



# STRATEGIC PLAN

**Fiscal Year 2025/26 – 2029/30**

**Vision: A Competitive Economy for National Development**

**Theme: Pursuit of 10-Fold Economic Growth**



**MOFPED#DoingMore**



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**Theme:** Pursuit of 10-Fold Growth

## Foreword

This Strategic Plan outlines the policy direction of the Ministry of Finance, Planning, and Economic Development for the upcoming five fiscal years. It initiates our ambition to increase the economy by tenfold over the next fifteen years, aligned with the framework of the fourth National Development Plan.

Over the plan period, our growth and development agenda will be aimed at attaining double-digit economic growth, reducing poverty levels, increasing the stock of new jobs, sustaining macroeconomic stability, and mobilizing adequate resources to finance the ambitious growth agenda. Consequently, over the plan period, the Ministry's flagship interventions are (i) financing oil and gas commercialization projects, including the Oil Refinery to provide a new base for the economy; (ii) capitalization of the government development banks to spur private sector investments; (iii) Investment for Industrial Transformation and Employment (INVITE), and (iv) the Parish Development Model that is critical for transitioning the subsistence households into the money economy.

Critical success factors for the implementation of this plan will be anchored on timely execution, enhanced monitoring and evaluation and collaboration with all stakeholders of the Ministry. The Ministry will, therefore, address existing weaknesses through bold reforms, strengthening institutional capacity, and improving coordination with key stakeholders to achieve the objectives and the related development outcomes spelt in this Strategic Plan.

I would like to rally all stakeholders, staff of this Ministry and affiliated institutions, to support the implementation of this plan. Together, we will be able to achieve a rapid economic growth and draw closer to the promise of Uganda's Vision 2040 of "a transformed Ugandan society from a peasant to a modern and prosperous country".

For God and my Country.



**Matia Kasaija (MP)**

**MINISTER OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT**


## Acknowledgement

It is my pleasure to share the five-year Strategic Plan of the Ministry of Finance, Planning and Economic Development. The plan is premised on actions necessary to start the journey towards the tenfold economic growth, while deepening alignment with priorities of the fourth National Development Plan as well as global and regional development initiatives. The plan builds on prior lessons and focuses on institutional transformation, inclusive economic growth, fiscal sustainability, and smart public investment. The development outcomes and objectives are designed to be actionable and measurable to promote accountability and results-driven implementation.

I'm grateful to all stakeholders who supported the implementation of the previous strategic plan FY2020/21 – FY2024/25. The lessons learnt from its implementation, together with the fourth National Development Plan and its attendant Programme Implementation Action Plans, have informed the development of this new plan.

The new Strategic Plan is a result of efforts made by several stakeholders who invested invaluable time and contributed a great wealth of knowledge in its preparation. I would, therefore, like to register my appreciation to all who contributed. Firstly, I thank our Senior Minister and State Ministers for providing leadership throughout the development of this Plan. Secondly, I thank the Staff of the Ministry, especially the members of the Planning Taskforce for a job well-done. Lastly, I thank the staff of affiliated institutions, including those of National Planning Authority for the input, review and validation of this Plan.

We remain committed to the implementation of economic policies that will transform the lives of Ugandans. I look forward to the implementation and realization of the goal, objectives, development outcomes and the positive socioeconomic impact of this plan on Ugandans.



**Ramathan Ggoobi**

**PERMANENT SECRETARY/SECRETARY TO THE TREASURY**

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## List of Acronyms

ACF	Agriculture Credit Facility
AfCFTA	African Continental Free Trade Area
AFCON	Africa Cup of Nation
AG	Accountant General
AGRC	Albertine Graben Refinery Consortium
AIM	Annual Investment Meeting
ATMS	Agro-Industrialisation, Tourism, Minerals, Science Technology & Innovation
BoU	Bank of Uganda
CBR	Central Bank Rate
CNDPF	Comprehensive National Development Planning Framework
CNOOC	China National Offshore Oil Company
COVID	Corona Virus Disease
CSOs	Civil Society Organisations
DFIs	Development Financing Institutions
DRMS	Domestic Revenue Mobilization Strategy
e-GP	Electronic Government Procurement
E&P	Exploration and Production
EAC	East African Community
EACOP	East African Crude Oil Pipeline
F&A	Fianance and Administration
FDI	Foreign Direct Investment
FY	Financial Year
GDP	Gross Domestic Product
GKMA	Greater Kampala Metropolitan Area
GoU	Government of Uganda
GROW	Generating Growth Opportunities and Productivity for Women Enterprises
HCM	Human Capital Management
IAG	Internal auditor General
IBP	Integrated Bank of Projects
ICT	Information and Communication Technology
IDA	International Development Agency
IMF	International Monetary Fund
INVITE	Investment for Industrial Transformation and Employment
IOCs	International Oil Company
IRAS	Integrated Revenue Administration System
KCCA	Kampala Capital City Authority
KPIs	Key Performance Indicators
LGs	Local Governments
MDAs	Ministries Departments and Agencies
MoFPED	Ministry of Finance, Planning and Economic Development
MoU	Memorandum of Understanding
MSMEs	Micro, Small and Medium Enterprises
MTEF	Medium Term Expenditure Framework

