First Budget Call Circular for the FY 2016/17

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9th September 2015

All Accounting Officers (Central and Local Governments Votes) and Chief Executive Officers of State Enterprises

Subject: BUDGET CALL CIRCULAR ON PREPARATION OF THE BUDGET FRAMEWORK PAPERS AND PRELIMINARY BUDGET ESTIMATES FOR THE FY 2016/17

A. INTRODUCTION

1. Section 9 (2) of the Public Finance Management Act (PFMA) 2015 requires each Accounting Officer to prepare and submit a Budget Framework Paper (BFP) to this Ministry by 15th November 2015.

2. The purpose of this Circular is to:

   i. Communicate the Indicative Resource Envelope and Sector Expenditure Ceilings for FY 2016/17 and the Medium Term;

   ii. Communicate the Budget Strategy and Priorities for the FY 2016/17;

   iii. Communicate Key Policy and Administrative Guidelines for preparation of the Sector Budget Framework Papers and Budget Estimates for the FY 2016/17 and the Medium Term; and

   iv. Request all Chairpersons of the Sector Working Groups to convene Sector meetings to prepare and submit the Sector Budget Framework Papers for the FY 2016/17 by 13th November 2015 as required under Section 9 (1& 2) of the PFMA 2015.

B. BUDGET STRATEGY AND PRIORITIES FOR FY 2016/17

3. The budget for FY 2016/17 will form the second year of implementation of the Second National Development Plan (NDP-11) and will therefore aim to facilitate faster implementation of the key strategic interventions as identified in the Plan.

Mission

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4. It should also be noted the FY2016/17 budget come at a time when the economy is facing some macroeconomic challenges on account of external shocks which have culminated into sustained depreciation pressures on the Shilling against the US Dollar and other international currencies. The depreciation has also fuelled inflationary pressures – prices for goods and services have in recent months taken on an upward trend in response to the depreciation of the exchange rate.

5. Thus, the budget for the FY 2016/17 will focus on reinstating macroeconomic stability and exploiting the key opportunities for economic growth and development as identified in the NDP II under the following areas:

i. Agriculture;
ii. Tourism;
iii. Minerals, Oil & Gas Development;
iv. Infrastructure Development and;
v. Human Capital Development

6. Consequently, the specific priorities for the FY 2016/17 are:

i. *Maintaining Macroeconomic Stability*: through prudent fiscal and monetary policies, facilitating long term private investment in productive assets for sustained economic growth and structural transformation. These will involve interventions to promote increased production and productivity in the key growth sectors, increased value addition to our exports to increase foreign exchange earnings.

ii. *Maintaining and Strengthening National Security and Defence*: by equipping the security agencies, training and research in modern security systems, improving staff welfare and provision of other essential logistics.

iii. *Promotion of investment and export of goods and services*: through Value addition to the strategic commodities identified under the Commodity Approach but giving priority to, Coffee, Cotton, Tea, Livestock, Maize, Fruits and Minerals. Other interventions will include further strengthening of the institutions responsible for Investment and Export Promotion, Business, Registration and further development of the Industrial Parks and Free Trade Zones. The strategy will specifically address constraints in the entire value chain process right from research to provision of inputs, extension services, access to finance, post-harvest handling and storage, agro-processing, quality control and marketing. Details of interventions will be finalized and concretized during the budget consultative process.

iv. *Promotion and development of Tourism*: through continued development of key tourism infrastructure (like transport, energy, ICT, hotel facilities), skills development, promotion non-traditional tourist opportunities such as cultural and community tourism as well as tourism promotion.

v. *Sustaining the Development and Maintenance of Strategic Infrastructure*: especially in Energy and Transport to accelerate the country’s competitiveness by maintaining financing of the ongoing construction of major projects mainly
in energy and transport to facilitate their timely completion while providing resources for proper maintenance of the completed projects.

