Pro-Poor Spending Priorities in Uganda:
Analysing the extent to which Poverty Action Fund allocations are pro-poor and gender-responsive

Pro-Poor Spending Priorities in Uganda: Analysing the extent to which Poverty Action Fund allocations are pro-poor and gender-responsive was produced by the Civil Society Budget Advocacy Group (CSBAG) with support from OXFAM Uganda. The contents of this publication are the responsibility of CSBAG and not our development partners.

Civil Society Budget Advocacy Group (CSBAG)
P.O. Box 660, Ntinda
Plot 11 Vubya Close, Ntinda Nakawa Rd
Fixed Line: 0414 677707 /+256-755-202-154
E-mail: csbag@csbag.org
Web www.csbag.org
Twitter logo :@CSBAGUGANDA| Facebook logo: CSBAGUGANDA

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We recognize that the results of this study will go along way to reshape Uganda's pro-poor and gender responsive policies and create an everlasting impact on Uganda's economic transformation path way.

Useful Definitions

Gender: Gender is the way society determines the different roles, responsibilities, and benefits to males and females varying from place to place and over time. Hence gender differences are not biologically determined like sex, but are part of people's traditions and cultures, values and practices of a given society.

Gender-responsive is the ability of an individual or agency to take into account the social relations of women and men as well as differences in their needs for any undertaking or decision.

PAF was established in FY 1998/99 to be the channel for Debt relief savings in support of social service sector prioritized in the Poverty Eradication Action Plan. The PAF protected the pro-poor expenditures from annual budget cuts.

Programmes are administrative units within Votes responsible for delivering services/products, overseeing transfers of services and undertaking capital investments. For example, the Primary Education Department is a programme under the Ministry of Education and Sports Vote.

Pro-poor budgeting refers, to increasing allocation to basic social and economic sectors that directly reach the poorest people, and to sectors or programme that indirectly but significantly enhance access to economic and social opportunities. In other words, pro-poor budget allocations are done to sectors that are considered to have a direct reach and effect on the poor population.

Sectors are groups of institutions (Votes) or parts of institutions which contribute towards a common function. For example the Education Sector constitutes of the Ministry of Education and Sports; Universities; National Curriculum Development Centre; UNEB; and the Education Service Commission, among others.

Votes are the institutions which are the basis of the annual budget and appropriations made by Parliament, as well as for accountability. For example Ministry of Education and Sports is a Vote. However, it is important to note that a higher local government (District or Municipality) is also a Vote.

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Abbreviations

AIDS	Acquired Immuno Deficiency Syndrome
ANC	Antenatal Care
ASSP	Agriculture Sector Strategic Plan
BMAU	Budget Monitoring and Accountability Unit
CSBAG	Civil Society Budget Advocacy Group
ENR	Environment and Natural Resources
EOC	Equal Opportunities Commission
FY	Financial Year
HC	Health Centre
HIPC	Highly Indebted Poor Countries
HIV	Human Immuno Deficiency Virus
IFMS	Integrated Financial Management System
KCCA	Kampala Capital City Authority
MAAIF	Ministry of Agriculture, Animal Industry and Fisheries
MIS	Management Information System
MFPED	Ministry of Finance, Planning and Economic Development
MGLSD	Ministry of Gender , Labour and Social Development
MOES	Ministry of Education and Sports
MoH	Ministry of Health
NAADS	National Agriculture Advisory Services
NMS	National Medical Stores
OWC	Operation Wealth Creation
PAF	Poverty Action Fund
RRH	Regional Referral Hospital
SAGE	Social Assistance Grant for Empowerment
UDHS	Uganda Demographic and Health Survey
UG	Uganda
UNHS	Uganda National Household Survey
UWEP	Uganda Women's Empowerment Programme
WASH	Water, Sanitation and Hygiene

Executive Summary

Introduction

The Poverty Action Fund (PAF) was created in 1998 to ensure that the budgetary savings from Highly Indebted Poor Country (HIPC) debt relief were ring-fenced for spending on poverty reduction and to reassure development partners that the savings were being used in full on poverty reduction areas of the budget. To be funded from the PAF, programmes had to be in the Poverty Eradication Action Plan; be directly poverty-reducing; deliver a service to the poor; and have a well-developed plan. The growth in PAF expenditure squeezed the relatively small share of the budget for non-PAF areas, some of which were regarded as high-priority by government although they were not eligible for inclusion in the PAF. Such expenditures included defence; some public administration; and counterpart funding. To ease the pressure on the non-protected parts of the budget, the government's commitment to protect all PAF expenditures from within year budget cuts was reduced to fund a minimum of 95% of budgeted PAF expenditures since 2002.

Justification for the study

Over the years, the persistent budget cuts have seen many institutions lobbying for inclusion into the PAF. The PAF allocations are not necessarily targeting social sectors that would accelerate poverty reduction but rather are mainstreamed in all sectors of the economy. Thus, the PAF interventions in their present form may not present a viable way out of poverty for most of Uganda's poor. Despite the fact that more than 70% of the total budget is under PAF, poverty increased from 19.7% in 2012/13 to 21.4% in 2016/17. The study seeks to assess the extent to which the Uganda government budget is pro-poor given the increased use of PAF, with a view to recommending more effective approaches. In addition, Government of Uganda signed onto the Sustainable Development Goals whose main objective is leaving none behind. To that effect, the analysis also assesses the extent to which the PAF is gender-responsive.

Methodology

The study covered the five social sectors of Education, Health, Water and environment, Agriculture and Social development. A detailed financial analysis was undertaken for the selected sectors under Poverty Action Fund (PAF). This included budget allocations, releases and actual expenditures for the last four financial years. Under the pro-poor spending, gender-responsive programmes were examined to assess performance and challenges.

The study used both quantitative and qualitative data generated from both secondary and primary sources. The information was derived from literature review of relevant documents, as well as informant interviews with selected officials from central and local governments.

The study was limited by lack of detailed release and expenditure data on programmes and sub-programmes under PAF; as well as the inadequate assessment of physical achievements for adherence to priorities that are pro-poor and/or gender-responsive.

Study Findings

Overall, the social sectors experienced increased budget allocations, releases and expenditures over the review period. The budget allocations under PAF had bigger percentage increases compared to the overall sector budgets, indicating commitment to using that funding modality. This should have had significant impacts on poverty if PAF was focusing on poverty reduction as was initially intended. However, the PAF was just a mechanism for hedging against budget cuts and was included in programmes under all sectors with no poverty relevance. The PAF modality was spread to most Votes and programmes irrespective of their contribution to poverty reduction.

Annually, the Votes were erratically introduced, like the universities under the education sector; or dropped from PAF with no justification. To that effect, some pro-poor programmes and sub-programmes were included under PAF but with unclear funding trends. This has resulted in poor achievement in pro-poor or gender-responsive outcomes. It seems that it is the ability to lobby effectively that sees a programme enrolled onto the PAF mechanism.

The disbursement of supplementary releases was very common, in all sectors except the Social Development sector. This phenomenon was more common for PAF programmes in all sectors except that of Social Development. This is an indication of the inadequate planning for PAF funding. However, Local Government Votes under the five sectors, never received any supplementary releases, and spent all their releases. Despite this good performance the Local Government Votes had reduced releases in FY 2017/18, expect for the Social Development Sector. This contradicts the initial purpose of the PAF that pushed for increased service delivery since the local governments do most of the service provision. On the other hand, it was not uncommon to find the Central Government Votes that received numerous supplementary releases having unspent balances.

The study also noted key challenges that were limiting PAF implementation. These included, among others:

1. The lack of clear criteria for enrolment into the PAF that resulted in inclusion of all sectors thus losing focus.
2. The poor planning and prioritization as evidenced by persistent supplementary releases. This execrated the budget credibility and increased pressures for sector inclusion under the PAF, thus worsening the situation.
3. The inadequate funding especially to the deserving PAF areas that failed to meet the 95% release standard. This was a result of budget cuts as well as limited allocations leading to limited achievements in poverty reduction efforts.

Conclusion

The study findings clearly showed that inclusion under PAF did not follow the initial agreed on principles of poverty reduction, increased service delivery and availability of scoter/institutional plans. Therefore, PAF as it stands in not necessarily pro-poor and it is equally difficult to trace gender responsiveness in PAF performance. This means that PAF needs to be redefined or suspended because its relevance is questionable under the current circumstances.

Recommendations

In the light of the study findings, the following recommendations are proposed.

1. The PAF funding mechanism should be reviewed or suspended. The Ministry of Finance, in consultation with all stakeholders, should develop and agree on an appropriate criterion for funding through the PAF mechanism. The PAF mechanism should be used to fund programmes under the Programme-Based Budgeting approach. This would mean moving away from sector-based PAF to programme-based PAF where inter-sectoral linkages would be addressed. This would then justify the spread of PAF since pogrammes would have activities in different sectors. All the non-qualifying programmes would then be removed from PAF.
2. The sectors should then prioritize the appropriate programmes for PAF and ensure that adequate funds are allocated. In addition, the sectors should ensure proper planning for effective implementation.
3. Ministry of Finance should ensure full disbursement of funds to PAF programmes and sub-programmes once allocated.

Introduction

1.1 Background

Uganda was the first country to benefit from HIPC debt relief largely because it showed that the savings from debt service were allocated to pro-poor expenditure such as primary education, primary health care, rural roads, agriculture extension, and water and sanitation. Debt relief savings were channelled through the Poverty Action Fund (PAF) in support of the social service sectors as prioritized in the Poverty Eradication Action Plan (PEAP) The PAF was created in 1998 to ensure that the budgetary savings from HIPC debt relief were ring-fenced for spending on poverty reduction and to reassure development partners that the savings were being used in full on poverty reduction areas of the budget.

The PAF mechanism helped mobilize additional funds (on top of debt relief), as the government demonstrated the direct impact of debt relief on poverty. The proportion of the population living below the poverty line dropped from 56.4% in 1992 to 38.8% in 2003 and 31.1% in 2006. To be funded from the PAF, programmes had to be in the PEAP; be directly poverty-reducing; deliver services to the poor; and have a well-developed plan. The share of the budget (excluding donor projects) allocated to expenditures in the PAF increased from 17 per cent in 1997/98 to 35.3 per cent in 2006/07.

The PAF growth began to reduce the government's flexibility to allocate expenditure optimally. First the growth in PAF expenditure squeezed the relatively small share of the budget for non-PAF areas, some of which were regarded as high-priority by government although they were not eligible for inclusion in the PAF. Such expenditures include defence; some public administration; and counterpart funding. PAF expenditures, together with statutory expenditure and the wage bill, were protected from within-year budget cuts. To ease the pressure on the non-protected parts of the budget, the government's commitment to protect all PAF expenditures from within-year budget cuts was reduced to fund a minimum of 95% of budgeted PAF expenditures since 2002.