NDP	National Development Plan
NEETs	Youth Neither in Employment nor Education or Trainings
NPA	National Planning Authority
NSPSD	National Strategy for Private Sector Development
NTR	Non-Taxes Revenue
PBB	Programme-Based Budgeting
PDM	Parish Development Model
PDMF	Public Debt Management Framework
PEFA	Public Expenditure and Financial Accountability
PFA	Project Framework Agreement
PFM	Public Finance Management
PIAPs	Programme Implementation Action Plans
PIM	Public Investment Management
PIP	Public Investment Plan
PPP	Public-Private Partnership
PS/ST	Permanent Secretary/Secretary to the Treasury
PSC	Private Sector Credit
PSFU	Private Sector Foundation Uganda
PWG	Programme Working Group
Q&A	Question and Answer
RAPEX	Rationalisation of Public Expenditures
S&P	Standard and Poor's
SACCOs	Savings and Credit Cooperative Organizations
SBRF	Small Business Recovery Fund
SCART	Simplified Computerized Accountability Reporting Tool
SDGs	Sustainable Development Goals
SMEs	Small and Medium Enterprises
UAIS	Uganda Agriculture Insurance Scheme
UBOS	Uganda Bureau of Statistics
UDB	Uganda Development Bank
UIA	Uganda Investment Authority
UMRA	Uganda Microfinance Regulatory Authority
UNOC	Uganda National Oil Company
URA	Uganda Revenue Authority
US/AO	Under Secretary/Accounting Officer
USD	United States Dollars
WB	World Bank

## Executive Summary

The Strategic Plan delineates the Ministry's priorities for the forthcoming five fiscal years, with objectives of achieving double-digit economic growth, alleviating poverty, generating employment opportunities, and preserving macroeconomic stability. The core initiatives encompass financing oil and gas ventures, capitalizing government development banks, executing the Investment for Industrial Transformation and Employment (INVITE) project, and implementing the Parish Development Model to integrate subsistence households into the monetary economy.

The Ministry's Vision is to establish '**A competitive Economy for National Development**', with a Mission to 'Formulate sound economic policies, maximize revenue mobilization, ensure efficient allocation and accountability for public resources so as to foster sustainable economic growth and development'.

During the implementation of the previous Strategic Plan, Uganda's economy demonstrated resilience with GDP growth improving from 3% in FY2019/20, through the onset of economic shocks, to 6% in FY2023/24. The private sector is a major contributor, generating 77% of formal jobs and over 80% of domestic revenues. However, challenges such as high credit costs, low digital adoption, and bureaucratic inefficiencies hinder its full potential. Targeted interventions in technology, financial access, and efficiency are crucial to further leveraging private sector contributions for sustainable growth.

Uganda's political stability serves as a foundation for economic growth, although corruption and inefficiencies present challenges to maintaining progress. Fiscal consolidation and domestic revenue mobilization are crucial for sustaining growth. The country's young population holds significant economic potential; however, enhancing education and services is essential to increase youth productivity. Investments in ICT have improved public financial management, yet comprehensive reforms are necessary to enhance accountability and operational efficiency, including the enforcement of fiscal laws and regulations. The recent signing of the implementation agreement for the Uganda Oil Refinery Project marks an advancement towards energy independence and industrialization, offering numerous opportunities for socioeconomic transformation, such as employment generation. To realize potential economic growth, the government must address obstacles to private sector development, especially the high cost of credit. Furthermore, it is extremely important to maintain fiscal discipline to ensure sustainable financing of development priorities.

The new Strategic Plan FY2025/26 – FY2029/30 emphasizes tenfold economic growth and aligns with the fourth National Development Plan, regional, and global initiatives. It

prioritizes institutional transformation, inclusive growth, fiscal sustainability, and smart public investments, with actionable goal and objectives aimed at measurable outcomes to ensure accountability and effectiveness.

**Goal:** Attain fiscal policy credibility for sustainable financing of the 10-fold economic growth.

### **Strategic Objectives and Key Outcomes**

The plan emphasizes five (5) strategic objectives and related institutional outcomes: -

1. **Achieve Double-Digit GDP Growth:** Targeting a real GDP growth rate of 10.1% by enhancing macroeconomic stability and fostering private sector growth. The Ministry aims to increase the revenue-to-GDP ratio from 14.5% in FY2023/24 to 18.2% in FY2029/30, and to improve compliance with the NDPIV from 71% to 77% during the same period.
2. **Increase Access to Affordable Financing:** This includes promoting shared digital financial infrastructure and credit disbursements through initiatives like Emyooga and the Parish Development Model (PDM). The target is to reduce the lending rates of Development Finance Institutions (DFIs) from 12% to 8% by 2029/30 and increase the number of households accessing PDM funds from 1.2 million to 3.5 million.
3. **Maximally Mobilize Domestic Revenue, External and Innovative Financing:** The plan focuses on implementing a proactive framework for tax compliance, and strict effective implementation of the Domestic Revenue Mobilization Strategy (DRMS). The aim is to increase domestic revenue performance and reduce reliance on borrowing, with a target of decreasing the debt-to-GDP ratio from 46.2% to 36.2% by FY2029/30.
4. **Attract and Sustain Private Sector Investments:** The Ministry plans to create a conducive investment climate by reviewing local content policies and enhancing investment promotion initiatives. This includes the implementation of flagship projects like the Investment for Industrial Transformation and Employment (INVITE) and the Generating Growth and Productivity Opportunities for Women Enterprises (GROW) project. The target is increase competitiveness index from 48.94 to 58.73, and FDI as a percent of GDP from 2.83% in FY2023/24 to at least 3.7% in the FY2029/30