vi. *Enhancing Human Capital Development:* by improving the Quality and Access to Critical Social Services with emphasis on education, health, water and sanitation, among others. Specific interventions will include enhanced supervision and inspection to address issues of staff absenteeism, salary enhancement, equipping of newly constructed education and health facilities and improving access to water and sanitation facilities in both urban and rural areas.

vii. *Enhancing Domestic Revenue Mobilization:* through continuous building of capacity for Revenue Mobilization, expansion of the tax base by gradually formalizing the informal sector and improving efficiency in tax collection and compliance.

viii. Strengthening the Quality of Public Service Delivery to Facilitate Private Sector Investment by:

a) Enforcing efficiency in Government expenditure to improve absorption of funds and ensure timely completion of projects;

b) Enhancing accountability and enforcing sanctions in line with the law to improve service delivery;

c) Performance Orientation of Service Delivery and strengthening the budgeting system through implementation of the Programme Based Budgeting Reform to properly link resource allocation and Government expenditure to service delivery;

d) Strengthening Fiscal Decentralization to increase local government autonomy in decision making and allocation of resources; and

e) Improving monitoring and supervision of Government programmes including payroll management, salaries and pension payments.

7. Therefore, during preparation of the Budget Framework Papers for the FY 2016/17, all Sector Priorities and Expenditure Plans must be properly aligned to the above priorities.

C. RESOURCE ENVELOPE FOR FY 2016/17 AND MEDIUM TERM EXPENDITURE FRAMEWORK (MTEF) PROJECTIONS

8. The projected Resource Envelope available for Government expenditure in FY 2016/17 (excluding external and domestic debt repayments and arrears) is Ushs 20,401.33
billion. Details of the expenditure allocation by Sector and Vote are as indicated in Annex 1.

9. The Medium Term Expenditure Framework (MTEF) allocations for the FY 2016/17 for the Ministries, Agencies and Local Governments (MALG’s) have largely been maintained at the level of FY 2015/16 but adjusted for the one-off expenditure activities for the FY 2015/16 attached in Annex 2. Sector Working Groups have discretion to undertake intra-sectoral reallocations based on emerging priorities within their sectors which should be consistent with NDP II.

10. The official exchange rate of One US Dollar against One Uganda Shilling for the FY 2016/17 and over the Medium Term are as follows;

   i) FY 2016/17- Ushs 3,502.4
   ii) FY 2017/18- Ushs 3,710.8
   iii) FY 2018/19- Ushs 3,357.4
   iv) FY 2019/20- Ushs 3,438.5
   v) FY 2020/21- Ushs 3,541.7

D. KEY POLICY ISSUES FOR BUDGET PREPARATION

Introduction of Program-Based Budgeting (PBB)

11. In order to strengthen the link between Government strategic objectives, budget allocation, expenditure and service delivery, Government will with effect from FY 2016/17 embark on implementation of the Programme Based Budgeting System at both sector level and at the level of all Ministries, Departments and Agencies.

12. The Program-Based Budgeting (PBB) system links spending to ‘programs’ and their activities allowing proper measurement of service delivery results. This linkage enables Government to evaluate whether funding is spent wisely on a ‘program’ that is meeting its goals or the resources should be better utilised on another ‘program’.

13. A ‘program’ is comprised of a set of activities that have a common purpose or result, organised as a sub-unit of a Ministry or Budget Agency for Accounting, Budgeting, Planning and Performance measurement purposes. The Programme Based Budgeting System will improve on the current Output Oriented Budgeting System by focusing on the immediate outcomes themselves rather than the outputs.

14. Accordingly, in consultation with various MDAs, the structures of the Sector Budget Framework Papers (BFPs) and Detailed Budget Estimates have been adjusted in line with the PBB structure. Sectors should therefore identify and define proper programmes that will clearly link resource allocation to service delivery under their respective sectors.

15. To ensure a proper understanding and appreciation of PBB, this Ministry in consultation with other Government institutions such as Office of the Prime Minister (OPM) and National Planning Authority (NPA) will provide technical support to Ministries, Departments and Agencies.

