 against an annual target of UGX10 billion.

By the end of the Financial Year, the IG had accumulated 782 asset recovery orders approximately valued at UGX13,467,603,638. The IG recovered UGX2,224,565,177 during the current Financial Year hence representing a recovery rate of 16.5% of the total orders.

During the period under review, the following were also achieved;

- 24 members of staff from the Directorate of Special Investigations were trained in Financial Analysis

and Profiling. These skills will help to improve the quality of investigations in IG.

- A broadcast of 864 radio announcements on 18 radio stations, a radio talk show in Mbarara were done to mobilise leaders to submit their declarations. 2 newspapers supplements in New Vision and the Daily Monitor were also published about the launch of the declaration period of 2021. An additional 6 reminder notices were also published in the New Vision and Daily Monitor.

- Officials from 10 District Local Government were engaged on the declaration and verification process during the anticorruption week and 2 engagement meetings were held with officials from Masaka and Mbarara District Local Governments. The IG engaged 130 participants about the Leadership Code Act and other issues about the IG's work.

- A breakfast meeting to provide information on verifications, asset tracing, recovery and other corruption issues was held at Hotel Africana and attended by 64 members. A media meeting was held in the Western region of Uganda was officially opened by the Minister of State for Ethics and Integrity whose main objective was to create awareness about the Leadership Code Act.

- Printed 2000 copies of the IG-ODS brochure containing information on how to submit the declaration using the various IG-ODS. The dissemination to be done in FY 2021/22 in November 2021.

- A total of 18,000 Copies of the Pastoral letter printed in English and eight Local languages including: Luganda, Runyoro/Rutooro, Runyankore, Ateso, Lugbura, Acholi, Langi and Swahili were distributed. 21 Radio Hosts and journalists were also trained in their roles on how to improve collaborations with anti-corruption Institutions. This was during the Listen to Uganda drama series.

#### 2.4.4.4 Cases resulting in a conviction (including grand corruption) as a percentage of cases instituted in court.

The IG investigated and concluded 17 high profile cases during the year out of a targeted 12 hence attaining 142%. The sum of money investigated in the cases was UGX96,551,752,348. The cases investigated were in KCCA, Ministry of Gender Labour and social development, MoLG, NMS, NIRA and DCIC. Owing to the investigations above, a cumulative total of UGX2,638,215,929 was recommended for recovery during the year. Furthermore, disciplinary action was also recommended against MoLG staff. The IG also investigated and concluded 82 other corruption cases in MDAs during the same period.

The IG also prosecuted and concluded 37 (74%) cases in the Courts of Law out of a targeted 50 and obtained 17 convictions giving a conviction rate of 46%. As a result of the prosecutions, UGX4,451,970,200 (USD 1,247,050) was recommended for recovery to IG and

this will be taken up by the Asset Recovery team at IG. The underperformance in prosecution is largely attributed to the Covid-19 which slowed down court processes and eventually led to closure of the Anti-Corruption Court. The case conviction rate was below the target however, a number of pending judgements are expected to go in IG's favour and will help improve the conviction rate. The IG has also filed notices of appeal for cases lost while also looking into the causes of the high withdrawal rate. Furthermore, 92 cases were ongoing in the courts of law, 53 of them being at court of first instance and 39 before the court of appeal.

## 2.5 Challenges

To-date, the implementation of the JAR-SRC has faced a number of challenges, some of which have been well mitigated and managed while others led to delays in implementation of planned outputs and targets. These challenges were both general and specific in nature;

### General Challenges;

- i. The unexpected outbreak of COVID 19 and the subsequent countrywide lockdown in the first and last quarters put a halt to many of the planned activities and affected delivery of many planned outputs and targets. This subsequently caused the slow absorption of funds.
- ii. Delays in procurement processes. This delayed

the implementation of most activities that involve procurement especially of vehicles, equipment, consultancies and other services. Additionally, protracted procurement delays due to complexities like was the case with procurement of an audit firm to undertake the specialised audit of Karuma and Isimba hydro power.

### Specific Challenges;

- i. Lack of proper urban planning to enable tracing of hidden physical assets and ascertain ownership also greatly affects the process of Asset Verification by the IG. The IG is engaging the relevant stakeholders to try and manage this issue in the future. The IG in liaison with DEI are also pushing for a review of the Leadership Code Act to close some of the above gaps.
- ii. Low number of staff to conduct verifications of leader's declarations. The IG hopes to mitigate this problem through the ongoing organisational restructuring process by recruiting additional staff as soon as MoFPED provides additional resources.
- iii. Delayed responses coupled with inaccurate information from Banks and other Government registries. This greatly affects the results and timelines of the IGG verification process. The IG has planned a series of stakeholder engagements and has entered into MOUs with various institutions to build synergies that will help in acquiring required information timely.

## Key activities were implemented as follows;

- i. 5 members of the Tribunal and 24 Tribunal Staff were inducted with the aim to integrate them into the LCT and understand the systems and procedures followed. Other areas of discussion included public service standing orders and their schedules of duty.
- ii. Public relations and advertising activities were carried out to create awareness on how the public can join the Tribunal in the fight against corruption. It was carried out through print media and radio talk shows.
- iii. Development of the client charter was still ongoing by the end of the FY with the draft charter undergoing internal review.
- iv. A stakeholders' workshop on the Amendment Bill 2020 for the Leadership Code Tribunal was conducted.
- v. All expenses for the smooth operationalisation of the Tribunal like electricity, telecommunication services, security services, IT supplies and services were met.



## Financial Progress

For the 2020/21 financial year, the funding available to Institutions for the implementation of the EU JAR-SRC activities amounted to UGX45.8bn (including 11.8 bn carried forward from FY 2019/20). The funds brought forward arose from the failure of institutions to absorb or fully implement all the FY 2019/20 planned activities mainly due to the outbreak of Covid 19. Many of the associated activities were key to the achievement of specific results which had a bearing to the disbursement

of the funding. As a result, the funding carried forward had to be approved through a supplementary.

In addition to the UGX11.8bn brought forward from FY 2019/20, additional UGX34bn was available to sector Institutions to implement the EU JAR-SRC activities for FY 2020/2021. As at the end of FY 2020/21, UGX10.5bn remained unspent as illustrated in the table below.

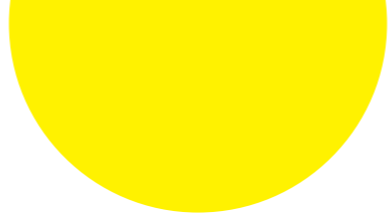
**Table 10: Institutional financial performance (Amounts in UGX, Millions)**

Institution	2020/21 Budget	2019/20 Unutilized Funds B/F	Funds Available 2020/21	Amount Spent	Balance 30.6.2021
Uganda Revenue Authority	3,868	6,660	10,528	4,922	5,606
Kampala Capital City Authority	1,160	0	1,160	1,160	0
Tax Appeals Tribunal	543	0	543	273	270
Financial Intelligence Authority	1,876	751	2,627	2,627	0
National Planning Authority	387	283	670	669	1
Equal Opportunities Commission	3,160	0	3,160	3,158	2
PPDA	619	706	1,325	1,163	162
Ministry of Public Service (MoPS)	1,160	1,101	2,262	2,276	(15)
Ministry of Local Government (MoLG)	1,200	372	1,572	1,566	7
Directorate of Ethics and Integrity (DEI)	3,094	102	3,196	3,195	1
Inspectorate of Government (IG)	2,940	540	3,480	2,659	821
Office of Auditor General (OAG)	3,094	1,303	4,397	2,092	2,305
MoFPED	10,859	8	10,867	9,533	1,334
<b>TOTAL</b>	<b>33,961</b>	<b>11,826</b>	<b>45,787</b>	<b>35,292</b>	<b>10,495</b>

Failure to absorb available funds is mainly attributable to the unexpected outbreak of COVID 19 and the subsequent countrywide lockdown in the third and fourth quarters which put a halt to many of the planned activities and led to failure to deliver on many of the key outputs and targets. Additionally, the lengthy procurement processes, which delay the implementation of some activities also had an impact on the delay of some planned activities.