1.2 The Problem

Over the years, the persistent budget cuts have seen many institutions lobbying for inclusion into the PAF. For instance, the approved budget estimates for FY2018/19 reveal that 23.5 trillion shillings (approximately 72% of the total budget) was allocated to PAF programmes in most of the government sectors. However, the PAF allocations are not necessarily targeting social sectors that would accelerate the reduction of poverty, but rather mainstreamed in all sectors of the economy. PAF is thus allocated to sectors such as public administration, legislature, and interest payment, among others, which may not have direct effects on the poor.

The PAF interventions in their present form may not present a viable way out of poverty for most of Uganda's poor. Social spending under the Poverty Action Fund has not helped to consistently reduce poverty in Uganda. According to the Uganda Bureau of Statistics, the Uganda National Household Survey 2016/17 shows that the national poverty rate has increased from 19.7% in 2012/13 to 21.4% in 2016/17.

1.3 The Study Objectives

The overall objective of this study is to analyse the extent to which the current expenditure framework of PAF is focused to poverty reduction in Uganda.

The specific objectives of the study are:

i) To track budget allocations and utilisation to the key social sectors for the last four financial years;

ii) To assess the adherence of PAF to set priorities that are gender-responsive and pro-poor in the social sectors;

iii) Document policy and institutional challenges that have hindered effective implementation of PAF in Uganda;

iv) Suggest evidence-based recommendations for proper implementation of PAF to achieve poverty reduction.

1.4 The study Rationale

The study seeks to assess the extent to which the Uganda government budget is pro-poor given the increased use of PAF. In addition, Government of Uganda signed onto the Sustainable Development Goals whose main objective is 'leaving none behind'. Under the Public Finance Management Act 2015, Government has embraced gender and equity budgeting as a tool for inclusive growth. To that effect, the analysis also assesses the extent to which the PAF is gender-responsive.

There is need to understand the nature of activities for which PAF is allocated and determine whether it is pro-poor or gender-responsive with a view to recommending more effective approaches.

1.5 The Methodological Approach

1.5.1 Scope of Coverage

The study covered the five social sectors of Education, Health, Water and environment, Agriculture and Social development. A detailed financial analysis was undertaken for the selected sectors under Poverty Action Fund (PAF). This included budget allocations, releases and actual expenditures for the last four financial years. Under the pro-poor spending, gender-responsive programmes were examined to assess performance and challenges. Under **agriculture** this focused on agriculture extension, and operation wealth creation; **education** – primary education with specific reference to school infrastructure (classrooms and sanitation in schools) as well as scholastic materials; **health --** primary health care on aspects of reproductive health (family planning, facility deliveries., and equipment for obstetric care); **social development --** women empowerment focusing on the Uganda Women Empowerment programme: while under the **water and environment sector,** issues of access to safe water and sanitation were reviewed.

1.5.2 Data collection methods

The study used both quantitative and qualitative data generated from both secondary and primary sources.

(a) **Secondary sources**

The information was derived from literature review of relevant documents, including the Annual Budget monitoring reports; Approved estimates of revenue and expenditure; Annual government performance reports; and Sector performance reports, among others. These are detailed at the end of the report as references.

(b) **Primary sources**

Information on policy and institutional challenges that have hindered effective implementation of PAF in Uganda were obtained through informant interviews with the Technical Monitoring Officers from the Budget Monitoring and Accountability Unit (BMAU) and staff of Ministry of Gender Labour and Social Development. The institutions consulted are attached as Annex 1.

1.5.3 Quality Control

Quality control was ensured through triangulation of information at validation stage. In addition, a Peer review meeting[1] assessed the draft report.

1.5.4 Data Analysis

The task entailed establishing how the social sectors achieved in terms of releases, and actual expenditure of the allocated budgets. A comparative analysis for the four FYs was made to draw some conclusions on trends. To assess the adherence of PAF to set priorities that are pro-poor and gender=responsive in the social sectors, some effort was put in comparing planned outputs versus actual achievements of relevant programmes noted in section 2.1.

1 This shall be organized by CSBAG

The data generated was analyzed using relevant comparative methods.

1.5.5 Limitations of the study

There are two main limitations namely:

- Lack of detailed release and expenditure data on programmes and sub-programmes under PAF. The expenditure data is available at Sector and Vote level. Detailed PAF data on programmes and sub-programmes is available only for the Approved estimates.

- The other limitation of the study was the inadequate assessment of physical achievements for adherence to priorities that are pro-poor and/or gender-responsive. Establishing trends in financial performance is just a proxy as funds may have been diverted.

1.6 Report Outline

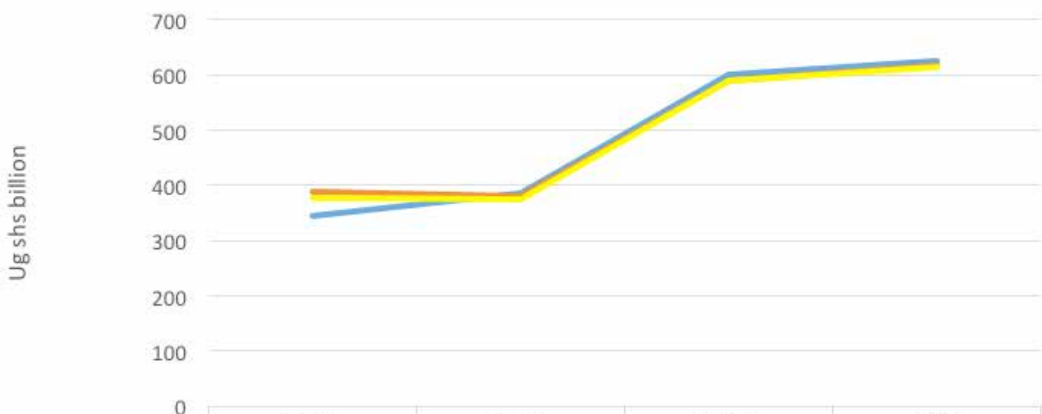
The report constitutes of three chapters. The second chapter gives sector financial performance as well as some limited physical performance of selected programmes. The performance reviews both the overall sector as well as PAF performance. The third chapter concludes and also provides some recommendations.

Performance of the social sectors for the FYs 2014/15-2017/18

2.1 Financial performance of the Agriculture sector

Overall, the amounts for the sector improved significantly for budget allocations, releases and expenditures. The increases were higher for budget allocations compared to releases and expenditures (Figure 2.1.1). Specifically, over the four financial years, budget allocations[2] to agriculture increased by Ug shillings 280.04 billion, an 81.3% increase. Within the same period, releases increased by Ug shillings 228.381 billion, a 59% increase. On the other hand, expenditures increased by Ug shillings 236.217 billion -- a 62.5% increase. The increase was more pronounced in expenditures because these started from a lower base in FY 2014/15; but were significantly boosted through improved absorption of the supplementary budgets.

Figure 2.1.1: Agriculture sector budget allocations, releases and expenditures for FYs 2014/15-2017/18



	14/15	15/16	16/17	17/18
Allocations	344.5	384.45	600.36	624.54
Releases	386.86	378.65	588.29	615.241
Expenditures	378	372.43	589.1	614.217

Source: Annual Budget Performance Report; Approved Estimates of Revenue and Expenditure, IFMS

Total budget releases were good, with at least 98% for all the financial years. The overall budget expenditure performance improved over the review period. Whereas 98% of the releases were spent in FYs 2014/15 and 2015/16, this had increased to 100% in FYs 2016/17 and 2017/18. It should be noted, though, that increased absorption of funds does not necessarily mean improved utilization of resources.[3]

2 The figures exclude external financing.
3 This is evident from the various Budget Monitoring Reports.

2.1.1 Performance of PAF

The Agriculture sector takes the third largest share of PAF (10%). The PAF financial performance was reviewed at sector and Vote level.

a) Sector PAF performance

The PAF budget allocations consistently increased over the review period. The overall increase[4] in budget allocations was 151%, while releases went up by 115.3% and expenditures by 117.4% respectively (Figure 2.1.2). This means that the percentage increase in the amounts under PAF was more than that for the overall agriculture sector. This was good and in theory it should have led to increased spending on pro-poor interventions and improved service delivery in general and for the poor in particular.

Apart from FY 2017/18, the releases and expenditures exceeded the budget allocations because of supplementary releases.

Figure 2.1.2: Agriculture sector PAF budget allocations, releases and expenditures for FYs 2014/15-2017/18

	2014/15	2015/16	2016/17	2017/18
Allocations	248.79	272.2	456.19	624.54
Releases	280.08	284.651	490.462	602.971
Expenditure	277	282.745	490.261	602.293

Source: Approved Estimates of Revenue and Expenditure FY 2018/19 and the IFMS August 2018

b) PAF performance for Votes under the Agriculture sector

Over the review period, there is no clear trend in amounts allocated to the Votes (Annex Table 2.1.1). While the Ministry of Agriculture, Animal Industry and Fisheries PAF amounts consistently increased, they fluctuated for other Votes. The PAF amounts for the NAADS Secretariat, Uganda Cotton Development Organization and Uganda Coffee Development Authority increased from FY 2014/15 to FY 2016/17, and then decreased. On the other hand, local governments had reduced amounts from FY 2014/15 to FY 2016/17; but they increased in FY 2017/18.

4 Comparing FYs 2014/15 and 2017/18

In terms of financial performance, there is no clear trend either. While some Votes were receiving supplementary releases, others did not even meet the mandatory 95% release level. The Votes with the biggest budgets – NAADS Secretariat and Ministry of Agriculture, Animal Industry and Fisheries -- were the ones receiving supplementary releases. Local governments consistently received all their allocations expect for FY 2017/18. It was only the Uganda Cotton Development Organization that had consistent improvements in releases and expenditures over the review period. On the other hand, it was only local governments that spent all released funds for the four financial years.

2.1.2 Adherence of PAF to pro-poor or gender-responsive programmes

According to the Uganda Bureau of Statistics, Northern Uganda was the poorest region in 2012/13.[5] To that effect, pro-poor growth interventions should focus on that region. On the other hand, the key gender concerns include:

1. Differing roles in farming and ownership of livestock. The majority of farmers are women but they are mainly engaged in food crop production, as well as keeping of small ruminants under livestock production.
2. Unequal access to extension services. Women have less access to agricultural extension services.
3. Unequal access to appropriate technology. There is limited access to labour-saving technologies for food production for women farmers and other vulnerable groups.