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Upgrading the Output Budgeting Tool (OBT) to the Online Budgeting System (PBS)

16. In order to facilitate implementation of the Programme Based Budgeting (PBB) System and in line with the policy of promoting E-Government, the Output Budgeting Tool (OBT) is being upgraded to an Online (Web-based) System to enhance its functionality and coverage.

17. However, to ensure smooth implementation of this reform, you should note that development and deployment of the Online Budgeting System is being done in phases as follows;

i. Phase One (Release 1) will involve deployment of the Budgeting Module by 1st October 2015 to facilitate preparation of the Sector BFPs, Preliminary Budget Estimates and Procurement Plans;

ii. However reporting for FY 2015/16 will continue to be done in the current OBT system as we finalise the Reporting Module of the PBS to be deployed under Phase Two.

18. Therefore, effective FY 2016/17, preparation and submission of all the relevant budget documents such as the Sector Budget Framework Papers, Workplans, Procurement Plans, Detailed Budget Estimates, Performance Contracts, Budget Performance Reports will be done online. User guidelines will be issued and training of the relevant sector officers will be carried during the process of preparing the budget for the FY 2016/17.

19. The Online Budgeting System will also be interfaced with other Government systems like the Integrated Financial Management System (IFMS), the Integrated Personnel and Payroll System (IPPS) and Aid Management Platform (AMP), among others, to facilitate proper and timely reconciliation of the all budget related information.

Gender and Equity Orientation of the Budget

20. Section 9(13) of the Public Finance Management Act 2015 requires the Minister responsible for Finance to issue a Certificate indicating that the National Budget Framework Paper (NBFP) is Gender and Equity responsive. As such, all sector BFPs should clearly specify measures taken to equalize opportunities for Women, Men, Persons with Disabilities and other Marginalized Groups.

21. This Ministry together with key stakeholders including the Ministry of Gender, Labour and Social Development have developed detailed guidelines for gender and equity budgeting which are attached in Annex 3. Accordingly, all sector BFPs will be assessed for conformity to these guidelines before the Certificate is issued.

Budget Estimates for Parastatals and State Owned Enterprises

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22. Section 13(11f) of the PFMA 2015 requires that the annual budget should indicate the budgets of Public Corporations and State Enterprises. A separate module was developed in the Budgeting System to facilitate this process. Accordingly, all Government Parastatals and State Enterprises MUST provide detailed budget allocations showing how the funds generated by these institutions would be utilized in line with the format provided in the Budgeting Tool. The various heads of Government Parastatals and State Enterprises attached in Annex 4 must comply with the provisions of the Law.

Integration of Climate Change Issues in Sector Plans

23. To support sustainable development, the Government policy requires protection of the environment by integrating climate change issues in all Sector Plans and Budgets. As a result, all sector programmes should identify and integrate interventions for protection of the environment and also implement mitigation measures against climate change in required in the guidelines attached in Annex 5.

24. Ministry of Water and Environment, National Environment Management Authority (NEMA) and National Planning Authority are required to follow up and provide further guidance to ensure that Sector Budget Framework Papers for the FY 2016/17 adhere to these guidelines.

Decentralized Budgeting for Salaries, Pension and Gratuity

25. To address the challenges in the management of the wage bill, Government decentralized the Budgeting for Salaries, Pension and Gratuity effective FY 2014/15.

26. Therefore, in preparation of the Budget for FY 2016/17, all sector BFPs must be supported by the following:

i. Information of the current staffing levels showing the Approved Structure, Filled Posts and Vacant Posts by programme.

ii. Detailed staff lists, by Vote, Programme, and Cost Centre based on the format provided in the Programme Based Budgeting System.

iii. Detailed lists of Pensioners for both the existing and those retiring in FY 2016/17 by Category, Name, Title at time of retirement, Commuted Pension Gratuity, and Monthly Pension.

iv. Institutions should note that the allocation for Salaries and Pension have been maintained at the level of FY 2015/16 budget (Annexes 6a & 6b) but Pension provisions are part of the overall non-wage provisions. However, these allocations will be reviewed after submission of the above submission.

v. Clear recruitment plans indicating the number of staff to be recruited by Programme, but strictly within the approved structure and available resources.

