



A HANDBOOK FOR IMPLEMENTATION OF NDPIII GENDER AND EQUITY COMMITMENTS

DEVELOPMENT PLAN IMPLEMENTATION PROGRAMME





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ACRONYMS AND ABBREVIATIONS

GEB	Gender and Equity Budgeting
LGs	Local Governments
MDAs	Ministries, Departments and Agencies
M&E	Monitoring and Evaluation
NDP	National Development Plan
PIAP	Programme Implementation Action Plan
SDS	Service Delivery Standards
DSCs	District Service Commissions
GCIC	Government Citizen Integration Centres

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FOREWORD

It is mandatory for Ministries, Departments, Agencies (MDAs) and Local Government (LGs) to address gender and equity issues in formulation of Budget Framework Papers and Ministerial Policy Statements. However, there are still issues of capacity to effectively achieve this objective. The last five consecutive assessments of compliance for Gender and Equity Budgeting, by the Equal Opportunities Commission revealed persistent limited capacity of MDAs to discern gender and equity issues. It was also noted that the gender and equity issues being addressed were not necessarily aligned to the commitments in the National Development Plans.

A lot of effort was put into mainstreaming gender and equity commitments in the third National Development Plan (NDP III). These were integrated at the strategic level, as well as in the 20 programmatic areas. In order to mobilise the MDAs and LGs to ensure effective implementation of the NDP III gender and equity commitments, programmatic handbooks have been developed.

These Handbooks spell out the gender and equity issues under each programme; the proposed interventions in NDP III, related actions in the Programme Implementation Action Plan, and performance indicators. In addition, there are emerging gender and equity issues resulting from COVID-19 effects that were agreed on during the dialogue with all programme stakeholders.

I urge you to use this tool, to prioritise interventions that will foster inclusive growth and development which the country is pursuing.



Ramathan Ggoobi

Permanent Secretary/Secretary to the Treasury

KEY DEFINITIONS

Gender

Socially constructed roles and responsibilities assigned to men/women, girls/boys in a given culture or location.

Equity

Fairness and justice in the; treatment of individuals or groups of people; distribution of resources; provision of opportunities and services; and protection under the law. It takes into account, varying abilities/capacities, geographical disparities, demographical and social-economic differences.

Gender Issue

This is a state/condition/situation of inequality/imbalance between males and females because of gender roles; discrimination/ neglect and/or marginalisation within society.

Equity Issue

Unfair and unjust situations that put the lives of the vulnerable in dire poverty, limited access to services and a state of hopelessness.

Gender and Equity Responsive

This is the ability of an individual or agency to consider the needs of women, men, boys and girls in light of their age, disability, or geographical location and take appropriate action.

Gender and Equity Budgeting

Gender and Equity budgeting is an approach of allocating and utilising government resources and programs taking into consideration of the different needs, interests and constraints of the various categories of people without any discrimination and addressing any imbalances that exist.

Programme

A group of related interventions/outputs that are intended to achieve common outcomes within a specified timeframe.

Sub-Programme

A group of related interventions/outputs contributing to programme outcomes at the MDA level.

Programme Implementation Action Plan (PIAP)

A detailed description of the activities, targets and resources required to deliver a programme within a given timeframe. The PIAP operationalises the NDP III Programme and is it from the PIAPs that MDAs are expected to draw their strategic plans.

Indicators

This is a quantitative (calculable) or qualitative (perception) factor or variable that provides a simple and reliable means to measure achievement, to reflect the changes connected to an intervention, or to help assess the performance.

Commitments

These are pledges/obligations to be fulfilled in terms of outputs and outcomes.

Interventions

These are actions to be undertaken to solve an identified problem/issue.

Outcome

The consequence of an action.

Outcome Indicator

A measure of whether the program is achieving the expected effects/changes in the short, intermediate, and long term.

Intermediate Indicator

A measure of progress to achieving a higher-level goal/ result.



1.0 Introduction

This Handbook spells out the gender and equity issues as well as planned interventions/actions in the Development Plan Implementation Programme during the third National Development Plan (2020/21 to 2024/25) period.

1.1 Background

The Third National Development Plan (NDP III), comes at a time when Uganda, like the rest of the world, is confronted with the COVID-19 pandemic. Now more than ever, the slogan of the Sustainable Development Goals of leaving none behind is critical. Fairness of treatment to the needs of people in all walks of life is vital for development. Gender equity is required in all aspects of life including education, health, nutrition, decent employment, access to economic assets and resources, political opportunities and freedom from coercion and violence for men and women, boys and girls and the elderly. Gender and equity are crucial to ensure that gender issues are integrated into all national policies, plans and programs for development.

It is mandatory for Ministries, Departments, Agencies (MDAs) and Local Government (LGs) to address and integrate gender and equity issues in the formulation of Budget Framework Papers and Ministerial Policy Statements. However, there are still issues of capacity to effectively achieve this objective. The Equal Opportunities Commission's last five consecutive assessments of Gender and Equity Budgeting (GEB) compliance of Budget Framework Papers and Ministerial Policy Statements revealed the persistent limited capacity of MDAs to discern gender and equity issues. It was also noted that the gender and equity issues being addressed were not necessarily aligned to commitments in the National Development Plans.

Challenges and lessons from NDPI and NDP II¹, showed seven (7) persistent gender and equity sensitive concerns.

These include:

- The large proportion of households still stuck in the subsistence economy,
- High cost of electricity,
- Persistent vulnerabilities and wide-regional disparities in attaining required poverty reduction targets,
- Low investment in social protection systems,
- The poor quality of education characterised by the low levels of literacy and numeracy, coupled with the high rate of school dropouts,
- High burden of disease amidst low functionality of health facilities, and
- Undernutrition among children and women remains high.

A lot of effort was made to mainstream the gender and equity commitments in NDPIII. These were integrated at the strategic level as well as 20 programmatic areas. There is a need to ensure effective implementation of these gender and equity commitments by MDAs and LGs.

¹These are listed in the NDPII background

1.2 Justification for the Handbook

To avoid the slow implementation of the gender and equity responsive interventions, this time round, there is a need to mobilise MDAs and LGs. This necessitates the development of a mobilisation tool. This Handbook has been customised to facilitate the mobilisation, spell out the gender and equity issues, proposed interventions, outputs and their performance indicators.

The Handbook will simplify the integration of gender and equity responsive interventions into the Budget Framework Papers and Ministerial Policy Statements. This will strengthen the capacity of MDAs and LGs that has been inadequate.

1.3 Intended Users of the Handbook

This Handbook is intended for officials involved in planning, budgeting and monitoring at Central and Local Government levels, however, other stakeholders can also use it.

1.3.1 Primary Users

The primary users of the Handbook are the Programme Leadership Committee; Programme Technical Committee, Programme Working Group; and Programme Technical Working Group Sub-committees; specifically, decision-makers (Ministers, Permanent Secretaries, Directors, Commissioners, Programme/Project Managers). Technical officers and politicians in charge of planning, budgeting, implementation, monitoring and evaluation can also use it.

1.3.2 Secondary Users

These will include Civil Society Organisations (CSOs), Researchers, Development Partners, Academia, Gender and Equity Trainers, plus Assessors.

2.0 How to use the Handbook

The Handbook shall be used in the preparation of Budget Framework Papers for MDAs and Local Governments, and Ministerial Policy Statements for MDAs and Missions. The BFPs and MPSs are policy documents structured for both reporting and planning purposes. The users should ensure integration of gender and equity outcomes, interventions, outputs and their respective indicators across all the sections.

Users should clearly highlight how the intended target population has accessed, participated, benefited from the interventions as well as their disaggregation in terms of; location (rural, urban, hard-to-reach); equity (children, youth, elderly, persons with disability, chronically sick and other vulnerable groups); gender (women/girls, men/boys), and inclusiveness of the interventions. These parameters should also be given priority during annual and quarterly work plans development and reporting at all levels.

Table one (1) gives a brief description depicting how to identify issues/interventions/indicators from the Programme Implementation Action Plan (PIAP) for the BFPs.

