NATIONAL DEVELOPMENT PLAN (NDP) AND BUDGET INDICATORS MANUAL

Ministry of Finance, Planning & Economic Development

Final Draft- Revised following MoFPED Top Technical Meeting

Statement by the Permanent Secretary/Secretary to the Treasury

I am glad to present this manual on performance indicators under our planning and budgeting processes. Building on earlier efforts, the goal of this manual is to strengthen performance accountability (accountability for services delivery results) in our planning and budgeting processes. It will serve as a guiding tool to all MDAs and Local Governments in the formulation and use of service delivery results and performance indicators.

The use of results and performance indicators is crucial for securing our commitment to performance accountability. However, these concepts are difficult and subject to varying interpretation by different stakeholders. This has limited effectiveness in reporting on performance in our plans in the past as has been our experience particularly under the NDP III. Therefore, the only feasible way for this to work is to have common understanding, interpretation and use of these concepts.

I commend this manual to all government institutions (MDAs and Local Governments) and stakeholders. It shall hence forth be the guide on formulation and use of results and indicators in our planning and budgeting processes. Please, use it.

I am grateful to Office of the Prime Minister, the National Planning Authority, the Uganda Bureau of Statistics, and the Budget Directorate at the Ministry of Finance, Planning and Economic Development for the valuable contributions to this manual. I also wish to express special gratitude to the Secretariat for the DPI programme for leading and coordinating the drafting of this manual.

For God and may country.

Ramathan Ggoobi
Permanent Secretary / Secretary to the Treasury /
Chairperson, DPI Programme Working Group
Ministry of Finance, Planning and Economic Development

Abbreviations and Acronyms

BFP	Budget Framework Paper
CCI	Cross-Cutting Issues
DPI	Development Plan Implementation Programme
GAPR	Government Annual Performance Report
IFMS	Integrated Financial Management Systems
LG	Local Government
MDA	Ministries, Departments and Agencies
MoFPED	Ministry of Finance, Planning and Economic Development
MTEF	Medium-Term Expenditure Framework
MoPS	Ministry of Public Services
MPS	Ministerial Policy Statement
M&E	Monitoring and Evaluation
NAPR	National Annual Performance Report
NDP	National Development Plan
NPA	National Planning Authority
OPM	Office of the Prime Minister
PBA	Programme-Based Approach
PBB	Programme-Based Budgeting
PBS	Performance Budgeting System
PFM	Public Financial Management
PIAP	Programme Implementation Action Plan
PWG	Programme Working Group
RRF	Results and Reporting Framework
ToC	Theory of Change
TWG	Technical Working Group
UBOS	Uganda Bureau of Statistics

Glossary

PBA = Programme-Based Approach

The Programme-Based Approach (PBA) is a new approach to planning and budgeting introduced under NDP III. The PBA replaced the Sector-Wide Approach (SWAp). Under the PBA, each vote's strategic or development plan is prepared based on objectives of strategic programmes identified in the NDP. Therefore, all MDA and LG plans MUST align to programmes under the NDP to which they contribute. Similarly, the budgets of these votes are based on their plans aligned to the NDP programmes.

PBB = Programme- Based Budgeting

Programme-Based Budgeting (PBB) in Uganda is a form of performance budget approach where institutions prepare their budgets based on the services and results to be delivered under their programmes (referred to as vote functions) within their votes. Therefore, PBB's focus is to improve effectiveness in the management of the budget within each vote, ensuring allocations align to the key services a vote is required to deliver. Accordingly, PBB requires each vote to be organised around programmes (vote functions), with each programme clearly specifying the services it intends to provide, and service outcomes. These vote function service outcomes must also be aligned to the NDP programmes to which the vote is contributing.

PBS = Performance Budgeting System

The PBS is the automated system supporting the implementation of the PBB. It supports votes (MDAs and LGs) in the preparation of their budgets based on PBB, in the release of funds during the year and in generating quarterly and annual performance reports. In recent years, the PBS was modified to accommodate a revised budget structure which aligns to the NDP programmes. Therefore, the PBS, in addition to supporting budget preparation and reporting, also supports reporting on the NDP programme allocation and expenditures.

Table of Contents

1. Background

1.1. Introduction

About the Manual

This Manual lays out detailed step-by-step procedures for formulating and using results and indicators in the NDP planning documents of Ministries, Departments and Agencies (MDAs) and Local Governments (LGs). The Manual is a guide for standard interpretation and application of planning and budgeting indicators at all levels for all players (within and outside Government) involved in Uganda's planning and budgeting performance process.

Why this Manual?

This Manual is intended to support the strengthening of performance accountability in the implementation of Uganda's National Development Plans (NDP) and National Budget by improving the alignment of the budget structure to the NDP and enhancing the capacity for the formulation and use of results and indicators.

1.2. Context

Performance accountability refers to an oversight process that makes use of performance evaluation data to manage programmes and track performance progress with the intention of improving organisational/institutional performance. It is about strengthening the link between the activities and resources of institutions (MDAs, LGs) with the services that they commit to deliver in their plans and budgets. Achieving a strong performance accountability system requires a good performance-based planning system supported by a strong performance-oriented budget system. Achieving performance accountability has been Government's goal and progress has been made in this direction over the years. The introduction of Programme-Based Budgeting (PBB) – a form of performance budget system – is gradually shifting the focus for allocating and spending budget resources from inputs (such as training) to the services (such as timely reporting) intended. In 2020, Government introduced a Programme-Based Approach (PBA) as a basis for planning and budgeting to strengthen the results focus of the NDP and the link between NDP outcomes and agency budgets. Thus, PBB and PBA run side by side, providing important platforms for strengthening performance accountability.

A well-functioning performance accountability system will require that the downstream stages in Uganda's public financial management system respond to the performance orientation in both planning and budgeting. These changes have been guaranteed in part by the Public Finance Management Act (PFMA) 2015 (as amended) which, in clause 15(b),

[1] *Source:* IGI Global (2024) https/www.igi-global.com

requires votes to prepare performance-oriented statements and, in Schedule 5, provides a format for submitting MDA accounts requiring Accounting Officers to account for the services provided. Other provisions are also provided in the PFMS regulations and Treasury Instructions. The budget structure and the Chart of Accounts as well as automated PFM systems (IFMS and PBS) have been adjusted similarly to facilitate the mapping of budget allocations and payments to results and to enable performance reporting. These developments have been crucial in strengthening the operational framework for performance accountability.

However, gaps remain. Weaknesses exist in the formulation of results (outcomes/outputs), statements and performance indicators, and this arises mainly due to ambiguity in interpretations and the use of these performance concepts and indicators across institutions. These weaknesses adversely affect efforts to generate useful performance information and to make use of it for accountability purposes. This Manual is, therefore, intended to help to address the weaknesses in institutional capacity for performance accountability that has been creating these gaps.

1.3. Scope and Application of the Manual

The Manual guides in two broad areas. First is the formulation and use of the vote function or the "programme" under the Programme-Based Budgeting (PBB), the budget system under implementation within the Government. This clarification is important in improving the alignment and responsiveness of budget allocations and expenditures to the NDP outcomes.

Secondly, the Manual provides detailed procedures and guidance on the formulation of the results and reporting framework, including results and indicators, for the entire performance chain between the NDP and the budget. Appropriate determination of results that are intended to be achieved in the context of the NDP and the budget systems as well as the formulation of the appropriate indicators, as measures of achievement of these results, is central to a strong performance accountability system.

1.4. Intended Users of the Manual

This Manual is intended for use by MDAs and LGs in the formulation of performance results and indicators as they prepare and implement their strategic plans and annualised budgets. The Manual will also be used by key institutions central to the operations of Uganda's planning and budgeting processes, namely the National Planning Authority (NPA), the Office of the Prime Minister (OPM), Uganda Bureau of Statistics (UBOS) and the Programme Working Groups (PWGs) of the NDP programmes, to improve the coordination, management and use of performance information under the NDP and in the entire performance accountability chain.

Political and accountability institutions, as well as partners (development partners, civil society etc.) will also be guided by this Manual in the interpretation and use of Uganda's performance concepts so that they align their processes accordingly.

1.5. Organisation of the Manual

This Manual is organised in six main chapters. This chapter and Chapter 2 present the broad themes, including the context of the Manual and common frameworks and terminology, as well as their interpretation for performance indicators. Chapter 3 specifically covers Programme-Based Budgeting (PBB), presenting the rules and procedures for the formulation and use of performance-based programmes for budget management within each vote and for linking these institutional budgets to the National Development Plan. Chapter 4 presents methodologies and guidelines for the formulation and use of performance results and indicators in the context of the planning and budgeting framework for the Government of Uganda. Chapter 5 covers the use of performance information arising from the results frameworks in Chapter 4 in government processes and for reporting. This is crucial to ensure a critical step in performance accountability strengthening – namely, enabling decisions in planning and budgeting processes to be based on performance information. Finally, Chapter 6 – the concluding chapter – presents the institutional mechanisms and specific guidance on the application of the Manual.

1.6. Custody of the Manual

The Office of the Prime Minister (OPM) shall have sole custody over this Manual and will be responsible for modifying, amending and guiding on its use. This role shall be supported collaboratively by the National Planning Authority (NPA), Uganda Bureau of Statistics (UBOS), and the Budget Directorate under the Ministry of Finance, Planning and Economic Development (MoFPED). Users or any other party wishing to make revisions to the Manual shall forward their request in writing to OPM, who shall review and consider the appropriateness of the intended changes. In all cases, a review of the Manual shall take place after every three (3) years or at the mid-term review of the NDP – whichever comes first – to update it for new developments as will be adopted by Government from time to time. OPM may, however, issue interim revisions to the Manual during the course of the three (3) years.

2. Key Planning & Budgeting Frameworks

2.1. Performance Accountability

The concept of performance accountability – accountability for services – has evolved over time in Uganda beginning, most notably, with the introduction of the Sector-Wide Approach (SWAp) in the 1990s, using which the Government and its Development Partners sought to improve the focus of budget resources towards the financing of agreed sector outcomes. Output-Based Budgeting (OBB) introduced in 2009/10 took a more bottom-up approach by seeking to shift the focus for budget allocations within votes to the service outputs they intended to deliver. In 2016/17, Programme -Based Budgeting (PBB) replaced OBB, requiring vote budget allocations to be based on service outcomes (in water, health, education etc.), which have a much higher relevance to service delivery. The Programme-Based Approach (PBA) introduced in 2020/21 has listed the NDP programmes replacing sectors under SWAp. This seeks to strengthen the alignment between the NDP development and services outcomes and budget allocation through the PBB.

This evolution in the performance management under planning and budgeting has generated a large number of concepts and terminology over the years. This section is intended to clarify key performance-based terminology and concepts and their use, particularly relating to planning and budgeting systems in the context of Uganda.

2.2. Uganda's Planning Framework

Uganda's development planning framework is guided by the National Development Planning Regulations of 2018 and the Comprehensive National Development Plan Framework (CNDPF) and consists of six (6) key elements; the National Vision, the Long-Term (10-year) Development Plan, the Medium-Term (five-year) Development Plan, the Programme Implementation Action Plan (PIAP), MDA and LG Strategic Plans, and MDA and LG annual work plans. These are explained further in the figure below.

Table 1: States in Uganda's Planning Framework

[2] The National Planning Authority (Development Plans) Regulations, 2018
[3] Refer to Guidelines for the development of Programme Implementation Action Plans (PIAPs) and Ministry, Agency and Department Plans, NPA, March 2021

National Vision	Uganda's Vision 2040 provides a long-term (30 years) focus on Uganda's development agenda. All other planing documents are subordinate to the National Vision statement.
Long-Term Development Plan (LDP)	This is a 10-year-long term development plan. It represents the first step in the operationalisation of the National Vision.
Medium-Term Development Plan (LDP)	The MTDP is the National Development Plan- a 5-year development strategy representing the second step in operationalising the Vision. It provides a detailed framework for implementation of the Vision for a period of five (5) years.
Programme Implementation Action Plan (PIAP)	Each programme under the NDP is required to prepare a 5-year strategic plan aligned to the NDP but outlining specific programme strategies and intervetions that contribute to the implementation of the National Vision within the period.
MDA / LG Strategic Plan	In turn, each vote (MDAs+ LGs) is required to prepare a 5-year strategic plan specifying its response to the PIAP to which it contributes and the NDP. The strategic plan outlines sets of actions to be implemented directly by the vote in response to the needs of the relevant NDP.
MDA / LG Annual Plans & Budgets	Annual plans translate MDA/LG strategic plans into annual work plans against which budgets are allocated for implementation. This stage also represents the point of integration between planning and budgeting framework.

The National Vison provides the strategic direction to which all other documents align. Secondly, the medium-term planning cycle is 5 years. Every 5 years, the NDP, PIAP and strategic plans of MDAs and LGs are reformulated. Accordingly, the operating results and reporting framework is 5 years as well.

2.2.1. NDP planning structure

The planning structure is based on the Programme-Based Approach (PBA) where programmes are the basis for planning and budgeting. This structure consists of the key components set out below:

Table 1: States in Uganda's Planning Framework

NDP GOAL AND OBJECTIVE

- NDP goal stated in the NDP
- NDP strategic objectives listed in the NDP

NDP PROGRAMME

- NDP Programme identified in the NDP bringing together high-level outcome which votes plan around

VOTE FUNCTIONS

- Unique area within each progrmme of vote charged with delivering specific results aligned to programme outcomes
- A vote funciton then becomes a group of outputs from votes

INTERVENTION

- A key programme strategy or high-level priority action implementable by one or more votes to achieve a desired programme outcome

ACTIONS

- Key Vote execution activities to realise the ouputs intended under an intervention

2.2.1.1. Programme

A programme is a key element of the budget structure. It is important in providing clarity on the policy priorities of Government over the medium term and, accordingly, guiding allocations of the national budgets. In the Guidelines issued by NPA, a programme is a group of related interventions that are intended to achieve common outcomes within a specified timeframe. The guidelines further clarify that programmes are identified on the basis of key development issues that need to be addressed to achieve the overall goal and objectives of the NDP along with corresponding strategies of NDP and aspirations towards the achievement of Uganda Vision 2040. It is thus a high-level national priority policy area of government services focusing on delivering key national outcomes and defined with the following attributes:

i. It is strategic and national in character and is higher in hierarchy than a vote. A programme may have multiple votes contributing to it.

ii. It represents a distinct area of policy actions, different from other programmes, to the extent possible, so that there is no duplication across programmes.

iii. It includes clearly articulated goal and strategic objectives that are national in nature aligned to and contributing directly to the NDP development goal.

iv. It must be results–oriented, presenting a set of short- or medium-term outcomes aligned to its strategic goal and objectives and the NDP development outcomes. The alignment can be informed by the relevance of programme outcomes to the contribution of the NDP national outcomes.

v. It is defined along with a set of strategic interventions (or strategies) to be implemented by one or more MDAs/LGs in the achievement of programme outcomes.

vi. Programme outcomes are contributed to directly by a group of different types of intermediate outcomes.

Each programme has a name, goal, objectives and outcomes. These must be designed in such a way that they align to the NDP goal in order to be relevant. Each NDP programmes is translated into vote functions within votes contributing to their implementation. To the extent possible, the number of vote functions should be limited to ensure better control over the implementation of the programme objectives.

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[4] Guidelines for the development of Programme Implementation Action Plans and Ministry, Agency and Department plans, NPA, March 2021

2.2.1.2. Programme objective

A programme objective is key to defining the programme intention and outcomes. An objective is a high-level aspiration, intention or result of implementation of a programme. This way, it is futuristic, describing the intentions of the programme after its implementation. A programme also provides a basis for identifying intended programme results (outcomes). A programme objective has the following key characteristics:

i. Should be tangible, written with a degree of specificity in terms of target population/beneficiary and benefits, where possible.

ii. Should be achievable within the period of the NDP.

A programme objective derives from the programme goal and is different from the programme outcomes.

Table 2: Example of Programme Objective Statement

PROGRAMME / PROJECT	GOAL	OBJECTIVE	OUTCOME
Development Plan Implementation Programme (DPI)	To increase efficiency and effectiveness in the implementation of the National Development Plan	Strengthen budgeting and accountability systems across all levels of Government	Improved budget credibility and fiscal discipline

The programme goal is a broad statement of the programme that describes what is intended to be achieved. The goal should be in line with the problem statements and within the mandate of the programme. A programme can have only one goal.

An objective, on the other hand, is a statement providing specific ways (how) to achieve the programme goal. It should be more practical and achievable (SMART). A programme goal may have more than one objective, but no more than three, to the extent possible.

Box 1: Steps in Formulating Objectives
1. Identify what must be done ensuring its strategic and in line and relevant to the programme goal.
2. Draft the objective – following the steps in the side box. Use action verbs (strengthen, create, improve, etc.) in formulation.
3. Subject the objective to the SMART criteria.
SMART = *Specific, Measurable, Achievable, Relevant, and Time-bound*

2.2.1.3. Vote function

A vote function (VF) represents a section of an NDP programme domiciled within each MDA / LG, contributing to the programme outcome. In budget terms, it is also considered as a group of independent but related outputs or activities of expenditure designed to achieve a common objective.