5. **Ensure Optimal Allocation and Accountability for Public Resources:**  
Emphasizing the need for efficient budget execution and compliance with fiscal rules, the Ministry aims to align the budget with national priorities and minimize supplementary expenditures. The target is to reduce supplementary expenditure as a percentage of the initial budget from 17% to less than 3% by FY2029/30, and achieve 90% of PIP projects delivered on budget by FY2029/30.

### **Implementation and Financing**

The total required resources for implementing this strategic plan are estimated at **Ushs.15,886.18 Billion**, with over 70% allocated to private sector development interventions. The plan highlights the importance of collaboration with stakeholders, including government agencies, development partners, and the private sector, to ensure successful execution.

### **Monitoring and Evaluation**

A robust monitoring and evaluation framework will be established to track progress against the strategic objectives, with annual and mid-term reviews to assess outcomes and impacts. The Ministry will utilize performance audits and stakeholder feedback to refine strategies as necessary.

In conclusion, the strategic plan sets a comprehensive roadmap for Uganda's economic transformation, emphasizing inclusive growth, fiscal sustainability, and effective public financial management to achieve the ambitious tenfold growth target by 2040.

## 1.0 INTRODUCTION

### 1.1 Background

The Strategic Plan of Uganda’s Ministry of Finance, Planning and Economic Development (MoFPED) for the Financial Years 2025/26 to 2029/30 charts a transformative course toward achieving Uganda’s Vision 2040, building on the foundation laid by the preceding plan (FY2020/21–FY2024/25). Aligned with the Fourth National Development Plan (NDPIV) and informed by lessons from the Third National Development Plan (NDPIII), this plan serves as a dynamic roadmap to accelerate Uganda’s socio-economic transformation. It integrates regional frameworks such as the East African Community (EAC), the Common Market for Eastern and Southern Africa (COMESA), and the African Continental Free Trade Area (AfCFTA), alongside international commitments including the Sustainable Development Goals (SDGs), to position Uganda as a resilient and competitive player in the global economy.

This five-year strategy reaffirms MoFPED’s core mandate: mobilizing and managing public resources, formulating robust fiscal and macroeconomic policies, and coordinating national development planning. It is designed to achieve a tenfold economic expansion over 15 years by strengthening fiscal credibility, fostering private sector-led growth, and securing sustainable financing for inclusive development. The plan is structured around five strategic pillars: Macroeconomic Stability and Fiscal Discipline; Resource Mobilization and Debt Sustainability; Private Sector Development and Investment Facilitation; Public Financial Management Reform; and Institutional Capacity and Digital Transformation. Together, these priorities aim to drive structural transformation, enhance resilience, and deliver equitable growth.

### 1.2 Legal and Policy Context

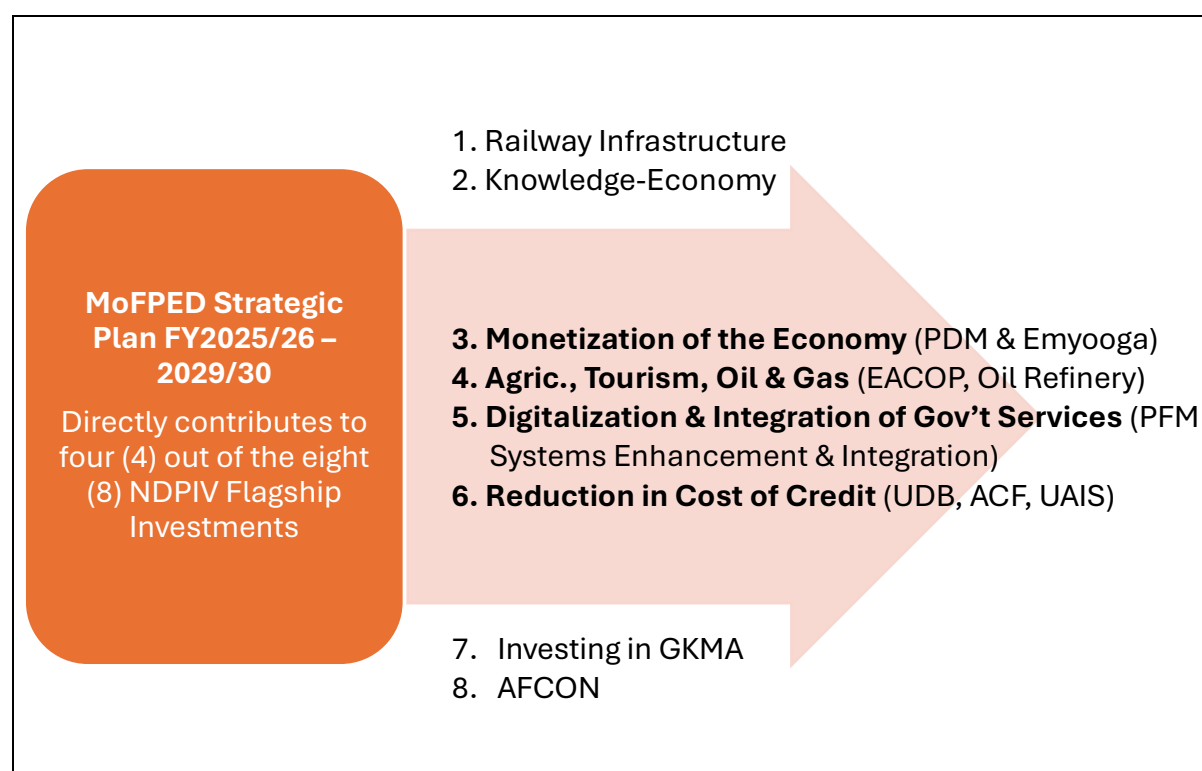
Anchored in the 1995 Constitution of Uganda and guided by key legislation, including the Public Finance Management Act (2015, amended 2021) and the National Planning Authority Act (2002), this plan is both responsive and forward-looking. It addresses emerging domestic and global challenges such as climate change, and geopolitical disruptions while operationalizing Uganda’s commitments to NDPIV and Vision 2040. By enhancing accountability, optimizing resource use, and fostering citizen trust, the Ministry aims to lead Uganda towards the tenfold economic journey in the next fifteen years, beginning with this Strategic Plan.

