



THE THIRD FINANCIAL MANAGEMENT AND
ACCOUNTABILITY PROGRAMME (FINMAP III)
ANNUAL REPORT FY2017/18

2018

Table of Contents

LIST OF ACRONYMS AND ABBREVIATIONS	VI
STATEMENT BY THE TASK MANAGER.....	VII
EXECUTIVE SUMMARY	IX
SECTION I	1
1.0. INTRODUCTION	1
1.1. STRATEGIC OBJECTIVES.....	1
1.2. COMPONENTS.....	2
1.3. PROGRAMME MANAGEMENT AND IMPLEMENTATION.....	2
SECTION II	3
2.1. MACROECONOMIC MANAGEMENT.....	3
2.1.1 IMPROVED FORECASTING OF MACROECONOMIC AGGREGATES.....	3
2.1.2 IMPROVED QUALITY OF REVENUE FORECASTS, MONITORING AND EVALUATION.....	5
2.1.3 WIDENED TAXBASE AND IMPROVED TAX ADMINISTRATION.....	6
2.1.4 IMPROVED QUALITY AND TIMELINESS OF REPORTING ON OVERSEES DEVELOPMENT ASSISTNANCE	7
2.1.5 IMPROVED QUALITY AND TIMELINESS OF DEBT ANALYSIS.....	9
2.2. BUDGET PREPARATION AND MONITORING	10
2.2.1. IMPROVED TIMELINESS AND ACCURACY IN BUDGETING	10
2.2.2. IMPROVED TIMELINESS AND QUALITY OF BUDGET ANALYSIS, MONITORING AND EVALUATION	12
2.3. FIDUCIARY MANAGEMENT SYSTEMS IN GOVERNMENT.....	13
2.3.1 IMPROVED TIMELINESS, QUALITY & COMPREHENSIVENESS OF FINANCIAL REPORTING BY CG	14
2.3.2 IMPROVED CASH MANAGEMENT.....	17
2.3.3 INSITUATIONALLY STRENGTHEN THE PUBLIC PROCUREMENT FUNCTION	18
2.4 PAYROLL, PENSION AND HUMAN RESOURCES MANAGEMENT.....	19
2.4.1 TIMELY AND ACCURATE GOU PAYROLL, PENSIONS PROCESSING AND PAYMENTS	19
2.5. PUBLIC PROCUREMENT	21
2.5.1 IMPROVED COMPLIANCE WITH PUBLIC PROCUREMENT LEGAL AND REGULATORY FRAMEWORKS.....	21
2.6. INTERNAL OVERSIGHT.....	26

2.6.1 IMPROVED TIMELINESS AND QUALITY OF INTERNAL OR INTERNAL AUDIT REPORTS INCLUDING FOLLOW UP OF INTERNAL AUDIT AND AUDIT RECOMMNETATIONS	26
2.7 EXTERNAL OVERSIGHT	28
2.7.1 TIMELY AND QUALITY EXTERNAL AUDIT REPORTING AND FOLLOWUP OF RECOMMENDATIONS	29
2.8. LEGISLATIVE OVERSIGHT	40
2.8.1. IMPROVED LEGISLATIVE SCRUTINY OF BUDGET AND AUDIT REPORTS.....	40
2.9 PUBLIC FINANCIAL MANAGEMENT IN LOCAL GOVERNMENT	42
2.9.1 IMPROVED REVENUE PLANNING AND ANALYSIS IN LG	42
2.9.2. IMPROVED TIMELINESS AND QUALITY FINANCIAL PERFORMANCE REPORTING IN LGS	45
2.9.3. IMPROVED TIMELINESS AND QUALITY INTERNAL AUDIT REPORTING.....	46
2.9.4. IMPROVED TIMELINESS AND QUALITY OF REPORTING BY LGPACS	47
2.10. PROGRAMME COORDINATION AND MANAGEMENT	47
SECTION III: CAPACITY BUILDING	51
SECTION IV: RISK MANAGMENT	56
SECTION V: CHALLENGES AND LESSONS LEARNED	58
5.1. CHALLENGES FACED	58
5.2. LESSONS LEARNED	58
SECTION VI: FINANCIAL PERFORMANCE FOR FY 2017/18	60
6.1 FINMAP III FINANCIAL STATEMENT FY 2017/18.....	60
6.2 DETAILED ACTIVITY LEVEL EXPENDITURE ANALYSIS FY 2017/18.....	62
SECTION VII: A SNAPSHOT VIEW OF PLANS FOR FY 2017/18	72

List of Annexes

ANNEX 1: PERFORMANCE ANALYSIS OF PROGRAMME OUTCOMES	74
ANNEX 2: DETAILED COMPONENT PERFORMANCE ANALYSIS FY 2017/18.....	83
ANNEX 3: DETAILED STATUS OF LOCAL GOVERNMENT IFMS IMPLEMENTATION	109
ANNEX 4: DETAILED SPONSORSHIP LIST FOR PROFFESIONAL QUALIFICATIONS	115
ANNEX 5: REFORM ACTION MATRIX AS AT AUGUST 2016.....	127
ANNEX 6: IMPLEMENTATION OF EXTERNAL AUDIT RECOMMENDATIONS IN FY2017/18.....	132
ANNEX 7: LOCAL REVENUE PERFORMANCE FOR THE DISTRICTS SUPPLIED WITH LOCAL REVENUE DATA BASE UNDER FINMAP III (2017/18)	133

List of Acronyms and Abbreviations

ACCA	Association of Chartered Certified Accountants
AGO	Accountant General's Office
AMIS	Aid Management Information System
AMP	Aid Management Platform
ASSIP	Accountability Sector Strategic Investment Plan
BTTB	Background to the Budget
BFP	Budget Framework Paper
BMAU	Budget Monitoring and Accountability Unit
BoU	Bank of Uganda
CAAS	Computerised Accounting and Auditing Systems
CEMAS	Computerized Education Management and Accounting System
CFR	Charter for Fiscal Responsibility
CIA	Chartered Institute of Internal Auditors
CISA	Certified Information System Auditor
CIPS	Chartered Institute of Purchasing and Supply
CFE	Certified Fraud Examiners
CG(s)	Central Government(s)
CGAP	Certified Government Auditing Professional
COFOG	Classification of the Functions of Government
COSASE	Committee on Commissions, Statutory Authorities and State Enterprises
CPAU	Certified Public Accountants of Uganda
CPD	Continuous Professional Development
CPL	Computer Point Limited
CSGBAG	Civil Society Budget Advocacy Group
DARC	Development Assistance and Regional Cooperation
DEA	Directorate of Economic Affairs
DFID	Department for International Development
DOB	Directorate of Budget

DTA	Double Taxation Agreement
EFT	Electronic Funds Transfer
FINMAP	Financial Management and Accountability Programme
GDP	Gross Domestic Product
GoU	Government of Uganda
HLG	Higher Local Government
HoD	Head of Department
ICPAU	Institute of Certified Public Accountants of Uganda
IFMS	Integrated Financial Management System
IMEM	Integrated Macro-Economic Model
IPPS	Integrated Personnel, Payroll and Pension System
IPPU	Institute of Procurement Professionals of Uganda
ISSAIs	International Standards of Supreme Audit Institutions
JAF	Joint Assessment Framework
JARD	Joint Annual Review of Decentralisation
JBSO	Joint Budget Support Operation
JBSF	Joint Budget Support Framework
KFW	Kreditanstalt Für Wiederaufbau (German Development Bank)
LAN	Local Area Network
LG(s)	Local Government(s)
LGAC	Local Government Accounts Committee
LGMSD	Local Government Management and Service Delivery Programme
LGWG	Local Government Working Group
MDAs	Ministries, Departments and Agencies
MALGs	Ministries, Agencies, and Local Government(s)
MoFPED	Ministry of Finance, Planning and Economic Development
MoLG	Ministry of Local Government
MoPS	Ministry of Public Service
MPS	Ministerial Policy Statement
MTEF	Medium Term Expenditure Framework
NGO	Non Governmental Organisation
NITA	National Information Technology Authority
NTR	Non Tax Revenue

OAG	Office of the Auditor General
OBT	Output Budgeting Tool
ODA	Overseas Development Assistance
OOB	Output Oriented Budgeting
PAC	Public Accounts Committee
PBB	Programme Based Budgeting
PEFA	Public Expenditure and Financial Accountability
PFAA	Public Finance and Accountability Act
PEMCOM	Public Expenditure Management Committee
PFM	Public Financial Management
PFMA	Public Finance Management Act
PIMIS	Public Investment Management Information System
PPDA	Public Procurement and Disposal of Public Assets Authority
PPMS	Procurement Performance Measurement System
PUSATI	Public Universities and Self Accounting Institutions
RIPA	Royal Institute of Public Administration
SAM	Social Accounting Matrix
STP	Straight Through Processing
TC	Town Council
TNA	Training Needs Assessment
PTC	Programme Technical Committee
UCF	Uganda Consolidated Fund
USD	United States Dollars
USMID	Uganda Support for Municipal Infrastructure Development Program
VFM	Value for Money
URA	Uganda Revenue Authority
URSB	Uganda Registration Services Bureau

Statement by the Task Manager



This annual report FY17/18 coincides with the final year of the Public Financial Management Reform that spanned from (July 2014-June 2018). It therefore marks the end of third phase of reform implementation with the coming financial year (FY18/19) only being regarded as an interim and preparatory year to bring closure to any pending contracts and activities. Indeed, this financial year marked the beginning of one such activity: the drafting of a new PFM reforms strategy to guide the direction of future reforms from July 2018 – June 2023. This process, expected to flow into the coming year, will require systematic reflection on lessons learnt from previous implementation phases. Also this will be backed by consultative and methodical diagnosis of the emerging problem areas in the PFM eco-system starting with the recently completed PEFA analysis.

Closely related, has been the progress registered in the development a medium term revenue strategy, the National Domestic Revenue Strategy (2019 - 2023) whose ultimate goal is to increase Uganda's tax to GDP ratio to 16 percent by the end of that period from the current 14 per cent. The process has been consultative with involvement of Civil Society (CSBAG) in the DRM Working Group and has benefited with DP support particularly with facilitation of technical diagnostics such as the tax gap analysis (by IMF), monitoring frameworks for tax and non-tax revenue (under FINMAP), to mention but a few. It is expected that the constructive collaboration between MoFPED and URA exhibited in this process will be deepened and leveraged upon as the springboard for successes envisioned. The launch of the Strategy is on course for December 2018.

In a special way, I wish to commend the consistent funding contribution and dedication of the basket modality partners: KfW, DFiD, Denmark, Norway and the European Union. Over the years, this funding modality has yielded benefits that echo the recommendations of the Paris/Accra Agenda for effective foreign assistance principles of ownership, alignment, harmonisation, mutual accountability and managing for results through use and improvement of local systems.

Chief among the aspirations of the Gou and her partners this financial year was the strengthening of the public procurement policy framework through the various strategic amendments to the Public Procurement and Disposal of Public Assets (PPDA) Act, 2003. These were approved by Cabinet and the first draft Bill was prepared by the First Parliamentary Council for discussion with key stakeholders. The Bill aims at enhancing efficiency and effectiveness in the Public Procurement process by reducing the statutory timelines and the number of administrative players in the Administrative Review process.

During the year, Government was able to further extend the Programme Based Budgeting reforms to local governments. This represented the second phase of the initiative, the first having been piloted in the previous year, FY15/16, by focusing on Central Government entities. As with all reforms to date, the initial experiences were mixed as votes acclimatized themselves with the new system. Subsequent phases of the reforms, taking from lessons, will be focused on further change management and training to entrench the principles of programme based budgeting across all votes.

The financial year FY2017/18 also marked the end of rollout of IFMS Tier 2 and proliferation of the more robust tier 1 version of the IFMS. This is in line with the GoU policy to rationalize of Government IT systems. The interim success for us was that all the old local governments previously running the IFMS2 were transitioned to tier 1. The challenge we have now is the creation of new local governments that represent a moving target for IFMS coverage. This is a challenge we will rise to, with the support of our partners.

In addition, FINMAPIII supported the dissemination of the revised Treasury Accounting Instructions according to the PFM Act 2015. This was a critical undertaking in the PEMCOM Priority Action Matrix to further guide the effective Operationalization of financial control mechanisms.

I note with dismay, however, that the results from the Internal Auditor General's report allude to a decline in the implementation of his recommendations by accounting officers (from 69 per cent to 65 percent in FY2017/18). The next phase of focus will be to validate the plausibility of accounting officers' responses to the recommendations and impute culpability to further advice decisions in reappointment or other measures deemed requisite.

On a brighter note, we officially commissioned the OAG Hoima regional offices, graced by the Hon. Jacob Oulanyah, the Deputy Speaker of Parliament – bringing the number of OAG regional offices constructed to three. The others supported in the previous years include the Head quarters in Kampala, Mbarara regional offices. The next plans include the Moroto and Arua.

All these efforts form part of our major undertaking to enforce the independence of the office of the Auditor General as well as efficiency and close monitoring of accounting officers to foster service delivery. In particular, the Hoima Regional office will serve Masindi, Hoima, Buliisa, Kibaale, Kiboga, Kyankwanzi, Kakumiro, Kikuube and Kiryandongo district. The offices are strategically placed to support the Office's constitutional mandate ensure timely accountability for all government resources including the oil sector.

Furthermore, Parliament of Uganda commenced the Audit of the Office of the Auditor General. This speaks volumes to our continued commitment to transparency and strengthening institutions that form the bedrock of Uganda's accountability systems. This process will be completed next financial year.

Another development during the year and indeed persistent issue under the PFM radar in the recent past is the management of domestic arrears. The Ministry of Finance, Planning and Economic Development through FINMAP engaged an independent firm to perform a reasonable assurance review of the Government of Uganda expenditure arrears stock up to June 2018. The exercise once complete, should conclusively validate expenditure arrears reported by the various votes.

Finally, next financial year 18/19 will gives us an opportunity to complete our readiness to start building on the firm foundations set in place in the outgoing phase of reforms implementation embodied under the FINMAPIII. The new strategy calls for stronger PFM ties to service delivery even as we leverage on the new indentified reform areas of Public Investments Management; Domestic Resource Mobilization; Allocative efficiency through better strategic planning; as well as compliance to public accountability regulations.

For God and My Country.

PATRICK OCAILAP

*Deputy Secretary to the Treasury
Task Manager/ FINMAPIII*



Executive Summary

This report provides progress in implementation of the Third Financial Management and Accountability Programme (FINMAP III) for the period 1 July 2017 to 30 June 2018. A highlight of key implementation impediments during the period as well as the lessons learnt to mitigate programme risks and challenges.

The programme work plan during FY17/18 was approved at a cost of UGX 80.49bn out of which UGX 59.76bn was contributed by basket partners. The proportion of expenditure against budget estimates was 74.24 percent. Details on absorption and partners remittances are furnished in section IV on programme financials.

The programmed expended 74.34 percent of the funding remitted for the year. This is a reduction of 18 per cent compared to last financial year. This is mainly owing to minimal progress in delivery of key capital projects including the Human Capital Management System in MoPS and the OAG Management Information System.

The basket partners during the year included KFW, DFiD, Denmark, Norway and the European Union. Details of funding and financial performance are presented under section VI of the report. These funds were received through two main sources: a basket fund for bilateral and multilateral Development Partners, and GoU.

The work programme for financial year 2017/18 included completion of key programme activities and preparations for the new PFM Reform Strategy and an attendant implementation framework to succeed the FINMAP III. By close of the financial year, the design process for a new PFM Reform strategy upto 2022/23 had been completed and an implementation framework were under consideration by PEMCOM for final approval.

The detailed analysis of programme performance during the year showed mixed progress across the implementing components as discussed in ensuing chapters. A review of the FY17/18 work plan reveals better performance in components implementing PFM reforms in LGs; Central Government systems; Macro-economic Management; Budget preparation; as well as programme coordination. All these performed well with over 70 per cent absorption. Indeed this consistent positive performance in implementation levels is reflected in the choice of focus in the new PFM reform programme.

Table 1: Highlight of Programme Expenditure FY17/18

Component Outputs and Input Codes	Adjusted Budget	Total Expenditure	%age Expenditure	Balance
Component 05 Outputs: PFM in Local Governments	8,697,724,079	8,282,681,255	95.23%	415,042,824
Component 03A Outputs: Fiduciary Management Systems in CG	18,849,627,236	17,607,916,654	93.41%	1,241,710,582
Component 06A Outputs: Governance and External Environment	1,683,147,996	1,483,487,947	88.14%	199,660,049
Component 01A & 01B Outputs: Macro-economic Management	2,654,921,610	2,192,755,523	82.59%	462,166,087
Component 06B Outputs: Programme Coordination	6,404,037,763	5,226,358,292	81.61%	1,177,679,471
Component 02 Outputs: Budget Preparation And Monitoring	4,277,140,763	3,368,239,226	78.75%	908,901,537
Component 04B Outputs: Internal Oversight	3,801,663,000	2,587,630,060	68.07%	1,214,032,940
Component 03B Outputs: IPPS	19,864,828,959	12,323,672,848	62.04%	7,541,156,111
Component 04A Outputs: Public Procurement	1,271,409,386	732,345,554	57.60%	539,063,832
Component 04C Outputs: External Oversight	11,793,612,710	5,555,225,739	47.10%	6,238,386,971
Component 04D Outputs: Legislative Oversight	1,198,438,855	397,820,504	33.19%	800,618,351
GRAND TOTAL	80,496,552,357	59,758,133,602	74.24%	20,738,418,755
ABSORPTION TO RECEIPTS - UGX59,758,133,602/UGX82,890,600,597 =			72.34%	
EXPENDITURE TO BUDGET - UGX59,758,133,602/UGX80,496,552,357 =			74.24%	

Source: FINMAP III Financial Records, 2017



SECTION I: OVERVIEW

1.0 Introduction

This annual report of the Third Financial Management and Accountability Programme (FINMAP III) covers the financial year 2017/18 providing a comprehensive detail of the activities implemented and results achieved during the period. The financial year 2017/18 is the last year of implementation of FINAMP III's four-year reform programme covering Government of Uganda's four-year PFM reform strategy (FY 2014/15 – FY 2017/18).

The report also presents details of the challenges faced by the programme, lessons learnt, as well as the opportunities identified for improvement of the programme. It is worth noting that due to the different statutory reporting periods for some of the components, a number of critical higher level results and outcomes were yet to be published by reporting time. These include the annual Internal Auditor General's report and the OAG annual report. These detailed outcome results are highlighted in annex 1 of the report.

1.1 Strategic Objectives

The goal of the PFM reform strategy is “to strengthen PFM at all levels of Government and ensure efficient, effective and accountable use of public resources as a basis for improved service delivery”.

FINAMP III has three key reform outcomes: Budget Credibility, Improved Budget Control and Improved Compliance to Rules and Regulations. Each of the outcomes has identified technical areas of where reform will be implemented:

Outcome 1: Budget Credibility

- a) Macroeconomic stability
- b) Enhanced Resource Mobilization
- c) Improved Resource Allocation

Outcome 2: Improved Budget Control

- a) Financial discipline and control
- b) Improved Asset Management
- c) Efficient and Transparent Public procurement system
- d) Strengthened Payroll and Pension Management

Outcome 3: Improved Compliance to rules and regulations

- a) Institutional Strengthening of Oversight functions
- b) Enhanced and harmonized Legal and regulatory framework

- c) Collaborative and complimentary approach to oversight
- d) Mainstream follow up mechanism of recommendations

1.2 Budget Allocation

The implementation of the strategic objectives of the programme is encapsulated in 10 components managed through selected line MDAs in the PFM sub-sector. The composition of budget share by component along with attendant funding allocations in FY 17/18 is highlighted in figure 2 and table 2 respectively. Components focused on financial management systems in central government; financial management systems in local government; External Oversight and the Payroll and Pension Management had the largest share of the programme budget. This is mainly owing to the bulk of capital expenditures particularly rollout of IFM systems; the Human Capital Management System; and the anticipated MIS of OAG (See figure 2 below).

Table 2: FINMAP III Components and FY 17/18 Budget Allocation

	COMPONENT	Total Funded Ushs	%
1	MACROECONOMIC MANAGEMENT	2,654,921,246	3.30
2	BUDGET PREPARATION AND MONITORING	4,277,140,763	5.31
3	FIDUCIARY MANAGEMENT SYSTEMS IN CENTRAL GOVERNMENT	18,849,627,682	23.42
4	PAYROLL AND PENSIONS MANAGEMENT	19,864,828,944	24.68
5	PUBLIC PROCUREMENT	1,271,409,105	1.58
6	INTERNAL OVERSIGHT	3,801,663,000	4.72
7	EXTERNAL OVERSIGHT - OAG	11,793,612,558	14.65
8	LEGISLATIVE OVERSIGHT	1,198,438,855	1.49
9	PFM IN LOCAL GOVERNMENTS	8,697,724,185	10.81
10	GOVERNANCE AND SUSTAINABILITY	1,683,148,476	2.09
12	PROGRAMME COORDINATION OFFICE	6,403,709,571	7.96
	TOTAL	80,496,224,385	100

Source: FINMAP Financial Records, 2017

1.3 Programme Management and Implementation

The Deputy Secretary to the Treasury (DST) provides the overall leadership for the programme and is supported by the Programme Coordination Office comprising of Management Support Team. Component Managers are responsible for implementation of reform activities under their respective components and are assisted by Component Coordinators who are responsible for the day-to-day implementation of the programme. The Public Expenditure Management Committee (PEMCOM) and the Programme Technical Committee (PTC) provide high level policy and technical guidance respectively. Both fora have representation from GoU and the development partner agencies with Civil Society representation in the PEMCOM.

SECTION II: ACHIEVEMENTS FOR FY 2017/18

2.0. Introduction

This section of the report provides a detailed analysis of component-specific progress in terms of the activities implemented and outputs delivered, as well as the contribution to specific reform objectives during FY 2017/18. Annex 2 (Progress of Components Outputs Performance) provides the detailed output level implementation status as per the work plan. Results at outcome level are documented in annex 1.

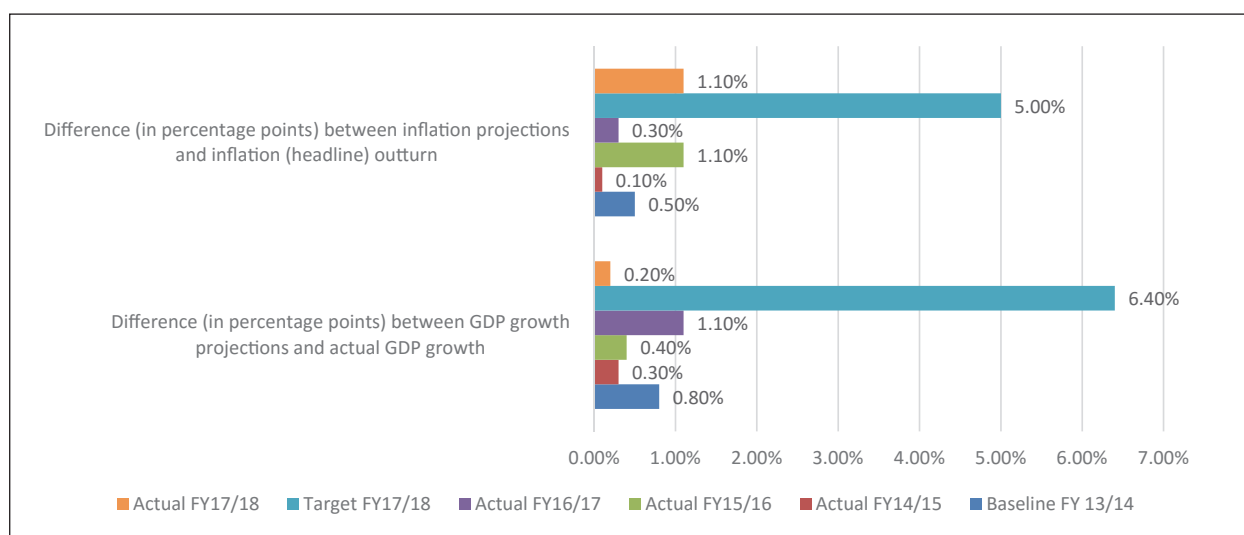
2.1. Macroeconomic Management

The specific reform objectives of this component are to improve: macro-economic forecasting; the timeliness and quality of tax projections, policy analysis and reporting; as well as widening of the tax base. The reforms also aim to improve the timeliness and quality of analysis of overseas development assistance (ODA) and national debt levels. The implementing entity of the component is the Directorate of Economic Affairs of MoFPED.

2.1.1 Forecasting of Macroeconomic Aggregates

One of the objectives of reforms under this component is the reliability of GDP growth forecasts. During the year, there was a decrease in the difference between the inflation projections and outturns from 0.3 to 1.1 percent. Figure 3 below indicates trends in the accuracy of projections for macro-economic aggregates.

Figure 3: Forecasting of macroeconomic aggregates



Source: Macro-Policy Department, MoFPED, 2018

The performance in government's capacity on credible macroeconomic forecasts was mixed. The variance on economic growth projections continued to narrow from 1.1 per cent to 0.8 per cent in FY17.18. GDP was projected to grow at a rate of 5.8 percent for FY17.18 and preliminary Gross Domestic Product (GDP) estimates in the background to the budget (BTTB) indicate that the economy expanded by 5.8 per cent.

Economic activity improved across all sectors-specifically agriculture (food crops); industry (chemical & pharmaceutical products, drinks and tobacco, construction) and services (trade and repairs, financial and insurance activities, public administration, transportation and storage). With this significant improvement in FY 2017/18, the economy is now expected to grow at a rate of 6.0 percent in FY2018/19.

During the FY2017/18, inflation was lower than anticipated per the 5 percent projections (lower by 1.4 percent in variance). Headline and Core inflation declined to an average of 3.6 percent in the first ten months of 2017/18 from 5.7 in the previous year. The largest drop was experienced in food crops and services. From the Background to the Budget of FY18/19, this was largely attributed to the favourable supply shock occasioned by favourable weather conditions in 2017 that led to suppressed inflationary pressures that subsequently contributed to a fall in food crops inflation from a high of 23.1 percent in May 2017 to minus 2.1 percent in April 2018. Consequently, overall food inflation dropped from a high of 15.6 percent in May 2017 to minus 1.8 percent in April 2018. Second, despite the sporadic depreciation pressures seen in the Q4, 2016 and partially extending into Q1, 2017 the exchange rate has remained broadly stable.

The following key activities were supported during the financial year:

- (i) As part of efforts for deepening usage of the IMEM for policy analysis, the component planned various activities including dissemination of simulation/modelling user manuals; drafting Economic Policy Research working papers for publications on the Ministry's website and reviews of the working papers by a committee of experts. To this end, the component conducted workshops on economic policy research tools for quarterly GDP Forecasting and Tax revenue projections disseminated for use to support the IMEM model.

In addition, the programme supported the development of a consistent macroeconomic database for the IMEM model for facilitation of economic policy research and publication. However, economic Policy Research working papers were prepared but were not published. The papers included the following: (a) Impact of increasing VAT from 18 to 20 percent; (b) Impact of Infrastructural expenditure on the economy (c) Impact of imposition of VAT on agricultural inputs.

FINMAPIII continues to facilitate payments for the macro-modelling unit attached to the Ministry of Finance to build capacity for usage of the IMEM.

- (ii) The component was facilitated with a consultancy to expand the Social Accounting Matrix (SAM) to rearrange the government sector into the MTEF format and to incorporate the oil and gas sector.
- (iii) The programme also supported the review of the IMEM model. The activity commenced towards the end of the financial year and will be completed in March 2019. The review constitutes

provision of quality assurance to the development of IMEM databases specifically the Supply Use Table and SAM.

- (iv) Separately, a consultant was selected to customize the 2016/17 UNHS (Uganda National Housing Survey) for the Micro-Simulation Model in IMEM. This work will continue till December 2018 will be tracked in subsequent periods.

2.1.2 Quality of Revenue Forecasts, Monitoring and Evaluation

Analysis of the revenue performance numbers indicates a 4.47 percentage variance in revenue collections and projections. This is off target compared to the 0.5 per cent projected variance in FY16/17. The estimated revenue outturn for FY 2017/2018 was Ushs 14,403 billion of which Ushs 13,976 billion was tax revenue and Ushs 427 billion was NTR. This represents an underperformance of Ushs 659 billion in FY 2017/18.

A key causal factor is that the projection for FY 2017/18 included measures that were not implemented, reversed or granted by Parliament. These included expanding the scope of the infrastructure levy; reversal of the 10 percent import duty on Crude Palm Oil; the variation of import duty on rice; and, the income tax exemption granted to SACCOS by Parliament. These measures would have delivered an estimated Ushs 257 billion. In addition, URA systems challenges which led to interruptions and delays in tax compliance also contributed to the suboptimal performance. A creditable Medium Term Revenue strategy would go a long way in improving revenue forecasting and should facilitate long-term planning of revenue measures before the start of the fiscal year.

During the financial year, the programme supported the following related key activities:

The Revenue Monitoring Frameworks: As part of efforts to improve revenue performance monitoring, the component planned to establish a result-based revenue monitoring framework (i.e. revenue performance tracking, monitoring and evaluation). A consultant facilitated the development of the Revenue Monitoring Framework, which is to be finalized by end of June 2018. In addition, the component developed a framework for reporting and monitoring of NTR. This was undertaken jointly with the above. To fast track this task, a team from tax policy department undertook field-work for data collection. Data was collected from MDAs and LGs for input into the Revenue Tracking and Monitoring Framework.

The new web-based revenue monitoring tool, which is browser-aided aims at facilitating data and revenue sharing between URA and TPD. It will assist in modelling and forecasting of revenues, in addition to understanding the effects of changes in behaviour of taxpayers and on tax collection that will inform future policy analysis and decision-making. The Framework was adopted by both TPD and URA and it was agreed that it should be implemented immediately. Once complete, the framework will not only provide performance targets for all tax heads, but also track the movements in the tax performance by category. This framework will inform future tax policy design, leading to improved effectiveness of tax policy changes while tracking revenue performance.

Capacity Building for URA: FINMAP also supports the enhancement of capacity in international taxation and tax audits for both MoFPED and URA staff. A workshop was held from 20th - 24th November 2017,

to specifically consider new developments in international taxation in the context of Base erosion and profit shifting (BEPS) – this was done with assistance of OECD Experts from the Korean Tax Policy Centre. The key learning areas included emerging practices in international taxation in the context of BEPS Framework. This encompasses tax avoidance strategies that exploit gaps and mismatches in tax rules to artificially shift profits to low or no-tax locations. The framework has implications for renegotiation of tax treaties.

URA was also supported to organize a workshop on International Tax Audit from 12th -16th March 2018, in conjunction with consultants from ATAF/World Bank. The workshop covered quality assurance and transfer pricing, and audit of commodity transactions for multinational companies.

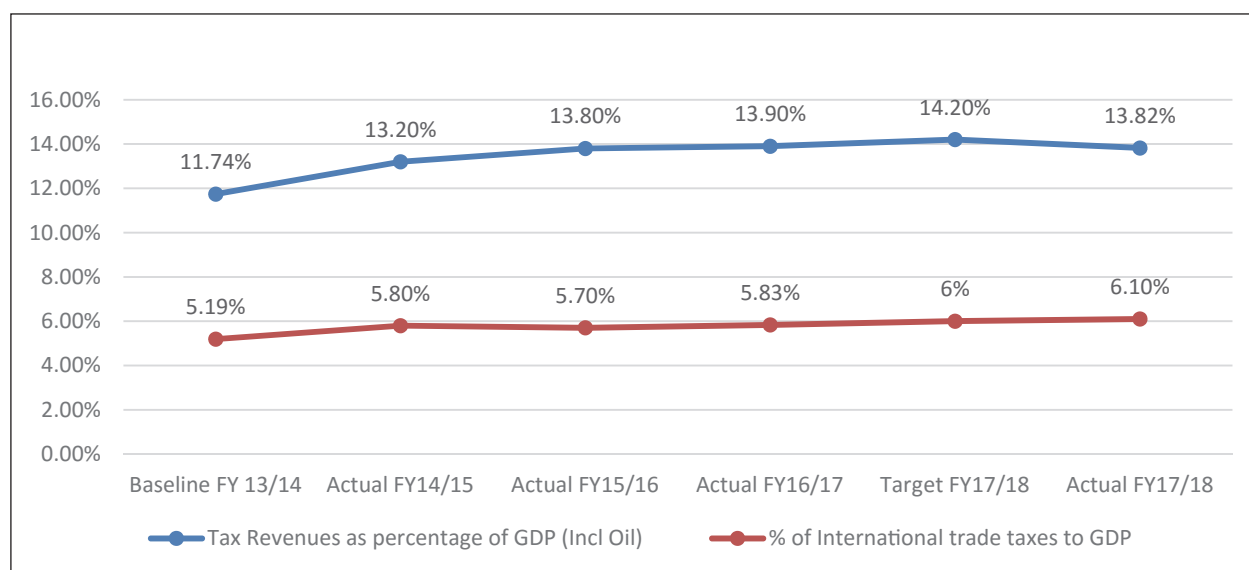
2.1.3 Widened Tax Base and Improved Tax Administration

Tax to GDP Ratio

Per the FY18/19 BTTB, Government's current revenue target is to achieve revenue to GDP ratio of 16 percent by the FY 2019/20 as envisaged in the National Development Plan II (NDPII). The overall net revenue target for FY2018/19 is Ushs 16,211 billion, which would translate into a growth of 7.6 percent compared to the target of Ushs. 14,404 for FY 2017/18 and this equivalent to 14.7 percent of GDP.

The Background to the FY18/19 budget lays out key strategies to enhance revenue collection. This includes proposed adjustments in some tax rates aimed at widening the tax base and enhancing compliance. Government has proposed technical amendments to bring more clarity to the laws in order to minimize unnecessary disputes between taxpayers and URA, as well as dealing with issues of tax avoidance. There are also proposals for additional tax incentives to promote industrialization and investment in strategic areas. The proposed policy measures for FY2018/19 are expected to raise Ushs 643.5bn, while Ushs 272bn is expected to be raised from improved administrative efficiency. The aim is to achieve the policy target of an increase of 0.5 percent of GDP in revenue, which is in line with the National Development Plan II.

Revenue Performance

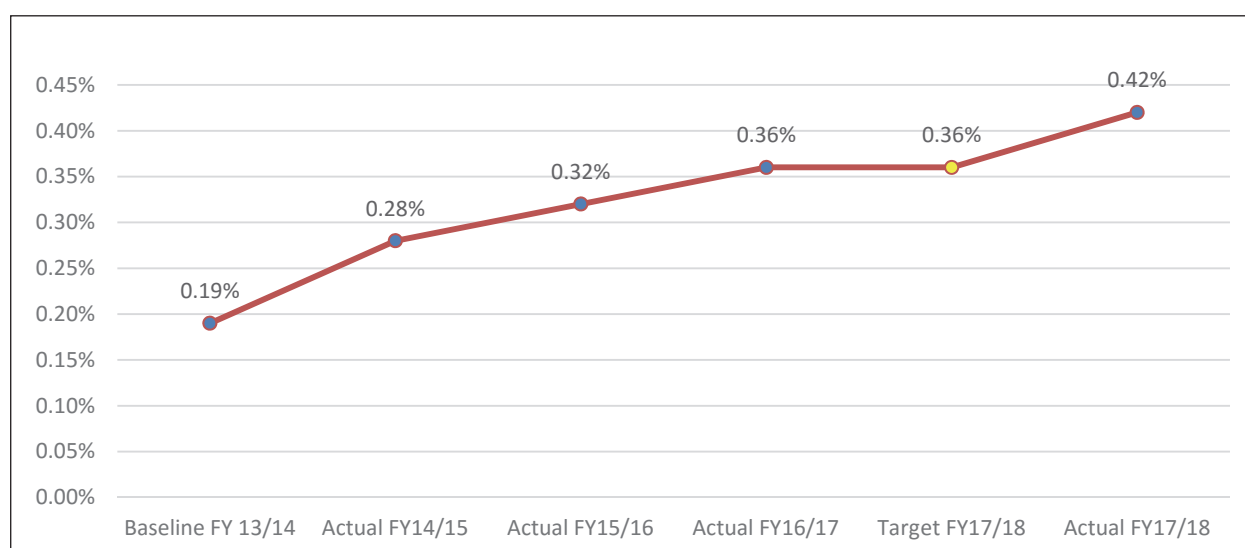


Source: Tax Policy Department, MoFPED, 2018

NTR to GDP

Government achieved increased NTR collections from efficiency gains resulting from Cabinet's decision that all NTR should be collected by Uganda Revenue Authority (URA) effective from 1st July 2017. The decision enhanced transparency in NTR collections as well as ease of monitoring. Non Tax Revenue is payment for a service provided by Government. Such payments include passport fees, license fees, driving permit fees, mining and royalty fees, migration fees and company registration fees among others. Cumulative NTR collections for the period July 2017 to March 2018 amounted to Ushs 376.07 billion against the target of Ushs 267.20 billion, hence a surplus of Ushs 108.87 billion and growth in NTR of 67 percent compared to same period in FY 2016/17.

Proportion of Non-Tax Revenue to GDP



Source: BTTB FY17/18, MoFPED, 2018

Progress on the Domestic Resource Mobilization (DRM) Strategy

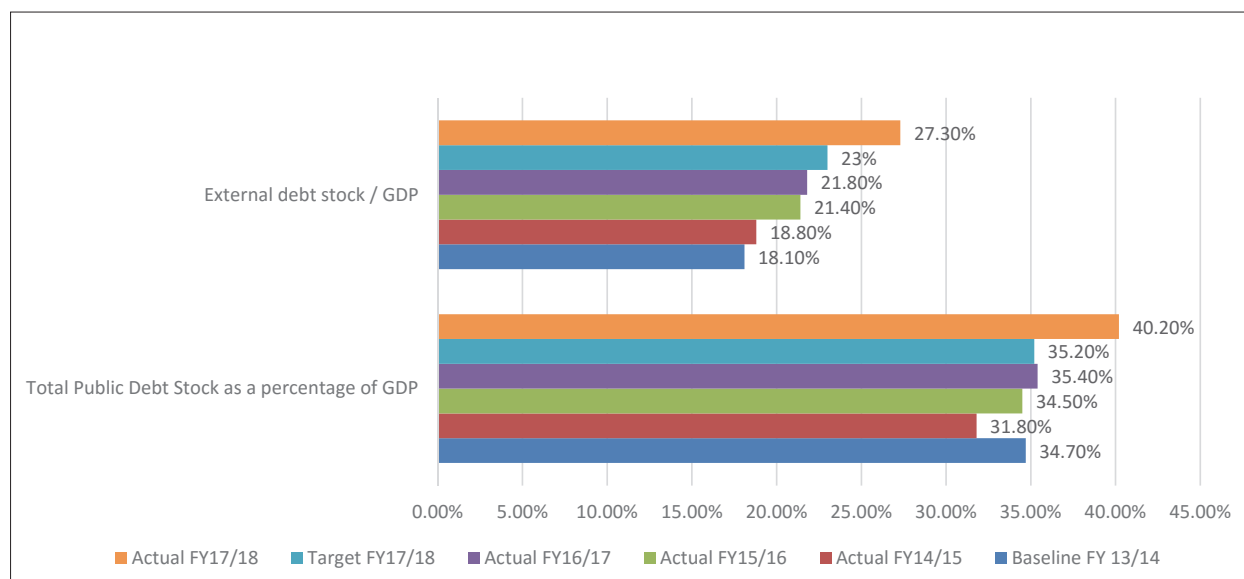
Continuing from the end of last financial year, Government in liaison with key stakeholders are progressing the development of the Domestic Revenue Mobilization strategy. The strategy will inform reforms in the tax system both in the medium term and long term. It is expected to be completed and approved by 30th September 2018. Implementation of the DRM strategy will be synchronized with the completed PFM Reform strategy (FY18/19-22/23) strategic objectives on resource mobilization. Some of the proposals from the diagnostic work for the domestic revenue strategy have been integrated into the budget strategy as part of the policy measures and administrative measures for F/Y2018/19.

2.1.4 Improved Quality and Timeliness of Reporting on Official Development Assistance (ODA)

The Debt to GDP ratio stood at 40.2 per cent, compared to last financial years 35.4 per cent. The latest results of the Debt Sustainability Analysis show that Uganda has moved from low to moderate risk of debt distress. Despite this, Uganda's external public and publicly guaranteed debt remains sustainable in the medium and long term. The major risks to the outlook of external debt sustainability relate to poor performance of exports as well as an increased rate of debt accumulation, particularly on non-

concessional terms. One of government's key strategies to management of arrears next financial year includes enhanced Arrears management structures to limit growth of arrears, including dedicating more staff for control and reduction of arrears.

National Debt Levels



Source: Directorate of Debt & Cash Management, MoFPED, 2018

Review the 2013 Public Debt Management Framework (PDMF)

The programme planned to facilitate GoU consultations to review the 2013 Public Debt Management Framework (PDMF) and prepare the 2019 - 2023 PDMF. Every 5 years, GoU is supposed to review the Public Debt Strategy. The current one (PDMF 2013) commenced in 2013 and it will lapse in December 2018, coinciding with the start of the new debt policy (PDMF 2018) that is also under development.

By close of the financial year, a draft PDMF 2018 had been prepared. It is envisaged that the draft shall be presented to Top Technical and Management by mid-October and published in November-just in time for the launch in December 2018. The next steps include presentation of the debt Strategy to Cabinet as part of the procedures to approve a policy. It is also planned to align the new debt policy with the PFMA 2015 so as to leverage its implementation. The two activities should be finalised 6 months after the launch (i.e. by June 2019).

The purpose of the review is twofold: (a) the need focus on different financing options, considering all feasible and alternative financing options. Secondly, the proportion of grants relative to the total external financing inflows have greatly reduced on account of discovery of oil and the growth prospects to middle income status. This implies Government has to acquire more loans and the proposed financing mechanisms have to be spelt in the PDMF. The financing landscape has also changed and access to concessional financing has reduced. GoU can mainly access commercial financing for fixed capital investments. These constraints were not considered in the old PDMF.

Once complete, the PDMF will serve as the overarching policy document that guides the Medium Term Debt Strategy (MTDS), the Debt Sustainability Analysis (DSA), the report on Public Debt (Loans and Grants) and Guarantees, and the Debt Statistical Bulletins, as well as a host of other debt policy

documents. The component therefore expects that it will meet the key overall objectives of:

- Ensuring that the government's financing needs are met in a timely and cost effective manner, subject to keeping risks at an acceptable level
- Support the development and functioning of the domestic financial market
- Ensuring that the level of public debt remains sustainable, over the medium to long term horizon
- Ensuring efficient utilization of the borrowed resources

Additionally, it is proposed that the PDMF 2018 should be elevated to policy level and referred to as the Public Debt Policy. It should guide the acquisition, contracting, utilization and management of Public debt; with measurable benchmarks.

Interface of AMP with DMFAS and PBS

One of key activities planned under the component was the interface of the AMP with other budgeting, accounting and management tools in MOFPED such as DMFAS, and PBS. During the year, FINMAP contracted consultants for interfacing AMP with PBS. Draft interface solutions were undergoing testing by the PBS team by close of the financial year. It is envisaged that the interface with DMFAS will be undertaken in the forthcoming financial year.

Progress in Development of the Cash Management Policy

A key pending activity for the components was the formulation of the Cash Management Policy.

The Ministry hired a consultant to develop a cash management policy to guide all government MDAs/LGs on optimal utilization of resources. A task force team was constituted to review and provide quality assurance for the work of the consultant. This Policy is intended to fully operationalise the TSA reforms and ensure that debt is optimally issued according to the appropriate statutes.

The consultant started in June 2018 with data collection from key stakeholders including selected Ministries, Local Governments, banks and private sector representatives. The Consultant embarked on drafting the cash management policy, which will be presented to the task force in the first week of October 2018 for review. A validation workshop is planned in October 2018.

The final policy is expected to be completed by December 2018 for Top Technical and Top Management consideration and thereafter submission to Cabinet for approval. It is expected that once in place, the cash management system will be properly implemented and ensure that Government has sufficient funds to finance its obligations, whilst minimizing the cost of borrowing and idle cash.

2.1.5 Quality and Timeliness of Debt Analysis

The results under this intermediate objective required improvements in the quality of the annual Debt Sustainable Analysis report (DSA); and Medium Term Debt Management (MTDM/S) Report owing in part to the efforts on capacity building in debt analysis. These have been consistently been produced

and the DSA for FY17/18 in particular is expected in December 2018.