27. The information provided by each Accounting Officer will form the basis for determination of the preliminary detailed wage allocation for Salaries, Pension and Gratuity by Category and Vote but subject to further verification by this Ministry.

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in consultation with the Ministry of Public Service. The Ministry of Public Service is therefore requested to follow-up and guide Votes to ensure proper estimation of Salaries, Pensions and Gratuity requirements for the FY 2016/17.

Multi-year Commitments

28. Section 13(10c) of the PFM Act 2015 requires the Minister to submit to Parliament a statement of the Multi-Year Commitments to be made by Government for the financial year. Thus, effective FY 2016/17, Sector BFPs should be supported by a schedule of the multi-year (5 year) commitments based on the format attached in the Annex 7.

E. KEY ADMINISTRATIVE ISSUES FOR BUDGET PREPARATION

Budgeting for Court Awards

29. Arising out of the challenges experienced in managing Court Wards and in order to ensure that Accounting Officers are fully accountable for their actions, Government agreed to decentralise payment of Court Awards to the institutions where they accrue.

30. Therefore, in line with this Government policy, in FY 2016/17, all new obligations on payment of Court Awards, arising out of actions of MALGs will be paid against their MTEF provisions. Ministry of Justice and Constitutional Affairs (MoJCA) is requested to prepare and submit a schedule showing the breakdown of all outstanding Court Awards by responsible MDA and when the award accrued as well as providing technical guidance to MDAs on implementation of this policy.

Tax Inclusive Budgeting

31. Effective FY 2014/15, Government adopted a policy of tax inclusive budgeting which requires institutions to budget for Import Duty for equipment and other auxiliary goods is planned and budgeted for under their budgets. Consequently, in the FY 2016/17, all Accounting Officers will continue to be responsible for payment of taxes due on Government imports for their respective Votes to URA and therefore should ensure that there is proper and detailed estimation for tax requirements. Failure by any Accounting Officer to adhere to this guidance will lead to rejection of sector BFP.

32. In addition, Accounting Officers should ensure that all the non-wage recurrent and development expenditures include VAT. While preparing the budget estimates, Accounting Officers are reminded to observe VAT exempted payments in line with the Second Schedule, paragraph (aa) of the VAT Act 2009. Local Government Votes that have obligations to pay taxes based on agreements should continue to submit their tax requirements to the responsible Sector Line Ministry.

Budgeting for Missions Abroad

33. Budget Execution under Missions Abroad continues to be characterised by requests for re-allocations, supplementaries and spending funds carried forward from previous
financial years. It has been observed that this outcome is as a result of failure by Officials of the relevant Missions to fully participate in the budget preparation process.

34. Therefore in FY 2016/17, Accounting Officers of Missions Abroad should ensure the following:
   i. Full participation in the preparation of their respective budgets and workplans;
   ii. That all Non-tax Revenue estimates for the FY 2016/17 are properly reflected in the budget as required under the PFM Act 2015;
   iii. Proper prioritisation of resource allocation to critical expenditure areas in order avoid accumulation of arrears;
   iv. Submit their budget estimate requirements to the Ministry of Foreign Affairs for consolidation not later than 16th November 2015.

35. In order to promote Uganda’s interests in terms of diplomatic relations, trade and commercial opportunities and attraction of Foreign Direct Investment, among others, Government decided to gradually strengthen the Missions Abroad starting with those with the highest potential to promote the aforementioned interests. Accordingly, Ministry of Foreign Affairs is requested to identify and the priority capital investments for the Missions Abroad but within the available resources.