While an NDP programme may have more than one vote function, each vote function can belong to ONLY one NDP vote function and one NDP programme. In order to maintain coherence and harmony in the performance framework about the NDP, it is important that vote functions, just like NDP programmes, are results-based, with clear and concrete results aligned to the outcomes of the concerned programmes so that they can impact the NDP objectives. A separate section (see Chapter 3) provides detailed guidelines on the formulation of a vote function. However, for the sake of completeness, the following key attributes are identified for each vote function:

i.   It is identified within a vote as a strategic area of an NDP programme to which the vote is contributing. Its definition is limited to the mandate of the vote under which it falls.

ii. It provides a basis for programme planning and expenditure within a vote for the programme to which it is contributing.

iii. It can contribute to ONLY one NDP programme.

iv. It includes clearly articulated strategic objectives falling within the core mandate of the vote and aligned to and contributing directly to the NDP programme which it serves.

v.   It must be results-oriented, presenting a set of short or immediate outcomes deriving directly from outputs of the vote and aligned to its objectives as well as the NDP programmes outcomes.

vi. Vote function outcomes are contributed to directly by a group of different types of outputs within a vote.

Each vote function has a name, objectives and a set of results (intermediate outcomes) aligning to the relevant NDP programme outcomes. To the extent possible, the programme should not change often, except in extreme cases, such as following the re-structuring of an MDA. Otherwise, it should be maintained for the duration of the NDP.
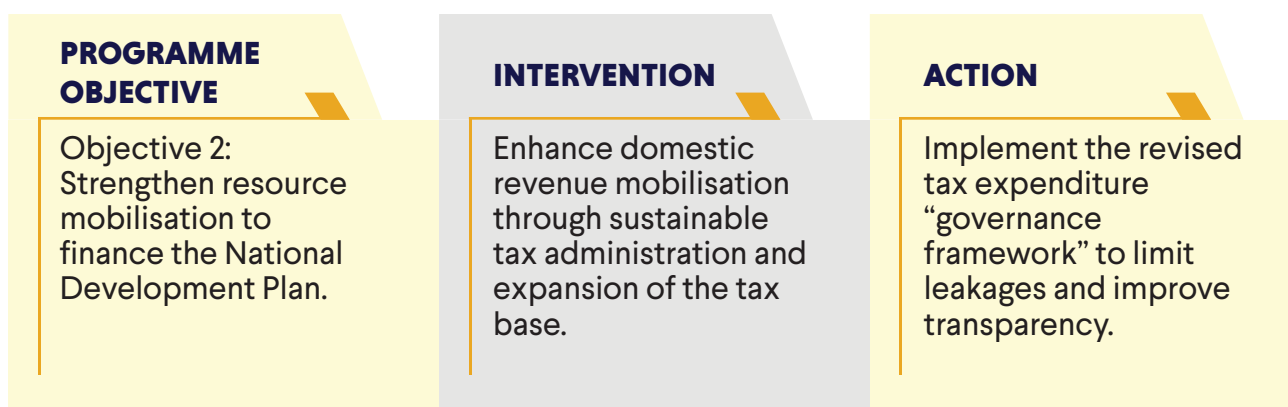
2.2.1.4. Intervention

An intervention is considered as key programme strategy or priority action implementable by one or more votes to achieve a desired programme outcome. Accordingly, an intervention may split into smaller actions within each vote which may give rise to outputs the use of which is necessary to achieve the programme outcome.

In terms of criteria for defining interventions:

- An intervention is a short-term strategy necessary to address a critical issue in a focused way for the realisation of a programme outcome.
- Interventions must be high-level strategic actions in nature aligned to the programme strategic objective and outcomes. A programme objective may have more than one intervention, but an intervention may not service more than one objective.
- Implementation of interventions may result in one or more outputs that are critical for the outcomes to which the intervention is aligned.
- In implementation, interventions will need to translate into projects or multiple actions to be executed by one or more agencies.

Figure 2: Example of Usage of Intervention

PROGRAMME OBJECTIVE	**INTERVENTION**	**ACTION**
Objective 2: Strengthen resource mobilisation to finance the National Development Plan.	Enhance domestic revenue mobilisation through sustainable tax administration and expansion of the tax base.	Implement the revised tax expenditure "governance framework" to limit leakages and improve transparency.

2.2.2. The NDP results and reporting framework.

The NDP results and reporting framework (RRF) is based on the NDP performance structure listed above. It lists a set of results (results framework) that the implementation of the NDP sets out to achieve, together with a set of performance indicators (indicator framework) to be used to measure the progress made in achieving these results during plan implementation. It, therefore, provides the basis for monitoring and evaluation of the NDP.

The results framework has five (5) levels corresponding to the levels of the NDP structures against which results and their indicators are mapped, as shown in the figure below. There is an overlap between the NDP RRF, programme RRF and vote RRF. These overlaps facilitate the alignment of results and indicators in the lower levels with the NDP framework, as shown in the table below.

Table 3: Linkage between Levels of Results and Reporting Frameworks

	Level 1: NDP Goal	Level 2: Strategic Objectives	Level 3: Programme Outcomes	Level 4: Vote Intermediate Outcomes	Level 5: Intervention	Level 6: PIAP Output	Level 7: PIAP Actions
NDP RRF	X	X	X				
Programme RRF			X	X			
Vote RRF RRF				X	X		
Budget Output						X	X

- NDP RRF include results and indicators at levels 1, 2 and 3.
- Programme RRF includes results and indicators at levels 3 and 4.
- Vote RRF includes results and indicators at levels 4 and 5.
- Budget Output, now corresponds with levels 6 and 7.

This overlap in RRFs across different levels imposes a controlling hierarchy, particularly for the lower-level frameworks; thus the Vote RRF needs to align with the programme RRF and, in turn, the programme RRF to align with the NDP RRF.

NDP IV Goal – Impact

NDPIV Strategic Objectives (1–5) – Final Outcome

Programme Objective – Outcome

Vote (MDAs & LGs) - Intermediate Outcomes & Outputs

Vote Function (Directorates, Departments, Projects & Units) - Actions
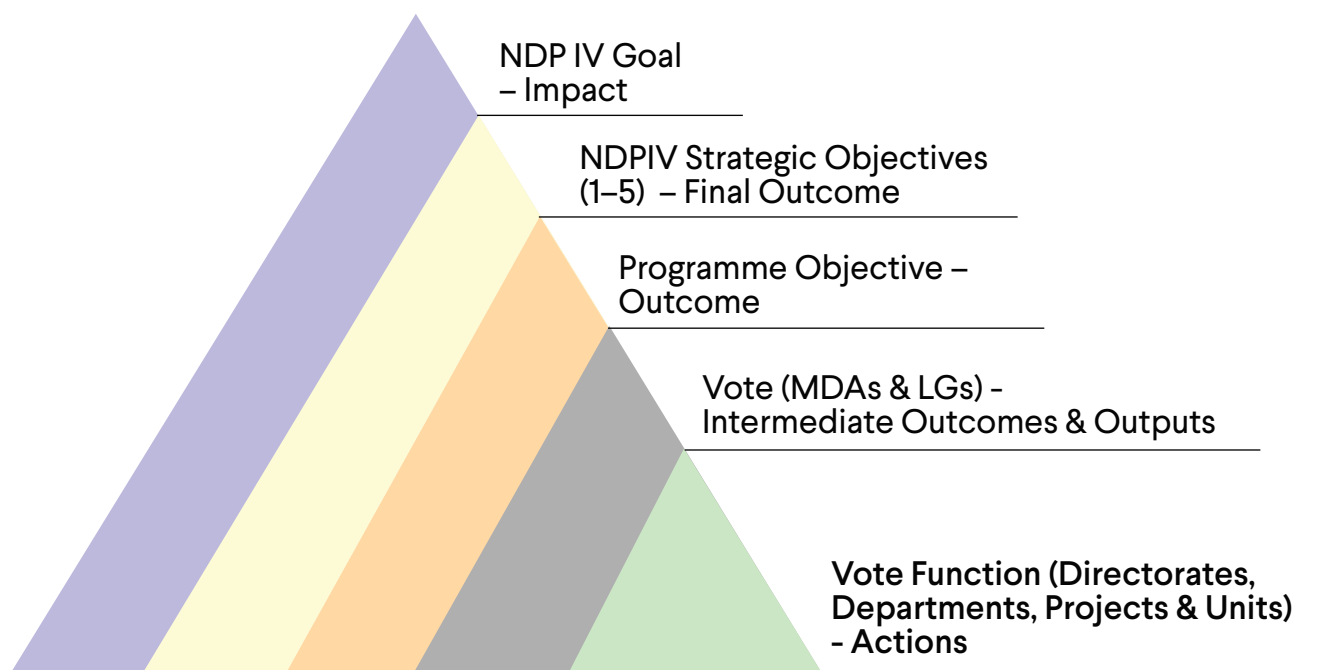
Source: NPA, NDP IV Roadmap 2024

2.3. Service Delivery Standards

Service delivery standards are defined by the Ministry of Public Services to specify nationally agreed services to be provided by a service delivery unit such as a health centre, school etc. Service delivery standards refer to nationally agreed inputs and processes to deliver the key outputs of a sector, for example, inputs to health centre grade IIIs (HC IIIs) such as in terms of staffing (nurses, doctors) and facilities (labs, wards). Service delivery standards also describe the manner in which the service will be delivered. Therefore, the use of service delivery standards is intended to provide information, based on evidence, to aid planning for service provision. Standards are also useful in the promotion of fairness and equity in service provision across the country.

Service delivery standards focus significantly on the inputs (service inputs) and processes needed to meet a required service standard and, as indicated above, are very useful in planning and defining service outcomes. On the other hand, the main focus of this Manual is effectiveness in performance measurement against intended service outcomes, and in the assessment of results arising out of execution of the plan. This distinction is necessary to clarify why service delivery standards should not constitute measures of service performance but the minimum benchmark against which services are delivered.

2.4. Cross-Cutting Issues

The integration of CCIs improves development outcomes and is pivotal to the attainment of the NDP IV goal and objectives. In particular, CCIs contribute to: i) Accelerated, resilient and sustainable economic growth; ii) Pro-poor, equitable and job-rich economic growth; iii) Socially inclusive economic growth; iv) Reduced human vulnerability and improved quality of life; and iv) Central to the attainment of SDGs, Africa Agenda 2063 and the EAC Vision 2050.

There are 17 recognised CCIs under 4 thematic areas as follows:

Thematic Area 1: Population and harnessing the demographic dividend
1. Population
2. Health and nutrition
3. HIV/AIDS prevention and management

Thematic Area 2: Social inclusion and leaving no one behind
1. Human rights
2. Culture and mindset change
3. Child welfare
4. Youths' engagement and empowerment
5. Gender, equality and women empowerment
6. Disability inclusion
7. Elderly
8. Refugees
9. Ethnic minorities

Thematic Area 3: Sustainable and resilient economic growth
1. Environment sustainability
2. Climate change
3. Disaster risk reduction

Thematic Area 4: Production and productivity
1. Science, technology and innovation
2. Governance and accountability

3. PBB and the Budget Structure

3.1. Overview of the Budget Process

Uganda's budget process consists of four (4) steps: budget formulation; budget approval; budget execution; and evaluation and annual reporting. These steps are depicted in the figure below.

Figure 4: Uganda's Budget Cycle
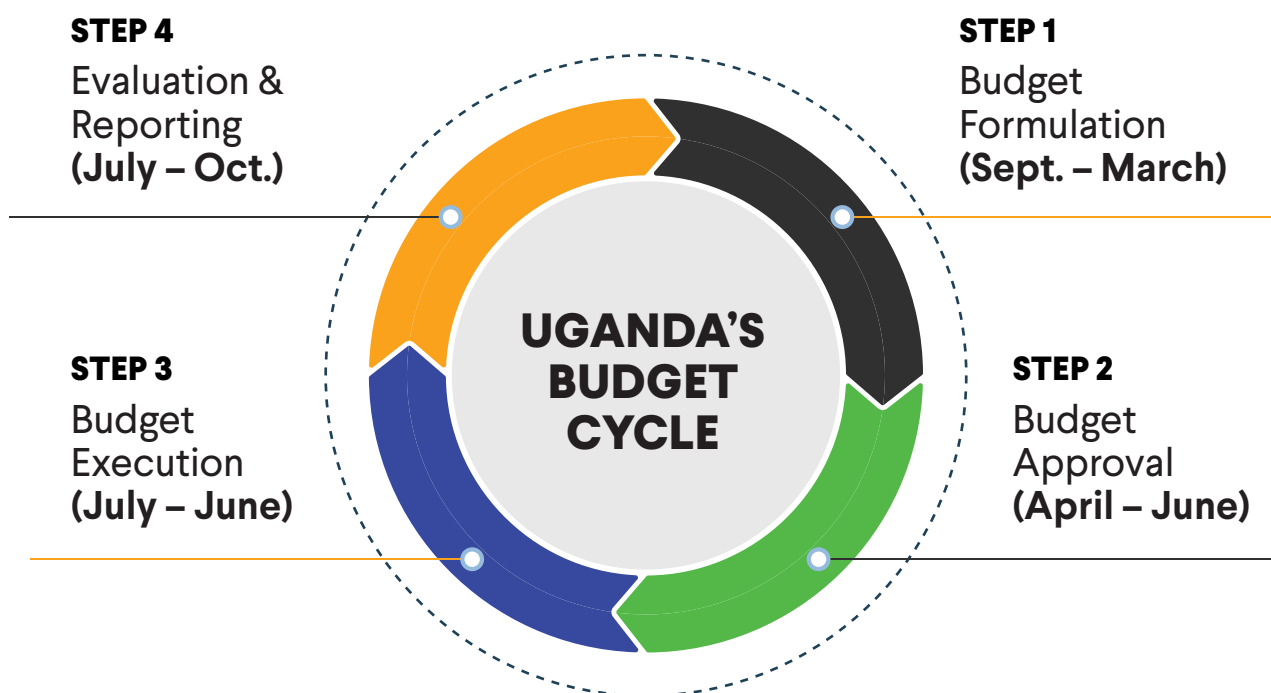
Budget formulation

Budget formulation looks at the future offering opportunity to Programme Working Groups (PWGs) and votes to review and to set programme priorities and targets for indicators for the following financial year and in the medium term, based on past performance, and on resources allocated to the programmes. This process allows annual iterations to programme targets, taking into account new developments and the reality of resources available for programme implementation.

Budget formulation includes the annual strategic planning process during which PWGs identify annual programme priorities and review/set annual performance targets against the indicators in their strategic plans. These are then presented in programme and vote Budget Framework Papers (BFPs). BFPs in this regard include a review of key service outcome indicator targets for the following financial year for which the budget is planned, and additional years in the medium term.

Votes then prepare annual work plans and budgets within ceilings issued by MoFPED within the Medium-Term Expenditure Framework (MTEF), setting annual service targets aligned to their strategic plans. The annual work plans include a set of outputs and performance indicators to be accomplished and budget allocations to finance the supporting activities. Vote annual work plans and budgets are contained in Ministerial Policy Statements (MPS).

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Box 2: Relations and Differences between the PIAP, BFP and MPS

PIAPs: Programme Implementation Action Plans (PIAPS) are strategic programme documents providing an overall framework of priorities, strategies and results to be achieved by the programme over the NDP implementation period. PIAPs, therefore, house key programme priorities results, their indicators and targets over the NDP period.

BFPs: Budget framework papers (BFPs) are annual budget planning documents used by programmes (programme BFPs) and votes (vote BFPs) to validate and update annual and medium-term targets. They provide the basis to programmes and votes to bid for budget allocations each year.

Programme BFPs draw from PIAPs to discuss detailed strategies for the programme over the medium term, taking into account changes in policies and priorities (budget strategy) and, on the basis of this, they are used to update programme performance targets.

Vote BFPs also draw from PIAPs, the budget strategy and vote strategic plans to generate detailed plans of action and targets for the medium term. The purpose is to identify institutional priorities, plans and targets to be achieved in the ensuing year, in line with the indicative ceilings allocated to the vote under the programme. Therefore, vote BFPs will ordinarily include more details than the PIAP.

MPS: A ministerial policy statement (MPS) is an annual work plan statement of each vote (required by law) outlining priorities, key actions and the results it plans to undertake within the final approved budget ceiling allocated to it. It, therefore, guides the vote in implementing the budget over the year.

The annual work plan in the MPS is, therefore, a detailed set of actions drawing from key strategies in the PIAP, the vote strategic plan and the budget strategy.

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Key dates in the annual budget formulation process related to the use of performance information.

Table 4: The Budget Preparation Calendar

Key Event	Date
Submission of Annual Budget Performance Reports to MoFPED by MDAs	July
MoFPED issues the Budget Strategy for the following year	August
Issue of the Budget Call Circular (BCC) to MDAs/LGs to initiate budget formulation	15th November
Submission of Programme and Vote BFP to MoFPED	15th September
MoFPED submission of the National BFP to Parliament	31st December
MoFPED submission of the National BFP to Parliament	1st February
MoFPED issues the second BCC to all institutions to trigger detailed budget preparation by Votes	February

I. Budget approval

During budget approval, annual budget estimates, along with annual work plans, which include services and indicator targets for the new financial year, are presented to Parliament. Accounting Officers present vote Ministerial Statements, which include annual work plans, to Parliament, justifying allocations within their votes based on service targets, outputs and indicator targets.   Parliament appropriates (issues approval) budgets for the new year. Budgets are appropriated by vote and loaded on the IFMS (the operating system) against a Chart of Accounts which maps budget allocations to programmes and vote functions.

Key events in the annual budget approval process related to the use of performance information.