Table 1: How to use the Handbook during the Planning and Budgeting Process

No.	Section of the BFP	Section of MPS	Application of the Handbook	Example
1	Overview	Overview	Indicate desired gender and equity outcomes, objectives, spent budget, medium-term allocations and projections	Effective and efficient allocation and utilisation of public resources
2	Past Performance	Achievement at Half Year	<p>i. These should be drawn from the outcome performance indicators – the change desired when gender and equity issues are addressed.</p> <p>ii. Indicate the gender and equity issues among the key performance issues to be addressed by the sector. Select these from the list of gender and equity issues.</p> <p>iii. Indicate whether any gender and equity issues were addressed in the previous FY.</p> <p>iv. List the outputs derived from the interventions that you carried out. These can be picked from the gender and equity issues and proposed strategies/interventions.</p>	<ul style="list-style-type: none"> Increased budget self-sufficiency Insufficient funds to Local Governments leads to poor service provision resulting especially to the vulnerable groups
3	Medium Term Plans	Medium Term Plans	Indicate medium-term plans by listing which interventions shall be carried out in accordance with the planning framework i.e., NDP III.	
4		Current Year Plans	Indicate key sector output and outcome performance indicators to show that	Capacity built-in gender mainstreaming and responsive budgeting among the LGs and MDAs
5	Outcome, intermediate outcome indicators	Outcome, intermediate outcome indicators	Capacity built-in gender mainstreaming and responsive budgeting among the LGs and MDAs	<ul style="list-style-type: none"> Achieve at least 80 percent of the NDP III targets Increase the GDP growth rate from 6.3 percent to at least 7 per cent per annum Increase the Revenue to GDP ratio from 15.6 percent to 18 percent by 2025 Reduction in Domestic Arrears as a percentage of total expenditure for FY N-1 from 1 percent in FY2017/18 to 0.2 percent Increase the alignment between the annual budgets and the NDP III from 60 percent to 85 percent at national and programme levels Maintain the proportion of supplementary budget expenditure (net of loan servicing) within 3 percent

3.0 Gender and Equity Responsive Interventions in the Development Plan Implementation Programme

Budgeting is the tool through which Government translates its priorities into public services. The government has also prioritised gender and equity as the best approach to inclusive national development and equitable distribution of resources, opportunities, and wealth. Therefore, Gender and Equity Planning and Budgeting is an approach of allocating and utilising resources taking into consideration the different needs, interests, and constraints of the various categories of people without any discrimination and addressing any imbalances that exist.

According to the NDP III, the Development Plan Implementation Programme aims to: **increase the efficiency and effectiveness in the implementation of the plan.** Key expected results include:

- i. Increase level of plan implementation,
- ii. Increased GDP growth rate, increased revenue, and
- iii. Improvements in the alignment of plans and budgets.

The key targets to be achieved over the plan period are to:

- i. Achieve at least 80 percent of the NDP III targets
- ii. Increase the GDP growth rate from 6.3 percent to at least 7 percent per annum
- iii. Increase the Revenue to GDP ratio from 15.6 percent to 18 percent by 2025
- iv. Reduction in Domestic Arrears as a percentage of total expenditure for FY N-1 from 1 percent in FY2017/18 to 0.2 percent
- v. Increase the alignment between the Annual Budgets and the NDP III from 60 percent to 85 percent at national and programme levels
- vi. Maintain the proportion of supplementary budget expenditure (net of loan servicing) within 3 percent.

3.1 Gender and Equity Issues and their Responsive Interventions in the Development Plan Implementation Programme

This section elaborates the gender and equity issues in the Development Plan Implementation Programme and how they affect programming for inclusive development. It is intended to guide users to effectively implement gender and equity responsive interventions. Table two (2) highlights the gender and equity issues and their justifications, related interventions, outputs and corresponding actions in the PIAP.

Sub-programmes under the Development Plan Implementation Programme

- Development Planning, Research, Statistics and M&E
- Resource Mobilisation and Budgeting
- Accountability Systems and Service Delivery

Table 2: Gender and Equity Issues and their Responsive Interventions in the NDPIII/PIAP

Sub-Programme	Gender and Equity Issues	Justification/Impact of the Gender and Equity Issues	Interventions in the NDPIII	Outputs in the PIAP	Corresponding Actions in the PIAP
<p>Development Planning, Research, Statistics and M&E</p>	<p>Inadequate equitable service delivery by MDAs and LGs</p> <p>Low utilisation of goods and services by the vulnerable groups</p>	<p>Limited capacity to identify, plan, budget and implement interventions that address concerns of the vulnerable (youth, persons with disability (PWDs), women, older persons, people living in the hard-to-reach, hard-to-stay areas, ethnic and racial minorities) limits their participation in development.</p>	<p>1. Strengthen capacity for development planning, particularly at the MDAs and local governments</p> <p>1a. Facilitate professional training and retraining in planning competencies in MDAs and LGs</p>	<p>Aligned MDA and LGs plans to NDP III programmes</p> <p>Capacity building done in development planning, particularly for MDAs and local governments.</p> <p>Capacity-building strategy for PIM</p> <p>1. Capacity built-in gender mainstreaming and responsive budgeting among the LGs and MDAs</p>	<p>Technical backstopping done to LGs to align their plans to NDP III Programs</p> <p>Technical backstopping done to MDAs to align plans to NDP III Programs</p> <p>Capacity building in development planning, particularly for LGs</p> <p>Capacity building in development planning, particularly for MDAs</p> <p>Develop capacity-building Strategy for PIM</p> <p>Build capacity among the MDAs and LGs in Gender mainstreaming and Gender-Responsive Budgeting</p>
		<p>2. Facilitate Professional training and retraining in planning competencies in MDAs and LGs</p>			

Sub-Programme	Gender and Equity Issues	Justification/Impact of the Gender and Equity Issues	Interventions in the NDPIII	Outputs in the PIAP	Corresponding Actions in the PIAP
	High pressure on available resources in refugee host communities	Failure to plan for expansion and sustainable utilisation of existing resources in refugee host communities and settlements leads to pressure on available facilities, and environmental degradation. Such resources include: environment, land, schools, health facilities, recreation facilities and food.	2.b. Integrate migration and refugee planning and all other cross-cutting issues in national, and local government plans	Updated Development Planning guidelines with integrated Migration, Refugee and other Cross-cutting issues in programmes, MDA, LG Plans for NDP IV.	Review, Update and make Consultations with the Key stakeholders on the Development planning guidelines with migration, refugees and other cross-cutting issues for NDP IV
	Limited capacity of Economists and Statisticians to undertake gender and equity responsive economic analysis	The limited capacity of Economist and Statistician cadres to program for the vulnerable categories (youth, PWDs, women, older persons, persons in hard-to-reach, hard-to-stay areas, ethnic and racial minorities) prevents their full participation in development interventions.	Build sustainable capacity in government agencies to undertake Economic Policy Analysis to improve household incomes	Training provided to government economists on economic policy analysis	Build capacity of the Economist and Statistics cadre to undertake economic monitoring and surveillance
	Limited access to services especially among vulnerable groups	Inadequate service delivery structures result in exclusion especially of the vulnerable groups in rural areas.	Strengthen the planning and development function at the Parish level to bring the delivery of services closer to the people	Functional service delivery structure at the Parish level	Equip and resource parishes to operationalise service delivery structures
	Development committee guidelines insensitive to the vulnerable groups	Limited participation of vulnerable groups (youth, PWDs, women, older persons, those in hard-to-reach, hard-to-stay areas, ethnic and racial minorities) in emerging developments including green growth.	Review the Development Committee guidelines in view of the emerging developments in PIMs to include gender and equity and green growth principles, among others	Development Committee Guidelines reviewed and updated to Include gender equity, green growth principles and other emerging issues.	Review, update Development Committee guidelines and build capacity of DC members in green growth responsive project designs

Sub-Programme	Gender and Equity Issues	Justification/Impact of the Gender and Equity Issues	Interventions in the NDPIII	Outputs in the PIAP	Corresponding Actions in the PIAP
	<p>Inadequate standards of statistical data on vulnerable categories</p> <p>Low utilisation of data especially that about issues affecting the vulnerable groups</p> <p>Inadequate data on the vulnerable groups</p>	<p>Lack of disaggregated data for the vulnerable groups leads to exclusion during planning and budgeting.</p> <p>Inability to align the National Standard Indicator (NSI) framework with international, regional and national requirements for gender and equity planning leads to gender-neutral development indicators.</p> <p>The limited capacity of CSOs to produce and utilise gender and equity disaggregated data reduces their ability to provide services and engage the government on the needs of the vulnerable groups.</p>	<p>Strengthen compilation of statistics for cross-cutting issues (e.g. migration, gender, refugees and others)</p> <p>Strengthen production and use of disaggregated district-level statistics for planning</p> <p>Review and update the National Standard Indicator Framework in line with the NDP III, Agenda 2063 and SDGs</p> <p>Build the capacity of the civil society and private sector associations in the production and use of statistics</p>	<p>Statistics on cross-cutting issues compiled and disseminated</p> <p>Administrative data collected among the MDAs and LGs with a focus on cross-cutting issues</p> <p>Functional community information system at the parish level</p> <p>Updated National Standard Indicator (NSI) framework</p> <p>CSOs and private sector associations trained in production and use of statistics</p>	<p>Produce statistical reports on crosscutting issues</p> <p>Build capacity in, and coordinate the collection and storage of administrative and high-frequency data across government</p> <p>Develop and operationalise real-time community information systems at the parish level</p> <p>Review and update the NSI framework with National, regional and international development frameworks indicators</p> <p>Train CSOs and private sector associations in statistical production</p>