Participants at that Accountability Sector Joint Annual Review (ASJAR) 2019



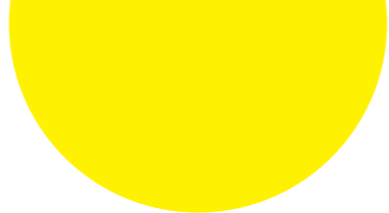
# Annexes 1

## Annex 1: Detailed JAR-SRC Technical Performance Matrix for FY2020/21

Table 11: JAR-SRC activities implemented under Result Area 1

No	Activities	Achieved	Implementing Agency
Scoping studies and technical support for the EITI application			
1.1.1	Undertake a study on the legal framework of the extractive industries in relation to licensing, contract award process, transparency and information reporting for gap analysis and identification of obstacles to EITI implementation with recommendations for amendments to current legal system	Study is being undertaken and progress has been made in reviewing the licensing regime, transparency and in identification of the legal impediments to EITI. Recommendations have been made regarding proposals for the improvement of the current legal framework for purposes of EITI implementation. The study was affected by the Covid19 lockdown and is expected to be completed by December 2021.	MFPEP-TPD
1.1.2	Undertake a study on exploration and production in the extractive industries as required by the EITI Standard with the support of a long-term consultant (data gap analysis, assessment of current data framework and issuing policy)	The study on exploration and production was completed and the report submitted to the EITI Secretariat. The study focused on the artisanal and small scale mining sector of Uganda, providing data and other relevant information and provided recommendations on policy proposals)	MFPEP-TPD
Engagements with stakeholders in Extractive Industries			
1.1.3	Undertake consultative workshop with key stakeholders of the petroleum sector	Consultative workshops were undertaken with key stakeholders in the petroleum sector to discuss the EITI requirements and issues concerning the petroleum sector that are relevant to the EITI. Participants included Government institutions, civil society organizations and petroleum companies operating in Uganda.	MFPEP-TPD
1.1.4	Undertake consultative workshop with key stakeholders in the mining sector	Consultative workshops undertaken with key stakeholders in the mining sector to discuss the EITI requirements and issues concerning the mining sector that are relevant to the EITI. Participants included Government institutions, civil society organizations large mining companies, artisanal and small-scale miners operating in the mining areas.	MFPEP-TPD
1.1.5	Carry out field visits in the operational areas of extractive industries	Field visits were undertaken in various operational areas of extractive industries in Uganda. The field visits provided EITI with first-hand experience of what is happening in the oil exploration areas and gold mining areas.	MFPEP-TPD
1.1.6	Capacity building seminars for relevant stakeholders and Government MDAs	Capacity development seminars were organized for MSG members and relevant Government MDAs as planned. These covered topics that are relevant to the EITI Standard requirements including Beneficial Ownership disclosure, communication and contract disclosures. These have helped to build the technical capacity of the members of the MSG for purposes of EITI implementation.	MFPEP-TPD
Capacity Development in Extractive Industries			
1.1.7	PAYE for EITI staff for 8 months (FY2019/20: Invoice submitted for payment)	PAYE for EITI staff paid	MFPEP-TPD
1.1.8	Office equipment/computers and printers (FY2019/20)	Office equipment/computers and printers procured and delivered	MFPEP-TPD
1.1.9	Office furniture (FY2019/20)	Office furniture procured and delivered	MFPEP-TPD
1.1.10	Printing EITI Standards (FY2019/20)	EITI Standards printed and disseminated	MFPEP-TPD
1.1.11	Consultancy for EITI Candidature application (FY2019/20: Approved)	This was done successfully and Uganda is now a member of EITI and implementation of the EITI Standard is ongoing.This included	MFPEP-TPD

No	Activities	Achieved	Implementing Agency
	by the Contracts Committee)	consultations on the EITI candidature application process of Uganda. The activity was aimed at informing stakeholders of Uganda's decision to join the EITI and subsequent submission of the candidature application.	
1.1.12	Review and approval of the EITI Application by the Multi stakeholder Group 24-25 June 2020 (FY2019/20)	Review and approval of the EITI Application by the Multi stakeholder Group undertaken. The approval of Uganda's application by the MSG was a pre-requirement for submission of our application to the EITI International Secretariat. Upon approval by the MSG, the application was submitted and accepted by the International EITI Board which resulted in Uganda becoming the 54th member country of the organisation.	MFPEP-TPD
Implementation of the Domestic Revenue Mobilization (DRM) Strategy			
1.1.13	Publication of the DRMS (FY2019/20)	Publication of the DRMS	MFPEP-TPD
1.1.14	Procurement of TPD Vehicle (FY2019/20)	Vehicle procured	MFPEP-TPD
1.1.15	Conduct technical meetings to roll-out and disseminate the DRM Strategy to MDAs and stakeholders and further inform revenue measures	Stakeholder roll-out and engagements of DRMS to further inform Revenue Measures were held	MFPEP-TPD
1.1.16	Develop and approve a DRM Strategy Implementation Plan	DRM Strategy Implementation Plan developed	MFPEP-TPD
	Conduct technical team meetings to monitor and track progress of DRMS	Quarterly monitoring and tracking progress of DRMS conducted	MFPEP-TPD
1.1.17	Carry out committee engagements to feed into the DRMS Technical Working Group and facilitate implementation of the Strategy	Engagements to feed into the DRMS Technical Working Group undertaken	MFPEP-TPD
Policy and Legal Framework			
1.1.18	Review of legal and policy framework in view of transforming the DRM Strategy into legally sustainable regime (studying best practice)	Review of legal and policy framework in view of transforming the DRM Strategy, to support the COVID-19 Amendment Bills No. 2 20202	MFPEP-TPD
1.1.19	Carry out a study on strengthening international tax rules and policy framework vis-à-vis domestication into the DRM Strategy	Stakeholder engagements and consultations to facilitate review of DTAs between Uganda and (Iran, Malta and UAE)	MFPEP-TPD
Improved Revenue Modelling to generate Robust Revenue Forecasts			
1.1.20	Monitoring revenue collection and performance under the DRM Framework	Undertook quarterly Monitoring of revenue collection, performance andNTR Estimates under the DRM framework	MFPEP-TPD
1.1.21	Procure laptops and office equipment	Laptops and office equipment procured and delivered to TPD	MFPEP-TPD
Develop a modern Enterprise-wide Contact Centre-Pilot Activities			
1.2.1	Build the capacity of technical and Business teams in the operations of a modern contact centre	Completed training for project Staff in Agile Project Management, Process re-engineering and Six Sigma. System training for over 28 contact center staff done and training in Customer care and communication for 3 Staff.	URA
1.2.2	Carry out stakeholder & change management activities	Stake holder engagements held with; <ul style="list-style-type: none"> <li>Human Resource Management team on structure and position of the contact Centre</li> <li>IT team on service support integration team</li> <li>External stakeholders on IVR and hybrid Chat, system customizations for Client Relationship Management</li> </ul>	URA



No	Activities	Achieved	Implementing Agency
		<ul style="list-style-type: none"> <li>Medium Tax Office on the compliance campaign</li> </ul>	
1.2.3	Acquisition of the contact centre Turnkey Solution	The contact centre Office refurbishment is at 80% implementation and expected to be completed on 15th July 2021	URA
1.2.4	Carry out Independent quality assurance for the contact centre User Acceptance Requirements	Procurement of Contact Centre Independent Quality Assurance consultant was concluded and inception meeting held.	URA
1.2.5	Conduct client service management feedback Mechanism/Tools at the Tower	Procurement for CRM solution development hours completed and payments for subscription with service provider (YETI) done	URA
1.2.6	Refurbishment of the Tax Application Development	The Open solutions customization ongoing	URA
1.2.8	Develop a service management strategy and Architecture modelling	Engagements held and ongoing with stakeholders on service support integration, strategy and models	URA

Enhance technological efficiency in managing porous borders, landing sites and custom check point

1.2.9	Procure One (1) drone	Procurement of drones was not feasible due to insufficient funds to supplement the availed JAR-SRC funds. Smart gates were instead prioritised.	URA
1.2.15	Smart gates sites at major points along transit routes e.g. Busitema, Karuma	A country wide verification and feasibility study of all border stations was done to establish their suitability and Smart gates. Busia Customs was prioritized as the pilot station for this initiative.	URA

Acquire a mobile bus for tax payer Education and sensitization programmes

1.2.16	Procure one Bus fully fitted with online support tools and network/signal facilities	Approval obtained from Solicitor General with the option for letter of credit awaiting payment processing.	URA
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Strengthening Case Handling

1.3.1	Travel upcountry for case sessions, research/allowances, fuel, stationery, mediation allowances	STRENGTHENING CASE HANDLING 10 upcountry courts sessions were held	TAT
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Strengthening Case Handling

1.3.4	Produce/distribute brochures/charters/manuals	5000 brochures/charters/ manuals in the 6 different languages-Lumasaba, Luganda, Runyakitara, Luo, Lugbara and English 833 each were produced. The brochures/ charters increased visibility of the Tax Appeals Tribunal to the stakeholders.	TAT
1.3.5	Run radio talk shows countrywide	9 radio talk shows were held in the Northern, Western and the Eastern part of Uganda. These shows created awareness about the mandate and role of the Tribunal.	TAT

Improved collection, analysis and dissemination of information to competent authorities

1.4.1	Build the capacity of 8 FIA staff to enhance their skill and knowledge in AM/CFT as required by FATF	7 staff were enrolled and completed their certification training in Money Laundering.	FIA
1.4.2	Engage Law enforcement Agencies and other stakeholders involved in the fight against ML/TF to improve data and information collection, sharing and investigations of cases	The authority engaged 14 law enforcement Agency in an effort to increase domestic coordination on AML/CFT, during this FY. Some of the entities engaged include: the Uganda Police Force, Uganda Revenue Authority, Uganda Wildlife Authority, Inspectorate of Government among others.	FIA
1.4.3	Conduct typology studies on Risks, methods and trends of money laundering and financing of terrorism and undertake strategic analysis and disseminate	3 risk assessments were conducted, one had been completed i.e. ML/TF Risk assessment on legal persons and legal arrangements; and the remaining 2 were in their final stages of data collation and report writing. These include: TF risk assessment on the NPO sector in Uganda and ML/TF national risk assessment.	FIA