Table 5: The Budget Approval Calendar

Key Event	Date
MoFPED submits Ministerial Policy Statements to Parliament	15th March
MoFPED presents the Annual Budget for the following year to Parliament	1st April
Approval of the Budget (Appropriation Bill) by Parliament	31st May
Budget Speech presentation	June

II.   Budget execution

Budget execution aims at ensuring that disbursements and expenditure remain within the vote work plan and aligned to the service outputs and targets for which appropriations are made.

On, or around 1st July each year, MoFPED will issue a Budget Execution Circular to initiate the commencement of budget execution. During budget execution, MoFPED releases funds to votes for the implementation of the work plans contained in their vote policy statements. Budget adjustments (supplementary budget allocations as well as reallocations) have to be managed ensuring they are aligned to the ministerial work plan and to enhance the delivery of intended service outputs and meeting the annual performance targets. Quarterly reviews and reports ensure that votes report on their spending against the services targets identified in their work plans.

III.   End-of-year evaluation and reporting

This is a formal phase used to assess vote and programme performance against the service targets and indicators set at the beginning of the financial year. This phase also feeds into the next budget cycle.

MoFPED prepares annual budget performance reports covering both the financial expenditure and physical performance against targets. Programmes similarly prepare annual programme performance reports and conduct annual programme reviews to assess programme performance using indicators and agreed targets. These annual reviews also inform target setting in the new budget cycle that follows.

The Office of the Prime Minister (OPM) conducts national annual performance reviews and prepares the National Annual Performance Report (NAPR) which provides the government-wide performance using the NDP results and reporting framework. Finally, MDAs and LGs prepare annual financial statements which are then forwarded to the Auditor General for the purpose of undertaking an annual audit, and to the Accountant General for the purpose of consolidating them into the national financial statements. The Accountant General will submit consolidated annual statements to the Minister of Finance and to the Auditor General not later than 30th September to facilitate the audit of the previous year's performance. Audits are conducted covering both financial and physical performance.

3.2. Programme-Based Budgeting (PBB)

3.2.1. Overview of Programme-Based Budgeting concept

The Government of Uganda adopted Programme0-Based Budgeting (PBB) in FY 2021/22 in an effort to more closely tie resource allocation to the National Development Plan and to ensure the desired results are achieved by government entities receiving those resources. Using PBB to create a direct link between the NDP and the funding necessary to implement gives the nation a clear means to achieve the goals set forth in the plan. This direct link to the budget is what makes the NDP relevant. An idealistic strategic plan which is not tied directly to resource allocation may not be achievable since it would not demonstrate clear means for delivering results with those resources.

In addition to allowing a direct linkage of resources to results, this system of planning and budgeting has other critical advantages, including increasing coordination across government entities whose services contribute to shared government goals. This coordination allows Government to break out of silos to ensure it allocates resources efficiently to deliver services as well as reduce duplication and waste.

This allows Government to use its limited resources for the greatest benefit in terms of producing results efficiently. Without PBB, resources are typically allocated based on input or historical funding levels, which cannot be tracked very well to results (which are defined by the performance indicators development process defined in this Manual – see section 4.2).

Box 3: Fundamental Concepts of PBB
1. Directly links the budget to performance indicators (output and outcomes) that align with the National Development Plan.
2. Uses performance information to inform budget decisions throughout the process.
3. Uses performance information and financial data to report on MDA effectiveness in implementing budget.

3.2.2. GoU Programme-Based Budgeting structure

The budget structure defines how the budget (national and subsidiary budgets of MDAs and LGs) will be organised to service the planning and budgeting framework above. Importantly, the programme-based approach introduced under NDP III requires all plans and vote budgets to be based on NDP programmes.

The current structure is based on a hierarchical structure with the following levels:

- Programme
- Ministries, Departments and Agencies (MDAs)/votes
- Vote function
- Department

As Figure 1 below illustrates, the budget is organised around NDP programmes (18 under NDP IV) which are contributed to by votes (MDAs/LGs – 163 at the time of drafting this manual). Within the votes are vote functions serviced by departments. The programme level has a coordination and oversight function created to break down silos across government and to ensure MDAs are working collaboratively in pursuit of common goals as defined by the NDP. This level does not engage in direct service delivery or receive appropriations from Parliament. It is at the MDA/vote, vote function and department levels that funding is appropriated and government services are delivered.

Figure 5: Programme-Based Budget Model

Programmes

Responsibilities
- Coordination across MDAs with related functions.
- Oversight and direction to MDAs on resource allocation.

MDAs/Votes

Vote Functions

Departments

Responsibilities
- Request and receive appropriation.
- Deliver government services and fulfil government mandates.
- Demonstrate result.
- Report on performance using PBB indicators.
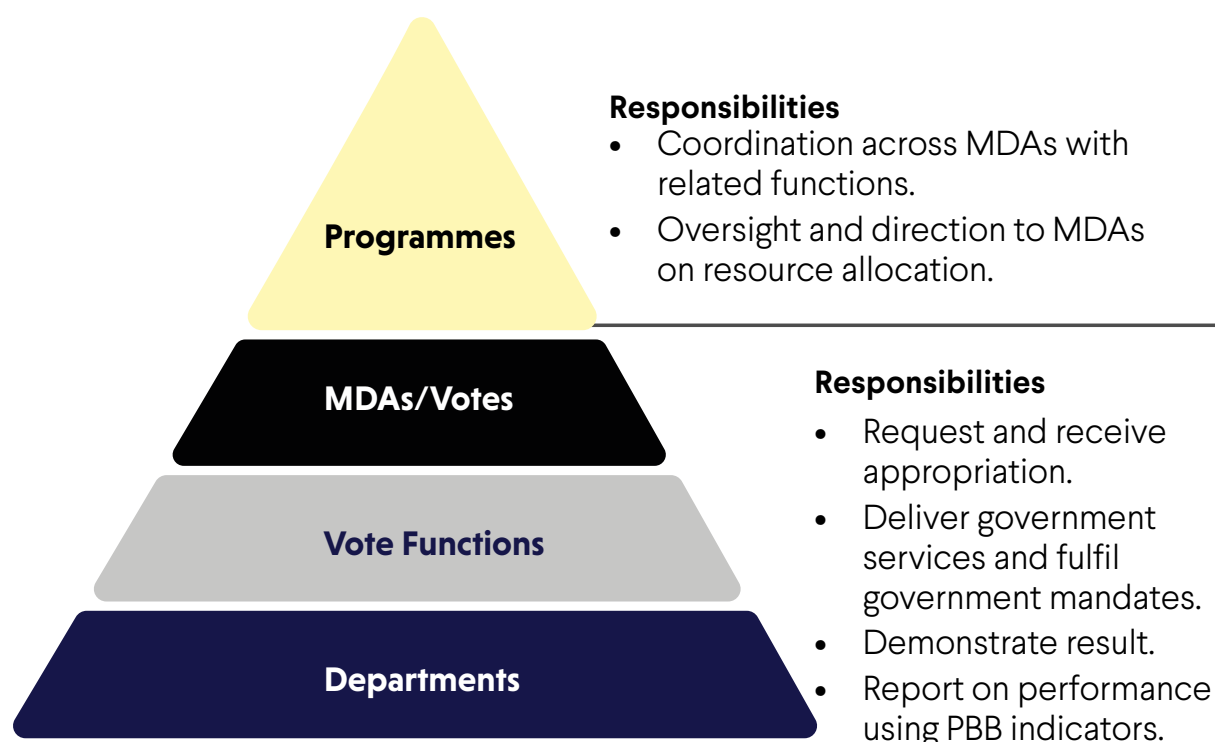
The table below further defines each level and describes the intended government functions to be performed in the context of PBB along with identifying the entities responsible for carrying out the functions.

Table 6: PBB Definitions, Functions and Responsibilities

	Definition	Function	Responsible Gov't Entity
Programmes	Cross-ministerial coordination and oversight entity charged with working across sectors to ensure a comprehensive approach to delivering services and achieving results. Results are measured through achievement of outcome measures that may apply to multiple ministries and may take multiple years to achieve.	Cross-ministerial coordination of government line ministry functions and priorities to achieve results and outcomes defined in NDP. Programme Work Groups (PWGs) are responsible for making recommendations on resource allocation each year prior to submission on Budget Framework Paper.	A lead ministry is responsible for each programme.
Votes (MDAs/LGs)	Ministries, Departments, and Agencies (MDAs) and Local Governments (referred to as votes) carry out government functions and receive funding. Votes are a budgetary classification used as the basis for appropriating funding each financial year. Votes may cross among multiple programmes.	MDAs provide direct services and are responsible for all facets of government administration.	Ministries, Departments and Agencies

	Definition	Function	Responsible Gov't Entity
Vote Function	This is a group of related interventions within an MDA contributing to programme outcomes. MDAs generally have multiple vote functions which they administer. Vote functions receive funding through the votes they are mapped to.	Deliver government services and conduct government operations. This is the level responsible for delivering services and the level at which funding is appropriated through the votes.	MDAs / LGs
Department	The organisational unit within an MDA that is responsible for performing government service delivery and operational functions. Output indicators are used at the department level. Departments receive appropriations within the overall MDA vote to fulfil their responsibility and achieve the target outputs, which are intended to lead to the achievement of longer-term outcomes.	Within an MDA, departments are responsible for specific government services and operations. Departments are structured based on the vote's preference to enable achievement of its mandate.	Vote (MDA / LG)

3.2.3. Vote function

Refer to Section 2.2.1.3.

The vote function (VF) is central to the functioning of Programme-Based Budgeting (PBB). The programme element in the PBB – referred to as the vote function – provides the basis for programming each vote's functions in terms of its response to its mandate as well as to the NDP. Accordingly, good practice requires that vote functions are results-based, i.e., that they do have objectives and targets and their implementation will yield results that will meet the expectations of the institution's mandate as well as the NDP. As seen earlier, results at this level are classified as intermediate outcomes which use outputs generated by departments to achieve programme outcomes.

Therefore, each VF has to achieve at least one intermediate outcome and, for the sake of good management, the number of intermediate outcomes should not exceed three (3). At the same time, departments within the vote should be aligned to provide outputs to be used by the VF. To the extent possible, a department should be aligned to one vote function.

The formulation of a vote function, therefore, follows criteria listed in section 2.2.1.3 and repeated here.

Box 4: Criteria for Formulation of a Vote Function (see also section 2.2.1.3)
i. A vote function (VF) is identified within a vote as a strategic function of the vote's mandate and the NDP programme to which the vote is contributing. Its definition is limited to the mandate of the vote under which it falls.
ii. It provides a basis for programme planning and expenditure within a vote for the programme to which it is contributing.
iii. It can contribute to ONLY one NDP programme.
iv. It includes clearly articulated strategic objectives falling within the core mandate of the vote and aligned to and contributing directly to the NDP programme which it serves.
v. It must be results-oriented, presenting a set of short or immediate outcomes deriving directly from outputs of the vote and aligned to its objectives as well as the NDP programmes outcomes.
vi. Vote function outcomes are contributed to directly by a group of different types of outputs within a vote.
vii. A VF can be contributed to by one or more departments. To the extent possible, a department should belong to only one VF.

Table 7: Examples of Vote Functions

Vote	Vote Function	Programme	NDP Programme Objective Served by VF
Ministry of Health	Health governance and regulation	Human capital Development (HCD)	Improve population health, safety and management.
	Health infrastructure and equipment		
	Health research		
	Pharmaceutical and other supplies		
	Public Health Services		
Ministry of Works & Transport	Construction standards and quality assurance	Integrated transport infrastructure and services (IT IS)	Strengthen, and harmonise policy, legal, regulatory, and institutional framework for infrastructure and services
	Transport regulation		• Reduce the cost of transport infrastructure and services. • Prioritise transport asset management. • Optimise transport infrastructure and services. • Promote integrated land use and transport planning. • Increase transport interconnectivity to promote inter– and intra-regional trade and reduce poverty.
	Mechanical engineering services		
	Transport services and infrastructure		
	District, urban and community access roads		

The box below lists key steps to be followed in the formulation of a vote function.

Box 5: How to Formulate a Vote Function

Step 1: Identify key programme and vote outcomes
Begin by identifying critical objectives or outcomes for current and future years based on the Programme Implementation Action Plan (PIAP) the vote is contributing to, the institutional mandate and the vote strategic plan.

The process of identification of the outcome may involve consultations with a number of stakeholders within the programme or vote.

Step 2: Formulate vote functions
Develop vote functions relating to the achievement of these outcomes. The titles of the VFs should be simple, short and easily relatable to the functions / objectives they are intended for. To the extent possible, the number of VFs should be limited – not exceeding five (5). No two programmes should share a programme/vote objective or outcome.

Step 3: Identify intermediate outcomes
For each VF, define a distinct goal, objectives and identify intermediate outcomes (see sections 2.2.1.2 for steps to follow) it will need to achieve to meet the needs of programme/vote objectives or outcomes in Step 1.

Step 4: Validate the VF and its intermediate outcomes
Inspect the VF and its intermediate outcome statement ensuring simplicity and clarity as well as alignment to the institution's mandate and adherence to the theory of change under the NDP.

Validate the VFs and their intermediate results with vote stakeholders and experts (where relevant) to confirm that these are technically sound and significant i.e. that they reflect the best options within the relevant area, there is no duplication in scope, and their interpretation is clear across stakeholders.

3.2.4. Automated system for implementing PBB - Programme Budgeting System

The Programme Budget System was developed to support PBB and is capable of handling interfaces with MoFPED and MDAs, including mapping vote funding into programmes and attaching performance indicators to the votes and programmes. The system handles multiple budget functions, including planning, execution and reporting at both the vote/MDA level and the programme level.Manual – see section 4.2).

PBB practitioners must be well versed in the PBS in order to operationalise the PBB system as it is the official system containing the critical financial and performance information underpinning PBB at each stage of the budget process.

PBS interfaces with IFMS for collecting expenditure data and with MDAs for inputting budget requests and detailed budget estimates, and for producing semi-annual and annual performance reports.

4. Developing Indicators

4.1. Concepts for Results

4.1.1. Results chain

A result chain is a visual representation of the cause-and-effect relationships between inputs, activities, outputs and outcomes of a given project or programme. It is a tool used to clarify the logical sequence and relationship of events that lead to a desired result.

The results chain, therefore, has the following specific elements:

i.   Inputs (resources, funding, time etc.).
ii. Activities (actions taken or to be taken).
iii. Outputs (direct products or services).
iv. Outcomes (short-term and long-term effects).
v.   Impacts (ultimate goal/desired change).

Figure 6: Demonstration of the Results Chain

Inputs	Activities	Outputs	Outcomes	Impacts
Cost centres (departments / projects) use inputs for implementing activities **Examples:** Staff, vehicles etc.	Cost centres (departments /projects) execute tasks using inputs received to generate the outputs required **Examples:** Training.	Cost centres realise outputs resulting form executing activities. **Examples:** Trained nurses.	Programmes realise changes resulting from the use of outputs generated by cost-centres . **Examples:** immunised population.	The NDP realises the utlimate reaults from multiple programme outcomes. **Examples:** Reduced mortality.

There are mainly three (3) forms of results – outputs, outcomes and impacts. Impacts are also regarded as higher forms of outcomes followed by outcomes. Outputs are the lowest form of results.

Inputs and activities are not classified as results and, therefore, are not included in deriving performance indicators later in this Manual. Impacts are considered as a form of outcomes. These concepts for results (outcomes, outputs) are explained further below.

4.1.2. Theory of Change

A Theory of Change (ToC) outlines the underlying assumptions and drivers that explain how different pathways derive a desired impact. It is a detailed, step-by-step description of the processes and pathways that lead to a specific goal or outcome.

A typical Theory of Change (TOC) includes:

i. Long-term goals: The desired outcomes or impact.
ii. Intermediary outcomes: The steps or changes that lead to the long-term goals.
iii. Interventions: The specific actions or programmes that will drive change.
iv. Outputs: The direct results of these interventions.
v. Assumptions: The underlying beliefs or hypotheses that explain why these outcomes will occur.
vi. Drivers: The external factors that may influence the outcomes.

By developing a Theory of Change, you can: Clarify your goals and assumptions, Identify key drivers of change, Prioritise interventions and resources, Anticipate potential risks and challenges, Measure progress and evaluate impact.

Theory of Change is commonly used in programme evaluation, strategic planning, and social innovation to ensure a deep understanding of the change process and to make informed decisions. It is closely related to the results chain, as it provides the underlying rationale and hypotheses that support the cause-and-effect relationships in the results chain. Think of the ToC as the "why" behind the results chain's "what".

The Theory of Change Diagram

wellbeing and safeguarding their rights.

Goal — A healthy, strong and well-coordinated sector that builds resilient citizens and influences public institutions and policies that are responsive to citizen's aspirations by 2025

Outcomes (influence)

Institutional strengthening: board and staff development strengthening internal policies, compliance to audit on corporate governace, develop a true cost recovery strategy

A healthy, strong and well- coordinated NGO sector enhanced	A Resilient and proactive citizenry empowered	Responsive Public institutions and pro-people pollices influenced

Outputs (bring about)

• Strengthened linkäges, networks among CSOs • Increased resident experts, • Stronger systems, procedures and learning • Improved program quality • CSO selfsustainability	• Vibrant CSO sector able to mobilize citizens, • Increased citizen's participation • Knowledge based civic engagement	• Improved CSO government collaborations, • Increased engagement on regulatory frameworks by stakeholders, • Reduces threats to civic organizations

Results, Learning and Communication: Results tracking: learning aacross pathways; Documentation, fundrasing, evaluation & Research Visibility & Branding partnership & communities of Practice

Source: NGO Forum

Box 6: Example of Logical Relations Using the Human Capital Development Programme

- When human capital increases in areas such as science, education, and management,
- It leads to increases in innovation, social well-being, equality, increased productivity, and improved rates of participation,
- All of which contribute to economic growth.