Sub-Programme	Gender and Equity Issues	Justification/Impact of the Gender and Equity Issues	Interventions in the NDPIII	Outputs in the PIAP	Corresponding Actions in the PIAP
	<p>Limited compliance of duty bearers to gender and equity requirements in the provision of goods and services</p>	<p>The limited compliance to provisions of gender and equity budgeting by duty bearers reduces the participation of vulnerable groups in development interventions.</p>	<p>Expand the Performance/ Value for Money Audits, Specialised Audits and Forensic Investigations undertakings</p> <p>Strengthen the follow-up mechanism to streamline the roles of the relevant oversight committees to avoid duplication of roles</p> <p>Amend the relevant laws and regulations to strengthen institutional evaluation, policy evaluation, plan/program and project evaluation</p>	<p>Gender and equity compliance enhanced (Annual Report on the State of Equal Opportunities in Uganda)</p> <p>Status report on the implementation of the SDGs across MDAs</p> <p>Research and evaluation capacity built</p>	<p>Conduct Gender & Equity Audits and research; produce and disseminate the Annual Report on the State of Equal Opportunities in Uganda</p> <p>Monitor the implementation of SDGs and facilitate meetings to fast track the SDGs.</p> <p>Population and Development: Population Research Agenda; Technical Oversight of the Demographic Dividend Strategy</p>
<p>Resource Mobilisation and Budgeting</p>	<p>Limited knowledge on taxation among the vulnerable population engaged in business</p>	<p>Limited knowledge on taxation by vulnerable groups leads to their exploitation.</p>	<p>Fast track the implementation of the integrated identification solution linking taxation and service delivery (e-citizen)</p>	<p>Taxpayer engagements and consultations with private sector associations undertaken for improved compliance</p> <p>Tax compliance improved through increased efficiency in revenue administration</p>	<p>Conduct taxpayer engagements</p> <p>Develop a Taxpayer Education Strategy</p>

Sub-Programme	Gender and Equity Issues	Justification/Impact of the Gender and Equity Issues	Interventions in the NDP III	Outputs in the PIAP	Corresponding Actions in the PIAP
	<p>Low participation of vulnerable groups in the development process</p>	<p>Failure to align plans and budgets to the NDP III results in limited participation and benefit from the development process which increases inequalities.</p>	<p>Strengthen the alignment of the Programmes, MDA and LG Plans to the NDP III</p>	<p>Assessment of the Compliance of the MDA & LG Plans and Budgets to NDP III programmes</p>	<p>Assess the compliance of the MDA and LG Plans and Budgets to NDP III programmes</p>
	<p>Limited participation of local companies and individuals in the procurement process</p>	<p>Lack of gender-responsive procurement processes affects the participation of vulnerable persons in procurement processes thus limiting their involvement in businesses.</p>	<p>Fast-track the review and amendment of the relevant procurement laws, policies and regulations to simplify the procurement process</p>	<p>Reviewed assessment framework for the Certificate of Compliance to NDP III programmes</p> <p>Procurement laws, policies and regulations reviewed</p>	<p>Review and develop an assessment framework for the certificate of compliance for NDP III on MDA and LG Strategic plans</p> <p>Review of the PPDA regulations and LG (PPDA) Regulations to harmonise them with the amended PPDA Act together with the standard bid documents</p>
	<p>Imbalance in taxation</p>	<p>Imbalance in taxation affects small businesses which are mainly owned by the vulnerable groups.</p>	<p>Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution</p>	<p>IPPU ACT and regulation developed to professionalise and support standards in Procurement</p> <p>Resource mobilisation and Budget execution legal framework developed and amended</p>	<p>Develop a legal framework to govern the procurement professionals</p> <p>Review and amend/develop the different legal frameworks to facilitate effective and efficient resource mobilisation and budget execution.</p>
				<p>KCCA relevant revenue laws and regulations are reviewed and amended</p>	<p>Continuously assess the revenue mobilisation measures</p>

Sub-Programme	Gender and Equity Issues	Justification/Impact of the Gender and Equity Issues	Interventions in the NDP III	Outputs in the PIAP	Corresponding Actions in the PIAP
<p style="text-align: center;">Accountability Systems and Service Delivery</p>	<p>Low levels of funding for local governments</p>	<p>Low levels of funding for local governments limit service delivery especially in the rural and hard-to-reach areas.</p>	<p>Deepening the reduction of informality and streamlining taxation at national and local government levels</p>	<p>Revenue mobilisation strategy reviewed and implemented</p>	<p>Review and implement KCCA Revenue Mobilisation Communication Strategy, update the existing taxpayer register; automate revenue administration processes</p>
	<p>Low levels of funding for local governments</p>	<p>Low levels of funding for local governments limit service delivery especially in the rural and hard-to-reach areas.</p>	<p>Deepening the reduction of informality and streamlining taxation at national and local government levels</p>	<p>Non-traditional financing sources developed to finance the budget (e.g. diaspora bonds, blended financing, infrastructure bonds, pension funds, a fund of funds, and sovereign wealth funds, among others)</p>	<p>Research on alternative financing for local government established</p>
	<p>Low community participation in the development process</p>	<p>Low community participation in the development process especially by the poor increases inequalities in society.</p>	<p>Review and re-orient the institutional architecture for community development (from the parish to the national level)</p>	<p>Re-orientation of community development to focus on mindset change and poverty eradication done</p>	<p>Re-orient community development to focus on mindset change and poverty eradication</p>
	<p>Inadequate service delivery especially in local governments</p>	<p>Inadequate monitoring of ongoing initiatives affects the identification of gaps, documentation of good practices and lessons learned to improve service delivery, especially to the vulnerable groups.</p>	<p>Strengthen implementation, monitoring and reporting of local governments</p>	<p>Monitoring report on LG implementation of NDP III prepared</p>	<p>Collect data and prepare the monitoring report on LG implementation of NDP III</p>
	<p>Inadequate gender and equity responsive monitoring and</p>	<p>Inadequate monitoring of ongoing initiatives affects the identification of gaps, documentation of good practices and lessons learned to improve service delivery, especially to the vulnerable groups.</p>	<p>Strengthen implementation, monitoring and reporting of local governments</p>	<p>Strategy for NDP III implementation coordination developed</p>	<p>Develop and implement a strategy for NDP III implementation coordination</p>
	<p>Inadequate gender and equity responsive monitoring and</p>	<p>Inadequate monitoring of ongoing initiatives affects the identification of gaps, documentation of good practices and lessons learned to improve service delivery, especially to the vulnerable groups.</p>	<p>Strengthen implementation, monitoring and reporting of local governments</p>	<p>NDP III results and reporting framework for LGs</p>	<p>Develop and implement the NDP III results and the reporting framework for LGs</p>

Sub-Programme	Gender and Equity Issues	Justification/Impact of the Gender and Equity Issues	Interventions in the NDPIII	Outputs in the PIAP	Corresponding Actions in the PIAP
	evaluation at local governments	Lack of a national evaluation agenda hinders the achievement of the intended results especially those targeting the vulnerable groups.	Operationalise the High-Level Public Policy Management Executive Forum (Apex Platform) Develop integrated M&E Agenda	Manifesto commitments and implementation monitored and evaluated A National Evaluation Agenda	Conducting monitoring and evaluation of manifesto commitments Develop and implement a National Evaluation Agenda



4.0 Programme Gender and Equity Performance Assessment

This section is intended to illustrate and enable tracking of the implementation of gender and equity responsive interventions by the programme. Table three (3) shows the linkage and flow of the programme objective, sub-programme, planned interventions, outputs, and output indicators as well as the intended targets. Having identified the gender and equity issue in table two (2), the attainment of planned targets demonstrates the progress of addressing gender and equity concerns and realisation of the programme outcomes and goals.

The key results/outcomes to be achieved over the next five years are:

- i. Achieve at least 80 percent of the NDP III targets;
- ii. Increase the GDP growth rate from 6.3 percent to at least 7 percent per annum;
- iii. Increase the Revenue to GDP ratio from 15.6 percent to 18 percent by 2025;
- iv. Reduction in Domestic Arrears as a percentage of total expenditure for FY N-1 from 1 percent in FY2017/18 to 0.2 percent;
- v. Increase the alignment between the Annual Budgets and the NDP III from 60 percent to 85 percent at national and programme levels;
- vi. Maintain the proportion of supplementary budget expenditure (net of loan servicing) within 3 percent.

The objectives of the programme are to:

- i. Strengthen capacity for development planning;
- ii. Strengthen budgeting and resource mobilisation;
- iii. Strengthen capacity for implementation to ensure a focus on results
- iv. Strengthen coordination, monitoring and reporting frameworks and systems;
- v. Strengthen the capacity of the national statistics system to generate data for national development; and
- vi. Strengthen the research and evaluation function to better inform planning and plan implementation.