No	Activities	Achieved	Implementing Agency
		the findings of the studies to stakeholders to address the deficiencies and also provide awareness	
1.4.4	Facilitate Uganda Anti-Money Laundering task force meetings and engagements	4 engagements for the Uganda Anti-Money Laundering task force were conducted	FIA
1.4.5	Train FIA and accountable persons to understand and apply the use of goAML system in their organizations	11 goAML system capacity building sessions were conducted	FIA
1.4.6	Procure Storage Area Network (SAN) server to support delivery and storage of goAML data, a coloured printer for printing Compliance certificates. Establish an offsite Disaster Recovery and Business Continuity service in the Government Data centre to protect and enable resumption of work for the goAML system in case of a disaster	Procured the storage Area Network Server An offsite Disaster Recovery and Business Continuity service was established in the Government Data centre to protect and enable resumption of work for the goAML system in case of a disaster	FIA

Increased compliance with the AML Act

1.4.7	Undertake a national wide registration exercise of all accountable persons.	1488 (17.5%) Reporting entities were registered against a target a revised target of 8,485 during this FY.	FIA
1.4.8	Undertake public awareness to promote understanding of money laundering and terrorism financing. Develop and print AML/CFT awareness materials to train reporting entities. Publish articles in the print media and carry out talk shows on Radios and TVs. Training of reporting entities on their ML/TF reporting obligations. Sensitize URA and immigration officers to ensure effective cross-border declaration of Cash and Bearer Negotiable Instruments (BNI).	11 public awareness events conducted. These were conducted in various regions covering the districts of Masaka, Hoima, Soroti, Gulu, Arua, Jinja among others.  FIA contracted two radio stations namely KFM radio and Dembe FM to air AML/CFT awareness messages in English and Luganda respectively to enhance public understanding of ML/TF crime and the role of the FIA. FIA published 5 articles in various newspapers.  Training of URA Staff on Anti-Money Laundering (AML) conducted on September 3, 2020. The areas covered included AML legal regime and regulatory framework, AML tax evasion schemes and their manifestation, emerging ML/TF trends among others.	FIA
1.4.9	Conduct 10 AML/CFT onsite inspections, supervision and monitoring of AML/CFT compliance standards.	17 onsite inspections were conducted on the following reporting entities; Stanbic Bank, Yako Microfinance, Bank of India and Bank of Baroda.	FIA

Improve on the existing Risk Management Interventions in Revenue Administration.

1.5.1	Improve on the existing Risk Management Interventions in Revenue Administration.	A total of 461 local Council Chairpersons were trained and sensitized on their roles and modalities of Revenue mobilization. The serving of demand notices commenced in four Divisions of Nakawa, Makindye, Rubaga and Kawempe.	KCCA
1.5.2	Upgrade of the Audit software and License acquisition	The procurement of the relevant upgrade licenses was done	KCCA

Facilitate the implementation of the Local Revenue Enhance Plan as a strategy to improve on Domestic Revenue Mobilization and administration.

1.5.3	Procure a specialized multi-purpose vehicle equipped with a podium for revenue sensitization	Procurement was completed. Awaiting supply from the contractor.	KCCA
1.5.4	Carry out a study on the possibility integrating systems of hotel facilities with the KCCA Revenue Management Systems of the Authority to reduce hotel tax leakages.	This activity was affected by the Covid19 lock down that in effect affected the hotel industry which is the major source of the study. Execution of the study will spill into the FY 2021/2022.	KCCA
1.5.5	Carry out a study on employers	Study delayed and planned to take in FY 2021/2022..	KCCA



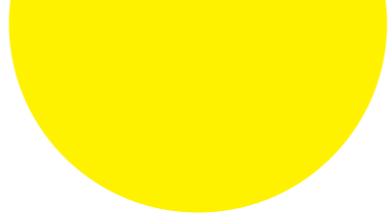


No	Activities	Achieved	Implementing Agency
	in the city for the purpose of enhancing local service tax.		
1.5.6	Build the capacity of staff in the Directorate of Revenue Collection on the revenue management processes and systems.	6 staff were trained at the African Training Institute focusing on strategies of revenue mobilization for Local Government and automating Revenue management processes. These staff also trained 68 other staff in the same.	KCCA
1.5.8	Conduct workshops targeted at developing revenue midterm strategy aligning the same to the goals of the overall KCCA strategy.	The strategies were submitted to revenue management for adoption and implementation of the same expected in the financial year 2021/2022	KCCA
<b>Best practices and studies</b>			
1.5.9	Undertake a benchmarking exercises on the best practice of commercial road user fees and Accounting for revenue on accrual basis and for revenue receivables	This activity awaits the lifting of the travel restrictions imposed on Uganda by other countries	KCCA



**Table 12: Activities and budget for Result Area 2 for FY 2020/21**

No	Planned interventions/ activities:	Achieved	Implementing Agency
2.1.1	Orient District Local Government Councils Members on their oversight role regarding gender and equity planning and budgeting at Local Government Level (88 district Councils)	The orientation trainings were conducted in each of the districts local governments, targeting selected district Covid 19 task force members and newly elected councillors.	EOC
2.1.2	Building the capacity of LL government /Sub counties on gender and equity planning and budgeting- (600 Sub counties - 3 persons per sub county)	The Commission completed the development of the district gender and equity Planning guide. This will guide the district planning units and the other technical departmental leaders on how to design gender and equity responsive development plans and budgets.	EOC
2.1.3	Carry out a Joint assessment of MPss for compliance with Gender and Equity planning and budgeting (145 Votes)	152 Ministerial Policy Statements were assessed (95.597%) against the expected 158 votes and a re- assessment conducted for the 12 MDAs that failed the compliance test the first time. The final copies of the assessment report were printed for sharing with the stakeholders	EOC
2.1.4	Develop a Sector Specific inventory for Gender and Equity Commitments for the FY 2020/2021	The Programme Specific Inventory was produced. The inventory will also be used by the EOC commission in tracking the implementation of the Gender and equity commitments. Its printing and dissemination were underway by the end of the FY.	EOC
2.1.5	Carry out joint track on the implementation of Gender and Equity/Equal opportunities and affirmative action commitments highlighted in the various Policy and Regulatory Frameworks 2019/2020 with all sectors.	Field teams were oriented and deployed for a period of two weeks covering the entire country to track and provide evidence of implementation of the gender and equity commitments. A report was produced and shared with the stakeholders for improvements in the subsequent implementation of their commitments	EOC
2.1.6	Carry out a Joint Assessment of Local Government Budget Framework papers for compliance with Gender and Equity planning and budgeting (172Districts)	153 (86.9%) out of the expected 176 Budget Framework papers were assessed. All the 153 assessed PBPs scored a minimum of 50%, hence meeting the requirement for the Gender and Equity. The other 23 LG BFPs were not assessed because the Commission did not obtain their BFP document from the Ministry of finance planning and Economic development.	EOC
2.1.7	Develop the status Report on budget outturn for gender equality and women empowerment for the FY 2019/2020	Budget outturn report on Gender equality and Women empowerment for FY 2019/2020 was produced and disseminated to stakeholders.	EOC
2.1.8	Conduct a high-Level National Gender and Equity Reflection Workshop for MDALGs	A high-level reflection workshop on the 6th May 2021, at Imperial Royale Hotel, Kampala. The objective was to dialogue on the progress and the gaps in gender and equity planning and budgeting programme in Uganda	EOC
2.1.9	Maintain/Link the online System on Compliance of Policies, Legal and Institutional Frameworks to Gender and Equity	The Upgrade and linkage was completed and is line with the Programme based planning and the NDP III Programmes. The linkage involves the integration of the System with that of the Ministry of Finance Programme Budgeting System (PBS) to be able to pick the relevant reports automatically.	EOC
2.1.10	Develop a National Gender and Equity promotion strategy and review the National Equal Opportunities Policy to include Gender and Equity provisions as per the PFMA 2015	The Equal Opportunities Policy and the National Gender and Equity promotions strategy were finalized and handed over to the Ministry of Gender Labor and Social Development at the end of May 2021. The Ministry of Gender is responsible for onward processing with the Cabinet secretariat and Ministry of Finance. On approval it will guide the work of promoting Equal opportunities and reducing inequality and vulnerability in Uganda over the next 10years.	EOC
2.1.11	Administrative support Programme Support Costs	Costs of managing and reporting on the programme such as fuel, report preparation and communication were met.	EOC
2.2.1	Procure Consultant to develop the green Growth Mobilisation Strategy and Investment Plan	This was completed.	NPA
2.2.2	Hold Technical Committee Conceptualisation meetings	This were held and the draft green Growth Mobilisation Strategy and Investment Plan reviewed by committee members and comments forwarded to the consultant for incorporation.	NPA
2.2.3	Hold consultative and validation meetings/workshops (private sector, regional, Dev't partners,	These were not held. Await finalization of the Green Growth Revenue Mobilisation Strategy and Investment Plan in FY 2021/22.	NPA