4.1.3. NDP Impacts (Level 1)

Impacts are the highest form of results within the NDP framework, speaking to the aspirations of Government in the design of the plan. They represent the ultimate benefits or effects to be realised over a relatively long time (over 4 years). These result from the achievements of programme outcomes and, accordingly, programme outcomes MUST demonstrably link and contribute to these level 1 results.

Box 7: Definition of Impact or High-level Outcome in the Context of the NDP
Long-term effects of changes resulting from the implementation of NDP programmes and other policy interventions upon individuals, social structures, or the physical environment.

4.1.3.1. Criteria in formulating NDP impact statements

Impacts are context-specific and their formulation may vary across planning situations. In general, the following key criteria should be followed in the formulation of an NDP impact statement:

i. It MUST represent a strategic and national result from the implementation of the NDP programme. It may be contributed to by more than one NDP programme.

ii. It MUST relate, be relevant and directly attributable to the NDP goal representing an aspiration of the impact/results to be achieved at this level.

iii. It should be achievable, realisable and measurable within a limited time (medium to long term; 5 years or more). Within limits, it should be possible to put some measure to the change alluded to in the outcome statement and a mechanism to verify the change achieved.

iv. It MUST represent lasting and sustainable effects on individuals and societies affected as a result of implementing the NDP.

EXAMPLE OF IMPACT

GOAL: Increased household incomes and improved quality of life.

Impact 1: Increased household incomes.

Impact 2: Improved quality of life.

A detailed guide on writing an impact statement should follow the steps in Box 8. Once written, this statement should be tested against the criteria listed above. For a good manageable results framework, the number of impact statements at this level shall not exceed three (3).

<table>
<tr><th>Box 14: How to Write an Output Statement under the NDP Framework</th></tr>
</table>

Step 1:   Identification of the required impact

Inspect the goal of the NDP and identify the impact of the plan deriving from the goal. The process of identification of the impact may involve consultations with a number of stakeholders. The impact MUST be aligned to the goal. In some cases, the goal itself is written in the form of an impact and, therefore, in this case, it would not require the formulation of a separate impact statement.

Step 2:   Drafting the impact statement

Draft the impact statement including a "change" verb expressed in the past tense to clarify the type of change that is desired. Examples of common change terms include 'improved', 'strengthened', 'increased', 'reversed' or 'reduced'. To the extent possible, this change implied in the terminology above should be measurable using an indicator, and achievable within the period of the plan.
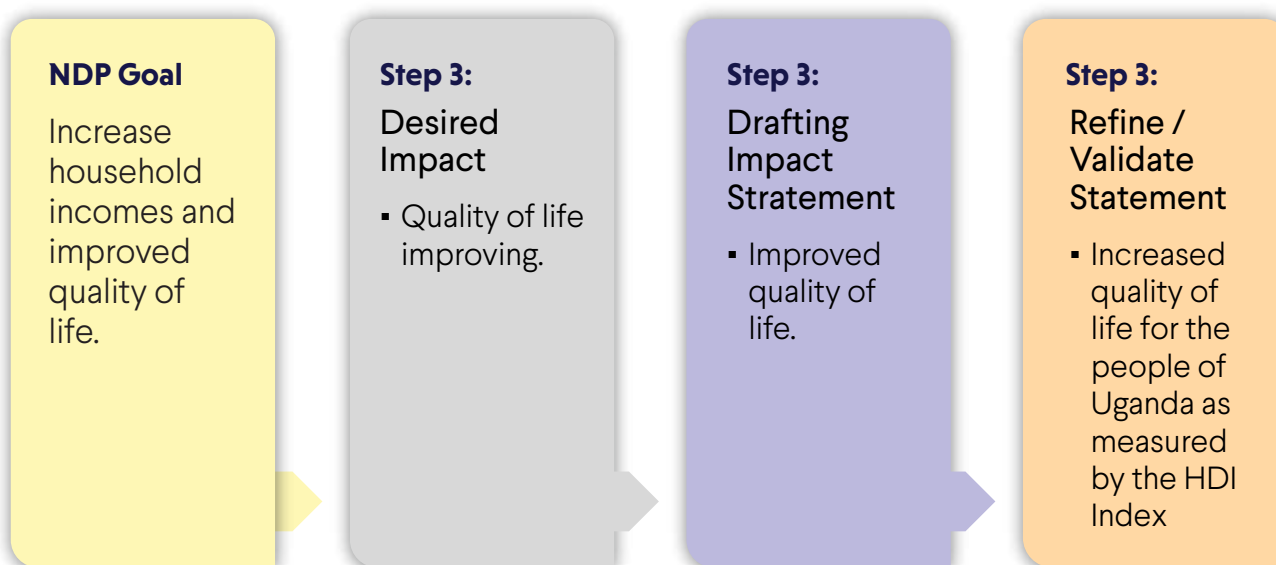
Step 3: Validate the impact statement

Inspect the impact statement, ensuring it is clear and unambiguous, specific and relevant to the goal, and the change implied is measurable and achievable within or immediately after the plan period.

- *Where ambiguous terms are used, it is always important to define these through some notes or reference. For instance, in the example above, the term "quality of life" sounds ambiguous and may be clarified by adding some notes, for instance: "Quality of life is interpreted based on the UN standards to mean the overall well-being of individuals and societies as measured using the UNDP's Human Development Index (HDI) ".*

At this stage, examine the impact statement to make sure it is well designed and makes meaning. Validate it with stakeholders and experts (where relevant) to confirm that this is technically sound and significant, i.e., that it reflects the best impact within the relevant area and its interpretation is clear across stakeholders.

Figure 7: Example: Constructing an Impact statement

NDP Goal	Step 3: Desired Impact	Step 3: Drafting Impact Stratement	Step 3: Refine / Validate Statement
Increase household incomes and improved quality of life.	▪ Quality of life improving.	▪ Improved quality of life.	▪ Increased quality of life for the people of Uganda as measured by the HDI Index

It should be noted that impacts can be less directly associated with the programme as they may also be influenced by factors outside the control of the NDP. For instance, improvements in the "quality of life" or a reduction in "poverty levels" may have been impacted by the Covid-19 epidemic or unfavourable commodity prices. Therefore, discussion of performance of impacts results needs to take place in the context of such external factors.

4.1.4. Outcomes

Outcomes are about beneficial changes (value added) or the difference made as a result of use of outputs. Outcomes are hence higher than outputs in the results chain hierarchy and represent the larger aspiration of what is to be achieved over a long time.
In the current NDP RRF, these comprise levels 2, 3 and 4 – high-level outcomes, programme outcome, and vote function outcome, respectively.

Users are likely to face challenges in distinguishing NDP impacts, high-level, programme outcomes and vote function outcomes. The main guiding principle is the mandate; impacts may span the NDP and hence could be contributed to by more than one programme. On the other hand, programme outcomes must be specific and fall within the mandate of the relevant programme, and should not be contributed to by more than one programme. Similarly, vote function outcomes must relate to the mandate and scope of the relevant vote function within or above the vote. The table below clarifies these relations further.

Table 5: The Budget Approval Calendar

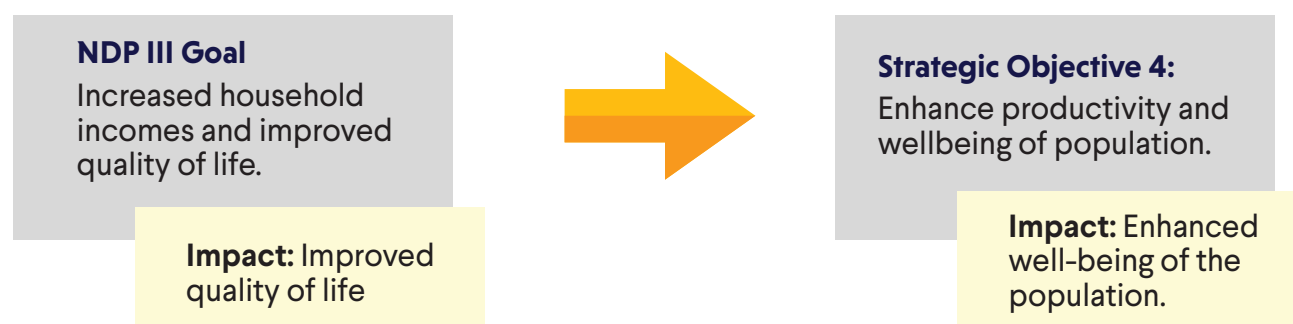| Level	Defining factors
Higher-level outcomes	Nationwide outcomes cut across programmes
Programme outcomes	Programme mandate common results – Programme outcomes (cutting across votes)
Vote functions intermediate outcomes	In line with vote (vote function) mandate may include policy outcomes based on vote mandate cuts across departmental mandates

4.1.4.1.   Level 2: High-level outcomes

High-level outcomes are key results aligned to the NDP strategic objectives. They are lower in hierarchy to NDP impacts but represent key services changes that are likely to happen in the course of the implementation of the NDP. Results at this level may be contributed to by more than one NDP programme.

Box 9: Definition of a High-Level Outcome in the Context of the NDP
A beneficial change rbrought about as a result of implementing multiple NDP programmes upon individuals, social structures, or the physical environment.

A high-level outcome is defined in the context of one NDP strategic objective. Each high-level outcome is, therefore, limited to only one strategic objective. However, a strategic objective may have more than one high-level outcome. The procedures used in drafting high-level outcomes is similar to one for NDP impacts in 4.1.3 above.

Figure 8: Example of a High-Level Outcome

NDP III Goal
Increased household incomes and improved quality of life.

Impact: Improved quality of life

Strategic Objective 4:
Enhance productivity and wellbeing of population.

Impact: Enhanced well-being of the population.

Box 10: Definition of a Programme Outcome in the Context of the NDP
A beneficial change brought about by NDP programme interventions upon individuals, social structures, or the physical environment.

Programme outcomes are lower in the hierarchy of results compared to the impacts above, falling within level 3 of the RRF, but are the highest form of results that may be realised within a programme. They are short- to medium-term changes (2 – 3 years) resulting from the use of programme outputs. In this regard, they are also treated as indicative measures of progress towards NDP impacts. Programme outcomes combine to realise the high-level outcomes or NDP impacts. Accordingly, they need to align with the NDP goal as well.

Formulating programme outcomes

Criteria to be followed in formulating programme outcomes:

i. They MUST fall within the mandate of the programme and realisable within this mandate without support from other programmes. Any outcome contributed to by other programmes as well can only be considered at higher NDP level.

ii. They MUST represent a strategic programme result based on the implementation of programme intervention. This level of outcome may be contributed to by more than one intermediate outcome, including from different votes.

iii. They MUST relate, be relevant and directly attributable to the programme strategic objectives representing an aspiration of the results to be achieved at this level.

iv. They should be achievable, realisable and measurable within a limited time (short term; 2 – 3 years) of the NDP. Within limits, it should be possible to measure the change alluded to in the outcome statement and a mechanism to verify the change achieved.

v. They MUST represent lasting and sustainable effects on individuals and societies affected as a result of implementing programme interventions.

Box 5: How to Formulate a Vote Function

Step 1:   Identification of the required impact

Inspect the objective of the programme for which the outcome statement is intended and identify the strategic results desired to be delivered. These results MUST be relevant and aligned to the NDP impact to the extent possible.

The process of identification of the outcome may involve consultations with a number of stakeholders within the programme or vote function.

Step 2:   Drafting the outcome statement

Draft the outcome statement, including a "change" verb expressed in the past tense to clarify the type of change that is desired. Examples of common change terms include 'improved', 'strengthened', 'increased', 'reversed' or 'reduced'. This change implied in the terminology above should be measurable using an indicator, and achievable within the period of the plan.
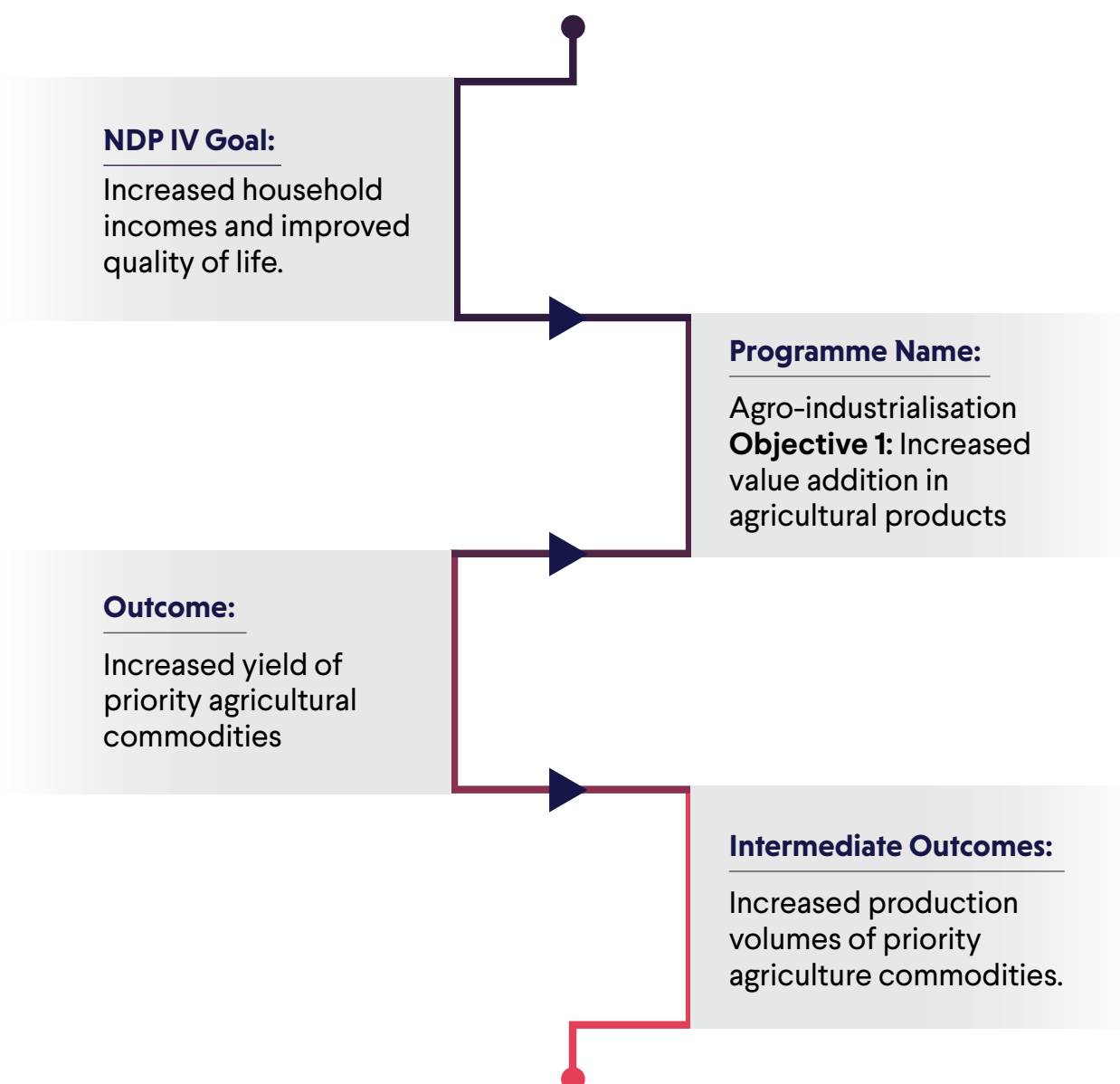
Step 3:   Validate the outcome statement

Inspect the outcome statement, ensuring it is clear and unambiguous, specific and relevant to the programme objective, and that the change implied is measurable and achievable within the plan period.

- *Where ambiguous terms are used, it is always important to define these through some notes or reference, or even to reword the statement to avoid ambiguity. For instance, in the outcome "improved effectiveness of payment systems", the term "effectiveness" sounds ambiguous. The outcome statement could be reworded as "reduced delays in government payments".*

At this stage, examine the outcome statement to make sure it is well designed and makes meaning. Validate it with programme stakeholders and experts (where relevant) to confirm that this is technically sound and significant, i.e., that it reflects the best impact within the relevant area and its interpretation is clear across stakeholders.

NDP IV Goal:

Increased household incomes and improved quality of life.

Programme Name:

Agro-industrialisation
Objective 1: Increased value addition in agricultural products

Outcome:

Increased yield of priority agricultural commodities

Intermediate Outcomes:

Increased production volumes of priority agriculture commodities.

A detailed guide on writing a programme outcome statement should follow the steps in the box above. Once written, this programme outcome statement should be tested against the criteria listed above.

For a good manageable results framework, the number of programme outcomes statements shall range between three (3) and five (5) for each programme objective.

Just like impacts, programme outcomes are less directly attributable to outputs delivered directly by votes. Furthermore, while there is more in control of the relevant programme, they are likely to be influenced by external factors as well.