Table 3: Selected Gender and Equity Output Performance Indicators

Sub-Programme	Objectives	Interventions	Outputs	Indicators	Lead Institution	Baseline	Target (Financial Year)				
							20/21	21/22	22/23	23/24	24/25
Development Planning, Research, Statistics and M&E	Objective 1: Strengthen capacity for development planning	1.1. Strengthen capacity for development planning, particularly at the MDAs and local governments	Aligned MDA and LGs plans to NDP III programmes	Proportion of LGs Plans aligned to NDP III Programmes	NPA	94.5	50	60	75	80	85
				Proportion of MDAs with aligned plans to the NDP III Programmes	NPA	60	70	85	90	95	100
				Proportion of LGs capacity built-in development planning	NPA	0	70	80	90	95	100
				Proportion of MDAs and local governments capacity built-in development planning	NPA	0	50	70	80	90	100
			New office building for National Planning Authority	Proportion of the new office building for NPA completed	NPA	0	0	30	60	100	
			National Development Plan IV	Approved NDP IV in place	NPA	0	0	0	0	1	

Sub-Programme	Objectives	Interventions	Outputs	Indicators	Lead Institution	Baseline	Target (Financial Year)				
							20/21	21/22	22/23	23/24	24/25
			Spatial data platform developed and operationalised	No. of users of spatial data	NPA	0	0	20	50	70	
				No. of geodetic control points established	MLHUD	0					
				% level of development of the NSDI regulation	NPA	0	50	70	100	0	
				No. of GCPs rehabilitated	MLHUD	0	200	200	200	200	
				No. of staff recruited and staff trained	NPA	0	0	1	1	1	
				No. of NSDI machinery procured	NPA	0	0	1	1	1	
			Updated Development Planning guidelines with integrated migration, refugee and other crosscutting issues in programmes, MDA, LG Plans for NDP IV.	Updated Development Planning guidelines with integrated migration, refugee and other crosscutting issues in programmes, MDA, LG Plans for NDP IV in Place.	NPA	0	0	0	0	1	

Sub-Programme	Objectives	Interventions	Outputs	Indicators	Lead Institution	Baseline	Target (Financial Year)				
							20/21	21/22	22/23	23/24	24/25
			Capacity building strategy for PIM	Capacity Building Strategy for PIM Developed	MFPED	0	1	0	0	0	0
			Curriculum for PIM for universities and tertiary institutions	Curriculum for PIM developed	MFPED	0	1	0	0	0	0
			Training provided to government economists on economic policy analysis	No. of trainings conducted	MFPED	0	4	4	4	4	4
			East African Monetary Union effectively implemented	Medium term convergence program in place by 2024/25	MFPED	0	0	0	0	0	1
			Global engagements and commitments under African Peer Review Mechanism, Agenda 2063; . etc followed up, reviewed and implemented.	Proportion of global engagements and commitments under African Peer Review Mechanism, Agenda 2063; . etc followed up, reviewed and implemented.	MFPED	0	30	50	60	70	80
			Aligned plans to the global agenda i.e. SDGs, Agenda	Proportion of Plans aligned to Global agenda	NPA	0	70	85	90	95	100

Sub-Programme	Objectives	Interventions	Outputs	Indicators	Lead Institution	Baseline	Target (Financial Year)							
							20/21	21/22	22/23	23/24	24/25			
			2063, APRM, EAC											
			Capacity built to undertake economic monitoring and surveillance	No. of Economists trained in economic surveillance	MFPED	0	15	15	15	15	15	15	15	15
			Capacity built-in gender mainstreaming and responsive budgeting among the LGs and MDAs	Proportion of MDAs capacity built-in Gender mainstreaming and responsive budgeting	EOC	50	79	85	90	95	95	95	95	95
				Proportion of LGs capacity built-in Gender mainstreaming and responsive budgeting	EOC	40	80	85	90	100	100	100	100	100
		1.2. Strengthen the planning and development function at the parish level to bring the delivery of services closer to the people	Functional service delivery structure at the parish level	Proportion of parishes with Functional Service delivery structures	MoLG	0	50	75	100	100	100	100	100	100

Sub-Programme	Objectives	Interventions	Outputs	Indicators	Lead Institution	Baseline	Target (Financial Year)				
							20/21	21/22	22/23	23/24	24/25
		1.3. Strengthen human resource planning to inform skills projections and delivery of national human resource capacity to support the expansion of the economy	National Human Resource Plan	National Human Resource Plan Developed and disseminated	NPA	0	1	0	0	0	
		1.4. Strengthen Public Investment Management (PIM) across the entire government to be able to develop bankable projects on time	Functional monitoring system for projects in place at all MDAs Capacity built-in contract management of large and complex projects PIMs Policy developed and implemented Upgraded and functional IBP to allow performance reporting for both MDAs and LGs.	Proportion of MDAs with a functional monitoring system for projects Proportion of MDAs trained in contract management of large and complex projects PIMs Policy developed and in place by 2021 An upgraded and functional IBP in place	MFPEd PPDA MFPEd MFPEd	0	60	75	80	100	

Sub-Programme	Objectives	Interventions	Outputs	Indicators	Lead Institution	Baseline	Target (Financial Year)				
							20/21	21/22	22/23	23/24	24/25
			Capacity built-in multi-program planning and implementation of interventions along the value chain	Percentage of Projects with Inter-ministerial planning/implementing committees	MFPED	50	60	70	80	90	100
				Number of pre-feasibility and feasibility studies in priority NDP III projects/areas supported	NPA	0	0	10	10	0	0
			Development Committee Guidelines reviewed and updated to include gender equity, green growth principles and other emerging issues.	Reviewed and updated Development Committee guidelines in place by 2021.	MFPED	0	0	1	0	0	0
			Bankable projects prepared by MDAs	Number of bankable projects	MFPED	0	270	280	290	300	310

Sub-Programme	Objectives	Interventions	Outputs	Indicators	Lead Institution	Baseline	Target (Financial Year)				
							20/21	21/22	22/23	23/24	24/25
			Policy on licensing and permit planning, implementation of infrastructure corridors and better manage compensation for large infrastructure	Policy on licensing and permit planning, implementation of infrastructure corridors and better manage compensation for large infrastructure	MFPED	0	1	0	0	0	
			Automated Business Processes for PIMs	A functional PIM Management Information System in place	MFPED	0	0	1	0	0	
			Reviewed Public Private Partnership (PPP) Act	Revised Public Private Partnership (PPP) Act	MFPED	1	0	1	0	0	
			Programme specific project preparation and appraisal manuals and guidelines	No. of programmes with specific project preparation and appraisal manuals/guidelines	MFPED	0	3	8	14	18	
			A functional project preparation fund for both public and PPP projects	A functional project preparation fund for public and PPP projects in place by 2022	MFPED	0	1	1	1	1	

Sub-Programme	Objectives	Interventions	Outputs	Indicators	Lead Institution	Baseline	Target (Financial Year)			
							20/21	21/22	22/23	23/24
			Thematic leaders and experts for the project unit recruited	No. of thematic leaders and experts recruited for the project staff	OPM	0	12	0	0	0
			IT systems for the project unit procured and installed	No. of units of IT systems procured and installed for the project unit.	OPM	0	15	0	0	0
			Quarterly spot check field visits conducted in PMDU districts	No. of quarterly spot check field visits in 40 PMDU districts	OPM	(blank)	4	4	4	4
			Joint quarterly supportive supervision field visits conducted	No. of joint quarterly supportive supervision field conducted	OPM	(blank)	4	4	4	4
			Government flagship projects fast-tracked	No. of flagship projects fast-tracked	OPM	(blank)	12	12	12	12
			APEX Platform operationalised	An operational apex platform	OP	0	1	1	1	1
	Objective 4: Strengthen coordination, monitoring and reporting frameworks and systems	4.1 Operationalise the High-Level Public Policy Management Executive Forum (Apex Platform)	Oversight Monitoring Reports of NDP III programmes by the RDCs produced	No. of Monitoring Reports produced on NDP III programmes by RDCs	OP	146	146	146	146	146

Sub-Programme	Objectives	Interventions	Outputs	Indicators	Lead Institution	Baseline	Target (Financial Year)			
							20/21	21/22	22/23	23/24
			Manifesto commitments and implementation monitored and evaluated	Number of monitoring and evaluation Reports on the Manifesto Produced	OP	1	1	1	1	1
			Apex Platform Communication Strategy developed	Apex Platform Communication Strategy in place	OP	0	1	0	0	0
			Apex Platform MIS developed	Apex Platform MIS in place	OP	0	1	0	0	0
		4.4 Develop integrated M&E framework and system for the NDP	Oversight M&E framework produced	No. of Oversight M&E Frameworks in place	OP	0	1	1	1	1
		4. Strengthen coordination, monitoring and reporting frameworks and systems	Baraza Forum scaled up to all districts	(blank)	OPM	(blank)	(blank)	(blank)	(blank)	(blank)
	Objective 5: Strengthen the capacity of the statistical system to generate data for national development	5.1 Align and synchronise national survey and census programmes to NDP III, Africa Agenda 2063, SDGs and other development framework data requirements	5.1.1 Censuses and Surveys aligned to NDP III, Africa Agenda 2063, SDGs and other development framework data requirements	Proportion of Censuses and Surveys aligned to NDP III, Africa Agenda 2063, SDGs and other development framework data requirements.	UBoS	50	100	100	100	100