No	Planned interventions/ activities:	Achieved	Implementing Agency
	selected MDAs and LGs, Parliamentary committees on Natural resources and the Budget		
2.2.4	Printing and dissemination of the Green Growth Revenue Mobilisation Strategy and Investment Plan	This awaits completion of the Green Growth Revenue Mobilisation Strategy and Investment Plan in FY 2021/22.	NPA
2.2.5	Procure a vehicle to support the coordination of policy based and gender, green growth sensitive planning and alignment of the budgets to NDP/III programmes both at central and LG levels	This was procured in Quarter two.	NPA
2.2.6	Build the capacity for selected 82 LGs on enhancing the alignment of their budgets to NDP/III programmes and LG Plans	Building capacity for 82 LGs was completed with an outcome of aligned LG plans with the NDP/III and programme approach as well incorporating Green growth strategies in the LG plans.	NPA

Missions and stakeholder engagements

2.3.1	Undertake Monitoring and evaluation of the performance of externally financed projects	70 monitoring and evaluation activities of the performance of externally financed projects were carried out	MFPED-DARC
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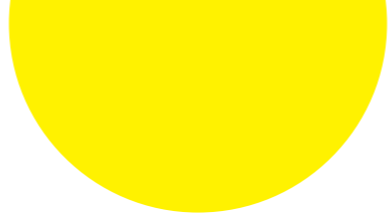
Output item (Skills of MFPED(DARC) Staff in ODA negotiations and Management enhanced)

2.3.2	Train MFPED(DARC) staff in ODA negotiations, monitoring, evaluation and management of Externally funded projects	2 staff were trained in ODA negotiations, monitoring, evaluation and management of Externally funded projects	MFPED-DARC
2.4.1	Finalization of the framework for issuance of an infrastructure bond Consultancy	The framework for issuance of Infrastructure bonds was prepared, finalized and approved by Top management in Q1 FY 2019/20 in preparation for issuance in FY 2021/22. The key phases for implementation of the bond enshrined in the framework for use in the medium term included: Issuance of a General Obligation Government Infrastructure Bond, Government to issue an Infrastructure Bond where the debt service will be catered for from the Budget, Enabling other entities to issue Infrastructure Bonds in the medium term, Entities such as Agencies, State Owned Enterprises and other entities can issue Infrastructure Bonds where the debt service will be paid by these entities or the projects and Issuance of project infrastructure bonds through an SPV and service debt for projects on behalf of Government.	MFPED-DPID
2.4.2	Updating the External debt Grant Element Analysis TOOL on new financing modalities-Consultancy	A taskforce was constituted to modify the Grant Element Tool to capture and analyse the dynamic and unique characteristics of the different Blended financing options in order to propose financing that has the least cost and risk to Government of Uganda. The Excel based tool was accordingly updated with new computation formulas that were put to use in the daily analysis of Financing terms of Expressions of interests during the FY	MFPED-DPID
2.4.3	Updating the External Debt Grant Element Analysis TOOL on new financing modalities-stakeholder engagements	A taskforce was constituted to modify the Grant Element Tool to capture and analyse the dynamic and unique characteristics of the different Blended financing options in order to propose financing that has the least cost and risk to Government of Uganda. During the FY, the Excel based tool was accordingly updated with new computation formulas being put to use in the daily analysis of Financing terms of Expressions of interests.	MFPED-DPID
2.4.4	Bloomberg online training on Navigation of the system for the Directorate of Debt and Cash Policy (DDCP)	The 12 months' license for the two terminals was procured for FY 20/21. The terminal enables the Debt Management Office to; Analyse economics data, interest rates and fixed income securities, conduct government bond auctions and secondary market trading, Execute swaps and hedges, forecast on the financing cash flows, Invest in short-term cash surpluses. To ease the navigation of the above functions on the terminal a training program was arranged by the Bloomberg training team. Twenty-five (25) Ministry Staff participated in the online workshop that was carried out for 21 days.	MFPED-DPID
2.4.5	Bloomberg equipment and off station Internet Data Connectivity	Procurement of 3 tablets and MiFi for Off station Bloomberg Connectivity and use of Debt Management presentation was done	MFPED-DPID

No	Planned interventions/ activities:	Achieved	Implementing Agency
		and the Tablets distributed to the users in directorate	
2.4.6	Policy Review of the Withholding Tax Regime on Government Securities-short term consultancy	A taskforce was constituted to review and come up with a clear concept and proposal on the treatment of WHT in Uganda. A final report was drafted and presented to Top Management for clearance and forwarded to directorate of Economic affairs for further management under tax Policy. It had clear recommendations to consider in the reduction of withholding tax rate on interest incomes of securities whose maturity does not exceed 10 years from 20% to 15%; while maintaining the WHT rate at 10% on interest incomes of securities whose maturity is at least 10 years.	MFPED-DPID
2.4.7	Monitoring and Data collection of FY 2020/21 Contingent Liabilities data from EBU's and SOE's-Inland travels.	A report on the GoU Contingent Liabilities was produced after undertaking a one-month field exercise which covered 71 local governments and 85 State Owned Enterprises. It was found out that Between June 2019- June 2020, the stock of debt (direct domestic and external borrowing plus on-lent) of public entities amounted to UGX10,273 billion (USD 2.8 billion), indicating a 13.7 percent increase from UGX9,038 billion (USD 2.4 billion) as at end of June 2019. Under Local governments, the debt stock stood at UGX1 million, an increase from the previous year owing to the increase in domestic borrowing due to the Covid-19 pandemic. Total liabilities stood at UGX136,880 million, indicating a 53% increase compared to FY 2018/19. This was attributed to an increase in capital grants and a 36% increase in current liabilities.	MFPED-DPID
2.4.8	Monitoring and Data collection of FY 2020/21 Contingent Liabilities data from EBU's and SOE's-Photolyzing	The Monitoring and Data collection exercise was carried out for one month and in Quarter 3 a report on the GoU Contingent Liabilities was produced. The field work involved compilation of data on Government guarantees, Debt of state-owned enterprises, extra budgetary units and local governments, contingent liabilities from legal proceedings, Guarantees and commitments in Public Private Partnership agreements and Exposure to financial sector (implicit contingent liabilities from financial institutions). The exercise covered 71 local governments and 85 State Owned Enterprises (SOEs).	MFPED-DPID
2.4.9	Carryout specialized training of staff in Medium Term Debt Management Strategy (MTDS)on negotiations, derivatives, DMFAS, PPP's and Structured Financing-short term consultancy	A one week training workshop on the preparation of public debt data for use in the formulation of the FY 2021/22 Medium Term Debt Management Strategy was held. The workshop focused on examining the interactions arising from the existing and projected debt portfolio mix and grouping of loans according to their characteristics such as short term versus long term maturities, foreign currency denominated loans against domestic currency, commercial versus semi-concessional and concessional loans. The MTDS accordingly presented in Top management and cleared for submission to Parliament. The report was submitted to Parliament as required by the Law on the 28th of March 2021.	MFPED-DPID
2.4.10	Draft Clear Policy Guidelines on Unsolicited Expression of interest in financing government projects	A taskforce was constituted to develop the EOIGs. The guidelines required detailed terms of reference to enable the Government of Uganda to discover new credible non-traditional potential creditors, Reduce the cost of debt through the creation of competition among potential creditors. The ToRs were finalised and will be used in procurement of the consultant to draft the Final EoIG for GoU in next financial year.	MFPED-DPID

Improved Capacities in Budgeting and Policy based planning/analysis for enhanced Budget Credibility/ Transparency and Service Delivery both at LG and CG levels (including Missions Abroad)

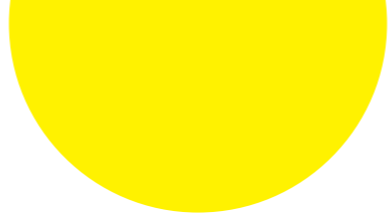
2.5.1	Program based analysis and monitoring of implementation of the current and post COVID-19 Budget Policy Pronouncements for FY2020/2021 for all MDAs. The analysis is intended to increase the evidence base for decision making of this Ministry, with regards to planning, budgeting and budget implementation of COVID-19 Economic Stimulus and Growth Strategy. Implementation of Budget Policy Pronouncements for FY2020/21.	Analyses were done for FY2020/21 Quarters one, two and three.	MFPED-BPED
2.5.2	Capacity building for newly elected leaders on Planning, Budgeting and Policy based	The exercise was delayed because the newly elected councilors were not sworn in yet. In Q4, it was affected by the Covid19 lockdown.	MFPED-BPED