To assess adherence, a review was made to allocations made to programmes that would address any of the above concerns. Table 2.1.1 gives trends in allocations to pro-poor or gender responsive interventions over the review period.

Table 2.1.1: Budget allocations to PAF pro-poor or gender-responsive programmes under Agriculture sector for FYs 2014/15-2017/18, Ug shillings billions

Programmes/Sub-programmes	Financial Years			
	2014/15	2015/16	2016/17	2017/18
Commercialization of agriculture in Northern Uganda	0.3	0.7	0.35	0
Northern Uganda Farmers Livelihood improvement project	0	0.3	0.33	0.26
Crop diseases and pest control	2.43	2.24	2.11	4.93
Livestock disease control	4.43	5.53	4.86	11.74
Agriculture Advisory services (NAADS) -Government purchases[1]	153.66	172.41	312.41	274.29

5 The northern region had 43.8% of its population below the poverty line compared to the 19.5% at national level. The Year 2012/13 is used as its statistics should have informed the PAF decisions in FY 2014/15- the first year in the review period.

Programmes/Sub-programmes	Financial Years			
	2014/15	2015/16	2016/17	2017/18
National Animal Genetic Research Centre				
Breeding and genetic development[2]	0	0	0	0.06
-Poultry	0	0	0	0.12
-Small ruminants and non-ruminants				

Source: Approved Estimates of Revenue and Expenditure FY 2018/19 and the IFMS August 2018

Budget allocations were consistently given to pro-poor or gender-responsive programmes. Although some of these programmes would address the poverty and gender concerns, there is no clear trend in budget allocations. A review in trends in two outputs (agriculture extension services and distribution of technologies[6]) was done to establish if some results were achieved.

a) Agriculture Extension Services

In 2014, the extension staff-to-farmers' ratio was 1: 5,000 compared to the recommended ratio of 1:500.[7] To address this gap in manpower, the extension system was reformed and the Directorate of Agricultural Extension Services was established in August 2015 to spearhead the implementation of the Single Spine Agricultural Extension System. The National Agricultural Extension Policy and National Agricultural Extension Strategy became effective in FY 2016/17.

The progress made in recruiting extension workers is shown in Table 2.1.2. A major limitation is the lack of gender and location disaggregated data. The sex of agriculture extension workers matters in service provision as some men do not allow their wives to interact with male officers, which is a gender issue affecting access and use of extension services. This was a concern noted in the Uganda Gender Policy 2007.

Table 2.1.2: Recruited Agriculture Extension Workers for the 116 Districts

Level	Approved staff ceilings (NAES)	Recruited staff			
		2014/15	2015/16	2016/17	2017/18
District	1,508	77	394	394	773
Sub-county	9,548	1,000	1,534	1,534	2600
Total	11,056	1,077	1,928	1,928	3,377
% achievement		9.74%	17.44%	17.44%	30.54%

Source: MAAIF, 2016. National Agricultural Extension Strategy (NAES) 2016/17 – 2020/21

MAAIF ASSP 2015/16-2019/20; MAAIF Performance Reports for various years; Budget Monitoring reports for various years.

6 Technologies assessed were those that are likely to be received by both female and male farmers.
7 MAAIF (2016a) Agriculture Sector Strategic Plan (ASSP) 2015/16-2019/20.

It is evident that the level of achievement is still very poor and therefore little is expected in terms of addressing the gender concerns in the extension services.

b) Crop seedlings and Livestock distributed

During the past four years, agricultural inputs and technologies[8] were distributed to farmers countrywide mainly through the NAADS/OWC programme (Table 2.1.3).

Table 2.1.3: Selected agriculture technologies distributed to farmers by NAADS/OWC

Inputs	**Financial Years**			
Seed	**2014/15**	**2015/16**	**2016/17**	**2017/18**
[/;Maize seed (tonnes)	3,423.50	6,571.25	9,278.53	4,734.50
Bean seed (tonnes)	784.43	2,990.85	1,644.82	2,037.40
Soyabean (tonnes)	51.009	164.22	-	-
Rice seed (tonnes	200	12	10.00	-
Simsim seed (tonnes)	27.28	0	59.13	-
Sunflower seed (tonnes)	17.5	0	-	-
Sorghum seed (tonnes)	97.2	0	21.00	-
Groundnuts seed (tonnes)	43.12	66.465	-	-
Cowpeas (tonnes)	0	0	72.00	-
Cassava cuttings (bags)	82,700	87,360	193,457.00	213,701.00
Banana suckers (tissue cultured number)	525,850	543,683	1,195,371.00	1,358,000.00
Irish potato seed (bags)	3,616	12,526	8,226.00	11,642.00
Livestock				
Poultry birds (number)	213,830	309,996	223,400.00	199,000.00
Kuroiler birds (number)	0	0	15,500.00	-

8 Selected those that are gender-sensitive

Inputs	Financial Years			
Seed	2014/15	2015/16	2016/17	2017/18
Poultry feeds (kgs)	0	0	1,015,880.00	638,000.00
Pigs (number)	1,842	1495	-	6,175.00

Sources: NAADS Annual Reports; BMAU Annual Monitoring Reports; MAAIF Sector Budget Performance Reports

Despite the lack of disaggregated data to establish actual beneficiaries, it was noted that effort has been made to distribute pro-poor and gender-responsive inputs. These are inputs that can be received by both men and women and it is assumed that they could all access these inputs.

2.1.3 Policy and Institutional challenges affecting implementation of PAF

There are four main challenges namely:

1) Lack of transparency by Ministry of Finance, Planning and Economic Development (MFPED) on how the PAF priorities are identified and how much should be allocated to qualifying sub-programmes. There is no prior engagement between MFPED and agricultural sector institutions to agree on areas that should be prioritized for PAF funding.

2) Arising from the above challenge, the agriculture sector managers cannot easily separate PAF from non-PAF funds. All funds (PAF and non-PAF) are used as a basket to finance the outputs to which they are allocated. Hence it is not possible to trace the effects of PAF funds alone.

3) PAF funds are subject to budget cuts in the same way as non-PAF funds. The PAF releases are not guaranteed which leads to lower sector performance.

4) The PAF funds are thinly spread across programmes and sub-programmes with minimal impact on sector outcomes.

2.1.4Recommendations

The key proposals are:

1. In every budget cycle, the MFPED should engage the respective Ministries, Departments and Agencies to determine the programmes and sub-programmes that are most likely to impact positively on sector outcomes and poverty reduction and for which PAF allocations should be made. The funds should be concentrated in selected programmes and sub-programmes where impact can be realized.

2. The MFPED should ensure that PAF funds are protected as expected and are not subject to budget cuts.

2.2 Financial performance of the Education sector

Overall, the amounts for the sector improved slightly for budget allocations, releases and expenditures. The increases were lower for budget allocations compared to releases and expenditures (Figure 2.2.1). Specifically, over the four financial years, budget allocations had a 17.7% increase compared to releases (23.9%) and expenditures (26%).

Figure 2.2.1: Education sector budget allocations, releases and expenditures for FYs 2014/15-2017/18

	2014/15	2015/16	2016/17	2017/18
Allocations	1,794.79	1808.58	2,041.47	2,112.17
Releases	1,745.97	1818.02	1,990.82	2,163
Expenditures	1,708.96	1813.48	1,984.68	2,154

Source: Annual Budget Performance Report; Approved Estimates of Revenue and Expenditure, IFMS

Over the review period, at least 97% of the budget was released annually. The overall budget expenditure performance improved over the review period. Whereas 98% of the release was spent in FY 2014/15, this had increased to 100% in FYs 2015/16, 2016/17 and 2017/18 respectively.

2.2.1Performance of PAF

The Education sector takes 7% of the total budget under PAF. The PAF financial performance was reviewed at sector and Vote level.

a) Sector PAF performance

The PAF budget allocations increased over the review period but had a dip during FY 2016/17. The overall increase[9] in budget allocations was 334.1%, while releases went up by 314.3% and expenditures by 314.2% respectively (Figure 2.2.2). Like the agriculture sector, the percentage increases in the amounts under PAF were more than those for the overall education sector. For FYs 2014/15 and FY 2015/16, the releases and expenditures exceeded the budget allocations because of supplementary releases.

9 Comparing FYs 2014/15 and 2017/18

Figure 2.2.2: Education sector PAF budget allocations, releases and expenditures for FYs 2014/15-2017/18

	2014/15	2015/16	2016/17	2017/18
Allocations	486.51	503.24	355.25	2,112.17
Releases	511.87	532.344	312.42	2,120.74
Expenditure	510.03	530.148	308.653	2,112.56

Source: Approved Estimates of Revenue and Expenditure FY 2018/19 and the IFMS August 2018

b) PAF performance for Votes under the Education sector

Over the review period, there is no clear trend in amounts allocated to the Votes (Annex Table 2.2.1). While the PAF amounts for the Education Service Commission consistently increased, they fluctuated for other Votes. The amounts for the Ministry of Education and Sports as well as UNEB increased steadily but declined in FY 2017/18. On the other hand, the allocations to local governments consistently declined, but had sharp increase in FY 2017/18.

In terms of financial performance, there is no clear trend either. While some Votes like the Ministry of Education and Sports were receiving supplementary releases, others -- like the Education Service Commission -- did not even meet the mandatory 95% release level during some financial years. Local governments consistently received all their allocations expected for FY 2017/18. The local governments and UNEB spent all the releases over the review period.

The introduction of eleven Votes (Universities) in FY 2017/18 shows the misplaced use of PAF as a mechanism for pro-poor expenditures.

2.2.2 Adherence of PAF to pro-poor or gender-responsive programmes

Under the education sector, pro-poor interventions are most appropriate at the basic level -- primary education. In terms of gender inequality, girls have higher drop-out rates in primary education, especially at the upper levels due to early pregnancies and/or marriages. There are also issues of inadequate sanitation facilities in primary schools, as well as limited number of female teachers who should be the role models.

To assess adherence, a review was made of allocations made to programmes that would address any of the above concerns. Table 2.2.1 gives trends in allocations to pro-poor or gender-responsive interventions over the review period.

Table 2.2.1: Budget allocations to PAF pro-poor or gender-responsive programmes under Education sector for FYs 2014/15-2017/18, Ug shillings billions

Programmes/Sub-programmes	Financial Years			
	2014/15	2015/16	2016/17	2017/18
Emergency construction of primary schools	1.87	1.87	1.87	10.73
Karamoja Primary Education project	1.2	1.1	0.76	0
Uganda Teacher and School effectiveness project	0	2.06	7.89	1.52
Local Governments -School Facility Grant	54.2	54.2	0	0

Source: Approved Estimates of Revenue and Expenditure FY 2018/19 and the IFMS August 2018

There is some effort in funding programmes that are pro-poor or gender-responsive. However, it is difficult to ascertain adequacy of funds. The construction of primary schools includes sanitation facilities.