Sub-Programme	Objectives	Interventions	Outputs	Indicators	Lead Institution	Baseline	Target (Financial Year)				
							20/21	21/22	22/23	23/24	24/25
			5.1.1 NSS Integrated Long-term censuses and surveys Plan	Proportion of the long-term censuses and survey plan implemented as scheduled	UBOS	66	100	100	100	100	100
		5.2 Acquire and/or develop necessary statistical infrastructure in the NSS including physical, Information and Communication Technology and Human Resources	5.2.1 Functional statistical units in MDAs and LGs	Proportion of MDAs and LGs implementing the PNSD with functional statistics units	UBOS	15	25	35	45	55	65
			Functional e-data dissemination platform	No. of users of the UBOS e-data dissemination platform	UBOS		1,500	2,000	2,300	2,500	3,000
		5.3 Harness new data sources including big data, data science, blockchain technologies and geospatial technologies in statistical production	5.3.1 New data sources integrated into the production of official statistics	Number of experts trained in compilation and use of non-traditional data	UBOS	0	30	30	30	30	30
		5.4 Amend the UBOS Act, 1998 to be inclusive of the NSS to better coordinate the NSS and define the roles of other players within the NSS Framework	5.4.1 Updated UBOS Act	Amended UBOS Act in place	UBOS	0	0	1	0	0	0

Sub-Programme	Objectives	Interventions	Outputs	Indicators	Lead Institution	Baseline	Target (Financial Year)				
							20/21	21/22	22/23	23/24	24/25
		5.5 Review and update the National Standard Indicator Framework in line with the NDP III, Agenda 2063 and SDGs	5.5.1 Updated National Standard Indicator (NSI) framework	Proportion of National, regional and international development frameworks indicators integrated in the NSI	UBOS	60	80	100	100	100	100
				Updated National Standard Indicator (NSI) framework in place and online	UBOS	0	1	1	1	1	1
		5.6 Standardise and operationalise the use of standard statistical infrastructure including the rules, regulations and instruments for conducting Censuses and Surveys among data producers	Statistical Rules, regulations and instruments standardised and operationalised	Proportion of MDAs and HLGs trained in the use of statistical standards	UBOS	31	50	60	70	80	90
		5.7 Mainstream documentation of methodologies (Metadata) for NSS indicators	5.7.1 Updated NSS Metadata Handbook and Compendium of Statistical Concepts and Definition Updated statistical standards profile	Proportion of NSI with up-to-date metadata	UBOS	35	40	60	75	80	90
				Proportion of NSI compiled using	UBOS	35	40	60	75	80	90

Sub-Programme	Objectives	Interventions	Outputs	Indicators	Lead Institution	Baseline	Target (Financial Year)							
							20/21	21/22	22/23	23/24	24/25			
				international standards										
		5.8 Build the capacity of the civil society and private sector associations in the production and use of statistics	5.8.1 CSOs, private sector associations trained in production and use of statistics	No. of CSOs and private sector associations trained in the production of and use of statistics	UBOS	20	60	60	60	60	60	60	60	60
		5.9 Undertake research to improve methodologies for key statistics and indicators	5.9.1 Statistical Methodological research reports	No. of new statistical indicators compiled	UBOS	5	5	5	5	5	5	5	5	5
		5.10 Support statistical professional development and application through collaboration with the academia and relevant international organisations	5.10.1 New global trends in statistics integrated into the Statistics academic curriculum	Proportion of new concepts integrated in the statistics academic curriculum	UBOS	0	0	5	10	10	10	10	10	10
		5.11 Enhance the compilation, management and use of Administrative data among the MDAs and LGs	5.11.1 Statistics on cross-cutting issues compiled and disseminated.	Proportion of statistical reports with cross-cutting issues. (e.g. migration, gender, refugees and others) integrated	UBOS	39	49	59	69	79	79	89	89	89

Sub-Programme	Objectives	Interventions	Outputs	Indicators	Lead Institution	Baseline	Target (Financial Year)				
							20/21	21/22	22/23	23/24	24/25
			5.11.2 Functional community information system at the parish level	Proportion of parishes with functional Community information system	UBOS	40	50	60	70	80	90
			5.11.3 Effective and efficient birth and death registration services at the district level.	Proportion of districts with effective and efficient birth and death registration services	NIRA	0	30	65	70	85	100
			Government Finance Statistics produced to guide Policy analysis	Government Finance Statistics in Place and used to guide policy analysis	MFPED	0	1	1	1	1	1
			Administrative data collected among the MDAs and LGs with a focus on cross-cutting issues.	Proportion of MDAs and LGs collecting administrative data focusing on cross-cutting issues	UBOS	0	20	40	60	80	100
	Objective 6: Strengthen the Research and Evaluation function to better inform	6.1 Develop the National Development Planning Research Agenda	National Development Planning Research Agenda	National Development Planning Research Agenda in place and operational	NPA	0	0	1	1	1	1

Sub-Programme	Objectives	Interventions	Outputs	Indicators	Lead Institution	Baseline	Target (Financial Year)						
							20/21	21/22	22/23	23/24	24/25		
	planning and plan implementation			Proportion of the research agenda implemented	NPA	0	0	30	60	75			
				No. of evidence-based research using modelling techniques done	MFPED	0	1	1	1	1			
				Integrated system in place by December 2021	OAG	0	1	0	0	0			
				Proportion of audit and investigation recommendations tracked	OAG	0	0	0.2	0.4	0.5			
				No. of Performance/Value for Money Audits, Specialised Audits and Forensics investigations undertaken.	OAG	34	40	46	50	52			
		6.2 Develop an integrated system for tracking implementation of internal and external audit recommendations	Integrated and functional system for tracking implementation of audit recommendations developed and rolled out.										
		6.3 Expand the Performance/Value for Money Audits, Specialized Audits and Forensic Investigations undertakings	Increased Performance/Value for Money Audits, Specialised Audits and Forensics investigations undertaken										
				Proportion of Forensic/Special audit investigations undertaken	OAG	0.5	0.55	0.6	0.6	0.7			

Sub-Programme	Objectives	Interventions	Outputs	Indicators	Lead Institution	Baseline	Target (Financial Year)			
							20/21	21/22	22/23	23/24
		6.4 Strengthen the follow up mechanism to streamline the roles of the relevant oversight committees to avoid duplication of roles	Updated terms of reference for oversight committees	Proportion of oversight committees with updated TORs	OP	0	50	100	0	0
			Harmonised Oversight Committees roles	Harmonised Oversight Committees roles in place	OPM	(blank)	(blank)	(blank)	(blank)	(blank)
				No. of meetings with oversight committees	OPM	(blank)	2	2	2	2
			Inter-ministerial activities coordinated to address the bottlenecks in service delivery	No. of Inter ministerial meetings convened	OPM	(blank)	50	50	50	50
			PACOB reports on Programme Budgets alignment to the NDP/III	No. of PACOB reports on Programme Budgets alignment to the NDP/III (along the 5 NDP/III Strategic Objectives)	OPM	1	1	1	1	1
				Proportion of the PACOB report recommendations implemented by respective MDAs	OPM	(blank)	100	100	100	100

Sub-Programme	Objectives	Interventions	Outputs	Indicators	Lead Institution	Baseline	Target (Financial Year)				
							20/21	21/22	22/23	23/24	24/25
			Status report on the implementation of the SDGs across MDAs	Status report on the implementation of the SDGs across MDAs in place	OPM	0	1	1	1	1	1
				Proportion of recommendations in the SDG status report implemented	OPM		80	85	90	95	100
				No. of SGDs on track	OPM	0	17	17	17	17	17
		6.5 Promote the use of big data analysis techniques in Audit and Investigations	Big data analysis techniques incorporated in Audits and Investigations promoted	No. of audits undertaken using big data analytics	OAG	0	0	0	1	2	3
				No. of OAG staff trained in big data analysis	OAG	0	0	2	3	4	6
				No. of URA staff trained in big data analysis	URA	0	50	50	50	50	50
			Capacity for use of big data analysis techniques in Financial Analysis and management to aid decision and policy formulation built.	No. of staff trained in the use of big data analysis techniques in Financial Analysis	MFPEP	0	15	15	15	15	15

Sub-Programme	Objectives	Interventions	Outputs	Indicators	Lead Institution	Baseline	Target (Financial Year)				
							20/21	21/22	22/23	23/24	24/25
				No. of Internal Audit staff trained in big data analysis	MFPED	0	20	30	40	50	60
		6.6 Amend the relevant laws and regulations to strengthen institutional evaluation, policy evaluation, plan/program and project evaluation	Relevant laws and regulations amended to strengthen institutional evaluation, policy evaluation, plan/program and project evaluation	Updated laws and regulations amended to strengthen institutional evaluation, policy evaluation, plan/program and project evaluation	OPM	1	1	1	1	1	1
		6.7 Build research and evaluation capacity to inform planning, implementation as well as monitoring and evaluation	Evaluation Capacity built-in MDAs and LGs	Proportion of staff trained in Evaluation Capacity built-in MDAs and LGs	MFPED	0	5	5	5	5	5
			Evaluation Capacity built-in MDAs and LGs	Proportion of staff trained in Evaluation Capacity built-in MDAs and LGs	OPM	20	30	50	70	85	100
				Proportion of MDAs capacity built in Research and Evaluation	MoPS	0	20	40	60	80	100