The Minister of Finance is required to present the Public debt plan while presenting the budget. This has been facilitated by the MTDS which was prepared consultatively with the World Bank and BoU. The FY2018/19 MTDS is the fourth published edition of debt management strategies that provides a debt management plan for the forthcoming financial year and the half year performance of the previous strategy-FY2017/18, as at December 2017.

Regarding the performance during FY2017/18, the strategy achieved a reduction of the refinancing risk embedded in the domestic debt portfolio by increasing Average Time to Maturity from 3.5 years in December 2016 to 4 years in December 2017.

The FY2018/19 Strategy seeks to maintain the financing mix from FY2017/18. This constitutes a large share of concessional borrowing (which will in part be implemented through unlocking the undisbursed loan balances that equals USD 4.48 billion), non-concessional borrowing, a small proportion of commercial borrowing, and increasing the issuance of long term domestic debt securities (treasury bonds), as a proportion of the net domestic debt financing.

Government also prepares the annual DSA Reports to update policy makers on Uganda's debt portfolio and assess the risks and vulnerabilities associated with planned future borrowing with a view to ensuring long term debt sustainability. This is based on the standardized joint World Bank/IMF Debt Sustainability Framework for Low Income Countries (DSF-LICs) analytical tool.

The DSA Reports FY16/17 revealed that Public sector debt rose from 34.6% of GDP in 2015/16 to 37% in FY2016/17, of which external and domestic comprised 24.3% and 12.7% respectively. The nominal debt to GDP is projected to peak at 47.8% in FY2020/21, largely driven by external borrowing to finance infrastructure projects.

2.2 Budget Preparation and Monitoring

The specific reform objectives of this component are to ensure: timely and realistic budget preparation; timely and quality budget analysis and monitoring; timely and quality project design, appraisal, monitoring and evaluation; and quality Public Private Partnership-based project designs in MDAs. The results achieved during the fiscal year are highlighted below:

2.2.1 Improve the Timeliness and Accuracy in Budget Preparation

The timeliness and accuracy in budget preparation remained at 100 per cent for four years running and is deemed to be a result that will be sustained in future with the systems strengthening investments in budget preparations. Government continued to register optimal performance in the timeliness of budget submissions by MDAs. This commendable performance can be linked to two factors: the continuous training of planning and budget staff in MDAs; and the enforcement of the new budget calendar as stipulated in the PFMA 2015. This ensures that the national budgets are approved by the 1st day of July each year. PEFA commended the executive for submission of the budget to the legislature at least

2 months before the start of the FY in each of the last 4 years.

The graduate economist scheme under the programme has continued to plug capacity gaps across MDAs in the face of Budget reforms in both preparation and structuring, especially the new Programme Based Budgeting approaches. More of the economists continue to be absorbed into the mainstream structures as opportunities arise.

Usage of National Parameters

Flowing from last financial year, the Component was supported with a consultancy for development of Commodity-Specific Economic Conversion Factors Database for the Republic of Uganda. These facilitate economic and financial viability analysis for proposed public investments. During this year FY2017/18, the initiative was completed and training on application of national parameters was conducted in Entebbe (October, 2017). A website has already been developed to hold the parameters and aid access and dissemination of the same. The web site is <http://uganda-cscf.cri-world.com/>

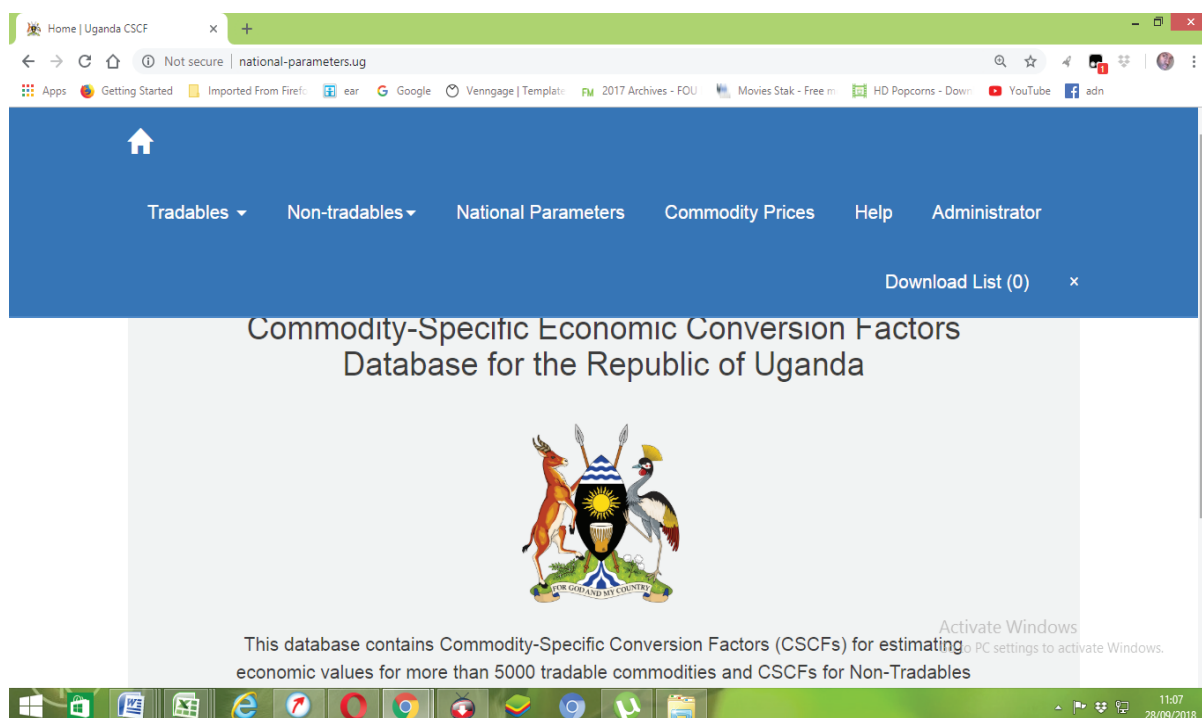


Figure Snapshot of the Home page (<http://uganda-cscf.cri-world.com>)

Rollout PBB/PBS to Local Governments and Missions

The component facilitated the rollout of PBS to all LGs and MDAs which was utilised for finalization of the detailed Budget Estimates and Ministerial Policy statements. The focus of the component this financial year was on the operationalization of the programme based budgeting framework in local governments. The component commenced preparations for rollout of PBB. The bulk of this entailed training and change management activities to facilitate transition from the OBT to PBB.

PBS rollout was conducted in the LGs comprising of Sector Officers, MOPED facilitators and Local Government representatives and this facilitated LGs in preparing their BFPs for FY 2018/19 and Q1 progress reports for FY 2017/18. The component also reviewed the draft user manual for the LGs modules of the PBS that guided the preparation of BFP and Q1 Government report during the year.

A review of the implementation revealed that there was need for further capacity building in appreciation of the fundamentals of programme based budgeting as a reform. Given the timeframes for budgeting, it was apparent that the bulk of the initial training delved more into the usage of the PBS system, with inadequate emphasis on the PBB concepts themselves. It is therefore clear that the next phase of continued capacity building will also focus on the fundamentals to ensure sustainability of the reforms. In addition, the system piloting was reported to have occasioned technical delays in terms on completion of some of the budget preparation processes at local government level. By close of the financial year, the component was dedicated to dealing with technical issues, as well as providing hands on support on navigation of the system.

In Q1, the component undertook an assessment of the first phase of the PBB initiative facilitated by the CSBAG. Key among the findings of the report was the there was an apparent lack of adequate preparation and change management for central government MDAs during the rollout of PBB last FY16/17.

In addition, the report revealed that MDAs struggled to differentiate between the OBT and PBS. In reality there appeared to be limited understanding and appreciation of the concept of programme based budgeting. The report recommended that phased rollout be undertaken to allow time to learn lessons of the reform. These lessons were discussed by the component to inform the next phase of rollout.

2.2.2 Improved Timeliness and Quality of Budget Analysis, Monitoring and Evaluation

Another key result area under the FINMAP programme has been the improved timeliness and quality of budget analysis, monitoring and evaluation.

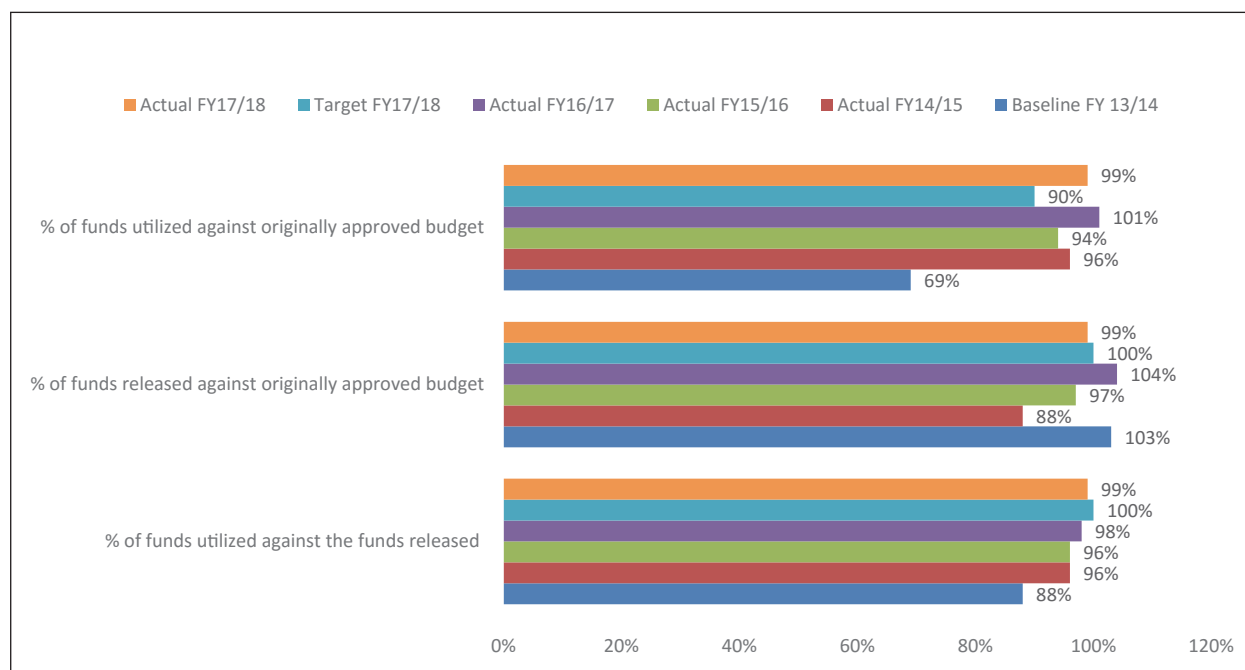
From figure 8 below overall budget performance continues to improve¹. A closer analysis of budget absorption however reveals new areas for the next reform areas: donor funded projects have been characterized by low absorption capacity according to the BTTB FY18/19. For example, by the end of the second quarter of FY 2017/18, the education sector released budget was as low as 38 percent of its development budget, but only 74 percent, was spent, resulting in commitment fees on loans and grants payable by Government. In FY 2016/17, commitment fees on loans and grants payable by Government had gone up to US\$ 4.5 million.

Even more critically the meagre improvements in the heavier investment sectors indicated the need for a targeted strategic focus on strengthening aspects of public investments management, especially project preparation, contract management and monitoring. Records reveal that the transport sector barely improved from 39 percent absorption in FY 2015/16 to 41 percent in FY 2016/17 and the energy sector from 19 percent in FY 2015/16 to 25 percent in FY 2016/17. These sectors have the bulk of strategic government investments and have already been targeted by the new PFM reform strategy.

¹ Performance over the 100 per cent mark appears to reveal supplementary budgets. This is an area that remains for improvements.

Government expenditure (excluding hydro power projects, externally financed project payments) is projected to exceed the approved budget of Shs 13,189.8 by 4.7 percent mainly resulting from supplementary requests within the year as well as GoUs decision to clear more arrears than budget for.

Analysis of Budget Performance



Source: Department of Development Assistance, MoFPED, 2018

Assurance of Expenditure Arrears Stock Verification

The Ministry of Finance, Planning and Economic Development through the Third Financial Management and Accountability Programme (FINMAP III) engaged Ernst & Young to perform an independent expenditure arrears stock verification as at 30 June 2017. The Ministry however decided to extend the scope of the assignment to June 2018 for comprehensiveness. The report will therefore be ready next FY18/19.

Overall the engagement is to verify the expenditure arrears register, validate the systems put into place and the controls, rules and procedures applied by the entity for each domestic arrear against the criteria set by the Government of Uganda.

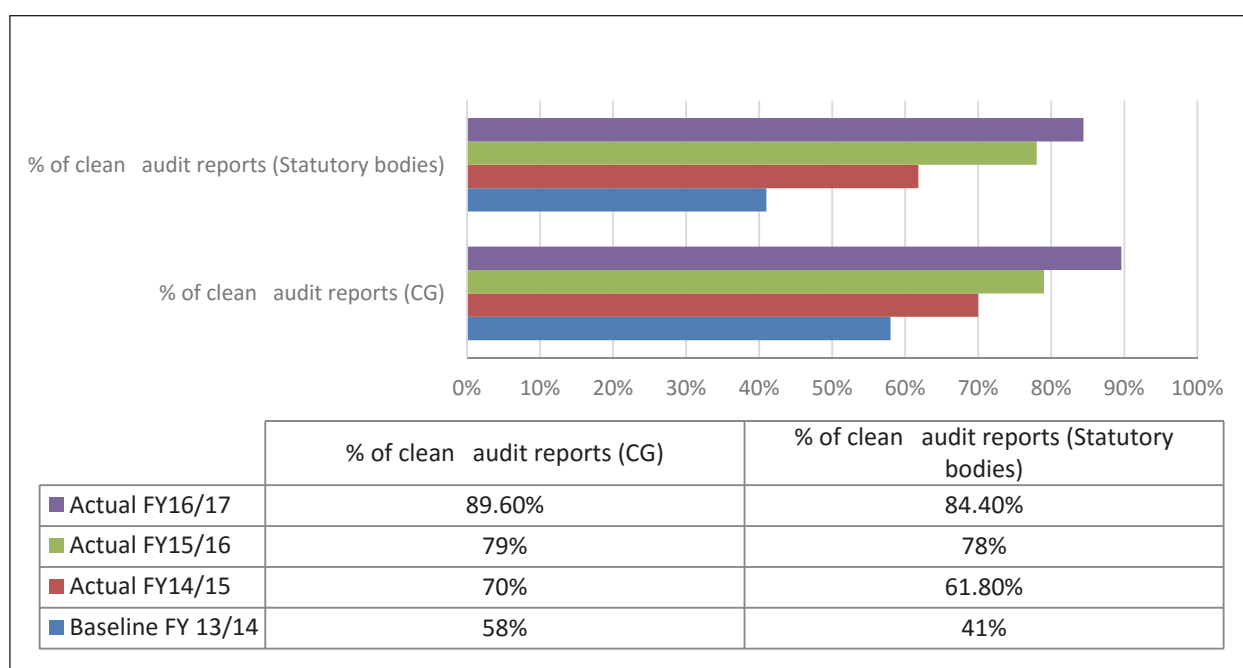
2.3 Fiduciary Management Systems in Central Government

The component's specific reform objectives are to improve the timeliness, quality and comprehensive of financial reporting at central government entities including MDAs, foreign missions, donor funded projects, public universities and self accounting tertiary institutions (PUSATIs). In addition, the component aims to improve cash management in government. The results achieved during the fiscal year are highlighted below:

2.3.1 Improved Timeliness, Quality and Comprehensiveness of Financial Reporting by Central Government entities

Results from the OAG released in the December 2017 report revealed an improvement in the percentage of statutory bodies with unqualified audit opinions from 78 percent in FY 2015/16 to 84.42 in FY2016/17. The proportion of MDAs with unqualified audit opinions registered at 89.6 in Fy16/17 from 79 percent in 2015/16. Details are comprehensively discussed under the External Oversight results section of the report. These have consistently improved with every passing fiscal year especially the quality of financial reporting in the proportion of MDAs submitting financial reports in compliance with the public finance and accounting regulations. The results are mainly due to the continued effective utilization of the IFMS by MDAs and local governments.

Compliance and Accountability



Source: OAG, 2017

The following activities were undertaken during the year:

Transition 59 LGs from Tier II to Tier 1:

During the financial year, the component planned to convert 59 local governments hitherto operating the Tier 2 to Tier 1 version of the IFMS as the primary financial management system for all government entities including all Local Governments and projects. This aims to minimize duplication of investments in ICT infrastructure and maintenance costs. This move is being operationalised in liaison with the MoLG for effective change management and ownership of the initiative. All the 59 local governments are now operating IFMS Tier I and Tier II has been completely phased out.

Table 1: FY17/18 IFMS Implementation Status (See Annex 3 for the comprehensive coverage of IFMS across the Country including Donor Funded Projects and Missions Abroad)

No	Entities/Votes	System	No. of Votes
1.	Central Government MDAs (including R/Hospitals)	IFMS Tier I	93
2.	Local Governments (Districts and Municipalities)	IFMS Tier I	43
		IFMS Tier II turned to Tier I	59
3.	Projects (GoU and Donor Funded)	IFMS Tier I	48
4.	Foreign Missions	FMFMS	34
5.	Public Universities	IFMS Tier I	11
	Sub-total (Fully operational)		288
6.	Hybrid LGs (for salaries and pension only)		60
7.	Hybrid Universities (for salaries and pension only)		1
	Sub-total (Hybrid Mode)		61
	Total Votes/Entities		349

AGO Records, 2018

Creation of more Local Governments may require additional funding to complete the IFMS rollout. It should be noted that the number of district Local Governments (DLGs) at the start of the IFMS project was 54. The current number of DLGs is now 126. MoFPED is committed to completing the IFMS rollout to all the remaining government entities over the next two (2) financial years. This includes rollout of IFMS to 60 new sites. These entail new local governments and those where full IFMS had not yet been installed but operating in hybrid mode.

The Academic Information Management Systems (AIMS)

The CEMAS system particularly the Campus View system was phased out and replaced with an Academic Information Management Systems (AIMS) for Public Universities and Self Accounting Tertiary Institutions (PUSATIs). By June 2018, AIMS was operational in 9 out of 11 PUSATIs.

As revealed in previous annual reports, the CEMAS system was part GoUs initiative to address budget control challenges relating to accountability and transparency in Public Universities and Tertiary Institutions as pointed out by the OAG. Owing to recurrent issues on the uptake and rollout of the reform, GoU decided to replace the system with AIMS – locally developed university solution. This also suited the presidential policy directive to support quality local content where possible. It should be noted the new solution leveraged on prior preparatory investments during the CEMAS phase such change management and data cleanup etc.

Harmonize PFM Legal framework

During year, the component disseminated the treasury instructions. The programme supported the printing and popularization of the instructions which also included printing 5000 copies. Furthermore, the draft amendments of PFMA 2015 were prepared. This will be taken forward in FY 2018/19. Next

steps include preparation of matrix of outstanding PFMA implementation issues. The component also prepared draft regulations for Petroleum Revenue Management as well as the draft Public Financial Management guidelines for parastatals. These are special in that they take cognizance of the PFM realities and operational processes.

Critically, the programme undertook countrywide sensitization of Accounting Officers and staff who prepare accounts in MALGs on the PFM regulatory framework and the provisions of the new treasury instructions. The instructions also include aspects on government budgeting.

Integration of PFM Systems

Following GoUs decision to integrate systems, the component has been leading the integration with IFMS as the primary anchor for information. The table below is highlight of progress and next steps. This will be tracked in FY18/19.

No	Interface	Status - 30 Sep 2018	Comments/Next Steps
1.	IFMS interface with the Integrated Payroll and Personnel System (IPPS)	<ul style="list-style-type: none"> Completed rollout of the IFMS/IPPS interface to all MDAs and LGs 	Encryption of payroll files is pending resolution of salary budget code mismatch related issues which affect seamless operation of the interface.
2.	IFMS interface with the URA Systems	<ul style="list-style-type: none"> Completed the rollout of the IFMS/URA Supplier/Employee e-registration Portal to all IFMS votes. Enhancement of the Portal to cater for new emerging requirements is ongoing. Completed design of an interface to facilitate seamless exchange and reconciliation of IFMS generated payment information provided to URA. Testing of the security related aspects is ongoing. 	<ul style="list-style-type: none"> Enhancement of the e-Registration Portal to be completed by end of December 2018 Finalize testing and deploy the interface by end of December 2018
3.	IFMS interface with the Debt Management and Financial Analysis System (DMFAS)	<ul style="list-style-type: none"> Completed design and testing of an interface to enable automated upload of DMFAS generated debt repayment invoices into IFMS (Phase I). 	<ul style="list-style-type: none"> Interface to be deployed in the Production Environment on 20th October 2018 Commence Phase II which involves pushing payment information from IFMS to DMFAS. Target completion date is 31st Dec. 2018
4.	IFMS interface with the Program Budgeting System (PBS)	<ul style="list-style-type: none"> Phase I (seamless upload of approved budgets from PSB into IFMS through Web services) was completed. 	Commence Phase II which involves pushing budget performance and other information from IFMS to PBS. Target completion date is 31st October 2018.
5.	IFMS interface with the Academic Management Information System (AIMS) for Public Universities	<ul style="list-style-type: none"> Currently testing the interface that will facilitate upload of revenue information from AIMS into IFMS on a daily basis 	<ul style="list-style-type: none"> Finalize testing and deployment of the interface by 31st October 2018

6.	Government Wide PFM System Integration platform (BUS) being implemented by NITAU	Ongoing activities: <ul style="list-style-type: none"> • Development of integration concept note and strategy • Development of the Data Semantic Catalogue • Procurement of Technology • MDA readiness assessment 	<ul style="list-style-type: none"> • Target deployment timeframe - FY 2019/20
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Source: AGO, 2018

Internal Sharing Network (ISN)

Integration of communication technologies was also supported for efficient communication in the coordination of PFM reforms. Initiatives this financial year included migration of the MoFPED Internal Sharing Network (ISN) Wintel Servers to the VxBlock and action phases 1 as well as 2 of the ISN network. This support also included the facilitation of remuneration of the dedicated IT support for the internal communications systems function.

In-house training Facility

FINMAP Procured and deployed new equipment at the MoFPED in house training facility housed at Uganda Retirement Benefits Regulatory Authority (URBRA) building.

The facility is part of the reforms suitability strategy for managing capacity building for large numbers of stakeholders. The component conducted 17 training sessions covering over 931 staff at the In-House Training Facility covering end users at Central and Local Governments on imparting system functionality skills and change management on PFM reforms.

2.3.2 Improved Cash Management

The implementation of the first phase of the Treasury Single Account (TSA) framework launched in October 2013 ushered the first efforts to strengthen the cash management function of government under the reform programme. IFMS is a pre-requisite for TSA implementation (by implication all the 102 IFMS LGs are on TSA). During the financial year, the TSA was extended to 84 Local Government votes in pursuit of improving cash management. MoFPED has provided regular hands-on training for staff and also collaborated with Ministry of Local Government to extend training to LG staff.

Improving Cash management

During the financial year, Development Partners shared pre-conditions for uptake of the TSA implementation, which were presented to top technical and top management. The component held discussions to finalize preliminary preparations for pilot projects in World Bank, ADB, IFAD, as well as FINMAP III. These discussions revolved around the determination of terms and conditions for management of bank accounts of projects, which are externally financed, as required under Section 43(4) of the PFMA 2015. This is still pending policy agreement with Development Partners. The AGO made a presentation to top management of the Ministry and also PFM DP working group. Further engagement with individual

DPs is necessary to obtain a firm commitment to this reform.

2.3.3 Institutionally strengthen the Public Procurement Function

Review of the Procurement Law

The component planned to disseminate the National Public Procurement Policy and to develop implementation strategy. However, by close of the year this activity was delayed pending Cabinet consideration of Principles for amendment of the PPDA act. Flowing from last financial year, the component is still in the process of strengthening the legal framework for public procurement through review of the national policy. By close of the year, the National Public Sector Procurement Policy was before Cabinet pending submission of the PPDA Amendments. These await a certificate of financial implications.

On 8th January, 2018 the principles for the proposed amendment to the Public Procurement and Disposal of Public Assets (PPDA) Act, 2003 were approved by Cabinet and First Parliamentary Council (FPC) instructed to commence of the drafting of the Bill. Subsequently on the 22nd February, 2018 FPC submitted the first draft Bill, 2018 that was discussed with key stakeholders.

The Bill aims at enhancing efficiency and effectiveness in the public procurement process by reducing the statutory timelines and the number of administrative players in the administrative review process.

The highlights of the amendment are:

- I. To consider women, youth, disadvantaged groups, small and medium enterprises (affirmative action)
- II. To provide for sustainable acquisitions
- III. To include role of the Treasury in the procurement process and ensure alignment of roles between the Ministry and the PPDA
- IV. To introduce new sections to provide for procurement of complex, specialized and strategic goods, works or services
- V. To introduce new sourcing methods (competitive dialogue, competitive negotiations)
- VI. To reintroduce the use of negotiations in the procurement process.
- VII. To provide for the involvement of Ministers in the procurement process.
- VIII. To reduce the number of players in administrative review process from a three stage to a one stage system
- IX. To introduce the concept of collaborative procurement
- X. To require market price assessments to be done by a competent authority other than Accounting Officer

The component reported progress with consultations with stakeholders –MoFPED Top Technical, DPs,

CSOs, Practitioners and selected professional bodies to review the draft Bill. These categories included (a) Accounting officers for Central Government Entities; (b) Accounting Officers for Local Government; (c) procurement Practitioners and providers.

Spend Analysis

Key among the components plans was to engage consultants to undertake spend Analysis for 5 PDEs. This was an extension of the consultancy commissioned last financial year (FY 16/17) targeting head quarters of big spending PDEs. A Spend analysis was conducted on the five (5) entities namely: (a) Ministry of Health; (b) Uganda Revenue Authority; (c) Kampala City Council Authority; (d) Rural Electrification Agency; (e) Ministry of Agriculture Animal Industry and Fishery. The Ministry of Finance intends to hold further discussion on the report findings with the Accounting Officers, Heads of PDU, and Heads of Accounts of the five entities.

2.4 Payroll, Pension and Human Resources Management

The specific reform objective of the component is to improve the timeliness, quality and accuracy of the GoU payroll and pensions payment processing. The main focus of the reform initiatives has been GoUs sustained efforts in establishment of payroll and pension control. The results achieved during the fiscal year are highlighted below:

2.4.1 Timely and Accurate GoU Payroll, Pensions Processing and Payments

Efforts to improve the credibility and effectiveness of the both payroll and pension payment processed on the IPPS continued during the financial year.

Initiatives on payroll cleanup and IPPS reforms contributed to improved accuracy in processing of the payroll. In addition, the salaries of all public servants across all MDAs and LGs were released on time² in each of the 12 months of the year. However, the target of zero variance in the wage value processed in IFMS visa vie IPPS remained elusive. This is one of the main reasons for prioritising integration of the payroll and pension processing systems.

HCM Implementation

The component's core plans revolve around the implementation of the Human Capital Management System that seamlessly integrates with IFMS and other Government systems. Progress on HCM was halted due to cancellation of the previous tender arising out of the administrative review process. However, the procurement was restarted and contracting is expected to be completed by in May 2019.

Other preparatory activities were completed as planned. This included completion of the training of technical and functional personnel, and undertake regional change management sessions in the HCM pilot sites.

² Salaries are to be paid by the 28th day of the month.

Process level achievements include:

- ✓ All 60 MDA/LGs to be piloted in phase 1 were engaged and consulted. Stakeholders at the votes shared experiences and lessons learned from previous IPPS implementation and confirmed their commitment to support the implementation of the HCM.
- ✓ In preparation of the HCM project, some key training needs were identified to equip the Ministry team with technical and functional skills. Trainings in 16 professional courses were conducted and successfully completed by 19th June 2018 with 100% attendance.
- ✓ A Quality Assurance consultant has been contracted to support the project team in ensuring quality standards are met and adhered to by the HCM service provider.
- ✓ Kicked off recruitment of 3 personnel to support the Implementation of the HCM

Cleanup of Governments Active Payroll

During FY17/18, the component intensified efforts to clean up the payroll. Notably, 4,755 unverified employees that had not showed up for validation were taken off the payroll in May 2018. 3,999 public officers showed up for validation as at 30th June 2018 and were reinstated on payroll in June 2018. The component also continued with biometric validation in which over 12,000 public officers participated. 7,281 biometrics were captured in FY16/17 and verified by NIRA. This has increased the accuracy of the payroll as 'ghosts' were weeded out of the payroll.

The next steps include complete integration of IPPS-NSIS and empowering MDAs/LGs to independently verify their employees using the interface. The Biometric verification of officials will continue as recommended by AOG.

Additionally, the component supported votes to validate and update dates of birth for erroneous records and ensured that all public officer had a retirement plan for effective transition from active to pension payrolls.

The component also signed a contract for seamless integration of IPPS and the National Security Information System (NSIS) to eliminate the submission and manual verification by NIRA; and to enable votes to validate their employees without the need to travel to Kampala.

Decentralization of the GoU Payroll and Pension Management

During FY17/18, IPPS was rolled out to 23 votes out of a planned target of 20 votes in FY17/18. The total number of votes with IPPS on site increased from 147 in FY16/17 to 170 in FY17/18 while 72 votes access IPPS via 10 Regional Centres across the country. Roll out of IPPS to 25 new IFMS sites is planned in FY18/19. The envisaged end-state is to rollout IPPS to all targeted 242 existing votes and any newly created districts. The component also intends to conduct a customer satisfaction survey to measure performance through user perception.

The component provides quarterly support to these 10 regional centres to address emerging issues and support the votes in the payroll data capture. This has improved turnaround time and increased compliance with payroll processing timelines to ensure that salaries and pension are accurately processed and paid by 28th. The component also carried out refresher training for 35 votes that were created in

FYs 2016/17 and 2017/18 to transfer knowledge and skills to MDAs/LGs in regards to establishment control and salary, pension and gratuity processing. Government's policy to decentralise the payroll is part of a strategy to hold accounting officers at both central and local governments responsible for the management of their respective payroll and ultimately engender budgetary control. Following on from the policy shift, the prime approach has been to increase and support access to the IPPS for all MDALGs across government coupled with continued clean up of the pay roll.

Review of the Public Service Rewards and Sanctions Framework

MoPS commenced the review of the Rewards and Sanctions Framework with the consultative workshops in 50 Districts completed. The consultations comprised responsible officers, Chairpersons of Rewards and Sanctions Committees and the Human Resource Personnel. The findings from the consultative process will inform gaps in the existing framework. New areas to be considered due to changes in legal and policy framework, areas for improvement and the recommendations have been consolidated for inclusion in the revised framework.

The draft rewards and sanctions framework has been developed and is due for further in-put and adoption by the Senior Management of MoPS'

The next steps will constitute development of the implementation guidelines; and, dissemination of the revised R&S framework and implementation guidelines.

2.5. Public Procurement

The specific reform objective of this component is to improve compliance of all central and LG entities with the public procurement legal and regulatory framework.

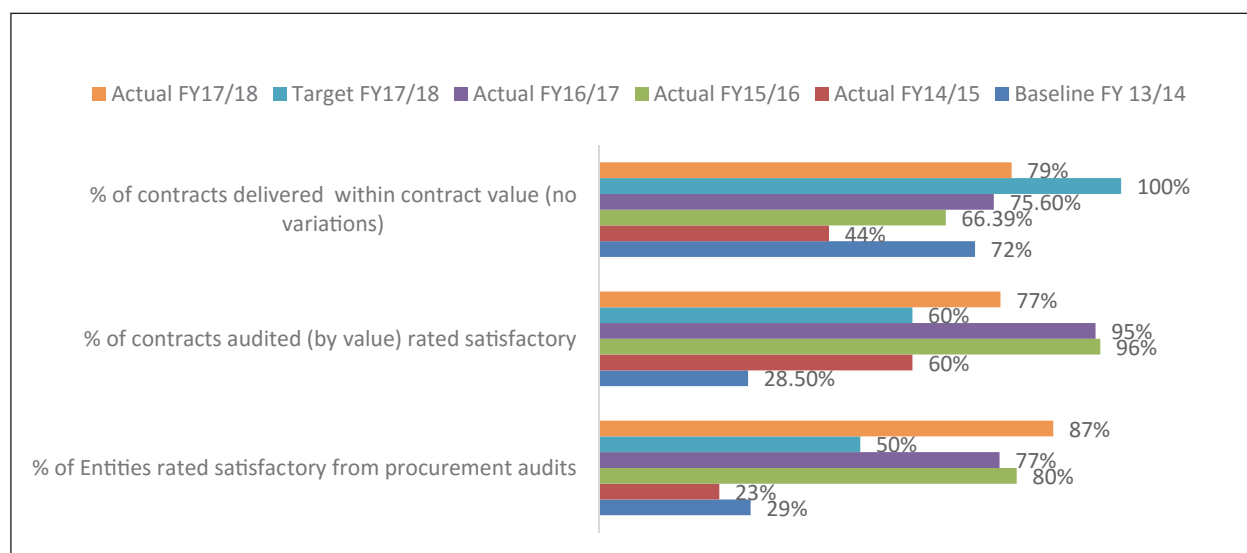
2.5.1 Improved Compliance with Public Procurement Legal and Regulatory Frameworks

The performance in FY2017/18 was varied. The performance of the Entities indicated 87 per cent were rated satisfactory from the audit, up from 76.7 per cent last financial year. The proportion of the contracts was rated satisfactory by value declined to 76.88 percent, down from the lofty rating 95.1 per cent³ last financial year. This is represented in figure 11.

Furthermore, results from the PPDA audit revealed that upon contract completion, 79 per cent of the audited contracts were awarded within the contractual prices. The final report of the PPDA will be ready in November 2018.

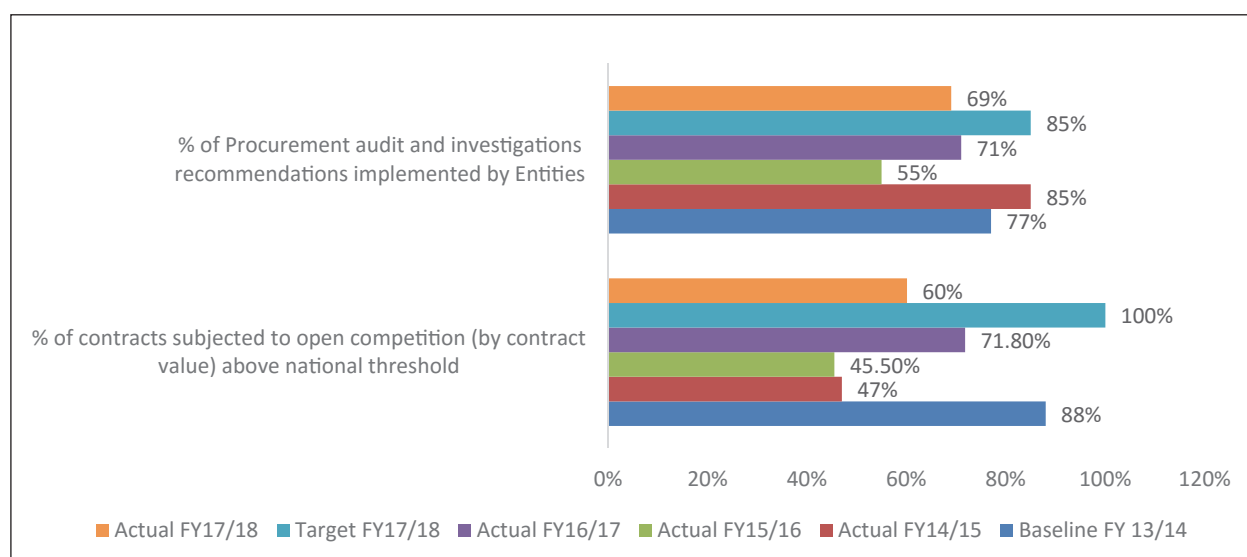
³ Of the 3,192 sampled procurements, "satisfactory" relates to a combination of "highly satisfactory" and "satisfactory" ratings. I.e (43.36%) were highly satisfactory by value, (51.82%) were satisfactory by value; and (4.37%) were unsatisfactory by value UGX 5,851,953,225 (0.45%) were highly unsatisfactory by value.

Value for Money in Public Procurement



Source: PPDA, 2018

Compliance with Procurement Legal and Regulatory Frameworks



Source: PPDA, 2018

Competitiveness of Public Procurement

In the FY under review, 60.1 per cent of the total value of contracts went through were procured by open bidding - a reduction in performance compared to FY 16/17 (71.8 percent by value). Detailed performance awaits complete report of the PPDA due November 2018.

Implementation of procurement recommendations

During the financial year, the proportion of procurement audit recommendations implemented during the year was 69 per cent⁴. This is a reduction in performance when compared to 71 per cent achieved in FY 16/17.

⁴ The 71 per cent is an average of the recommendations implemented across the relevant categories (procurement system 73 per cent; procurement process 76.9 per cent; and Disposal recommendation 66 per cent)

During the financial year, the programme supported the following reform activities:

E-Government Procurement

Government has sought to strengthen the efficiency of the public procurement function through the introduction of the e-GP. The system is scheduled to go live in January 2019. A highlight of the underpinning problem statement is given below:

Highlight of the Problem statement on e-GP

No.	Challenge to be addressed	Statistic as per performance reports
1.	Transparency /accountability/ corruption	<ul style="list-style-type: none"> As per 3rd procurement integrity survey report (2015), perception of corruption was 71.8% up from 69.8% in 2009. 59.8% of the public reported to have gratified public officials to influence winning of tenders. 54% reported bribes are over 10% of contracted value
2.	Budget absorption and delayed payments	77.4% of entities reported overall compliance level for the procurement process. However 43.87% of the 77.4% failed to sign contracts within the contractual period, and 51.42% of the signed contracts were not paid in time.
3.	Common database of procurements	80% of the PDEs were incurring costs on acquiring storage for procurement documents
4.	Efficiency and cost reduction in processes	<p>Average lead time taken with open domestic bidding is 159 days which is above the indicative lead time of 100 working days.</p> <p>For open international bidding the average time taken is 144 days which is above the indicative lead time of 110 days</p>
5.	Performance of public procurement beyond compliance	PPDA receives on average 200 requests for guidance. Most common areas are on application of preference and reservation schemes, emergency procurements, intra-government transactions, customisation of bidding documents, public private partnerships and disposal of assets
6.	Scope of coverage/bidder participation	The average number of bids received was 2.1 against target of 3. Only 1.7 of the 2.1 reach financial comparison stage. This is attributed to lack of tender information, delayed payments and corruption

Progress of Implementation against Project Roadmap

Readiness of interfacing systems

The e-GP system requires to interface with eight systems namely; IFMS; PBS; E-tax system; URSB System; NIRA System; NSSF system; SMS notification gateway; and the e-payment gateway. There is need to establish point to point integrations between the e-GP system and the above mentioned systems and therefore their readiness/ availability to integrate with the e-GP system is a pre-requisite. Of the eight systems the e-GP system needs to integrate with, two of them are still in development mode that is the SMS notification and the e-payment gateway. It is critical that these two systems are in production before the user acceptance testing of the e-GP systems commences in October, 2018.

Task	Deliverable	Status
1. Contract Management	Procurement of system vendor	Finalized
	Procurement of system analyst	Finalized
	Procurement of change management expert	Finalized
	Procurement of e-GP unit support staff	In progress
	Tooling of the e-GP unit	Finalized
2. EGP system customisation	Pre-contract technical discussions with vendor	Finalized
	Technical readiness assessment of piloting entities	Finalized
	Systems requirements validation resulting into systems requirements specifications document	In progress
	Systems customisation	Awaiting development of SRS
	Development of test plans/ system testing and installation	Awaiting completion of system customisation
	Development and approval of roll out plan	Awaiting completion of testing
	System commissioning	19th January, 2019
3. Change Management	Entity gap analysis and assessment report	Finalized
	Documentation and approval of project budget	Finalized
	Communication strategy and implementation plan	Finalized
	Implementation of change management activities for MDAs and LGs	In progress
4. Governance	Constitution and official engagement of technical committee	Finalized
	Constitution and official engagement of project implementation team	Finalized

Next steps:

- Validation of system technical and functional requirements leading to the systems requirements specifications document
- Preparation of the hosting environment for the e-GP system at the NITA-U data centre
- Drafting of MoUs with the entities that own the systems that will be interfacing with the e-GP system
- Approval of terms of reference and recruitment of e-GP unit staff
- Procurement of change management firm
- Implementation of communication strategy implementation plan
- System customisation and user acceptance testing
- System Training
- System rollout: Go live 18.01.2019

Independent Parallel Bid Evaluation (IPBE) Mechanism study

The component undertook a consultancy to implement recommendations of the Independent Parallel Bid Evaluation (IPBE) Mechanism study as per recommendations with reference to the UNRA experience. The inception report from the consultant was accepted and the consultant is undertaking the study. Final report expected by end of October 2018. The study is aimed at learning from the UNRA experiences

to roll out the IPBE to other structures to improve evaluation of bids which has been identified as one of the aspects most susceptible to corruption and a major cause of procurement related delays.

Capacity Building in contract management, monitoring and bidding

During the year, PPDA had planned to undertake capacity building for 100 SMEs in the private sector as this is expected to increase competition, reduce collusion and cartel practices currently observed. The component conducted training for regional bidders in Mbarara on 1st March 2018 and in Lira on 23rd February 2018.

FINMAP also facilitated training on change management for 120 PPDA participants on 14-16 March 2018 which including staff and the Board of directors. The strategy for building capacity in public procurement targeted Internal Auditors (100 auditors) in high spending entities with the aim of promoting risk based approach. During the quarter, PPDA conducted training for 40 Internal Auditors from the Central and Local Government Entities. The training was held on the 5th and 6th of December 2017 in Mukono district.

Implement Local content for sustainable development (recommendation from the procurement integrity survey)

Pursuant of the policy directives on promotion of local content, the Component sought to review the legal framework to cater for the implications of the policy. A consultancy was contracted although this policy directive was later on repealed on 25th February 2018 in the Uganda Gazette. Prior to this revocation, the Buy Uganda Build Uganda (BUBU) policy was premised on existing Government policies that support and encourage the consumption of locally produced goods and services. This would however have been considered to be at variance with other regional economic commitments on free trade.

Strengthening Public Procurement Legal Framework and Regulations

Government undertook to amend the PPDA local government regulations to strengthen the framework. The Authority through a multi-agency working group concluded the proposed amendments process to the LG (PPDA) Regulations to align and harmonise them with the PPDA Act and Central Government Regulations which were amended in 2014. The component failed to have them printed in the current financial year. The delay is attributed to the pending review process of the main PPDA Act due to the competing agenda of Cabinet which could not consider the principles in time. The Authority has decided to go ahead and amend the PPDA LG regulations based on the amended PPDA Act 2014.

In addition, the Component planned to commence preparation of standard bidding documents and guidelines. The consultancy assignment was extended to be completed in February 2019 and with dissemination to follow.

The component also undertook stakeholder consultations on the amendments to the PPDA Regulations. A total of 124 central government procurement officers were consulted on the amendment process of the PPDA Law on 28th and 29th September, 2017 in Masaka; followed by consultations on preferential schemes and contracts managements with local government stakeholders. As expected with policy reviews, the process of documentation and validation is still ongoing and updates will be furnished in

subsequent reporting periods.

Implementation of Procurement integrity survey recommendations

PEMCOM directed the PPDA to prioritise the implementation of the integrity survey recommendations. The component planned to conduct public consultations with specialized CSOs, service providers and procurement officials (250 Participants); and, build capacity of 200 CSOs/media in contract management and reporting.

During Q3, PPDA conducted training for media and CSOs in Arua on 7th March 2018 and in Mbale on 2nd March 2018. Consultation sessions were conducted on 8th December, 2017 in Mbale District targeting Mbale Regional Referral Hospital, Municipal Council and Mbale District. The dialogue sensitized 120 different stakeholders in the District.

From 7-26 September, 2017, 200 stakeholders were trained in contract management in the districts of Hoima (oil rich region), Mbarara (western region), Gulu (northern region) and Mukono (Central region).