Budgeting for Utilities, Rent and Office Accommodation

36. As one of the means to eliminate the challenge of accumulation of utility arrears, Government agreed and advised utility Companies such especially UMEME and Communication Companies to install pre-paid systems in all Government Ministries, Departments and Agencies and also to disconnect any Government institutions that continues to accumulate utility bills.

37. While Government will in the FY 2016/17 prioritise clearance of the old stock outstanding utility arrears accumulated prior to FY 2015/16, Accounting Officers must ensure adequate budget provisions for utilities and that prepayment systems for all utilities such as Water, Electricity and Telephone services among others are installed in their premises.

38. Accounting Officers must also adequately budget for rent obligations and also refrain from renting unaffordable office premises beyond the available resources. In addition, all rent estimates must be accompanied by rental agreements, approved by the Office of the President.

F. ENHANCING BUDGET EFFICIENCY

Preparation of Quality Work Plans

39. Work plans provide a basis for implementation of Government programmes, accountability and show how public resources are being linked to intended results. They also form the structure for the annual and quarterly cash flow planning, release of funds, physical monitoring and progress reporting. You The Public Finance Management Act 2015 also requires that the budget in implemente as appropriated and approved by
Parliament. As such, in preparation of Sector BFPs for the FY 2016/17, you should ensure that:

i. Annual and quarterly work plans are properly formulated, clearly indicating the resource allocation, the outputs to be delivered, key performance indicators and clear timelines for implementation of various activities to avoid persistent requests for frontloading of releases during budget implementation; and

ii. Workplans, Procurement plans and Detailed Budget Estimates for the FY 2016/17 are prepared concurrently, to facilitate proper planning and timely implementation of projects.

G. LOCAL GOVERNMENTS

Reform of Inter-Governmental Transfers

40. In 2015/16 sector conditional grants were consolidated as an interim step in the reform of inter-governmental fiscal transfers building on the 2001 Fiscal Decentralisation Strategy, with an objective of strengthening service delivery.

41. Government will deepen these reforms in a phased manner by;

i. Reducing the earmarking of sector conditional grants with a view to increasing discretion whilst ensuring national policies are being implemented. Focus will shift to ensuring adherence to a set of sector and cross-cutting budget requirements that are linked to the implementation of national policies.

ii. Budgeting for Special programmes, including Peace, Recovery and Development Programme (PRDP) and Luwero-Rwenzori Development Programmes (LRDP), and discretionary development and equalisation transfers will be consolidated into one District and one Urban Discretionary Development Equalisation Grant which will become the financing mechanism for all regional programmes. It is important to note that PRDP and LRDP allocations have not been reduced, and will remain separately identifiable in the budget, as would any future special programmes.

iii. Revising the allocation formulae for all local government transfers within a set of common principles, with a view to improving the equity and efficiency of financing. The phasing of these formulae will commence in 2016/17 and carry on over the medium term.

42. In the past few months, this Ministry along with a number of Sector Line Ministries, Office of the Prime Minister, Uganda Local Governments Association and Local Government representatives has undertaken several consultations. The most recent was a 4-day consultative workshop held in Jinja, where all the Ministries, Departments and Agencies (MDAs) and Local Governments (LGs) were represented. Among the outcomes of this workshop were Sector Grant and Budget Information Papers, which included the purpose and structure of grants; proposals for the revision of current grant allocation formula; and development of new sector budget and management requirements. It also
involved the review of new budgeting guidelines under the proposed consolidated system.

Consolidated Transfers in the Medium Term Expenditure Framework (MTEF)

43. The subsequent MTEFs will include ceilings for the restructured transfers. It is therefore important to note that;

i. All sector and discretionary allocations PRDP, LRDP, USMID, and LGMSD, including Equalisation Grants will be consolidated into the aforementioned District and Urban Discretionary Development Equalisation Grants. PRDP, LRDP and USMID allocations will be separately identifiable in the budget, and global allocations to these programmes will not be maintained.

ii. Conditional Grants under Accountability and Public Sector Management will be consolidated into the District and Urban Unconditional Grants. Instead specific budget requirements will be set which cater for the activities which these grants funded.

iii. 15% of the Water Development Grant will re-categorised to non-wage recurrent to reflect the fact that grants funds recurrent functions of the District Water Office.