Sanitation facilities include hand washing facilities, urinals, wash rooms and toilet stances. According to the Ministry of Education and Sports (2016) and Ministry of Water and Environment's sector performance report (2017), the situation of Water, Sanitation and Hygiene (WASH) in Schools in Uganda does not meet the national standards. Meeting the national WASH in Schools' standards is critical to children's health, retention as well as performance, among other benefits.

The national WASH in Schools' standards indicate that: i) there should be separate toilets for all girls and boys and children with disabilities; ii) one toilet for every 40 children; iii) all latrines have water and soap; iv) latrines have garbage bins with lids, especially inside girls' latrines for the disposal of used sanitary pads ; v) racks or private rooms provided for girls to dry reusable sanitary pads; and vi) one hand washing facility for every 40 learners.

Latrine Structures; the total number of latrine structures increased by 36.8% from 133,367 in 2013 to 182,576 in 2016; and the number of structures in use both complete and incomplete increased by 37.6% from 131,497 in 2013 to 180,982 in 2016. As a result of increase in the stock of latrine structures, the pupil-stance ratio improved from 63:1 in 2013 to 47:1 in 2016. However, this is still below the national standard of 40:1. Data (Table 2.2.2) shows that out of the total number of latrine stances, girls had more latrine stances with doors, more stances with shutters and less stances with neither a door nor a shutter compared to boys' stances. These improvements in sanitation and hygiene indicate that, over the last four years, attention to girls' privacy in sanitation has been prioritized.

Table 2.2.2: Sanitation facilities by users for 2013-2016

Sanitation facility	Users	Years			
		2013	**2014**	**2015**	**2016**
Washrooms	**Boys**	3,780	2,942	3,229	3,926
	Girls	6,528	5,121	5,855	6,963
	Teachers	3,625	2,711	3,229	3,852
	Mixed Users	376	286	365	357
	Total	14,309	11,060	12,678	15,098
Stances with Doors	**Boys**	-	44,695	40,136	48,055
	Girls	-	48,578	46,000	55,522
	Teachers	-	22,556	32,849	27,192
	Mixed Users	-	4,787	6,842	5,659
	Total	-	120,616	125,827	136,428
Stances with Shutters	**Boys**	-	11,167	7,953	10,835
	Girls	-	11,899	9,535	12,877
	Teachers	-	10,498	5,276	6,561
	Mixed Users	-	1,445	1,549	1,530
	Total	-	35,009	24,313	31,803
Stances without shutters or doors	**Boys**	-	4,177	3,878	5,204
	Girls	-	3,688	3,366	4,604
	Teachers	-	1,787	1,597	2,212
	Mixed users	-	514	461	1,112
	Total	-	10,166	9,302	13,132

Source: Education Statistical Abstracts (2013 – 2016)

In addition, the washroom facilities increased by 5.5% from 14,309 in 2013 to 15,098 in 2016. Out of the total number of washroom facilities, girls had more washrooms (over 40% of facilities) compared to boys and teachers. This is an indication that, over the last four years, the girl child who is more delicate and greatly affected by poor sanitation has been given more priority.

2.2.3 Policy and Institutional challenges affecting implementation of PAF

There are two key challenges namely:

1. The PAF funds are thinly spread across programmes and sub-programmes. PAF is composed of many subvention grants including loan scheme, Uganda Business and Technical Examination Board, Uganda Nurses and Midwives Examination Board, Directorate of Industrial Training, capitation grants, examination fees etc. These tend to compete for the limited quarterly releases, which results into low releases to some PAF programmes and constrain implementation.

2. The large scope is worsened by the insufficient resources to impact on programme outcomes.

2.2.4 Recommendations

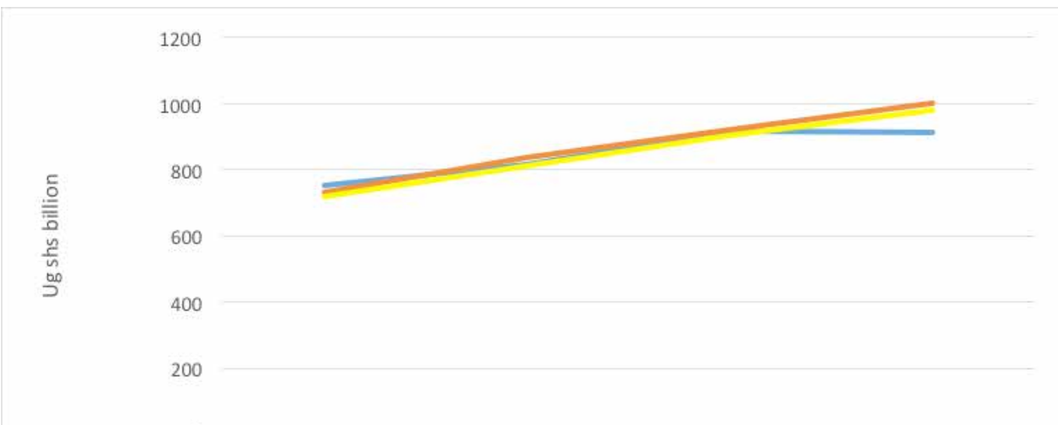
The main proposals are:

1. The Sector Working Group should devise an equitable method of determining priority interventions for PAF Funding.
2. Additionally, there should be increased efficiency in planning for programmes with subventions to ensure timely availability of resources to programmes.

2.3 Financial performance of the Health sector

Overall, the amounts for the sector improved slightly for budget allocations, releases and expenditures. The increases were lower for budget allocations compared to releases and expenditures (Figure 2.3.1). Specifically, over the four financial years, budget allocations had a 21.5% increase compared to releases (37.2%) and expenditures (37%).

Figure 2.3.1: Health sector budget allocations, releases and expenditures for FYs 2014/15-2017/18



	2014/15	2015/16	2016/17	2017/18
Allocations	749.97	813.97	916.51	911.43
Releases	730.54	838.93	921.53	1,002
Expenditure	715.62	811.13	903.93	980.753

Source: Annual Budget Performance Report; Approved Estimates of Revenue and Expenditure, IFMS

Apart from FY 2014/15, when 97% of the budget was released, the rest of the financial years exceeded 100% as the sector got supplementary releases. The overall budget expenditure performance stagnated over the review period. Apart from FY 2015/16, when 97% of the release was spent, it was 98% for the other three financial years.

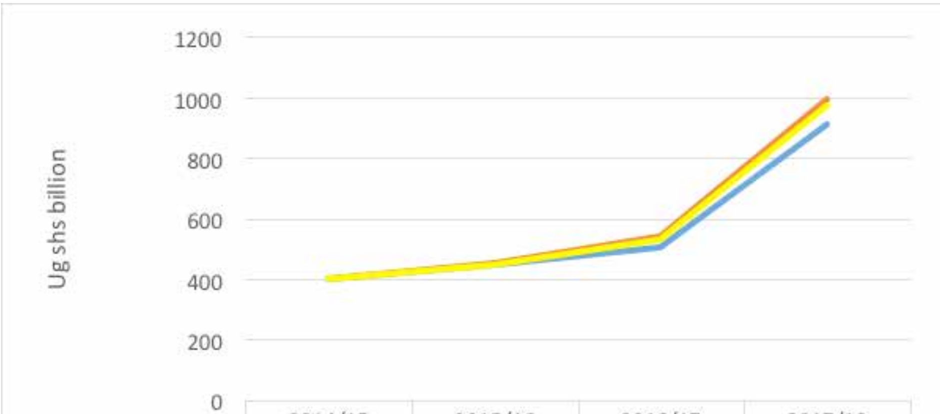
2.3.1 Performance of PAF

The Health sector takes the second[10] largest share (11%) of the PAF budget. The PAF financial performance was reviewed at sector and Vote level.

a) Sector PAF performance

The PAF budget allocations increased over the review period but more sharply during FY 2017/18. The overall increase[11] in budget allocations was 128.5%, while releases went up by 147.5% and expenditures by 144.6 % (Figure 2.3.2). Like the education and agriculture sectors, the percentage increases in the amounts under PAF were more than those for the overall health sector. For the review period, the releases exceeded the budget allocations because of supplementary releases. In addition, the expenditures also exceeded the budget allocations for FYs 2016/17 and 2017/18.

Figure 2.3.2: Health sector PAF budget allocations, releases and expenditures for FYs 2014/15-2017/18



	2014/15	2015/16	2016/17	2017/18
Allocations	398.93	446.41	502.91	911.43
Releases	401.61	450.68	539.226	993.08
Expenditure	397.84	444.76	528.596	973.26

Source: Approved Estimates of Revenue and Expenditure FY 2018/19 and the IFMS August 2018

b) PAF performance for Votes under the Health sector

Over the review period, there is no clear trend in amounts allocated to the Votes (Annex Table 2.3.1). While the PAF amounts consistently increased for the Uganda Cancer Institute; the Health Service Commission; Uganda Blood Transfusion Services; Mulago Hospital Complex; Fort Portal, Gulu, Jinja, Kabale, Mbale, Lira and Moroto Referral Hospitals; they fluctuated for other Votes. On the other hand, the allocations to local governments consistently declined but had sharp increase in FY 2017/18.

In terms of financial performance, there is no clear trend either. While some Votes were receiving supple-

10 It follows Works and Transport that takes 45% of the PAF

11 Comparing FYs 2014/15 and 2017/18

mentary releases, others did not even meet the mandatory 95% release level. Local governments consistently received all their allocations expected for FY 2017/18. The local governments and the National Medical Stores spent all the releases over the review period.

2.3.2 Adherence of PAF to pro-poor or gender-responsive programmes

Under Health, the key poverty concerns are the rampant drug stock-outs as well as long distances to health facilities. On the other hand, the gender issues include:

1. Differing morbidity rates between men and women. Within households, women are more likely to fall sick compared to men (UBOS, 2002). However, they receive proportionately less treatment than men because of access and affordability issues. Many women are unpaid workers with little control over cash. To that effect, the issue of drug stock-outs in public health units is very pertinent.

2. Unequal decision-making powers, with women being subordinates. To that effect, women have limited control over their sexuality and hence have higher HIV/AIDS prevalence rates.

3. Poor reproductive health services -- manifesting as limited family planning services; inadequate Skilled Birth Attendants; and inadequate equipment and personnel to handle Emergency Obstetric Care.