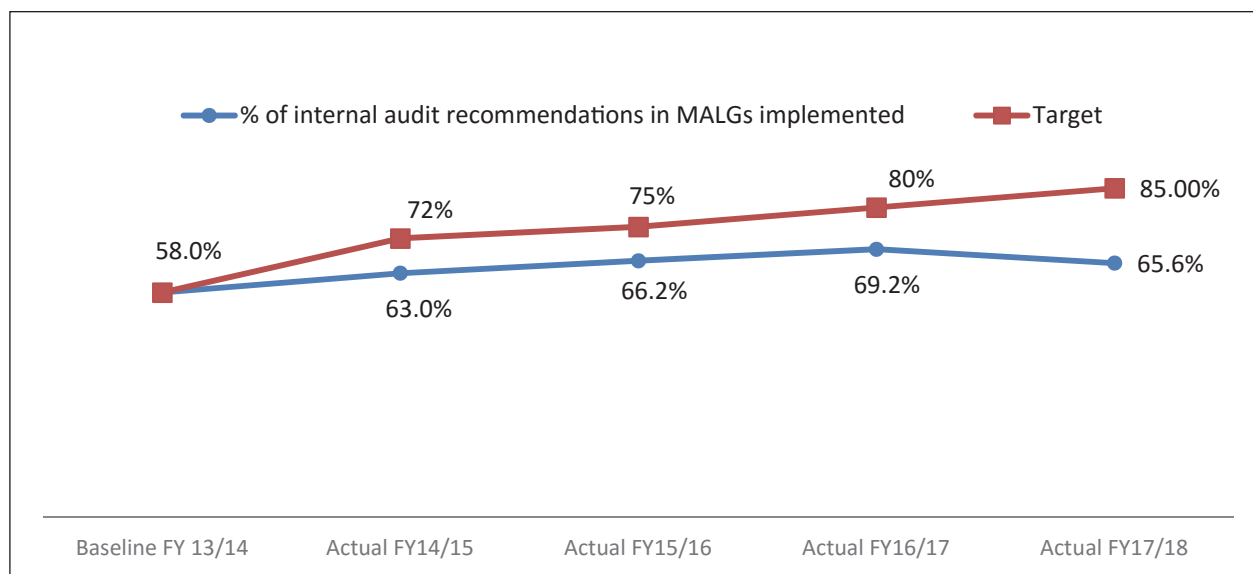
2.6. Internal Oversight

The component's specific reform objective is improved timeliness and quality of internal auditing. The results under this objective are a benchmark under the results based financing arrangement for development partners.

2.6.1 Improved Timeliness and Quality of Internal Audit Reports, Including Follow up of Internal Audit and Audit Committee Recommendations

The Internal Auditor General's Report FY17/18 observed that the rate of responses to Internal Audit recommendations flowing from the previous year had declined to 65.6 per cent. This also falls short of the lofty 85 per cent programme target set at the outset of FINMAPIII implementation.

Implementation of Internal Audit Recommendations



Source: IAG Report 2018

Breakdown of Implementation of FY 2016/17 Corrective Actions addressed in FY 2017/18

NO	Internal Audit Indicators	Proportion of IA Corrective Actions that were satisfactorily addressed (A)	Weight (B)	Score (AxB)
1	Non -Compliance With Laws	68.50%	15	10.275
2	Poor Assets Management	67.10%	15	10.065
3	Poor Internal Controls	64.80%	10	6.48
4	Human Resource Issues	66.10%	15	9.915
5	Budget Performance	62.40%	15	9.36
6	Un Accounted For Funds	63.20%	10	6.32
7	Revenue Management Challenges	66.60%	10	6.66
8	Financial Reporting	65.00%	10	6.5
	Total			65.575

Source: Extract from IAG Report, 2018

Key among the component activities included the following:

Capacity Building: The Office of the Internal Auditor General successfully developed and disseminated the Forensic Audit guidelines. In addition, the standard operating procedures for the forensic lab at the MOFPED head quarters. Subsequently, training was conducted in operationalization of the guidelines as well in digital forensics.

During financial year, the programme planned to have Internal Audit Staff mentored and coached as RM Champions. The overall purpose was to train staff in leveraging risk management towards deepening the use of a Risk Based Internal Audit (RBIA) Approach. A total of Seventy (70) Internal Audit staff was trained on Enterprise Risk Management (ERM) from 13th- 16th November 2017. There is need for more focused training of Internal Auditors on various areas of ERM including staff in Local Government.

As part of the capacity building effort, Seven (7) Internal Auditors have so far been facilitated to undertake various professional courses during the FY 2017/18. These included the following: ACCA, CIA, CPA, CISA, CIPS and CFE.

Risk Management Strategy

Part of the IAGs plans for the FY17/18 was to develop the risk management strategy and risk registers in 40 selected Votes following the RM strategy and framework developed last financial year 2016/17. By close of the financial year, the Risk Management Strategy had been completed and disseminated.

In addition, the component planned to disseminate the strategy to MDAs. To this end, two (2) half day consultative workshops for Accounting Officers, Heads of Finance, and Internal Audit on the draft risk management strategy were conducted on the 30th May 2018 and 1st June 2018.

During the planning process, the component identified the need to revise and update Internal Audit and audit committee charters based on the PFM Act and Regulations. During the financial year, the charters

(Internal Audit charter and Audit Committee charter) were reviewed and disseminated.

Inspection: The component planned to undertake inspections of selected Votes to follow-up and validate Accounting Officer's responses. During year, responses from Accounting Officers from 304 Votes in respect of OAG and OIAG recommendations for FY16/17 were reviewed. The report of status of implementation was submitted to PS/ST to guide re-appointment of accounting officers. PS/ST submitted the list of accounting officers for local government votes in FY 2018/19. This was demonstration of commitments to ensure that those accounting officers who underperform or fail to fulfil their obligations are not reappointed.

Internal Audit challenges highlighted from the Report

The IAG Report from FY16/17 indicated that the role of Audit Committees for the eight Central Government audit sectors and six Regional Local Governments should be enhanced through proper financing, capacity building and support by the respective Accounting Officers, if their internal oversight value addition is to be realized.

In spite of the fact that a number of Votes created Internal Audit unit programs in their respective budgets, Internal Audit funding has largely been dependent on management's discretion and or relegated to non-core activities that are often times subject to endemic budget cuts. In addition, there remains undue influence on the internal audit function. Internal Auditors should be supported to maintain their neutrality and objectivity in the public service for the public good.

The report also noted that low risk management maturity in Government continued to persist. Even though the internal audit function adopted a risk based internal auditing approach; Government has not yet embraced risk management practices in its operations. Low levels of risk management maturity undermine effective internal audit resource utilization and the scope of internal audit coverage.

Another key issue highlighted from the report were the gaps in stakeholders' expectations. Despite the transformation of internal audit function that include among others the adoption of a risk based approach to internal auditing, a number of Accounting Officers and some stakeholders still hold strongly on the need for pre-audits in various entities. Pre-audits greatly undermine internal audit's ability to offer constructive and objective counsel to management on systems control and improvements, and it also limits its scope.

2.7. External Oversight

The specific reform objective of the component is to improve the timeliness and quality of external auditing. The results achieved during the fiscal year are highlighted in the section following.

2.7.1 Timely and Quality External Audit Reporting and Follow up of Recommendations

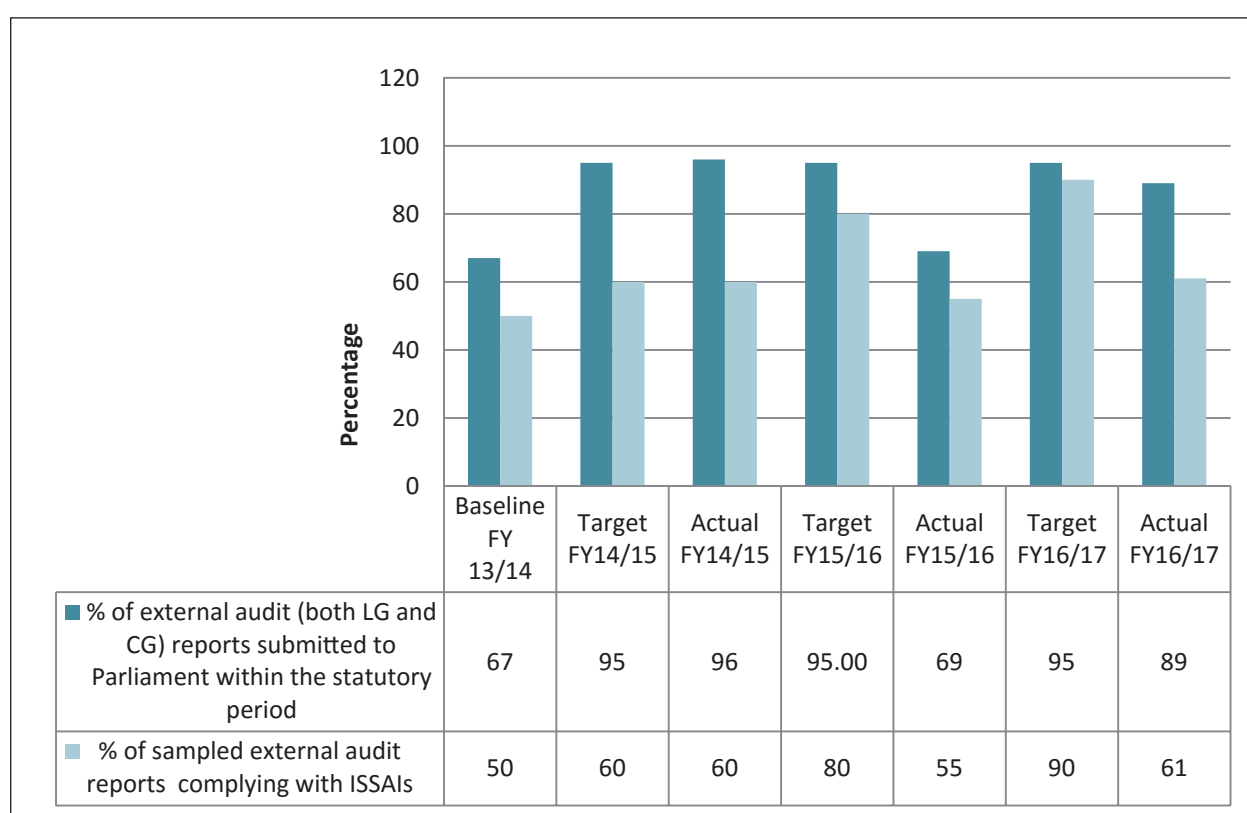
OAG released the Annual report in December 2017 where key outcomes relating to cleanliness of MDAs respective audit reports were presented. The OAG reported results from the lower local governments were not available at the time of publication due to resource constraints. Summarily, results from the 600 audits conducted indicated 501 unqualified opinions, 50 qualified opinions and 2 disclaimers opinions.

Table providing summary of opinions

S/No	Entity Category	Type of Opinion				Total No. of Entities
		Unqualified	Qualified	Adverse	Disclaimer	
1	Ministries, Departments and Agencies	87	10	0	0	97
2	Statutory Authorities and State Enterprises	103	17	0	2	122
3	Local Governments	311	23	0	0	334*
Total No of Opinions per category		501	50	0	2	553

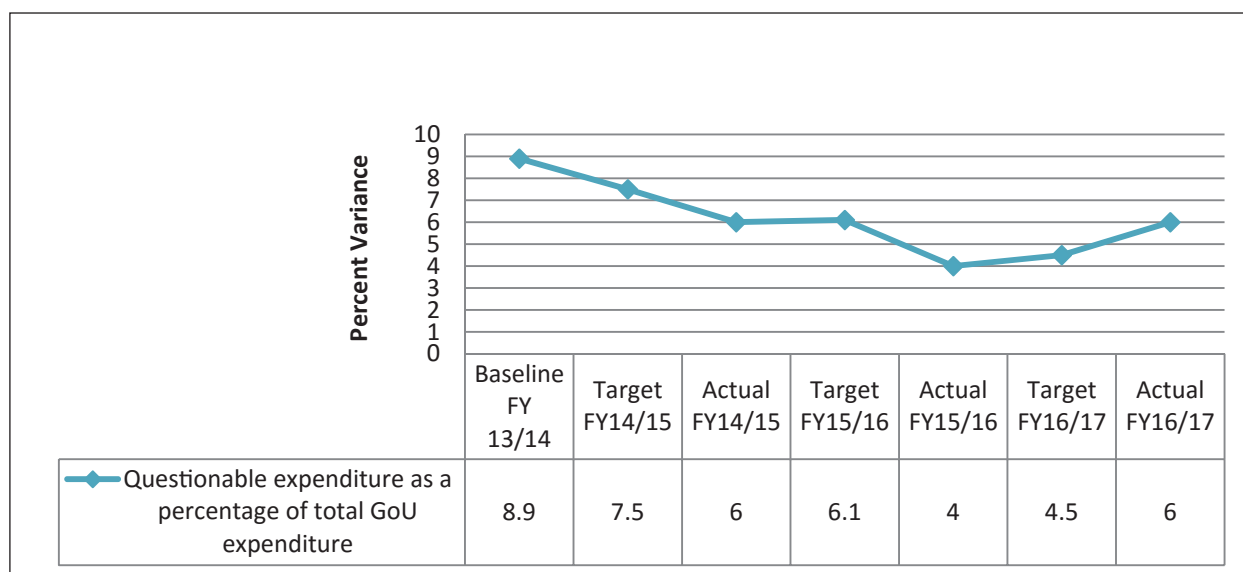
SOURCE: OAG Annual Report 2017

Figure 14: Timeliness and quality of external audit reporting and follow-up of recommendations-



Source: OAG, 2017

Figure 15: Questionable expenditure as a percentage of total GoU expenditure



Source: OAG, 2017

*This excludes 277 schools audit reports issued during the year

Notable Observations relevant to FINMAP Initiatives extracted from the findings of the OAG Report to Parliament 2017 include the following:

(i) On INTEGRATED PERSONNEL AND PAYROLL SYSTEM (IPPS)

- (a) "Absence of integration between IPPS and IFMS to date, and frequent reports of network challenges experienced by system users across government".
- (b) IPPS modules to be implemented were payroll management, pension system, training Management, establishment control, leave Management, performance measurement, succession planning, time and attendance and recruitment Management. However, only payroll Management, pension Management and establishment control were operational.

(N.B: This is part of the programmes agenda currently embodied under the HCM initiative started in FY2017/18 and FY2018/19 plans)

(ii) On DECENTRALIZATION OF PENSION MANAGEMENT

- (a) "Pension and gratuity was decentralized with arrears amounting to UGX.199Bn which were disaggregated by votes and transferred to MoFPED. However, to date only UGX.7.4Bn (3.7%) of UGX.199Bn had been paid to 1,238 pensioners from 26 votes. Furthermore, a review of the report on the assessment of the effectiveness of the decentralization of pension Management revealed that only 37 districts were monitored during the financial year 2016/17."
- (b) "The Management of the pension decentralization is not yet satisfactory. The pensioners

are unlikely to receive their pension on time. There is need for Government to empower the MDAs, and districts to streamline the pension Management process through capacity building and regular supervision. Management should also ensure establishment of a comprehensive pensioners' database, which should regularly be updated."

(N.B: The programme continues to support aspects of the reform particularly capacity building. However, at country wide level and in the spirit of sustainability, issues such as monitoring and management of the pension decentralisations have since been mainstreamed as government i.e. MoPS operations. It is hoped they will continue to be supported as the programme pursues other reforms. It is also clear that the bulk of this, particularly payment of pension arrears and coverage of monitoring, is funding issue and probably goes on to emphasise more than ever, the PFM strategic orientation towards enhancement of Domestic Revenue Mobilization)

(iii) **On UNDER-COLLECTION OF LOCAL REVENUE**

This is relevant owing to the ongoing facilitation LGFC to contribute the FINMAPIII outcomes on enhancement of local revenue and administration through improved revenue planning and analysis in Local Governments. OAG noted as follows:

- (a) "A review of revenue performance revealed significant under collection of Local revenue in 26 Councils amounting to UGX. 14.40Bn. This was attributed mainly to natural calamities and non-compliance by the tax payers. The Accounting Officers were advised to sensitize tax payers on tax compliance and to develop other strategies to enhance revenue collections."

(N.B The programme continues to contribute to this initiative through the rollout of the local revenue database and technical capacity to apply the reviewed grants allocation formulae into their respective LG budgets)

The programme supported the following activities during the year:

Capacity Building for Utilisation of audit reports

During the year, one the key initiatives of the components was to enhance capacity of Stakeholders in utilisation of audit reports. FINMAP facilitated training for Districts Accountability Committees in discussion of Audit Reports; and, District Executive and Council Speakers on utilization of audit reports to monitor public funds.

The one week sensitization workshop also targeted Political Leaders in each of the audit regions. The first phase of workshops covered four regions of Gulu, Arua, Mbale and Masaka in May and June 2018 respectively. The overall purpose was to enhance their understanding and appreciation of the issues raised in the Auditor General's Report, and sensitizing Political Leaders on their oversight roles to improve service delivery based on the audit reports.

Arising from the workshops, it was generally observed that although LGPAC were fully established in

all the Districts, apart from the newly created ones, most of them were not fully functional as they had not sat to examine the Auditor General's reports for entities under their jurisdiction during the last six months.



Mr. Hans Twinomugisha, Manager Executive Support Department, Managing a Vibrant Political Leaders Session at Hotel Brovad, Masaka



DPAC Discussion Session at Mbale

OAG Management Information System

The OAG plans to implement a dedicated Management Information System to facilitate operational efficiency across all its business functions. OAGs plan is to implement MIS in three major phases over a period of three years. Each phase is anticipated to last a maximum of 8 calendar months.

The scope of the MIS project will cover the following business processes:

1. Electronic document management
2. Human capital management process
3. Governance, risk and compliance
4. Fleet management process
5. Finance and accounting
6. Asset management, visibility and tracking
7. Project performance management
8. Business intelligence
9. Service desk

Business process re-engineering was completed. The BPR report informed the development of ToRs which received a no-objection from KfW following revisions as guided. As a critical success factor for the project, internal governance structures were established to oversee project implementation, system adaptation and effective change management. These governance structures include staff in Top and middle management whose buy in was essential for the project to proceed.

Five (5) staff were trained as certified change management professionals and 5 staff were trained as certified project managers. Eight (8) change management sensitization workshops for all staff were held at OAG headquarters, Jinja, Mbarara, Masaka, Hoima, Gulu and Mbale branches

Having received the greenlight to commence the 2 stage procurement, an Expression of Interest for the MIS procurement was developed with support from a Tender Agent. 18 firms expressed Interest, and following bid evaluation, 5 firms have been cleared to proceed to the RFP stage.

The office also received a no-objection from NITA-U. Therefore the procurement shall proceed as planned. The next stage of the procurement (RFP) is set to commence in September 2018 and the contracting is expected in December. This implies work on the 1st Phase is expected to get underway in February 2019. It is anticipated that the 2nd and 3rd phases will be undertaken in FY 2019-20 and FY 2020-21 respectively. Organizational change management and user training will be conducted on a Continuous basis throughout the duration of the project.

OAG Report on status of Implementation against the Project Gantt chart

1	Project Definition	<ul style="list-style-type: none"> • Needs Identification / clear problem statement • Clearly defined goals and objectives. • Understand the organisation, SWOT analysis • Aligned to OAG Corporate strategy/ related to office business. • Ability to track and identify benefits. • Project Scope 	<ul style="list-style-type: none"> • Done, with a mix of consultant and internal staff • Tracking yet to be implemented 	<ul style="list-style-type: none"> • Report on file
2	Feasibility Study	<ul style="list-style-type: none"> • Feasibility study was carried out by a consultant – PBLQ and the feasibility recommended a Business Process Re-engineering to be carried out in the office of the Auditor General 	<ul style="list-style-type: none"> • Done 	<ul style="list-style-type: none"> • Feasibility Report (hard and soft copy) on file
3	Business Process Re-engineering			
	<ul style="list-style-type: none"> • Current Business Processes Analysed and documented 	<ul style="list-style-type: none"> • Business Process Re-engineering • Several fact finding workshops were held with the staff of the Auditor General, specifically the business process owners • Business process documentation 	<ul style="list-style-type: none"> • Done 	<ul style="list-style-type: none"> • BPR reports (soft and hard copies) for both the 'As Is' and the 'To Be'
	Future Business Processes preferred, analysed and documented ('To be')	<ul style="list-style-type: none"> • -do- 	<ul style="list-style-type: none"> • Done 	<ul style="list-style-type: none"> • -do-
4	Project Schedule/ plan	<ul style="list-style-type: none"> • Project charter • Overall Strategy • Implementation Plan (appropriately detailed with action steps) • Monitoring and evaluation (for both PMT & CMT) 	<ul style="list-style-type: none"> • Yet to start 	<ul style="list-style-type: none"> • Approved project charter • Approved Implementation plan • M&E reports

5	Management Involvement and support	<ul style="list-style-type: none"> • Top management support • Align with strategic business goals. • Identify the project as a top priority. • Communicate with employees about vision, role of new system, its importance, etc. in advance • Several presentations, concerning the What, Why, When and How made to Top Management 	<ul style="list-style-type: none"> • Available • Aligned • Project prioritised • Communication done & is continuous. 	<ul style="list-style-type: none"> • Documents on file
6	Governance Structure	<ul style="list-style-type: none"> • Governance Structures approved and installed • CMT & PMT to work & operate together 	<ul style="list-style-type: none"> • Done 	<ul style="list-style-type: none"> • Executive, Steering Committee, • Sponsor, • Project Management (PMT) and • Change Management teams (CMT)
6a	Project management	<ul style="list-style-type: none"> • Project management structure established with responsibilities spelt out. • Training Coordinated • Human resource department involved • Project team members are skilled and committed; they are conversant with business functions. • Team allocated centrally to facilitate team work 	<ul style="list-style-type: none"> • Done, except for training which is ongoing. 	<ul style="list-style-type: none"> • Documents on file

6b	Change Management	<ul style="list-style-type: none"> • Enterprise culture and structure change to be managed. • Users to be involved in design and implementation of the project • User training should be emphasized • Commitment from the top management • The changes should be communicated • Managers and employees must be trained and understand the systems 	<ul style="list-style-type: none"> • Done, activity continuous • Users were involved in the narrative design (the 'To be' session) • User training was Incorporated in the Terms of reference • Top management commitment is available • Changes are being communicate by the Change management team (CMT) 	<ul style="list-style-type: none"> • Documents on file
7	Stakeholder consultation	<ul style="list-style-type: none"> • Appoint representation from key stakeholders to get involved in the process (Parliament (Committee on finance & budget), MoFPED, MoPS, NITA) • Facilitate key stakeholders to understand the Project. • Manage and improve relationship with external parties 	<ul style="list-style-type: none"> • Done, except for awareness meetings which are ongoing. 	<ul style="list-style-type: none"> • Letters to stakeholders sent & nominations communicated
8	Review and Refine plans and strategies	<ul style="list-style-type: none"> • Review in case of any changes 	<ul style="list-style-type: none"> • Yet to be done 	
9	Procurement process	<ul style="list-style-type: none"> • Prepare Terms of Reference • Submit request for procurement to FINMAP • Procurement managed by FINMAP 	<ul style="list-style-type: none"> • Done, with a mix of consultant and internal staff 	<ul style="list-style-type: none"> • Vendor on board
10	Decision on organizing collection and analysis of data	<ul style="list-style-type: none"> • Top management buy in • Use a mix of consultant and internal functional experts • Data cleansing 	<ul style="list-style-type: none"> • Yet to be done 	
11	Recruit database administrator		<ul style="list-style-type: none"> • Yet to be done 	
12	Vendor/ Customer partnerships	<ul style="list-style-type: none"> • Manage and monitor Vendor once on board • Ensure good cooperation between vendor and beneficiary 	<ul style="list-style-type: none"> • Yet to be done 	

13	Technical tasks/ Vendor	<ul style="list-style-type: none"> • Start software development, • Testing and troubleshooting errors at the beginning in the project • Work well with vendors to resolve software problems 	<ul style="list-style-type: none"> • Yet to be done 	
14	Monitoring and feedback	<ul style="list-style-type: none"> • Comprehensive control information at each stage in the implementation process • The progress of the project will be monitored through the set milestones and targets • Benchmarking (with URA, BOU) • Adequate testing • Monitor Achievement of objectives\ • Monitor quality of data • Monitor level of awareness 	<ul style="list-style-type: none"> • Yet to be done 	
15	Validation and trial and System Deployment (Go-Live)	<ul style="list-style-type: none"> • Trial tests to accept trial pilot system. • These are to be done in phases over a given period of time • Project team to approve readiness of system. • Project team to prepare 'Go live strategy'. • Project team to set up strategy for training key users and other staff. 	<ul style="list-style-type: none"> • Yet to be done 	

Source: OAG Project Report, 2018

Independence of the function of the OAG

Key among the components reform initiatives in FY2017/18 is the continued independence of the function of the OAG. Hoima regional offices were handed over to OAG. Moroto regional offices are on schedule for completion this financial year. Arua Regional Offices will be the main focus of works in FY18/19.

Hoima OAG Offices (Pictorial)

Hoima Offices handed over



Figure 1 PC/FINMAP Johnson Mutesigensi handing over OAG Hoima regional offices to the Auditor General



Moroto Main Building

Major works were completed. The original project completion date was set for 31st March 2018 however it is now planned for 30th September 2018. Electrical, plumbing and internal finishing works for all structures have been completed. (The Audit Office, SA and PA houses, Landscaping and compound are works in progress. Fencing works are estimated at 90%. Overall progress is estimated at 96% completion. Official site handover has been tentatively planned for 9th August 2018.

Progress in photos



2.8. Legislative Oversight

The specific reform objective of the component is to ensure the timely and quality analysis by committees of Parliament of budget and accountability submissions by the Executive. The reforms were implemented through various forms of support in the following PFM committees: the Budget Committee; Committee on National Economy; Public Accounts Committee (PAC); Local Government Accounts Committee (LGPAC); the Committee on Commissions, Statutory Authorities and state Enterprises (COSASE), and, the Committee of Finance, Planning and Economic Development.

The results achieved during the fiscal year are highlighted below:-

2.8.1 Improved Legislative Scrutiny of the Budget and Audit Reports

The Programme aims to enhance the capacity of Parliamentary Committees in execution of their oversight function with a view to improve timeliness of consideration of budget committee reports, financial and value for money within the statutory time. This was envisaged to contribute to the reduction of backlog reports.

Update on committee performance (Clearing Backlog)

The bulk of Parliamentary oversight function is through committees – key among which is the mandate to examine the reports of the Auditor General on all the sectors and make recommendations to the executive

The OAG report 2017 indicated that they had submitted 97 Value for Money audit reports to Parliament. Of the reports so far submitted, eight (8) are in respect of the audit year ending 31st December 2017. However, discussion of the Value for Money Reports by the Accountability Committees is still a challenge. Of the eighty nine (89) reports earlier submitted, only eighteen (18) reports have been discussed by the respective Accountability Committees. The timely consideration by Parliament of the VFM audit reports would enable timely implementation of recommendations, prevention of repetitive irregularities, improved service delivery, and guidance on policy formulation.

Table 3.8: Status of Committee Reports and backlog clearance

Date of Adoption	Title of the Report
22/06/17	The Report of the Committee on Commissions, Statutory Authorities and State Enterprises (COSASE) on the investigations into the circumstances under which the reward of UGX 6 billion was given to 42 public officials.
4/04/18	The Report of the Public Accounts Committee (Central Government) on the acquisition and utilization of the USD 200M loan facility from the Eastern and Southern African Trade and Development Bank.
5/04/18	The Report of the Public Accounts Committee (Central Government) on the report of the Auditor-General on entities under the public-sector management (Ministry of Local Government, Office of the Prime Minister and Ministry of Public Service) for the FY 2014/15

25/04/18	The Report of the Committee on Public Accounts (Local Government) on 139 Reports of the Auditor-General on District Local Governments and Municipal Councils for Financial Year 2015/16
25/04/18	The Report of the Committee on Public Accounts (Local Government) on the consolidated backlog of the Auditor-General Reports for District Local Governments and Municipal Councils for the F/Y 2010/11 – 2013/14
31/05/18	The Report of the Public Accounts Committee (Central Government) on the report of the Auditor-General for the FY 2014/15 (Entities with unqualified opinion).

Source: Government Annual Performance Report FY2017/18

Challenges

- Change of leadership: After every two and a half years, accountability committees are expected to change leadership and this delays prioritization of work.
- Reconstitution of Committees requires continuous capacity building of members.
- Transition of work from hearings to report writing is still a challenge as members need much more time for this.

Proposed Reforms to improve committee efficiency

- Develop a compendium of standard recommendations for committees so that similar queries can be addressed with similar recommendations.

During the year, capacity building for Parliamentary Committees on public investment analysis and debt scrutiny was conducted. In addition, the component continued capacity building for members of parliament on the review of Value for Money Audit Reports. Training for Public Accounts Committee for Central government was held from 8-9th February 2018.

The progress of implementation in this component continues to be slow paced. This has been taken into consideration during allocations for FY18/19 where a minimal budget has consequently been provided. This is part of the risk management procedures undertaken to ensure faster absorption and improved coordination.

Update on Parliamentary Information System

FINMAPIII facilitated the component with a Parliamentary Information System. The system is currently in use. The Parliamentary Website is now interactive. This was part of the package. The component reported increased awareness of the public on the legislative process.

Parliament also reported improved communication and dissemination of information for example a searchable Hansard. There has been improved tracking of business at committees including audit hearings through the digital signage feature of the system.

2.9. Public Financial Management in Local Governments

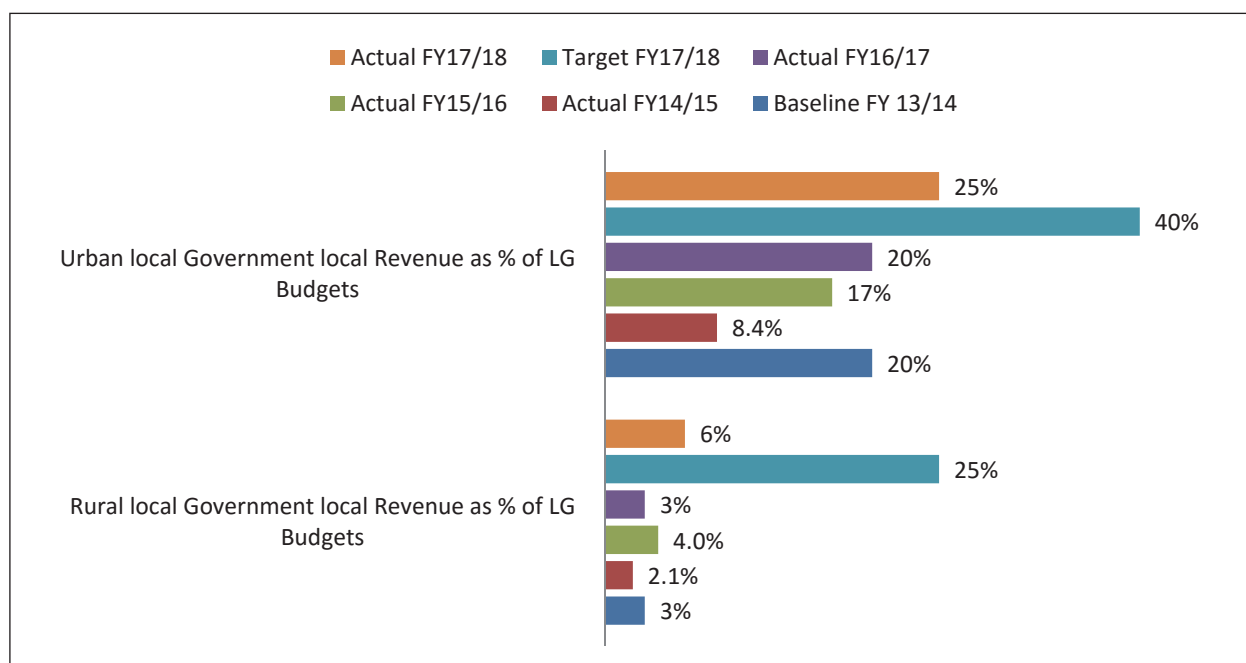
The specific reform objectives of this component include: improved revenue planning and analysis in LGs; timely and quality financial performance reporting in LGs; timely and quality internal audit reporting in LGs; timely and quality reporting by LGPACs. The results registered under this component are highlighted below:

2.9.1 Improved Revenue Planning and Analysis in LGs

Interventions under the programme include contribution to local revenue mobilization through support to improved revenue planning and analysis capacity at local government levels. When strictly compared to the programme targets, the results on the contribution of local government revenue continue to be suboptimal across the years when compared to the targets.

However, in real terms, LGFC reports that the districts and municipalities supported have significantly increased their local revenue collections. This initiative has delivered some positive results using a cost effective approach. The Local Governments that registered significant improvements in local revenue collection need support on how to utilize the surpluses in the collections for improved service delivery. In addition, the targets set may not have been realistic for local governments. Capacity building for revenue analysis in terms of forecasts and potential is also required.

Revenue Planning and Analysis



Application of the Local Revenue Database System in LGs

The table below provides highlights demonstrating significant increases in local revenue performance for districts benefiting from the local revenue database. Refer to annex 7 for the complete list of revenue performance for all the districts for ease of trend analysis.

LOCAL REVENUE PERFORMANCE FOR SAMPLE DISTRICTS SUPPLIED WITH LOCAL REVENUE DATABASE FROM FINMAP III

LGs	Budget 14/15	Actual 14/15	Budget 15/16	Actual 15/16	Budget 16/17	Actual 16/17
1. Arua	475,250,000	567,781,827	524,782,587	558,520,092	1,436,651,809	1,225,234,126
2. Nebbi	409,005,177	318,323,699	364,642,000	294,030,059	886,726,434	858,209,850
3. Gulu	678,817,000	682,105,000	473,898,673	451,835,100	436,134,635	532,551,921
4. Lira	485,144,000	349,909,000	551,591,633	587,784,215	1,134,757,777	889,793,801
5. Kapchorwa	288,873,000	190,691,599	254,000,000	269,979,423	474,071,429	283,568,934
6. Soroti	473,948,000	566,149,758	489,625,000	397,550,791	635,633,857	638,770,276
7. Kumi	322,823,941	214,631,696	418,498,867	352,445,729	763,531,360	640,697,020
8. Jinja	1,190,371,980	1,000,943,000	1,271,580,027	1,231,474,379	3,074,760,857	3,294,071,666
9. Mbale	642,148,088	641,863,608	480,125,712	447,067,129	509,914,286	491,922,238
10. Tororo	1,200,175,391	753,210,666	1,279,968,775	486,820,593	3,818,674,445	2,251,784,720
11. Mukono	521,108,433	520,731,062	355,192,414	702,769,248	1,288,614,286	1,287,436,210
12. Masaka	286,865,679	286,865,679	149,209,742	250,771,147	336,154,241	500,019,446
13. Kabarole	393,071,643	288,323,699	553,309,139	547,206,939	697,913,714	610,974,401
14. Kasese	1,389,490,700	1,622,080,887	1,397,047,857	1,397,275,429	2,866,478,857	2,865,523,771
15. Mbarara	1,420,984,038	838,050,177	1,137,250,675	1,052,097,942	1,755,472,895	1,450,033,374
16. Rukungiri	389,068,393	348,424,086	379,169,278	357,873,848	613,306,813	592,995,707
17. Bushenyi	258,754,884	251,367,639	301,410,769	285,487,776	570,046,709	536,111,004
18. Kabale	957,189,226	1,065,875,508	934,694,740	355,743,369	927,842,561	639,880,983

Source: LGFC, 2018

The local Revenue database is an MS Excel based tool specially designed for local governments to assist in planning, monitoring and reviewing local revenue performance. The programme has continued to support the rollout of this database with attendant training across the country. The establishment of the local revenue database system was piloted in the financial year 2011/12 in Kalangala District to help Local Governments create registers for their tax payers. The tool facilitates lower local governments in administrative processes such as the creation of local revenue registers, recording of revenue payments and production of reports on revenue registration, payment and history.

During FY2017/18, the component rolled out the database to the 28 planned local governments and an additional 16 Municipalities and 4 Town Councils – the surplus achieved arising from budget savings. The programme provided capacity building, laptops and printers to the beneficiary districts in FY2017/18. To date, all the planned pre-existing 121 Districts have been covered excluding the 6 new districts created in the new financial year. The programme has therefore facilitated the component technical team to install the Local Revenue Data Base system in 141 Local Governments (all 121 Districts, 16 Municipalities and 4 Town Councils).

During the year, the MoLG determined that the LGFC database should continue to be rolled out even as an upgraded online based version developed by the mainstream MoLG waited further piloting in future. LGFC therefore intends to continue coverage of the remaining Town Councils (currently 293 of which 4 have already benefited from FINMAP during the FY17/18. In addition, there are change management gaps reported from the component that still need to be addressed. Monitoring visits reported instances in some Local Government of staff failing to update registers from the lower Local Governments which impacted on revenues.

Capacity Building in Local Revenue Enhancement

- (a) FINMAP continued to support training in selected areas of local revenue management and related skill sets. During the year, a training workshop on collection and management of property rates was conducted. This aimed to build the capacities of 305 Urban Councils in Property Rates collection, administration and management, and share the best practices and experiences amongst the urban councils. This activity was undertaken in mid-February, 2018.
- (b) Training was conducted on use of Public Private Partnerships in local revenue enhancement. This was to enhance the skills and knowledge of the 30⁶ district LGs to work with and mobilise private sector skills and management expertise to deliver and operate public projects more efficiently. This started in March and was completed in April, 2018. This provided insights to LGs on alternative ways to expand their revenue sources, for example through planting of forests and other income generating crops on idle LG land or venturing into tourism activities.
- (c) Budget desk officers and technical planning committee members in 50 districts were trained to apply the new grants allocation formulae in their LG budgets. This activity was undertaken in June, 2018. This was an opportunity of selected LGs to gain exposure and acquire knowledge on the grants management reforms more generally.
- (d) Meetings were conducted with 65⁷ LGs' representatives to develop consensus on the Fiscal Decentralization Architecture (FDA) recommendations in June, 2018. The exposure awakened the stakeholders to the Government initiatives to reduce the funding and management gaps in public financial management and service delivery.

Challenges and emerging Issues in the roll-out of the local revenue databases

- (a) LGFC lacks funds to undertake follow-up visits which are vital especially where LGs are complacent. LLGs are expected to continue collecting data and update their data files which should be consolidated at the district level. This data is thereafter streamlined and entered into the LGFC data bank for analysis and preparation for further interventions.
- (b) Many of the LLGs especially sub-counties do not have the necessary funds for data collection and continuous update of the tax payer registers (estimated at UGX 2m per annum each) and neither do they have laptops to utilise the software introduced. The LLG is both the critical service delivery point and the level where primary data is captured.

⁵ Municipalities of Kasese, Mubende, Mityana, Kiboga, Nakaseke, Buikwe, Kapchorwa, Iganga, Busia, Kamuli, Bukedea, Lorengecora - Napak, Dokolo, Ntungamo, Nebbi, Kisoro, Bushenyi, Kitgum, Rukungiri, Apac, Masindi, Mukono, Nakasongola, Kayunga, Luwero, Kumi, Kaberamaido, Ngora, Amolatar, Wakiso.

⁶ Districts of Kabarole, Kasese, Mubende, Mityana, , Hoima, Nakaseke, Kapchorwa, Kamuli, Moroto, Wakiso, Arua, Ntungamo, Nebbi, Kisoro, Gulu, Kabale, Lira, Bushenyi, Rukungiri, Apac, Masaka, Masindi, Mukono, Kayunga, Luwero, Soroti, Kumi, Mbale, Tororo, Mbarara.

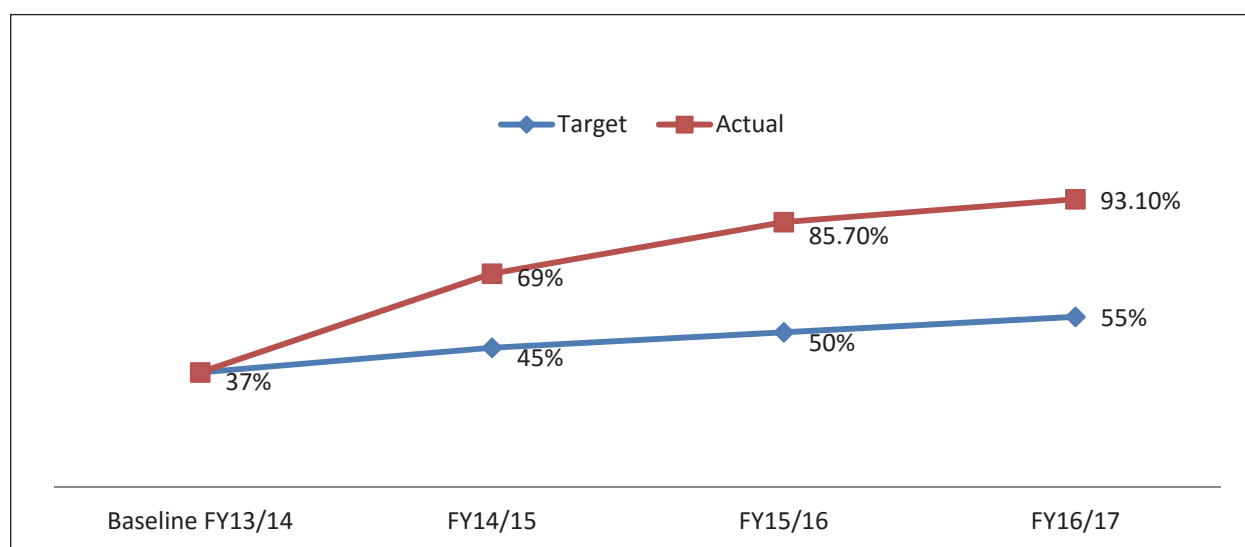
⁷ 50 districts of Arua, Yumbe, Adjumani, Amuru, Moyo, Zombo, Nebbi, Gulu, Lira, Nwoya, Kitgum, Agago, Lamwo, Oyam, Kole, Kapchorwa, Buliisa, Soroti, Kumi, Jinja, Mbale, Tororo, Mukono, Masaka, Lwengo Mpigi, Luwero, Nakaseke, Hoima, Masindi, Kabarole, Kasese, Mbarara, Rukungiri, Kanungu, Rubanda, Bushenyi, Kabale, Kisoro, Ntungamo, Isingiro, Kamwenge, Kyenjojo, Ntoroko, Kasese, Kakumiro, Iganga, Bugiri, Sironko and Katakwi.; 12 Municipalities of Arua, Lira, Soroti, Moroto, Mbale, Jinja, Hoima, Mbarara, Entebbe, Kabale and Masaka.; 3 TCs of Kaliro, Nakasongora and Muhanga (Kabale).

- (c) There is limited appreciation by LG politicians of the revenue challenges yet they are the policy makers at this level. This challenge results from replacing individuals after each election such that even when the first group had been sensitized, extra funds are required to bring the new elected on board.
- (d) Weaknesses in LG administration. Some LG leaders have not been keen on supporting the establishment of the local revenue databases at their LLGs and subsequently they have not reaped the benefits. These include districts of Kisoro and Isingiro.

2.9.2 Improved Timeliness and Quality Financial Performance Reporting in LGs

The final results for FY16/17 are awaiting the Annual OAG report in December 2018. However, results in the quality of financial reporting continued to register improvements as per the OAG report of 2017. The percentage of Higher Local Governments with unqualified audit opinions improved to 93.10 percent from FY15/16's 55 per cent record.

Figure 15: Cleanliness of Financial Reports in Higher LGs



This performance has been sustained in part due to the continued usage of the automated financial management processes in the local government. Out of the 334 local governments audited in 2016/17, 311 received unqualified audit opinions; 23 received qualified audit opinion, and none received neither disclaimer audit opinion nor adverse audit opinion.

Review of the 2007 Local Government Financial and Accounting Regulations

During the financial year, the component planned to review and amend the LGFAR, 2007 and LGFAM, 2007 and Guidelines in the Application of the LGFAR & LGFAM in line with the PFM Act 2015 and new PFM Regulations. The programme facilitated this undertaking with a consultant in consultation with a GoU special taskforce. This assignment was not completed during the financial year but would be completed in November 2018.