No	Planned interventions/ activities:	Achieved	Implementing Agency
	decision making in all Local Governments in Public Finance in relation to Policy Analysis, implementation and Evaluation		
2.5.3	Support on Budget Analysis for Re-alignment to NDP III and Program Investment Plans to improve the challenge function of the Budget Directorate in budget preparation and execution	Budget alignment to the 18 NDPIII development programmes and alignment of the PBB/PBS to the NDPIII structure were done.	MFPED-BPED
2.5.4	Building capacity on Policy Based programmatic planning and budgeting to sustain PBB implementation both at LG and CG levels. This entails training (for both LGs, CGs and Missions Abroad), printing of PBB Manuals, supply of IT Equipment (Computers, Projectors and Internet services) for 30 disadvantaged LGs.	Capacity building for MALGs on Program-Based Budgeting and Finalization of the Budget for FY2021/2022 was done as well as review and validation of the PBB manual between Q1 and Q3.	MFPED-BPED
2.6.1	Tracking Public Investment Performance by Monitoring and Evaluation of Financial Flows and Physical Outputs	Field Monitoring visits under several sectors were carried out throughout the FY. Specifically, officers monitored progress of construction of the security houses and main gate at Fort Portal regional referral hospital under the health sector; visited the Oil Refinery Development, Kabaale International Airport, Kabaale Industrial Park, Hoima Substation and Status of Resettlement Action plan (RAP) for proposed East African Crude Oil Pipeline (EACOP) route under the Energy and Mineral development sector; reviewed the status of upgrading and expansion of Entebbe International Airport (UCAA), The Uganda National Airline Project (UNAC) and One stop center for computerized driving permit, licensing and motor vehicle registration (MoWT) under the works and Transport sector; Uganda Support To Municipal Infrastructure Development Program-Additional Financing (USMID-AF) under the Water and Environment sector; reviewed progress of works at the Uganda Institute Of Information And Communications Technology (UICT) And The National ICT Innovation Hub in Nakawa under the ICT sector; monitored the implementation status of Mt. Rwenzori Tourism Infrastructure Development Project (MRTIDP) and Moroto Ateker Cement Factory under Trade Tourism and Industry sector; undertook a Field Visit To The Agriculture Cluster Development Project (ACDP) In Soroti And Serere Districts under Agriculture sector; and also undertook a field visit to the Construction Site For The Kiira Vehicle Plant (Kiira Motors Corporation) In Jinja District.	MFPED-ISSD
2.6.2	Review of the Guidelines for Issuance of Certificate of Financial Implications to streamline analysis and approval of government budget-related policies	Draft guidelines were finalised and disseminated within the Directorate for review. User Acceptance Training was undertaken for all desk officers in the department.	MFPED-ISSD
2.6.3	Carry out a specialized Capacity support to MFPED(ISSD) staff on Sector Planning, Budget Analysis and Reporting	Training was undertaken on the Program Budgeting System and on the Integrated Financial Management System.	MFPED-ISSD
2.6.4	Purchase of Heavy-Duty Photocopier	The procurement was finalised and the photocopier delivered.	MFPED-ISSD

Table 13: Activities implemented under Result area 3 for FY 2020/21

No	Activity	Achieved	Responsible Institution
Operationalize IBP			
3.1.1	Printing of the sector diagnostic studies	The printing of the Sector diagnostic studies are scheduled to be printed in FY 2022/23.	MFPED-PAP
3.1.2	Printing of stock take exercise for review of the PIP	The stock take exercise for review of the PIP was printed. The stocktaking exercise was undertaken to form a basis for regularly updating the PIP and keeping more reliable information especially in regard to the projected costs, cash flow requirements, expenditure commitments, physical and contractual milestones, and signed contracts. It was also to establish the baseline information for the Integrated Bank of Projects (IBP) and MTEF for development projects.	MFPED-PAP
3.1.3	Hotel bills for capacity building workshop on the compilation of Multi Year commitments & IBP training	The workshop was held and a report submitted to the Secretariat.	MFPED-PAP
3.1.4	Consultancy to develop PIMS curriculum - Centre of Excellence operational by Makerere School of Economics	PIMS Centre of Excellence has been established at Makerere University and the Curriculum developed. Training materials were drafted and tested by several MDAs in the PIMS sphere.	MFPED-PAP
3.1.5	Operationalization of the PIMS policy; Payment of the last tranche for the consultancy, consultations, printing, publishing and dissemination.	The Regulatory Impact Assessment report was approved by the Cabinet Secretariat. A holistic investment management policy for both private and public investment under development.	MFPED-PAP
3.1.6	Operationalization of the manual for project implementation, monitoring and evaluation; Payment of the last tranche for the consultancy, consultations, printing, publishing and dissemination	The Consultants submitted their final copy of the Manual but was still pending final review and clearance	MFPED-PAP



**Table 14: Activities implemented under Result area 5 for FY2020/21**

No	Planned interventions/ activities:	Achieved	Responsible Institution
<b>Consolidated Board of Survey Report produced and disseminated</b>			
5.2.1	Print and disseminate the consolidated Board of survey report	The consolidated report comprises of the Board of Survey reports from the Central Government, Local Government and Missions abroad. It was printed and disseminated to each Vote.	MFPEP-AMD
5.2.2	Conduct in-house workshops and training to build the capacity of the Board of Survey Teams	The Teams were trained on the new modalities of conducting an effective Board of Survey exercise following new AMFG. Several training sessions pertaining the contents of the Asset Management Framework were completed. The trainings were also held to ensure that all forms required for a comprehensive Board of Survey are duly filled by the various teams.	MFPEP-AMD
<b>Asset Management Policy and guidelines produced</b>			
5.2.3	Conduct change management Workshops to disseminate the Asset Management Policy and guidelines	This activity was accomplished, with an outcome of Accounting Officers being requested to operationalise the AMFG so as to safeguard public assets.	MFPEP-AMD
<b>Assets Register Validated</b>			
5.2.4	Carry out validation exercise at the Central Government Votes	The validation is available as per the assets registers that were submitted as per the board of survey reports.	MFPEP-AMD
<b>Treasury Memoranda produced and submitted to Parliament</b>			
5.3.1	Print and submit the Treasury memoranda to Parliament	Treasury Memorandum on the Parliamentary resolutions on the Report of the PAC –Local Government on the report of the Auditor General was printed and submitted to Parliament.	MFPEP-TIPD
<b>Parliamentary recommendations followed up</b>			
5.3.2	Carry out onsite follow-up inspections and validation of responses on the status of actions taken on the Parliamentary recommendations Onsite follow up inspections and validation of outstanding issues concluded and that require follow up finalized. updated TM matrix of all <b>Oversight committees technically supported</b>		MFPEP-TIPD
5.3.3	Carry out technical support and representation on the Oversight Committees of Parliament i.e. (PAC, COSASE and LGPAC)	Technical support and representation on the Oversight Committees of Parliament (PAC, COSASE and LGPAC) were provided. Reports /Briefs on the proceedings were then submitted by the responsible officers.	MFPEP-TIPD
<b>Re-Tooling of the back office and strengthening financial monitoring of DFPs</b>			
5.4.1	Carry out field financial monitoring of projects (specific emphasis on the infrastructure projects)	Field financial monitoring was carried out on 60 Donor Financed Projects	MFPEP-TSD
<b>Strengthening Integrated Debt Management</b>			
5.4.2	Systems interface, backup tapes, & the development of operational manual	75% progress was done on the DMFAS-IFMS interface; a fair draft of the departmental operations manual is in place. A JAVA training for DMFAS-IFMS interface was undertaken.	MFPEP-TSD
<b>Contract Audits</b>			
5.5.1	Carry out of contract Audits in selected sectors (using both PPDA staff & technical experts)	24 contract Audits were carried out	PPDA
<b>Performance Audits</b>			
5.5.2	Carry out performance Audits by PPDA staff (Gulu, Mbarara & Mbale)	40 performance audits were conducted in Masaka MC, Kalangala DLG, Bukomansimbi DLG, Hoima MC, Kagadi DLG, Masindi DLG, Buliisa DLG, Mubende MC, Mityana MC, Kotido DLG, Butaleja DLG, Kween DLG, Moroto MC, Soroti MC, Tororo MC, Rukiga DLG, Rubanda DLG, Kanungu DLG, Kiruhura DLG, Ntoroko DLG, Bushenyi-Ishaka MC, Kitgum MC, Lira MC, Kole DLG, Gulu University, Mbarara City Council, Mbale Regional Referral Hospital, Mbarara DLG, Mbale City, Nakapiripirit District Local Government, Zombo DLG.	PPDA