To assess adherence, the study reviewed the allocations made to programmes that would address any of the above concerns. Pharmaceutical and other Supplies under Ministry of Health, and Pharmaceutical and Medical Supplies programmes under National Medical Stores (NMS) had the highest share of expenditure during the reference period (Annex Table 2.3.2). These PAF programmes directly address immunization services, medicines and essential supplies. The overall vaccination coverage is, however, not satisfactory at 55 % (UDHS, 2016) due to poor community attitude, and long distances to health units. Regarding the stock-out of medicine in health facilities, trends reveal that stock-outs continue to occur, with 83% of the health facilities reporting no stock-out of the 41 commodities (AHSP, 2016/17). The continued stock-out of medicines points to leakages of medicines and supplies, budgetary limitations and inadequate focus on the preventive aspect of health care.

Health Systems Development Programme had the third largest share of expenditure in the first three years (2014/15-2016/17). This programme mainly focuses on infrastructure development and equipping of health facilities. It has significantly contributed to the reduction of distance to the health facilities. The number of functional health care facilities increased from 5,105 in 2012/13 to 5,117 in 2015/16, 56% of which are government owned. The proportion of the population living within 5 km radius of a health facility increased from 83% to 86% (UNHS, 2017). This indicates that most of the population easily access health services without having to spend more resources on transportation.

Supervised deliveries increased to 74% compared to 58 % registered in 2011 while Institutional deliveries increased from 57% in 2011, to 73% in 2016 (UBOS, 2017). The renovation and equipment of various health facilities translated into improved facility deliveries. Table 2.3.1 shows the trends in the provision of some reproductive care services over the review period.

Table 2.3.1 Reproductive health achievements in FYs 2014/15- 2016/17

Indicator	Financial Years		
	2014/15	2015/16	2016/17
ANC 4 Coverage	37%	38%	37%
Health Facility deliveries	53%	55%	58.1%
HC IVs offering Comprehensive Emergency Obstetric Care services	33%	36%	44.6% (83/186)
HC IVs conducting Caesarian Section	51%	62%	70.4% (131/186)
HC IVs conducting blood transfusion	38.5% (75/198)	40.4%	47.3% (88/186)

Source: Annual Health Sector Performance Report FY 2016/17

There is some improvement in the provision of reproductive care services, although the levels are still poor.

2.3.3 Policy and Institutional challenges affecting implementation of PAF

There are three main challenges namely:

1. Inadequate planning and prioritization that derail achievement of set targets. This was shown by the many requests for supplementary releases.
2. Delayed procurement under various programmes that led to poor absorptive capacity.
3. Inadequate funds to support the required interventions for effective service delivery.

2.3.4 Recommendations

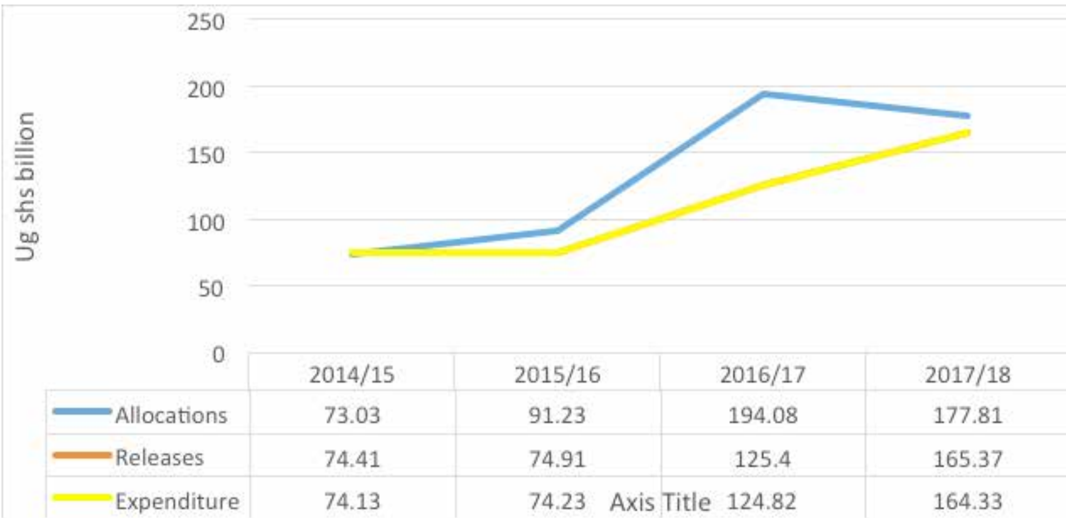
The main proposals are:

1. The Ministry of Health and other sector Votes should invest in capacity building of their planners to ensure proper prioritization of key sector interventions.
2. The Accounting Officers of various Votes under the Health sector should fast-track achievement of set targets. Entities that fail to undertake timely procurements and implementation of planned targets should be penalized.
3. The sector should lobby for increased funds while ensuring effective use of all releases.

2.4 Financial performance of the Social Development sector12

Overall, the amounts for the sector more than doubled for budget allocations, releases and expenditures. The increases were higher for budget allocations compared to releases and expenditures (Figure 2.4.1). Specifically, over the four financial years, budget allocations had a 143.5% increase compared to releases (122.2%) and expenditures (121.7%). Unlike the sectors of Agriculture; Education and Health, this sector only had a supplementary in FY 2014/15.

Figure 2.4.1: Social Development sector budget allocations, releases and expenditures for FYs 2014/15-2017/18



Source: Annual Budget Performance Report; Approved Estimates of Revenue and Expenditure, IFMS

The release performance fluctuated over the review period, ranging from 102% in FY 2014/15 to 65% in FY 2016/17. The overall budget expenditure performance was good and it fluctuated between 99% and 100% over the review period.

2.4.1 Performance of PAF

The PAF financial performance was reviewed at sector and Vote level.

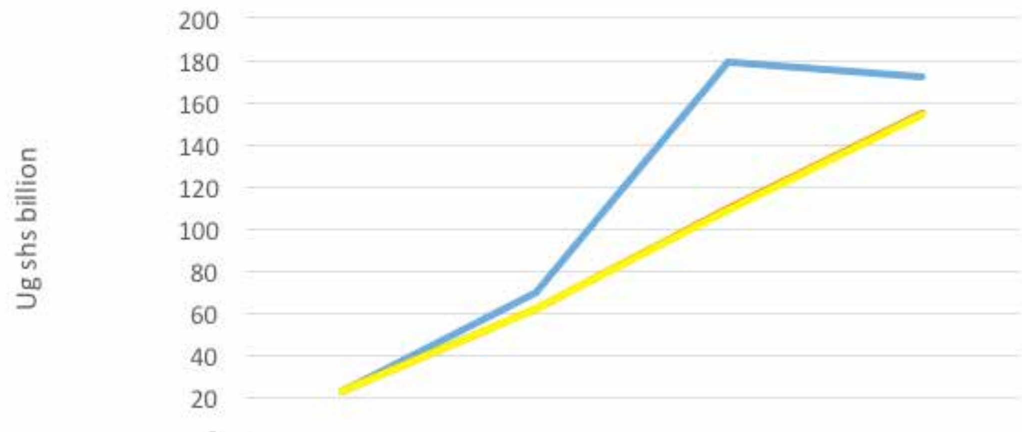
a) **Sector PAF performance**

The PAF budget allocations increased over the review period but declined during FY 2017/18. The overall increase[13] in budget allocations was 600%, while releases and expenditures each increased by 500% (Figure 2.4.2). The percentage increases in the PAF amounts exceeded those in the sector as a whole. Unlike the sectors of Agriculture; Education and Health, the sector only had one supplementary in FY 2014/15, when the release exceeded the allocation.

12 This sector deals with vulnerable groups (children, youths, women, older persons and persons with disability).

13 Comparing FYs 2014/15 and 2017/18

Figure 2.4.2: Social Development sector PAF budget allocations, releases and expenditures for FYs 2014/15-2017/18



	2014/15	2015/16	2016/17	2017/18
Allocations	22.31	68.88	178.63	172.03
Releases	22.38	62.04	109.596	154.864
Expenditure	22.32	61.97	108.477	153.86

Source: Approved Estimates of Revenue and Expenditure FY 2018/19 and the IFMS August 2018

b) PAF performance for Votes under the Social Development sector

Over the review period, there is no clear trend in amounts allocated to the Votes (Annex Table 2.4.1). Although, overall, the Votes had increased allocations over the review period, there were in-year fluctuations. While the Ministry of Gender, Labour and Social Development had increases for the first three FYs, there was a reduction in FY 2017/18. On the other hand, the Equal Opportunities Commission (EOC) first had declines in allocations before it shot up in FY 2017/18.

In terms of financial performance, unlike the sectors of Agriculture, Education and Health, the Votes under the Social Development sector, received only one supplementary for the EOC in FY 2015/16. Releases for the biggest Vote, the Ministry of Gender, were generally poor as they were below the mandatory 95% standard, except in FY 2014/15. In addition, the Ministry exhibited poor absorptive capacity over the review period. On the other hand, the EOC and local governments spent all the releases over the review period.

2.4.2 Adherence of PAF to pro-poor or gender responsive programmes

Under Social Development, pro-poor interventions focus on social protection. Access to formal social protection remains extremely limited for older persons. The existing retirement schemes cover only 7% of the labour force, leaving the majority -- particularly those employed in the informal sector -- without social security at retirement. The retirement benefits sector covers people employed by Government and workers in formal private sector organizations with more than five employees. The Public Service Pension scheme benefits 51,000 pensioners (MGLSD, 2015). Government, with support from DFID and IrishAid, initiated the Social Assistance Grant for Empowerment (SAGE) for older persons. The grant provides direct cash transfers of Ug shs 25,000 every two months.

In the same sector, the gender concern is the limited economic empowerment of women. To assess adherence, a review was made to allocations made to programmes that would address any of the above concerns. Table 2.4.1 gives trends in allocations to pro-poor or gender-responsive interventions over the review period.

Table 2.4.1: Budget allocations to PAF pro-poor or gender-responsive programmes under the Social Development sector, for FYs 2014/15-2017/18, Ug shillings billions

Programmes/Sub-programmes	Financial Years			
	2014/15	2015/16	2016/17	2017/18
Social Assistance Grant for Empowerment (SAGE)	2	7	17.5	0
Uganda Women's Empowerment Project	0	1	0	40.18
Local Governments				
Women, Youth, and Disability Councils	1.44	1.44	0	0
Special Grant for Persons with Disability	3	3	0	0

Source: Approved Estimates of Revenue and Expenditure FY 2018/19 and the IFMS August 2018

These programmes can address some of the pro-poor concerns or gender issues but funding seems to be erratic. The Senior Citizens Grant is a Direct Income Support programme which targets older persons of 65 years and above in most districts and 60 years and above in Karamoja. The programme covers 43 out of the 117 districts in Uganda and reaches only 149,473 beneficiaries (6,0397 males and 8,9076 females) (SAGE MIS, May 2017). Due to resource constraints, the programme targets only 100 oldest beneficiaries in the rollout districts, leaving many older persons unsupported.