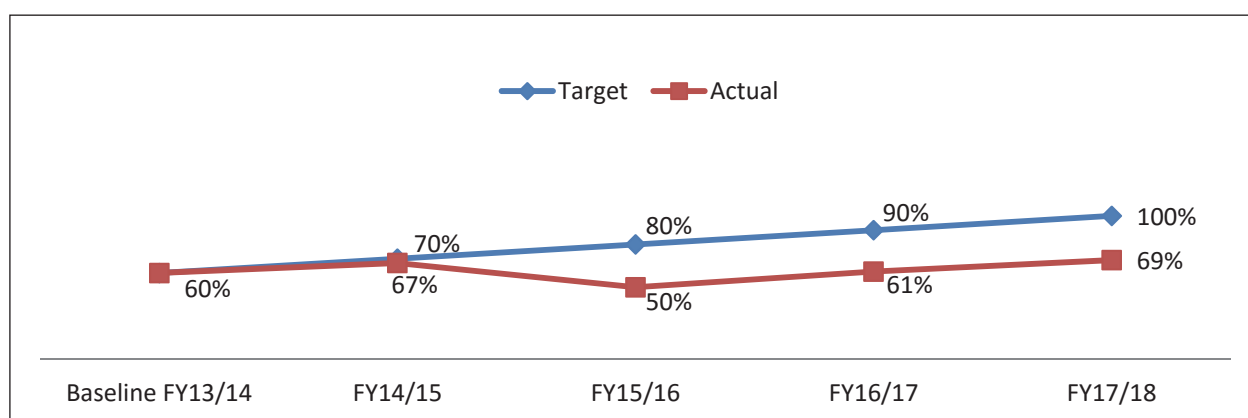
Once completed the regulations are intended to guide all the financial transactions and business of local governments' councils and administrative units in the management of public moneys and public property. The revised LG FAM will be an official subsidiary document of the LGFAR and all systems, procedures, and controls specified therein will represent the lawful application of the principles contained in the regulations. The scope of deliverables will include the following:

- (a) Revised LG Financial and Accounting Regulations 2018
- (b) Revised LG Financial and Accounting Manual 2018
- (c) Revised Guidelines for the application of the LGFAR & LGFAM

2.9.3 Improved Timeliness and Quality of Internal Audit Reporting

The component continued to register progress in the proportion of local governments submitting quarterly internal audit reports on time by 8 percentage points compared to last year's 61 percent. This is in part due to the expanded use of the IFMS. However, it is noteworthy that this is still below the 100 percent target set at the outset of the programme. There are still significant capacity gaps for the internal audit function at local government levels (See figure 16).

Figure 16: Timeliness of Inter Audit Reporting



Source: MoLG, 2018

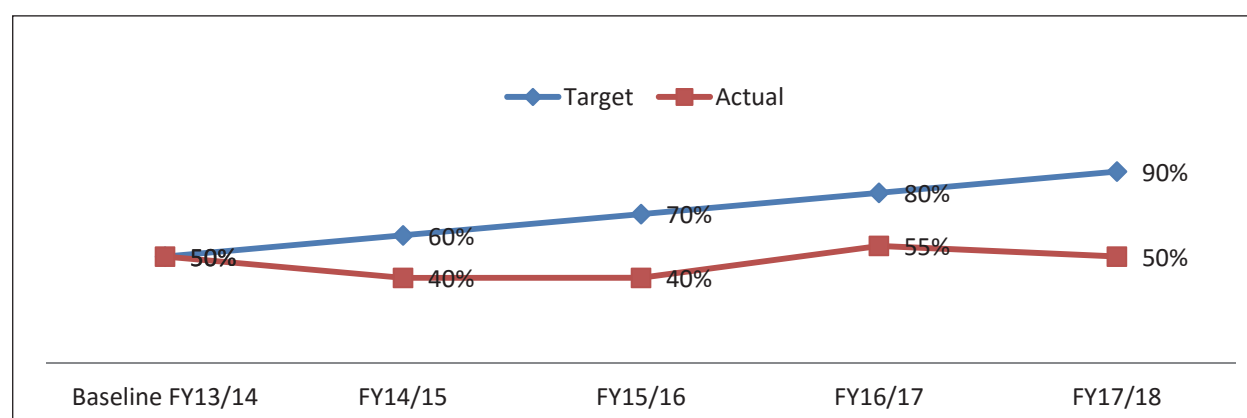
- a.) The programmed facilitated plans for District and Urban LG staff in basic accounting concepts and book keeping skills, financial management and reporting in LGs. During the quarter 2, hands-on training sessions were provided to Districts Accounts Staff in basic book keeping and financial reporting at 3 Regional Workshops. Two (2) staff from each 121 Districts.
- b.) In addition, FINMAP facilitated MoLG to support LGs Internal Auditors to attend Continuous Professional Development (CPDs) tailor-made Internal Audit courses organized by the Institute of Internal Auditors (Uganda). During the year, the component supported 30 LG IAs to attend a 4-day CPD training in "Tools and Techniques for Internal Auditors" organized by the Institute of Internal Auditors.
- c.) A major sustainability challenge pertaining to the performance of the IFMS solution has been the recurrent costs incurred by the programme in the provision of WAN links to IFMS sites - the key

service providers being MTN and Airtel. Moreover, a key recurrent constraint in some districts is the continued slow speed for internet connections. Assurances are being provided from NiTAU in expediting the expansion of the national backbone as the long term solution for faster and cheaper WAN links.

2.9.4 Improved Timeliness and Quality of Reporting by LGPACs

The performance of LGPACs continues to be below target as seen in the figure below. This performance is mainly due to capacity issues facing local governments' public accounts committees. The programme has also made minimal contributions. Indeed, this area will form part of renewed focus in the revised PFM reform strategy that will guide the next phase of PFM reforms. LGPACs draw representatives from various professions including teachers and other non-finance related backgrounds. These require intensive capacity building to enable them to consider audit reports. Moreover, most Local Governments can barely facilitate LGPACs with basic working tools such as premises and computers.

Figure 17: Timeliness of submission of LGPACs Quarterly Reports to councils



Source: MoLG, 2018

2.10 Programme Coordination and Governance

This component aims at increasing efficiency in implementation of the programme through support to the components in planning, finance, procurement, monitoring, evaluation, change management, and learning. All these were geared towards driving, coordinating and facilitating the implementation of the programme action plan.

The quarterly Programme Technical Committee (PTC) and PEMCOM meetings were convened respectively.

Design of the new PFM Reform Strategy 2018-2022

The component continues to support the design of the new PFM Reform Strategy 2018-2022. Government of Uganda and Development Partners agreed to update the PFM reform strategy in order to guide reform implementation for the next four years (2019-2022). This process has been ongoing supported by a dedicated design team under the leadership of the Accountant General.

The EU has rendered special support through provision of TA to fastrack the drafting of the strategy.

The key emerging objectives for the next phase of PFM reforms include the following:

1. Improved the mobilisation of revenues for Uganda's sustainable development	2. Enhanced policy-based budgeting and planning for Allocative efficiency	3. Strengthened public investment management (PIM) for increased development returns on public spending	4. Strengthened effectiveness of accountability systems and compliance in budget execution	5. Improved transparency and accountability of Local Government PFM systems	6. strengthened oversight and PFM Governance functions for the sustainability of development outcomes
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FINMAP IV Prefeasibility Study

In line with Government of Uganda Development Committee guidelines, the successor programme was also subjected to a prefeasibility study and will be followed by a robust feasibility study. Again, the EU facilitated the process through TA to undertake an independent pre-feasibility study of the next PFM programme. A validation workshop was convened to review the findings of the pre-feasibility report.



Figure 2 EU Rep. Thomas Tiedmann making opening remarks at the pre-feasibility validation workshop

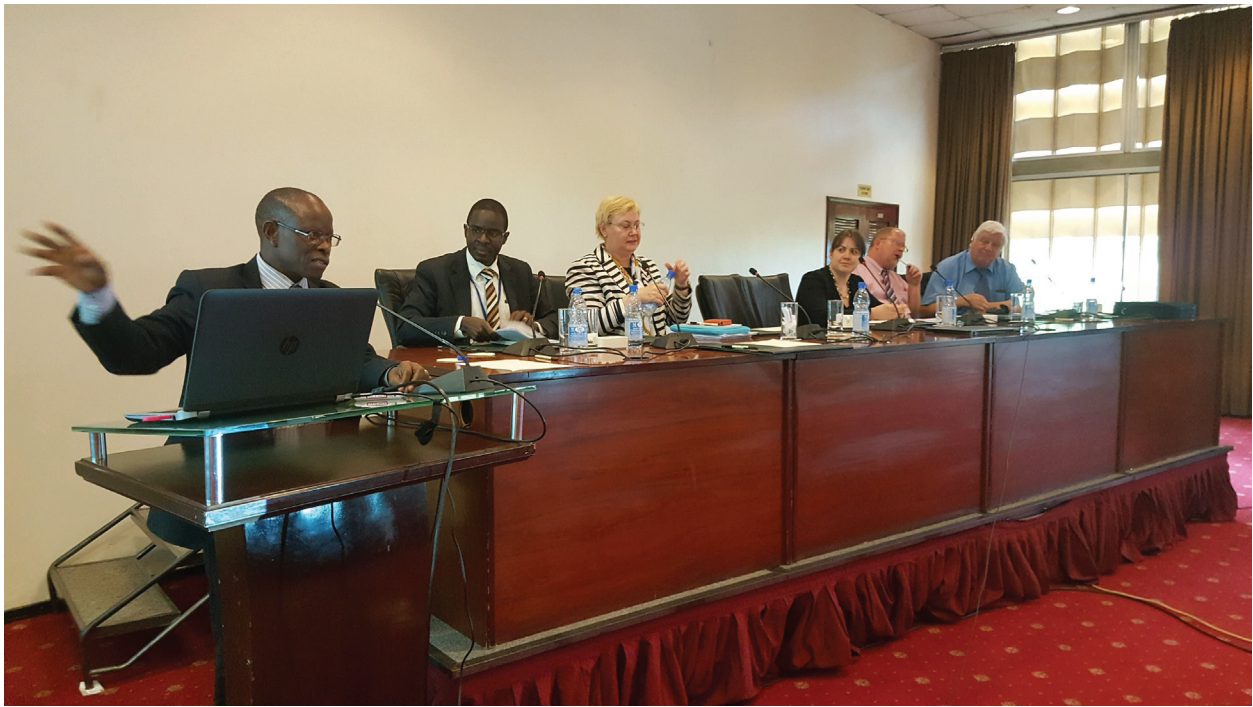


Figure 3 PC FINMAP III making closing remarks at the validation workshop

The management support unit (MSU) also completed the external audit for the programme and shared with stakeholders.

Planning and Budgeting for FY 2018/19

MSU coordinated the planning and budgeting processes for FY2018/19. The planning retreat was convened in January 2018. To date plans were submitted to the MoFPED planning unit. During Q3, corrigenda to the budget were submitted as the final revisions to the work plans. The total budget for FY18/19 is UGX 47.5 bn.

External Audit

The external audit exercise for FY 16/17 was undertaken and due for completion by the second quarter of the year.

Programme Monitoring

The MSU also conducted monitoring to selected districts particularly focusing on the transitioning of the local governments from Tier 2 to Tier 1; as well as the rollout of the programme based budgeting and system to local governments.

Overall, the rollout of the PBB and PBS particularly revealed a repeat of the experiences in the central government review jointly undertaken by MoFPED and CSBAG. A recurrent theme at the local governments visited was the reports that capacity building on the PBB concept itself was not adequate. The Ministry will therefore be adopting another strategy to capacity building where super users will benefit from longer sustained training to inculcate the underlying principles to the reform.

In addition, beneficiaries indicated that the bulk of the training appeared to be more focused on using the system itself to facilitate budget preparation. However, it emerged that attendant operational costs such as data for the online based suite as well as adequacy of computers (system requirements) were limiting the uptake. Moreover, this was exacerbated by the recurrent system 'hanging' which is typical of new systems. MoFPED has focused on correction of such system bugs in the subsequent quarters.

There should, however, be another review of PBB implementation at local government levels to take stock of lessons to advise next phases of investments in capacity building. This should also be coupled with investments in live operating support such as joint call centres for all the system investments in budget preparation and control. This should facilitate timely support and troubleshooting to deepen reforms for key users who are prominently basic ICT proficiency.

PEMCOM Coordination

FINMAPs Coordination office ably steered the PEMCOM Secretariat to facilitate key debates and strategic discussions on implementation of the government wide PFM strategies and policies. The FINMAP III budget for FY18/19 was approved by PEMCOM. Furthermore, the partnership with civil society was consolidated through active engagement with the Civil Society Budget Advocacy Group (CSBAG) who were represented in the quarterly PEMCOM. Annex 10 Provides the status of PEMCOM High level Priority Action Matrix.

Risk Management and Monitoring

As part the end year activities, the programme coordination office embarked on a comprehensive risk assessment of the programme so as to implement the risk register as set out in the programme implementation document. The relative significance of the identified risks is being assessed to enable risk response planning and prioritisation for further attention during FY17/18. The updated programme registers should be completed in 2017.

SECTION III: CAPACITY BUILDING

The programme supported a number of capacity building efforts for individual staff aimed at consolidating the sustainability of Government of Uganda's PFM reforms. This took the form of short training courses, study tours and conferences as well as attachments with government entities abroad as shown in the summary table below.

Table 12: International Training and Conferences Sponsored in FY 2017/18

S/N	Beneficiary	TRAINING COURSE/ CONFERENCE	INSTITUTION	COUNTRY
Accountant General's Office				
1	Arthur Mugweri	Cisco Live event	Cisco Systems, Corporation	Berlin, Germany
2	Ronald Busulwa			
3	Scarlet Kabahuma			
4	Fredrick Okwangale	Cisco Live event	Cisco Systems, Corporation	Las Vegas, Nevada
5	Dancun Kagulu			
6	Dorothy Binkiya			
7	Helena Mpangana			
8	Fredrick Okwangale			
9	Bernadette Nakabuye	PEFA regional training		Pretoria, South Africa
10	Esther Akullo Owor	PEFA regional training		Pretoria, South Africa
11	Stephen Ojambo	PEFA regional training		Pretoria, South Africa
12	Lawrence Semakula	International Consortium on Governmental Financial Management (ICGFM) Conference		Miami, Florida, USA
13	Johnson Mutesigensi	International Consortium on Governmental Financial Management (ICGFM) Conference		Miami, Florida, USA
14	Daniel Kigenyi	International Consortium on Governmental Financial Management (ICGFM) Conference		Miami, Florida, USA
15	Aziz Ssettaala	International Consortium on Governmental Financial Management (ICGFM) Conference		Miami, Florida, USA
16	James Wokadala	International Consortium on Governmental Financial Management (ICGFM) Conference		Miami, Florida, USA

17	Lawrence Semakula	East & Southern African Association of Accountants (ESAAG) Conference	ESAAG	Boksburg, South Africa
18	Acen Lucy Vivian			
19	Stephen Ojiambo			
20	Jenniffer Muhuruzi			
21	Mubarak Nasamba			
22	Aziz Ssettaala			
23	Deo Lutaaya			
24	Barbara Nakintu			
25	Augustuine Kalule			
26	Libert Baluku			
27	Tonny Kikomeko			
28	Derrick Nkajja			
29	Cornelia Sabiiti			
30	Keto Nyapendi Kayemba			
31	Lawrence Semakula	International Consortium on Governmental Financial Management (ICGFM) Conference		Miami, Florida, USA
32	Stephen Ojiambo			
33	Paul Ankunda			
34	James Wokadala			
35	Daniel Lubowa	Oracle Database Application Development: SQL, PL/SQL/MySQL for developers and XML Programming Languages	Zinger Solutions Limited	Nairobi, Kenya
36	Vivienne Kigozi			
37	Leona Kwikiriza	Oracle Database Application Development: SQL, PL/SQL/MySQL for developers and XML Programming Languages	Zinger Solutions Limited	Nairobi, Kenya
38	Monica Mugisha	Oracle Database Application Development: SQL, PL/SQL/MySQL for developers and XML Programming Languages	Zinger Solutions Limited	Nairobi, Kenya
39	Iriamu Jane Enyaku	Information and Communication Management	Eastern and Southern African Management Institute (ESAMI)	Mbabane, Swaziland
40	Mofaht Robert Masaba	PRINCE2® Achieving Foundation and Practitioner Certification	Learning Tree International	London, United Kingdom
41	Gilbert Eriko Anyanzo	Certified Data Centre Management Professional (CDCMP)	CNet Training Limited	San Francisco, CA
42	Leone Byereta	Computer Hacking Forensic Investigator	Koenig Training Centre	Dubai, UAE
46	Tony Yawe	Certified Data Centre Management Professional (CDCMP)	CNet Training Limited	Frankfurt, Germany
47	David Orech	SecureSphere System Administration 12.0 and Database Security and Compliance 12.0	Imperva SecureSphere In-House Training Centre	Singapore
48	Petra Okot	SecureSphere System Administration 12.0 and Database Security and Compliance 12.0	Imperva SecureSphere In-House Training Centre	Singapore

Debt and Cash management				
50	Christine Nakazibwe	Risk Management in Financial Services	Crown Agents Ltd	Dubai, UAE
51	Daphne Rutazaana Keitetsi	Risk Management in Financial Services	Crown Agents Ltd	Dubai, UAE
Directorate of Economic Affairs				
52	Wilson Asiimwe	Quantitative Techniques for Macroeconomic Analysis and Management	Institute for Capacity Development (ICD)	Windhoek, Namibia
53	Priscilla Kisakye	Macro Econometric Modelling and Forecasting	Institute of Capacity Development (ICD)	Pretoria, South Africa
54	Moses Ogwapus	OECD Forum on Transparency and Exchange of Information for Tax Purposes	OECD International Center	Paris, France
55	Susan Nakagolo	OECD Implementing of Base Erosion and Profit Sharing	OECD International Center	Ankara, Turkey
Integrated Personnel and Payroll System (IPPS)				
56	Andrew Abunyang	Techniques of Management of Domestic and International Contracts	Inspire International	Dubai, UAE
57	Sharifah Buzeki	Techniques of Management of Domestic and International Contracts	Inspire International	Dubai, UAE
58	Allan Muhereza	Techniques of Management of Domestic and International Contracts	Inspire International	Dubai, UAE
59	Racheal Nyatworo	Techniques of Management of Domestic and International Contracts	Inspire International	Dubai, UAE
60	Noah Ninsiima	Techniques of Management of Domestic and International Contracts	Inspire International	Dubai, UAE
61	Sharifah Buzeki	Change Management Certification	Picourseware	Johannesburg, South Africa
62	Allan Muhereza	Change Management Certification	Picourseware	Johannesburg, South Africa
	Savia Mugwanya	Change Management Certification	Picourseware	Johannesburg, South Africa
	Bua Victor Leku	Change Management Certification	Picourseware	Johannesburg, South Africa
	Catherine Bitarakwate Musingwiire	Change Management Certification	Picourseware	Johannesburg, South Africa
	Vivian Ddambya	Change Management Certification	Picourseware	Johannesburg, South Africa
	Rachel Nyatworo	Change Management Certification	Picourseware	Johannesburg, South Africa
	Milton Ndyamuba	Contract and procurement fraud	Proact International Management and Research Institute	Nairobi Kenya
	Patrick Kagaba	Contract and procurement fraud	Proact International Management and Research Institute	Nairobi Kenya
Programme Coordination office				

	Raymond Jjingo	Financial management & Accounting of Donor Funded Projects	Institute for Capacity Development (ICD)	Pretoria, South Africa
	Rachel Ninsiima	Hiring for success: Behavioural Interviewing Techniques	Institute for Capacity Development (ICD)	Pretoria, South Africa
	Emmanuel Mugabi	Project Risk Management, Analysis and Multiyear Planning	Sterling Afrika training & Consultancy	Pretoria South Africa
74.	Daniel Murungi	Procurement, Contract Management and effective Negotiations	TransAfrican Management Institute	Cape Town South Africa
75.	Doreen Busingye	Results based Monitoring and Evaluation in Development Projects	Sterling Africa Training and Consultancy Institute	Pretoria, South Africa
76.	Yusuf Mawanda	Building, Implementing and Aligning Business Strategy with Balanced Scorecards and Strategy Maps	Sterling Afrika Training and Consultancy Limited	Pretoria, South Africa
Office of the Auditor General				
	William Walugembe	Compliance Audit and Audit of Performance Information	AFROSAI-E	Pretoria, South Africa
	Elizabeth Eleiton Nalumu	Regulatory Audit	AFROSAI-E	Pretoria, South Africa
	Samuel Musana	Leadership Development, Stakeholder Engagement and Communication Strategies	Center for Human Resource Development	Pretoria, South Africa
	Francis Masuba	Change Management Certification for Management Information Systems	Mawji Training and Consulting Center	Dubai, UAE
	Florence Baleke	Change Management Certification for Management Information Systems	Mawji Training and Consulting Center	Dubai, UAE
	Fabian Tonda	Change Management Certification for Management Information Systems	Mawji Training and Consulting Center	Dubai, UAE
	Josephine Kiggundu	Change Management Certification for Management Information Systems	Mawji Training and Consulting Center	Dubai, UAE
	Gloria Namugera	Change Management Certification for Management Information Systems	Mawji Training and Consulting Center	Dubai, UAE
	Florence Baleke	Project management	Specialised Training Group International	Dubai, UAE
	Fabian L. Tonda	Project management	Specialised Training Group International	Dubai, UAE
	Didas Tumuhairwe	Project management	Specialised Training Group International	Dubai, UAE
	Paul Sekiboobo	Chartered Financial Analyst (FCA) examinations		Cape Town, South Africa
	Hussein Kiggundu	Chartered Financial Analyst (FCA) examinations		Cape Town, South Africa
	Allan Nuwagira	Chartered Financial Analyst (FCA) examinations		Cape Town, South Africa
	Doreen Nakayondo	Chartered Financial Analyst (FCA) examinations		Nairobi, Kenya

	Denis Muhire	Hands on exchange program involving Alfresco and digital sinage system to support implementation of the Parliamentary Information Management System	East African Legislative Assembly (EALA)	Arusha, Tanzania
	Flavia Tibenkana	Hands on exchange program involving Alfresco and digital sinage system to support implementation of the Parliamentary Information Management System	East African Legislative Assembly (EALA)	Arusha, Tanzania
	Medard Turyamureeba	Hands on exchange program involving Alfresco and digital sinage system to support implementation of the Parliamentary Information Management System	East African Legislative Assembly (EALA)	Arusha, Tanzania
	Leonard Okema	Hands on exchange program involving Alfresco and digital sinage system to support implementation of the Parliamentary Information Management System	East African Legislative Assembly (EALA)	Arusha, Tanzania
	Josephine Watera	Learning attachment for capacity enhancement in monitoring and reporting on PFM reforms	Common Markets for East and Southern Africa (COMESA) Secretariat and the Parliament of Zambia	Lusaka, Zambia
PPDA				
	Benson Turamye	Benchmarking study tour	The Volta Rift Valley Local Content Authority and Public Procurement Authority	Accra, Ghana
	Julius Mwesigye	Benchmarking study tour	The Volta Rift Valley Local Content Authority and Public Procurement Authority	Accra, Ghana
	Bradford Achieng	Benchmarking study tour	The Volta Rift Valley Local Content Authority and Public Procurement Authority	Accra, Ghana
Directorate of Internal Audit				
	Dr Fixon Akonya Okonye	International Public Sector Conference	ACCA Global	Singapore
	Tom Nyombi	Financial Planning and Modelling	Eastern and Southern African Management Institute (ESAMI)	Mombasa, Kenya
	James Tibenkana	Project Risk Management	Eastern and Southern African Management Institute (ESAMI)	Arusha, Tanzania
	Dr Edward Damulira Sengonzi	Managing the Human Resource Function	Crown Agents	London, UK
	Betty Kasimbazi	Succession Planning, Talent and Performance Management	Crown Agents	London, UK
	Francis Azabo	Governance in FM in the Public Sector	Eastern and Southern African Management Institute (ESAMI)	Mombasa, Kenya

SECTION IV: RISK MANAGEMENT

FINMAPII continued to adopt a comprehensive approach to risk management through adoption of a risk management plan that ensures that the mechanisms put in place to review and monitor risks and progress on implementation of the strategy are followed. In practice, this is encapsulated and monitored through the programme risk register. This section provides an analysis of the key risks that were associated with the implementation of the programme during the year, including the sustainability of the reform activities.

Table 13: Risk Assessment and Mitigation Measures as at end of FY16/17

Key Risks	Risk Rating	Risk Mitigation Strategy	Risk Mitigation Status	Risk Owner
<u>Programme Design and Planning</u> Planning strategy of the programme not adequate for identification of key PFM strategy priorities	High	Preventive measures adopted: Introduced a planning and budget workshop before the budget circular to engage all stakeholder in strategic discussion at the start of the planning process with MoFPED senior managements and component managers Ensured adherence to the PFM Priority Reform Matrix	Agreement required on mainstreaming recurrent costs such as systems technical support, software licenses and maintenance / replacement of equipment especially on key aspects such WAN links for IFMS and facilitation of Internal Audit Committees.	DST
<u>Strategic Communication</u> Uncoordinated, individualized and mixed messages leading to inadequate policy guidance for key stakeholders in the PFM strategy. This would defeats the good intentions of the basket modality.	Medium	Engage independent PFM expert to quality assure PFM priorities and provide liaison on PFM issues between basket partners	Engaged a PFM expert/ consultant to advise and support mutual coordination between DPs and MoFPED. The expert will front DPs PFM agenda and strengthen strategic communication between Task Manager, MSU and DPs at all the various foras for policy, programming and planning.	
<u>Political Systems</u> (a) Lengthy political approval process for initiatives with policy and legal implications (b) Important risks highlighted by the FINMAPIII MTR included delay in finalising the MoFPED structure (especially the new Debt and Cash Directorate) and continued creation of new LGs.	Medium	Approval bottlenecks be elevated to the attention of the Task Manager who is the Deputy Secretary to Treasury. FINMAPIII anchored the task management function at a strategic level to facilitate dialogue at the top management level on programme constraints.	The new PFM Reform strategy, under design, has proposed to engage the political wing by including active engagement and change management of politicians. The strategy recognises the political economy within which the implementation of PFM reforms operate.	PS/ST

<p><u>Programme Design</u></p> <p>Lack of flexibility in the programme to address emergent PFM initiatives to the planning requirements and implications of the new PFM regulations</p>	Medium	Adopting and monitoring the PRAM and engaging other PFM players e.g. programme to build synergies to respond to emergent PFM issues.	<ul style="list-style-type: none"> - The design of future PFM programme has adopted a results based approach along which PEMCOM will be restructured into sub groups. A key part of their roles will be to authorise changes to workplans in a structured manner with key stakeholders. - The programme continued to liaise with other programmes SUGAR and GAPP 	DST MSU
Limited absorption of funds	Medium	Initiate procurement early and keep Components informed of absorption trends	There was a reduction in absorption of funds. Components with persistent slow absorption will have reduced allocations as part of the strategy to increase the rate of implementation.	Components & MSU
Limited resources (Financial , equipment and human) to promote efficiency in accomplishment of tasks	High	There is need for components to annually review their priority areas before the budgeting process	Components remain generally weak in prioritizing their activities, especially in light of the constrained resource envelope of the programme. The 2017/18 budget is planned to start with a strategic planning meeting to review and agree on priority outputs.	PS/ST and DPs
Attitude, commitment and ethics of staff	Medium	Continuous professional development, appraisal and counseling of staff	While the ethics of staff have generally remained high through professional training, morale under the programme remains mixed due to a combination of lack of monetary and non-monetary incentives.	Components & MSU
High staff turnover stemming from Human resource practices which may result in a hostile work environment, dis-incentive or cause poor staff morale	High	Implement a system that allows for upward feedback to Management and institute regular review of terms and conditions of service	This remains a major and pertinent area for improvement. The terms and conditions of staff need to be reviewed to reflect the prevailing cost of living and comparable compensation.	Components & MSU
Disregard of regulations, policies and procedures by those in decision-making offices either out of ignorance or negligence.	Medium	Increase awareness about the need to observe laws, policies and procedures when making decisions	MSU has continued to oversee adherence to the manual during the course of the year. The MSU has made an effort to issue reminders on prevailing policies and procedures, through the issuance of a programme Human Resources manual in FY2014/15.	Components & MSU

SECTION V: CHALLENGES AND LESSONS LEARNED

5.1. Challenges Faced

A number of challenges were faced during FY 2017/18. They were both strategic and operational in nature. These included:

- I. **Contractual Obligations:** Due to incomplete procurement processes as well as contractual implications that require that long-term deliverables, which aren't completed in a given year. This was a challenge during the work planning because contractual obligations take first call on resources and at times thereby constraining the limited space for funding new priorities. This will require for multiyear planning to enable components to forecast better and reduce the incidence of under absorption. GoU funds not spent in the year cannot be carried over but are instead transferred to the consolidated fund.
- II. **Forex losses:** The programme is still faced with the current inflationary rates that threaten to devalue the overall budget. The programme work plan and budget for next financial year is therefore denominated in Uganda shillings rather USD.

5.2. Lessons Learned

A number of lessons were learnt during FY 2017/18 as follows:

Innovative approaches to reforms: Not all reforms will require immediate policy review. To expedite change, there is need for each component to devise innovative approaches that may include a review of workflow methods within the existing policy framework. A case in point was the Parliamentary oversight approaches to fast tracking coverage of backlog reports of the Office of the Audit General. PPDA engaged the process of availing procurement guidelines based on the existing regulations to local governments on thresholds etc.

Multiyear Planning:

Multi-annual planning and budgeting is an important step in strengthening PFM systems and public investment management. Firstly it forces planners to take account of recurrent costs in project implementation and the costs of planned policy changes. Multi-year budgeting should provide more predictability in the flow of resources to a sector / MDA / project, which in itself will encourage better forward planning by sectors and MDAs. Where there is no predictability of medium term forecasts, MDAs and sector will tend to ignore ceilings and continue with unrealistic plans disregarding recurrent costs. Monitoring multi-year budgets and trying to make forward (2 and 3 year) forecasts more meaningful should gradually lead to improved planning over time as sectors/MDAs learn to be more realistic with

their time frames and focus more on assumptions and risks in the project/programme implementation.

Good performers in this process should be rewarded with more predictable flow of funds, whilst poor performers can be identified and carefully monitored with adjustments to budgets as required. This is especially important for large public investment projects, where it is essential to appraise projects based on their longer term costs and benefits.

Moreover, suboptimal budget absorption has been a major problem in Uganda's public investment management and better multiyear planning and budgeting is a critical step in resolving this problem. Large projects and reform processes take place over much longer timeframes than a single year, and need to be subject to more rigorous multi-year planning and budgeting along with careful monitoring of progress. For large projects (including FINMAP) short term budgeting for a one year period will tend to undermine achievement of objectives, risk low absorption of funds, prevent learning from experience during implementation, and compromise longer term sustainability.

Preparation for new Systems: FINMAP is an IT systems heavy programme in terms of investments. However, noting the challenges experienced in the first phase of the CEMAS initiative, Business Process re-engineering has to be a prerequisite before introduction of new systems. Business Process Reengineering involves the radical review of core business processes to achieve improvements in productivity, cycle times and quality and ultimately user needs. This will enable projects to also be prepared for challenges when attempting to introduce efficiency and transparency with IT systems.

Undertaking an independent BPR, before implementation, can identify software modifications to make "the software fit the process." It can accomplish some measure of process improvement and can do so more efficiently, cost effectively, and with less prolonged disruption of personnel.

Strategic Communication

There is need for more communication and engagement with wider stakeholders on the PFM reform process. There are opportunities for the programme coordination office to engage on the wider reform process and direction of change for the reforms.

SECTION VI: FINANCIAL PERFORMANCE FOR FY2017/18

6.1 Financial Statement FY 2017/18

This section provides details on financial performance during the financial year.

Table: STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED 30 JUNE 2018		
REVENUE		
Grant Income from basket Development Partners brought forward from FY16/17	17,839,321,416	1
Grant Income from Basket Development Partners FOR FY17/18(Received as at 30/June/2018)		2
Norway (NOK7.5Million	3,390,827,495	
DFID (GBP 842,500)	4,019,332,764	
EU (EUR 5Million)	21,784,382,140	
Sub Total Grant Income Received as at 30 June 2018	29,194,542,399	
BASKET GRANT INCOME FY17/18	47,033,863,815	
GOU COUNTERPART FUNDS FY17/18	35,533,621,393	3
Adding Other Inflows:		
Add Other Incomes FY17/18	38,015,389	4
Sub-total of other inflows	38,015,389	
TOTAL REVENUE FY16/17 (FINMAP)	82,605,500,597	
GOU RELEASE FOR GLOBAL FUND ACTIVITIES	285,100,000	
Total Receipts	82,890,600,597	
EXPENDITURE BY COMPONENT		5
Macro-Economic Management	2,313,994,404	
Budget Preparation and Monitoring	4,215,758,145	
Improved GoU Payroll, Pension , HR Management& Public Procurement	13,348,398,972	
Fiduciary Management Systems in CG	16,596,149,596	
Internal Oversight	2,460,780,216	
Public Financial Management in LG	8,020,843,550	
External Oversight & Legislative Oversight	5,773,585,862	
Programme Coordination & Governance Oversight	7,015,348,508	
Exchange Loss/(Gain)	(1,737,060,817)	
Balance For The Period	24,882,802,161	6
Less	(1,537,464,275)	6
Balance carried forward to FY 2018/19 (excl. Gou)	23,345,337,886	6
REVENUE FY17/18		
Note 1: FY17/18 Carry Forward Grant Income on Basket Account		
UGX 17,839,321,416 was made up of the following: EU funds- EUR 1,741,678.62/UGX 6,693,787,666 (Advance receipt for FY17/18) KFW funds- EUR 2,000,000/UGX 7,735,174,475 (Advance Earmarked Funds for OAG) & Balance of FY16/17 KFW receipts earmarked for OAG – UGX 3,410,359,275	17,839,321,416	

Note 2: FY17/18 Grant Income from Basket Development Partners		
Norway (NoK) 2.5 Million	1,110,392,993	
Norway (NoK) 5Million * This is a late disbursement meant for FY16/17. Receipt for FY16/17 received in FY 17/18 (July 2017)	2,280,434,502	
DFID (GBP500,000) This is a late disbursement meant for FY16/17. Receipt for FY16/17 received in FY 17/18 (Aug 2017)	2,355,019,920	
DFID (GBP) 342,500 Final disbursement from DFID	1,664,312,844	
EU (EURO) 5Million	<u>21,784,382,140</u>	
TOTAL GRANT INCOME	<u>47,033,863,815</u>	
Note 3: Government Counterpart Funding		
Q1	6,373,635,895	
Q2	7,626,901,291	
Q2 Part release of Supplementary	3,251,600,000	
Q3	3,513,468,647	
Q4	11,643,993,575	
Q4 Final release of Supplementary	<u>3,124,021,985</u>	
TOTAL GOU COUNTERPART FUNDING	<u>35,533,621,393</u>	
Note 4: Other Incomes		
Other Income from sale of bid documents (166 Tender Bids sold)	25,150,000	
Miscellaneous Receipts	<u>12,865,389</u>	
	38,015,389	
TOTAL REVENUE	<u>82,605,500,597</u>	
Note 5: Expenditure Analysis		
Expenses- Functional Classification-Component Outputs	59,744,859,253	
Exchange Gain	<u>(1,737,060,817)</u>	
Total Expenditure	<u>58,007,798,436</u>	
Note 6: Surplus of the Period (FY17/18)		
Basket:	UGX	
Basket UGX+USD (Balance of KfW earmarked funds & EU funds	23,345,337,886	Bank Basket A/C
GOU (Balance of UGX 238,362,731 returned to the consolidated fund, UGX 1,335,572,385 relates to Global Fund & MoFPED expenditure effected from this account & -36,470,841 a WHT claim due from URA carried forward from FY16/17, recovered during the current FY)	1,537,464,275	
Subtotal	<u>24,882,802,161</u>	
Bank Balance on Basket account as at 30 June 2018 US\$5,308,075.25 and UGX 2,751,332,935)	<u>23,345,337,886</u>	
Total Absorption of Receipts		
(Absorption excluding exchange gain UGX 59,744,859,253(82,605,500,597) 72.33%)		
(Absorption including exchange gain UGX 58,007,798,436 (82,605,500,597) 70.22%)		

6.2 DETAILED ACTIVITY LEVEL EXPENDITURE ANALYSIS FY16/17

Component 01A & 01B Outputs: Macro-economic Management					
Component Outputs and Input Codes	Short Description Outputs/Inputs	Adjusted Budget	Total Expenditure	%age Expenditure	Balance
01.01.12	Review of the implementation of the IMEM model	109,790,000	109,790,000	100.00%	0
01.01.13	Local Consultancy -Consultancy to expand Social Accounting Matrix, include oil and disintegrate gov't sector to MTEF format, incorporate the oil and gas sector and the inflation-targeting framework	103,000,000	3,045,407	2.96%	99,954,593
01.02.05	In-country group training- Twinning with a reputable institution to build capacity in macro economic modelling	85,510,000	73,975,648	86.51%	11,534,352
01.02.10	Information and Communications Technology	132,650,000	132,650,000	100.00%	0
01.03.02	Dissemination of simulation/modelling user manuals, Economic Policy Research working papers for publications on the Ministry's website, review committee of experts for the working papers and workshop facilities	233,200,000	233,200,000	100.00%	0
01.04.01	Provide technical support to PFM reforms in macro-economic management	508,444,794	488,453,687	96.07%	19,991,107
01.05.04	Staff training	109,790,000	101,007,921	92.00%	8,782,079
01.09.03	Publication of the tax structure and analysis of revenue performance	69,881,000	69,881,000	100.00%	0
01.09.04	Establish result-based revenue monitoring framework (i.e. revenue performance tracking, monitoring and evaluation)	213,503,451	213,503,451	100.00%	0
01.09.05	Framework for reporting and monitoring of NTR developed	112,006,365	112,006,365	100.00%	0
01.09.07	Enhancing capacity in international taxation and Tax Audit	132,146,164	132,146,164	100.00%	0
01.09.08	Strengthen capacity of URA staff in Tax Audit Techniques	105,000,000	105,000,000	100.00%	0
01.09.09	Short term consultancy	52,500,386	52,500,386	100.00%	0
01.09.10	Staff training	52,499,836	28,421,480	54.14%	24,078,356
01.15.05	Preparation and Dissemination of the Development Cooperation Policy	87,500,000	0	0.00%	87,500,000
01.15.07	Printing services	35,000,000	26,470,210	75.63%	8,529,790
01.16.04	Sustainability support for installing AMIS/ Aid Management Platform (Development Gateway)	105,000,000	89,045,577	84.81%	15,954,423
01.19.04	Engage Taskforce to review the 2013 Public Debt Management Framework (PDMF) and prepare 2019 - 2023 PDMF	35,000,000	35,000,000	100.00%	0
01.19.05	Print the revised Public Debt Management Framework (PDMF) 2019 - 2023 PDMF	35,000,000	0	0.00%	35,000,000
01.24.04	Engage consultants to interface DMFAS and IFMS and BOU CSD systems	127,499,614	0	0.00%	127,499,614
01.25.01	Training in alternative financing options and financial analysis (swaps, derivatives, hedging etc.)	87,500,000	71,104,550	81.26%	16,395,450
01.26.01	Engage officials from country with good cash management practices on short-term in-country mentorship	70,000,000	63,053,677	90.08%	6,946,323
01.26.02	Engage Taskforce to formulate Cash Management Policy	52,500,000	52,500,000	100.00%	0

Component 01A & 01B Total	2,654,921,610	2,192,755,523	82.59%	462,166,087
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Component 02 Outputs: Budget Preparation And Monitoring					
Component Outputs and Input Codes	Short Description Outputs/Inputs	Adjusted Budget	Total Expenditure	%age Expenditure	Balance
02.03.07	Conduct stakeholder workshops on Programme Based Budgeting (200 pax)	280,904,000	280,746,649	99.94%	157,351
02.03.08	Review of PBB Sector/MDA outcome and output indicators	157,500,000	157,461,973	99.98%	38,027
02.03.09	Development of Programme Budgeting System (PBS) User Manuals	228,000,000	228,000,000	100.00%	0
02.03.10	Printing of (PBS) User Manuals	87,500,000	36,240,000	41.42%	51,260,000
02.03.11	Rollout PBB/PBS to Local Governments and Missions	363,800,000	363,800,000	100.00%	0
02.03.13	Implementation of recommendations from the Consultancy services to develop the national parameters in support of project appraisal for Projects and Public Private Partnerships in FY 2017-18	223,021,598	223,021,392	100.00%	206
02.08.01	Provide technical support to PFM reforms in budget preparation and monitoring	1,936,415,165	1,918,234,865	99.06%	18,180,300
02.09.04	Consultancy to verify GoU Stock of Domestic Arrears as at 30th June 2016	1,000,000,000	160,734,347	16.07%	839,265,653
Component 02 Total		4,277,140,763	3,368,239,226	78.75%	908,901,537

Component 03A Outputs: Fiduciary Management Systems in CG					
Component Outputs and Input Codes	Short Description Outputs/Inputs	Adjusted Budget	Total Expenditure	%age Expenditure	Balance
03.01.06	Provide technical support to PFM reforms in AGO	3,162,062,606	3,162,062,606	100.00%	0
03.01.07	Provide administrative support to the IFMS Project Office	48,000,000	46,396,000	96.66%	1,604,000
03.01.15	Extend Non-Current Assets module to all CG & LG Tier 1	664,999,054	664,999,054	100.00%	0
03.01.16	Facilitation of telephony for programme	40,800,000	40,800,000	100.00%	0
03.01.17	Maintenance and repair motor vehicles	98,141,644	98,141,644	100.00%	0
03.01.18	Printing and Dissemination of all publications	104,000,000	103,809,322	99.82%	190,678
03.01.19	Imprest	59,058,356	35,642,500	60.35%	23,415,856
03.01.20	Oracle 2nd Level Support; Consultancy services for IFMS Application, Database, ICT Infrastructure and Security	2,240,000,000	2,038,904,849	91.02%	201,095,151
03.01.22	Transition 26 LGs from Tier II to Tier 1	3,311,883,000	3,186,783,511	96.22%	125,099,489
03.01.23	IFMS Training, on site support and Change Management	742,882,576	742,882,576	100.00%	0
03.01.25	Office Equipment	262,500,000	262,500,000	100.00%	0
03.01.26	Maintenance- Machinery/ equipment , Furniture	840,000,000	838,928,441	99.87%	1,071,559
03.02.03	procurement of system security tools, GRC, Audit Vault and related capacity building	777,203,500	171,051,650	22.01%	606,151,850
03.03.09	Mininal enhancement of the data data centre capacity	3,337,999,000	3,301,972,590	98.92%	36,026,410
03.07.07	Implement CEMAS solution to MUBS, MUST and MUK	105,000,000	105,000,000	100.00%	0

03.08.02	Conduct training programme for lower level cadre in basic accounting concepts and book keeping skills, financial management and reporting (Accounts Assistants etc..)	350,000,000	350,000,000	100.00%	0
03.13.03	Development and implementation of PFM regulatory framework	1,102,499,053	1,102,499,053	100.00%	0
03.13.04	Strengthen Inspection Function under AGO	350,000,000	336,259,688	96.07%	13,740,312
03.13.05	Capacity Development for AGO staff	420,000,000	420,000,000	100.00%	0
03.15.03	TSA framework for remaining LG Tier 2 and DFPs implemented	105,000,000	0	0.00%	105,000,000
03.19.02	Consultancy in Spend Analysis undertaken in Key selected PDEs	97,597,500	69,396,863	71.11%	28,200,637
03.20.03	Dissemination of the National Public Procurement Policy and development of implementation strategy	245,000,947	225,902,383	92.20%	19,098,564
03.20.04	Review and amendment of the PPDA law	210,000,000	164,603,281	78.38%	45,396,719
03.20.05	Review of PDE structures to align with new Public procurement policy	175,000,000	139,380,643	79.65%	35,619,357
Component 03A Total		18,849,627,236	17,607,916,654	93.41%	1,241,710,582