No	Planned interventions/ activities:	Achieved	Responsible Institution
<b>Compliance Inspections/mini Audits</b>			
5.5.3	Carry out compliance inspections & report production	27 compliance checks were carried out in 27 entities which included; Buikwe DLG, Buvuma DLG, Iganga DLG, Iganga MC, Jinja School of Nursing, Jinja Regional Referral Hospital, Mpigi DLG, Lwengo DLG, Kikube DLG, Kakumiro DLG, Nsika DLG, Rakai DLG, Kiruhura District Local Government, Rwampara District Local Government, Mitooma District Local Government, Lwengo District Local Government, Serere District Local Government, Yumbe District Local Government, Nakasongola District Local Government, Kamuli District Local Government, Dokolo District Local Government, Kitgum District Local Government, Luwero District Local Government, Nebbi District Local Government, Adjumani District Local Government, Koboko Municipal Council and Kyotera District Local Government. However, the progress of these inspections was affected by the Covid19 lockdown.	PPDA
<b>Conduct Physical Verifications</b>			
5.5.4	Carry out physical verifications by PPDA staff & report production.	6 physical verifications were carried out at the Ministry of Energy and Mineral Development, Ministry of Education and Sports, Office of the Prime Minister, Civil Aviation Authority, Ministry of Health, Uganda Prisons Services, National Water and Sewerage Corporation and Uganda National Roads Authority. This performance was affected by the Covid19 lockdown.	PPDA
<b>Follow-up on PPDA recommendations</b>			
5.5.5	Carry out follow-up of PPDA recommendations	19 follow up of PPDA recommendations were carried out. The performance as affected by the lockdown.	PPDA
<b>Training</b>			
5.5.6	Train staff and Institutions in emergency procurement priorities	25 staff were trained in emergency procurement priorities.	PPDA
<b>Joint Inspection revamped</b>			
5.6.1	Carry out a review of inspection tools and checklists	The review of the inspection manual was completed and a final one Inspection manual produced.	MoPS
5.6.2	Print Joint Inspection guidelines	Printing of the Final Inspection Manual was delayed, due to Covid 19	MoPS
5.6.3	Develop a curriculum/capacity building plan for inspectors.	The final draft of the curriculum was produced. However, it was pending Stakeholder consultations which were halted due to Covid 19 restrictions	MoPS
5.6.3	Train inspectors on new tools/ checklists.	3 workshop trainings of 133 inspectors from MoWT, MOH, MoWE, MoE, MGLSD, MoPS, MAAIF, OPM OP, MoFPED and MoLG were carried out in Rider Hotel and a report produced. However, due to Covid 19 restrictions, additional workshops could not be held.	MoPS
5.6.4	Develop the Joint Inspection Policy.	The regulatory impact assessment for Inspection policy was initiated at Civil Service College-Jinja and the report is in place. The RIA process was halted due to COVID 19 Restrictions.	MoPS
5.6.5	Carry out inter-sectoral Joint Inspections	Joint inspections were carried throughout the Financial Year in a 16 District Local Governments. However, these were later halted due to the Covid19 lockdown.	MoPS
5.6.6	Retool the PSI with Laptops, Cameras & Voice recorders.	2 laptops and a heavy-duty printer and a toner were procured.	MoPS
<b>Inspection Digitalized</b>			
5.6.7	Develop e-inspection Tool	The e-inspection tool for LGs and MDAs was developed, validated and completed and a report produced.	MoPS
5.6.8	Conduct a consultative retreat on e-inspection tool for MDAs.	3 Retreats for Testing E- Inspection tool for LGs and a final testing of e-inspection tool for LGs was conducted at Jinja CSCU and a report is in place.	MoPS
5.6.9	Conduct a consultative retreat e-inspection tool for LGs	3 Retreats for Testing E- Inspection tool for LGs and a stakeholders retreat for testing the E- inspection tools for LGs was conducted virtually due to COVID19 SOPS and a report is in place.	MoPS



No	Planned interventions/ activities:	Achieved	Responsible Institution
5.6.11	Pilot testing of e-Inspection Tool in 12 MDAs and 24 LGs	The planned pilot testing of e-inspection tool in LGs and MDAs was not undertaken due to travel restrictions during the COVID19 lockdown.	MoPS

Implementation of Service Delivery Standards Monitored

5.6.12	Develop monitoring and evaluation tools.	The monitoring and evaluation tool was developed and validated in Jinja CSCU. It was then issued for use by the Ministry of Public Service when monitoring and evaluating level of development and application of Service delivery standards	MoPS
5.6.14	Pilot the testing of M/E Tools	Monitoring and evaluation tools were tested in DLGs of Lira, Ntungamo, Rukungiri, Pakwach, Nebbi and Mbale, Otuke; Rubanda; Arua MC; Kapchorwa; Kabarole and Agago.	MoPS
5.6.15	Carry out Field Work.	Technical support in developing, documenting, and implementing Service Delivery Standards was conducted in the districts of Kwana, Kisoro, Koboko, Arua, Maracha, Yumbe, Iganga, Soroti, Kibaale, Hoima, Masindi, Pachwach, Nebbi, Kole, Otuke, Lira, Lamwo; Zombo; Katakwi and Moroto, Obongi, and the MDAs of M/ TOURISM; MOLHUD; PSM/MOPS; MOGLSD; MOWT; MOES; MOWE. The Sectors of the JLOS, Health, Works and Transport, Tourism, Education and Agriculture sector pending technical validation. No activities were carried out during the 3rd and 4th quarter due to the Covid19 lockdown.	MoPS

Dissemination of NSDS Findings

5.6.17	Carry out regional dissemination Workshops across the country.	The National service delivery survey is still ongoing, the dissemination of survey findings did not take place.	MoPS
5.6.18	Produce report	A report in regard to the activities was produced.	MoPS

Launch of the NSDS

5.6.19	Conduct Workshop for the launch of NSDS	The National service delivery survey is still ongoing, the dissemination of survey findings did not take place.	MoPS
5.7.1	Consultancy Services to support 2 Municipalities and 1 Town council to conduct assessment of Key revenue sources	The assessment was conducted and a final draft report submitted to the MoLG.	MoLG
5.7.2	Support three Municipalities of Kitgum, Kisoro, and Makindye Ssabagabo to carry out Property Valuation.	A consultant, <b>MS RIVER STONE AFRICA</b> Ltd carried out this activity and was yet to produce and submit the Final draft Report to MoLG by the end of the FY.	MoLG
5.7.3	Train LGPAC Members and their Secretaries on the LGPAC regulations and handbooks.	120 people comprising of LGPAC Members, their Secretaries, Head of Internal Audits and Chief Administrative Officers have been trained in 15 DLGs in Central and Western Uganda. However, due to the Covid19 lockdown in the country, the members from eastern and Northern Uganda were not trained.	MoLG
5.7.4	Conduct Continuous Professional development trainings for Internal auditors at Regional levels.	Internal Auditors in 120 DLGs trained as planned, the reports are produced, and shared with the respective stakeholders.	MoLG
5.7.5	Hands on support to the newly created DLGs in Revenue Collections and Mobilization	The planned and budgeted activities have been fully funded and implemented. Reports in place and shared with the various stakeholders.	MoLG
5.7.6	Hands on support to 40 LG to develop LRE plans	30 DLGs supported. The activities were done, reports produced for submission and distribution.	MoLG
5.7.7	Supervision and monitoring	All the planned and budgeted activities have been fully funded and implemented and the implementation reports submitted to the desk officer.	MoLG
5.7.9	Carry our follow-ups on the implementation of the 45 LGPAC Recommendations (Final reports of the exercise, clearly showing the % of LGPAC recommendations implemented and explanations for the achievement)	The activity was implemented in 24 DLGs. Reports in place and have been shared with the various stakeholders.	MoLG
5.7.10	Follow-up on the implementation of Work Plans	The activities have been accomplished, reports produced and shared already.	MoLG



No	Planned interventions/ activities:	Achieved	Responsible Institution
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Support to the Internal Auditor General

Audit Committee Meetings

5.8.1	Conduct monthly Sectoral Audit Committee Meetings to discuss Internal Audit Plans	56 monthly Sectoral Audit Committee Meetings to discuss Internal Audit Plans were held.	MFPEP-OIAG
5.8.2	Conduct monthly Regional Audit Committee Meetings to discuss Internal Audit Plans	48 monthly Regional Audit Committee Meetings to discuss Internal Audit Plans were held.	MFPEP-OIAG

Discussion of Audit Reports

5.8.3	Conduct monthly Sectoral Audit Committee Meetings to discuss quarterly Internal Audit Reports from Votes	44 monthly Sectoral Audit Committee Meetings to discuss quarterly Internal Audit Reports from Votes were held	MFPEP-OIAG
5.8.4	Conduct monthly Regional Audit Committee Meetings to discuss quarterly Internal Audit Reports from Votes	42 monthly Regional Audit Committee Meetings to discuss quarterly Internal Audit Reports from Votes were held.	MFPEP-OIAG
5.10.4	Conduct an in-house workshops and refresher training for 390 Audit staff in new Audit Methodologies	1 in-house training on implementation of new Teammate Libraries and Data analysis was undertaken for Audit 30 staff. Additional planned refresher trainings were disrupted by Covid 19.	OAG
5.10.5	Train OAG staff on the use of Team Mate Audit Software	Audit staff were trained on the use of the new Team Mate libraries in preparation for transition to Team Mate Plus. Additional activities were affected by delayed release of funds and Covid 19 restrictions	OAG
5.10.6	Follow-up and Finalization of the Audit of Karuma-Isimba Hydro Project	The underperformance of the activity is attributed to the complex nature of the audit as well as Covid 19 – related disruptions which resulted in protracted audit processes. Terms of reference and Bid documents for the follow up audit have been developed and approved.	OAG