Budgeting for Funds Directly transferred to Lower Local Governments

44. Allocations made to lower local governments from conditional grants will be transferred to them directly by this Ministry on the basis of the budgets prepared by local governments. You are therefore required to make your projections as accurate as possible.

Declaration of Funds sent to NGOs

45. During the budget preparation process for the FY 2015/16, efforts were made to reflect all the funds appropriated under Central and Local Government Votes, which are remitted to NGOs such as Private but Not for Profit (PNFPs) Health Units, during budget execution. Therefore as a requirement, MALGs should provide within their BFPs for FY 2016/17, details of funds to be remitted to NGO’s and the outputs summarised under the Section for ‘Details of Off-Budget activities carried out by NGOs, Central Governments, Private Sector and Donors’.

Salary and Gratuity for Elected Political Leaders and District Councilors’ Allowance

46. In order to ensure adequate budgeting for salary and gratuity for local government political leaders, Accounting officers of LG’s should submit information to the Permanent Secretary Ministry of Local Government with a copy to this Ministry showing the number of:

i. LCI and LCII Chairpersons; Met.
ii. LCIII Chairpersons;
iii. Councillors both at the District and Municipal Council levels; and
iv. Executive Committee members both at the District and Municipal Council levels.

47. Local Government Accounting Officers must ensure that the above information is provided as part of the Local Government Budget Framework Paper for FY 2016/17.

H. STRENGTHENING INTER-SECTORAL PROCESSES

Sector Working Group (SWG) Consultations

48. In line with Government policy of Sector Wide Approach to Planning (SWAP), all institutions delivering related services should work jointly and harmonize interventions within and between the institutions. However, it has been observed that this process has been undermined by the failure by Chairpersons of some SWGs to convene the consultative meetings and in other cases the failure by some institutions to cooperate. This has resulted into institutions planning individually.

49. Specifically, it has been noted that a number of issues raised during the Local Government Budget Consultations workshops are not adequately addressed in the SWGs. Consequently, there is a lack of synergy causing duplication of interventions, thereby undermining efficient utilization of resources within and across sectors.

50. Therefore, in addition to allocating resources within and across Votes under the sector, Chairpersons of Sector Working Groups are urged to observe and enforce the following:

i. Sector Working Groups (SWGs) should identify and prioritize sectoral interventions;

ii. Respective Sector Budget Framework Papers (SBFPs) are done within the SWAP framework;

iii. Identify specific interventions whose performance will be affected by the actions which fall under the mandate of others Sectors. For example, if the Education Sector sets out to recruit Primary School Teachers, it presupposes that the Public Sector Management (PSM) Sector will have provided adequate funding for the District Service Commissions to undertake the recruitment process. In addition, as Education plans to expand and intensify Secondary and Tertiary Education, it should be doing so in consultation with other sectors of Government that require the identified skills; and

iv. In case of (iii) above, the SWG should clearly articulate this information and submit it to this Ministry, with a copy to the relevant sector for follow up, using the guidelines attached in Annex 8.

51. To enforce compliance with the SWAP, effective FY 2016/17, all Sector BFPs must be supported by minutes of the Sector Working Group Meetings as evidence of SWG Consultations and submitted by the Chairperson of the SWG.
I. BUDGET PROCESS: CONSULTATIONS, CRITICAL TIMELINES AND DOCUMENTATION

Budget Consultations

52. The budget for FY 2016/17 will form the first year of full implementation of the PFMA 2015. This has brought forward the entire planning and budget processes. Thus, Budget consultations for the FY 2016/17 will strictly be conducted in line with the timelines stipulated in the Public Finance Management Act 2015. However, given that the budget process for the FY 2016/17 falls directly within the period for 2016 general elections, the timelines for some of the consultation activities will be conducted in line with the roadmap for the general elections 2016 and the Parliamentary Calendar.