For instance, reducing "morbidity of the population" may be contributed to by factors such as economic factors, outside the control of the Human Capital Development programme. Similarly, achieving a "crime-free society" may also be subject to factors outside the mandate of the Governance and Security programme or Administration of Justice programme. Accordingly, discussion of performance against programme outcomes needs to take into account such external factors.

4.1.4.2.   Level 3: Programme outcome

Box 13: Definition of an Output
The tangible products (good) or services that result from the activities undertaken by a vote (department/project) within its mandate and resources for use by external party in order to achieve a programme outcome.

Outputs are products (services/goods) of activities (projects/others) implemented by MDAs/Local Governments within the budgets allocated to them on an annual basis, i.e., What has been or is expected to be done. Outputs are in control of the implementing departments, and they may change over time to suit the needs of an intermediate outcome. They need to be tangible and measurable to the extent possible. Accordingly, outputs are delivered by departments and projects and, therefore, must be generated by votes based on the assessment of outcomes to which they have to respond.

Criteria for the formulation of outputs

i.   They MUST fall within the mandate of the department or project implementing the relevant activity.

ii. They MUST be directly attributable and relevant to a programme intervention or intermediate (VF) outcome. To this end, they must align with a selected intermediate outcome under a VF.

iii. They MUST be short-term – generated and realisable as an immediate result from a Unit, Department or Project activity.

iv. They MUST represent a strategic result or a project/department representing a necessary step to the realisation of the relevant VF intermediate outcome. Therefore, they must be aligned and relevant to an intermediate outcome of the relevant VF.

v.   They MUST be within the control of a vote and achievable within its resources.

vi. They should be tangible, achievable, realisable and measurable within a short time (1 year). Within limits, it should be possible to put some measure to the realisation alluded to in its statement and a mechanism to verify the change achieved.

For a manageable results framework, the number of outputs for each vote function shall be limited to no more than 3.

Format for an output statement

Consistent with the criteria above, the output statement should have the following attributes:

i.   It should use a change language describing a specific future condition to be attained.

ii. It should be SMART; specific to the objective, measurable, achievable with a specified time (time bound) and realistic.

iii. The language used to describe the outputs includes the noun or thing to be produced, as well as the verb describing what happens on completion of the output.

iv. For a good and manageable framework, the number of outputs for each intervention shall be limited to no more than three (3). Votes will exercise caution in identifying these outputs to keep them strategic and limited in number.

	Table 10: Example of Departmental / Project Output Statement		
	Programme	**Vote function Outcome**	**Intervention**
Objective	HCD **Obj:** Improve population health, safety and management.	Population health, safety and management **Obj:** To improve population health, safety & management	Improve the functionality of the health system to deliver quality & affordable preventive, promote, curative and palliative health care services.
Results (Outcome / Output)	**Outcome** Reduced morbidity of the population.	**Intermediate Outcome** Increased access to quality essential and specialized health-care services	**Output** Health facilities at all levels equipped with appropriate and modern medical equipment.

A detailed guide on writing an output statement should follow the steps in the box below. Once written, this statement should be tested against the criteria listed above.

---

[5] Intermediate outcomes will be fixed and each vote strives to identify outputs necessary to deliver on the outcomes. Hence the need for votes to have full ownership of the outputs

Box 8: How to Write an Impact Statement under the NDP Framework

Step 1:   Identification of the required output

Inspect the project or departmental intervention and identify the output (good or service) required to be delivered to achieve its objective. This can be derived by answering the question: "What good or service is to be delivered?" This output must align with the vote function outcome which is being supported by the intervention. The process of identifying the output may involve other stakeholders.

Step 2:   Drafting the output statement

Draft the output using a verb in the past tense such as "provided", "delivered", "completed" etc. To the extent possible, this change implied in the terminology above should be measurable with a possibility of using an indicator, and achievable within the period of the plan.
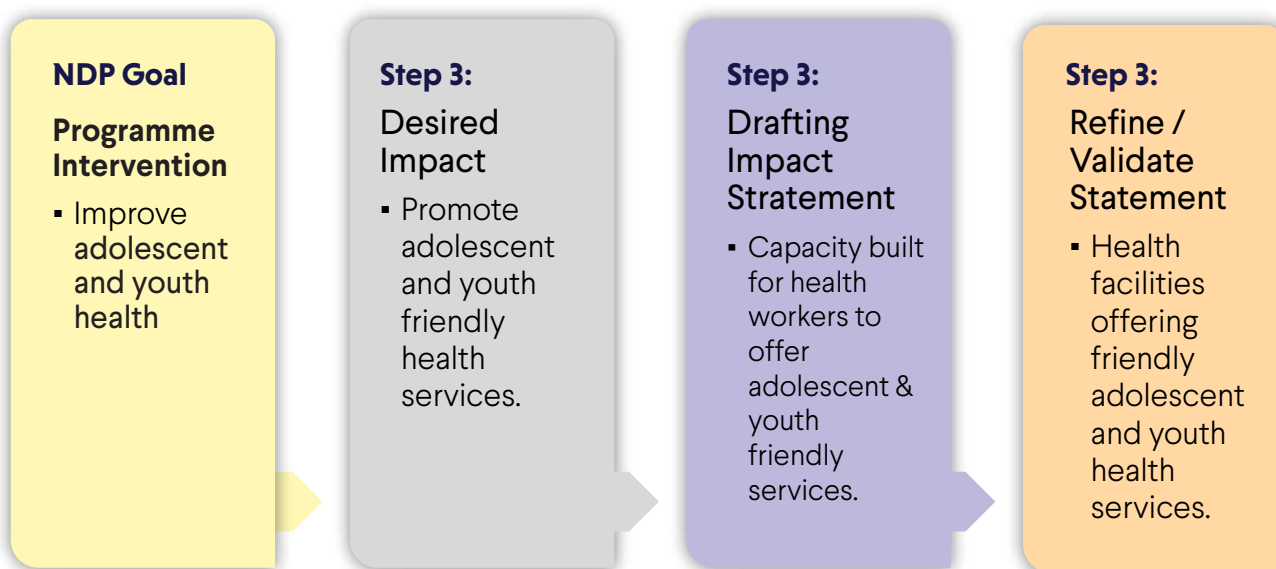
Inspect the output statement to ensure it is clear and unambiguous, specific and relevant to the intervention:

- *Ambiguous terms such as "efficiency", "effective", "user-friendly" should be explained or avoided altogether. In the example in the box above, the term "modern medical equipment" sounds ambiguous and may need to be explained.*
- *Consider improving the specificity of the output, if necessary, by adding the population to benefit or the location, e.g., "Health facilities at level II equipped with diagnostic labs across the Northern Region".*

Step 3: Validate the impact statement

At this stage, examine the output statement to make sure it is well designed and makes meaning. Validate it with stakeholders and experts (where relevant) to confirm that this is technically sound and significant, i.e. that it reflects the best achievement within the relevant intervention and its interpretation is clear across stakeholders.

Figure 10: Example: Constructing an Output Statement

NDP Goal	Step 3:	Step 3:	Step 3:
Programme Intervention	Desired Impact	Drafting Impact Stratement	Refine / Validate Statement
▪ Improve adolescent and youth health	▪ Promote adolescent and youth friendly health services.	▪ Capacity built for health workers to offer adolescent & youth friendly services.	▪ Health facilities offering friendly adolescent and youth health services.

4.2. Indicators and Targets

4.2.1. Indicators

Box 15: Definition of an Indicator
▪ An indicator is a quantitative or qualitative means that provides a simple and reliable means to measure achievement or degree of achievement of a designated result (output / outcome).

Indicators are measures of progress towards an agreed result (impact/outcome/ output). For reporting purposes, an indicator provides the standard by which results will be measured and is used to generate evidence (performance information) of the changes to support evaluation of achievement of results under the NDP or its programmes. Indicators are, therefore, used to track changes and performance and, accordingly, if well defined, provide a reasonable basis for evaluation and reporting on the implementation of the NDP or its programmes. Accordingly, indicators are very valuable in supporting decisions regarding the implementation of programmes or vote functions.

4.2.1.2. Qualitative indicators

Quantitative indicators are computed from numerical information that can be measured, counted and analysed statistically. They are used to quantify phenomena or parameters, identify patterns, and predict outcomes. They are usually computed from survey and administrative data, although today non-traditional data sources are also considered.

Accordingly, a quantitative indicator MUST include a unit of measure (implicit or explicit) such as number, percentage, ratio or rate, and MUST define, unambiguously, the subject of measure. Examples:

- Proportion of LGs having NDP III-approved development plans.
- Number of students enrolled in Primary Seven.
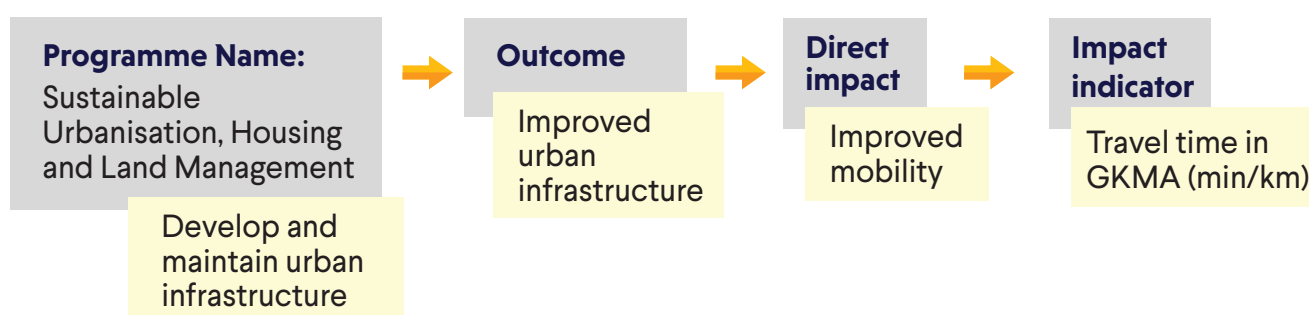- Budget absorption rate/percentage of approved budget spent.

Administrative data, surveys and interviews are often very good sources of data for quantitative indicators.

4.2.1.3. Indicators for each result

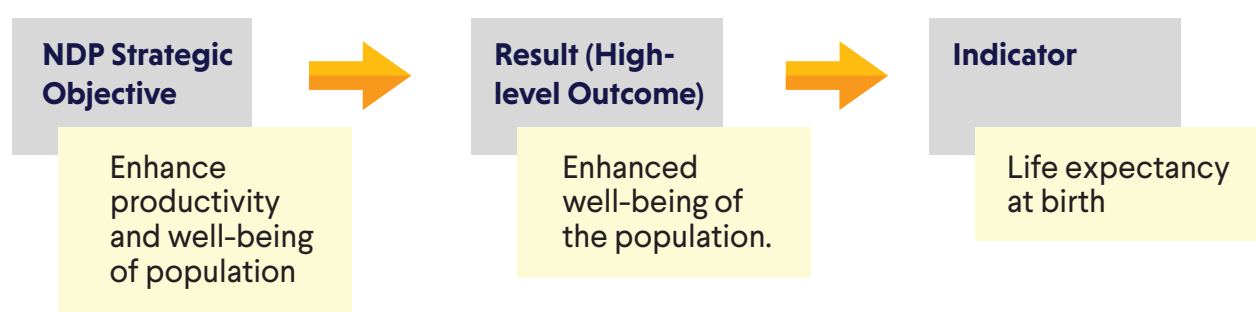Each level of results, in the RRF, will be measured using indicators.

NDP impact indicators: These measure the degree to which the intended impact (changes in people lives etc.) is realised. The indicators will provide a broad picture about whether the intended changes in development conditions under the NDP are being achieved. These indicators go beyond the scope of a single programme. Accordingly, they are set government-wide through the NPA leadership.

Figure 11: Example of NDP Impact Indicator

Programme Name: Sustainable Urbanisation, Housing and Land Management → Develop and maintain urban infrastructure → **Outcome** Improved urban infrastructure → **Direct impact** Improved mobility → **Impact indicator** Travel time in GKMA (min/km)

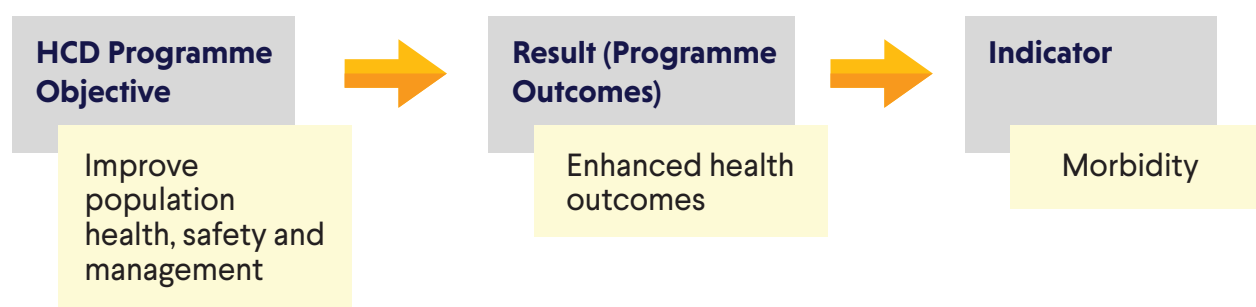**NDP high-level outcome indicators:** These are used to measure progress made towards the achievement of high-level NDP outcomes associated with NDP strategic objectives. These indicators will provide a broad understanding of the changes in people's lives resulting from the NDP interventions within its period of implementation and to give confidence that the intended NDP impacts will be attained over time.
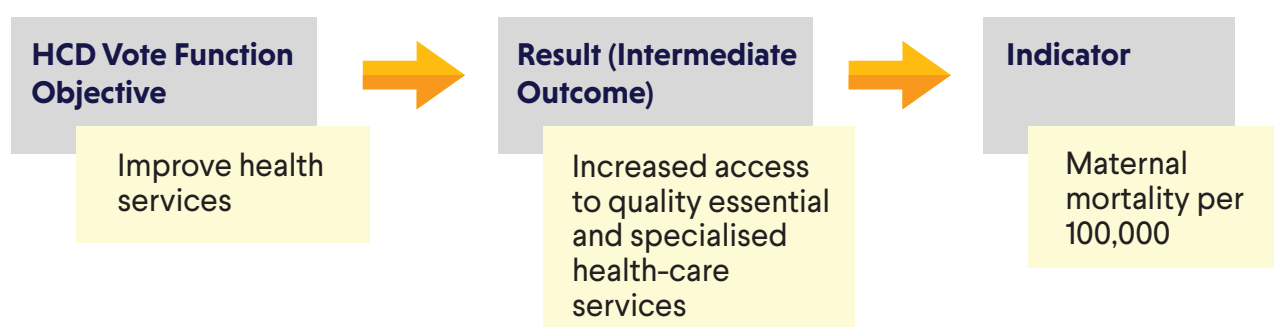
Figure 12: Example of High-level Outcome Indictor

NDP Strategic Objective	→	Result (High-level Outcome)	→	Indicator
Enhance productivity and well-being of population		Enhanced well-being of the population.		Life expectancy at birth

Programme outcome indicators: These are used to measure the extent of achievement of a programme outcome. For a properly formulated Theory of Change, the targets for indicators at this level should be informed by the cycle from the vote function outcomes. Programme indicators go beyond the scope of a single vote and are, accordingly, set by the PWGs in collaboration with NPA and OPM.

Figure 13: Example of Programme Outcome Indicator

HCD Programme Objective	→	Result (Programme Outcomes)	→	Indicator
Improve population health, safety and management		Enhanced health outcomes		Morbidity

Vote function (intermediate) outcome indicators: These are used to measure progress to the degree to which these intermediate outcomes are realised from the use of supporting outputs. Targets for these indicators should align with the delivery of outputs supporting the relevant intermediate outcomes. Each vote function will define the indicators at this level aligned with programme outcomes indicators.

Figure 14: Example of Vote Function Intermediate Indicator

HCD Vote Function Objective	→	Result (Intermediate Outcome)	→	Indicator
Improve health services		Increased access to quality essential and specialised health-care services		Maternal mortality per 100,000

Output indicators: These are used to measure the degree to which specified outputs are or are likely to be achieved. Output indicators may be quantitative or qualitative (e.g., user satisfaction). To the extent possible, targets for these indicators may be quarterly, semi-annual or annual. Output indicators are a direct departmental responsibility. Therefore, departments will lead the formulation of these indicators in consultation with the leadership of each vote. Alignment to the vote function indicators is key to the relevance of output indictors.