Leaders declarations verified

5.11.1	Select and verify Declarations of 320 Leaders and completion of earlier verifications	335(99.7%) out of a targeted 336 leaders were verified during the FY. These were found to be within their known sources of income.	IG
5.11.2	Hire expert valuer to carryout Valuation of illicitly acquired assets to support verifications and investigations.	Valuation of properties was undertaken during the FY. Of the 7 properties valued in Q4, 6 were found to be overvalued by the respective leaders, the IG recommended appropriate action against the responsible persons.	IG
5.11.3	Conduct investigation into the breaches of the Leadership Code Conduct established during verifications.	The IG concluded 7 investigations into breaches of the code with a recommendation of one leader facing a tax audit and a refund of UGX128,161,865.	IG
5.11.4	Conduct training of 6 staff in asset-tracing and financial analysis to enhance their skills to carry out verifications and investigations of the breaches of the Leadership Code.	The training was concluded and 7 staff were beneficiaries. A recommendation for more staff to be trained in the same was made.	IG
5.11.5	Hire a consultant to develop an electronic verification tool to expedite verification process.	The consultant was hired and submitted a preliminary report. A validation exercise was then carried out with various stakeholders to assess the consultant's execution of the exercise.	IG
5.11.6	Review and update the IG verification protocol/manual.	Activity not carried out due to lack of funds	IG
5.11.7	Support to the conduct Online Declaration of Leaders in March 2021 (Orientation of focal persons and organize outreach clinics for hard-to-reach areas with low internet connectivity and leaders with limited computer skills)	The IG launched the declaration period on 1st March 2021 in a bid to encourage leaders to submit their declarations. By the end of the reporting period, 21,437 Leaders had submitted their declarations hence translating into a compliance rate of 85.8%	IG
5.11.8	Conduct annual performance review meeting to assess verification, asset-tracing and recovery processes and strategize	The activity was not carried out due to the Covid19 lockdown.	IG



No	Planned interventions/ activities:	Achieved	Responsible Institution
	for the new FY.		
5.11.9	Conduct investigation and prosecution of 12 high profile cases and completion of earlier initiated high-profile cases	The IG investigated and concluded 17 high profile cases out of the targeted 12. Owing to the investigations, UGX2,638,215,929 was recommended for recovery during the Financial Year.	IG
5.11.10	Conduct investigations and prosecution of 33 other corruption cases (those considered not high profile in nature)	Investigations and prosecution of 82 other corruption cases was completed.	IG
5.11.11	Carryout surveillance and inspections to detect corruption and generate high profile cases for investigations.	Surveillance activities were carried out to support investigation of high-profile cases which subsequently contributed to surpassing the target for completed cases by 5	IG
5.11.12	Facilitate the attachment of 5 staff from the Special Investigations Directorate to the Ethics and Anti-Corruption Commission of Kenya for 2 weeks to learn about investigations of high-profile corruption cases	24 members of staff from the Directorate of Special Investigations were trained online in Financial Analysis and Profiling which is a very significant component in regard to corruption. It is anticipated that these skills will help to improve the quality of investigations in IG.	IG
5.11.13	Hire a consultant to carry out an assessment to establish the effectiveness of the Leadership Conduct Code in the fight against corruption	A draft report of the Consultant was submitted to IG and its review by the Technical team was carried out. A final report from the Consultant is awaited.	IG
5.11.14	Hire a consultant to conduct a study to review operations of the IG Regional Offices towards combating corruption in Local Governments	A draft report was submitted to IG and was reviewed by the Technical team. The final report from the Consultant is awaited.	IG
5.11.15	Hire the services of Economic Policy Research Centre (EPRC) and Uganda Management Institute (UMI) to prepare quarterly policy briefs to inform IG and Government actions in the fight against corruption.	Activity was not implemented due to the Covid 19 lockdown.	IG
5.11.16	Hold regional stakeholder engagement meetings with District Service Commissions and Accounting Officers to improve implementation rate of recommendations	1 engagement meeting was held with District Leaders in greater Masaka and a number of issues were raised on how to improve implementation rate of IG recommendations. Other engagements meetings were halted due to the Covid19 lockdown.	IG

Increased public awareness and knowledge on Asset verification, Asset recovery and declarations

5.11.17	Carryout sensitization of the community through Radio, TV and Print Media to enable them provide information which support verification of leader's declarations, Assets tracing and recovery	Broadcast 864 radio announcements, one radio talk show in Mbarara mobilizing the Leaders to submit their declarations. The IG also published 2 newspapers supplements, 6 reminder notices and a press release in New Vision and Daily Monitor Newspapers.	IG
5.11.18	Hold engagement meetings with leaders selected for verifications/ verified to communicate verification process and provide feedback.	The IG engaged 130 participants about the Leadership Code Act and other issues about the IG's work.	IG
5.11.19	Conduct quarterly media breakfast meetings to provide information on verifications, asset tracing, recovery and other corruption issues.	A breakfast meeting was held at Hotel African ad attended by 64 members. Another meeting was organised for the media in the Western region of Uganda and officially opened by the Minister of State for Ethics and Integrity. The main objective was to create awareness about the Leadership Code Act.	IG
5.11.20	Design, procure and disseminate assorted IEC materials on leader's declarations, verifications, asset recovery and other corruption issues.	2000 copies of the IG-ODS brochure guiding on how to submit the declarations, IG-ODs banners and posters that were used during the launch of NIS IV in February 2021 and electronic banners were procured. The dissemination to be done in FY 21/22.	IG



No	Planned interventions/ activities:	Achieved	Responsible Institution
5.11.21	Implement joint anti-corruption efforts with both state and non-state actors (support to International Anti-Corruption Day commemoration).	18,000 copies of the pastoral letters printed in English and eight local languages including Luganda, Runyoro/Rutooro, Runyankore, Ateso, Lugbara, Acholi, Langi and Swahili were distributed. Training for 21 radio hosts and journalists on how to improve collaborations with anti-corruption institutions during the Listen to Uganda drama series, was carried out. The IG in collaboration with OAG, PPDA, SHACU and DEI run anti-corruption radio drama series designed to influence actions of listeners by modelling behaviour.	IG
5.11.22	Support to the Inspectorate of Government for M&E, Reporting, implementation review meetings, Work Planning, Audit, Administrative & logistical expenses.	Finalised the IG strategic Plan and also formulated the IG Monitoring and Evaluation Plan. A data quality assessment was also conducted in selected regional Offices. The IT team was also facilitated to conduct routine maintenance of ICT equipment. A training in project procurement and management to boost knowledge of 25 staff in procurement practices was also conducted.	IG
5.11.23	Training of 4 officers on Integrity, anti-corruption and corruption prevention strategies	Trained 42 management staff in customer care awareness in a bid to improve client relations in the institution. Capacity building to improve Internal Audit systems was also carried out.	IG

Establishment of the Leadership Code Tribunal (LCT)

5.12.1	Swearing in and induction of LCT members	5 Tribunal members were inducted. The aim of the induction was to integrate new staff into the LCT and make them understand the systems and procedures followed by the organization and also help them settle down quickly in the new environment with a sense of belonging.	DEI
5.12.2	Swearing in and induction of LCT staff	24 Tribunal Staff were inducted. Areas of discussion included Public Service Standing Orders. They were also taken through their Schedule of duties and other important areas related to their work.	DEI
5.12.3	Procurement of Motor Vehicle	The Tribunal was unable to procure the transport equipment due to budget cuts	DEI

Operationalization of the LCT

5.12.4	Adjudication of cases	The Leadership Code Act was recently amended in 2021 (Leadership Code (Amendment) Act of 2021), and thus created an enabling prevailing legal regime for the Leadership Code Tribunal. The Act having been recently assented to means that the Tribunal has not embarked on its core function of adjudication of breaches of the Leadership Code of Conduct.	DEI
5.12.5	Facilitation of witnesses	The activity was not carried out because it is pending the amendment of the Leadership Code Act to include provisions necessary for their functions	DEI
5.12.6	Public relation and advertising	This activity was carried out. The aim was to create awareness on how the public can join the Tribunal in the fight against corruption. This activity was carried out through Print media and Radio talk shows.	DEI
5.12.7	Development and dissemination of client charter	The Charter is being developed. The Tribunal developed a draft of the quality assurance framework/ client services charter for the Tribunal. The Tribunal has engaged a communication specialist to review and consider the draft for their technical and expert opinion and input. The final document will be considered by the Tribunal with engagement of partners and key stakeholders before publication	DEI
5.12.8	Gratuity expenses	Gratuity was paid to 5 Members and 26 Members of staff	DEI
5.12.9	Carrying out court circuits across the country	This activity was affected by the requisite legal framework currently under Parliament for approval. The funds under this activity were re-allocated to other critical activities as per the approved revised budget.	DEI
5.12.10	Travel abroad	No travel abroad was made due to Government restriction arising from the COVID 19 Pandemic	DEI
5.12.11	Training for members & staff	Stakeholder's workshop was conducted on the amendment Bill 2020 for the Leadership Code Tribunal. 5 Member and 26 members of staff were trained	DEI
5.12.12	Institutional Subscription	Institutional subscription was paid to the Uganda Law Council and the Institute of Certified Public Accountants of Uganda	DEI