Sub-Programme	Objectives	Interventions	Outputs	Indicators	Lead Institution	Baseline	Target (Financial Year)				
							20/21	21/22	22/23	23/24	24/25
			The Public Sector Research and Innovations function which is aligned to NDP III is developed and implemented	A revised Public Sector Research Agenda in place	MoPS	0	1	0	0	0	
			A Centre for Public Service Policy Research and Innovations for enhanced performance developed and implemented	%age completion of Phase II construction (in terms of components completed)	MoPS	0	47	63	80	100	
			Evidence based research output on financing of local governments	No. of Policy briefs on LG financing	MoLG	2	2	2	2	2	
			Research and Evaluation Capacity in taxation built	No. of research papers on key emerging issues in taxation	URA	0	10	10	10	10	
			Process Evaluation Report on key interventions conducted in the 18 programmes	No. of Process Evaluation reports on key interventions conducted in the 18 programmes	OPM	1	1	1	1	1	

Sub-Programme	Objectives	Interventions	Outputs	Indicators	Lead Institution	Baseline	Target (Financial Year)				
							20/21	21/22	22/23	23/24	24/25
			High-level strategic policy impact evaluations i.e. NDP evaluations, Decentralisation Policy, YLP etc.	No. of High-level strategic policy impact evaluations conducted	NPA	1	1	1	1	1	
Resource Mobilisation and Budgeting	Objective 2: Strengthen budgeting and resource mobilisation	1.5. Alignment of budgets to development plans at National and Sub-national levels	2. Aligned budgets to Gender and Equity Outcomes	Proportions of BFPs for MDAs compliant with Gender and Equity Planning and Budgeting requirements	EOC	65	72	72	70	75	
				Proportions of MPs for MDAs compliant with Gender and Equity Planning and Budgeting requirements	EOC	65	72	75	80	85	
				Proportions of LGs compliant with Gender and Equity Planning and Budgeting requirements	EOC	40	62	65	67	70	
		2.1. Fast track the implementation of the integrated identification solution linking taxation	Integrated identification system developed	Functional Integrated identification system	NIRA	0	0	0	1	1	

Sub-Programme	Objectives	Interventions	Outputs	Indicators	Lead Institution	Baseline	Target (Financial Year)				
							20/21	21/22	22/23	23/24	24/25
		and service delivery (e-citizen)	Integrated government tax system Tax Payer engagements and consultations with private sector associations undertaken for improved compliance	Integrated government tax system in place No. of taxpayer engagements undertaken	URA	0	1	0	0	0	
			Tax compliance improved through increased efficiency in revenue administration	Taxpayer Education Strategy	URA	0	1	0	0	0	
				Functional Data Analysis function/unit within URA	URA	0	1	0	0	0	
				Risk Management Strategy disseminated	URA	0	0	1	0	0	
				Assessment report on cost-benefit analysis on the possibility of outsourcing some compliance	URA	0	1	0	0	0	

Sub-Programme	Objectives	Interventions	Outputs	Indicators	Lead Institution	Baseline	Target (Financial Year)				
							20/21	21/22	22/23	23/24	24/25
				Timely assessment report on efficacy and integration of IT systems	URA	0	1	0	0	0	
				No. of integrity promotional campaigns conducted	URA	0	2	2	0	0	
			Resource mobilisation and budget execution legal framework developed and amended	No. of legal frameworks amended	MFPEd	0	5	5	5	5	
		2.2 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution		Charter for Fiscal Responsibility in place	MFPEd	0	1	1	1	1	
				Guidelines for the issuance of Certificates of Financial Implications in place	MFPEd	0	1	1	1	1	
				Cash management policy in place	MFPEd	0	1	0	0	0	
				No. of revenue enhancement policies/ laws reviewed and approved	KCCA	5	3	3	1	1	

Sub-Programme	Objectives	Interventions	Outputs	Indicators	Lead Institution	Baseline	Target (Financial Year)				
							20/21	21/22	22/23	23/24	24/25
			Non-traditional financing sources developed to finance the budget (e.g. diaspora bonds, blended financing, infrastructure bonds, pension funds, a fund of funds, and sovereign wealth funds, among others)	No. of non-traditional financing sources developed to finance the budget	MFPED	0	1	0	0	0	
		2.3. Expand financing beyond the traditional sources		Proportion of budget financed by non-traditional sources	MFPED	0	0	0	0	0	
				Development Cooperation Policy (DCP) developed and disseminated	MFPED	0	1	0	0	0	
				Study report on debt instruments to support effective cash management and budget financing	MFPED	0	1	0	0	0	
				No. of alternative financing instruments introduced to increase domestic financing	MFPED	0	2	2	2	2	

Sub-Programme	Objectives	Interventions	Outputs	Indicators	Lead Institution	Baseline	Target (Financial Year)				
							20/21	21/22	22/23	23/24	24/25
			Government borrowing aligned to NDP priorities	No. of DSA reports produced	MFPED	0	1	1	1	1	1
			Strategy for investment of short-term cash surpluses prepared and implemented	Strategy for investment of short-term cash surpluses in place	MFPED	0	1	0	0	0	0
			Monitoring and evaluation framework for debt management strengthened	Monitoring framework	MFPED	0	1	0	0	0	0
			Capacity building programme for sustainable debt management developed	Capacity building programme for debt, cash policy developed	MFPED	0	1	0	0	0	0
			Financing Strategy including new financing options for priority projects developed	A strategy on new financing options in place	MFPED	0	1	0	0	0	0

Sub-Programme	Objectives	Interventions	Outputs	Indicators	Lead Institution	Baseline	Target (Financial Year)				
							20/21	21/22	22/23	23/24	24/25
			A policy framework for listing of public and private entities.	A policy framework for listing of public and private entities in place and operational and operational	MFPED	0	0	1	0	0	
			Non-traditional financing sources developed to finance the budget (e.g. diaspora bonds, blended financing, infrastructure bonds, pension funds, funds of funds, Sovereign wealth funds etc.	No. of nontraditional sources developed to finance the budget	MFPED	0	1	1	1	1	
			Revenue analytical reports produced and disseminated	No. of revenue analytical reports produced and disseminated	KCCA	1	1	1	1	1	
		2.4 Deepening the reduction of informality and streamlining taxation at national and local government levels	Tax Registration expansion programme fast-tracked	% growth in amount of NTR collected	URA	0	10	12	12	12	
				% growth in Tax revenue	URA	0	10	15	15	15	

Sub-Programme	Objectives	Interventions	Outputs	Indicators	Lead Institution	Baseline	Target (Financial Year)				
							20/21	21/22	22/23	23/24	24/25
				Domestic tax revenue collected. (Billions, shs)	URA	0	1785 5	19819	2300 3	26334	30386
				LG revenues as a Percentage of their budgets	LGFC	0	6	7	8	9	9.5
				Non-Tax Revenue collected (Billions, Shs)	URA	0	577	640	719	810	913
			Non-traditional financing sources developed to finance the budget (e.g. diaspora bonds, blended financing, infrastructure bonds, pension funds, a fund of funds, and sovereign wealth funds, among others)	Proportion of budget financed by non-traditional sources	LGFC	1	1	2	4	5	6
			Revenue mobilisation communication strategy reviewed and implemented	Proportion of the revenue communication strategy reviewed and implemented	KCCA	0	20	40	60	80	100

Sub-Programme	Objectives	Interventions	Outputs	Indicators	Lead Institution	Baseline	Target (Financial Year)				
							20/21	21/22	22/23	23/24	24/25
			Revenue base/register expanded	% Growth in taxpayer register	KCCA	0	15	20	15	15	15
				No. of taxpayers in the Tax Register Database	KCCA	165,000	189,750	227,700	261,855	301,133	346,303
			Electronic tax systems at National and LG levels. i.e. E-invoicing, e-logrev and digital stamps	% of LGs with e-tax system (Interface with e-logrev)	URA	0	60	70	80	90	100
		2.5. Implement electronic tax systems to improve compliance both at National and LG levels		A functional & integrated e-tax system at the National and LG level	URA	0	1	1	1	1	1
			Revenue collection enhanced	Proportion of assessments are automated (human interface)	URA	0	30	50	70	80	100
			Revenue collection enhanced	Amount of revenue collected (Billions, Ushs)	KCCA	79.4	100	109	112	115	120
	2.6. Establish an appropriate, evidence-based tax expenditure "governance framework" to limit		Governance framework on tax expenditure is established	Governance framework on tax expenditure in place	MFPED	0	1	1	1	1	1