Figure 15: Example of Output Indicators

Intervention		Result (Output)		Output Indicator
Improve functionality of health system to deliver quality and affordable health care services	→	Health facilities at all levels equipped with appropraiate modern eqiupment	→	% of functional HC IVs offering caesarian and blood transfusion services
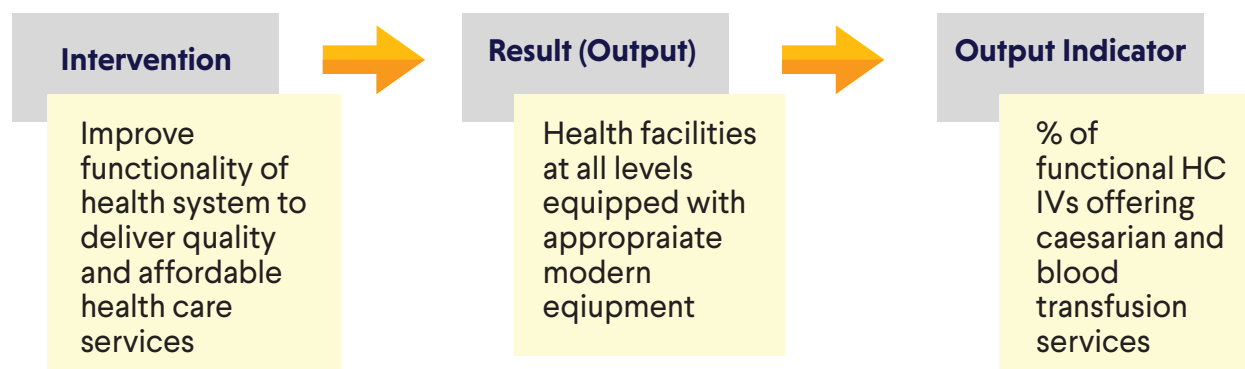
Input and process indicators

Input indicators are used to measure the utilisation (consumption) of inputs and are, therefore, not appropriate for measuring results of use of these inputs. Examples of input indicators:

- Percentage of vacant teaching posts filled.
- Budget absorption rate.
- Proportion of royalties (oil and minerals) spent on development projects.
- Pupil–teacher ratio.
- Proportion of annually planned road equipment acquired.

All these indicators are used to measure the inputs used in the programme activities, such as teaching, roads development etc., but they say nothing about the result of implementation of these activities.

Similarly, process indicators, also referred to as "activity" indicators, are used to measure the pace of implementation of activities. They, too, say nothing about the results of implementation of such activity. Examples of process or activity indicators:

- Number of policies, laws and regulations developed, reviewed, implemented and monitored.
- Proportion of national and Higher Local Government (HLG) with comprehensive annual health plans and budgets.

- Number of industrial park standards and guidelines developed or updated – an activity indicator.
- Number of urban councils with Internally Displaced Persons (IDPs) guiding social service provision.

Input and process indicators are not provided for in the NDP results framework but can be useful for MDA/LG budgeting and management reporting and in discussing overall progress in programme implementation.

4.2.1.4. Qualities of a good indicator

Good performance indicators are central to the functioning of a results framework. They can be used to measure and inform if the specific results intended in the plan or programme are likely or are achieved and, this way, they help inform important decisions in the management of the plan or programme. They are also a useful way for communicating among stakeholders on the progress in implementing the plan or programme. An important characteristic of good indicators is that each, individually, must meet the SMART criteria – as described in the box below.

Box 15: "SMART" Indicators

Specific

This indicator is specific enough to measure progress. It is clear in terms of what and who it is targeting and what change is expected.

Measurable

The indicator can be relied upon to measure the results. Ability to assess an indicator is enhanced by including quantity, quality, cost or time measures in an indicator.

Achievable

Whether the indicator is realistically achievable both as a result of the intervention and as a measure of realism. Measurable goals attached to the indicator should be achievable – are the goals too high or too low?

Relevant

The indicator should relate directly to the result (intended outcomes/outputs); it should be meaningful and important to demonstrate that what is taking place directly influences the result.

Time bound

The indicator should be measured on how long the intervention is to last. This also implies a date when particular target results are to be realized

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SPECIFIC	MEASURABLE	ACHIEVABLE	RELEVANT	TIME BOUND
Is the indicator sufficiently defined so it is clear what is being measured?	Can data be collected and analyzed in atimely manner?	Is the indicator achievable given the duration of the pan and the resources available?	Will the data help us gauge whether the results have been achieved? Will the indicator be useful for monitoring & management?	Is it clearly specified when the target should be achieved?

Indicators are not an end in themselves but have a purpose – to measure and to provide a basis for reporting on progress in the achievement of results under the NDP, vote planning documents or related budget performance systems. Therefore, indicators are not useful if they cannot satisfy the purpose for accurate progress reporting. Secondly, indicators need to provide just enough information to guide management response. Too many indicators may generate too much information and adversely affect the reporting and use of information. Accordingly, the selection of indicators is a very important step in the construction of the RRF and needs to be managed carefully.

In selecting indicators, it important to:
- Avoid measuring inputs or processes, but rather results (outputs and outcomes).
- The number of indicators at every stage need to be restricted to no more than three.

4.2.1.5. Format for presenting indicators
There are two (2) ways for presenting an indicator either as an objectively verifiable indicator (OVI), or using a technical description.

(i) Technical description form
This presentation separates parts of the indicators; the technical description, location, quantity of change/unit – at baseline and target at future date – and time – start date or baseline, and future date. The table below provides examples to this effect.

Indicator	Baseline	Target		
		Y1	....	Yn
Literacy rates across the country	73%(2017)			86%
Paved roads to total national network (%)	26.5			33
Health workers to population ration (per 1,000)	1.92			2.1

(ii) Objectively verifiable indicator (OVI)

Using this form, the indicator is defined to include the indicator description above, together will all important characteristics meeting the SMART criteria, namely quantity, quality, time frame, and location, to clarify the expected performance, as in the example below:

- Literacy rates for the population aged 10 years and above across the country increase from 73% in 2017 to 86% in 2025 from 42%.
- % of paved roads to total national road network paved roads increases from 26.5% in FY 2020/21 to 33% in FY 2024/25.
- The health workers to population ratio increases from 1.92 (per 1,000) in 2019/20 to 2.1 in 2024/25.

4.2.1.6. Formulating indicator statements

Good indicators enhance the reporting on the NDP programme and vote plans. Formulating good indicators to support the measurement of results at all levels (NDP goal, programme outcomes, vote function outcomes, outputs) requires adherence to a methodical and disciplined process, ensuring that they are adequate, relevant and useful in the NDP progress monitoring and reporting. The following steps are to be taken by users in the formulation of NEW indicators at all levels.

Caution: If the indicator already exists, say in the NDP M&E database or the PBS database, or if the information it is to generate is already provided through another indicator, there is no need to create a new indicator.

Box 16: How to Develop an Indicator under the NDP Framework

Step 1: Identify what is to be measured

The identification of what is to be measured can best be done through consultation with concerned stakeholders around the results. As has been identified in the formulation of results, good outcomes and outputs must be measureable. The factor that is measurable in the results, therefore, is a good starting point in this identification process. Many areas of measurement can be identified at this point, but priority is given to not more than two (2). It is important to be mindful about alignment with the objectives at this level and adherence to the Theory of Change (TOC) in this selection.

Important checks:
a. Is the information to be provided by this indicator needed? By who?
b. Is this information not available from other indicators or sources? The user will scan the database of indicators in the NDP M&E system, the PBS or other performance measurement system to determine if the indicator is not in existence.
c. Does the information to be provided by the indicator align with the TOC?

Step 2: Confirm the indicator does not exist already

Review existing indicator databases – the NDP M&E system, the PBS or other performance measurement system. If the indicator already exists, adopt and STOP.

Step 3: Does indicator exists in partner frameworks?

Check if a matching indicator exists in international frameworks such as UN agencies (UNDP, FAO, WHO etc.), the World Bank, SDG etc. or other partner frameworks (NSI, UBOS etc.). If this is the case, adopt to localise to the NDP requirements. Skip to Step 5.

Step 4: Construct the indicators

Once the area to be measured is agreed on, this step is then used to complete its formulation. Attention is to be paid to whether this will be a quantitative or qualitative indicator. Once the formulation is done, the indicator should be subject to the SMART criteria (see Figure 17 below) to ensure it is properly and fully presented.

Step 5: Ensure the indicator is technically feasible and that it is feasible to collect data on it

At this stage, examine the indicator to make sure it is well designed. Validate with area experts to confirm that the indicator is technically sound and significant (i.e. it measures something of importance and significance within the relevant area and the interpretation of the information it provides is clear). Also, there is need to make sure the indicator is reliable and sensitive – always producing the same results accurately within the same conditions, and is unambiguous. Also, the user needs to ascertain that the indicator is accurate and reliable in what it measures.

Confirm that data for the indicator can be collected. Can the data be obtained from existing systems? Also, check if the necessary human and financial resources are or will be in place to collect the data on the indicator. Is it affordable?

Step 6: Complete the indicator profile

After the indicator is considered technically sound and largely accepted by all relevant stakeholders, this stage is used to ensure the indicator is properly defined and profiled. Defining the indicator will follow the metadata standards provided in section 4.2.2.

Step 7: Test the indicator

Test the indicator if it is new – where this is feasible. For instance, subject it to existing data sets and check the results.

Step 8: Approve indicators

Once the testing is done, submit and secure approvals of the same by the vote and PWG. Submit the indicator to the NPA for clearance. NPA will jointly consider the indicator together with OPM, MoFPED and UBOS before issuing its clearance. Once the indicator is approved, add it to the NDP indicator database together with its profile (definitions).
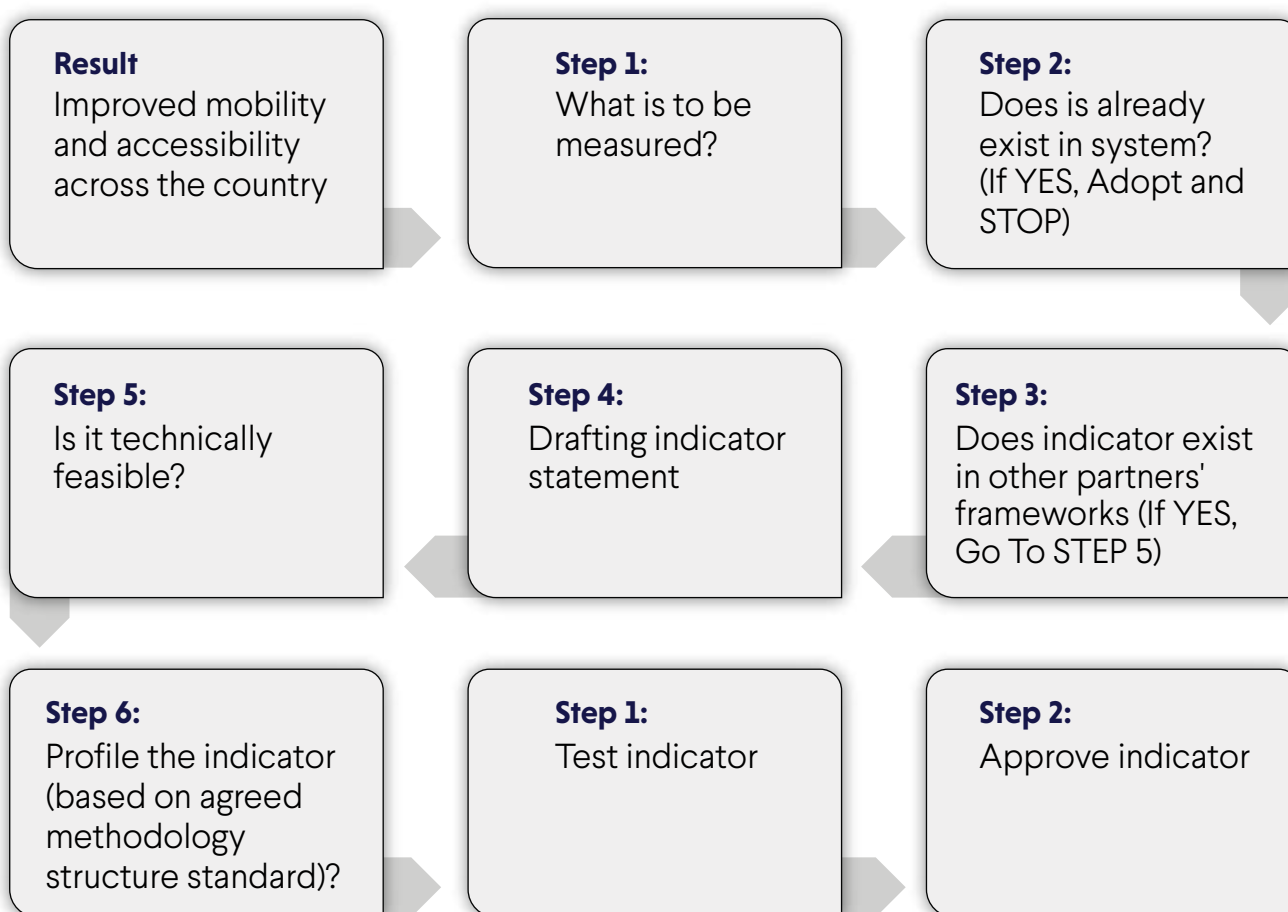
Figure 17: Example: Constructing an Indicator

Result Improved mobility and accessibility across the country	**Step 1:** What is to be measured?	**Step 2:** Does is already exist in system? (If YES, Adopt and STOP)
Step 5: Is it technically feasible?	**Step 4:** Drafting indicator statement	**Step 3:** Does indicator exist in other partners' frameworks (If YES, Go To STEP 5)
Step 6: Profile the indicator (based on agreed methodology structure standard)?	**Step 1:** Test indicator	**Step 2:** Approve indicator

Table 12: Example of Appropriate / Inappropriate Indicators Based on Identification of "What Is Measured"

Outcome	Issue being Measured	Baseline	
Increased access to quality and inclusive pre-primary education	Quality pre-primary education	Proportion of children who are developmentally on track in at least three of the following domains: literacy-numeracy, physical development, social-emotional development, & learning	OK
	Inclusive pre-primary education	School participation rate (formal learning – from a diversity of social background)	OK
	Teachers with required qualification	Proportion of pre-primary teachers with the minimum required qualifications	X

Note: The last indicator (Teachers with required qualification) is more suitable for a lower-level result (output) for which the above two can happen. The other two indicators, are clarified further using meta-data

4.2.2. Developing metadata definition for indicators

Metadata is information about an indicator or data that explains an indicator. It is used to describe an indicator so that all users have a common understanding of what it is tracking and interpretation of the results it generates. Metadata is key to ensuring consistency and quality of indicator data. These qualities make it central to information sharing across stakeholders and the comparison of performance even with countries other than Uganda. In this regard, defining metadata is a critical part of the formulation of an indicator. Without it, the indicator is not complete.

The standards/structure for compiling metadata is based on the National Standards Indicator (NSI) framework as provided by UBOS. It consists of the 15 attributes described below.

Table 12: Example of Appropriate / Inappropriate Indicators Based on Identification of "What Is Measured"

No.	Metadata field	Explanation
1.	Indicator name	This is the name of the indicator produced.
2.	Indicator definition and standard classification	A standard description of the indicator and classifications used. Precise definitions of all different concepts and terms associated with the indicator. The Manual followed in developing this indicator, its version of publication/year should also be included.
3.	Unit of measure	The description of the unit in which the indicator is computed and presented (proportion, dollars, number of people etc.).
4.	Data sources	Description of all actual and recommended sources of data. This description should include, when applicable, any changes of the data source over time, details of denominator (if from a different source) and any other relevant information related to the origin of the source or indicator. Similar details should be given for administrative sources. Consistency in sources is imperative. Accordingly, sources for baseline data shall, to the extent possible, remain the sources to be used for data values against targets.
5.	Data compilers	Organization(s) responsible for compilation of this indicator at the national and other levels.
6.	Guidelines used for compilation	Describe references to both national and international standards and classification being used in the compilation of the indicator. The Manual followed in developing this indicator, its version of publication/year should also be included.

No.	Metadata field	Explanation
7.	Computation method	Explanation of how the indicator is calculated, including mathematical formulas and descriptive information of computations made on the source data to produce the indicator (including adjustments and weighting). This explanation should also highlight cases in which mixed sources are used or where the calculation has changed over time (i.e. discontinuities in the series).
8.	Data disaggregation	Describe the specification of the dimensions and levels used for disaggregation of the indicator (e.g., income, sex, age group, geographical location, disability status etc.).
9.	Score and coverage	Sectors /locations covered in the indicator.
10.	Quality management	Description of systems and frameworks in place within an organisation to manage the quality of statistical products and processes.
11.	Periodicity of production	This is the frequency of production of the indicator, usually periodic, based on the frequency of undertaking the regular surveys or censuses.
12.	Accessibility of data	This refers to the mechanisms that can be used by the data user to access the information. This includes the different forms of dissemination used by the data compiler.
13.	Sources of discrepancies between national and global figures	Describes the main reasons for discrepancy between data and metadata used for national and global monitoring to improve understanding by users of the differences between country-level data disseminated through the global databases and those available in country databases.
14.	Comments and limitations	Comments on the feasibility, suitability, relevance and limitations of the indicator. Also includes data comparability issues, presence of wide confidence intervals etc.
15.	Responsibility for reporting	Identifies the institution with the authority to report on an indicator. Additionally, where reporting on an indicator includes more than one institution, the Institution with the authority, reports on this indicator.

Indicator Name	Definition and Standard Classifications	Unit of Measure	Sources of Data	Data Compiler	Guidelines Used for Compilation	Computation Method	Data Disaggregation	Scope and Coverage	Quality Management	Periodicity of Production	Accessibility of Data	Sources of Discrepancies between National and Global Figures	Comments and Limitations
GDP at current prices	This is the sum of gross values added plus taxes less subsidies on products as measured in current prices. International Standard Industrial Classification: (ISIC) Rev.4	Million shillings	Administrative data	UBOS	System of National Accounts (SNA 2008)	Gross output (GO) and intermediate consumption (IC) are measured in current prices; plus any taxes less subsidies on products. Gross value added is the difference between GO and IC.	National level	All sectors of the national economy	Consistency checks with data providers	Annually	Annual Statistical Abstract. Key Economic Indicators (KEIs), Background to the Budget (BTTB), Website (www. ubos.org)	None	None

Caution: In defining metadata for a new indicator, care should be taken; if an indicator already exists, use the same metadata. And where an indicator has a standard international definition, this should be used, subject to guidance by UBOS and subject specialist institutions.