The sector does not adhere consistently to funding these programmes using the PAF modality. This means that for years when they are not under PAF, they are exposed to budget cuts.

2.4.3 Policy and Institutional challenges affecting implementation of PAF

There are two main challenges namely:

1. Inadequate funding. For instance, the demand for community-based services is high and yet the funding for interventions remains low. For example, under Uganda Women Entrepreneurship Programme (UWEP) in Rukungiri district, 320 groups expressed interest; however, only 24 were supported.

2. Limited capacity of beneficiaries. There is inability of groups to meet conditions and requirements for admission to some programmes under Social Development.

2.4.4 Recommendations

There are three key proposals:

1. Government should step up funding for community-based services since they are avenues for inclusive growth and development.

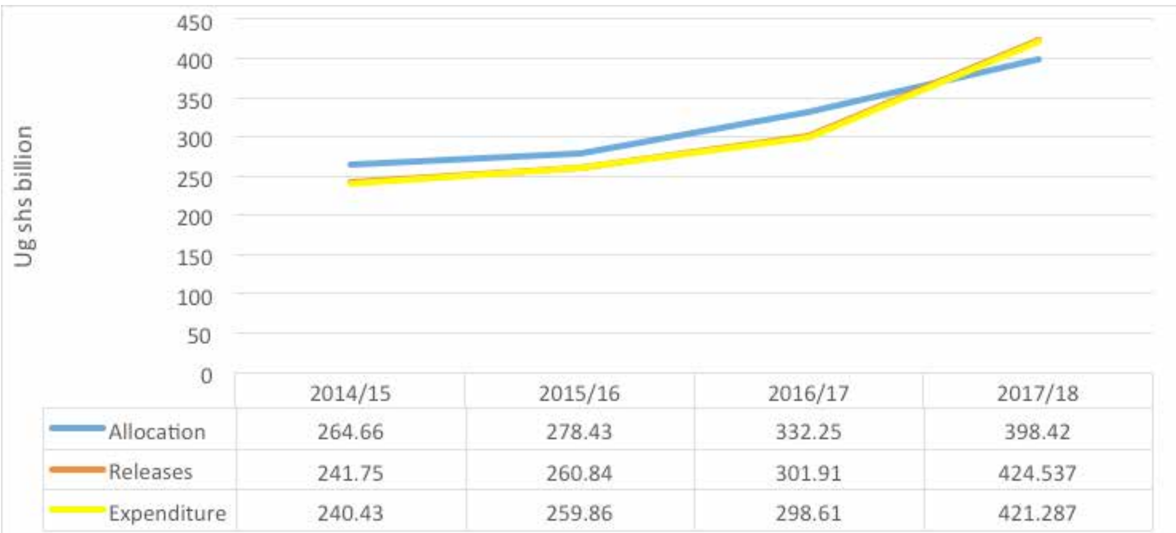
2. In addition to improved allocation, the Ministry of Finance should release the appropriated funds to the programmes under Social Development.

3. The District Local Governments Community Based Services departments should support groups formed to develop capacity in order to meet the requirements of the Social Development programmes. This should include sensitization programmes and training.

2.5 Financial performance of the Water and Environment sector

Overall, the amounts for the sector improved slightly for budget allocations, releases and expenditures. The increases were lower for budget allocations compared to releases and expenditures (Figure 2.5.1). Specifically, over the four financial years, budget allocations had a 21.5% increase compared to releases (37.2%) and expenditures (37%).

Figure 2.5.1: Water and Environment sector budget allocations, releases and expenditures for FYs 2014/15-2017/18



	2014/15	2015/16	2016/17	2017/18
Allocation	264.66	278.43	332.25	398.42
Releases	241.75	260.84	301.91	424.537
Expenditure	240.43	259.86	298.61	421.287

Source: Annual Budget Performance Report; Approved Estimates of Revenue and Expenditure, IFMS

For three years other than FY 2017/18, when the sector received a supplementary and the release exceeded 100%, it was less than 94%. The overall budget expenditure performance was good and it fluctuated between 99% and 100% over the review period.

2.5.1 Performance of PAF

The Water and Environment sector takes 6% of the total budget under PAF. The PAF financial performance was reviewed at sector and Vote level.

a) Sector PAF performance

The PAF budget allocations increased consistently over the review period. The overall increase[14] in budget allocations was 72.6%, while releases went up by 80.1% and expenditures by 79.7% (Figure 2.5.2). Except in FY 2016/17, all releases and expenditures exceeded the allocations because of supplementary releases.

Figure 2.5.2: Water and Environment sector PAF budget allocations, releases and expenditures for FYs 2014/15-2017/18

	2014/15	2015/16	2016/17	2017/18
Allocations	230.9	240.87	284.31	398.42
Releases	233.05	248.71	270.87	419.80
Expenditure	231.95	248.3	270.219	416.76

Source: Approved Estimates of Revenue and Expenditure FY 2018/19 and the IFMS, August 2018

b) PAF performance for Votes under the Water and Environment sector

Over the review period, the amounts allocated to the Votes increased consistently except for Local Governments that were dropped from PAF effective FY2016/17 (Annex Table 2.5.1). Except in FY 2016/17, the Ministry of Water and Environment received supplementary releases consistently. However, in FY 2016/17 none of the sector Votes received the mandatory minimum release of 95%. The Uganda National Meteorological Authority never received the 95% minimum release in any financial year.

In terms of spending, Local Governments spent all their releases for all the financial years. The National Forest Authority spent all the releases except in FY 2017/18. However, the Ministry of Water and Environment, as well as the Uganda National Meteorological Authority, always had unspent balances over the review period.

14 Comparing FYs 2014/15 and 2017/18

2.5.2 Adherence of PAF to pro-poor or gender-responsive programmes

The poverty concerns under the Water and Environment sector is the poor access to safe drinking water in rural areas. It is also a gender issue because women and children spend a lot of time collecting water that limits the women's time for productive work. There is also the problem of climate change.

In Uganda, climate change and weather variability manifested in frequent extreme weather conditions including high temperatures, erratic rainfall patterns and lowered water tables that have led to prolonged droughts, or floods, landslides, lightning and thunderstorms when it rains (Budget Monitoring Report, 2017). This has threatened human security with significant gender implications due to the different roles, needs, capacities and positioning of women and men in society. Women are most vulnerable to impacts of climate change, particularly food insecurity, water shortage and fuel wood scarcity. This is because women are largely responsible for availing food, fetching water and fuel wood.

To assess adherence, a review was made of allocations to programmes that would address any of the above concerns. Table 2.5.1 gives trends in allocations to pro-poor or gender-responsive interventions over the review period.

Table 2.5.1: Budget allocations to PAF pro-poor or gender-responsive programmes under the Water and Environment sector, for FYs 2014/15-2017/18, Ug shillings billions

Programmes	Financial Years			
	2014/15	2015/16	2016/17	2017/18
Ministry of Water and Environment-Rural Water Supply and Sanitation	42.56	43.54	50.93	56.09
Natural Resource Management	22.12	24.3	-	0.79
Climatic change project	0.8	0.8	0.8	-
Local Governments				
- Rural Water Supply and Sanitation	62.37	62.37	51.97	56.09
- Environment and Natural resource Grant	2.85	3.35	-	0.79

Source: Approved Estimates of Revenue and Expenditure FY 2018/19 and the IFMS August 2018

There was effort in funding rural water supply, especially under the Ministry of Water and Environment. However, funding to Natural Resource management and climatic change was reducing.

2.5.3 Policy and Institutional challenges affecting implementation of PAF

There are three main challenges namely:

1. Non-prioritization of the Environment and Natural Resources (ENR) Sub-sector yet it is critical to sustainability of the water supply systems. The funding for this sub-sector leaves a lot to be desired. The budget for the ENR conditional grant to the local governments is Ug shs 790m which limits effective implementation and supervision of works; thus little is achieved at that level.

   The poor prioritization of ENR was also manifested as funding gaps/recurring budget deficit that resulted in the accumulation of arrears. The unpaid certificates carried forward from the previous years as a result of shortfalls experienced at the end of every financial year cumulatively affected works in the beginning of the Financial Year.

2. Poor planning in the form of delayed procurement affected the pace of projects' development. There was late initiation of procurement processes, lack of approved designs and general nonblack of follow-up of the procurement plan.

3. Unavailability of land for the development of government projects reaches crisis levels in some cases, which causes implementation delays. Government valuers delay to give values of land and other property in question, and in other cases disagreements arise on prices set – all of which has led to the halting of projects or shifting them to other places.

2.5.4 Recommendations

There are three key proposals:

1. The Ministry of Water and Environment should work with the available resources by setting priority areas for funding and reallocation within the sector programmes.

2. The Accounting Officers should ensure that procurement plans are adhered to, or else be penalized.

3. The Ministry of Lands, Housing and Urban Development should expeditiously review the land acquisition policy for the development of government projects.

Conclusion and Recommendations

3.0 Conclusion and Recommendations

3.1 Conclusion

Overall, the social sectors experienced increased budget allocations, releases and expenditures over the review period. The budget allocations under PAF had bigger percentage increases compared to the overall sector budgets, indicating commitment to using that funding modality. This should have had significant impacts on poverty if PAF was focusing on poverty reduction as was initially intended. However, the study showed that PAF was just a mechanism for hedging against budget cuts and was allocated to progrrammes under all sectors with no poverty relevance. The PAF modality was spread to most Votes and programmes irrespective of their contribution to poverty reduction. The Votes were erratically introduced, like the Universities under the Education sector, or dropped from PAF with no justification. To that effect, some pro-poor programmes and sub-programmes were included under PAF but with unclear funding trends. This has resulted in poor achievement in pro-poor or gender-responsive outcomes.

The disbursement of supplementary releases was very common in all sectors except the Social Development sector. This phenomenon was more common for PAF programmes in all sectors except that of Social Development. This is an indication of inadequate planning for PAF funding. However, Local Government Votes under the five sectors never received any supplementary releases and spent all their releases. Despite this good performance, the Local Government Votes had reduced releases in FY 2017/18, expect for the Social Development sector. This contradicts the initial purpose of PAF that pushed for increased service delivery since the local governments do most of the service provision. On the other hand, it was not uncommon to find Central Government Votes that received numerous supplementary releases having unspent balances.