Sub-Programme	Objectives	Interventions	Outputs	Indicators	Lead Institution	Baseline	Target (Financial Year)				
							20/21	21/22	22/23	23/24	24/25
		leakages and improve transparency	Capacity Building Program (CBP) for effective implementation of the DRMS	Capacity Building Program for Tax policy & URA developed	MFPED	0	1	0	0	0	
			Revenue Monitoring Unit under BMAU	Functional Revenue Monitoring Unit under BMAU	MFPED	0	1	0	0	0	
			Tax policy and legislative framework reviewed in line with priorities in DRM strategy	Reviewed tax policy and legislative framework	MFPED	0	1	1	1	1	
			Policy on centralised collection of NTR	Policy on centralised collection of NTR	MFPED	0	1	0	0	0	
	2.7 Build capacity in government agencies to negotiate better terms of borrowing and PPPs		Capacity built-in Government agencies to negotiate better terms of borrowing and PPPs	Proportion of Government Agencies trained to negotiate better terms of borrowing and PPPs	MFPED	0	80	90	95	100	
	2.8 Align government borrowing with NDP priorities		Government borrowing aligned to NDP priorities	Proportion of the Government borrowing aligned to the priorities in the NDP	MFPED	0	100	100	100	100	

Sub-Programme	Objectives	Interventions	Outputs	Indicators	Lead Institution	Baseline	Target (Financial Year)				
							20/21	21/22	22/23	23/24	24/25
				Annual cash flow plan in place	MFPED	0	1	1	1	1	1
				No. of trainings for MPs and staff conducted to effectively scrutinise government loans	Parliament	0	0	2	2	2	0
			Integrated debt management strengthened	An updated debt management system in place	MFPED	0	1	1	1	1	1
				Integrated debt management strategy developed	MFPED	0	0	0	0	0	0
		2.9 Impose sanctions for accumulation of domestic arrears	Systems and Sanctions to enforce commitment controls and prevent accumulation of domestic arrears in place	Proportion of verified domestic arrears to budget	MFPED	0	7.5	6	4.5	3	1.5
		2.10 Harmonise the PFMA, PPDA, LGA, and regulations to improve the Public Financial Management systems (PFMs)	PFMA, PPDA and LGA regulations harmonised	Proportion of PFMA, PPDA and LGA regulations reviewed and harmonised	MFPED	0	0	1	1	1	1

Sub-Programme	Objectives	Interventions	Outputs	Indicators	Lead Institution	Baseline	Target (Financial Year)			
							20/21	21/22	22/23	23/24
			Asset management policy developed and implemented	Asset management policy in place	MFPED	0	1	0	0	0
		2.11. Develop a Comprehensive Asset Management Policy		Proportion of the Asset Management Policy implemented	MFPED	0	0	40	75	95
			IPSAS Accrual accounting adopted across Government. (SAMTRAC)	Proportion of Government Agencies having adopted the IPSAS Accrual accounting	MFPED	0	25	50	75	100
			Adequacy for and equity in the financing of LGs	% increase in grants to LGs	LGFC	0.111	18	20	25	30
		2.12 Strengthen the alignment of the Programmes, MDA and LG Plans to the NDP III	Assessment of the Compliance of the MDA & LG Plans and Budgets to NDP III programmes	Level of Compliance of the MDA Plans and Budgets to NDP III programmes	NPA	0	90	100	100	100
				Level of Compliance of the LG Plans and Budgets to NDP III programmes	NPA	0	75	80	100	100

Sub-Programme	Objectives	Interventions	Outputs	Indicators	Lead Institution	Baseline	Target (Financial Year)				
							20/21	21/22	22/23	23/24	24/25
			Reviewed Assessment framework for the Certificate of Compliance to NDP III programmes	Reviewed Assessment framework for the Certificate of Compliance to NDP III programmes in place	NPA	0	0	0	0	0	
			Aligned MALGs budgets to the NDP priorities	Level of budget transparency index	MFPED	58	65	70	75	80	
		2.13 Alignment of budgets to development plans at national and sub-national levels		Level of alignment /Compliance of the National Budget to NDP	NPA	54	70	85	90	100	
				Level of alignment /Compliance of the LGs Budget to NDP	NPA	53.2	65	75	85	95	
				Level of alignment /Compliance of the MDA Budget to NDP	NPA	62.2	75	80	85	95	
				Proportion (%) of Parliamentary Sessional (programme) Committees trained in the alignment of	Parliament	0	60	80	100	100	

Sub-Programme	Objectives	Interventions	Outputs	Indicators	Lead Institution	Baseline	Target (Financial Year)							
							20/21	21/22	22/23	23/24	24/25			
				Plans, Budgets to NDP III priorities										
				No. of reviews undertaken to assess the functionality of PWGs and related capacity	NPA	0	1	0	1	0	1	0		
			Medium Term Budget Framework report produced	Medium Term Budget Framework report in place	MFPEd	1	1	1	1	1	1	1		
			Regular assessment of risks to the economy to enhance budget credibility conducted	No. of risk assessments to enhance budget credibility conducted	MFPEd	0	1	1	1	1	1	1		
			Automated Procurement Systems (e-GP) rolled out to all MDAs and LGs	Share of public government procurement expenditure Transacted through e-GP	MFPEd	0	50	65	85	100				
	2.14 Roll out Automated Procurement systems to all MDAs and LGs (e-GP)			Proportion of MDAs linked to the Automated Procurement Systems (e-GP)	MFPEd	0	24	38	52	79				

Sub-Programme	Objectives	Interventions	Outputs	Indicators	Lead Institution	Baseline	Target (Financial Year)				
							20/21	21/22	22/23	23/24	24/25
			Appropriate support structure for PFM Reform Change Management	No. of staff assigned to support Parliamentary committees along with the PFM reforms	MFPED	0	7	10	10	10	10
		2.15 Strengthen Parliament to effectively play its role in the national budget processes for proper implementation of NDP/III priorities		Proportion (%) of Parliamentary Committees with adequate staff to support them along with the PFM reforms	Parliament	0	60	80	100	100	100
				No. of staff assigned to support Parliamentary committees along with the PFM reforms	OAG	0	7	7	7	7	7
			Capacity built among the MPs and staff on PFM reforms	Proportion of staff and MPs trained on the PFM reforms	MFPED	0	50	60	70	75	85
			Compliance checklist on all PFMA (2015) provisions	Operational checklist on all PFMA (2015) provisions	MFPED	0	1	1	1	1	1

Sub-Programme	Objectives	Interventions	Outputs	Indicators	Lead Institution	Baseline	Target (Financial Year)			
							20/21	21/22	22/23	23/24
			MDAs, LGs and Missions Abroad Complied with all PFMA (2015) provisions	Proportion (%) of MDAs, LGs and Missions Abroad inspected to ensure compliance with the operational checklist on the PFMA 2015 provisions	MFPED	0	60	70	80	90
			Capacity for all PFM cadres built to ensure compliance	Operational checklist on all PFMA (2015) provisions	MFPED	0	1	1	1	1
		2.16 Integrate GoU Public Financial Management (PFM) Systems for integrated PFM systems.	GoU Public Financial Management (PFM) systems integrated into one PFM system i.e HCM , e-GP ,e-tax	Attain at least 75% of PFM systems interoperability	MFPED	0	20	35	50	75
			Accounting and Financial reports generated through IFMS	MFPED	0	1	1	1	1	1
			No. of new sites rolled out on IFMS	No. of new sites rolled out on IFMS	MFPED	0	13	0	0	0
			No. of PFM Systems integrated for ease of information sharing	No. of PFM Systems integrated for ease of information sharing	MFPED	0	0	5	0	0

Sub-Programme	Objectives	Interventions	Outputs	Indicators	Lead Institution	Baseline	Target (Financial Year)				
							20/21	21/22	22/23	23/24	24/25
				Capacity building programme for AGO	MFPED	0	1	0	0	0	
				Percentage of MDALGs using PFM system	MFPED	0	70	80	85	90	
			An upgraded financial reporting system rolled out at missions abroad.	Proportion of missions upgraded to the new system.	MFPED	0	50	75	85	100	
			IFMS rolled out to the remaining LGs	Proportion of remaining LGs rolled onto IFMS	MFPED	50	65	75	90	100	
			IFMS (Ver. 12.2.9) rolled out to MALGs	Proportion of MALGS where IFMS (Ver. 12.2.9) has been rolled out	MFPED	0	69	80	85	90	
		2.17 Operationalise the system for tracking off-budget financing.	An off-budget tracking mechanism for external support to MDA and LGs	A functional off-budget tracking mechanism	MFPED	0	1	1	1	1	
		2.19 Conduct a cost-benefit analysis of current tax exemptions and government subsidies	Analytical report on the cost-benefit analysis for Gov't tax exemptions and subsidies	An analytical report on government tax exemptions and subsidies in place	MFPED	0	1	1	1	1	