4.2.3. Baseline

Making an indicator operational requires it to have a baseline as a first step. A baseline is the value of an indicator before the implementation of programme actions – in this case, before the commencement of NDP implementation, i.e. answering the question "Where are we before implementation?" Unless otherwise designated, the NDP baseline year is, therefore, often the financial year preceding the official commencement of its implementation. Thus, the baseline year for NDP IV (2025/26 – 2029/30) would be FY 2024/25.

Baselines for indictors will be provided by institutions responsible for those indicators consistent with the roles and using the computation/source documents specified in the metadata. It is important that baseline data is properly evidenced using documented authoritative sources. These same sources MUST be used to provide values for measuring the performance of the indicator and comparison with the targets set. In addition, the data quality standards presented in section 4.3 (Data Quality and Quality Assurance) must be applied to the proposed baseline data before it is cleared for this purpose.

The purpose of using baselines to enable the measurement of performance of a programme against the indicators set in order to be able to assess the effects of execution of programme actions and to track progress, if any, towards the intended objective of the programme. See the example below.

Table 11: Examples of Use of Baselines and Targets

KEY RESULT	Indicator	Baseline (FY 23/24)	Target (FY 25/26)	Target (FY 26/27)	Intervention
Increased access to quality essential and specialised health-care services	Maternal mortality per 100,000	236	201	195	A good baseline reflecting improvements in the targets
Improved compliance with accountability rules and regulations	Proportions of MDAs with unqualified audit opinions (%)	98%	100%	100%	Perhaps not a good indicator as the baseline reflects no need for programme action in the area

4.2.4. Setting targets

Targets complete the formulation of an indicator by anticipating the value of the indicator at a particular time in the future in the course of implementation of a programme.

Setting targets follows a carefully thought-through process, ensuring that they are realistic within the context of the programme (NDP). Knowing the baseline is the starting point to provide a proper basis for targets in the periods ahead. Examination of past performance against an indicator also helps users to identify realistic targets.

Users will have reasonably good control over outputs and, therefore, relatively good information about the capacity of institutions to achieve targets for indicators at this level. It is, therefore, important for institutions to discuss targets for output indicators within the means to achieve them while ensuring they are not too low to be meaningless and, also, that they are not too ambitious to be unachievable.

Targets for higher-level results (outcomes/impacts) are likely to be more difficult in projecting because of the dependence on other factors. The aggregative factor of relevant outputs as well as discounting for the impact of other (external) factors calls for extra caution. Thus, ambition needs to be more measured for higher-level results.

Table 16: Example of Use of Baselines and Targets

Goal/Objective	Results (Outcome / Output)	Indicator	Baseline (FY 23/24)	FY 25/26 Target
NDP goal: Increased household incomes & improved quality of life	**Impact indicator:** Improved quality of life.	Human Development Index Score	0.62	0.64
Strategic Objective: Enhance productivity and wellbeing of Population	**High-level outcome indicator:** Enhanced wellbeing of the population	Life expectancy at birth	64.5	65
Programme Outcome: Improve population health, safety and management.	**Programme indicator:** Enhanced Health outcomes.	Morbidity (per 1,000)	9	7

Goal/Objective	Results (Outcome / Output)	Indicator	Baseline (FY 23/24)	FY 25/26 Target
Vote function Outcome: To improve health services for the population.	**Intermediate indicator:** Increased access to quality essential and specialised health-care services	Maternal mortality per 100,000	365	332
Intervention: Improve the functionality of the health system to deliver quality and affordable health care services	**Output:** Health facilities at all levels equipped with appropriate and modern medical equipment	% of functional HC IVs offering caesarian and blood transfusion services	35	45

From good international practice, not all indicators will need to have annual targets. Discretion and judgement is, therefore, required in deciding when to allocate targets over the NDP cycle. The following factors are advised and are proposed for adoption as part of the guideline for the formulation of targets.

Output Indicators: To the extent possible, output indicators will have annual targets as they are the basis for annual work plans and budget allocations. Annual targets should then facilitate accountability for these annual budget allocations.
Please note: Outputs that are themselves measureable do not need to have indicators.

Vote function outcome indicators: These are immediate results of the use of outputs. To the extent possible, annual targets are in order. At the worst, targets are not to exceed two (2) years.

Programme outcomes indicators: The change anticipated at this level may take more than one (1) year. Accordingly, targets may be set following a cycle greater than one (1) year.

NDP high-level outcome indicators: These are measures for high-level outcomes associated with the NDP strategic objectives and may take more than one (1) year to be realised. Accordingly, targets may exceed one (1) year but, to the extent possible, should be measurable within a cycle of 2 –3 years.

NDP impact indicators: These are impact outcomes. Where indicators are defined well, targets may exceed a cycle of five (5) years.

In addition, the general rule is that targets should be scheduled following the data collection cycle. This is especially likely to be the case for indicators dependent on surveys or international processes that take place in a period beyond one (1) year.

4.3. Data Quality and Quality Assurance

4.3.1. Data quality

Data is central to the operation and use of indicators under the NDP. Data quality is an important feature that assesses whether the data used against indicators serves its purpose and can be relied upon in measuring the value of the indicator in the context of NDP implementation; i.e. that it meets the qualities for accuracy, completeness, reliability, relevance, and timeliness.

The reliability of the NDP results and reporting framework depends significantly on the quality of data used. Data quality, however, also depends on the quality of results selected as well as indicators. Steps in the formulation of quality results and indicators have been discussed in earlier sections of this Manual. This section specifically focuses on the steps to be taken in handling data for baselines and targets to maintain the quality required.

4.3.2. Data quality assurance

This part looks at specific steps in quality control and management. There are two aspects that are critical to maintaining data quality, i.e. ensuring data reliability, and ensuring data validity. Both reliability and validity are crucial considerations in quality to ensure the trustworthiness and meaningfulness of the collected data and measurements.

i. Reliability of data

Reliability is tested through examination of the consistency of the data collected against existing data sets such as past performance (trends) under the same indicator, or such as through other data sources/publications of data (statistical) frameworks. Major inconsistences or variations should be explainable. Data that is reliable should remain consistent and reconcilable with other sources over time.

ii. Data validity

Validity is concerned about whether data values actually measure that which they are intended to. Data validity is tested against key elements provided in the approved metadata framework (see section 4.2.2), including by examining the following:

a. The systems used in the compilation of data.
b. The process of compilation of data, for example international practices, or such as are detailed in the metadata.
c. Timeliness in the generation and collection of the data, since significant delays limit the validity and usefulness of the data.
d. Data sources (censuses, surveys, administrative data sources). Adjustments and transformations against standard sources should be explainable and acceptable.

Responsibility for quality assurance

Quality assurance, the testing for data validity and reliability, should be carried out primarily by the data producers at the point of data assembling, before this is signed off for use. MDAs/LGs and all institutions collecting data against indicators shall be required to provide quality assurance certification of the data they present before this is uploaded to the systems (NDP M&E system and the PBS). The controllers of these systems will confirm that relevant certifications have been provided for each piece of data. In addition, NPA will periodically undertake a quality assessment exercise for all indicators on the M&E system to validate the validity and reliability of indicator data sets.

4.3.3. Quality control procedures

Step 1: Validity and reliability testing

Each piece of data (against baselines or targets) collected against each of the approved indicators should be subjected to a reliability and validity check by the data producer or collector before it is captured in the NDP results and reporting framework. This includes:
i. A validity check, which will require ensuring that compilation of the data followed the approved processes listed in the metadata, including the sources, systems, methods and guidelines followed in its compilation, and that it is compiled in a timely manner. Non-application of any key procedure of the metadata will render the data invalid.
ii. Checking consistency, which will involve making comparisons with past trends or other accepted data sets or frameworks for the same indicator. Variations or inconsistencies should be explainable and recorded, otherwise the data fails the test.

Step2: Storing the data

Once the data passes the validity and reliability tests, it should be stored away in the NDP M&E system at the Office of the Prime Minister and used for reporting ONLY. OPM shall clear the data before it is placed on the system.

Approval of data shall be based on the information provided by the relevant institutions confirming compliance with the validity and reliability checks above. The data shall not be modifiable (read only), except following a process and formal approval by OPM.

Step 3: Reporting

The data stored in the NDP M&E systems shall be used for the reporting only. The system shall be the only source for reporting on the indicator. All reporting frameworks shall be required to use the system. Data obtained from other sources against an NDP indicator shall be considered invalid for the purpose of reporting.

5. Using Performance Information

Once the results and reporting framework is well prepared, the next important thing is to be able to collect data and to use the performance information generated based on the RRF. This section looks at the key areas /processes to be used to enhance the use of performance information arising out of the NDP RRF.

5.1. NDP and Planning Process

Preparation of the NDP and planning documents at programme, MDA and local government levels is highly analytical, relying heavily on the use of data and evidence. Reliable and accurate performance information for the previous planning cycles provides useful input into this analysis. This performance data will be built and made available by the NDP M&E system hosted by the Office of the Prime Minister (OPM), supplemented by performance data, both physical and financial, held by the PBS and IFMS system. The integrity of data held by these systems will continue to be improved to ensure they can be relied upon for planning purposes. For this purpose, the capacity for maintenance of these system has been significantly strengthened.

5.2. Budget Process

Greater use of performance-based practices during budget preparation and execution. Over the past years, performance information has been introduced in budget documents and is the basis for budget allocations. However, there are still concerns about practices, particularly during budget execution, that continue to focus on inputs –such as during budget releases or adjustments (supplementary/reallocations). There will be deliberate efforts to re-examine frameworks for in-year budget allocations and adjustments to encourage a shift to more use of performance-based practices. MoFPED Desk Officers shall play a greater role in guiding and strengthening adherence to performance-based practices. This will supplement ongoing efforts to strengthen the capacity of MoFPED Desk Officers in their challenge role.

5.3. Annual Compliance Assessments

Each year, NPA prepares a Certificate of Compliance (CoC). This process includes the following: budget preparation (using the Budget Framework Papers, Ministerial Policy Statements, and budget estimates) and budget execution as aligned to the NDP. Performance information is key to the assessment of compliance and alignment of the budget to the NDP. Accordingly, NPA will strengthen its use of this performance information in conducting this assessment as part of efforts to enhance its use.

5.4. Reporting

Programme annual performance reports, Budget Framework Papers (BFP) and Ministerial Policy Statements (MPS) will be adjusted to enhance the use of performance information. The new reporting formats for this purpose will be provided.

5.5. Programme Reviews

Each year, between September and October, programmes will undertake annual programme reviews facilitating self-assessment using programme performance information. Formats for semi-annual and annual reports, which shall be the main input into these annual reviews, have been adjusted to increase the use of performance information (see Annex 4). To the extent possible, reviews will be supported by an analytical process, facilitated by external independent experts, which examines this performance critically.

5.6. Performance Contracts

Performance contracts for Accounting Officers will be adjusted to align the use of performance information with the practices listed in this Manual. The revised format for performance contracts will be provided.

5.7. Systems

Adjustment to systems: The NDP M&E system, IFMS and PBS system provide a good opportunity to enforce the application and use of the principles for performance to be propagated in the Manual. The discussions in this Manual on the performance framework as well as on the reporting will affect the RRF stored by the M&E systems and may have implications for the budget structure and possibly for the Chart of Accounts. Accordingly, these adjustments will be reflected in these systems to enable effective implementation of these performance principles.

6.   Institutional Roles for M&E

6.1.   Institutional Roles for M&E

Monitoring and evaluation (M&E) is a vital role for the use of performance information arising from the NDP results and reporting framework. There are different roles for M&E. For good results, these roles need to work in a coordinated framework.

The 2013 policy on M&E, issued by OPM, assigns roles for M&E. NDP III as well issues specific guidelines on these roles, which also include a new structure, the APEX platform, which was formed under the plan (NDP III). These are further supported by the 2021 guidelines on M&E published by OPM.

Using these guidelines, the roles for different institutions for M&E are provided as outlined in the table below:

Table 17: Institutional Roles for M&E

Agency	Roles / Responsibility
Office of the President (APEX platform)	• An executive oversight platform for uptake, learning and utilisation of results for evidence-based decision-making. • Using performance information to oversee NDP implementation.
Office of the Prime Minister (OPM)	• Overall supervisor of the M&E functions and responsible for overall national M&E policy and coordination. • Developing an M&E and coordination framework for MDAs and LGs for performance assessment. • Overseeing the coordination and implementation of the Plan • Championing the operationalisation of M&E and statistical units within the planning function and strengthening their functionality, and developing and implementing the M&E capacity building plan. • Coordinating the implementation monitoring and conduct performance evaluations, including commissioning joint evaluations by, and/or with, MDAs to guarantee effective implementation. • Preparing and conducting the Government Annual Performance Assessment – GAPR. • Managing and maintaining the NDP M&E systems, ensuring its effective use to support national M&E.

Agency	Roles / Responsibility
Ministry of Finance, Planning and Econ. Devt. (MoFPED)	• Issuing annual Certificates of Compliance of the budget to the NDP. • Assessing the implementation progress of the Plan at the strategic level through annual, mid-term and end programme results (outcome and impact) assessments. • Preparing and issuing the Annual Development Report (ADR). • Undertaking impact evaluation of national policies and programmes on the delivery of services critical to the delivery of the NDP in line with the national evaluation agenda.
Ministry of Finance, Planning and Econ. Devt. (MoFPED)	• Issuing annual Certificates of Compliance of the budget to the NDP. • Assessing the implementation progress of the Plan at the strategic level through annual, mid-term and end programme results (outcome and impact) assessments. • Preparing and issuing the Annual Development Report (ADR). • Undertaking impact evaluation of national policies and programmes on the delivery of services critical to the delivery of the NDP in line with the national evaluation agenda.
Programme Workin Groups (PWG)	• Preparing Programme Implementation Action Plans (PIAPS) with results and reporting frameworks (RRF) aligned to the NDP. • Monitoring / reporting on Programme RRF – covering programme outcome indicators and integrating vote-level reports for intermediate outcome reporting. • Undertaking annual programme reviews.
Ministries, Departments Agencies (MDAs) and Local Governments (LGs)	• Preparing Programme Implementation Action Plans (PIAPS) with results and reporting frameworks (RRF) aligned to the NDP. • Monitoring / reporting on Programme RRF – covering programme outcome indicators and integrating vote-level reports for intermediate outcome reporting. • Undertaking annual programme reviews.

These roles are also consistent with the 2013 policy on M&E put in place by OPM. OPM has the role for management, regulation and coordination of the M&E function in the management of the NDP across government. MoFPED is required to ensure the integration of the monitoring function within the budget and their financing, while the Ministry of Public Services (MoPS) has a role to ensure that the M&E function is integrated within the vote structures. The Programme Working Groups (PWGs) are required to establish the programme RRF and monitoring and reporting on them. Accordingly, the programme secretariats are required to maintain an M&E function.

The 2021 guidelines on M&E published by OPM included additional guidelines on reporting and government performance assessment , which also include the role of the APEX platform under the Office of the President. The guidelines identify the APEX role as strategic, focusing on monitoring and tracking the implementation of strategic policies of the NDP as well as key political commitments under the Presidential Manifesto.

6.2. Roles for Managing Indicators

Proper coordination and management of a large number of indicators is a critical factor in the integrity of the NDP RRF. Results and indicators are found at different levels within the national planning and budgeting framework. Poor alignment of indicators in the NDP results and reporting framework and with indicators in budget documents (BFP, MPS etc.) can also arise from weak control around the formulation and use of results and indicators. These indicators essentially are generated by MDAs/LGs; in principle, they have the responsibility for proposing appropriate indicators and targets at this level.

The mechanisms for managing indicators, led by NPA, shall be strengthened. In this mechanism, NPA, OPM, MoFPED and UBOS as well as votes (MDAs, LGs) and Programme Working Groups (PWGs) have roles to play in the indicator management. UBOS' role is prominently guiding and quality control. These roles are outlined in the table below.

Table 18: Roles for Formulation and Approval of Indicators

Agency	Roles / Responsibility
OPM	• Monitoring and reporting on the NDP using the established results and reporting framework.
Ministry of Finance, Planning and Econ. Devt. (MoFPED)	• Coordinating MDAs to develop and provide performance indicators located in budget documents. • Responsible for the management of performance indicators within budget documentation used to assess the efficiency and effectiveness of each expenditure. • Issuing reporting documents related to budget management (BFPs, MPS, budget estimates etc.) aligned to the NDP performance framework.
NPA	• Responsible for approval or results and indicators at all levels of the RRF. This role should be done in collaboration with OPM, MoFPED and UBOS. • Coordinating the formulation of the NDP RRF in support of NDP implementation. • Leading the annual results and indicator review process and clearance, jointly with MoFPED, of changes to indicators by votes ensuring alignment with NDP RRF.
UBOS	• Custodian of standards on indicators (metadata); advising on the suitability of definitions of indicators before they are included in the budget documentation. • Custodian of the NSI framework; maintaining the NSI, ensuring it is aligned with the NDP RRF. • Being responsible for producing and disseminating official statistics to inform agreed-upon indicators. This includes providing quality data to facilitate monitoring agreed outcome/impact indicators. • Undertaking statistical data quality assessments for indicators and guiding on whether the indicators are SMART. • Guiding on the suitability of definitions of indicators before they are included in the budget documentation.