Component 03B Outputs: IPPS					
Component Outputs and Input Codes	Short Description Outputs/Inputs	Adjusted Budget	Total Expenditure	%age Expenditure	Balance
04.04.02	Undertake monthly payroll and pension technical and functional support to the Regional Support Centers	151,668,000	151,668,000	100.00%	0
04.04.03	Facilitate the 12 IPPS Regional Centres with emergent accessories and office equipment for efficient and effective payroll and pension processing for the 88 Non IPPS votes.	40,000,000	23,938,920	59.85%	16,061,080
04.05.06	Provide technical support to PFM reforms in IPPS	1,354,696,000	1,354,696,000	100.00%	0
04.12.02	Undertake procurement of Consultancy Services for the Supply, Installation, Configuration, Data migration and integration of IPPS and IFMS; Integration of IPPS with National IDs (functional and technical support for biometric payroll system)	5,001,893,000	2,999,250,840	59.96%	2,002,642,160
04.12.04	Undertake procurement of Oracle HCM software licenses (Active employees and Pensioners 378,000 x USD 7).	7,584,990,719	6,076,272,667	80.11%	1,508,718,052
04.12.05	Training Fees, per diem, study materials for (a) R12.x Oracle E-Business Suite Essentials for Business Analytics and I-Reporting (b) Oracle Database Administration (c) Systems Administration (d) Contract Management and Risk Management	1,680,000,000	742,412,256	44.19%	937,587,744
04.12.06	Duty facilitation allowances, Stationary, Venue hire, Printing and Photocopying, Training materials for (a) Oracle Core HR Management (b) R12.x Oracle HRMS People Management Fundamentals (c) R12.x Oracle HRMS Work Structures Fundamentals	2,886,019,500	1,615,254	0.06%	2,884,404,246
04.12.07	Undertake Change management and Communication training and Consultative Workshops (Regional)	265,105,750	231,004,054	87.14%	34,101,696
04.13.01	Undertake the review and dissemination of the rewards and sanctions framework	196,980,875	107,235,350	54.44%	89,745,525
04.14.01	Procure Computers 14 Computers for Votes, 10 PC and 5 Laptops	56,514,080	56,884,080	100.65%	-370,000

04.14.02	Training of end users in LGs on the decentralised payroll and pension management in connected votes for AOs and HROs	281,400,000	280,320,147	99.62%	1,079,853
04.15.01	Project running costs for Office Imprest, micro-change management events for IPPS project Office	82,201,035	59,254,550	72.08%	22,946,485
04.15.02	Operating Costs (Fuel, Lubricants and Oils)	95,900,000	95,900,000	100.00%	0
04.15.03	Facilitation of telephony for programme	28,210,000	27,725,050	98.28%	484,950
04.15.04	Maintenance and repair motor vehicles	14,000,000	14,000,000	100.00%	0
04.15.05	Printing and Dissemination of all publications	105,000,000	83,907,118	79.91%	21,092,882
04.15.06	Small office equipment	10,500,000	5,875,000	55.95%	4,625,000
04.15.07	Maintenance and servicing of office equipment	29,750,000	11,713,562	39.37%	18,036,438
Component 03B Total		19,864,828,959	12,323,672,848	62.04%	7,541,156,111

Component 04A Outputs: Public Procurement					
Component Outputs and Input Codes	Short Description Outputs/Inputs	Adjusted Budget	Total Expenditure	%age Expenditure	Balance
06.01.06	Printing of amended the PPDA LG guidelines	14,000,000	0	0.00%	14,000,000
06.01.07	Printing of amended the PPDA LG regulations	14,000,000	0	0.00%	14,000,000
06.01.08	Printing Standard Bidding Documents/User Guides and Guidelines for LG	28,000,000	0	0.00%	28,000,000
06.01.09	Consultancy for preparation of the PPDA Regulations following the amendments to the PPDA Act	56,000,000	0	0.00%	56,000,000
06.01.10	Consultancy for the preparation of the SBDs and Guidelines;	56,000,000	14,155,423	25.28%	41,844,577
06.01.11	Printing of the amended PPDA CG Regulations	21,000,000	0	0.00%	21,000,000
06.01.12	Printing of Standard Bidding Documents/User Guides and Guidelines	40,250,000	0	0.00%	40,250,000
06.01.13	Stakeholder consultations on the amendments to the PPDA Regulations;	105,000,000	91,030,195	86.70%	13,969,805
06.08.08	Conduct training for 50 Users in 20 PDEs in contract management	35,020,000	31,968,466	91.29%	3,051,534
06.08.09	Capacity building for 100 bidding community (SMEs in the private sector) as this is expected to increase competition, reduce collusion and cartel practices currently observed.	29,750,000	29,750,000	100.00%	0
06.08.10	Build capacity for internal auditors of MDAs in public procurement. (Train 100 Internal Auditors in High spend entities)	15,450,824	15,266,958	98.81%	183,866
06.08.11	Conduct trainings for all PPDA technical staff to build capacity to manage and regulate the strategic new reforms (local content, new regulations, IT in procurement, complex/large scale projects, PPP)	175,000,000	175,000,000	100.00%	0
06.09.02	Organise open public dialogues with specialized CSOs, service providers and procurement officials(250 Participants)	38,500,000	38,497,152	99.99%	2,848
06.09.03	Build capacity of 200 CSOs/media in contract Management and reporting. This will be done through PPDA and directly with Entities.	57,750,000	57,750,000	100.00%	0
06.09.04	Conduct media campaigns to create awareness on PPDA mandate;	29,767,000	29,721,000	99.85%	46,000
06.10.09	Consultative and sensitisation workshops	42,000,000	42,000,000	100.00%	0

06.10.10	Consultancy to review legal framework to cater for the local content.	87,500,000	0	0.00%	87,500,000
06.10.11	Consultancy to review SBDS to cater for the local content	35,000,000	0	0.00%	35,000,000
06.10.12	Study to profile key sectors of the Economy	117,121,281	47,354,301	40.43%	69,766,980
06.10.13	Capacity Study Visits to sites in East Africa that have successfully implemented local content - (Buy Uganda. Build Uganda approach)	35,000,000	33,406,992	95.45%	1,593,008
06.11.01	Provide technical support to PFM reforms in public procurements	71,280,000	71,072,000	99.71%	208,000
06.11.02	Change Management, Sensitization, Training, Capacity Building	63,000,000	54,813,067	87.00%	8,186,933
06.12.01	Conduct a comprehensive study on the challenges in implementing complex/high value projects beyond evaluation and highlight the lessons learnt to inform future project implementation	35,020,281	560,000	1.60%	34,460,281
06.12.02	Conduct a consultancy to Implement recommendations of the - Independent Parallel Bid Evaluation (IPBE) Mechanism study - PEMCOM Recommendation with reference to UNRA approach	70,000,000	0	0.00%	70,000,000
Component 04A Total		1,271,409,386	732,345,554	57.60%	539,063,832

Component 04B Outputs: Internal Oversight					
Component Outputs and Input Codes	Short Description Outputs/Inputs	Adjusted Budget	Total Expenditure	%age Expenditure	Balance
07.01.03	ERA software maintenance and support costs to utilise the software.	150,000,000	150,000,000	100.00%	0
07.03.02	Conduct quality Assurance on GoU on IT systems (IFMS and BBS connect)	160,000,000	0	0.00%	160,000,000
07.03.03	Conduct quality Assurance on GoU on IT systems	240,002,000	158,684,062	66.12%	81,317,938
07.03.08	Allowances- un budgeted for	240,000,000	0	0.00%	240,000,000
07.05.02	Conduct transaction review on the IFMS and detailed audits	185,850,000	0	0.00%	185,850,000
07.09.03	Upgrade 25 IDEA software licences and undertake consultancy to train staff in data analytics	350,000,000	187,860,750	53.67%	162,139,250
07.22.02	Review reports, undertake Inspections of selected Votes to follow-up and validate of Accounting Officer's responses.	400,000,000	271,218,126	67.80%	128,781,874
07.23.01	Review performance of the IA units and reports generated vis-a vis the workplan	200,000,000	200,000,000	100.00%	0
07.25.01	Procure computers and related ICT equipment to operationalize database to track Internal Audit recommendations.	80,000,000	80,000,000	100.00%	0
07.26.01	Consultancy to undertake development of risk management strategy and development of risk registers in 40 selected Votes based on risk assessment, following the RM strategy and framework developed in FY2016/17; Dissemination of the following	419,210,000	419,210,000	100.00%	0
07.26.02	Consultancy to develop GoU risk management policy	162,290,000	87,799,843	54.10%	74,490,157
07.26.03	Consultancy to develop forensic audit manual and standard operating procedures and guidelines Internal oversight	92,500,000	82,855,932	89.57%	9,644,068

07.27.01	IA Staff mentored and coached as RM Champions	240,000,000	146,034,309	60.85%	93,965,691
07.28.01	Review of existing charters and update	110,000,000	107,206,518	97.46%	2,793,482
07.28.02	Printing the IA and Audit Committee charters	60,000,000	38,520,000	64.20%	21,480,000
07.29.01	Capacity building for IA staff on quality report writing (MDAs and LGs)	631,813,000	578,304,353	91.53%	53,508,647
07.29.03	Conduct professional training for Internal Auditors in ACCA, CIA, CPA, CISA, CIPS and CFE in order to build Committed, experienced, multidisciplinary and highly productive cadre	79,998,000	79,936,167	99.92%	61,833
Component 04B Total		3,801,663,000	2,587,630,060	68.07%	1,214,032,940

Component 04C Outputs: External Oversight					
Component Outputs and Input Codes	Short Description Outputs/Inputs	Adjusted Budget	Total Expenditure	%age Expenditure	Balance
08.01.05	Construction of the OAG Hoima regional office	1,261,757,461	1,067,121,529	84.57%	194,635,932
08.01.07	Consultancy services for Design and Supervision of the Office premises for the Office of the Auditor General in Hoima	151,537,062	121,409,428	80.12%	30,127,634
08.01.08	Undertake supervision meetings of construction works on the hoima regional office	21,933,600	21,933,600	100.00%	0
08.01.10	Undertake supervision meetings of construction works on the Moroto regional office	43,867,200	43,864,538	99.99%	2,662
08.01.23	Relocation costs	83,347,680	0	0.00%	83,347,680
08.01.25	Administration staff salaries	86,981,033	77,826,739	89.48%	9,154,294
08.01.26	Consultancy services for Design and supervision of the construction of Moroto Regional Office.	177,096,465	148,298,610	83.74%	28,797,855
08.01.27	Construction of the OAG Moroto regional office	2,266,131,767	2,019,580,352	89.12%	246,551,415
08.01.29	Procurement of Furniture for Moroto offices	163,031,160	138,162,000	84.75%	24,869,160
08.01.30	Procurement of ICT installations for Moroto regional Office	134,770,461	42,641,455	31.64%	92,129,006
08.01.31	Procurement and installation of Hybrid solar for Moroto regional Office	134,770,461	0	0.00%	134,770,461
08.01.32	Consultancy services for Design and supervision of the construction of Arua regional Office	305,000,000	71,372,336	23.40%	233,627,664
08.01.33	Construction of OAG Regional Office in Arua	2,955,196,053	0	0.00%	2,955,196,053
08.01.34	Supervision by In-house project team for construction works on the Arua regional office	346,000,000	15,693,000	4.54%	330,307,000
08.01.36	Travel in land activity	238,608,844	83,943,200	35.18%	154,665,644
08.01.37	Procurement of Furniture for Hoima offices	159,205,700	136,207,051	85.55%	22,998,649
08.01.38	Procurement of ICT installations for Hoima regional Office	134,770,461	42,641,455	31.64%	92,129,006
08.01.39	Procurement and installation of Solar Hybrid for Hoima regional Office	134,770,461	0	0.00%	134,770,461
08.02.07	Developing specifications for MIS and related applications (EDMS, IM, FM). Procure and install componets of MIS system	1,851,658,800	631,305,445	34.09%	1,220,353,355
08.02.08	Training of staff on use of the Management Information System	94,541,493	94,541,493	100.00%	0
08.04.02	Engineering software procured	75,012,912	75,012,912	100.00%	0
08.05.08	Build the capacity of Districts Accountability Committees in discussion of Audit Reports.	261,290,200	261,290,200	100.00%	0

08.05.09	Build capacity of District Executive and Council Speakers on utilization of audit reports to monitor public funds	156,044,299	153,106,515	98.12%	2,937,784
08.05.11	Train of 2 staff in quality assurance	43,216,000	42,704,821	98.82%	511,179
08.05.12	Restructuring of the audit framework -Build capacity in the follow up of audit recommendations	154,560,981	0	0.00%	154,560,981
08.05.13	Strengthening capacity of the Parliamentary Liaison Office	38,531,800	34,659,236	89.95%	3,872,564
08.05.14	Staff supported for professional certification courses/ Undertake professional training courses in ACCA(50 staff each at USD 286), CPA(50 staff each at USD 255), CFA(01 staff at USD 5,087), CISA(7 staff each at USD 1,127)	309,828,750	231,909,824	74.85%	77,918,926
08.05.16	Staff Training	10,151,606	0	0.00%	10,151,606
Component 04C Total		11,793,612,710	5,555,225,739	47.10%	6,238,386,971

Component 04D Outputs: Legislative Oversight					
Component Outputs and Input Codes	Short Description Outputs/Inputs	Adjusted Budget	Total Expenditure	%age Expenditure	Balance
09.07.05	Annual maintenance of the system	35,020,499	35,020,499	100.00%	0
09.07.06	Functional capacity building for IT staff to implement and manage the system	70,048,000	43,171,540	61.63%	26,876,460
09.08.02	Capacity building of technical staff who support accountability committees	140,000,000	63,397,400	45.28%	76,602,600
09.08.03	External learning program to strengthen monitoring, evaluation and reporting of PFM reforms.	80,500,000	37,898,457	47.08%	42,601,543
09.09.02	Conduct technical oversight studies to inform committees of Parliament on bills and laws related to PFM.	105,072,000	58,417,579	55.60%	46,654,421
09.10.02	Develop training module on Public Investment Analysis for Parliament	10,000,000	0	0.00%	10,000,000
09.10.03	Build the capacity of Committees on Public Investment Analysis and debt Scrutiny	120,120,000	8,800,000	7.33%	111,320,000
09.10.04	Capacity of committees on PFM related modules strengthened	260,260,000	0	0.00%	260,260,000
09.11.01	Build the capacity of MPs on the consideration of Value for Money Audit Reports,	60,060,000	12,714,542	21.17%	47,345,458
09.11.02	Organize field visits for value for money audits in four regional offices to assess the findings of VFM audits	238,608,356	137,502,208	57.63%	101,106,148
09.12.01	Procure recording equipment for the storage of PFM sessions for evidence based official reports i.e. cameras and video recorders	78,750,000	898,279	1.14%	77,851,721
Component 04D Total		1,198,438,855	397,820,504	33.19%	800,618,351

Component 05 Outputs: PFM in Local Governments					
Component Outputs and Input Codes	Short Description Outputs/Inputs	Adjusted Budget	Total Expenditure	%age Expenditure	Balance
05.03.05	Follow-up on concretising Local Revenue databases in the 43 supported District LG and Provision of Training on Improved procedures for collection and management of Property rates in the same 43 district LGs (25 revenue staff at each District	152,005,000	152,005,000	100.00%	0

05.03.06	Provision of Training on Improved procedures for collection and management of Property rates in 30 urban councils(target 25 revenue staff at each urban council)	106,050,000	106,050,000	100.00%	0
05.04.03	Provide hands-on training of LGs on application of PPP to some 30 supported District LG on Local Revenue Databases	88,375,000	88,375,000	100.00%	0
05.06.03	Train 50 LG budget desk and technical planning committee members to adequately apply the Reviewed grants allocation formulae into their LG budgets.	175,500,000	175,500,000	100.00%	0
05.06.04	Procure Laptops and printers for the automated tax information system for 48 LGs and software licence for each laptop from NITA-U,	463,749,893	371,190,294	80.04%	92,559,599
05.06.05	Provide hands-on training to the Local Revenue staff at the 48 LGs	112,598,500	112,598,500	100.00%	0
05.07.05	Undertake consultancy to review the fiscal decentralisation Architecture and determine the share of LG transfers out of the national budget	245,000,000	245,000,000	100.00%	0
05.07.06	Conduct meetings with key stakeholder: about 65 LGs' representatives to develop consensus of the FDA recommendations for ease of their implementation	80,965,000	80,884,138	99.90%	80,862
05.12.04	Review and amend the LGFAR 2007, LGFAM 2007 and guidelines in their application in line with the PFM Act 2015 and the PFM Regulations	182,000,000	2,784,407	1.53%	179,215,593
05.12.05	Consultative sessions to the review and amendment of the LGFAR and LGFAM	54,834,000	0	0.00%	54,834,000
05.12.06	Print the revised LGFAR, 2007 and LGFAM, 2007 and Guidelines in the Application of the LGFAR and LGFAM	54,834,000	0	0.00%	54,834,000
05.13.03	Regional retreats to discuss OAG annual reports with Accounting Officers of Local Governments (121 Districts 33 MCs 175 TCs)	164,502,000	164,502,000	100.00%	0
05.14.03	Undertake training for District and Urban LG staff in basic accounting concepts and book keeping skills, financial management and reporting in LGs	329,004,000	329,004,000	100.00%	0
05.15.02	Provide technical support to PFM reforms in LG	2,870,908,087	2,870,908,087	100.00%	0
05.15.20	Recurrent Costs (1 Year) DFID Rollout Sites	1,665,706,300	1,665,702,507	100.00%	3,793
05.15.27	Support the conversion of 26 IFMS Tier 2 LGs to IFMS Tier 1 -Change Management	5,483,400	5,483,400	100.00%	0
05.15.28	Functional Training-converted sites	73,112,000	73,112,000	100.00%	0
05.15.29	On Site Support-converted sites	228,109,440	228,109,440	100.00%	0
05.15.30	On Site Support to 62 Selected IFMS LG's (29 IFMS Tier 1 and 33 IFMS Tier 2)-On Site Support	271,976,640	271,976,640	100.00%	0
05.15.31	Support to the rollout of IFMS Tier 1 in 25 additional Local Governments- Master data Collection- new sites	109,668,000	109,668,000	100.00%	0
05.15.32	Change Management(Pre and Post Go Live) - new sites	137,085,000	137,085,000	100.00%	0
05.15.33	Functional Training - new sites	487,210,956	487,210,956	100.00%	0
05.15.34	On Site Support - new sites	125,373,383	125,373,383	100.00%	0
05.24.07	Support LGs Internal Auditors attend Continuous Professional Development (CPDs) tailor-made Internal Audit courses organised by the Institute of Internal Auditors (Uganda)	73,112,000	73,112,000	100.00%	0

05.24.08	Support LG Internal Auditors undertake professional training in CIA	109,668,000	109,668,000	100.00%	0
05.28.02	Project running costs including office rent	150,599,880	138,016,141	91.64%	12,583,739
05.28.03	Operating Costs (Utilities, Fuel, Stationery)	6,000,000	6,000,000	100.00%	0
05.28.04	Fuel and Lubricants	42,840,000	25,780,000	60.18%	17,060,000
05.28.05	Welfare and Entertainment	18,000,000	18,000,000	100.00%	0
05.28.06	Facilitation of telephony for programme	30,000,000	29,226,075	97.42%	773,925
05.28.07	Motor vehicle repair	45,453,600	44,892,511	98.77%	561,089
05.28.08	Printing, stationery and Publishing	20,000,000	20,000,000	100.00%	0
05.28.09	Advertisement/ Media	6,000,000	4,556,435	75.94%	1,443,565
05.28.10	Small office equipment	12,000,000	10,907,341	90.89%	1,092,659
Component 05 Total		8,697,724,079	8,282,681,255	95.23%	415,042,824

Component 06A Outputs: Governance and External Environment					
Component Outputs and Input Codes	Short Description Outputs/Inputs	Adjusted Budget	Total Expenditure	%age Expenditure	Balance
10.01.01	Provide technical support to the ISN maintenance	797,229,924	787,841,537	98.82%	9,388,387
10.03.01	Facilitate the Office of Undersecretary -Re-tooling (15 Computers and 1 photocopier) to continue supporting GoU PFM reforms in the ministry	70,875,000	68,926,323	97.25%	1,948,677
10.03.02	Implement recommendations from the MoFPED ISN review to accommodate the increasing demand for PFM information management requirements and security	137,214,552	0	0.00%	137,214,552
10.03.03	Harmonise and review FINMAP Communication strategy to include MFPED communication needs to improve governance and institutional coordination for PFM in Uganda	91,000,000	0	0.00%	91,000,000
10.03.04	Specialised training to handle new ISN features from the review and provide training of MoFPED staff in PFM to handle new requirements from PFM ACT and Implementation of PBS (the new budgeting system (PBS) for all projects, Departments and	154,000,000	193,891,571	125.90%	-39,891,571
10.03.06	Machinery and Equipment	432,828,520	432,828,516	100.00%	4
Component 06A Total		1,683,147,996	1,483,487,947	88.14%	199,660,049

Component 06B Outputs: Programme Coordination					
Component Outputs and Input Codes	Short Description Outputs/Inputs	Adjusted Budget	Total Expenditure	%age Expenditure	Balance
11.01.01	Conduct Annual Component planning and budgeting workshops	93,637,720	40,996,877	43.78%	52,640,843
11.03.01	Undertake Field Monitoring visits to IFMS, CEMAS, IPPS sites	94,920,000	16,747,363	17.64%	78,172,637
11.03.02	Conduct quarterly/bi-annual component review meetings/ retreats and retreats (PTC, PEMCOM etc..)	17,500,000	17,095,910	97.69%	404,090
11.03.03	Hold quarterly component coordinators' meetings	15,750,000	15,750,000	100.00%	0
11.03.09	Initiate design of next PFM programme , Final FINMAP review conference	349,262,469	197,174,790	56.45%	152,087,679
11.03.11	Dissemination of Mid-Term review of FINMAP III findings	62,624,486	0	0.00%	62,624,486

11.03.13	FINMAP-10 Year video documentary / FINMAP -10 year commemorative magazine / Press Supplementary and Quarterly Bulletins	80,905,530	0	0.00%	80,905,530
11.03.14	Short term consultancy	712,780,000	712,767,546	100.00%	12,454
11.07.01	Contract audit firm to undertake annual programme audit	264,680,500	73,870,000	27.91%	190,810,500
11.10.01	Engage Planning, Monitoring, Evaluation, Change Management, Finance, Admin and Procurement expertise	3,265,856,980	3,156,690,941	96.66%	109,166,039
11.10.02	Execute Change Management Plans a) Disseminate Change Management and Communication Strategy and materials	73,112,000	73,112,000	100.00%	0
11.12.04	Conduct Annual staff retreat	153,572,242	0	0.00%	153,572,242
11.13.01	MSU Operating Costs (Utilities, Fuel, Stationery)	132,854,557	127,236,962	95.77%	5,617,595
11.13.02	Maintainance and repair motor vehicles	124,290,400	124,290,400	100.00%	0
11.13.03	Printing and Dissemination of all publications for programme coordination office	157,190,800	157,190,800	100.00%	0
11.13.04	Asset verification	57,820,000	38,727,347	66.98%	19,092,653
11.13.05	Facilitation of telephony for programme coordination	36,322,188	36,286,000	99.90%	36,188
11.13.06	Publication and advertisements in media for all programme coordination materials including procurement	35,857,500	35,857,500	100.00%	0
11.13.07	Support for staff welfare in programme coordination unit	127,830,500	57,244,633	44.78%	70,585,867
11.13.08	Facilitation of contracts evaluation committees, recruitment committees	24,150,000	24,093,936	99.77%	56,064
11.13.09	Conduct Coordination meetings (planning reviews and reporting)	24,451,135	17,727,620	72.50%	6,723,515
11.13.10	Small office equipment	9,285,500	8,696,006	93.65%	589,494
11.13.11	Maintainance and servicing of office equipment	209,387,808	29,222,533	13.96%	180,165,275
11.15.01	Purchase of Motor Vehicles	279,995,448	265,579,128	94.85%	14,416,320
Component 06B Total		6,404,037,763	5,226,358,292	81.61%	1,177,679,471

GRAND TOTAL	80,496,552,357	59,758,133,602	74.24%	20,738,418,755
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SECTION VII: A SNAPSHOT VIEW OF PLANS FOR FY2017/18

Table 14: Summary of Approved Work Plan and Budget FY 2017/18

COMPONENT 1: MACROECONOMIC MANAGEMENT		
No.	Specific Result Area	Funds Available
1	Institutional Capacity in Macro-Economic Modelling Strengthened	1,282,384,794
2	Widen tax base and improve tax administration/ Enhance domestic revenue mobilisation	737,536,837
3	Improved debt analysis and overall Management	634,999,614
	Total	2,654,921,246
COMPONENT 2: BUDGET PREPARATION AND MONITORING		
No.	Specific Result Area	Funds Available
1	Programme Based Budgeting Framework Developed and Implemented at all levels of Government	1,340,725,598
2	Capacity of planning units at MDAs and LGs in budgeting (in line with national policy priorities and budget calendar) Strengthened	2,936,415,165
	Total	4,277,140,763
COMPONENT 3A: FIDUCIARY MANAGEMENT SYSTEMS IN CENTRAL GOVERNMENT		
	Specific Result Area	Funds Available
1	IFMS Tier 1 solution rolled out to hybrid sites, referral hospitals & donor funded projects	11,574,327,182
2	Systems security of GoU Financial Management Systems strengthened	4,115,202,500
4	Capacity of accounting cadre in AGO & MDAs built in accounting, financial reporting & emerging areas	350,000,000
5	Harmonise the PFM legal framework and Administrative sanction regime & Improved cash management	1,977,499,053
6	Institutionally strengthen the procurement function in government	832,598,947
	Total	18,849,627,682
COMPONENT 3B: IMPROVED GoU PAYROLL, PENSION AND HUMAN RESOURCE MANAGEMENT		
	Specific Result Area	Funds Available
1	Improve the timeliness, accuracy and accountability of GoU payroll and pensions payment processing	19,864,828,944
	Total	19,864,828,944
COMPONENT 4A: PUBLIC PROCUREMENT		
	Specific Result Area	Funds Available
1	Compliance with public procurement Legal and regulatory frameworks improved	334,250,000
2	Capacity built in contract management	255,220,824
3	Implementation of integrity survey recommendations	442,638,281
4	Automation of procurement systems in CGs and select LGs	239,300,000
	Total	1,271,409,105

COMPONENT 4B: INTERNAL OVERSIGHT		
	Specific Result Area	Funds Available
1	Improve the timeliness and quality of internal audit reporting and follow up of recommendations	2,005,852,000
2	Capacity for risk management in central government built.	914,000,000
3	Functional independence of Internal Audit role strengthened	170,000,000
5	Capacity for internal audit cadre across government strengthened	711,811,000
	Total	3,801,663,000
COMPONENT 4C: EXTERNAL OVERSIGHT		
	Specific Result Area	Funds Available
1	Improve the timeliness and quality of external audit reporting and follow up of recommendations	8,798,775,865
2	Computer based audit and management information systems rolled out	1,946,200,293
3	Capacity built in financial and performance audits	1,048,636,400
	Total	11,793,612,558
COMPONENT 4D: LEGISLATIVE OVERSIGHT		
	Specific Result Area	Funds Available
1	Improve the legislative scrutiny of the budget and audit reports	1,198,438,855
	Total	1,198,438,855
COMPONENT 5: PUBLIC FINANCIAL MANAGEMENT IN LOCAL GOVERNMENTS		
	Specific Result Area	Funds Available
1	Improved revenue planning and analysis in LGs	1,424,243,500
2	Timely and quality Financial performance reporting in LGs	785,174,000
3	Improved timely & quality accounting & reporting	5,974,633,205
4	Timely and quality internal audit reporting	182,780,000
5	Timely and quality LG PAC reporting	330,893,480
	Total	8,697,724,185
COMPONENT 6A: GOVERNANCE AND EXTERNAL ENVIRONMENT		
	Specific Result Area	Funds Available
1	Strengthen governance and institutional coordination for PFM	1,683,148,476
	Total	1,683,148,476
COMPONENT 6B: PROGRAMME COORDINATION		
	Specific Result Area	Funds Available
1	Efficiency in programme Coordination and Monitoring	6,403,709,571
	Total	6,403,709,571
	Grand total	80,496,224,385

ANNEXES

ANNEX 1: PERFORMANCE ANALYSIS OF PROGRAMME OUTCOMES

Results Chain	Performance Indicators	Data Source	Baseline FY13/14	Target FY14/15	Actual FY14/15	Target FY15/16	Actual FY15/16	Target FY16/17	Actual FY16/17	Target FY17/18	Actual FY17/18
COMPONENT 1: MACROECONOMIC MANAGEMENT											
Final PFM Outcomes											
Resource Inflows Increased	Domestic tax revenue as a % of GDP (excluding domestic Oil and Gas revenues)	Background to the Budget	11.93%	12.96%	13.00%	13.51%	13%	13.40%	13.80%	14.56%	14.14%
	Tax Revenues as percentage of GDP (Incl Oil)		11.74%	12.69%	13.20%	13.19%	13.80%	13.50%	13.90%	14.20%	13.82%
	% of International trade taxes to GDP		5.19%	5.68%	5.80%	6%	5.70%	6%	5.83%	6%	6.1
	% of Domestic Taxes to GDP		6.61%	7.12%	7.20%	7.39%	7.20%	7.79%	7.56%	7.96%	7.92%
	% of Non-Tax Revenue to GDP		0.19%	0.27%	0.28%	0.32%	0.32%	0.30%	0.36%	0.36%	0.42%
National Debt Sustained	% of National Budget funded from domestic revenue		71.50%	81.80%	88.00%	78%	87.12%	74%	49.16%	71%	51%
	Fiscal deficit as a percentage of GDP		-4.20%	7.6%	-4.30%	4.50%	-4.90%	-6.60%	-3.9% [1]	2.50%	-5.90%
	Total Public Debt Stock as a percentage of GDP		34.70%	36.00%	31.80%	36.40%	34.50%	36.80%	35.40%	35.20%	40.20%
	External debt stock / GDP		18.10%	22.40%	18.80%	23.00%	21.40%	24%	21.80%	23%	27.30%
Specific Reform Objectives (SROs)											
SRO 1.1: Improve the forecasting of macroeconomic aggregates	Difference (in percentage points) between GDP growth projections and actual GDP growth	Government Finance Statistics	0.80%	0.80%	0.30%	0.80%	0.40%	0.80%	1.10%	6.40%	0.20%
	Difference (in percentage points) between inflation projections and inflation (headline) outturn		0.50%	0.50%	0.10%	0.50%	1.10%	0.50%	0.30%	5.00%	1.10%

Results Chain	Performance Indicators	Data Source	Baseline FY13/14	Target FY14/15	Actual FY14/15	Target FY15/16	Actual FY15/16	Target FY16/17	Actual FY16/17	Target FY17/18	Actual FY17/18
SRO 1.2: Improve the quality of revenue forecasts and revenue monitoring and evaluation framework	% of revenue variance between original approved budget and actual out turn		6.86%	0.50%	1.60%	0.50%	3.38%	0.50%	0.50%	0.50%	4.47%
SRO 1.3: Widen the tax base and improve tax administration	% of revenue realized from new measures against the set target		56%	98%	77%	100%	70%	100%	96.4%	100%	96.3%
SRO 1.4: Improve the quality and timeliness of reporting on ODA	No. of DPs submitting quarterly projected disbursement by 10th of the next quarter	Government Finance Statistics	10%	20%	40%	40%		60%		80%	TBD
	No. of DPs submitting outturns by the 15th of the next month	Government Finance Statistics	10%	20%	30%	40%		60%		80%	TBD
SRO: 1.5 Improve the quality and timeliness of debt analysis	Quality Debt Sustainability Analysis Report; Quality Medium Term Debt Management Report	Debt Analysis Reports (DSA and MTDW)		1	1	1	1	1	1	1	1
COMPONENT 2: BUDGET PREPARATION AND MONITORING											
Final Outcome											
Allocated funds utilized as planned	% of funds utilized against the funds released	Annual Budget Performance Report	88%	90%	96%	95%	96%	97%	98%	100%	98%
	% of funds released against originally approved budget		103%	95%	88%	97%	97%	100%	104%	100%	101%
	% of funds utilized against originally approved budget		69%	75%	96%	80%	94%	88%	101%	90%	
Budget credibility, transparency and comprehensiveness with predictability and control in execution	Arrears as a % of total expenditures FY N-2		7%	5%	1%	3%	13%	2%	10%	1%	
	Net Change in the Stock of Domestic Arrears (Billions of Ushs)		-500%	-80%	-177%	-40%	-40%	-40%	-110%	-40%	
	Total value of supplementary appropriations as a % of approved budget		5%	<3%	4%	<3%	4.60%	<3%	3.09%	3%	
Specific Reform Objectives (SROs)											

Results Chain	Performance Indicators	Data Source	Baseline FY13/14	Target FY14/15	Actual FY14/15	Target FY15/16	Actual FY15/16	Target FY16/17	Actual FY16/17	Target FY17/18	Actual FY17/18
SRO 2.1: Improve the timeliness and accuracy in budget preparation	% of MDAs submitting budgets on time	Annual Budget Performance Reports	100%	100%	100%	100%	100%	100%	100%	100%	100%
	% of LGs submitting budgets on time		38%	45%		55%	100%	100%	100%	70%	100%
SRO 2.2: Improve the timeliness and quality of budget analysis, monitoring and evaluation	% of MDAs submitting budget performance reports on time		92%	94%	85%	96%	85%	95%	90%	97%	92%
	% of LGs submitting budget performance reports on time		92%	94%	80%	96%	80%	95%	80%	97%	81%
SRO 2.3: Improve the timeliness and quality of project design, appraisal, monitoring and evaluation	% of projects (unconditionally) approved by the development committee	Minutes of the Development Committee Meetings	65%	81%	80%	85%	TBD		Nov-17	100%	TBD. Not SMART per new guidelines
SRO 2.4: Improve the timeliness and quality of Public Private Partnership-based project designs in MDAs	% of PPP projects (unconditionally) approved by the development committee	This was not a sufficiently crafted indicator quality of PPP. We are advised that the indicator should have targeted financial closure at least at intermediate level. In a Public Private Partnership (PPP) project, financial closure indicates the commencement of the Concession Period. The date on which financial closure is achieved is the appointed date which is deemed to be the date of commencement of concession period. In essence therefore, it is key to note that PPP approval by PPP committee is not sufficient to adjudge PPPs as quality.								70%	
COMPONENT 3A: FIDUCIARY MANAGEMENT SYSTEMS IN CENTRAL GOVERNMENT											
Final Outcome											
Improved compliance and Accountability	% of clean audit reports (CG)	Annual OAG Reports	58%	62%	70%	66%	79%	70%	89.60%	74%	Dec-18
	% of clean audit reports (Statutory bodies)	Annual OAG Reports	41%	64%	61.80%	66%	78%	68%	84.40%	70%	Dec-18
Improved Value for Money in Public Procurement	% of contracts audited (by value) rated satisfactory	VFM Audit reports		Reported under public procurement						65%	
Specific Reform Objectives (SROs)											

Results Chain	Performance Indicators	Data Source	Baseline FY13/14	Target FY14/15	Actual FY14/15	Target FY15/16	Actual FY15/16	Target FY16/17	Actual FY16/17	Target FY17/18	Actual FY17/18
SRO 3.1: Improve the timeliness, quality and comprehensiveness of financial Reporting by Central Government entities	% of MDAs submitting financial reports on time (3 months after end of FY) - IFMS/Tier1	Annual Statutory Financial Reports	85%	100%	27%	100%	100%	100%	100%	100%	100
	% of Foreign Missions financial reports on time (3 months after end of FY) - Microsoft Navision	Annual Statutory Financial Reports	96.97%	100%	85.70%	100%	100%	100%	100%	100%	100
	% of MDA and PUSATI financial reports in compliance with Public Finance and Accounting Regulations	Annual Internal Audit/Inspection Report	58%	62%	70%	66%			IA September 2017	74%	
	% of MDAs (excluding DFPs) Budget executed using automated Financial Management Systems (IFMS, CEMAS & Microsoft Navision)	National Budget Book	99%	100%	99%	100%	99%	100%	99%	100%	100
SRO 3.2: Improve cash management	% Variance between Annual Cash Forecasted and Cash Released from the National Budget	Annual Cash Forecasts/IFMS	N/A	N/A	N/A		4.15% exclude direct project disbursement by DPs				
SRO 3.3: Harmonize PFM Legal Framework	New Public Finance Law enacted by FY2014/15	Publication of the Law		1%	1%	1%	1%	1	1	1%	1
	New PFM Regulatory framework by FY2015/16	Publication of the Regulations					1%	1	1	1	1
SRO 3.4: Institutionally strengthen the Public Procurement Function	National Public Procurement Policy Issued by FY2014/15	Publication of the Policy		Provided the PPDA Section						1	0
	% of Contracts with complete records	Public Procurement Measurement System (PPMS)		90%							
	% of contracts completed within the original contract time	Public Procurement Measurement System (PPMS)									
COMPONENT 3B: PAYROLL, PENSIONS AND HUMAN RESOURCES MANAGEMENT											
Final Outcome											

Results Chain	Performance Indicators	Data Source	Baseline FY13/14	Target FY14/15	Actual FY14/15	Target FY15/16	Actual FY15/16	Target FY16/17	Actual FY16/17	Target FY17/18	Actual FY17/18
Improved compliance and Accountability	% of clean audit reports (CG)	Annual OAG Reports		To be reported under the External Oversight Component Section							
	% of clean audit reports (LG)	Annual OAG Reports		60% Dec-18						74%	Dec-18
	% of clean audit reports (Statutory bodies)	Annual OAG Reports		70% Dec-18							
Specific Reform Objectives (SROs)											
SRO 4.1: Timely and Accurate GoJ Payroll and Pensions Processing and Payments	% variance in LGs between Wage Value processed on IPPS and that paid on IFMS	IPPS and IFMS(AGO) records	30%	10%	10%	0	5%	0	0	0%	0
	% variance in MDAs between Wage Value processed on IPPS and that paid on IFMS		20%	5%	2%	0	1%	0	0	0	0
	Number of months in which all MDAs and LGs effected salary payments by 28th of the month		1	10	12	12	12	12	12	12	12
COMPONENT 4A: PUBLIC PROCUREMENT											
Results	Performance Indicators	Data Source		Target FY14/15	Actual FY14/15	Target FY15/16	Actual FY15/16	Target FY16/17	Actual FY16/17	Target FY17/18	Actual FY17/18
Final Outcome											
Value for money in public procurements increased	% of Entities rated satisfactory from procurement audits	PPDA Annual Procurement Audit Reports	29%	43%	23%	45%	80%	50%	77%	50%	87%
	% of contracts audited (by value) rated satisfactory		28.50%	50%	60%	55%	96%	60%	95%	60%	77%
	% of contracts delivered within contract value (no variations)		72%	100%	44%	100%	66.39%	100%	75.60%	100%	79%
Specific Reform Objectives (SROs)											
SRO 5.1: Compliance with public procurement Legal and regulatory frameworks improved	% of contracts subjected to open competition (by contract value) above national threshold	Public Procurement and Measurement System (PPMS) reports and Follow up Reports	88%	100%	47%	100%	45.50%	100%	71.80%	100%	60%

Results Chain	Performance Indicators	Data Source	Baseline FY13/14	Target FY14/15	Actual FY14/15	Target FY15/16	Actual FY15/16	Target FY16/17	Actual FY16/17	Target FY17/18	Actual FY17/18
	% of Entities submitting procurement plans on time in prescribed format.		96%	100%	68%	100%	81%	100%	TBD	100%	84%
	% of Procurement audit and investigations recommendations implemented by Entities		77%	80%	85%	55%	55%	85%	71%	85%	69%
COMPONENT 4B: INTERNAL OVERSIGHT											
Final Outcome											
Implementation of internal audit recommendations increased	% of internal audit recommendations in MALGs implemented	Annual consolidated Internal audit report	58%	72%	63.3%	75%	66.20%	80%	69.20%	85.00%	65.6%
Specific Reform Objectives (SROs)											
SRO 6.1: Improved timeliness and quality of internal audit reports, including follow up of Internal Audit and Audit Committee recommendations	% of Internal audit reports submitted to stakeholders within the stipulated period (August N-Y)	Annual consolidated Internal Audit report	TBD	95%	60%	100%	100%	100%	100%	100%	100%
	% of Internal audit reports complying with the required standards (as peer reviewed by Institute of Internal Auditors)		TBD	100%	100%	100%	100%	100%	100%	100%	100%
	% of MDAs audited by IIA		TBD	100%	100%	100%	100%	100%	100%	100%	100%
	% of Internal Audit Sectoral committee reports issued during the year		TBD	100%	75%	100%	100%	100%	100%	100%	100%
COMPONENT 4C: EXTERNAL OVERSIGHT OAG											
Final Outcome											
Improved compliance with accountability rules and regulations	% of external audit recommendations implemented by MDAs and LGs	Annual Report of the Auditor General	28%	40%		45%	25%	50%	No Treasury Memo	60%	December 2018 ¹
Specific Reform Objectives (SROs)											

Results Chain	Performance Indicators	Data Source	Baseline FY13/14	Target FY14/15	Actual FY14/15	Target FY15/16	Actual FY15/16	Target FY16/17	Actual FY16/17	Target FY17/18	Actual FY17/18
SRO 7.1: Improve the timeliness and quality of external audit reporting and follow-up of recommendations	% of external audit (both LG and CG) reports submitted to Parliament within the statutory period	Annual Report of the Auditor General	67%	95%	96%	95%	69%	95%	89%	95%	62.76%
	% of entities audited against plan			100%	100%	100%	84%	100%	93.90%	100%	150.72%
	% of sampled external audit reports complying with ISSAIs	Annual OAG Post Issuance Review Report	50%	60%		80%	55%	90%	61%	100%	61.10%
	Questionable expenditure as a percentage of total GoJ expenditure	Extracts of the summary of key findings in the Annual Report of the Auditor General	8.90%	7.50%	6%	6.10%	4%	4.50%	6%	3%	TBD
COMPONENT 4D: LEGISLATIVE OVERSIGHT											
Results	Performance Indicators	Data Source	Baseline FY13/14	Target FY14/15	Actual FY14/15	Target FY15/16	Actual FY14/15	Target FY16/17	Actual FY16/17	Target FY17/18	Actual FY17/18
Final Outcome											
Enhanced Parliamentary oversight	No of financial reports of the Accountability Committees adopted by Parliament and submitted to the Executive as % of reports tabled in the plenary	Parliamentary Records, Annual Government Performance Report, Annual Reports of the Auditor General	65%	70%	50%	75%	80%	80%	80%	80%	75%
	No. of VFM reports adopted by Parliament and submitted to the Executive as % of reports tabled in the plenary		65%	70%	50%	75%	80%	80%	No VFM handled as most of the time was spent in induction and building the capacity of new MPs to handle VFM reports	80%	80%

Results Chain	Performance Indicators	Data Source	Baseline FY13/14	Target FY14/15	Actual FY14/15	Target FY15/16	Actual FY15/16	Target FY16/17	Actual FY16/17	Target FY17/18	Actual FY17/18
	% of Treasury Memoranda audited by OAG against one issued		0	25%	0	40%	0	50%	No treasury memorandum issued within the reporting period	100%	80%
	% of actions taken reported in the treasury memoranda in line with the Parliamentary resolutions.		0	25%	0	40%	50%	50%	No treasury memorandum issued within the reporting period	100%	80%
	Average satisfaction rating from an annual sample of key informants on the quality and impact of parliamentary actions		0	50%	0	70%	0	90%	Not conducted	90%	70%
Specific Reform Objectives (SROs)											
SRO 8.1: Improved legislative scrutiny of the budget and audit reports	% of Budget committee reports submitted within the statutory time	Parliamentary Records	100%	100%	100%	100%	100%	100%	100%	100%	100%
	% of financial and VFM audit reports scrutinized by Parliamentary Accountability Committees within the statutory period		65%	70%	50%	75%	50%	80%		80%	75%
COMPONENT 5: PUBLIC FINANCIAL MANAGEMENT IN LOCAL GOVERNMENTS											
Final Outcome											
Resource inflows increased in LGs	Rural local Government local Revenue as % of LG Budgets	LG Audited Final Accounts	3%	5%	2.10%	10%	4%	20%	3%	25%	6%
	Urban local Government local Revenue as % of LG Budgets		20%	25%	8.40%	30%	17%	35%	20%	40%	25%
Improved compliance and Accountability	% of clean HLG audit reports	Annual OAG Reports	37%	45%	69%	50%	85.70%	55%	93.10%	60%	Dec-18
Specific Reform Objectives (SROs)											