To grow the economy tenfold, national development priorities over the next fifteen years will be centered on four growth anchors. These are Agro-Industrialisation, Tourism Development, Minerals Development, including Oil and Gas, and Science, Technology and innovation. The contribution of this Ministry to unlocking growth potential in the growth anchors include: -

- i) Providing affordable credit to farmers and wealth creators, majorly through the Parish Development Model, Uganda Development Bank, Agriculture Credit Facility, the INVITE project and Emyooga, among others.
- ii) Expedite the financing of the Oil and Gas commercialization projects, including the Oil Refinery.
- iii) Private Sector investment promotions initiatives such as financing the development of industrial parks and special economic zones.
- iv) Strengthening budget alignment to national priorities, and
- v) Enhancement of Public Finance Management Systems, including internal oversight and accountability.

Consequently, the Ministry's strategic plan provide anchors for four (4) out of the eight (8) NDP IV flagship investments as demonstrated in the figure below: -

**Figure 1-1 Alignment of the Ministry's Strategic Plan to the fourth National Development Plan**





## 1.3 Rationale for Developing the Strategic Plan

The Ministry's Strategic Plan for fiscal year 2025/26 – 2029/30 demonstrate its committing in fullfuling its mandate is the University's demonstration of her commitment to fulfilling her mandate. The new plan refocuses the attendtion to the implementation of the fourth national development plan and the commenced actions to actualise the tenfold growth agenda. The plan will : -

- i) Align the Ministry's policy direction to the fourth National Development Plan.
- ii) Spells out the financing strategy for the ten-fold growth anchors of Agriculture and Agro-Industrialisation; Tourism Development Mineral Development, including oil and gas; and the Knowledge Economy (Science, Technology and Innovation) – the ATMS.
- iii) Prioritize the Ministry's expenditure by making strategic choices given the resource constraints,
- iv) Incorporate global, regional and emerging issues to shape the Ministry's response strategies, and
- v) Provide a framework for effective monitoring, evaluation and reporting progress on implementation of strategic objectives and the attendant institutional outcomes.

## 1.4 Process of Developing the Strategic Plan

Developed through a rigorous, participatory process, the plan reflects extensive consultations with government ministries, departments, and agencies (MDAs), private sector stakeholders, development partners, civil society organizations (CSOs), and academia. It draws on macroeconomic forecasts from the International Monetary Fund (IMF), World Bank, and Bank of Uganda, as well as performance evaluations from the FY2020/21–FY2024/25 cycle. Notable successes from the previous period—such as strengthened oil revenue governance, effective debt management reforms, and progress in e-Government services – Inform this strategy, while challenges like revenue shortfalls and slow project execution underscore the need for adaptive policies and enhanced coordination.

## 1.5 The Structure of the Strategic Plan

The Strategic Plan is organized into five key sections: An Introduction and Situational Analysis outlining MoFPED's mandate and context; a Strategic Framework defining its vision, mission, and objectives; an Implementation Plan detailing flagship programs and resource allocation; a Monitoring and Evaluation Framework to track progress; and

comprehensive Annexes aligning the plan with national and global goals. This document is a clarion call to all stakeholders – government, private sector, civil society, and development partner – to unite in mobilizing resources, driving innovation, and unlocking Uganda’s potential for a resilient, inclusive, and competitive future

## 2.0 SITUATION ANALYSIS

### 2.1 Overview of the Macroeconomic & Fiscal Environment

The Ministry of Finance, Planning and Economic Development (MoFPED) operates within a dynamic economic context shaped by both domestic and global developments. Uganda's economy has demonstrated resilience, with real GDP growth improving to 6% in the FY2023/24 from 3% in FY2019/20 following the several economic shocks. The economic recovery was on account of good macroeconomic management, relatively good weather and improving global economic conditions. This growth is broad-based, driven by services, industrial activities, and agricultural recovery.