Agency	Roles / Responsibility
PWG	• Representing owners of programme outcomes. Therefore, they will participate in the formulation of programme outcomes and their indicators. • Negotiating with and clearing vote function (intermediate) outcomes and indicators presented by the contributing votes. • Submitting to NPA for clearance, the programme RRF together with any changes in the results and indicators.
MDAs / LGs	• Formulation of vote function (intermediate) outcomes and outputs and corresponding indicators and targets to respond to the NDP outcomes under the RRF. Ownership of these results and their indictors – and collecting performance data for reporting purposes. • Submitting changes to the vote-level results framework (results, indicators and targets) to the PWG for clearance.
DPI Programme	• Keeping custody of the indicators' manual and approved changes to it from time to time based on the feedback received. • Coordinating and following up with other institutions on the execution of roles relating to the management of indicators. • Monitoring and receiving reports on implementation of processes listed in this manual

NPA, in collaboration with OPM, MoFPED and UBOS, will ensure that the indicators and targets included in the budget documents are aligned with the key programme results in the relevant Programme Implementation Action Plan (PIAP). This mechanism ensures alignment to the NDP outcomes while enabling the participation needed to ensure the right ownership by votes of the results they commit to and the corresponding indicators under the NDP. Under this mechanism, outcomes – high-level results, attached to the NDP goals and objectives, as well as programmes – are to be formulated centrally and coordinated by NPA. On the other hand, programmes and votes are jointly responsible for the formulation of vote function outcomes, while votes identify the outputs needed to deliver these vote function outcomes and, ultimately, outcomes.

The functions of this central role led by NPA in collaboration with OPM, UBOS and MoFPED include:

a. Custody of and being responsibility for the dissemination of rules and procedures for the formulation and use of results and indictors in the context of the NDP.

b. Clearing all changes to results, indicators and targets at all levels – NDP, PIAP and budget documentation – before they can be deployed for use. This means examining all performance indicators proposed by programmes/MDAs and ensuring their appropriateness and harmony with the standards in the Manual, as well as alignment to the NDP results and reporting framework.

c. Ensuring the use of this Manual and issuing procedures to be followed in reviewing and approval of indicators, and targets.

d. Liaising with MoFPED and relevant MDAs to ensure harmony and relevance between indicators in the budget documentation and with the NDP indicators.

e. Maintaining a register of all approved indicators – NDP, PIAP and budget documents – across all programmes and MDAs, together with their targets and performance data, as well as their profiles (metadata).

f. Regularly undertaking a data quality assessment for all NDP indicator and results (UBOS).

g. Publishing annually an approved list of indicators and targets and issuing reports of the same to OPM, NPA and MoFPED (Director of Budget).

Annexes

6.3. Annex 1: PIAP Template

Result	Indicator	Baseline FY2023/24	Target FY2025/26	Target FY2027/28	Target FY2028/29	Target FY2029/30	Data Source	Responsible MDA/LG
NDPIV Goal: Achieve higher household incomes and employment for sustainable socio-economic transformation.								
NDPIV Strategic Objective(s):								
NDP-IV Programme								
Programme Goal:								
Programme Objective 1:								
Prog Outcome 1:1								
Inter-mediate Outcome 1.1.1								
Strategic Intervention 1:								
Output 1.1.1.1:								
PIAP Actions		Baseline FY2023/24	Target FY2025/26	Target FY2027/28	Target FY2028/29	Target FY2029/30		Responsible MDA/LG

6.4. Annex 2: Checklist for Approval of PIAPs

L1: Approval

1. 90-100: Approved
2. Less than 90%: Not approved

L2: Assessment

Score Range (100%)	Approval Status	Description
90-100		The PIAP is aligned with the NPDP and NDPIV objectives, with clear strategies, well-defined outcomes, and thorough integration of cross-cutting issues. Minimal to no adjustments are needed.
80 – 89		The PIAP is largely aligned with the objectives, but may require minor improvements in certain areas (e.g., clarity in project details, slight adjustments in resource allocation, etc.).
70 – 79		The PIAP is approved but requires significant revisions or additional documentation in areas such as budget alignment, project integration, or indicator profiling before final approval.
60 – 69		The PIAP demonstrates some alignment with objectives but has substantial gaps (e.g., weak correlation between actions and outputs, insufficient resource allocation, unclear indicators). The plan can proceed conditionally if specific revisions are made within a set timeframe.
Below 60		The PIAP lacks alignment with key objectives and demonstrates major weaknesses across several areas (e.g., insufficient strategic focus, inadequate budget, missing indicators). A full revision is required before resubmission.

Key conditions for approval

1. Fill compliance with the guidance provided for consideration of comments
2. Timely response in line with the agreed schedule of finalisation of the NDPIV and its attendant PIAPs and RRFs

Approval Team

S/N	Checklist Item	Weight	Focus Areas/ Parameters	Description	Score	Comments	Resp.
1	Strategic Alignment with NDPIV Objectives & priorities	10	Specific NDPIV Objectives	Check if the PIAP has Identified which specific NDPIV objectives it aligns with.	/10		Drafting Team
			Contribution to objectives	Detail how the PIAP contributes to these objectives.	/10		Drafting Team
			Linkage	Check if the PIAP has described how it connects with the NDPIV strategic objectives	/10		Drafting Team
2	Strategic Alignment with 10-Fold Growth Strategy	5	Support for Growth Strategy	Explain how the PIAP supports the 10-fold growth strategy.	/10		Drafting Team
			Specific Interventions	List the interventions that directly contribute to this strategy.	/10		Drafting Team
			Outcome Alignment	Identify what Programme outcomes align with growth targets.	/10		Drafting Team
			Discretionary Expenditure	Identify which priorities have been addressed through discretionary expenditure.	/10		Projects

S/N	Checklist Item	Weight	Focus Areas/ Parameters	Description	Score	Comments	Resp.
		5	PIAP intent	Ensure there is a clear articulation within the PIAP that directly addresses the ten-fold growth strategy.	/10		Drafting Team
3	Human Resource Planning Dev't Planning		Identification of critical HR Requirements	Have the human resource requirements for the programme clearly identified.	/10		Manpower Planning
			Alignment of HR requirements with PIAPs Needs	Are the identified programme Human resource requirements relevant and aligned with the needs for delivering the PIAP.	/10		Manpower Planning
		5	Human Resource Dev't Interventions and Actions	Are there clear Human Resource Development interventions and actions in the PIAP to support implementation Human Resource Planning and Development	/10		Manpower Planning

S/N	Checklist Item	Weight	Focus Areas/ Parameters	Description	Score	Comments	Resp.
		5	Capacity Building	Does the PIAP provide for capacity building and staff development to support implementation of the plan	/10		Manpower Planning
			Talent Retention, Succession Planning, Monitoring & Evaluation	Is there a deliberate action/interventi on for retaining key talent to support PIAP implementation?	/10		Manpower Planning
				Are there performance measures for tracking and evaluating human resource development against PIAP actions?	/10		
4	Logical Framework	10	Results Chain Articulation	Confirm that the PIAP follows a logical results chain from goals to outputs (Refer to Annex 1)	/10		Oversight Team

S/N	Checklist Item	Weight	Focus Areas/ Parameters	Description	Score	Comments	Resp.
			Identification of Interventions	*Ensure Programme Outcomes are distinct from Intermediate Outcomes.*	/10		Oversight Team
				Confirm that Programme Outcomes are not more than 5 and strategic in focus.	/10		
				Evaluate how well the relationships between different levels of results are articulated.	/10		
				Ensure that outputs are derived from the interventions.	/10		
				Verify that interventions align with Programme Outcomes and Intermediate Outcomes.			
				Ensure that actions derived from interventions align with indicators identified			

S/N	Checklist Item	Weight	Focus Areas/ Parameters	Description	Score	Comments	Resp.
5	Project Integration	5	Project Outline and Linkage to Outcomes	Ensure projects derived from interventions are clearly outlined, with multi-year commitments (ongoing projects) captured first before considering new ones.	/10 /10		Oversight Team
				New projects that have at least a feasibility study in place should be given priority in NDPIV.	/10		
				Confirm the linkage between projects, specific outcomes, and outputs (checking for no repetition and overlaps).	/10		
			Scope and Timelines	Major infrastructure projects that do not fit within the IPFs should prioritise preparatory activities (studies, designs RoW acquisition) for readiness of execution in NDPV.	/10		

S/N	Checklist Item	Weight	Focus Areas/ Parameters	Description	Score	Comments	Resp.
				Review clarity on project scope, timelines, and expected results.			
6	Programme Indicators	25	Indicator Specificity	Confirm that indicators (at each level) are Specific, Measurable, Achievable, Reliable, and Time-bound.	/10		NPA-Project Dept & MoFPED (Budget & PAP)
			Progress Tracking	Review how well these indicators track progress toward intended outcomes.	/10		Oversight Team
				Check if each result has a minimum of 3 and maximum of 5 Indicators that are comprehensive enough to measure progress?	/10		
			Integration of Cross - Cutting Issues Indicators	Verify how these issues are addressed in the PIAP and Confirm integration into the broader results framework.	/10		

S/N	Checklist Item	Weight	Focus Areas/ Parameters	Description	Score	Comments	Resp.
			SDGs, AA2063, EAC Vision	Identify the interventions and results alignment by programme (Where applicable)	/10		Oversight Team
			Gender	Identify the results interventions and results alignment by programme (Where applicable)	/10		Oversight Team
			Climate Change and Green Growth	Identify the interventions and results alignment by programme (Where applicable)	/10		Oversight Team
			Human rights based Approach	Identify the interventions and results alignment by programme (Where applicable)	/10		Oversight Team
			HIV AIDS	Identify the interventions and results alignment by programme (Where applicable)	/10		Oversight Team
			Regional Integration	Identify the interventions and results alignment by programme (Where applicable)	/10		Oversight Team

S/N	Checklist Item	Weight	Focus Areas/ Parameters	Description	Score	Comments	Resp.
			Disability	Identify the interventions and results alignment by programme (Where applicable)	/10		Oversight Team
			Environment	Identify the results interventions and results alignment by programme (Where applicable)	/10		Oversight Team
			Social Protection	Identify the interventions and results alignment by programme (Where applicable)	/10		Oversight Team
			Culture	Identify the interventions and results alignment by programme (Where applicable)	/10		Oversight Team
			Population	Identify the interventions and results alignment by programme (Where applicable)	/10		Oversight Team
			Nutrition	Identify the interventions and results alignment by programme (Where applicable)	/10		Oversight Team

S/N	Checklist Item	Weight	Focus Areas/ Parameters	Description	Score	Comments	Resp.
			Science and Technology	*Identify the interventions and results alignment by programme (Where applicable)*	/10		Oversight Team
			Refugees and Disaster	*Identify the results interventions and results alignment by programme (Where applicable)*	/10		Oversight Team
			Employment	*Identify the interventions and results alignment by programme (Where applicable)*	/10		Oversight Team
			Integration of Physical Planning	*Identify the interventions and results alignment by programme (Where applicable) - refer to Annex on NPDP alignment to NDPIV*	/10		NPA & MoHLUD Physical Planning
7	Indicator Profiles/ Meta data	10	Profile Detail	Ensure a detailed profile for each indicator has been provided to including the:	/10		UBOS
				title	/10		
				definition	/10		
				method of computation	/10		

S/N	Checklist Item	Weight	Focus Areas/ Parameters	Description	Score	Comments	Resp.
				data source	/10		
				frequency of production.	/10		
			Consistency	Assess how the indicator profile aligns with related indicators in the global and regional development frameworks.			
8	Baseline and Targets	10	Baseline Validity	Confirm that baselines are based on authentic information from credible sources (Official statistics and administrative data).			
			Target Realism	Check that targets are realistic and aligned with the overall goals.			
			Target Setting Method	Review the method for setting and reviewing targets			
9	Costing, Action & Output Correlation	15	Output-Action Correlation	Ensure there is a clear correlation between outputs and the actions required to achieve them.			UBOS

S/N	Checklist Item	Weight	Focus Areas/ Parameters	Description	Score	Comments	Resp.
			Output-Action Correlation	Ensure there is a clear correlation between outputs and the actions required to achieve them.			UBOS
				Verify how actions link to specific projects and interventions.			
				Confirm that outputs are measurable & directly attributable to actions.			
			Costing	Is the PIAP's costing aligned with the Medium-Term Expenditure Framework (MTEF) ceilings, ensuring financial feasibility?			
				Verify that baseline Expenditure Items (wage, fixed costs, ongoing projects) are allocated resources.			
				Confirm that budget allocation for each output, action, and project is clearly outlined.			

S/N	Checklist Item	Weight	Focus Areas/ Parameters	Description	Score	Comments	Resp.
				However, some actions and outputs might be budget neutral.			UBOS
				Verify identification and integration of off-budget resources.			
10	Responsibility, Reporting & coordination		Responsibility Clarity	Confirm that the responsible MDA/ LG is clearly dentified for each outcome and output.			
		5	Coordination & Reporting Plan	Review the detailed plan for periodic performance reporting including annual reviews, MTR, data collection, M&E of Projects.			
				Assess how reporting will be coordinated and integrated into the overall monitoring framework.			

6.5. Annex 3: Cross-Cutting Issues Thematic Areas and Interventions

No.	Metadata field	Explanation
1.	Population and harnessing the demographic dividend 1. Population 2. Health and nutrition 3. HIV/AIDS prevention and management	• Ensure rapid fertility decline through elimination of unmet need for family planning • Enroll all children, especially girls in schools until completion • Invest in the youths through appropriate education, health, and marketable skills • Raise household incomes through PDM, EMYOOGA, Youth Fund • Commercialisation of agriculture • Ensure access to food and nutritional security
2.	Social inclusion and leaving no one behind 1. Human rights 2. Culture and mindset change 3. Child welfare 4. Youths' engagement and empowerment 5. Gender, equality and women empowerment 6. Disability inclusion 7. Elderly 8. Refugees 9. Ethnic minorities	Provide affordable capital for women and youth programmes • Generate jobs for women and men, especially the youth • Prioritise and increase investment in Sexual Reproductive Health and Rights (SRHR) • Ensure access by PWDs to all infrastructure (roads, air, railway and water) • Undertake social protection measures • Recruitment processes should offer a conducive environment and support for equal and fair opportunities at workplaces
3.	Sustainable and resilient and economic growth 1. Environment sustainability 2. Climate change 3. Disaster risk reduction	Prioritise the implementation of mitigation and adaptation measures to climate change • Develop and implement community-based • agri-insurance schemes to cushion smallholder farmers against risks • Identify potential risks and devise their • mitigation measures • Protect forests, wetlands, river banks • and lake shores • Enforce ESIA for all development • projects • Promote a circular economy • Promote green economy

No.	Metadata field	Explanation	
1.	Production and Productivity 1. Science, technology and innovation 2. Governance and accountability	Introduce and operationalise e-governance systems in all programmes • Add value at all levels of production value chains • Ensure digital inclusion and citizens participation	

6.6. Annex 4: Reporting Templates

R1: Programme Annual Performance Reports
Foreword…………………………………
Acknowledgements ……………………………….
Abbreviations and Acronyms…………………………
Executive Summary…………………………………
Chapter ONE: Introduction and Background……………………
1.1   NDP-IV………………
1.2   Programme Institutions…………………
1.3   Programme Leadership and Structure…………………
1.4   Programme and Technical Working Groups…………………
1.5   Programme Implementation Objectives, Outcomes and Reforms……………
Chapter TWO: Programme Performance for the FY………………………
2.1   Financial Performance…………………………
2.2   Physical Performance…………………………
2.3   Performance per Objective…………………………
Chapter THREE: Performance Challenges………………………………
Chapter FOUR: Emerging Issues………………………………
Chapter FIVE: Development Partner Support…………………………………
Annexes:
        Annex 1: Programme Planned Interventions for the Next FY……………
        Annex 2: Projects Funded by Development Partners……………
        Annex 3: PIAP and Metadata…………………

6.7. Annex 4: Reporting Templates

Office of the Prime Minister (OPM, 2021): Guidelines on Monitoring and Evaluation
Civil Society and NGO M&E Manuals
National Planning Authority (2024): NDP-IV Roadmap
National Planning Authority (2021): Guidelines for the Development of Programme Implementation Action Plans (PIAPs) and Ministry, Agency and Department Plans
International Generic Indicators (IGI, 2024): https/www.igi-global.com
Ministry of Finance, Planning and Economic Development (MoFPED, 2017): PFMS Regulations and Treasury Instructions
National Planning Authority (2024): PIAP Approval Roadmap for NDP-IV
Ministry of Finance, Planning and Economic Development (MoFPED, 2017): PFMA (2015 as amended)
Ministry of Finance, Planning and Economic Development (MoFPED, 2017): The budget structure and the Chart of Accounts as well as automated PFM systems (IFMS and PBS)
National Planning Authority (Development Plans) Regulations, 2018
Uganda Bureau of Statistics (UBOS) Surveys and Reports
Uganda Evaluation Association (UEA, 2024): Various Resources and Reports
National Planning Authority (NPA, 2013): Uganda Vision 2040 M&E Guidelines
United Nations (UN, 2015): Sustainable Development Goals Main Report, New York US
African Union (AU, 2019): Africa Agenda 2063

**Secretariate for Development
Plan Implementation program
Ministry of Finance Planning
& Economic Development**
Crested Towers, Kampala