The study findings clearly showed that inclusion under PAF was not following the initial agreed on principles of poverty reduction, increased service delivery and availability of scoter/institutional plans. This means that PAF needs to be redefined because its relevance is questionable under the current circumstances. The Programme-Based Budgeting approach would greatly benefit from a focused PAF mechanism.

The study also noted key challenges that limit PAF implementation. These included, among others:1.Lack of clear criteria for enrolment into PAF that resulted in inclusion of all sectors, thus losing focus.

2.Poor planning and prioritization as evidenced by persistent supplementary releases. This execrated the budget credibility and increased pressures for sector inclusion under the PAF thus worsening the situation.

3. Inadequate funding, especially to the deserving PAF areas, that failed to meet the 95% release standard. This was a result of budget cuts as well as limited allocations, leading to limited achievements in poverty reduction efforts.

3.2 Recommendations

In the light of the study findings, the following recommendations are proposed:

1. The PAF funding mechanism should be reviewed or suspended. The Ministry of Finance, in consultation with all stakeholders, should develop and agree on an appropriate criterion for funding through the PAF mechanism. The PAF mechanism should be used to fund programmes under the Programme-Based Budgeting approach, This would mean moving away from sector-based PAF to programme-based PAF where inter-sectoral linkages would be addressed. All the non-qualifying programmes would then be removed from PAF.

2. The sectors should then prioritize the appropriate programmes for PAF and ensure that adequate funds are allocated. In addition, the sectors should ensure proper planning for effective implementation.

3. Ministry of Finance should ensure full disbursement of funds to PAF programmes and sub-programmes once allocated.

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Annex 1: List of institutions consulted

1. Agricultural Planning Department, Ministry of Agriculture, Animal Industry and Fisheries
2. Apac District Administration- Health department
3. Budget Monitoring and Accountability Unit – Ministry of Finance, Planning and Economic Development (MFPED)
4. Budget Policy and Evaluation Department , MFPED
5. Education Planning and Policy Department, Ministry of Education and Sports (MoES)
6. Gulu Regional Referral Hospital
7. Infrastructure and Social Services Department, MFPED
8. Planning and Development Department, Ministry of Health
9. Social Protection Section, Ministry of Gender, Labour and Social Development
10. Tororo District Administration, Health Department

Annex Tables

Annex Table 2.1.1: Financial Performance of Agriculture Sector Votes; under PAF for FYs 2014/15-2017/18- Uganda shillings, Billions

Votes	Financial Years											
	2014/15			2015/16			2016/17			2017/18[3]		
	Budget	Release/ (% of budget released)	Expend./ (% of budget spent)	Budget	Release/ (% of budget released)	Expend. / (% of budget spent)	Budget	Release/ (% of budget released)	Expend. /(% of budget spent)	Budget	Release/ (% of budget released)	Expend. /(% of budget spent)
Ministry of Agriculture, Animal Industry and Fisheries	41.34	71.88 (173.9%)	71.88 (173. %)	47.23	50.941 (107.9%)	48.841 (103.4%)	113.34	83.676 (73.8%)	83.594 (73.7%)	172.5	144.071 (83.52%)	144.046 (83.5%)
Dairy Development Agency	1.00	0.83 (83%)	0.80 (80%)	4.09	3.918 (95.8%)	3.897 (95.2%)	2.13	2.13 (100%)	2.13 (100%)	5.97	4.162 (69.7%)	4.16 (69.68%)
NAADS Secretariat	157.75	160.24 (101.6%)	157.18 (99.6%)	176.5	183.654 (104.1%)	183.563 (104%)	316.42	317.89 (100.5%)	317.799 (100.4%)	279.704	279.704 (100%)	279.109 (99.79%)
Uganda Cotton Development Organization	3.59	2.46 (68.5%)	2.46 (68.5%)	5.3	4.677 (88.2%)	4.677 (88.2%)	7.05	7.047 (99.95%)	7.046 (99.94%)	5.08	19.904 (391.8%)	19.094 (375.87%)
Uganda Coffee Development Authority	7.91	7.47 (94.4%)	7.47 (94.4%)	27.91	27.517 (98.6%)	27.517 (98.6%)	67.91	67.649 (99.6%)	67.622 (99.58%)	53.59	52.698 (98.3%)	52.635 (98.2%)
Local Governments	37.21	37.21 (100%)	37.21 (100%)	14.25	14.25 (100%)	14.25 (100%)	12.07	12.07 (100%)	12.07 (100%)	51.62[4]	50.725 (98.3%)	50.725 (98.3%)

Source: Approved Estimates of Revenue and Expenditure FY 2018/19 and the IFMS August 2018

Annex Table2.2.1: Financial Performance of Education Sector Votes; under PAF for FYs 2014/15-2017/18- Uganda shillings, Billions

Votes	Financial Years											
	2014/15			2015/16			2016/17			2017/18[5]		
	Budget	Release/ (% of budget released)	Expend./ (% of budget spent)	Budget	Release/ (% of bud-get released)	Expend. / (% of budget spent)	Budget	Release/ (% of bud-get released)	Expend. /(% of budget spent)	Budget	Release/ (% of bud-get released)	Expend. /(% of budget spent)
Ministry of Education and Sports	168.91	198.31 (117.4%)	196.91 (116.58%)	175.88	200.33 (113.9%)	199.054 (113.18%)	266.94	214.674 (80.42%)	210.965 (79.03%)	229.06	232.887 (101.67%)	230.87 (100.79%)
Education Service Commission	4.69	0.65 (13.85%)	0.22 (4.69%)	5.22	6.42 (122.99%)	5.5 (105.4%)	5.31	5.308 (99.96%)	5.307 (99.94%)	6.91	5.488 (79.4%)	5.165 (74.75%)
UNEB	-	-	-	27.5	30.95 (112.55%)	30.95 (112.55%)	38.6	38.6 (100%)	38.6 (100%)	38.29	38.293 (100%)	38.293 (100%)
Local Governments	312.91	312.91 (100%)	312.91 (100%)	294.63	294.64 (100%)	294.64 (100%)	46.93	46.93 (100%)	46.93 (100%)	1433.53	1417.65 (98.9%)	1417.65 (98.9%
National Curriculum Development Centre	-	-	-	-	-	-	8.54	6.908 (80.89%)	6.861 (80.34%)	6.72	6.802 (101.2%)	6.773 (100.79%)

Source: Approved Estimates of Revenue and Expenditure FY 2018/19 and the IFMS August 2018

Annex Table 2.3.1: Financial Performance of Health Sector Votes; under PAF for FYs 2014/15-2017/18- Uganda shillings, Billions

Votes	Financial Years											
	2014/15			2015/16			2016/17			2017/18[6]		
	Budget	Release/ (% of budget released)	Expend./ (% of budget spent)	Budget	Release/ (% of budget released)	Expend. / (% of budget spent)	Budget	Release/ (% of budget released)	Expend. /(% of budget spent)	Budget	Release/ (% of budget released)	Expend. /(% of budget spent)
Ministry of Health	36.89	43.06 (116.7%)	42.77 (115.9%)	61.05	65.28 (106.9%)	61.73 (101.1%)	135.03	98.922 (73.3%)	96.782 (71.1%)	93.33	97.687 (104.7%)	94.776 (101.5%)
Uganda Cancer Institute	8.2	9.75 (118.9%)	9.29 (113.3%)	10.45	11.26 (107.8%)	10.93 (104.6%)	12.51	12.587 (100.6%)	12.52 (100.1%)	18.38	18.429 (100.3%)	17.227 (93.7%)
Uganda Heart Institute	6.95	6.95 (100%)	6.90 (99.3%)	9.2	9.26 (100.7%)	9.06 (98.5%)	8.96	7.33 (81.8%)	6.85 (76.5%)	12.01	12.095 (100.7%)	11.188 (93.2%)
National Medical Stores	218.61	218 (99.7%)	217.49 (99.5%)	218.61	218.61 (100%)	218.61 (100%)	264.96	264.962 (100%)	264.962 (100%)	258.07	304.074 (117.8%)	304.074 (117.8%)
Health Service Commission	3.12	2.27 (72.8%)	2.23 (71.5%)	3.12	3.22 (103.2%)	2.51 (80.4%)	5.27	5.263 (99.86%)	5.14 (97.5%)	5.42	5.415 (99.9%)	5.415 (99.9%)
Uganda Blood Transfusion Service	4.47	4.73 (105.8%)	4.73 (105.8%)	6.47	6.47 (100%)	6.38 (98.6%)	9.12	9.118 (99.9%)	8.647 (94.8%)	9.44	10.266 (108.8%)	10.287 (108.9%)
Mulago Hospital Complex	18.25	18.25 (100%)	18.25 (100%)	21.72	21.72 (100%)	21.07 (97%)	39.97	38.026 (95.1%)	38.022 (95.1%)	66.51	68.972 (103.7%)	65.57 (98.6%)
Butabika Hospital	5.41	5.5 (101.7%)	5.45 (100.7%)	5.47	5.37 (98.2%)	5.31 (97.1%)	11.34	11.333 (99.9%)	10.817 (95.4%)	11.02	11.655 (105.8%)	11.153 (101.2%)
Arua Referral Hospital (RH)	2.38	1.38 (57.98%)	1.38 (57.98%)	2.53	2.51 (99.2%)	2.51 (99.2%)	6.54	6.471 (98.9%)	6.257 (95.7%)	6.19	6.19 (100%)	6.189 (99.9%)
Fort Portal RH	2.01	1.31 (65.2%)	1.31 (65.2%)	2.49	2.41 (96.8%)	2.32 (93.2%)	2.66	2.486 (93.5%)	2.329 (87.6%)	6.2	6.656 (107.4%)	5.806 (93.6%)