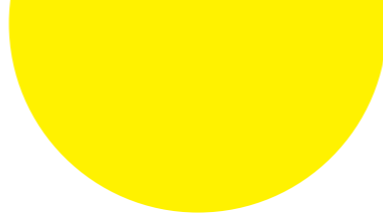


No	Planned interventions/ activities:	Achieved	Responsible Institution
5.12.13	Telecommunication services	Telecommunication services to ensure smooth operation of the LCT operations were paid.	DEI
5.12.14	Cleaning services	Cleaning Services Paid	DEI
5.12.15	Office rent	Office rent was paid	DEI
5.12.16	Electricity	Electricity was cleared	DEI
5.12.17	Water	Water bill was paid	DEI
5.12.18	Security and Guarding services	Guard and security services were paid.	DEI
5.12.19	Books and periodicals	Cleared	DEI
5.12.20	IT supplies & services	IT Items were procured	DEI
5.12.21	Welfare and entertainment	Welfare for Tribunal staff and Hon. Members catered for.	DEI
5.12.23	Medical expenses	Medical bills cleared	DEI
5.12.24	Death benefits, funeral and Incapacity	Funeral Expenses paid	DEI
5.12.25	Stationery, printing and photocopying	The Tribunal paid for stationery, printing and photocopying	DEI
5.12.26	Small office equipment	Small office equipment for the Leadership Code Tribunal were purchased	DEI
5.12.27	Fuel, lubricants and oils	Fuel for operation of the Tribunal was paid	DEI
5.12.29	Vehicle Maintenance	Tribunal vehicles were well maintained	DEI
5.13.1	Consultancy services to undertake a study of the informal sector	The informal sector study was commenced and the inception reports was approved by the end of the financial year.	SAS
5.13.2	Printing and dissemination of the informal sector study report	This was pushed to FY2021/22	SAS
5.13.3	Consultative meetings and activities to develop Annual Accountability Sector Report	The Accountability Sector Annual Report was completed, presented during the Joint Annual Review in March 2021 and disseminated to all key stakeholders.	SAS
5.13.4	Printing and dissemination of the Annual Accountability Sector Report	The Accountability Sector Annual Report was completed, presented during the Joint Annual Review in March 2021 and disseminated to all key stakeholders.	SAS
5.13.5	Consultancy services to develop the Accountability Sector Documentary	The development of the Accountability Sector Documentary was well progressed however, by the end of the financial year the final documentary had not yet been produced.	SAS
5.13.6	Consultancy to review ASSIP II	This activity was differed, given the adoption of the programme approach to planning under the NDP III	SAS
5.13.7	Print 1000 copies of Accountability Sector Development Plan (ASDP)	This activity was differed, given the adoption of the programme approach to planning under the NDP III	SAS
5.13.8	Wage Contribution	The Secretariat wage bill was fully supported/covered during the project	SAS
5.13.9	Purchase of 1 Vehicle	This was differed	SAS

## Annex 2: Staff Training

Table 15: List of officers trained under the JAR-SRC action

MDA	Officer	Training/Workshop Description	Training Institution/Country		
URA	1. Linda Namayanja 2. Edison twesigye 3. Stella Nambaziira 4. John Sejjemba 5. Paulo Hyuha 6. Amos Ayebazibwe 7. Vicky Tebera 8. Setty Olugo 9. Drani Xavier 10. Alex Kiiza	Certified Business Process Associate (CBPA) Course	ONLINE		
	DPID	1. Dhatemwa Godfrey 2. Arnold Bigabwa 3. Mutoni 4. Daphne 5. Doreen Asaba 6. Dorothy Sekimpi 7. J Byarugaba 8. John Omutuju 9. John ayre 10. Joy Gessa 11. Mogole 12. Nkoroo 13. Pheab Mukarwego 14. Robert Matsiko 15. Robert Okudi 16. Sammy 17. Samson Muwanguzi	TRAINING IN BLOOMBERG NAVIGATION	ONLINE	
		PSAD	1. Otim Dickens 2. Victor Mukasa 3. Samuel Okwi 4. Otuuru Isaac 5. Elizabeth Tushemerirwe 6. Hafsa Tembo 7. Ronnie Kwesiga 8. Ainebyona Bob 9. Olwa George 10. Samson Budeyo 11. Miriam Tibaaga 12. Isabelle Charis 13. Fiona Apolo 14. Ainebyoona Innocent 15. Wandega Adrian Felix 16. Akampamya Onesmus 17. Byekwaso Martha 18. Keddy Able 19. Makedi Godfrey 20. Bukko Flavia 21. Korubaro Aida 22. Sseremba Douglas 23. Mubarak Nasamba 24. Ambrose Promise 25. Aziz Settala 26. Davis Barugahare 27. Charles Ziraba 28. Godfrey Ssemugoomma 29. Prudence Rwangoga 30. Grace Karuhanga 31. Tumwesigye Marvin Joel 32. Rhoda Barbra 33. Barasa Paul Dan 34. Arinaitwe Andrew 35. Thomas S 36. Byamukama Alex 37. Gumusuruza Leo 38. Mutumba George 39. Barungi Stephen 40. Kigaaga Hawa 41. Atuheire Annet 42. Kalenda Alexandra 43. Sembule Robert 44. Shane Tahindura 45. Nabateesa Immaculate 46. Turinawe Obadia	Training in IPSAS Implementation and Training Key Stakeholders in preparation of Financial statements	Kyangabi Crater Resort



MDA	Officer	Training/Workshop Description	Training Institution/Country
	47. Nansamba Gorrette 48. Nanteza Shamim 49. Kamugisha Rosette		
TPD	1. Eric Kakaire 2. Namora Gerald 3. Kyle McNabb 4. Raymond tegyeka 5. Liam Crason 6. Sandra kobugarure 7. Edmund ariyo 8. Obol Peter 9. Susan Nakagalo 10. Nasasira Emmauel 11. Rukundo Solomon 12. Kugonza Julius 13. Nicholas Musoke 14. Ronald Nyenje 15. Vanessa Ihunde 16. Faridah Bahemuka 17. Stella Nabakooza 18. Daniel Mbabazize 19. Clives Ainebyona 20. Lubwama Lbrahim	Workshop on developing the DRMS implementation plan and drafting the tax proposals for FY 2021/22	Mestil Hotel
ISSD	1. William Ndoleriire 2. Janat Nankya 3. Annet Ireeba 4. Benjamin Aleza 5. Michael M 6. Elizabeth Nanyonga 7. Timothy Namboga 8. Nimrod agasha 9. Wangoda Samuel 10. Eunice Namara 11. Kyokuhairi Julius 12. Moses Ssonko 13. Mustapha Achidri 14. Tumwebaze Vivian 15. Ssewanyana Eric 16. Sandra Kebirungi 17. Olivia Nassuna 18. Bob Niwagaba 19. Timbisiimirwa Sylvester 20. Segamwenge geofrey 21. Nantumbwe Brenda 22. Ssenyonga simon 23. Ukurwoth Michael 24. Bob Niwagaba 25. Namboga timothy 26. Mustapha Achidri 27. Paul mwanja 28. Lambert Olidio	Training on the Program Budgeting System (PBS)	Ministry of Finance, Planning and Economic Development Committee Room 3

## Annex 3: Sector Budget allocations for FY 2020/21

	2020/21	%ge	2019/20	%ge
Works and Transport	5,846.00	16.57%	6,404.60	20.22%
Security	4,504.68	12.77%	3,620.80	11.43%
Interest Payment	4,086.50	11.58%	3,145.20	9.93%
Education	3,624.06	10.27%	3,397.60	10.73%
Health	2,772.91	7.86%	2,589.50	8.18%
Energy and Mineral Development	2,602.60	7.38%	3,007.20	9.49%
Accountability	2,106.80	5.97%	1,627.80	5.14%
Justice/Law and Order	2,052.90	5.82%	1,732.60	5.47%
Local Government	1,752.40	4.97%	1,260.30	3.98%
Water and Environment	1,681.70	4.77%	1,092.80	3.45%
Agriculture	1,324.80	3.75%	1,053.60	3.33%
Public Administration	1,321.70	3.75%	979.10	3.09%
Legislature	667.80	1.89%	689.80	2.17%
Public Sector Management	675.18	1.91%	887.80	2.80%
science and Technology and Innivation	264.50	0.75%	186.00	0.59%
<b>TOTAL</b>	<b>35,284.53</b>	<b>100.00%</b>	<b>31,672.70</b>	<b>100.00%</b>