Results Chain	Performance Indicators	Data Source	Baseline FY13/14	Target FY14/15	Actual FY14/15	Target FY15/16	Actual FY15/16	Target FY16/17	Actual FY16/17	Target FY17/18	Actual FY17/18
SRO 9.1: Improve revenue planning and analysis in LGs.	% of revenue variance between approved budget and actual outturn for LGs	LG Audited Annual Final Accounts	73%	75%	76%	80%		85%		90%	Dec-18
	% of actual transfers to LGs compared to transfers budgeted	MoFPED Background to the Budget	97%	100%	100%	100%	100%	100%	100%	100%	100%
SRO 9.2: Improve financial reporting in LGs	% of HLGs submitting financial reports on time (within 3 months after end of FY)	OAG Annual Reports	100%	100%	100%	100%	100%	100%	100%	100%	Dec-18
	% of clean HLG audit reports		37%	45%	69%	50%	85.70%	55%	93.10%	60%	Dec-18
SRO 9.3: Improve the timeliness and quality of internal auditing	% of LGs submitting quarterly IA reports on time	MOLG Inspection Reports	60%	70%	67%	80%	50%	90%	61%	100%	69%
SRO 9.4: Improve the timeliness and quality of reporting by LGPACs	% of LGPACs submitting quarterly reports to their councils		50%	60%	40%	70%	40%	80%	55%	90%	50%
<p>(1) The lower performance is explained by slow execution of public projects</p> <p>(2) A review of the status on implementation of audit recommendations was taken as part of the audit for 2014/15 financial statements, cognizant of the fact that Parliament has to debate and consider these recommendations. Therefore, 142 entities (59 MDAs, 37 projects and 46 statutory Enterprises) were reviewed and 25% of the recommendations were found fully implemented, 25% partially implemented while 50% was not implemented. The status will continue to be updated continuously as the audit for 2015/16 financial year progresses.</p>											

ANNEX 2: DETAILED COMPONENT PERFORMANCE ANALYSIS FY 2017/18

COMPONENT 1: MACROECONOMIC MANAGEMENT

Macroeconomic Forecasting Improved			
01.01 Post-Model Project consultancy activities Support	01.01.12 Review of the implementation of the IMEM model	The consultant was hired albeit towards the end of the financial year and will be tracked in the forthcoming year. The review constitutes provision of quality assurance to the development of IMEM databases specifically the SUT and SAM. To be completed in March 2019. This will build on the updated SAM in next activity. Separately, a consultant was selected to customize the 2016/17 UNHS to the Micro-Simulation Model in IMEM. This work will continue till December 2018.	
	01.01.13 Local Consultancy -Consultancy to expand Social Accounting Matrix, include oil & disintegrate government sector to MTEF format, incorporate the oil and gas sector and the inflation-targeting framework.	This is the same consultant contracted to undertake the above activity on customization of the SAM to the IMEM model. This is a mutli year activity estimated to be finalised in FY2018/19.	
Institutional Capacity in Macro-Economic Modelling Strengthened			
1.02 Support to Macro Economic Management	01.02.05 In-country group training-Twinning with a reputable institution to build capacity in macroeconomic modelling	Capacity developed in economic modelling; specifically Quarterly GDP forecasting, macroeconomic quantitative skills and Tax revenue forecasting. Todate, the component has strengthened links with URA, Bank of Uganda, and UBOS. These institutions bring on board specialised strength in tax analysis, data quality, Monetary and financial sectors. This constitutes the components strategy on deepening usage of the model across governments' institutions.	
	01.02.10 Information and Communications Technology- PBS approved budget	Provided specialised software to ease usage of the IMEM. These included STATA (for the Micro Simulation modelling), EViews (being used for Macro-economic modelling); and MATLAB (used mainly for Dynamic Stochastic General Equilibrium Modelling.)	
	01.03.02 Dissemination of simulation/modelling user manuals; Economic Policy Research working papers for publications on the Ministry's website, review committee of experts for the working papers and workshop facilities	Conducted workshops on economic policy research tools for quarterly GDP Forecasting and Tax revenue projections disseminated for use to support the IMEM model. Developed a consistent macroeconomic database for the IMEM model for facilitation of economic policy research and publication.	Economic Policy Research working papers done but were not published. The papers included the following: (a) Impact of increasing VAT from 18 to 20 percent; (b) Impact of Infrastructural expenditure on the economy (c) Impact of imposition of VAT on agricultural inputs

01.04 Technical assistance in macro-economic and policy analysis	01.04.01 Technical assistance in macro-economic and policy analysis	Salaries paid for T.A.	
Widen tax base and improve tax administration/ Enhance domestic revenue mobilisation			
Improved Revenue Monitoring Framework Developed			
01.09 Revenue performance monitoring and analysis tools developed	01.09.03 Publication of the tax structure and analysis of revenue performance	A workshop was instead held from 13th - 15th November 2017 to facilitate development of the Budget Strategy for FY 2018/19. The workshop also aided working on initial steps and an outline for the DRM Strategy. Budget Measures for FY 2018/19 were developed plus an outline for the DRM Strategy.	The component management advised that activity will be programmed in mainstream budgets in proceeding financial year.
	01.09.04 Establish result-based revenue monitoring framework (i.e. revenue performance tracking, monitoring and evaluation)	A consultant facilitated the development of the Revenue Monitoring Framework is to be finalized by end of June 2018.	
	01.09.05 Framework for reporting and monitoring of NTR developed	Relatedly, the consultant also developed the NTR reporting and monitoring framework. To complete this task, a team from TPD was facilitated to undertake field-work data collection. Data was collected from respective MDAs and LGs to enable developing a Revenue tracking and Monitoring Framework (The above Framework takes care of NTR monitoring as well).	
	01.09.07 Enhancing capacity in international taxation and Tax Audit	A workshop was held from November, 20th - 24th 2017, to specifically consider new development in international taxation in the context of BEPS – this was done with assistance of OECD Experts from Korea Tax Policy Centre.	The Workshop facilitated comprehending of new areas in international taxation in the context of BEPS Framework. This mainly impacts on renegotiating of tax treaties in view of new developments.
	01.09.08 Strengthen capacity of URA staff in Tax Audit Techniques	URA organized a workshop International Tax Audit from 12th - 16th March 2018, with assistance of consultants from ATAF/World Bank.	The workshop covered quality assurance and transfer pricing audit of commodity transactions, for multinational companies.
Improved debt analysis and overall Management			
Improved monitoring of development assistance			

01.15 Preparation and Dissemination of the Development Cooperation Policy	01.15.05 Preparation and Dissemination of the Development Cooperation Policy	This been prepared and due for consideration by Top Management in January 2019.	
	01.15.07 Printing services		
01.16 Institutional capacity of ALD in analysis and management of ODA enhanced and Aid Management Platform Rolled out to MDAs and Development Partners	01.16.04 Engage Consultants to interface AMP with other budgeting, accounting and management tools in MOPED such as DMFAS, and PBS.	Contracted consultants for interfacing AMP with PBS and these facilitated draft interface solution which was undergoing testing by PBS team by close of the financial year.	
01.19 Review the 2013 Public Debt Management Framework (PDMF) and formulate the 2019 - 2023 PDMF	01.19.04 Engage Taskforce to review the 2013 Public Debt Management Framework (PDMF) and prepare 2019 - 2023 PDMF	The taskforce was constituted and the 1 st draft PDMF 2018/19-22/23 has been produced and forwarded for discussion among stakeholders. Final copy to be ready by end December 2018 for publication.	
	01.19.05 Print the revised Public Debt Management Framework (PDMF) 2019 - 2023 PDMF		Dependent on above
01.24 DMFAS - IFMS - BOU CSD Interface	01.24.04 Engage consultants to interface DMFAS and IFMS and BOU CSD systems		Procurement process of the Consultant has been initiated late and could not be completed in time. To be tracked in next reporting period.
01.25 Improve capacity in debt analysis	01.25.01 Training in alternative financing options and financial analysis (swaps, derivatives, hedging etc)	Training in alternative financing options was conducted especially on aspects of Diaspora bonds. This formed part of the core proposals to be explored by the directorate in the next phase of the PFM reform strategy.	
Improve cash forecasting, analysis and management			
01.26 Formulate a Cash Management Policy which sets up appropriate systems and defines business process flows for analysis, modelling and investment of cash balances	01.26.01 Engage officials from country with good cash management practices on short-term in-country mentorship	Officials from south Africa RSA National Treasury and CABRI Secretariat were facilitated (air tickets etc) to engage with the component. Workshops were conducted from 28th-31st May 2018 by the South African Team. The training workshop mainly focused on cash flow forecasting among other skills. As a result, selected department staff was also seconded to South Africa for hands training.	
	01.26.02 Engage Taskforce to formulate Cash Management Policy	The Consultant embarked on drafting the cash management policy which will be presented to the task force in the first week of November 2018 for review.	

COMPONENT 2: BUDGET PREPARATION AND MONITORING

Improve the timeliness and accuracy in budget preparation			
Programme Based Budgeting Framework Developed and Implemented at all levels of Government			
02.03 Support design of the Programme Based Budgeting framework across MDAs and LGs.	02.03.07 Integration Testing for all Components of PBS	<p>Held a User Acceptance Training (UAT) workshop in Masaka to debug all the errors that were identified on the system.</p> <p>Held a PBS review meeting for CG modules to get the feedback on how to improve the system as we start the budget process for for FY 2018/19</p>	
	02.03.08 Review of PBB Sector/MDA outcome and output indicators	<p>Undertook technical working group meetings to map sector and program outcomes as well as outcome indicators.</p> <p>Held a review meeting at Ridar Hotel Seeta from 27th - 30th December, 2017 on National Indicators</p> <p>Conducted review meeting of MDAs Programmes, Sub programmes and Outputs</p>	
	02.03.09 Development of Programme Budgeting System (PBS) User Manuals	<p>Reviewed the draft user manual for the LGs modules of the PBS ahead of preparation of BFP and Q1 report.</p> <p>Draft manuals for both LG and CG developed and awaiting finalization of the new PBS Phase II contract in order to complete the user manuals. The manuals will be finalized by June 2019.</p>	
	02.03.10 Printing of (PBS) User Manuals	Soft copies of the draft LG User Manuals distributed. Manuals printed. They will be revised to reflect changes on the system.	
	02.03.11 Rollout PBB/PBS to Local Governments and Missions	<p>PBS rollout was conducted in the LGs comprising of Sector Officers, MOFPED facilitators and Local Government representatives to facilitate LGs in preparation of their Budget Performance Reports for FY 2017/18, BFPs for FY 2018/19, Draft Estimates and Performance Contracts.</p> <p>Backup tapes and an FC switch procured to help in the Backup mechanism. The items were delivered in June 2018.</p>	

	02.03.13 Implementation of recommendations from the Consultancy services to develop the national parameters in support of project appraisal for Projects & Public Private Partnerships in FY 2017-18	<p>Training on national parameters was held at Entebbe in October, 2017.</p> <p>A website has already been developed to hold the parameters; it will be launched in the 3rd week of February 2018. The web site is http://uganda-cscf.cri-world.com/</p>	The Consultant, M/S Cambridge Resources International Inc conducted a training on the use of national parameters in Integrated project Appraisal in November, submitted a training report against which payment for the 2nd instalment was made in December, 2017. The IT specifications were developed and the web-based data base was tested between November 2017 and end of January, 2018. The web-based database of national parameters and Commodity Specific Conversion Factors was launched in the first week of February, 2018 followed by a 3 day workshop to train selected MDAs on the use of the website as well as Integrated Project appraisal.
Capacity of planning units at MDAs and LGs in budgeting (in line with national policy priorities and budget calendar) Strengthened			
02.08 Functional and technical support for budget preparation.	02.08.01 Technical support to budget Preparation and Monitoring	Salary has been paid to all Officers, although it is likely that the funds for Graduate economists were not fully absorbed because a number of Officers have since crossed to mainstream Public Service	
02.09 Undertake Consultancy for stock taking of Domestic areas	02.09.01 Undertake Consultancy for stock taking of Domestic areas (Supplementary approved Budget)	Ernst and Young engaged. The Ministry however decided to extend the scope of the assignment to June 2018 for comprehensiveness. The report will therefore be ready next FY18/19.	

COMPONENT 3A: FIDUCIARY MANAGEMENT SYSTEMS IN CENTRAL GOVERNMENT

MAJOR ACTIVITIES	SUB-ACTIVITIES	Justification	PROGRESS	COMMENTS
Improve the timeliness and quality of Financial Reporting and Accounting in Central Government				
IFMS Tier 1 solution rolled out to hybrid sites, referral hospitals & donor funded projects				
03.01 Support implementation of PFM systems: Including IFMS tier 1 solution to CG sites	03.01.06 Provide technical support to PFM reforms implementation	Technical support team - comprising of FMSs, IT experts, System accountants and Administrative support staff. They provide support on IFMS, TSA, payroll and pension processing to 122 IFMS Tier 1 sites and 101 Hybrid LGs for salaries, PFMA implementation and policy related areas. This also involves inspection, ICT infrastructure maintenance	Provided technical support to rollout of IFMS to LGs, other PFM system interventions, PFM policy review and formulation, design of PFM reform strategy and related action plan	D/Treasury Services and Asset Management requires a dedicated FMS to support efforts to strengthen Asset management under AGO
	03.01.07 Administrative Support Operating Costs (Fuel,)	Fuel-motor vehicles	Project activities supported administratively	

	03.01.16 Facilitation of telephony for programme	Telecommunication		
	03.01.17 Maintenance and repair motor vehicles	Motor vehicle repair		
	03.01.18 Printing and Dissemination of all publications	Printing, stationery & Publishing		
	03.01.19 Imprest	Imprest		
	03.01.20 Oracle 2nd Level Support; Consultancy services for IFMS Application, Database, ICT Infrastructure and Security	This is not a recurrent cost. The \$240K is a balance on the 3 year IFMS implementation contract for 33 sites (referral hospitals and DFPS) under FINMAP III. \$400k covers 2nd Level support required to support the upgrade of the IFMS application and Database to higher version. Budget for IFMS rollout to 25LGs is \$727K and transition of 33 sites from Tier II to Tier I is \$325K.	OCS remotely supported various IFMS interventions including interface between IFMS and AIMS, rollout of IFMS to LGs, e-cash.	Contract had issues with contracting in Local currency which PS/ST cleared
	03.01.22 Transition 26 LGs from Tier II to Tier I	2nd level support for upgrade of IFMS applications and Database to higher version. This is critical for the continuity of the operations and security-Supplementary Budget approved	<ul style="list-style-type: none"> • Bid evaluation for rollout of IFMS to 25 LG's was conducted. • Completed system setups for users in 15 of the 59 LGs. Migration of banking data from Tier 2 to Tier 1 started. • Phase one of NSSF – IFMS Interface completed. 	<ul style="list-style-type: none"> • Requirements gathering discussions for the PBS / IFMS interface completed with budget directorate. • AIMS/IFMS Interface configuration still ongoing. Completed all file transfer procedures. Pending completion is the journal creation script. • Post IFMS Go-Live Support to the PUSATI's, 18 MC's and 1 DC • Inspection of site readiness for Soroti University. & Onsite application training for Makerere University.
		Balance outstanding on contract to rollout IFMS to 29 LGs		
		Recurrent Costs IFMS (Contractual obligations for IFMS Tier 2 contract-supplementary Budget approved)	Technical and functional support provided by Techno Brain to resolve emerging system related issues	
	03.01.23 IFMS Training, onsite support and Change Management	IFMS Training, onsite support and Change Management for the IFMS sites (DFPs, Inventory, Noncurrent Assets)	<ul style="list-style-type: none"> • Completed training for 15 LG's on the first batch of the migration schedule. (Ongoing training for 44 LGs) • Completed draft recordings for seven modules as well as Peer review. 	
		Equipping new in-house training facility used for IFMS related training with new computers & related equipment	FINMAP Procured and deployed new equipment at the MoFPED	

	03.01.24 Rollout of IFMS Tier I Fixed Asset Mgt Module to all the remaining votes (CG & LG)	Facilitation for the team at 34 missions, Foreign travel is for the teams to implement asset module in 31 Uganda missions abroad. This is in reference to embassies hence foreign travel description in the work plan.	Funds to be used to facilitate upgrade of the Foreign Mission financial management software – Navision. Contract for upgrade has been signed	Plans for 18/19 include finalization of the extension of IFMS Fixed Assets Management module to remaining CG sites
		Travel Abroad PBS approved budget		
	03.01.25 Office Equipment- PBS approved budget	Office Equipment- PBD approved budget		
	03.01.26 Maintenance- Machinery/ equipment , Furniture- PBS approved budget	Maintenance- Machinery/ equipment , Furniture- PBS approved budget		
Systems security of GoU Financial Management Systems strengthened				
03.02 IFMS systems security and capacity Development in quality assurance strengthened	03.02.04 procurement of system security tools, GRC, Audit Vault and related capacity building	Procure Moped ISN infrastructure	Conducted ISN Network infrastructure audit. Procurement of infrastructure is underway	
		Engage 2 consultants on techno functional support and systems security critical in operations of IFMS- Supplementary approved Budget	Technical functional support on board provided support to IFMS rollout activities	Pending recruitment of a systems security expert
03.03 Enhancement of the Data Centre	03.03.09 Minimal enhancement of the data centre capacity	Balance on contract for data centre enhancement	Completed upgrade of Data Centre in Qtr 2 Https services are up and running following success of application tests held in March 2018 Migrated the budget website to the Data Centre Completed migration of GRC server to VBlock	
		ICT capacity development as part of the ICT capacity building strategy	Reviewed the MIS ICT Capacity building strategy and prepared a status report	Need to follow up recommendations from the HCM ICT report
Capacity of accounting cadre in AGO & MDAs built in accounting, financial reporting & emerging areas				
03.08 Conduct training for accounting cadre in AGO staff & MDAs in accounting, financial reporting & emerging areas	03.08.02 Training for accounting cadre in AGO staff & MDAs in accounting, financial reporting & emerging areas conducted	Training of staff in MALGs	Held meeting with Accounting Officers, HoIA, HoAs to appraise them on new developments on PFM reforms.- 13-16 March 2018	To undertake training for users in Financial reporting
Harmonise the PFM legal framework and Administrative sanction regime				
Regulatory framework for new PFM Act developed				

03.13 Implementation of the PFM Act 2015 and Strengthen Inspection Function under AGO and Capacity Development for AGO staff	03.13.03 Development and implementation of PFM regulatory framework	The programme planned to undertake countrywide sensitization of Accounting Officers and staff who prepare accounts in MALGs on the PFM regulatory framework. The sensitization will also be focused on the provisions of the new treasury instructions. The instructions have also included aspects on government budgeting. The following detail refers: Involves sensitization workshop of 4 days (2 days for 133 local governments officials i.e. CAOs, CFOs, Internal Audit and respective drivers); and 17 referral hospitals (targeting respective Heads of Departments, Heads of Accounts, Internal audit and respective drivers) This cost includes meals, fuel refund and per diem of all the participants.	Contract of printing services for Treasury Instructions was signed. Undertook a stock take of Public Corporations and state enterprises in preparation of a guideline on financial reporting & oversight Draft regulations for Petroleum Revenue Management pending were presentation to Top Technical meeting / MoFPED Held a policy review meeting on Treasury Forms, and identification of areas for training.	Follow up with Consultant on Delivery of Training materials, IPSAS roadmap and revised Financial reporting templates Plan to undertake sensitisation of Accounting Officers. To prepare matrix of outstanding PFMA implementation issues
	03.13.04 Strengthen Inspection Function under AGO	Strengthen Inspection Function under AGO with specialised training in ICT, investigation and inspection skills, training plans/details will be shared	Finalised quality assurance of the Inspection Manual	To organise training and dissemination of the manual to Treasury inspectors
		Procure adequate equipment and furniture to ease Treasury Inspection management		
	03.13.05 Capacity Development for AGO staff	Capacity Development for AGO staff including Professional sponsorship scheme ACCA, CPA Etc	1. Annex 4 provides cumulative sponsorship list for professional training. 2. Training for 26 LGs on Tier II from 8th Jan – 6th April 2018 Held ToT for AGO in Feb 2018 Held an Oil and Gas Training for U4 staff in March 2018	
Improved cash management				
Treasury Single Account (TSA) Framework implemented				
3.15 Implement TSA framework for remaining CG and LG entities	3.15.03 TSA framework for remaining LG and DFPs implemented	Change management and Sensitisation of key stakeholders in these entities	Presented DFP-TSA concept to both Top technical and Top Management of MoFPED	Progress on preparatory work with pilot projects under WB & ADB
Institutionally strengthen the procurement function in government				
National Draft Procurement Policy developed				

03.19 Spend Analysis undertaken in Key selected PDEs	03.19.01 Consultancy in Spend Analysis undertaken in Key selected PDEs	Following the Spend analysis undertaken in FY16/17, GoU focused on UNRA, Office of the Prime Minister, Ministry of Education, Ministry of Water and Mulago referral Hospital. It emerged that a large part of the budget is decentralised in the above sampled entities. It therefore necessitates lower level with a sampling for instance at school (in the case of MoES). In addition, UNRA turns out to be an outlier as it distorts the analysis given that most of its procurements are enormous. Extension of spend analysis to cover additional votes to get a more representative government spend sample and build GoU capacity to undertake similar analysis.	Consultants begun work on spend analysis, inception report submitted.	
3.20 Implementation of the National Public Procurement Policy	03.20.03 Dissemination of the National Public Procurement Policy and development of implementation strategy	USD 80,000 is planned for disseminating the National Public Procurement Policy & Development of the implementation strategy targeting; CAOs, HOP, District Engineers & their drivers from 133 LGs (2 days for this activity), Accounting officers, Heads of PDU, contract committee members from 17 referral hospitals. (2 days for this activity). 450 participants' Central government & parastatals (1 day). This cost includes meals, fuel refund and per diem of all the participants.	Activity delayed pending Cabinet consideration of Principles for Amendment of PPDA act. Preparatory activities for the launch of the NPSPP have commenced.	
	03.20.04 Review and amendment of the PPDA law	90 District CAO, HOP, District Engineers & their drivers (2days), Staff from 5 referral hospitals including, Accounting Officers, HPDU, Contract committee members (2days), Staff from 377 Central Government including AO, DE, HPDU) and 360 staff from LGs (1 day), This cost includes meals, fuel refund and per diem of all the participants.	Progressed with drafting amendments of PPDA and consultations with stakeholders – AGO/MoFPED Top Technical, DPs, CSOs, Practitioners and selected professional bodies : 22- 23 March 2018	

	03.20.05 Review of PDE structures to align with new Public procurement policy	GoU Task team to review and document updated PDE structure in line with new Public Procurement Policy as part of the FINMAP PID (partner with MoPS); The following detail refers: 4 day non-residential workshops Involving 70 local government (i.e. 70 CAOs, 70 HPDU, 70 PHROs, the respective drivers); 5 referral hospitals (i.e. 5 Accounting Officers, 5 HPDUs, 5 PHROs and respective drivers). This cost includes meals, fuel refund and per diem of all the participants.	GoU Task team constituted in consultation with MoPS begun field work on review of structures/ staffing norms for Accounts, Procurement & inventory management cade	
03.03 Closure of CEMAS	03.03.01 Support to the closure of CEMAS solution in PUSATIs -MUST and MUBS- Supplementary approved budget	Procure a consultancy firm to undertake closure of CEMAS programme into the PUSATIs, MUST and MU BS	Transitional support contract provided to sites from CEMAS to AIMS, completed by 31 st Oct 2017	

COMPONENT 3B: PENSION AND PAYROLL MANAGMENT

Major Activity	Sub Activity	Physical Performance	Comment for Variance
04.04 Technical and Functional Support to the Regional Support Centres	04.04.02 Undertake monthly payroll and pension technical and functional support to the Regional Support Centres	Technical & functional supported done for all Quarters (Q1-Q4)	
	04.04.03 Facilitate the 12 IPPS Regional Centres with emergent accessories and office equipment for efficient and effective payroll and pension processing for the 88 Non IPPS votes.	Server Upgrade and 3 Air Conditioners procured and deployed for 1 Regional Center	
04.05 Functional and technical support to IPPS	04.05.06 Provide technical support to PFM reforms in IPPS	Staff salaries	
04.12 IPPS-IFMS Integration on Oracle HCM platform (Supply, installation, migration, and Integration of IPPS and IFMS on HCM	04.12.02 Undertake procurement of Consultancy Services for the Supply, Installation, Configuration, Data migration and integration of IPPS and IFMS; Integration of IPPS with National IDs (functional and technical support for biometric payroll system)-04.12.02 IPPS-IFMS Integration on Oracle HCM platform was underfunded.	Developed bid document and initiated the procurement of consultancy services for the design, supply, implementation and commissioning of an integrated human capital management system Completed bid evaluation, solution demonstration and site visits/due diligence Best Evaluated Bidder was published Conducted regional consultative and sensitization workshops in 60 pilot sites Developed draft data collection templates for HR modules on HCM Recruitment of 3 Project Implementation staff initiated Procurement of service provider for Quality Assurance is on-going	Procurement process delayed and BEB was published on 17th May 2018 - Two unsuccessful bidders complained and after responses one appealed to PPDA for administrative review. Process halted until further guidance by PPDA. - Development works for integration of IPPS/NSIS on-going

	04.12.04 Undertake procurement of Oracle HCM software licenses (Active employees and Pensioners 378,000 x USD 7).	N/A	Delay in procurement of HCM vendor and license activation happens prior to production Go Live
	04.12.05 Training Fees, per diem, study materials for (a) R12.x Oracle E-Business Suite Essentials for Business Analytics and I-Reporting (b) Oracle Database Administration (c) Systems Administration (d) Contract Management and Risk Management	Undertook training in the following programmes: Customer Service and Help Desk for 9 personnel; Techniques in the Management of Domestic and International Contracts for 5 people; Training in Human Resource Information Systems for 12 personnel LPI – Linux for 10 participants Certified Ethical Hacker for 5 participants ITIL Foundation for 12 people Crystal Reports for 5 people Prince2 Foundation & Practitioner for 13 people Oracle Database 12c: Introduction to SQL Ed 1.1 for 11 participants Oracle Database 12c: Administration Workshop Ed 2 for 11 people Oracle Web Logic Server 12c: Administration I and II for 10 COBIT 5 Foundation (Control Objectives for Information and Related Technologies) for 5 participants CRISC (Certified in Risk and Information System Control) for 4 participants	All training programmes conducted - Delayed to start training in majority courses due recourse to the open procurement of the Service providers after the training plan had been approved
	04.12.06 Conduct Functional and Technical Training of End Users (6 officers per vote) on Oracle HCM Business Application from MDAs-LGs.	None	Training of users not done – dependent on HCM procurement status
	04.12.07 Undertake Change management and Communication training and Consultative Workshops (Regional)	Conducted regional consultative and sensitization workshops in 60 pilot sites. Conducted a consultative workshop for pension and gratuity process improvement	Recommendations from consultative workshops used to refine HCM requirements. Also recommendations from the process improvement consultative workshop adopted by Ministry Senior Management and Implementation set for FY18/19
04.13 Rewards and Sanctions Framework reviewed and disseminated	04.13.01 Undertake the review and dissemination of the rewards and sanctions framework	Consultations completed and draft framework developed.	Delay by some MDAs and LGs in submission of their input. Pending dissemination.
04.14 Strengthen capacity of end users in LGs in Decentralized Payroll and Pension management in 50 votes by connecting IPPS to AOs and HROs	04.14.01 Procure Computers 14 Computers for Votes, 10 PC and 5 Laptops	9 Desktops for IPPS user votes, 5 laptops for staff procured	
	04.14.02 Training of end users in LGs on the decentralized payroll and pension management in connected votes for AOs and HROs	Conducted refresher training for 35 votes that were created in FYs 2016/17 and 2017/18 conducted on various aspects of IPPS functionality and alignment of payrolls from parent votes. Rolled out IPPS connectivity to 23 Votes dubbed as phase 7 sites.	Exceeded the target of rolled out new sites.

04.15 Project running costs	04.15.01 Project running costs for Office Imprest, micro-change management events for IPPS project Office		
	04.15.02 Operating Costs (Fuel, Lubricants and Oils)		
	04.15.03 Facilitation of telephony for programme		
	04.15.04 Maintenance and repair motor vehicles		
	04.15.05 Printing and Dissemination of all publications		
	04.15.06 Small office equipment	Procured various small office equipment - computer dust covers, shredder and computer accessories	
	04.15.07 Maintenance and servicing of office equipment		
Component 03B Total			

COMPONENT 4A: PUBLIC PROCUREMENT

Major Activities	Sub-Activities	Performance	Comments for variance
06.01 Revision and Strengthening of PPDA Regulations and Guidelines	06.01.06 Printing of the amended PPDA LG guidelines	The printing is awaiting the finalisation of the amendments to the PPDA ACT.	The delay is attributed to the review process of the main PPDA Act which was timed to be completed in December 2017 but could due to the competing agenda of Cabinet which could not consider the Principles in time. The Authority has decided to go ahead and amend the PPDA LG regulations based on the amended PPDA Act done in 2014.
	06.01.07 Printing of amended the PPDA LG regulations	Awaiting the finalisation of the amended PPDA Act. The Authority through a multi-agency working group concluded the proposed amendments process to the LG (PPDA) Regulations to align and harmonise them with the PPDA Act and Central Government Regulations which were amended in 2014.	
	06.01.08 Printing Standard Bidding Documents/User Guides and Guidelines for LG	Pending development of SBDs. The review process has been finalised awaiting validation from line agencies such as Ministry of Works and Ministry of Local Government.	
	06.01.09 Consultancy for preparation of the PPDA Regulations following the amendments to the PPDA Act	The Consultancy is awaiting the finalisation of the amendments to the PPDA ACT.	Delay in amendment of the PPDA law
	06.01.10 Consultancy for the preparation of the SBDs and Guidelines;	The consultant (M/S Apaas consulting) submitted the draft SBDs and are currently being reviewed by PPDA.	
	06.01.11 Printing of the amended PPDA CG Regulations	Awaiting finalisation of the amended PPDA Act which is currently before First Parliamentary Council.	

	06.01.12 Printing of Standard Bidding Documents/User Guides and Guidelines	Pending development of Standard Bidding Documents (SBDs) based on the Amended Act	
	06.01.13 Stakeholder consultations on the amendments to the PPDA Regulations;	Discussed the proposed amendment, preference schemes and contracts management with Local government stakeholders in Mukono District	
06.08 Capacity building in contract management, monitoring and bidding	06.08.08 Conduct training for 50 Users in 20 PDEs in contract management	Conducted training in contract management in Mukono	
	06.08.09 Capacity building for 100 bidding community (SMEs in the private sector) as this is expected to increase competition, reduce collusion and cartel practices currently observed	Conducted Capacity building for the bidding community in Kampala attended by 211 participants aimed at equipping bidders with skills to prepare responsive bids and to validate the findings of study on low bidder participation in public procurement.	
	06.08.10 Build capacity for internal auditors of MDAs in public procurement.(Train 100 Internal Auditors in High spend entities)	Activity was conducted in second quarter. This is expected to increase the compliance levels of Entities as well as increase % of implementation of PPDA recommendations at Entity Level since Internal audit plays a vital role in assuring the procurement process and ensuring that PPDA recommendations are implemented.	
	06.08.11 Conduct trainings for all PPDA technical staff to build capacity to manage and regulate the strategic new reforms (local content, new regulations, IT in procurement, complex/large scale projects, ppp)	Conducted a training for 120 Participants on 14-16 March 2018 which including staff and the Board of directors on change management	
06.09 Implementation of integrity survey recommendations	06.09.02 Organise open public dialogues with specialized CSOs, service providers and procurement officials(250 Participants)	Conducted open public dialogue / Barraza in Moroto attended by 95 participants from the Karamoja region aimed at disseminating the audit findings of Entities in the region and to discuss the performance of these Entities.	

	06.09.03 Build capacity of 200 CSOs/media in contract Management and reporting. This will be done through PPDA and directly with Entities	Conducted Capacity building of CSOs & Media in contract management and reporting in Moroto, Mbale and Arua aimed at to enabling the CSOs and Media to understand the PPDA Act in relation to contract management and reporting to improve their ability to monitor and report on public procurement and disposal contracts. The training for Media and CSOs was conducted in Arua on 7th March 2018 and in Mbale on 2nd March 2018.	
	06.09.04 Conduct media campaigns to create awareness on PPDA mandate;	Publicity and media awareness campaigns conducted aimed at publicising the role of PPDA	
06.10 Implement Local content for sustainable development (recommendation from the procurement integrity survey)	06.10.09 Consultative and sensitisation workshops	Consultative workshop held in Mukono on 22nd and 23rd March 2018 on the proposed amendments to the PPDA Law	
	06.10.10 Consultancy to review legal framework to cater for the local content.		Activity overtaken by events, albeit having already been awarded. The Local Content/BUBU initiative was repealed on 15th February 2018 in the Uganda Gazette. This followed contentions on the equitability of the preferential/affirmative action.
	06.10.11 Consultancy to review SBDS to cater for the local content	The inception report from the consultant was approved and the consultant commenced on the assignment to review the legal framework.	This contract had already been awarded by the time the political move was undertaken to repeal the BUBU initiative.
06.11 Provide technical support to PPDA	06.11.01 Provide technical support to PPDA (E-procurement Project Management Teams	Monitored the use of the GPP in 189 Entities existing on the system. This continuous process undertaken by the GPP support officers where Government Procurement Portal (GPP) was rolled on to 10 Procuring and Disposing Entities.	
	06.11.02 Change Management, Sensitization, Training, Capacity Building		

06.12 Implementation of results from the compliance study	06.12.01 Conduct a comprehensive study on the challenges in implementing complex/ high value projects beyond evaluation and highlight the lessons learnt to inform future project implementation	Inception report was issued. Awaiting submission of draft report in October. The study is aimed at exploring the challenges faced in implementation of High value projects and come up with recommendations to improve their implementation and the entire Public investment management system	Slow progress by the consultant to address the key issues raised in the draft inception report.
	06.12.02 Conduct a consultancy to Implement recommendations of the - Independent Parallel Bid Evaluation (IPBE) Mechanism study - PEMCOM Recommendations with reference to UNRA approach	Inception report was issued. Awaiting submission of draft report in October. The study is aimed at learning from the UNRA experiences to roll out the IPBE to other structures to improve evaluation of bids which has been identified as one the areas most susceptible to corruption and a major cause of procurement related delays which causes delays in execution of procurements.	Delays by UNRA to give clearance to access information required for the study

COMPONENT 4B: INTERNAL OVERSIGHT

Major Activities	Sub-Activities	Progress	Comments
Improve the timeliness and quality of internal audit reporting and follow up of recommendations			
Capacity of Internal Audit staff in IT and performance audits strengthened			
07.01 ERA Software maintenance and support costs to utilise the software	07.01.03 ERA software maintenance and support costs to utilise the software.	- The process of upgrading ERA software to Resolver software is still on-going	
07.03 Twin with a reputable firm or institutions to undertake systems audits and other capacity building of staff.	07.03.02 Conduct quality Assurance on GoU on IT systems (IFMS and BBS connect)	- Audit of projects that use the Bank of Uganda Banking System in the following Votes was conducted and final reports expected end of July 2018; Ministry of Water and Environment, Ministry of Education and Sports, Ministry of Works and Transport, Ministry of Agricultural Animal Industry and Fisheries, Office of the Prime Minister.	
	07.03.03 Conduct quality Assurance on GoU on IT systems	.	Implementation is waiting for the final contract review from the Solicitor General.
	07.03.08 Allowances- un budgeted for		

07.05 Periodic reviews of transactions on the IFMS and conducting Detailed special audits of selected votes based on the transaction review and risk assessment	07.05.02 Conduct transaction review on the IFMS and detailed audits		Work in progress. Data capture to be launched for votes by-passing IFMS.
07.09 Upgrade of remaining 25 IDEA licences	07.09.03 Upgrade 25 IDEA software licences and undertake consultancy to train staff in data analytics		Funds available could only allow for the upgrade 10 licences and subsequent training of staff. However refresher training shall also be conducted for staff whose licenses were upgraded in FY 2016/17 to keep them abreast with the new changes in the tool.
Improved Quality of Internal Audit reports			
07.22 Quality assurance review on Internal Audit reports to determine the status of implementation by the Accounting Officers on the recommendations made in previous years' reports in line with the PFM Act.	07.22.02 Review reports undertake Inspections of selected Votes to follow-up and validate of Accounting Officer's responses.	Review of responses from Accounting Officers from 304 Votes in respect of OAG and OIAG recommendations for FY16/17 has been carried out. Validation of responses is ongoing. The report of status of implementation were submitted to PS/ST	Internal Audit reports from all the Votes reviewed to ascertain status of implementation of audit recommendations implemented in FY 2017/18. This process is necessary in the appointment of Accounting Officers.
07.23 Assessment of Internal Audit function in all the Votes	07.23.01 Review performance of the IA units and reports generated vis-a vis the work plan	Reviewed IA work plans against quarterly reports being submitted. There is need to standardise the reporting format to harmonise reports across all entities.	- Continuous review of Internal Audit activity in selected Votes was conducted during the year. This is part of the Internal Assessment of the Internal Audit function and will be reported in the annual consolidated internal audit report for FY 2017/18.
07.25 Development of database Internal Audit recommendations to store, flag and track progress of Implementation.	07.25.01 Procure computers and related ICT equipment to operationalise database to track Internal Audit recommendations.	26 Laptops were procured and received by the OIAG.	Operationalization of the database is harmonized with the Ministry IT systems.
Capacity for risk management in central government built			

07.26 Dissemination of the risk management strategy and the development of risk registers in 40 CG votes	07.26.01 Consultancy to undertake development of risk management strategy and development of risk registers in 40 selected Votes based on risk assessment, following the RM strategy and framework developed in FY2016/17; Dissemination of the following the RM strategy and framework to all CG Votes	Risk Management Strategy developed and sensitization workshop with Accounting Officers from MDALGs held on 30 th May and 1 st June 2018.	Delayed by lack of scheduling on Top Technical Meeting Agenda .
	07.26.02 Consultancy to develop GoU risk management policy (including supplementary approved budget)		
	7.26.03 Consultancy to develop forensic audit manual and standard operating procedures and guidelines Internal oversight	Forensic Manual and standard operating procedures and guidelines developed in May – June 2018.	
07.27 Capacity building Coach, mentor Internal Audit staff about leveraging risk management towards deepening the use of a Risk Based Internal Audit(RBIA) Approach	07.27.01 IA Staff mentored and coached as RM Champions	A total of Seventy (70) Internal Audit staff were trained on Enterprise Risk Management (ERM) from 13 th -16 th November 2017.	There is need for more focussed training of Internal Auditors on various areas of ERM including staff in Local Government
Functional independence of Internal Audit role strengthened			
07.28 Revise and update Internal Audit and audit committee charters based on the PFM Act and Regulations	07.28.01 Review of existing charters and update	Internal Audit Charter and Audit Committee charter reviewed and amended to be in line with PFM 2015.	
	07.28.02 Printing the IA and Audit Committee charters	Charters Printed and distributed to relevant stakeholders	
Capacity for internal audit cadre across government strengthened			
07.29 Capacity building of Internal Auditors both in Central and Local Government in auditing of decentralised pensions and salary payrolls and use of the IPPS	07.29.01 Capacity building for IA staff on quality report writing (MDAs & LGs)	Training of 155 Internal Audit staff in both central and Local Governments in report writing conducted in June 2018 at Ridar Hotel Mukono	
	07.29.03 Conduct professional training for Internal Auditors in ACCA, CIA, CPA, CISA, CIPS and CFE in order to build Committed, experienced, multidisciplinary and highly productive cadre	15 staff sponsored to attend the Institute of Internal Auditors annual conference in April 2018. 11 staff sponsored to undertake professional courses.	

COMPONENT 4C: EXTERNAL OVERSIGHT

MAJOR ACTIVITIES	SUB_ACTIVITIES	PROGRESS	COMMENTS
08.01 Construction of three regional offices	08.01.01 Supervision of Hoima regional office by consultant (construction and supervision in FY 16/17)	Construction supervision was done by the consultant (M/S Arch Design LTD). The defects liability period started in March 2018.	
	08.01.02 Supervision of Moroto regional office by consultant (construction and supervision in FY 16/17)	Construction supervision is on-going by the consultant Zhonghao Overseas Construction Engineering Co. Limited	
	08.08.12 Construction of the OAG Hoima regional office	Hoima branch office was completed and handed over on 7 th March 2018 and has been fully operational since May 2018.	
	08.01.12 Construction of the OAG Moroto regional office	Electrical, plumbing and Internal finishing works for all structures completed. (Audit Office, SA and PA houses. Landscaping and compound works in progress. Fencing works are estimated at 90%.	
		Overall progress is estimated at 96% completion.	
		Official site handover has been tentatively planned for 9 th August 2018.	
	08.01.28 Supervision meetings by in-house project team for construction works on the Moroto regional office	3 Site meetings and 4 site inspections were held during the quarter.	
	08.01.14 Procurement of Furniture for offices and staff quarters	Contract signed. Furniture for Hoima and Moroto regional offices delivered.	
	08.01.15 Procurement of ICT installations for Moroto and Hoima	Contract signed and ICT installations procured and completed at Hoima regional office while delivery for Moroto regional office has been undertaken and installation is ongoing.	
	08.01.16 Procurement of Hybrid solar installations	These are part of the construction works and their installation is on-going at both regional branches.	The activity was catered for in the construction tender for both Moroto and Hoima.
	08.01.18 Procurement of Field motor vehicles	4 vehicles for Hoima branch and Moroto branch have been delivered.	
	08.01.19 Relocation costs	Activity is still pending commissioning at Hoima regional office and completion of construction works of Moroto regional offices	
	08.01.32 Consultancy services for Design and supervision of the construction of Arua regional Office	Design and supervision consultant procured and final design stage completed. Process for tendering contractor services has been initiated and the procurement is expected to be completed by September 2018.	

Management Information system procured, installed, tested and commissioned	08.02.07 Developing specifications for MIS and related applications	Currently, the evaluation report for EOI stage has received a No Objection. The next stage of the procurement (RFP) is set to commence in August. The resultant contracting is expected in November which implies work on the 1st Phase is expected to get underway in January 2019.	
	08.02.08 Training of staff on use of the management information system	3 staff were trained in project management 28 th May – 1 st June 2018	
	08.04.02 Engineering software procured	Notice of the Best evaluated bidder has been undertaken with retendering and re-submission of ToRs requiring single software, the agreed way forward.	
Build the capacity of Stakeholders in utilisation of audit reports	08.05.08 Build the capacity of Districts Accountability Committees in discussion of Audit Reports.	Joint activity successfully undertaken in May – June 2018.	
	08.05.09 Build capacity of District Executive and Council Speakers on utilization of audit reports to monitor public funds		
	08.05.14 Staff supported for professional certification courses/ Undertake professional training courses	Annex 4 has detailed supported beneficiaries list. 34 Staff supported for exams in April - Jne 2018, namely: 8 staff – CPA, 9 staff – ACCA, 2 staff – CIPS, 1 staff – CISM, 1 staff – CFE, 4 staff – CFA and 9 staff – CISA	

COMPONENT 4D: PARLIAMENTARY OVERSIGHT

Major Activities	Sub-Activities	Progress	Comments
Improve the legislative scrutiny of the budget and audit reports			
Parliamentary Information Management System developed			
09.07 Operationalise a Parliamentary Information Management system	09.07.05 Annual maintenance of the system	Technical report and payment done settle outstanding balances of setting up the system.	
	09.07.06 Functional capacity building for IT staff to implement and manage the system	Four (4) staff were supported to undertake attachment program at the East African Legislative Assembly (EALA)	
09.08 Strengthen the Technical support function of Parliament through PFM related trainings of staff	09.08.02 Capacity building of technical staff who support accountability committees	The IPS was not able to hold this activity within the slated dates.	
	09.08.03 External learning program to strengthen monitoring, evaluation and reporting of PFM reforms.	Done. As per the approved training, the Program sponsored a staff from the M and E Unit of Parliament to undertake learning program in Zambia with Zambia Monitoring and Evaluation Association, the National Assembly of Zambia and the Common Market of East and Southern Africa (COMESA) secretariat.	