Uganda's Private Sector plays a critical role in job creation and economic growth. The private sector accounts for **77%** of formal jobs and employs approximately **2.5 million** people, generating over **80%** of domestic revenues. However, the sector faces significant challenges that hinder its full potential. These challenges include: -

- i) **Slow Digital Technology Adoption.** The uptake of digital technologies among Micro, Small, and Medium Enterprises (MSMEs) is low due to high internet costs driven by taxes and regulations. In 2021, Uganda's internet access rate was only 10.3%, compared to 38% in Tanzania and 53.2% in Kenya. Although internet costs have decreased to USD 35 per Mbps in 2023, they remain higher than in other lower-middle-income countries, limiting broader access to digital services.
- ii) **Bureaucratic Challenges.** Despite government efforts to improve the business environment, bureaucratic inefficiencies persist. Automation of processes has been prioritized, resulting in a reduction of average service turnaround time from 21 days in 2020/21 to 11.8 days in 2022/23. However, cumbersome procedures and public sector corruption continue to impede operational efficiency.
- iii) **High cost of credit.** The lending rates have decreased over time from 27.6% in 2012 to 18.8% in 2024 yet remain higher than regional averages. The government's increased domestic borrowing has led to stricter lending conditions, crowding out the private sector.
- iv) **Low savings and investment.** Uganda's national savings rate was 20.54% of GDP as of 2024, below the lower-middle-income average of 26.6%. The low savings rate is attributed to a significant portion of the workforce engaged in subsistence activities. However, there is a growing acceptance of fintech solutions, with mobile money payments reaching USD 21.6 billion in 2021.

- v) Low competitiveness. Uganda's trade balance remains negative, with a deficit of USD 3,413.9 million in 2022/23. Total exports rebounded to USD 5,450.8 million, driven by traditional exports like coffee, but challenges in enhancing competitiveness persist. FDI has increased significantly, reaching USD 2,879.6 million in 2022/23. However, issues such as political stability, infrastructure deficiencies, and high bureaucratic hurdles remain barriers to attracting further investment.

Given the critical role of Uganda's Private Sector in economic development, it is crucial that the government addresses the multifaceted challenges it faces. To harness the potential of the private sector, targeted interventions in digital technology adoption, financial access, bureaucratic efficiency, and national savings are essential for sustainable growth and development

## 2.2 Performance of the Previous Strategic Plan

The implementation of MoFPED's Strategic Plan 2020/21–2024/25 has yielded mixed results. While progress has been made in macroeconomic management, debt sustainability, and digitization of revenue systems, several key targets remain unmet: -

- i) Revenue Mobilization: Despite the resumption of the Domestic Revenue Mobilization Strategy (DRMS), Uganda underperformed with only 0.8% of GDP revenue gain in FY2023/24 against the 2% target.
- ii) Public Investment Efficiency: Development expenditure underperformed due to delays in external loan disbursements, poor planning, and limited absorptive capacity.
- iii) Budget Discipline: The recurrence of supplementary budgets and current expenditure overruns have strained fiscal management.
- iv) Debt Management: Public debt has remained sustainable at about 50% of GDP, though the risk of debt distress has increased.

## 2.3 Key Achievements and Challenges

Achievements: -

- i) Maintained macroeconomic stability with moderate inflation and stable exchange rates. Inflation was maintained within the 5% policy target and thereby ensuring price stability within the economy.

- ii) Sustained real GDP growth through post-COVID economic recovery efforts. Through proper coordination of fiscal and monetary policy, we were able to sustain the recovery of the economy from the shocks experienced at the beginning of the 3<sup>rd</sup> National Development Plan. The economy has fully recovered. Real GDP growth rate at the end of this fiscal year 2024/25 is projected at 6.4%. This is within the target range of 6% to 7% spelt out in our current Strategic Plan. This demonstrates a remarkable recovery from the average growth rate of 3.7% realised in the first half of the Strategic Plan. It, therefore, implies that we performed well in the execution of our mandate
- iii) Made tremendous stride on fiscal consolidation agenda. Implemented structural reforms in public financial management, including the Rationalization of Public Expenditure (RAPEX), digital tax administration tools to enhance domestic revenue mobilization, repurposing of the budget to impactful areas, and maintaining public debt at sustainable level despite increased borrowing needs.
- iv) Full operationalization of the PDM financial inclusion pillar. This intervention and other government wealth creation initiatives have contributed to the decline in the proportion of households in the subsistence economy from 39% to 33% as per the recent National Census Report. The results of the initiatives to monetize the economy is beginning to bear fruit. The Ministry now needs to ensure better coordinate with other institutions of government to ensure that all the other six (6) complementing pillars of the PDM perform as expected.
- v) Sustained Uganda's ranking as the number one investment destination in East Africa. Through the continuous effort on providing investment incentives to the private sector and the improvement in policies and business environment, Uganda has been ranked the best investment destination in the region for the third consecutive time at the Annual Investment Meeting (AIM) Congress.
- vi) Enhanced PFM Reforms: The Ministry made significant strides in enhancing public financial management in Uganda through various systems and processes. Key achievements include the implementation of the Integrated Financial Management System (IFMS) across 385 government entities, improving transparency and expenditure controls; the rollout of the Human Capital Management (HCM) system in 175 MDAs/LGs to automate HR functions; and the strengthening of domestic revenue management, notably through the Integrated Revenue Administration System (IRAS). Additionally, the transition to Programme Based Budgeting (PBB) has improved compliance in planning and budgeting, while the Integrated Bank of Projects (IBP) system has streamlined project management. Lastly, the Electronic Government Procurement (e-GP) system is enhancing procurement efficiency,