Sub-Programme	Objectives	Interventions	Outputs	Indicators	Lead Institution	Baseline	Target (Financial Year)				
							20/21	21/22	22/23	23/24	24/25
			Procurement laws, policies and regulations reviewed	Reviewed procurement PPDA laws, policies and regulations in place	MFPED	0	1	0	0	0	
				Proportion of NPSPP implemented	MFPED	0	70	80	90	100	
		2.18 Fast-track the review and amendment of the relevant procurement laws, policies and regulations to simplify the procurement process	IPPU ACT and regulation developed to professionalise and support standards in procurement.	IPPU Act and regulations in place	MFPED	0	0	1	0	0	
			Capacity building program for public procurement	Capacity building programme for public procurement	MFPED	0	1	0	0	0	
			Sustainable procurement practices promoted in public sector procurement of goods, services and works	No. of market readiness assessment, national spend analysis and Studies on sustainable procurement conducted.	MFPED	0	0	1	0	0	

Sub-Programme	Objectives	Interventions	Outputs	Indicators	Lead Institution	Baseline	Target (Financial Year)				
							20/21	21/22	22/23	23/24	24/25
				No. of sustainable procurement practices integrated in the government procurement system	MFPED	1	1	1	1	1	1
			Diagnostic Assessment of the public procurement undertaken using the MAPs tools	An assessment report on public sector procurement system for Uganda using Methodology Assessment for Procurements (MAPs) tool	MFPED	0	0	0	1	0	0
	Objective 4: Strengthen coordination, monitoring and reporting frameworks and systems	4.7 Strengthen expenditure tracking, inspection and accountability on green growth	A Green Growth Expenditure Review Report	A Green Growth Expenditure Review Report in place	NPA	0	0	0	1	0	0
Accountability Systems and Service Delivery	Objective 3: Strengthen capacity for implementation to ensure a	3.1 Review and re-orient the institutional architecture for Community Development (from the parish to the national	A Reviewed institutional architecture for community development to focus on mindset	No. of inspection reports on green growth expenditure and accountability	NPA	0	1	1	1	1	1
				Reviewed and functional institutional architecture for community Development to	MoPS	0	1	1	1	1	1

Sub-Programme	Objectives	Interventions	Outputs	Indicators	Lead Institution	Baseline	Target (Financial Year)								
							20/21	21/22	22/23	23/24	24/25				
	focus on results	level) to focus on mindset change and poverty eradication	change and poverty eradication	focus mindset change and poverty eradication											
			Re-orientation of community development to focus on mindset change and poverty eradication done.	Percentage of LGs re-oriented on community development to focus on mindset change and poverty eradication	MoPS	0	50	80	100	100	100				
			3.4 Review and reform the Government Annual Performance Report (GAPR) to focus on the achievement of key national development results	No. of GAPR reports produced to focus on the achievement of key national development results	OPM	0	1	1	1	1	1	1			
	3.5 Strengthen implementation, monitoring and reporting of local governments		Monitoring Report on LG implementation of NDP III prepared	Monitoring Report on LG implementation of NDP III in place	OPM	0	1	1	1	1	1	1	1	1	
			Strategy for NDP III implementation coordination developed	Strategy for NDP III implementation coordination in place	OPM	0	1	0	0	0	0	0	0	0	0

Sub-Programme	Objectives	Interventions	Outputs	Indicators	Lead Institution	Baseline	Target (Financial Year)				
							20/21	21/22	22/23	23/24	24/25
				Level of implementation of the NDP III implementation coordination strategy	OPM	0	50	65	85	100	
			NDP III results and reporting framework for LGs	NDP III results and reporting framework for LGs in place	NPA	0	1	1	1	1	
			Facilitated Programme Secretariats with financial resources to be able to facilitate the programme Working Groups to execute their roles as highlighted in the NDP III programme guidelines	No. of NDP III Programme Secretariats allocated resources to facilitate the PWGs to be able to execute their roles as provided in the NDP III Programme guidelines	MFPED	18	18	18	18	18	
	Objective 4: Strengthen coordination, monitoring and reporting frameworks and systems	4.2 Expand the Terms of Reference (TORs) for the Budget and National Economy Committees to include consideration of the NDP	Expanded TORs for Parliamentary Committees to include consideration of the NDP	Expanded TORs for Parliamentary Committees in place	Parliament	0	1	1	0	0	

Sub-Programme	Objectives	Interventions	Outputs	Indicators	Lead Institution	Baseline	Target (Financial Year)				
							20/21	21/22	22/23	23/24	24/25
		4.3 Develop an effective communication strategy for NDPIII	Communication strategy for NDP III implementation	NDPIII communication strategy in place	NPA	0	1	0	0	0	0
				Proportion of the NDPIII communication strategy implemented	NPA	0	0	30	50	75	100
		4.4 Develop integrated M&E framework and system for the NDP	Operational Integrated NDP M&E system	Functional Integrated NDP M&E system	NPA	0	0	1	1	1	1
				Quarterly and monthly NDP implementation reports	NPA	0	0	1	1	1	1
			Timely and quality national development reports informing policy decisions	National Development Report (NDR) in place	NPA	1	1	1	1	1	1
			A National Evaluation Agenda	A National Evaluation Agenda in place	OPM	0	1	0	0	0	0
				Proportion of the National Evaluation Agenda implemented	OPM	0	0	30	50	70	90

Sub-Programme	Objectives	Interventions	Outputs	Indicators	Lead Institution	Baseline	Target (Financial Year)				
							20/21	21/22	22/23	23/24	24/25
			A functional Secretariat for NDPIII programmes coordination	A functional Secretariat for NDPIII programmes coordination in place	OPM	0	1	1	1	1	1
			Effective DPI Programme Secretariat	Proportion of programme outcome indicator targets achieved	MFPED	0	80	80	80	80	80
				Proportion of the programme outputs implemented	MFPED	0	20	40	60	80	100
			National Public Risk Management System developed in line with international best practices	Functional National Public Risk Management System	MFPED	0	1	1	1	1	1
			4.5 Develop and roll out the National Public Risk Management System in line with international best practices	Percentage of MDAs where the National Public Risk Management system has been rolled out to	MFPED	0	28	50	75	85	100
				No. of risk registers developed		MFPED	0	6	18	18	18
			4.6 Enhance staff capacity to conduct high quality and impact-driven performance	% of planned training activities undertaken	MFPED	0	20	40	60	80	100
				Capacity built to conduct high quality and impact-driven		MFPED	0	20	40	60	80

Sub-Programme	Objectives	Interventions	Outputs	Indicators	Lead Institution	Baseline	Target (Financial Year)							
							20/21	21/22	22/23	23/24	24/25			
		audits across government	performance Audits											
				Percentage increase in Audits undertaken	MFPED	0	5	7	8	10	10			
				No. of OAG off-site facilities (forensic laboratories,..etc) constructed and commissioned by 2024	OAG	N/A	0	0	0	1	0			
				Proportion of MDA/LG internal audit staff trained to conduct high-quality impact-driven performance audits	MFPED	0	50	60	70	80	100			
				IT and PA manuals, standards and guidelines in place	MFPED	0	1	1	1	1	1			
			Internal Audit Service delivery standards to increase efficiency and	Internal Audit Service delivery Standards in place	MFPED	0	1	1	1	1	1			

Sub-Programme	Objectives	Interventions	Outputs	Indicators	Lead Institution	Baseline	Target (Financial Year)							
							20/21	21/22	22/23	23/24	24/25			
			effectiveness defined											
			Internal Audit Strategy developed and implemented	Approved Internal Audit Strategy	MFPED	0	0	0	1					0
			Audit committee manuals developed and updated	Updated Audit committee manuals in place	MFPED	0	0	1	1					1
	Objective 6: Strengthen the Research and Evaluation function to better inform planning and plan implementation	6.3 Expand the Performance/Value for Money Audits, Specialised Audits and Forensic Investigations undertakings	3. Gender and equity compliance enhanced (Annual Report on the State of Equal Opportunities in Uganda)	No. of Annual Reports on the State of Equal Opportunities in Uganda	EOC	1	1	1	1					1

5.0 Emerging Issues

During the dialogue held with stakeholders in Development Plan Implementation Programme, the following were the emerging issues for consideration during the midterm review of the National Development Plan (NDPIII) 2020/21 to 2024/25 and NDPIV.

- Regional imbalance in terms of service delivery should be addressed.
- The DPI Programme would like to achieve at least 80% of its NDPIII targets, but the Parish Development Model (PDM) which is the main driver of this plan is still in its infancy, how will the targets be achieved?
- The Ministry of Local Government is consulting and engaging several stakeholders about the PDM. One of the issues arising from the discussion is the need to have two outputs included in the NDPIII – PDM and non-PDM outputs..

References

1. The Republic of Uganda Constitution, 1995
2. NDP III 2020/2021 to 2024/2025
3. NDP III 2020/2021 to 2024/2025 Results Matrix
4. Development Plan Implementation PIAP
5. NDP III Gender and Equity Commitments
6. Gender and Equity Compact for the Ministry of Public Service & Public Service Commission 2016/2017-2019/2020
7. Ministry of Public Service, Guidelines for Mainstreaming Gender in Human Resource Management in the Public Service
8. Ministry of Finance, Planning & Economic Development Guidelines for Gender Mainstreaming
9. Gender and Equity Compact for the Public Management Sector

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