09.09 Enhance evidence based legislative agenda	09.09.02 Conduct technical oversight studies to inform committees of Parliament on bills and laws related to PFM.	Done. This study was completed and the final report submitted. The activity was not fully financed in the FY 17/18 hence remains as an outstanding balance for FY18/19.	
09.10 Capacity for Parliamentary Committees on Public Investment Analysis and Debt Scrutiny Strengthened	09.10.03 Build the capacity of Committees on Public Investment Analysis and debt Scrutiny	Three committees (Public Accounts Committee-Central government) underwent the training in investment analysis and debt scrutiny	
	09.10.04 Capacity of committees on PFM related modules strengthened	Done. A Training of Trainers program was undertaken in May 2018 to support the Institute of Parliamentary Studies retain expertise in PFM related modules.	
09.11 Enhanced Capacity for Consideration of Value for Money Audit Reports for MPs	09.11.01 Build the capacity of MPs on the consideration of Value for Money Audit Reports.	Training for Public Accounts Committee Central government held from 8-9 th February. Two (Public Accounts Committee and Local Government accounts committee) of the planned three committees underwent capacity building.	
	09.11.02 Organize field visits for value for money audits in four regional offices to assess the findings of VFM audits	Two of the planned three committees undertook fieldwork activities related to VFM audits. Public Accounts Committee – Regional Markets development project Local Government accounts committee- USMID project	
09.12 Tooling the Department of HANSARD for the recording of the PFM sessions	09.12.01 Procure recording equipment for the storage of PFM sessions for evidence based official reports i.e. cameras and video recorders	The equipment was procurement and part of the equipment was delivered. The IT solution is on course for delivery in October 2018. These will be installed in the conference recording system.	

COMPONENT 5: PFM IN LOCAL GOVERNMENTS

Major Activities	Sub-Activities	Performance during	Comments for Variances
Timely and quality Financial performance reporting in LGs			
LG financial management regulation revised			
05.12 Review and amend financial and accounting regulation manuals and guidelines in line with the new PFM law	05.12.04 Review and amend the LGFAR, 2007 and LGFAM, 2007 and Guidelines in the Application of the LGFAR & LGFAM in line with the PFM Act 2015 and PFM Regulations	<p>Facilitated Consultancy to review the 2007 LG Financial and Accounting Regulations, manual and related guidelines in line with the PFMA 2015 and PFM Regulations. These are intended to guide all financial transactions and business of local governments' councils and administrative units in the management of public moneys and public properties in LGs. The revised LG FAM will be an official subsidiary document of the LGFAR and all systems, procedures, and controls specified therein will represent the lawful application of the principles contained in the regulations.</p> <p>This assignment was not completed during the financial year but would be delivered in November 2018. The scope of deliverables will include the following:</p> <ul style="list-style-type: none"> (α) Revised LG Financial and Accounting Regulations 2018 (β) Revised LG Financial and Accounting Manual 2018 (χ) Revised Guidelines for the application of the LGFAR & LGFAM 	
	05.12.05 Consultative sessions to the review and amendment of the LGFAR & LGFAM	Still ongoing as part of the process above led by a GoU taskforce. This involves consultative engagements with MoLG, MoFED, Chief Administrative Officers Association, Chief Finance Officers Association, OAG, OIAG, Solicitor General's Office etc	Dependent on the above
	05.12.06 Print the revised LGFAR, 2007 and LGFAM, 2007 and Guidelines in the Application of the LGFAR & LGFAM	NIL	Dependent on the above
05.13 Support Local Governments Produce Quality Financial Statements and Reports	05.13.03 Regional retreats to discuss OAG annual reports with Accounting Officers of Local Governments (121 Districts + 33 MCs + 175 TCs)	Three (3) Regional retreats were held to discuss OAG annual reports with Accounting Officers of Local Governments. The retreats were held at three regional centres of Masaka, Mbale and Lira. In attendance were the LGs Accounting Officers, Heads of Finance and Heads of Internal Audit of 121 Districts and 41 Municipal Councils.	

Major Activities	Sub-Activities	Performance during	Comments for Variances
Capacity of higher LGs enhanced in accounting and reporting built			
05.14 Enhance HLG capacity in basic accounting concepts and book keeping skills	05.14.03 Undertake training for District and Urban LG staff in basic accounting concepts and book keeping skills, financial management and reporting in LGs	Provided hands-on training to Urban Accounts Staff in basic book keeping and financial reporting at 3 Regional Workshops. Two (2) staff from each 41 MCs and One (1) staff from 157 Town Councils were covered.	
Improved timely & quality accounting & reporting			
05.15 Set up, deploy IFMS to LGs (New sites and change from Tier 2 to Tier 1)	05.15.02 Technical support to reforms in LG	Salaries/fees for Staff and Consultants paid	
	05.15.22 Outstanding Recurrent Costs Tier 2 Contract & WAN Links for IFMS Tier 2 sites- 37 LGs	TBL continued providing support to the Tier 2 system under the warranty period	
		WAN links continued to be provided by service providers (Airtel/MTN) to the IFMS Tier 2 sites	
	05.15.23 Support to the rollout of IFMS Tier 1 in 25 additional Local Governments- Master data Collection- new sites		Coordinated and reported under AGO/ Component 3A
	05.15.24 Change Management(Pre and Post Go Live) - new sites		Coordinated and reported under AGO/ Component 3A
	05.15.25 Functional Training - new sites		Coordinated and reported under AGO/ Component 3A
	05.15.26 On Site Support		Coordinated and reported under AGO/ Component 3A
	05.15.27 Support the conversion of 26 IFMS Tier 2 LGs to IFMS Tier 1 -Change Management	In collaboration with AGO , continued with the set-up of the 26 IFMS Tier 2 sites on the IFMS Tier 1 platform Conducted Change Management Sessions in 33 IFMS Tier 2 LGs preparing them for conversion to IFMS Tier 1	
	05.15.28 Functional Training	<ul style="list-style-type: none"> Conducted IFMS functional user training for the staff of 15 IFMS Tier 2 LGs to be converted to IFMS Tier 1. Conducted IFMS functional user training for the staff of 44 IFMS Tier 2 LGs to be converted to IFMS Tier 1. As part of the sustainability strategy, 7 MoLG Inspectors were also trained in the use of IFMS as core users. 	

Major Activities	Sub-Activities	Performance during	Comments for Variances
	05.15.29 On Site Support	<ul style="list-style-type: none"> Conducted Regional Local Governments Workgroup Meetings (LGWG) Meetings at the following centers: <ol style="list-style-type: none"> Mityana DA (for IFMS Tier 1 LGs) and Mubende DA (for IFMS Tier 2 LGs) Jinja DA (for IFMS Tier 1 LGs) and Jinja MC (for IFMS Tier 2 LGs) Kabale DA (for IFMS Tier 1 LGs) and Kabale MC (for IFMS Tier 2 LGs) Arua DA (for IFMS Tier 1 LGs) and Arua MC (for IFMS Tier 2 LGs) Conducted Regional Local Governments Workgroup Meetings (LGWG) Meetings IFMS functional user training for the staff of 15 IFMS Tier 2 LGs to be converted to IFMS Tier 1. 	
		<ul style="list-style-type: none"> Provided Q3 & 4 on-site IT support to selected twenty five (25) existing Tier 1 and Tier 2 sites Handled and concluded all the application setups of the 59 IFMS Tier 2 LGs on the IFMS Tier 1 platform ready for conversion. Concluded the 1st round of User set-ups tests for all the 59 sites and test results submitted to be made on production instance. Supported the review and upload on the Tier 1 system master data from the 59 IFMS Tier 2 LGs Provided Q2 on-site functional and IT support to selected sixty (60) existing Tier 1 and Tier 2 sites Conducted a boot camp for all IFMS LGs on preparation of semi-annual Final Accounts for this FY for statutory submission to the Accountant General 	Delayed submission of master data by the IFMS Tier 2 LGs SLOWED PROGRESS IN COMPLETION
Timely and quality internal audit reporting			
5.26 Capacity Development of LGs Internal Auditors through Professional Training and CPDs	05.24.07 Support LGs Internal Auditors attend Continuous Professional Development (CPDs) tailor-made Internal Audit courses organized by the Institute of Internal Auditors (Uganda)	Nil	
	05.24.08 Support LG Internal Auditors undertake professional training in CIA	Exams commenced for the 10 Selected LGs IAs pursuing course leading to CIA qualification	
Project Running Costs			

Major Activities	Sub-Activities	Performance during	Comments for Variances
05.28 Project running costs including office rent	05.28.02 Project running costs including office rent	Office rent Paid	
	05.28.03 Operating Costs (Utilities, Fuel, Stationery)	Stationary procured and delivered for Q2 to the component	
	05.28.04 Fuel and Lubricants	Monthly office fuel allocations received	
	05.28.05 Welfare and Entertainment	Monthly Office Imprest received	
	05.28.06 Facilitation of telephony for programme	Office phones on	
	05.28.07 Motor vehicle repair	Servicing and repair of office cars handled	Most cars have aged resulting into frequent repairs
	05.28.08 Printing, stationery & Publishing	NIL	
	05.28.09 Advertisement/ Media	NIL	
	i.1.10 Small office equipment	The following equipment were procured and received by the component: <ul style="list-style-type: none"> • 1 Small printer procured • 1 UPS • Four (4) Laptops and One (1) small printer were procured and received by the component. 	

COMPONENT 6: PROGRAMME COORDINATION

Major Activities	Sub-Activities	Progress	Comments
Efficiency in programme Coordination and Monitoring			
Consolidated Annual Programme Work plans & Annual Procurement Plans			
11.01 Develop annual component plans and budgets	11.01.01 Conduct Annual Component planning and budgeting workshops	Planning Workshops duly conducted for FY2018/19. Facilitation was mainly for Conference facilities and attendant logistical requirements. Participation was drawn from all the components and Development Partners.	
Annual and Quarterly Programme Performance Progress Reports			
11.03 Monitor programme implementation	11.03.01 Undertake Field Monitoring visits to Assess Programme Implementation	<p>Monitoring Visits to sample LGs undertaken particularly focusing on PBB reforms to LGs; and rollout of IMFS to transitional sites.</p> <p>The component also participated in the LG regional meetings at Accountability spearheaded by the AGO and MOFPED.</p> <p>The bulk of the Monitoring plan was not undertaken due to commitments in coordinating the PFM design and new Programme. These consultative engagements took centre stage.</p>	<p>Key issues in the PBB reforms rollout out to LG was the need for further capacity building in the concept of PBB. Prior change management had mainly yielded in usage of the system (PBS) itself.</p> <p>There will be need for an assessment of experiences in PBB rollout to LGs as was done for the CG jointly by CSBAG and MoFPED.</p>

Major Activities	Sub-Activities	Progress	Comments
	11.03.02 Conduct regular review workshops and retreats (PTC, PEMCOM, etc..)	PEMCOM, PTC meetings were undertaken every quarter. This facilitates refreshments /	
	11.03.03 Hold quarterly component coordinators' meetings,	Meetings for component representative, for 4 quarters and secretariat	Workshops and Seminars
	11.03.09 Initiate design of next PFM programme , Final FINMAP review conference	FINMAP facilitated design of the PFM reform strategy 2019-2023. Consultative workshops and meetings were facilitated drawing participation from CSOs, DPs, Line MDALGs. This process will spill into the new year.	Budget for TA not fully expended. EU facilitated independent TA for pre-feasibility studies in preparation for the design and scoping of a new implementation programme, post FINMAPIII.
	11.03.11 Dissemination of Mid-Term review of FINMAP III findings	Dissemination modality changed in face numerous PFM consultative workshops.	Dissemination of the document concurrently considered during the design of the new post-FINMAPIII programme. The Midterm review report formed major basis in Stakeholders' feedback especially in pre-feasibility dissemination
	11.03.13 FINMAP-10 Year video documentary / FINMAP -10 year commemorative magazine / Press Supplementary & Quarterly Bulletins	Not done.	Not done. This was meant to facilitate a commemorative end of decade FINMAP documentary, attendant field work for increased PFM visibility for stakeholders. It is proposed to be done during impact evaluation in next phase of PFM reforms implementation.
Timely Annual Financial Reports Submitted			
11.07 Undertake financial reporting and audit of the programme	11.07.01 Prepare Annual Financial Accounts & support Audit exercise	The Audit was conducted by an International Audit Firm (KPMG) as per PTC directive. This facilitated Audit fees & reimbursements	Programme received an unqualified opinion.
11.10 Facilitate Consultants and Contract Staff	11.10.01 Technical Support to Programme Coordination	Done. Remuneration for 1PCO, 4managers, Senior Officers , Officers, secretaries and drivers	
	11.10.02 Disseminate Change Management and Communication Strategy and materials	Facilitated various change management engagements with key stakeholders. This included	
11.12 Facilitate programme coordination	11.12.04 Conduct Annual MSU staff retreat	Not done. DPs expressed reservations.	This had been planned to facilitate the annual end year retreat for Programme Implementation teams.
Facilitate programme coordination			
11.13. Facilitate programme coordination	11.13.01 PCO Operating Costs (Utilities, Fuel & Lubricants)	Done. Facilitated operations and component	

Major Activities	Sub-Activities	Progress	Comments
	11.13.02 Maintenance and repair motor vehicles	Facilitated routine vehicle maintenance	
	11.13.03 Printing and Dissemination of all publications for programme coordination office	Facilitated printing, stationery & Photocopying Publishing. This included printing of the Annual report for previous year FY16/17 that is prepared in 17.18.	
	11.13.04 Asset Management	Asset verification conducted in sampled LGs on Tier 1, & IPPS (CG&LG), fuel, drivers, travel allowance, accommodation for 4 quarters	
	11.13.05 Facilitation of telephony for programme coordination	Facilitated communication to stakeholders and components	
	11.13.06 Advertisements/ Media	Budget line catered for Publication and advertisements in media for all programme coordination materials including procurements & Recruitments for PCO	
	11.13.07 Support for staff welfare in programme coordination unit	The Staff annual dinner couldn't proceed as per DPs reservations. Budget partly facilitated minimal incidentals pertaining to staff welfare.	
	11.13.08 Facilitation of contracts evaluation committees, recruitment committees	Done. Facilitated allowances.	
	11.13.09 Conduct Coordination meetings (planning reviews and reporting)	Coordination meetings conducted.	
	11.13.10 Small office equipment	Done.	
	11.13.11 Maintenance and servicing of office equipment	Done. Maintenance contingent expenditure.	
11.15 Facilitate programme coordination	11.15.01 Purchase of Vehicles	Two vehicles procured for Programme Coordination monitoring and Accountant Generals Office for IFMS supports country wide.	

ANNEX 3: DETAILED STATUS OF LOCAL GOVERNMENT IFMS IMPLEMENTATION

Vote No.	Local Government Name		Vote No.	Local Government Name	
512	Kabale District	FY 12/13	501	Adjumani District	FY 12/13
506	Bushenyi District	FY 03/04	502	Apac District	FY 12/13
537	Mbarara District	FY 05/06	504	Bugiri District	FY 12/13
533	Masaka District	FY 05/06	505	Bundibugyo District	FY 12/13
540	Mpigi District	FY 05/06	507	Busia District	FY 12/13
536	Mbale District	FY 05/06	771	Hoima Municipal Council	FY 12/13
553	Soroti District	FY 05/06	510	Iganga District	FY 11/12
503	Arua District	FY 12/13	755	Jinja Municipal Council	FY 12/13
508	Gulu District	FY 05/06	515	Kalangala District	FY 12/13
511	Jinja District	FY 03/04	520	Kapchorwa District	FY 12/13
549	Rakai District	FY 12/13	526	Kisoro District	FY 12/13
555	Wakiso District	FY 12/13	527	Kitgum District	FY 12/13
554	Tororo District	FY 12/13	529	Kumi District	FY 11/12
531	Lira District	FY 03/04	530	Kyenjojo District	FY 12/13
575	Dokolo District	FY 16/17	788	Lugazi Municipal Council	FY 12/13
560	Isingiro District	FY 16/17	532	Luwero District	FY 11/12
568	Mityana District	FY 16/17	534	Masindi District	FY 12/13
578	Bukedea District	FY 16/17	541	Mubende District	FY 11/12
557	Butaleja District	FY 16/17	772	Mukono Municipal Council	FY 12/13
573	Abim District	FY 16/17	544	Nakasongola District	FY 12/13
565	Amuria District	FY 16/17	545	Nebbi District	FY 11/12
570	Amuru District	FY 16/17	546	Ntungamo District	FY 11/12
514	Kaberamaido District	FY 16/17	547	Pader District	FY 12/13
556	Yumbe District	FY 16/17	548	Pallisa District	FY 12/13
603	Ngora District	FY 17/18	550	Rukungiri District	FY 12/13
773	Iganga Municipal Council	FY 17/18	551	Sembabule District	FY 12/13
775	Ntungamo Municipal Council	FY 17/18	542	Mukono District	FY 14/15
778	Rukungiri Municipal Council	FY 17/18	513	Kabarole District	FY 14/15
774	Masindi Municipal Council	FY 17/18	509	Hoima District	FY 14/15
770	Kasese Municipal Council	FY 17/18	517	Kamuli District	FY 14/15
776	Busia Municipal Council	FY 17/18	522	Katakwi District	FY 14/15
777	Bushenyi-Ishaka Municipal Council	FY 17/18	759	Masaka Municipal Council	FY 14/15
779	Nansana Municipal Council	FY 17/18	761	Mbarara Municipal Council	FY 14/15
780	Makindye-Ssabagabo Municipal Council	FY 17/18	763	Soroti Municipal Council	FY 14/15
781	Kira Municipal Council	FY 17/18	760	Mbale Municipal Council	FY 14/15
782	Kisoro Municipal Council	FY 17/18	758	Lira Municipal Council	FY 14/15
783	Mityana Municipal Council	FY 17/18	753	Fort Portal Municipal	FY 14/15
784	Kitgum Municipal Council	FY 17/18	762	Moroto Municipal Council	FY 14/15
785	Koboko Municipal Council	FY 17/18	757	Kabale Municipal Council	FY 14/15
787	Kumi Municipal Council	FY 17/18	764	Tororo Municipal Council	FY 14/15
789	Kamuli Municipal Council	FY 17/18	751	Arua Municipal Council	FY 14/15
790	Kapchorwa Municipal Council	FY 17/18	754	Gulu Municipal Council	FY 14/15

794	Nebbi Municipal Council	FY 17/18	752	Entebbe Municipal Council	FY 14/15
535	Mayuge District	FY 15/16	528	Kotido District	FY 15/16
558	Ibanda District	FY 15/16	552	Sironko District	FY 15/16
562	Kiruhura District	FY 15/16	563	Koboko District	FY 15/16
519	Kanungu District	FY 15/16	539	Moyo District	FY 15/16
524	Kibale District	FY 15/16	538	Moroto District	FY 15/16
580	Lyantonde District	FY 15/16	521	Kasese District	FY 15/16
523	Kayunga District	FY 15/16	525	Kiboga District	FY 15/16
592	Kiryandongo District	FY 16/17	569	Nakaseke District	FY 15/16

VOTES PLANNED FOR FULL IFMS in Next 2 Financial Years

Vote No.	Local Government	
611	Agago District	FY 14/15 (Hybrid)
588	Alebtong District	FY 14/15 (Hybrid)
564	Amolatar District	FY 14/15 (Hybrid)
581	Amudat District	FY 14/15 (Hybrid)
571	Budaka District	FY 14/15 (Hybrid)
579	Bududa District	FY 14/15 (Hybrid)
610	Buhweju District	FY 14/15 (Hybrid)
582	Buikwe District	FY 14/15 (Hybrid)
600	Bukomansimbi District	FY 14/15 (Hybrid)
567	Bukwo District	FY 14/15 (Hybrid)
589	Bulambuli District	FY 14/15 (Hybrid)
576	Buliisa District	FY 14/15 (Hybrid)
608	Butambala District	FY 14/15 (Hybrid)
590	Buvuma District	FY 14/15 (Hybrid)
583	Buyende District	FY 14/15 (Hybrid)
591	Gomba District	FY 14/15 (Hybrid)
559	Kaabong District	FY 14/15 (Hybrid)
561	Kaliro District	FY 14/15 (Hybrid)
598	Kalungu District	FY 14/15 (Hybrid)
518	Kamwenge District	FY 14/15 (Hybrid)
605	Kibuku District	FY 14/15 (Hybrid)
607	Kole District	FY 14/15 (Hybrid)
612	Kween District	FY 14/15 (Hybrid)
597	Kyankwanzi District	FY 14/15 (Hybrid)
584	Kyegegwa District	FY 14/15 (Hybrid)
585	Lamwo District	FY 14/15 (Hybrid)
593	Luuka District	FY 14/15 (Hybrid)
599	Lwengo District	FY 14/15 (Hybrid)
566	Manafwa District	FY 14/15 (Hybrid)
577	Maracha District	FY 14/15 (Hybrid)
601	Mitooma District	FY 14/15 (Hybrid)
543	Nakapiripirit District	FY 14/15 (Hybrid)
594	Namayingo District	FY 14/15 (Hybrid)

574	Namutumba District	FY 14/15 (Hybrid)
604	Napak District	FY 14/15 (Hybrid)
595	Ntoroko District	FY 14/15 (Hybrid)
606	Nwoya District	FY 14/15 (Hybrid)
586	Otuke District	FY 14/15 (Hybrid)
572	Oyam District	FY 14/15 (Hybrid)
602	Rubirizi District	FY 14/15 (Hybrid)
596	Serere District	FY 14/15 (Hybrid)
609	Sheema District	FY 14/15 (Hybrid)
587	Zombo District	FY 14/15 (Hybrid)
613	Kagadi District	FY 14/15 (Hybrid)
614	Kakumiro District	FY 14/15 (Hybrid)
615	Omoro District	FY 14/15 (Hybrid)
616	Rubanda District	FY 14/15 (Hybrid)
617	Namisindwa District	FY 14/15 (Hybrid)
618	Pakwach District	FY 14/15 (Hybrid)
619	Butebo District	FY 14/15 (Hybrid)
620	Rukiga District	FY 14/15 (Hybrid)
621	Kyotera District	FY 14/15 (Hybrid)
622	Bunyangabu District	FY 14/15 (Hybrid)
786	Mubende Municipal Council	FY 14/15 (Hybrid)
791	Ibanda Municipal Council	FY 14/15 (Hybrid)
792	Njeru Municipal Council	FY 14/15 (Hybrid)
793	Apac Municipal Council	FY 14/15 (Hybrid)
795	Bugiri Municipal Council	FY 14/15 (Hybrid)
796	Sheema Municipal Council	FY 14/15 (Hybrid)
797	Kotido Municipal Council	FY 14/15 (Hybrid)
New Districts From July 2018		
623	Nabilatuk (Nakapiripirit)	FY 18/19
624	Bugweri (Iganga)	FY 18/19
625	Kasanda (Mubende)	FY 18/19
626	Kwania (Apac)	FY 18/19
627	Kapelebyong (Amuria)	FY 18/19
628	Kikuube (Hoima)	FY 18/19
New Districts From July 2019		
629	Obongi (Moyo)	FY 19/20
630	Kazo (Kihuru)	FY 19/20
631	Rwampara (Mbarara)	FY 19/20
632	Kitagwenda (Kamwenge)	FY 19/20
633	Madi-Okollo (Arua)	FY 19/20
634	Karenga (Kaabong)	FY 19/20
635	Kalaki (Kaberamaido)	FY 19/20

MDA and Missions on IFMS

201	Ugandan Mission at the United Nations, New York
202	Uganda High Commission in United Kingdom, London
203	Uganda High Commission in Canada, Ottawa.
204	Uganda High Commission in India, New Delhi.
205	Uganda High Commission in Egypt, Cairo
206	Uganda High Commission in Kenya, Nairobi
207	Uganda High Commission in Tanzania, Dares Salaam
208	Uganda High Commission in Nigeria, Abuja
209	Uganda High Commission in South Africa, Pretoria
210	Uganda Embassy in Washington
211	Uganda Embassy in Ethiopia, Addis Ababa
212	Uganda Embassy in China, Beijing
213	Uganda Embassy in Rwanda, Kigali
214	Uganda Embassy in Switzerland, Geneva
215	Uganda Embassy in Japan, Tokyo
216	Uganda Embassy in Algeria, Algiers
217	Uganda Embassy in Saudi Arabia, Riyadh
218	Uganda Embassy in Denmark, Copenhagen
219	Uganda Embassy in Belgium, Brussels
220	Uganda Embassy in Italy, Rome
221	Uganda Embassy in DRC, Kinshasa
224	Uganda Embassy in France, Paris
225	Uganda Embassy in Germany, Berlin
226	Uganda Embassy in Teheran
227	Uganda Embassy in Moscow
228	Uganda Embassy in Canberra
229	Uganda Embassy in Sudan, Juba
230	Uganda Embassy in Abu Dhabi
231	Uganda Embassy in Bujumbura
232	Uganda Consulate in Guangzhou China
233	Uganda Mission in Ankara
234	Uganda Embassy in Somalia, Mogadishu
236	Uganda Consulate Mombasa
236	Uganda Embassy, Kuala Lumpa
223	Uganda Embassy in Sudan, Khartoum

DONOR FINANCED PROJECTS TIER 1 IFMS				
Project Code	Project Name (Chart of Accounts)	Vote	Status	Funder
1092	ADB IV Support to Secondary Education	MoES	Closed	ADB
1073	Local Government Management and Service Delivery Project	MoLG	Closed	IDA
1079	Uganda Public Service Performance Enhancement Program	MoPS	Closed	IDA
1091	Uganda Post Primary Education and Training	MoES	Closed	IDA
1890	Financial Management and Accountability Program	MoFPED	Closed	Basket
0031	Rural Financial Services	MoFPED	Closed	IFAD
1148	Public Health Lab Networking Project (PHLSP)	MoH	Closed	IDA
1187	Improvement of Health Facilities at Mulago Hospital (IHFMHP)	MULAGO	Closed	ADB
1138	East African Agricultural Productivity Project (EAAPP)	NARO	Closed	IDA
1184	Refinery Development Programme (RDP)	MEMD		Norway
1290	The Third Financial Management & Accountability Programme (FINMAP III)	MoFPED		Basket
1288	Financial Inclusion in Rural Areas (PROFIRA) of Uganda	MoFPED		IFAD
1087	Community Agriculture Infrastructure Improvement Project (CAIIP II)	MoLG	Closed	IFAD
1273	Support to Higher Education, Science and Technology (HEST)	MoES		IDA
1296	Uganda Teacher and School Effectiveness Project (UTSEP)	MoES		IDA
1141	Global Alliance For Vaccine Initiative	MoH		GAVI
0220	Global Fund	MoH		Global Fund
1123	Health Systems Strengthening for HIV/AIDS (HSSP)	MoH	Closing	IDA
1231	Water Management and Development Project	MoWE		IDA
1289	Competitiveness and Enterprise Development Project (CEDP)	MoFPED		IDA
1212	Electricity Sector Development Project (ESDP)	MEMD		IDA
1183/0325	Energy for Rural Transformation (ERT)	MEMD		IDA
1295	Second Kampala Institutional and Infrastructure Development Project	KCCA		IDA
1255	Uganda Support to Municipal Infrastructure Development Project (USMID)	MLHUD		IDA
1178	UPDF Peace Keeping Mission in Somalia (AMISOM)	MoD		AU
1291	Regional Integration Implementation Programme (RIIP) Support for Uganda	MTTI		
1195	Vegetables Oil Development Project Phase 2	MAAIF		IFAD
1417	Farm Income Enhancement and Forest Conservation Project	MoWE		ADB
1381	Programme For Restoration of Lives in Northern Uganda	MoLG		IFAD
1400	Regional Communication Infrastructure Program (RCIP)	NITAU		IDA
1338	Uganda Skills Development Project (USDP)	MoES		IDA
1310	Albertine Region Sustainable Development Project	MLHUD		IDA
1310	Uganda Albertine Region Sustainable Development Project	MoES		IDA
1313	North Eastern Road-Corridor Asset Management Project	UNRA		IDA
0952	Upgrading of Masaka-Bukakata Road	UNRA		BADEA
0957	Construction of 2nd Nile Bridge	UNRA		JICA
1031	Gulu – Atiak - Nimule Road	UNRA		JICA
1158	Northern Corridor Mbarara –Katuna	UNRA		EU
1180	Kampala-Entebbe Express Highway	UNRA		Exim (CHINA)

DONOR FINANCED PROJECTS TIER 1 IFMS				
Project Code	Project Name (Chart of Accounts)	Vote	Status	Funder
1277	Kampala Northern Bypass Phase 2	UNRA		EU
1311	Upgrading Rukungiri-Kihihi-Ishasha/Kanungu Road	UNRA		ADF
1312	Upgrading Mbale-Bubulo-Lwakhakha Road	UNRA		ADF
1310	Albertine Region Sustainable Development Project	UNRA		IDA
1038	Design Ntungamo-Mirama Hill Road	UNRA		Trade EA
1104	Construct selected bridges (BADEA)	UNRA		BADEA
1281	Tirinyi-Pallisa-Kumi/Kamankoli Road	UNRA		IDB
1322	Upgrading Muyembe-Nakapiripirit (92km) Road	UNRA		IDB
1319	Kampala Flyover	UNRA		JICA
1041	Kigumba Bulima Kabwoya	UNRA		ADB
1040	Kapchorwa Suam	UNRA		ADB
1404	Kibuye Busega Mpigi	UNRA		ADF
1413	East Africa Public Health Laboratory Network	MoH		IDA
1440	Uganda Reproductive Maternal & Child Health	MoH		IDA
1441	Uganda Sanitation Fund Phase II	MoH		UN Projects
1185	Italian Support To HSSP And PRDP	MoH		Italy
1436	Gavi Vaccines And Health Sector Devt Plan Support	MoH		GAVI
1344	Renovation And Equipping Of Kayunga And Yumbe General Hospitals	MoH		Spain
1243	Rehabilitation & Construction Of General Hospitals	MoH		GOU
1500	Institution Capacity Building In Health Sector Phase II	MoH		Belgium
1338	Skills Development Project (USDP)	MoFPED		IDA
1289	Competitiveness and Enterprise Development Project (CEDP)	MLHUD		IDA

IFMS Rollout to Donor Funded Projects in 2018				
1379	Promotion of Green Jobs and Fair Labour Marketing Uganda (PROGREL)	MGLSD		UNDP
1317	Drylands Intergrated Development Project	OPM		Islamic DB
1380	Northern Uganda Social Action Fund (NUSAF) III	OPM		IDA
1486	Development Initiative for Northern Uganda	OPM		EU
1499	Development Response to Displacement Impacts Project (DRDIP)	OPM		IDA
1139	Agricultural Technologies & Agribusiness Advisory Services	MAAIF		IDA
1263	Agriculture Cluster Development Project (ACDP)	MAAIF		IDA
1316	Enhancing National Food Security through increased Rice production in Eastern Uganda	MAAIF		Islamic DB
1363	Regional Pastoral Livelihood Improvement Project	MAAIF		IDA
1425	Multisectoral Food Safety & Nutrition Project	MAAIF		IDA
1424	Multi-Lateral Lakes Edward & Albert Integrated Fisheries and Water Resources Management (LEAFII)	MoWE		IDA
1262	Rural Electrification project	REA		BADEA
1354	Grid Rural Electrification Project IDB I	REA		Islamic DB
1426	Grid Expansion and Reinforcement Project - Lira,Gulu, Nebbi to Arua Transmission Line	MEMD		IDA

ANNEX 4: DETAILED SPONSORSHIP LIST FOR PROFESSIONAL QUALIFICATIONS

Support in OAG

CPA (U) DECEMBER 2017 EXAM SITTING

S/N	Name	Reg. No.	Paper(s)
1	Ojara Denis	CP/06172	18
2	Dhikusooka Miriam		18
3	Muhumuza Ian Mbabazi	CP/17314	8,10
4	Kusemererwa Moses	CP/13758	18
5	Nangonzi Sharon	CP/20632	4, 14
6	Achom Christine	CP/14321	9, 11
7	Ayebare Eldard	127261	4,9,14
8	Kasana Hosea		8,9,10
9	Mukwana Andrew	CP/22326	1,2
10	Naturinda Judith	127976	4
11	Nalumu Elizabeth Eleiton	127977	4
12	Nteziyaremye Edward	CP/19625	10,12

ACCA JUNE 2018 SITTING, EXAM FEES

S/N	Name	Reg. No.	Paper(s)
1	Nkorabyona Jude	2179847	F6, F8
2	Yobo David	3361460	P2,P4
3	Amanya Allan Kabisyaki	2924984	P5, P7
4	Nahwera Precious	3313373	F5, F7
5	Agasha Suzan Brenda	1985393	P4, P7
6	Nkusi Martin	1870682	P7
7	Kobusinge Stella	2247436	P7, P5
8	Kiconco Judith	2909451	F6, F9
9	Wagabaza Peter Brain	2383070	P1, P3, P5, P7

ASSOCIATION OF CERTIFIED FRAUD EXAMINERS (ACFE) JUNE 2018

SN.	Registered Name	Meeting (Exams)	Invoice No.
1.	Semukaya Dennis George	June 2018	2055010

ASSOCIATION OF CERTIFIED FRAUD EXAMINERS (ACFE) JUNE 2018

SN.	Registered Name	Meeting (Exams)
1.	Ebuchu Emmanuel	June 2018
2.	Namutamba Flavia	June 2018

CHARTERED INSTITUTE OF PURCHASING AND SUPPLY (CIPS) AUGUST 2018

SN	Registered Name	Paper (s)	Sitting
1	Kasadha Henry	AD1,AD2,AD3,AD4,AD5	June 2018
2	Aheebwa Christine	AD1,AD2,AD3,AD5,AD6	June 2018

CERTIFIED INFORMATION SYSTEMS AUDITOR (CISA) JUNE 2018 SITTING

ISACA ID	Purchase No.	Registered Name	Meeting	Confirmation No.
1129021	2134714	Phiona Musoke	June-Sept 2018	1182742
1123284	207414	Patrick Kibirige	February-May 2018	1175690
1123288		Emmanuel Eugene Aboke	February-May 2018	
1118570	2115957	David Lokiru	February-May 2018	1177957

CERTIFIED INFORMATION SYSTEMS AUDITOR (CISA) JUNE 2018 SITTING

ISACA ID	Registered Name	Meeting	Confirmation No.
1117086	Moses Kusemererwa	June-2018 Exams	1167370
1120112	Yusuf Kanyonyi	June-2018 Exams	1171146

CERTIFIED INFORMATION SECURITY MANAGER (CISM) JUNE 2018 SITTING

SN	ISACA ID	Registered Name	Meeting
1	779924	Erasto Paul Otebo	June-Sept 2018

CPA (U) JUNE 2018 EXAM SITTING

S/N	Name	Reg. No.	Paper(s)
1	Nteziyaremye Edward	CP/19625	8
2	Naturinda Judith	127976	9, 14
3	Akampurira Samuel	128508	4, 9
4	Mukwana Andrew	127646	8, 10
5	Akoth Geraldine Claudia	CP/22722	9
6	Ninsiima Suzan	CP/22707	1, 2
7	Nabasujja Mable Mulindwa		16, 17
8	Nambalirwa Jacintha	CP/12598	18

Support in Accountant Generals Office

CIPS NOVEMBER 2018

SN	SURNAME	OTHER NAMES	REGN NO	DEPLOYMENT	COURSE	STATUS	PAPERS	INST
1	Adah	Kamuchunguzi	Mulago	005371306	CIPS	New Applicant	AD1,AD2	UMI
2	Aguti	Judith Ruth	Min of Education	00523061	CIPS	New Applicant	AD5,AD2	UMI
3	Akankwatsa	Osbert	MOICT	005566411	CIPS	Continuing	AD3,PD2	UMI
4	Akullu	Janet Anita	Min of Energy	005486042	CIPS	Continuing	PD4,PD3	UMI
5	Buule	Geoffrey Mbabazi	MRRH	005461774	CIPS	Continuing	AD5,AD4	UMI
6	Byaruhanga	Julius	Kabale RRH	005547430	CIPS	Continuing	PD5,PD3	UMI
7	Emeru	James	Gulu RRH	005524462	CIPS	Continuing	PD2,PD4	UMI
8	Karibwile	Chrissy	Min of Education	005400575	CIPS	Continuing	PD5,AD1	UMI
9	Nabuwembo	Amina	Butabika	005567817	CIPS	Continuing	AD5,AD6,PD1	UMI
10	Namuddu	Ruth	JSC	005539729	CIPS	Continuing	AD6	UMI
11	Mpakibi	Stephen	OPM	005644387	CIPS	Continuing	AD1,AD3,AD6	UMI
12	Nyangoma	Eva	PPMD	005660378	CIPS	New Applicant	D3,D4,D5	UMI
13	Okiria	George	ULC	005056347	CIPS	Continuing	PD4,PD5	UMI
14	Olero	Daniel	PPMD	005600428	CIPS	Continuing	AD1,AD3,PD5	UMI
15	Omomwa	Acai Denis	Soroti RRH	005666527	CIPS	Continuing	AD5,AD6,PD1	UMI
16	Tumugunye	Caleb	GRRH	005461772	CIPS	Continuing	PD1,PD4	UMI
17	Wandera	Dismas	MRRH	005525828	CIPS	Continuing	PD2	UMI

ACCA June 2018

SN	SURNAME	OTHER NAMES	REGN NO	DEPLOYMENT	COURSE	STATUS	PAPERS	INST
1	Akello	Kimberly Maria	2697336	AGO	ACCA	Continuing	P2,P7	MAT
2	Apolo	Fiona	3580035	AGO	ACCA	continuing	P4,P7	MAT
3	Atuhirwe	Tracy	4215788	AGO	ACCA	New Applicant	F5,F6	MAT
4	Jaramogi	Chris Otim	2211072	AGO	ACCA	Continuing	P1,P4	MAT
5	Makuyi	Simon Peter Charles	3784815	AGO	ACCA	Continuing	P2,P7	MAT

6	Steven	Bameka	2303751	AGO	ACCA	Continuing	P4,P7	MAT
7	Tahindura	Shane	3448796	AGO	ACCA	Continuing	P2	MAT
8	Eseru	Joseph Engwau	2097387	JRRH	ACCA	Continuing	F6,P1	MAT

CPA JUNE 2018

SN	SURNAME	OTHER NAMES	REGN NO	DEPLOYMENT	COURSE	STATUS	PAPERS	INST
1	Acen	Lucy Vivian	CP/22448	AGO	CPA	Continuing	4,9	
2	Acheng	Enid	CP/15775	AGO	CPA	Continuing	8,15,16	Global & Glory
3	Alum	Hellen Felicity	03170	Prisons	CPA	New Applicant	2,5,6	Global
4	Atuhaire	Ronald	CP/15769	AGO	CPA	New Applicant	1,6	Global
5	Babigaba	Timothy Raphael	CP/18363	AGO	CPA	Continuing	13,14	Glory
6	Barasa	Paul Dan	CP/2226	AGO	CPA	Continuing	1,2	Glory
7	Dhakaba	Mohamed Kirunda	CP/22528	MGLSD	CPA	New Applicant	9,14	MAT
8	Edoru	Robert	05269	Min of Public Service	CPA	New Applicant	9,10,11	MAT
9	Emadit	Aidat	CP/15380	AGO	CPA	Continuing	18	N/A
10	Guna	Anthony Ogwang	CP/11921	Min of Tourism	CPA	Continuing	12	MAT
11	Isiko	Robert Milton	CP/22450	Judiciary	CPA	Continuing	9,14	Glory
12	Kabageni	Racheal Shyaka	CP/10788	AGO	CPA	Continuing	8,9,12	Global & Glory
13	Kusiima	Deborah	CP/23214	AGO	CPA	New Applicant	4,9	
14	Lukonge	Baker	CP/21479	AGO	CPA	New Applicant	1,2	MAT
15	Malaba	Ochieng Peter	04474	MOSTI	CPA	Continuing	18	Glory
16	Mugisha	Kenneth	CP/12014	AGO	CPA	Continuing	6,12	Global
17	Nabateesa	Immaculate	CP/18763	AGO	CPA	Continuing	10,11,15	GLORY
18	Nakalema	Grace	114265	Min of Lands	CPA	Continuing	9	Global
19	Nakintu	Barbara	CP/23220	AGO	CPA	New Applicant	4,9,14	MAT
20	Nalunkuma	Lamula	CP/22321	AGO	CPA	Continuing	8,9	Global
21	Nambi	Harriet	CP/19953	Ministry of Defence	CPA	Continuing	8,9	Glory
22	Nansubuga	Melanie Kizito	CP/16997	AGO	CPA	Continuing	9,11	Exams only
23	Natukunda	Sylvia	CP/09967	PSC	CPA	Continuing	13,16	Glory
24	Nkaheba	Francis	CP/23055	AGO	CPA	New Applicant	1,2	MAT
25	Otuuru	Isaac	CP/20576	AGO	CPA	Continuing	10,12,13	MAT

26	Rhada	Barbara	CP/17109	AGO	CPA	Continuing	13, 16	Glory
27	Todozio	Obundika Eva	CP/16166	AGO	CPA	Continuing	15,16	MAT

CIPS NOVEMBER 2017

SN	SURNAME	OTHER NAMES	REGN NO	DEPLOYMENT	COURSE	STATUS	PAPERS	INST
1	AHIMBIBWE	Andrews	AGO/PPMD	005545185	CIPS	New Applicant	AD1,AD2,AD3	UMI
2	AKANKWATSA	Osbert	Ministry of ICT	005566411	CIPS	Continuing	PD1,PD3,PD4	UMI
3	ARINAITWE	Osbert	OPM	005554349	CIPS	Continuing	PD4,PD3,PD1	UMI
4	BAGENDA	Charles	Ministry of Gender	005555442	CIPS	Continuing	AD3, AD5,AD6,	UMI
5	BUULE	Geoffrey Mbabazi	Mubende RRH	005461774	CIPS	New Applicant	D1,D4,D2	UMI
6	EMERU	James	Gulu RRH	005524462	CIPS	Continuing	PD1,PD5	UMI
7	MBABAZI	Catherine	OPM	005384519	CIPS	New Applicant	AD1,AD2,AD3	UMI
8	MBAYIWA	Mastula	Ministry of Agriculture	005646153	CIPS	New Applicant	D1,D4,D5	UMI
9	NABAWANDA	Sharifah	Uganda Cancer Institute	005683001	CIPS	New Applicant	D1,D3,D4	UMI
10	NAHEREZA	Shallot	Ministry of Public Service	005647124	CIPS	New Applicant	D4,D5	UMI
11	NALUBEKA	Esther Okok	Ministry of Foreign Affairs	005644166	CIPS	New Applicant	D2,D3,D4	UMI
12	ODEKE	Ivan	AGO/PPMD	005560490	CIPS	New Applicant	D2,AD2	UMI
13	OKIRIA	George	Uganda Lands Commission	005056347	CIPS	Continuing	PD1,PD2	UMI
14	OMITTA	Kenneth Yafesi	AGO/PPMD	005561517	CIPS	New Applicant	D1,D3	UMI
15	OMOMWA	Acai Denis	Soroti RRH	005666527	CIPS	New Applicant	D4,D5,AD1	UMI
16	RUTARAKA	Leevan	Ministry of Internal Affairs	0054577423	CIPS	Continuing	PD1,PD2,AD6	UMI
17	TUMUGUMYE	Caleb	Gulu RRH	005461772	CIPS	Continuing	AD1	UMI
18	WANDERA	Dismas	Masaka RRH	005525828	CIPS	Continuing	PD1	UMI

ACCA DECEMBER 2017

SN	SURNAME	OTHER NAMES	REGN NO	DEPLOYMENT	COURSE	STATUS	PAPERS	INST
1	AKACA	Owiny Paul Jubu	0230232	Min of Water	ACCA	New Applicant	F7,F8	MAT
2	AKELLO	Kimberly Maria	2697336	AGO/FMS	ACCA	Continuing	F6,P1	MAT
3	APOLO	Fiona	3580035	AGO/PSA	ACCA	Continuing	P2,P3	MAT
4	BAMEKA	Steven	2303757	AGO/PSA	ACCA	Continuing	P3	MAT
5	HIGENYI	Daniel Bill	3481580	AGO/TSAM	ACCA	Continuing	P2, P7	MAT
6	MAKUYI	Simon Peter Charles	3784815	AGO/TSAM	ACCA	New Applicant	F9,P1	MAT
7	MUGISHA	Wilfred	2757446	Min of Works	ACCA	Continuing	P5	MAT
8	NALUMANSI	Jennifer	0261723	Min of Justice	ACCA	New Applicant	F7,F8	MAT
9	TAHINDURA	Shane	3448796	AGO/PSA	ACCA	New Applicant	F6	MAT