demonstrating a comprehensive approach to financial management improvements

Challenges: -

- i) Limited fiscal space and widening fiscal deficit: FY2023/24 deficit was 4.8% of GDP (above the 3.8% target) and is projected at 5.8% in FY2024/25.
- ii) Underperformance in domestic revenue mobilization, hampered by low tax buoyancy, political resistance, and exemptions.
- iii) Weak budget absorption, especially in externally financed development projects.
- iv) Rising recurrent expenditure pressures, including wages and security costs, limiting development investment.
- v) Weak coordination and planning across sectors, compounded by off-budget donor interventions.
- vi) Low public investment efficiency due to capacity constraints and project management deficiencies.
- vii) Gaps in PFM Reforms. Although substantial progress has been achieved in Public Financial Management (PFM) Reforms nationwide, certain gaps persist that continue to impact further advancement. The implementation of the PFM Reform programme faced delays due to COVID-19, affecting planned initiatives like e-GP and HCM. The PEFA 2022 noted significant progress since PEFA 2016 but identified gaps needing reforms. Uganda aims to grow its economy tenfold in 15 years, requiring broader reforms to boost domestic resources and FDI. Climate change effects need mitigation to protect property and life. Operational constraints in PFM Systems still hamper sector targets. Addressing these challenges is necessary in the next phase of PFM reforms. New reform areas such as pension sector enhancements, tax policy reviews, and climate change integration into PFM processes are necessary. Issues like inadequate accountability, weak oversight, and fragmented PFM systems hinder effective delivery of government programs, necessitating improved audit capacities and integration of existing systems.

## 2.4 Emerging Issues

The following are the emerging issues that have implications for operations of the Ministry of Finance, Planning and Economic Development: -

- i) Rationalization of Public Expenditure (RAPEX). Taking over mandate of the institutions whose functions have been transferred to the Ministry, specifically the defunct Uganda Microfinance Regulatory Authority (UMRA). Consequently, a new department of Microfinance Regulation Department has been created under the

Ministry. Therefore, the staffing level and wage bill will go up. Also related to the RAPEX, the Ministry must spearhead payment of severance packages and the stocktaking of government assets that have been rationalized.

- ii) Constrained fiscal space. MoFPED is navigating a challenging fiscal and macroeconomic environment characterized by constrained fiscal space, debt management pressures, and revenue shortfalls. However, Uganda's stable macroeconomic foundation and the potential of oil revenues offer critical opportunities for reform and transformation. The next phase of the Strategic Plan must address existing weaknesses through bold reforms, strengthened institutional capacity, and improved coordination with key stakeholders to realize inclusive, sustainable economic growth.

## 2.5 Institutional Capacity

- Financial resources allocated to the ministry
- Human resources development and management: -
  - approved structure, filled and percentage of vacant positions
  - Availability of relevant technical and specialized competences
- M&E function
  - Existence and functionality of M&E plan
  - Existence of coordination structure
  - Existence of functional information systems

## 2.6 SWOT Analysis

**Table 2-1 SWOT Analysis**

Strengths	Weaknesses
<ul style="list-style-type: none"> <li>Strong institutional mandate and legal framework</li> <li>Continued macroeconomic growth</li> <li>Debt remains within sustainable levels</li> <li>Emerging oil revenues provide medium-term fiscal cushion</li> </ul>	<ul style="list-style-type: none"> <li>Inadequate absorption of development budgets</li> <li>Weak public investment efficiency</li> <li>Over-reliance on supplementary budgets</li> <li>Limited progress in DRMS implementation</li> </ul>
Opportunities	Threats
<ul style="list-style-type: none"> <li>Oil revenues to support long-term fiscal sustainability</li> <li>Implementation of DRMS to enhance tax collection</li> <li>Use of digital platforms for revenue and expenditure tracking</li> </ul>	<ul style="list-style-type: none"> <li>Rising interest payments and debt servicing costs</li> <li>Vulnerability to global shocks and geopolitical tensions</li> <li>Climate change increasing fiscal risks</li> </ul>

- |  |   |
|--|---|
| <ul style="list-style-type: none"> <li>• Regional integration to boost trade and revenues</li> </ul> | <ul style="list-style-type: none"> <li>• Political and institutional inertia</li> </ul> |
|--|---|

## 2.7 PESTEL Analysis

PESTEL analysis identifies external factors influencing the Ministry. This Strategic Plan uses PESTEL to show their impact on its operations.