Votes	Financial Years											
	2014/15			2015/16			2016/17			2017/18[6]		
	Budget	Release/ (% of budget released)	Expend./ (% of budget spent)	Budget	Release/ (% of budget released)	Expend. / (% of budget spent)	Budget	Release/ (% of budget released)	Expend. /(% of budget spent)	Budget	Release/ (% of budget released)	Expend. /(% of budget spent)
Gulu RH	2.08	1.00 (48.1%)	1.00 (48.1%)	3.55	3.58 (100.8%)	3.50 (98.6%)	6.13	6.076 (99.1%)	5.262 (85.8%)	6.28	7.035 (112%)	6.295 (100.2%)
Hoima RH	2.16	0.96 (44.4%)	0.96 (44.4%)	3.49	3.31 (94.8%)	3.22 (92.3%)	7.25	6.083 (83.9%)	5.36 (73.9%)	6.68	7.139 (106.9%)	5.69 (85.2%)
Jinja RH	1.96	0.3 (15.3%)	0.08 (4.1%)	2.88	2.88 (100%)	2.88 (100%)	7.63	7.624 (99.9%)	6.497 (85.2%)	7.86	9.397 (119.6%)	8.071 (102.7%)
Kabale RH	1.99	2.21 (111.1%)	2.12 (106%)	2.42	2.35 (97.1%)	2.35 (97.1%)	5.55	5.472 (98.6%)	4.881 (87.9%)	5.73	6.156 (107.4%)	5.507 (96.1%)
Masaka RH	2.17	2.56 (117.9%)	1.07 (49.3%)	3.2	3.08 (96.3%)	3.08 (96.3%)	7.31	7.25 (99.2%)	6.705 (91.7%)	6.22	6.479 (104.2%)	6.333 (101.8%)
Mbale RH	2.68	2.68 (100%)	2.28 (85.1%)	3.74	3.68 (98.4%)	3.66 (97.9%)	7.54	5.904 (78.3%)	5.888 (78.1%)	9.72	10.09 (103.8%)	10.459 (107.6%)
Soroti RH	1.89	1.09 (57.7%)	1.09 (57.7%)	2.79	2.7 (96.8%)	2.7 (96.8%)	2.41	1.67 (69.3%)	1.667 (69.2%)	5.73	6.503 (113.5%)	6.316 (110.2%)
Lira RH	2.09	2.05 (98.1%)	1.89 (90.4%)	2.38	2.32 (97.5%)	2.32 (97.5%)	2.44	2.116 (86.7%)	2.012 (82.4%)	6.23	6.605 (106%)	6.185 (99.2%)
Mbarara RH	2.15	1.15 (53.5%)	1.15 (53.5%)	3.09	3.06 (99%)	3.06 (99%)	2.82	2.297 (81.4%)	2.287 (81.1%)	6.63	6.962 (105%)	6.55 (98.8%)
Mubende RH	1.79	0.78 (43.6%)	0.78 (43.6%)	3.19	3.19 (100%)	3.19 (100%)	1.99	1.816 (91.2%)	1.292 (64.9%)	5.42	5.542 (102.2%)	4.493 (82.9%)
Moroto RH	1.82	1.48 (81.3%)	1.34 (73.6%)	1.97	1.91 (96.95%)	1.9 (96.4%)	4.95	4.911 (99.2%)	3.021 (61%)	5.53	5.967 (107.9%)	4.562 (82.5%)
Naguru RH	1.84	2.02 (109.8%)	2.00 (108.7%)	2.62	2.54 (96.94%)	2.51 (95.8%)	2.05	1.379 (69.3%)	1.368 (66.7%)	6.3	6.302 (100%)	5.284 (83.9%)
Local Govern-ments	72.26	72.26 (100%)	72.26 (100%)	69.96	69.96 (100%)	69.96 (100%)	9.5	9.5 (100%)	9.5 (100%)	340.95	336.298 (98.6%)	336.298 (98.6%)

Source: Approved Estimates of Revenue and Expenditure FY 2018/19 and the IFMS August 2018

Annex Table 2.3.2: Financial performance of the pro-poor or gender responsive PAF programmes, under the Health sector FY2014/15-2017/18- Ug shillings billion

	2014/15			2015/16		2016/17		2017/18				
Programme	Budget	Release	Outturn	Budget	Release	Outturn	Budget	Release	Outturn	Budget	Release	Out-turn
Clinical and Public health	26.05	21.63	21.63	43.16	41.21	39.37	34.38	24.61	24.55	44.82	41.52	40.81
Pharmaceutical and other Supplies-MoH	312.30	405.44	227.73	231.52	373.30	279.24	680.64	447.05	398.89	762.63	251.89	192.73
Coordination of multi-sector response to HIV/AIDS	5.57	5.57	5.42	6.37	5.95	5.82	6.37	6.40	5.89	5.91	5.91	5.87
Cancer Services	8.20	9.86	9.41	13.69	10.35	10.28	38.95	12.23	12.09	47.03	21.32	20.29
Pharmaceutical and Medical Supplies-NMS	218.61	218.00	217.70	218.61	218.61	218.61	237.96	264.96	264.96	237.96	283.96	283.96
Community Health Management (KCCA)	2.78	2.17	2.16	2.78	2.78	2.76	2.26	2.26	2.26	2.26	2.26	2.22
Safe Blood Provision	4.47	4.47	4.47	6.47	6.84	6.39	6.16	6.39	6.28	6.73	10.14	10.24
National Referral Hospital Services	23.66	24.92	24.69	27.19	28.15	27.96	47.21	45.19	45.21	50.79	51.69	51.62
Regional Referral Services	29.01	33.04	31.51	40.34	43.30	41.11	40.90	46.11	45.44	42.52	45.95	43.45
Primary Health Care	72.26	74.26	74.26	69.96	69.96	69.96	55.35	55.40	55.40	49.54	49.83	49.83
Total	**945.26**	**926.21**	**745.81**	**930.30**	**999.74**	**891.15**	**1,447.38**	**1,082.32**	**1,071.63**	**1,419.97**	**845.68**	**775.22**

Source: MFPED Annual Budget Performance Reports FY2014/15- FY2017-18

Annex Table 2.4.1: Financial Performance of Social Development Sector Votes; under PAF for FYs 2014/15-2017/18- Uganda shillings, Billions

Votes	Financial Years											
	2014/15			2015/16			2016/17			2017/18		
	Budget	Release/ (% of budget released)	Expend./ (% of budget spent)	Budget	Release/ (% of budget released)	Expend. / (% of budget spent)	Budget	Release/ (% of budget released)	Expend. /(% of budget spent)	Budget	Release/ (% of budget released)	Expend. /(% of budget spent)
Ministry of Gender, Labour and Social Development	14.86	14.82 (99.7%)	14.76 (99.3%)	61.43	54.54 (88.78)	54.46 (88.6%)	178.33	109.296 (61.29%)	108.177 (60.66%)	156.48	140.854 (90%)	139.851 (89.37%)
Equal Opportunities Commission	0.42	0.42 (100%)	0.42 (100%)	0.3	0.36 (120%)	0.36 (120%)	0.3	0.3 (100%)	0.3 (100%)	6.37	6.37 (100%)	6.369 (99.98%)
Local Governments	7.14	7.14 (100%)	7.14 (100%)	7.14	7.14 (100%)	7.14 (100%)	0	0	0	7.64	7.64 (100%)	7.64 (100%)

Source: Approved Estimates of Revenue and Expenditure FY 2018/19 and the IFMS August 2018w

Annex Table2.5.1: Financial Performance of Water and Environment Sector Votes; under PAF for FYs 2014/15-2017/18- Uganda shillings, Billions

Votes	Financial Years											
	2014/15			2015/16			2016/17			2017/18[7]		
	Budget	Release/ (% of budget released)	Expend./ (% of budget spent)	Budget	Release/ (% of budget released)	Expend. / (% of budget spent)	Budget	Release/ (% of budget released)	Expend. /(% of budget spent)	Budget	Release/ (% of budget released)	Expend. /(% of budget spent)
Ministry of Water and Environment	162.11	164.17 (101.3%)	163.07 (100.6%)	170.58	178.42 (104.6%)	178.02 (104.4%)	208.88	196.965 (94.3%)	196.342 (93.99%)	287.2	313.818 (109.3%)	313.093 (109%)
National Forest Authority	1.06	1.15 (108.5%)	1.15 (108.5%)	2.06	2.06 (100%)	2.06 (100%)	7.46	6.177 (82.8%)	6.177 (82.8%)	11.42	11.038 (96.7%)	10.849 (95%)
Local Governments	67.73	67.73 (100%)	67.73 (100%)	68.23	68.23 (100%)	68.23 (100%)	0	0	0	0	0	0
Uganda National Meteorological Authority	0	0	0	0	0	0	21.4	15.758 (73.6%)	15.73 (73.5%)	27.32	23.274 (85.2%)	22.431 (82.1%)

Source: Approved Estimates of Revenue and Expenditure FY 2018/19 and the IFMS August 2018

Annex Table2.5.1: Financial Performance of Water and Environment Sector Votes; under PAF for FYs 2014/15-2017/18- Uganda shillings, Billions

Votes	Financial Years											
	2014/15			2015/16			2016/17			2017/18[8]		
	Budget	Release/ (% of budget released)	Expend./ (% of budget spent)	Budget	Release/ (% of budget released)	Expend. / (% of budget spent)	Budget	Release/ (% of budget released)	Expend. /(% of budget spent)	Budget	Release/ (% of budget released)	Expend. /(% of budget spent)
Ministry of Water and Environment	162.11	164.17 (101.3%)	163.07 (100.6%)	170.58	178.42 (104.6%)	178.02 (104.4%)	208.88	196.965 (94.3%)	196.342 (93.99%)	287.2	313.818 (109.3%)	313.093 (109%)
National Forest Authority	1.06	1.15 (108.5%)	1.15 (108.5%)	2.06	2.06 (100%)	2.06 (100%)	7.46	6.177 (82.8%)	6.177 (82.8%)	11.42	11.038 (96.7%)	10.849 (95%)
Local Governments	67.73	67.73 (100%)	67.73 (100%)	68.23	68.23 (100%)	68.23 (100%)	0	0	0	0	0	0
Uganda National Meteorological Authority	0	0	0	0	0	0	21.4	15.758 (73.6%)	15.73 (73.5%)	27.32	23.274 (85.2%)	22.431 (82.1%)

Source: Approved Estimates of Revenue and Expenditure FY 2018/19 and the IFMS August 2018

(Footnotes)

1 The purchases were mainly of technologies like seedlings.

2 The livestock types selected are those that may be received by both female and male farmers.

3 Three Votes were introduced in FY 2017/18 but these were omitted for comparison purposes. They are: National Agricultural Research Organization; KCCA; and the National Animal Genetic Research Centre and Data Bank

4 Classified under District Production Services-

5 Eleven Votes were introduced in FY 2017/18 but these have been omitted for comparison purposes. They are: KCCA, Uganda Management Institute; and Universities- Makerere; Makerere Business School, Kyambogo, Mbarara, Busitema, Gulu, Soroti, Lira and Kabale.

6 Two new Votes, KCCA and Uganda Aids Commission were introduced but they have been omitted in the analysis.

7 Two new Votes were introduced- KCCA and National Environment Management Authority that were omitted for comparison purposes.

8 Two new Votes were introduced- KCCA and National Environment Management Authority that were omitted for comparison purposes.

Plot 11 Vubyabirenge
Close, Ntinda-Nakawa Rd

+256-414-677-707
+256-755-202-154

CSBAG
Budgeting for equity

P.O. Box 660
Ntinda

csbag@csbag.org

CSBAGUGANDA

www.csbag.org

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