CPA DECEMBER 2017 FY17/18

SN	SURNAME	OTHER NAMES	REGN NO	DEPLOYMENT	COURSE	STATUS	PAPERS	INST
1	ABUNYANG	Felix William	CP/14685	ESC	CPA	continuing	13,16	GLORY
2	ACEN	Lucy Vivian	CP/22448	TIPD	CPA	New Applicant	4	MAT
3	AKELLO	Ivy Linda	CP/17039	AGO/FMS	CPA	Continuing	15,16	MAT
4	ALUONZI	Ronald Dopa	AT/01529	Ministry of Water	ATD	New Applicant	1,2,3	GLOBAL
5	ARIKO	John James	CP/19510	Ministry of Health	CPA	New Applicant	3,7	MAT
6	ATUHIRWE	Tracy	CP/21997	AGO/FMS	CPA	New Applicant	1,5	GLOBAL
7	BABIGABA	Timothy Raphael	CP/18363	TIPD	CPA	Continuing	15,17	GLORY
8	BUDEYO	Samson	CP/17402	TIPD	CPA	Continuing	18	GLORY
9	ESAETE	Mary Immaculate	CP/21535	AGO/TSAM	CPA	New Applicant	1,2	
10	KIWANUKA	Emmanuel	cp/15751	AGO/FMS	CPA	Continuing	18	GLOBAL
11	MUSAMALI	Washington	CP/126950	AGO	CPA	New Applicant	4,9,14	
12	MUSENZE	Kasim	CP/10504	Fort Portal RRH	CPA	New Applicant	1,2	GLOBAL
13	NALUNKUMA	Lamula	CP/22321	AGO/TSAM	CPA	New Applicant	1,2	GLOBAL
14	NAMBI	Harriet	CP/19953	MINISTRY OF DEFENCE	CPA	New Applicant	2,7	GLORY
15	NAMUTEBI	Eva	CP/14469	JUDICIARY	CPA	Continuing	11,14	GLOBAL
16	NATAMBA	Annah	CP/11448	AGO/TSAM	CPA	Continuing	13,14	

17	NGIRA	Sophie	CP/16972	TIPD	CPA	Continuing	16,17	GLORY
18	RHADA	Barbra	CP/17709	AGO/PSA	CPA	Continuing	15	GLORY
19	TASUTWA	Beatrice	CP/20460	Mubende RRH	CPA	Continuing	8,12	GLORY
20	TUSHEMERIRWE	Elizabeth	CP/13600	AGO/PSA	CPA	Continuing	18	GLORY
21	TONDOZIA	Obundika	CP/16166	AGO/FMS	CPA	Continuing	13,14	MAT

FY2016/17

ACCA June 2016 SITTING

SN	SURNAME	OTHER NAMES	REGN NO	DEPLOYMENT	INST	COURSE	PAPERS
1	ACEN	Lucy Vivian	3475921	AGO/TIPD	MAT	ACCA	F5,F8,F9
2	AKELLO	Kimberly Maria	2697336	AGO/TIPD	MAT	ACCA	F5,F8
3	ARINAITWE	Andrew	2949005	AGO/FMS	MAT	ACCA	F6,F9
4	BAMEKA	Steven	2303757	AGO/FMS	MAT	ACCA	P1,P2
5	DHAKABA	Mohammed Kirunda	1180055	Ministry of Gender	MAT	ACCA	P1,P2,P7
6	JARAMOGI	Chris Otim	2211072	AGO/FMS	DATAMINE	ACCA	P3
7	KAMUGENDERA	Samson	1739444	Fort Portal RRH	MAT	ACCA	P2,P7
8	MUGISHA	Wilfred	2757446	AGO/FMS	MAT	ACCA	P2,P3
9	NAKANWAGI	Christine	2395319	Ministry of Works	DATAMINE	ACCA	P3,P7
10	OCEN	Antony	0771311	Ministry of Public Service	MAT	ACCA	F6,P7

SN	SURNAME	OTHER NAMES	REG NO	DEPLOYMENT	COURSE	APPROVED PAPERS	INSTITUTIONS
1	ACHENG	Enid	CP/15775	AGO/FMS	CPA	6,12	GLOBAL
2	AGABA	Micheal	CP/13464	AGO/TIPD	CPA	14,16,17	MAT
3	AHIMBIBWE	Celia Lwamafa	CP/11310	AGO/FMS	CPA	9,11	MAT
4	AKELLO	Ivy Linda	CP/17039	AGO	CPA	9,8,12	MAT
5	EMADIT	Aidah	CP/15380	AGO/FMS	CPA	15,16	GLOBAL
6	HIISA	James	02848	Ministry of Education	CPA	18	GLOBAL
7	KABIGUMIRA	Jacob	CP/14412	AGO/TIPD	CPA	9,11,15	MAT
8	KIWANUKA	Emmanuel	CP/15751	AGO/FMS	CPA	8,11,17	GLOBAL
9	MABUYU	Job	CP/15753	AGO/FMS	CPA	11,13,17	MAT
10	MBABAZI	Sarah	CP/08125	Ministry of ICT	CPA	8,11	MAT
11	MBABAZI	Getrude Mugimba	04249	State House	CPA	11	GLORY
12	MUHAIRWE	Katono Patrick	CP/17517	Ministry Of Finance	CPA	1,2,6	MAT
13	NAKANWAGI	Irene Ruth	CP/16862	AGO/FMS	CPA	8,12	MAT
14	NAKKU	Hanifa	CP/11484	AGO/FMS	CPA	13,14	GLORY
15	NAMANYA	Linnet	CP/13460	AGO/FMS	CPA	13,14,15	GLORY
16	NANSUBUGA	Melanie Kizito	CP/16997	AGO/TIPD	CPA	6,7	MAT
17	NATUKUNDA	Sylvia	CP/09967	PSC	CPA	9,11	GLORY
18	NAYEBARE	Bettina	CP/18085	AGO/FMS	CPA	1,2,6	MAT
19	OCHIENG	John	04514	Ministry of Works	CPA	13,14,15	GLOBAL
20	OJIAMBO	Patrick Mtoha	CP/07778	AGO/FMS	CPA	13,14,15	GLORY
21	OKELLO	Patrick	02730	Butabika Hospital	CPA	8	MAT
22	OMONGIN	Augustine	CP/15633	Mbarara RRH	CPA	8	GLOBAL
23	SSENKINDU	Moses	CP/17105	AGO/TIPD	CPA	6,7	GLORY
24	TONDOZIO	Obundika Eva	CP/16166	AGO/FMS	CPA	8,9,12	MAT

CIPS May 2016 SITTING

SN	SURNAME	OTHER NAMES	DEPLOYMENT	REG NO	COURSE	APPROVED PAPERS	INSTITUTION
1	ARINAITWE	Osbert	OPM	005554349	CIPS	AD1,AD2	UMI
2	BIRUNGI	Charity	Min. of Defence	005483682	CIPS	AD4,PD6	UMI
3	BYARUHANGA	Julius	Kabale RRH	005547430	CIPS	AD2,AD5,AD6	UMI
4	EMERU	James	Gulu RRH	005524462	CIPS	AD1,AD2	UMI
5	SSANYU	Amina	UCI	00545571	CIPS	AD1,AD3,PD4	UMI
6	MOHAMED	Amina	TIPD/AGO	005623776	CIPS	D3,D5	UMI
7	MURUGUTU	Beatrice Linet	Internal Affairs	005403380	CIPS	AD2,D1	UM1
8	MUSOBYA	Kagubiru Hassan	Internal Affairs	005390760	CIPS	D4,D2,AD2	UMI
9	NALODA	Patrick	Fort Portal	005404639	CIPS	PD1,PD5	UMI
10	NAMUDDU	Ruth	Foreign Affairs	005539729	CIPS	AD3,AD5	UMI
11	NANKUNDA	Lilian	Ministry. Health	005431183	CIPS	AD6,PD4,PD6	UMI
12	ODUCI	Daniel	Mulago Hosp	005507479	CIPS	AD1,AD2,PD3	UMI
13	OLERO	Daniel	AGO	005600428	CIPS	D1,D4,AD1	UMI
14	OPENY	Joseph	AGO	005599412	CIPS	D4,D5	UMI
15	RUTARAKA	Leevan	Internal Affairs	005457423	CIPS	D3	UMI
16	TUMUGUMYE	Caleb	Gulu RRH	005461772	CIPS	AD1,AD3,AD6	UMI
17	WANDERA	Dimas	Masaka RRH	005525828	CIPS	D3	UMI

Source: Office of Accountant General, MoFPED, 2016

SPONSORED STUDENTS UNDER ACCOUNTANT GENERALS OFFICE

CPA JUNE 2015 SITTING

SN	SURNAME	OTHER NAMES	REG NO	DEPLOY- MENT	STATUS	PAPERS	INSTITU- TIONS
1	ACHENG	Enid	CP/15775	FMS/AGO	New	1,5	GLOBAL
2	AHIMBISIBWE	Celia Lwamafa	CP/11310	FMS/AGO	New	6,9	MAT
3	ATUHAIRE	Ronald	CP/15769	FMS/AGO	New	1,5	GLOBAL
4	DDAMULIRA	Samson	00466	ESC	New	1,5	MAT
5	GATARE	Rodney	CP/15774	FMS/AGO	New	1,5	MAT
6	KANSIIME	Glory	CP/08110	FMS/AGO	New	8,11,12	GLOBAL
7	KATUSHABE	Rita	CP/08293	FMS/AGO	New	1,5,9	GLOBAL
8	KAVULE	M. Augustine	01740	Police	Continuing	10	ZENITH
9	KENKWAZI	Miriam	CP/12804	AGO/TIPD	New	10,12	MAT
10	KICONCO	Maureen	CP/11754	DDCM	Continuing	10,12	MAT
11	KIWANUKA	Emmanuel	CP/15751	FMS/AGO	New	1,5,7	MAT
12	MABUYA	Job	CP/15753	FMS/AGO	New	1,5,9	MAT
13	MANDU	Julius	CP/13518	FMS/AGO	Continuing	10	
14	MUGISHA	Kenneth	CP/12014	FMS/AGO	New	1,5	MAT
15	MUHEREZA	Gerald	CP/12046	FMS/AGO	New	1,5,7	MAT
16	MUNIALO	Eliab Pelex	CP/09610	DDCM	New	1,3	MAT
17	MUSANA	Felix	CP/08060	MoES	Continuing	16	MAT
18	MUTAWE	Sekabanja	CP/13517	DDCM	Continuing	9,12	MAT
19	NAKAYONDO	Doreen	CP/14022	AGO/TIPD	New	10,11,12	GLOBAL
20	NAKKU	Hanifah	CP/11484	FMS/AGO	New	8,12	GLOBAL
21	NAMBAFU	Maureen	CP/11438	FMS/AGO	New	3	GLOBAL
22	NANNONO	Sarah	CP/14554	MoES	New	1,5	GLOBAL
23	NANTEZA	Shamim	CP/15749	FMS/AGO	New	1,4,7	MAT
24	OCEN	Francis	CP/15915	MOPS	Continuing	1,5	MAT
25	OMONGIN	Augustine	CP/15633	Mbarara RRH	Continuing	1,5	GLOBAL
26	ONGOM	Thomas	CP/07750	MOWT	Continuing	8,12	MAT
27	SHYAKA	R. Kabageni	CP/10788	FMS/AGO	New	9,11	MAT
28	TUMURANZE	Moses	CP/05137	FMS/AGO	New	1,5	GLOBAL
29	MWESIGWA	Joseph	CP/15802	FMS/AGO	New	1,3,7	
30	Musana	Felix			Affiliate		
31	Ssemogerere	Gertrude			Affiliate		

ACCA June 2015 SITTING

SN	SURNAME	OTHER NAMES	REGN NO	DEPLOYMENT	STATUS	PAPERS	INST
1	AKUMU	Offungi Jenevefa	1347312	ESC	Continuing	P5	MAT
2	BAMEKA	Steven	2303757	FMS/AGO	Continuing	F9	MAT
3	DHAKABA	M. Kirunda	1180055	MOGLSD	New	P3	MAT
4	ENTONGU	Rose Diye	4585061	Uganda Prisons	Continuing	P1	MAT
5	ESERU	Joseph Engwau	2097387	Heart Inst.	New	F7,F8,F9	MAT
6	JENALIST	Francis	1891342	FMS/AGO	New	P1,P2	MAT
7	KYOMUHANGI	Maclean	2576840	FMS/AGO	New	P5,P7	DATAMINE
8	LOGOSE	Faith	2457798	FMS/AGO	New	F9	MAT
9	MUMANYIRE	Arthur	826372	AGO	Continuing	P2,P3	DATAMINE
10	NAKANWAGI	Christine	2395319	MoES	Continuing	P1	DATAMINE
11	OTIM	Chris Jaramogi	2211072	FMS/AGO	New	P2,P3	DATAMINE
12	BBOSA	Norman		Mubende RRH	Affiliate		

CPA December 2015 SITTING

SN	SURNAME	OTHER NAMES	REG NO	DEPLOYMENT	COURSE	APPROVED PAPERS	INSTITUTIONS
1	EBAL	Brian Barry	CP/15838	AGO/FMS	CPA	3,6	GLOBAL
2	EMADIT	Aidah	CP/15380	AGO/FMS	CPA	10,12	GLOBAL
3	GINGO	John	CP/06646	Public Service	CPA	13,14,15	GLOBAL
4	KABIGUMIRA	Jacob	CP/14412	AGO/TIPD	CPA	8,12	MAT
5	KANSIIME	Glory	CP/08110	AGO/FMS	CPA	13,14,15	GLOBAL
6	KASENGE	Mark	CP/13225	AGO/FMS	CPA	13,14,15	MAT
7	KENKWAZI	MIRIAM	CP/12804	AGO/FMS	CPA	13,14,15	MAT
8	KIWANUKA	Emmanuel	CP/15751	AGO/FMS	CPA	6,9,11	GLOBAL
9	KIZITO	Melanie Nansun-buga	CP/16997	AGO/TIPD	CPA	1,5	MAT
10	LEKURU	Joyce Falea	CP/17365	UHI	CPA	1,5	GLOBAL
11	MABUYA	Job	CP/15753	AGO/FMS	CPA	8,11,12	MAT
12	MBABAZI	Sarah	CP/08125	AGO/FMS	CPA	1,9	ZENITH
13	MWEBAZE	Denis	CP/17425	UHI	CPA	1,5	GLOBAL
14	NAKANKWAGI	Irene Ruth	CP/16862	AGO/FMS	CPA	1,5,11	MAT
15	NAKAYONDO	Dorren	CP/14022	AGO/TIPD	CPA	13,14,15	GLOBAL
16	NAKKU	Hanifah	CP/11484	AGO/FMS	CPA	13,14,15	MAT
17	NAMANYA	Linnet	CP/13460	AGO/FMS	CPA	12	
18	NANTEZA	Shamim	CP/15749	AGO/FMS	CPA	3,6,11	GLOBAL
19	OJIAMBO	Patrick Motoha	CP/07778	AGO/FMS	CPA	9,12	GLOBAL
20	OPAPAN	Ronald Francis	CP/09082	Internal Affair	CPA	16	GLOBAL
21	RHADA	BARBARA	CP/17109	AGO/FMS	CPA	1,5	MAT
22	SEMAKULA	Tobias Wilberforce	02716	Foreign Affairs	CPA	1,5,7	MAT
23	SSENKINDU	Moses	CP/17105	AGO/TIPD	CPA	1,2,4	MAT
24	TODOZIA	Obundika Eva	CP/16166	AGO/FMS	CPA	1,5	MAT

OAG PROFFESIONAL ACCOUNTANTS SINCE 2011

SN	NAME	SEX	TITLE	COURSE	SITTING
1	Nangozi Sharon	F	A	ACCA	Dec-16
2	Phiona Musoke	F	A	ACCA	Jun-16
3	Brenda Kyomugisha	F	A	ACCA	Jun-16
4	Alice Drazuru	F	A	ACCA	Jun-16
5	Edwin Tukesiga	M	A	ACCA	Jun-16
6	Ismail Nakendo	M	A	ACCA	Dec-15
7	Rebecca Tuhairwe	F	A	ACCA	Dec-15
8	Dennis Kasozi	M	A	ACCA	Dec-15
9	Angella Namulindwa	F	A	ACCA	Dec-15
10	BIRUNGI NATHANSON CHEN	M	A	ACCA	Jun-15
11	TUMWESIGE DOUGLAS	M	A	ACCA	Aug-14
12	MUTESI JULIET	F	A	ACCA	Dec-14
13	ABAHO T. ALEX	M	A	ACCA	Dec-14
14	OKOU C. JOSEPH	M	A	ACCA	Aug-12
15	NABAWANDAH PHIONA	F	SA	ACCA/CPAU	Dec-14
16	MBAGUTA INNONCENT	M	SA	ACCA/CPAU	Aug-13
17	PATRICK KIBIRIGE	M	A	CFE	Dec-15
18	KIBIRANGO IVAN	M	A	CFE	Feb-13
19	BYAMUKAMA JOSHUA	M	A	CFE	Dec-11
20	MULATI SIMON PETER	M	A	CISA	Jun-15
21	MUTEBI NATHAN	M	A	CISA	Dec-13
22	OLOWO RAPHAEL	M	A	CISA/CFE	Jun-15
23	Busulwa Godfrey	M	A	CPAU	Aug-17
24	Mayanga Ivan	M	A	CPAU	Aug-17
25	Kasozi Nathanael	M	A	CPAU	Jun-17
26	Karungi Gillian Martha	F	A	CPAU	Jun-17
27	Walugembe Faridah	F	A	CPAU	Mar-17
28	Kanyonyi Yusuf	M	A	CPAU	Aug-16
29	Mugawe Samuel	M	A	CPAU	Aug-16
30	Omoda Betty	F	A	CPAU	Aug-16
31	Fredah Nabanoba	F	Accountant	CPAU	Jun-16
32	Luciano Musiime	M	A	CPAU	Jun-16
33	Akia Angela	F	A	CPAU	Dec-15
34	CUTHBERT OGWANG	M	A	CPAU	Jun-15
35	NAYIGA FORTUNATE	F	A	CPAU	Jun-14
36	TUMWESIGE DOUGLAS	M	A	CPAU	Dec-14
37	WALUBI K. CATHERINE	F	A	CPAU	Jun-14
38	OKWARE ALEX	M	A	CPAU	Jun-14
39	ATUHUMUZA GAD	M	A	CPAU	Jun-14
40	BIRAKWATTE BERNADETTE	F	A	CPAU	Dec-13
41	AKANKWASA ERASMUS	M	A	CPAU	Jun-13
42	KYOHANGIRWE CATHERINE	F	PA	CPAU	Jun-12
43	ALUM O. SUZANNE	F	PA	CPAU	Jun-12
44	NALUMU ANN	F	A	CPAU	Dec-12

Source: OAG Records, 2018

ANNEX 5: REFORM ACTION MATRIX AS AT AUGUST 2017

PFM Reform Objectives and Actions	Responsibility	Date of Completion		
		Met	On track	Not Met
Objective 1: Strengthen implementation of internal and external audit recommendations				
1.1 The OAG to develop guidelines and systems to enable regular reporting on implementation of audit recommendations by entity, risk level and type.	OAG IAG	December 2017	Operational guidelines by IAG	
1.2 Internal Auditor General to report on key findings from the Consolidated Internal Audit report and action taken on audit recommendations of FY 16/17 (65% target).	PS/ST and Internal Auditor General	October 2017	Draft Report undergoing internal review	
1.3 Parliament to provide current status on outstanding PAC reports and provide Action Plan for clearing the backlog.	Parliament	September 2017	On Track: Parliament to determine action on items in reports. Action Plan to be prepared with new Parliament Committees. Parliament is focusing on the current 2015/16 reports before clearing the backlog.	
1.4 Accountant General and Parliament to develop systems for timely production of Treasury Memorandum and report on Treasury Memoranda implemented.	Accountant General/ Parliament	February 2017	Met: Accountant General now current on Treasury Memoranda.	
1.5 Procure Services for the audit of the Office of the Auditor General	Parliament/ MoFPED	August 2017	Met: Certified Public Accountants were selected to conduct the audit of the Auditor General following a Resolution of Parliament.	
Objective 2: Comprehensive PFM legal and regulatory framework developed and enforced				
2.1 Update and disseminate revised Treasury Instructions in line with the 2015 PFM Act and related PFM regulations, including information on transparency and sanctions to promote compliance.	Accountant General	October 2017	On Track: For publication	

PFM Reform Objectives and Actions	Responsibility	Date of Completion			
			Met	On track	Not Met
2.2 Develop harmonised guidelines for disciplinary procedures and sanctions non-monetary rewards for good performance, which are compliant with the Public Service Standing Orders and the PFM Act, including sanctions against AOs of votes accumulating expenditure arrears and /or mischarging against budget lines.	MoPS MoFPED	January 2018	On track: Draft is in place. Consultations to be conducted.		
2.4 Restructuring of MoFPED	MoFPED	January 2017	Met		
Objective 3: Strengthen budget management					
3.1 Finalise and disseminate Public Investment Policy, as well as the Project Appraisal User Manual to MDAs and update the Development Committee Guidelines to align with the new Manual.	D/B	December 2016	Met		
3.2 Report on progress and challenges of Programme Based Budgeting roll out and integration of PBS with IFMS	D/B Accountant General	November 2017	Integration is contingent upon Data Centre Upgrade after which testing and security reviews will be conducted.		
Objective 4: Value for money and increased compliance with procurement regulations					
4.1. Accountant General to develop and implement the National Public Sector Procurement Policy, including action to strengthen accountability and transparency of high value contracts, and non-compliance with regulations.	Accountant General	December 2017	On track: Updated with comments from Cabinet and re-submitted for final review		
4.2 PPDA to draft amendments to the LG PPDA Regulations.	MoLG/PPDA	December 2017	On track: Technical Working Group finalised reviewing the amendments to LG PPDA Regulations. However, based on the on-going review of the PPDA Act as directed by the Minister of Finance, finalisation of the review of PPDA LG Regulations has been put on hold awaiting harmonisation with those of the Central Government Regulations after the main law is passed.		

PFM Reform Objectives and Actions	Responsibility	Date of Completion			On Track: a) Procurement for supply, installation, commissioning and maintenance of the eGP system is on-going. Contract is expected to be signed by end of September, 2017. System development to ensue. Go Live date is July 1, 2018 with 10 pilot Entities. b) Change management /capacity building activities have started and are expected to continue throughout the project life. c) GOU counterpart contribution as required by the PAD is not forthcoming which may slow down the implementation of eGP due to staffing gaps. This has been the main challenge of the project. Met: Study was conducted and consultant's report was shared separately with PEMCOM. A follow up action matrix has been extracted to aid implementation of the study recommendations.
		Met	On track	Not Met	
4.3 PPDA to commence design of e-GP with full integration to IFMS and other related PFM systems	PPDA	September 2017			
4.4 Review public procurement compliance monitoring, reporting and enforcement mechanisms/ framework.	PPDA	June 2017			
4.5 Establish an independent competent committee to handle procurements for high value projects.	MoFPED/PPDA	February 2017		Contingent upon completion of the law	
4.6 Conduct an efficiency study on the use of Independent Parallel Bid Evaluation and the Gateway Review Process as a means to improve procurement of high value contracts above an agreed threshold.	MoFPED / PPDA	ToR by December 17/18		On track – included in FY 2017/18 FINMAP budget. Procurement of consultant has begun. Study is expected to be completed in Q2.	
4.7 Report on progress in promoting transparency in procurement and engaging with CSOs to monitor procurement actions and contract implementation.	PPDA	December 2017		PPDA has signed an MOU with CSO's (Africa Freedom of Information Centre – AFIC), AFIC is supporting enhance public access to the Portal and Transparency International is involved in awareness campaigns in the Central Region.	

PFM Reform Objectives and Actions	Responsibility	Date of Completion	
		Met	
		On track	
		Not Met	
Objective 5: Enhanced efficiency in revenue administration and improved compliance			
5.1 URA performance monitoring to be updated with TADAT indicators and transparent reporting.	DEA / URA	June 2017	Met
5.2 DRM Task Force to develop comprehensive strategy for improved domestic resource mobilisation, including URA performance monitoring, revenue analysis / forecasting, and strengthened compliance strategies and administration.	DEA / URA	November 2017	On Track: Draft Strategy was presented at the PTC.
Objective 6: Improved data quality and performance of PFM systems			
6.1 Report on progress for the migration of LG Tier 2 sites to IFMS Tier 1, including adjustments to IFMS Tier 1 required to meet the business processes of LGs	Accountant General / MoLG	March 2018	On Track; 26 sites (2017/18) and 33 Sites (2018/19) Scheduled but funding constraints persist
6.2 Report on progress of integration of PFM systems (IFMS, CEMAS, PBS, DMFAS, payroll/HR, Aid Management / PIMIS, URA)	Accountant General/ED NITA-U	Report Progress by December 2017	Accountant General provided a mapping of IFMS rollout with NITAU rollout plan Status report attached
6.3 Report on progress in reducing IFMS system downtime and link IFMS through a reliable and affordable National Backbone Infrastructure.	Accountant General/ NITAU	December 2017	NITAU to report
Objective 7: Improved timeliness, accuracy and accountability of GoU Payroll			
7.1 Develop detailed and costed plan for transition from IPPS to new payroll/ Human Capital Management (HCM) system	MoPS	May 2017	Costed Roadmap developed and presented to the Steering Committee
7.2 Report on progress of decentralisation and verification of pensioners	MoPS	June 2017	On-going – first phase complete. Further work required to match with National IDs. Currently 20,000 unverified pensioners.
Objective 8: Improved debt and cash management			

PFM Reform Objectives and Actions			Responsibility	Date of Completion	
				Met	
				On track	
				Not Met	
8.2 Draft and sign MoU between MoFPED and BoU on bank accounts, TSA management to guide processes, controls and management of EFT/STP transactions; and macroeconomic management.			DEA	September 2017	On Track: Finalised upon agreement on charges. Submitted to BoU awaiting signature by Hon. MoFPED and Governor.
8.3 Treasury to implement at least 90% of FY 2017/18 cash flow plans for the education, health, water and environment, and works and transport sectors.			DB	June 2018	On track: Assessment moved by 1 year ahead
8.4 (a) MoFPED to publish semi-annual reports on the stock of domestic arrears in MDAs (PSI Benchmark) and			IAG	September 2017	On Track: The IAG has validated arrears and an action plan will be drawn up by D/Budget
8.4 (b) Provide an action plan for clearing of domestic arrears.			Accountant General/Director Budget	September 2017	Draft Strategy under internal review. Carries categorisation of arrears.
Objective 9: Strengthen Public Finance Management in Local Governments					
9.1 Implementation of the LG Financing Strategy, including roll-out of standardised database of top 5 sources for local revenue completed in at least 24 Districts			MoLG/LGFC	February 2018	On track- 16 Districts were covered by June 2016. Another 8 to be covered by December 2017
9.2 Develop simplified bookkeeping and accounting formats/systems and guidelines for LLGs, schools and health centres.			MoLG/Accountant General	June 2017	Completed. To progress dissemination

ANNEX 6: IMPLEMENTATION OF EXTERNAL AUDIT RECOMMENDATIONS IN FY2017/18

No.	Observations	Management Response	Auditors Advice	Management Action	Status
1.	<p>Discrepancy between expenditure in quarterly reports and ledgers</p> <p>The Program Management Team is required to prepare and submit quarterly financial reports to Development Partners. During our audit, we noted a discrepancy between cumulative quarterly report expenditure and the underlying ledgers amounting to Ugx 160,076,181</p>	<p>The inaccuracy of the Customized Expenditure by Activity Report is attributed to the fact that it only came into operation in the second quarter of the financial year (October 2015) and therefore is not as perfect as it should be.</p> <p>Management commits to constantly do reconciliation between the Customized Expenditure by Activity Report and the IFMS generated accounts on a monthly basis and follow up and resolve any variances.</p>	<p>Management should ensure that quarterly financial reports are derived from underlying accounting records</p>	<p>Management now extracts all its quarterly Financial reports from the underlying accounting records i.e. the ledgers</p>	<p>We engaged Accountant General's Office and they are handling the matter</p>
2.	<p>Accounting for Advances</p> <p>It was noted that activity advances are expensed on disbursement before the activity is implemented and any balances on accountability after year end is receipted as other Income.</p> <p>This Accounting treatment misrepresents the projects actual projects income and expenses. In the FY ended June 30th, 2016, the amount wrongly included as other incomes in respect of the advance accountability was UGX 55,906,855.</p>	<p>Management explained that the cash refunds in respect of advances for the previous financial year were clearly disclosed in the financial statements as other income quite distinct from grants from foreign governments which the programme is funding from development partners during the financial year.</p>	<p>Management should ensure that activity advances are recorded as advances until accountability is received. On receipt of accountability, the appropriate expenditure code should be charged.</p>	<p>The Advances issue is work in progress with Accountant General to look for away how it can encumber the funds on a given budget line. However Management has tightened on internal Controls for accountable advances to minimize such incidences.</p> <p>The introduction of e-cash solutions by AGO will help.</p>	
3.	<p>Bank Balance Reconciliation</p> <p>The Bank balance on the on the project account number 00080088400229 FINMAP III Operations Account – UGX included in the statement of financial position was not properly reconciled as at 30th June 2016. The cashbook balance was Ugx 388,066,003 while the statement balance was Ugx 413,846,832 hence a difference of Ugx 25,780,829.</p>	<p>Management explained that unreconciled difference was actually Ugx 10,794,099 occurring as a result of system challenges. The Accountant General was informed about the challenge and the issue was resolved in the subsequent month (July 2016) and evidence was provided.</p>	<p>Management should properly reconcile the cashbook balances included in the project financial statements to the bank statement balance as at 30th June 2016.</p>	<p>Management was able to reconcile the cashbook balances with project financial statements as at 30th June 2016, has embarked on daily reconciliation.</p>	<p>Implemented</p>

ANNEX 7: LOCAL REVENUE PERFORMANCE FOR THE DISTRICTS SUPPLIED WITH LOCAL REVENUE DATABASE UNDER FINMAP III (since 2014/15)

LOCAL REVENUE PERFORMANCE FOR THE DISTRICTS SUPPLIED WITH LAPTOPS AND PRINTERS UNDER FINMAP III (2015/16)							
FY	LG	Budget 14/15	Actual 14/15	Budget 15/16	Actual 15/16	Budget 16/17	Actual 16/17
LG	1.Iganga	258,500,000	228,459,550	205,000,000	204,433,561	313,683,625	313,683,565
	2.Busia	448671200	166,939,549	291,803,000	272,850,617	465,408,286	414,912,256
	3.Kamuli	708966000	704,708,416	287,792,000	182,574,052	1,170,774,000	266,765,518
	4.Kaberaido	155206772	133,569,421	145,694,307	163,712,052	510,733,658	390,689,981
	5. Bukedea	805,508,000	192,324,881	150,186,000	99,638,059	363,982,857	211,523,091
	6. Moroto	393,700,000	510,872,458	401,500,000	665,164,467	1,579,685,086	765,810,656
	7.Napak	328,158,000	163,978,000	189,001,000	198,396,133	405,028,571	312,579,199
	8. Kitgum	720,061,387	215,156,476	894,355,000	557,252,900	817,794,286	750,610,651
	9. Ngora	200,388,000	179,415,906	200,388,000	140,671,221	214,158,240	211,424,526
	10. Amolatar	122,158,753	62,603,425	396,000,000	491,531,644	1,477,074,286	1,386,914,196
	11. Dokolo	168,925,000	131,800,000	219,325,000	205,511,650	478,018,143	181,418,540
	12. Apac	431,000,000	734,876,653	614,701,000	583,090,164	1,646,200,000	1,156,794,286
	13.Luweero	386,163,400	362,692,623	391,319,000	507,230,250	506,096,506	492,074,532
	14. Kayunga	214,950,363	214,724,170	255,611,700	352,830,997	445,875,429	451,827,833
	15. Wakiso	4,377,370,425	3,919,320,513		2,479,238,002	3,662,703,013	2,702,557,411
	16. Mubende	1,255,599,900	1,184,731,934	1,283,018,600	1,258,994,757	2,322,130,133	2,194,322,911
	17. Mityana	294,316,000	294,316,000	245,181,477	245,182,000	530,927,396	420,358,828
	18. Buikwe	580,700,000	552,512,257	414,500,000	398,465,505	994,977,143	1,336,432,037
	19. Kiboga	466,755,902	294,907,401	-	247,301,278	434,239,244	434,239,244
	20.Nakasongola	426,824,200	403,255,092	409,559,708	334,147,602	550,403,571	474,803,853
	21. Hoima	379,623,621	379,526,802	1,371,675,302	1,158,938,058	1,655,857,357	1,533,421,790
	22.Masindi	698,882,116	698,650,014	402,067,321	293,724,633	737,029,857	429,755,501
	23.Ntungamo	819,307,500	647,455,644	960,022,587	1,145,181,649	2,737,062,774	1,315,869,863
	24.Kisoro	421,770,498	302,763,016	420,313,853	552,234,614	823,769,967	677,120,737
	25.Nakaseke	740,369,784	723,848,180	893,002,362	838,119,339	909,916,375	910,233,508
It is noted that in FY2015/16 there was a short fall in the revenue collection in most districts a part from Lira, Jinja and Mbarara.							

LOCAL REVENUE PERFORMANCE FOR THE DISTRICTS SUPPLIED WITH LAPTOPS AND PRINTERS UNDER FINMAP III (2016/17)							
FY	2016/17	Budget 14/15	Actual 14/15	Budget 15/16	Actual 15/16	Budget 16/17	Actual 16/17
LG	1. Kiruhura	1,417,108,000	1,141,587,781	754,544,466	753,544,466	2,093,268,251	2,093,268,251
	2. Ibanda	686,110,000	684,512,741	814,900,637	807,039,382	1,317,796,800	1,315,817,659
	3.Mitooma	179,491,674	179,159,793	246,600,000	242,743,318	231,500,000	230,124,612
	4.Rubirizi	79,020,000	76,255,339	108,610,567	104,272,676	157,757,143	220,084,107
	5.Isingiro	949,200,000	2,181,462,740	1,112,853,000	262,011,255	2,959,951,202	709,659,989
	6.Kamwenge	610,596,541	610,596,541	530,773,000	622,306,000	1,639,959,571	1,404,596,377
	7.Kyenjojo	247150213	173829366	233,200,000	201,566,102	518,614,734	517,749,243
	8.Sheema	324,958,099	301,952,651	413,036,683	412,413,034	844,858,143	889,013,914
	9.Sembabule	467,562,748	320,471,681	524,585,377	264,719,793	1,386,694,286	1,228,119,085
	10.Mpigi	233,334,000	232,750,260	226,172,000	289,523,574	542,721,237	538,956,926
	11.Rakai	1,239,501,000	707,757,620	994,870,395	988,870,395	1,113,004,187	1,112,910,548

12. Kalungu	293,464,000	180,619,914	134,614,758	137,899,957	383,523,571	284,625,264
13. Lyantonde	115,706,915	115,673,915	-	112,498,215	316,214,143	140,141,975
14. Lwengo	251,466,330	178,597,005	217,305,784	216,968,334	554,125,027	554,125,027
15. Butambala	52,250,000	85,211,179	105,351,000	162,757,728	323,550,741	446,052,496
16. Pallisa	772,961,000	92,952,731	345,901,535	269,540,663	553,862,021	712,540,276
17. Bugiri	204,641,000	204,329,331	280,684,000	194,476,662	509,591,429	390,125,177
18. Mayuge	208,400,000	193,951,213	264,525,338	157,700,564	543,143,823	210,883,492
19. Sironko	926,982,743	463,582,663	872,448,110	314,238,131	680,971,714	338,618,195
20. Serere	247,440,000	239,041,940	259,086,750	235,013,391	619,409,447	615,543,349
21. Amuria	165,998,000	171,510,163	165,998,000	193,535,298	311,047,571	418,118,819
22. Manafwa	154,644,063	128,960,025	493,624,000	302,286,839	1,153,500,000	1,134,419,487
23. Kibuku			119,896,000	76,162,320	105,247,764	105,247,764
24. Nwoya	213,394,167	148,864,350	779,006,860	360,551,862	1,932,967,917	2,702,172,126
25. Alebtong	236,352,000	143,525,842	167,331,000	135,466,473	369,454,896	276,212,999
26. Otuke	152,330,000	142,159,041	140,792,000	132,090,341	226,151,143	159,987,297
27. Yumbe	210,441,000	107,130,883	214,488,000	185,425,579	500,508,571	577,712,911
28. Adjumani	262,404,000	299,760,407	520,114,500	272,361,930	514,524,714	509,353,850
29. Moyo	410,807,000	391,856,192	922,376,000	205,828,085	1,990,057,322	1,317,635,912
30. Zombo	249,216,402	129,528,321	226,651,000	147,808,728	693,984,286	343,857,095
31. Rubanda					488,338,571	119,759,534
32. Bundibudyo	404,461,741	487,332,854	89,174,410	89,174,410	432,572,714	221,170,522
33. Kanungu	145,000,000	122,710,924	121,458,000	133,999,710	1,032,452,735	813,974,472
34. Kyegegwa	241,973,200	210,441,764	241,707,703	352,604,107	547,672,584	547,672,584
35. Kibaale	520,621,557	520,621,557	439,325,118	555,784,843	515,948,583	518,697,154
36. Bukomasimbi	105,400,000	102,816,960	76,249,750	78,567,863	204,771,429	189,868,491
37. Kalangala	337,745,914	337,745,914	356,170,561	356,170,561	928,775,235	928,775,235
38. Buyende	185,328,152	119,384,457	166,409,070	106,272,782	312,858,434	206,238,701
39. Kiryadongo	157,359,823	138,416,823	284,551,000	162,483,220	525,460,150	362,618,066
40. Katakwi	199,666,448	258,045,917	289,580,502	192,523,725	831,831,143	512,449,329
41. Namayingo	173,729,000	151,005,203	183,933,000	123,704,422	277,642,857	229,242,926
42. Kaliro	109,767,000	95,278,858	133,865,000	177,030,626	335,508,091	548,362,823
43. Budaka	170,000,000	192,602,955	180,000,000	159,249,301	395,428,571	277,462,600
44. Bududa	102,318,000	71,122,102	240,330,000	112,898,877	568,880,000	304,006,606
45. Bulambuli	183,735,000	131,246,074	178,848,000	136,181,630	310,471,429	220,162,829
46. Agago	430,929,000	123,022,720	154,110,529	167,853,000	673,428,571	303,522,929
47. Lamwo	220,000,000	250,856,516	146,752,700	96,969,751	234,671,429	158,669,259
48. Oyam	366,302,000	411,281,000	334,000,000	501,755,597	713,254,714	489,705,903
49. Koboko	284,312,000	284,311,663	205,165,000	133,890,245	802,990,429	300,503,711
50. Amuru	183,450,500	176,874,715	436,850,300	300,316,000	633,414,286	631,300,211
Some districts registered some improvement in revenue collection like Busia, Moroto, Amolatar, Hoima, Kisoro and Nakaseke.						
Others actually experienced a gradual decline in the revenue collection after the intervention with Wakiso registering a sharp decline.						

LOCAL REVENUE PERFORMANCE FOR THE DISTRICTS SUPPLIED WITH LAPTOPS AND PRINTERS UNDER FINMAP III (2017/18)							
FY		Budget 14/15	Actual 14/15	Budget 15/16	Actual 15/16	Budget 16/17	Actual 16/17
LG	1. Bullisa	188,145,703	219,908,376	231,168,953	190,557,577	315,134,400	566,927,340
	2. Abim	317,793,500	154,778,983	394,664,000	338,455,050	313,474,286	222,058,158
	3. Kaabong	222,542,736	222,542,736	135,522,000	196,487,354	1,072,251,286	277,467,900
	4. Amudat	106,047,050	121,906,864	67,635,000	68,622,720	131,687,571	146,808,123
	5. Nakapiripirit	164,938,951	164,938,351	209,044,000	147,881,408	384,759,214	228,820,325
	6. Bukwo	102,507,000	104,206,578	117,601,915	81,500,697	461,375,750	349,128,400
	7. Luuka	81,613,000	92,752,241	81,613,000	111,833,742	135,042,771	197,743,554
	8. Buvuma	72,690,000	70,985,544	74,190,000	133,473,474	170,281,454	170,281,454
	9. Ntoroko	95,513,400	93,497,347	155,917,000	249,260,016	32,928,571	609,694,283
	10. Kagadi					552,034,997	1,042,886,556
	11. Kakumiro					490,254,286	436,705,774
	12. Kole	159,933,550	134,822,338	454,752,000	153,510,532	760,004,286	235,585,740
	13. Kween	75,000,000	68,421,644	95,000,000	87,209,678	255,171,429	252,653,773
	14. Omoro					1,255,242,857	482,330,245
	15. Namutumba	193,921,150	191,929,128	338,025,000	119,873,846	411,980,000	234,773,474
	16. Buhweju	178,197,000	100,899,292	110,043,000	93,038,049	193,308,429	243,627,952
	17. Gomba	305,332,000	190,455,000	186,450,000	186,450,000	427,268,000	419,456,143
	18. Maracha	393,610,000	282,212,156	285,062,000	195,044,205	399,601,714	476,378,290
	19. Pader	374,963,000	119,990,516	366,299,000	143,628,126	1,713,380,000	529,626,684
	20. Kotido	132,992,000	151,834,000			383,987,400	197,296,411
	21. Kyankwanzi	295,053,810	295,053,810	260,153,750	254,866,733	382,786,714	384,368,462
There was a gradual improvement in the revenue collection in all districts in FY 17/18							

LOCAL REVENUE PERFORMANCE OF URBAN COUNCILS SUPPLIED WITH LAPTOPS AND PRINTERS UNDER FINMAP III (2017/18)							
FY	2017/18	Budget 14/15	Actual 14/15	Budget 15/16	Actual 15/16	Budget 16/17	Actual 16/17
LG	1. Mityana MC	478,097,500	462,301,427	965,052,768	1,101,705,668	937,920,000	914,051,610
	2. Kiira MC	3,113,368,500	4,931,096,475	4,888,788,730	5,406,177,762	5,127,747,990	5,097,126,053
	3. Mubende MC	565,819,253	529,215,721	1,230,838,756	1,034,951,694	1,303,294,448	1,728,225,025
	4. Kisoro MC	561,896,526	547,612,520	782,512,304	664,458,397	1,503,400,000	1,133,275,118
	5. Kitgum MC	602,212,619	572,031,521	602,814,619	545,928,035	833,013,953	833,013,953
	6. Koboko MC	841,087,134	725,698,357	814,611,396	611,400,188	1,277,884,500	1,221,705,104
	7. Nasana MC	620,200,000	580,215,177	1,625,125,296	2,077,716,336	5,379,669,165	4,809,091,382
	8. Lugazi MC	855,541,493	587,146,623	831,882,051	609,328,154	2,350,879,257	1,223,582,558
	9. Kamuli MC	526,879,670	486,763,244	414,405,295	278,534,451	939,634,000	715,043,294
	10. Kapchorwa MC	202,838,174	210,306,590	281,779,000	231,223,627	274,000,000	294,188,106
	11. Ibanda MC	528,991,656	495,227,496	537,534,477	851,080,169	1,549,427,864	1,549,427,864
	12. Njeru MC	266,129,180	255,826,230	3,466,699,222	1,597,234,362	4,435,065,968	1,651,797,230
	13. Makindye-Ssabugabo			2,635,968,272	2,631,619,310	5,239,183,000	3,811,011,221
	14. Nebbi MC	325,167,450	264,155,477	350,177,950	341,824,800	987,633,625	606,481,403
	15. Bugiri MC	254,126,500	224,222,725	260,626,500	220,307,241	450,403,000	389,713,393
	16. Sheema MC	32,220,084	31,713,431	25,700,000	24,919,625	974,107,438	970,937,438
	17. Mukono MC	1,633,548,352	1,483,646,191	3,183,495,504	2,887,850,592	1,727,503,895	1,711,835,454
	18. Kajjansi TC					1,027,842,152	1,027,842,152

19. Katabi TC					1,260,440,000	1,217,545,301
20. Kyengera TC					1,151,956,670	959,264,986
21. Wakiso TC	620,959,000	618,439,858	628,369,000	609,727,761	844,308,000	780,574,858
There was a significant improvement in local revenue collection for urban Councils.						