**Political:** Uganda's political stability provides a foundation for the execution of the Ministry's mandate. The absence of internal conflicts and secure borders ensure the safety of persons and properties and create a predictable environment for economic activities and fiscal policy implementation. As the country aims to grow its economy tenfold in the next fifteen years, political stability will be crucial, along with improvements in economic and social infrastructure. However, corruption must be addressed to prevent hindering progress.

**Economic:** Uganda's economy has recovered from several economic shocks, including the COVID-19 pandemic and the increase in global commodity prices that led to imported inflation. The economy grew by 6.1% in fiscal year 2023/24, following a 5.3% growth in the previous fiscal year. This growth was supported by both the services and industrial sectors. Inflation has decreased significantly, falling below the policy target of 5%. During fiscal year 2023/24, headline inflation declined to an average of 3.2%, compared to 8.8% in the previous fiscal year.

Fiscal consolidation efforts continue, though more focus on domestic revenue mobilization (DRM) is needed to mitigate negative impacts on priority expenditures like human capital investment. The medium-term outlook for Uganda remains broadly positive. The recent signing of the implementation agreement for the Uganda Oil Refinery Project represents progress towards energy independence and industrialization, as well as providing various opportunities for socioeconomic transformation, including employment. To achieve potential economic growth, the government will need to address constraints to private sector growth, particularly the high cost of credit.

**Social/Demographic:** Uganda's 2024 census recorded a population of 45,905,417 with an annual growth rate of 2.9% since 2014. About 50% are under 18, and 57.4% are in the working age group (15+). This youthful population is vital for economic transformation but requires improved social services, especially education, and solutions for Youth Neither in Employment nor Education or Training (NEETs).

**Technological:** Digital transformation offers opportunities for efficiency, including in tax administration. Through strategic investment in ICT, the Ministry improved Uganda's



public financial management by implementing several ICT systems: IFMS for transparency across 385 entities, HCM for automating Human Resource Management in 175 MDAs/LGs, IRAS for better revenue management, PBB for planning and budgeting, IBP for project management, and e-GP for procurement efficiency. Significant progress has been made in adopting technological use in Public Finance Management, but there is still need for broader reforms to enhance domestic resources and FDI, address climate change, and improve operational capacities. Key areas for future reform include pension enhancements, tax policy reviews, and better integration of existing PFM systems to overcome issues like inadequate accountability, cyber threats and weak oversight.

**Environmental:** The National Environment Management Act 2019 outlines the procedures for environmental management, coordination, monitoring, regulation, and supervision across various sectors. Climate risks endanger agriculture and infrastructure, increasing public investment needs and threatening socioeconomic progress. The Ministry is promoting sustainable procurement in government projects to mitigate these potential climate risks.

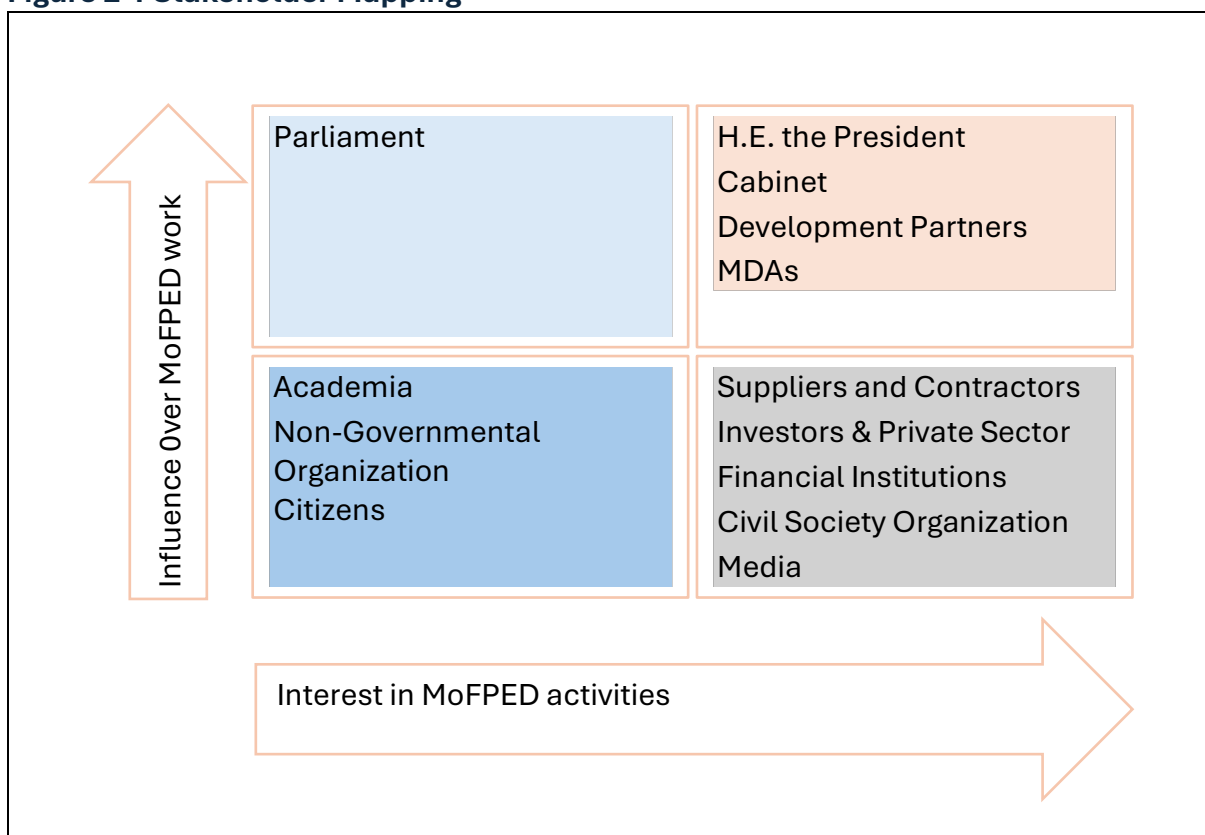
**Legal:** The Ministry's mandate and functions are defined by the 1995 Constitution and guided primarily by the Public Finance Management Act, Cap 171. Although there is a robust framework for its operations, stronger enforcement of financial accountability laws and policies is needed.