53. In line with Article 38 (1) of the Uganda Constitution, every Ugandan is empowered to participate in the affairs and activities of Government individually, or through his or her representative to influence the policies of Government. As such, during budgeting for FY 2016/17, it is imperative that you carry out adequate consultations with all stakeholders including elected leaders, the Private Sector, Development Partners, Civil Society Groups and particularly the vulnerable, to ensure that their concerns are well catered for in your budgets.

Critical Dates in the Budget Process Calendar for FY 2016/17

54. In preparation of the budget for the FY 2016/17, I wish to draw your attention to the following critical timelines.

i. Section 9 (2) of the PFM Act 2015 changed the deadline for submission of the Sector Budget Framework Paper to this Ministry from 15th February to 15th November;

ii. Section 9(5) of the PFM Act 2015 requires submission of the National Budget Framework Paper (NBFP) for FY 2016/17 to Parliament by 31st December compared to the previous deadline of 1st April.

iii. Taking into account the Parliamentary Calendar for 2016, all Ministerial Statements and Detailed Budget Estimates for the FY 2016/17 must be submitted to Parliament by 15th and 25th March 2016 respectively.

55. In this regard, you requested to ensure that the budget consultative process for the FY 2016/17 for both Central and Local Governments is conducted in a timely manner based on the Calendar attached in Annex 9.

J. THE STRUCTURE OF THE BUDGET FRAMEWORK PAPERS

56. The format of the Sector and Local Government Budget Framework Papers (BFPs) for FY 2016/2017 should be based on the structure of the Programme Based Budgeting (PBB) as attached in Annex 10 (for Sectors) and Annex 11 for Local Government BFPs. 

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Preliminary Detailed Budget Estimates and Sector Budget Framework Papers (BFP)

57. Accounting Officers of both Central and Local Government Votes should note that preliminary detailed budget estimates should be prepared and submitted concurrently with the Sector BFPs for the FY 2016/17. This will give this Ministry adequate time to analyse the detailed budget estimates to assess adherence to the guidelines communicated in this circular and facilitate the preparation of the National Budget Framework Paper for the FY 2016/17.

K. SUBMISSION OF SBFPs AND PRELIMINARY BUDGET ESTIMATES

58. The Sector and Local Government BFPs together with the preliminary Detailed Budget Estimates (for Central Government Votes) must be submitted in both hard and soft (OBT database) copies to the Permanent Secretary/Secretary to the Treasury, Ministry of Finance, Planning and Economic Development, for the attention of the Director Budget not than Friday 13th November 2015.

I thank you for your usual co-operation.

Patrick Ocailap

For: PERMANENT SECRETARY/SECRETARY TO THE TREASURY

Copy to: Hon. Speaker of Parliament
          Hon. Deputy Speaker of Parliament
          Rt. Hon. Prime Minister
          Rt. Hon. 1st Deputy Prime Minister and Minister of Public Service
          Rt. Hon. 2nd Deputy Prime Minister and Deputy Leader of Government Business
          Hon. Minister of Finance, Planning and Economic Development
          All Ministers and Ministers of State
          Government Chief Whip
          Chairperson/Parliamentary Budget Committee
          Chairperson, National Planning Authority
          Head of Public Service and Secretary to Cabinet
          Deputy Head of Public Service and Deputy Secretary to Cabinet
          Auditor General/Auditor General’s Office
          Permanent Secretary/Office of the Prime Minister
          Ag Permanent Secretary/Ministry of Public Service
          Ag Permanent Secretary/Ministry of Local Government
          Director/Parliamentary Budget Office
          Executive Director, National Planning Authority
          All LC V Chairpersons
          All Mayors of Municipal Councils

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