**Table 2-2 Key Stakeholders, Interest, Influence & Engagement Strategy**

Stakeholder	Interest	Influence	Engagement Strategy
President And Cabinet	Policy direction and fiscal oversight	High	High-level policy consultations
Parliament (Budget Committee)	Budget approval and oversight	High	Regular briefings and technical submissions
Bank of Uganda	Macroeconomic and fiscal policy	High	Coordination through fiscal and monetary policy
Uganda Revenue Authority	Revenue mobilization	High	Institutional support and reform collaboration
Development Partners (IMF, WB)	Budget support, technical assistance	High	Joint reviews, alignment with frameworks
MDAs and Local Governments	Budget execution	Medium	Capacity building and performance monitoring

Stakeholder	Interest	Influence	Engagement Strategy
Civil Society and Media	Accountability and transparency	Medium	Public engagement and information dissemination
Private Sector and SMES	Investment climate and taxation	Medium	Dialogue through public-private platforms
Citizens and Taxpayers	Public service delivery	Low	Awareness campaigns and consultations

**Figure 2-1 Stakeholder Mapping**



Based on the level of influence and interest, the stakeholder engagement strategy are as follows: -

- High Influence, High Interest: Maintain close and strong relationships, for instance, tailored briefings for the H.E the President.
- High Influence, Low Interest: Keep satisfied by providing concise, impactful summaries to maintain engagement without overwhelming them.
- Low Influence, High Interest: Show consideration by providing interactive platforms such as Webinars, and Question and Answer (Q&A) sessions to sustain engagement and build trust.

- iv) Low Influence, Low Interest: Apply minimal effort such as joining thousands of Ugandans in shaping the budget to encourage participation.

## 3.0 MOFPED STRATEGIC DIRECTION

The FY2025/26 – 2029/30 strategic plan for the Ministry is the successor plan to that of fiscal year 2020/21 – 2024/30, implemented under the 3<sup>rd</sup> National Development Plan. The new strategic plan draws on lessons from the previous plans, aligns to the fourth National Development Plan as well as the ambitious goal of the Ministry to grow the economy tenfold in the next fifteen years. The Ministry remains committed to its vision of building a competitive economy but with revised strategic objectives and strategies that are necessary to enable it to contribute meaningfully to the NDPIV objectives and achieve institutional goals and outcomes that are within its mandate. The strategic direction, therefore, provides the Ministry's alignment with the National Development Plan IV and the strategies for growing the economy tenfold, integrating high-level policy directions with action-driven initiatives to achieve results.

### 3.1 Vision



The Ministry's Vision is **“A competitive Economy for National Development”**.

### 3.2 Mission



The Ministry's Mission is “To formulate sound economic policies, maximize revenue mobilization, ensure efficient allocation and accountability for public resources so as to foster sustainable economic growth and development”.

### 3.3 Mandate

The Ministry's Mandate is to: -

- i) To formulate policies that enhance economic stability and development.
- ii) To mobilise local and external financial resources for public expenditure.
- iii) To regulate financial management and ensure efficiency in public expenditure, and
- iv) To oversee national planning and strategic development initiatives for economic growth.

### 3.4 MoFPED Core Values

To carry out its mandate and achieve the desired outcomes, the Ministry will require support and a complementary set of values. These values are: Professionalism, Results-Driven, Efficiency and Effectiveness, Teamwork, and Integrity.



1. **Professionalism:** We consistently demonstrate competence, knowledge, resourcefulness, quality, cooperation, and a positive attitude, related to how we provide our professional services.



2. **Results-Driven:** We embrace a results-oriented culture that focuses on outcomes and drives accountability and growth.



3. **Efficiency and Effectiveness:** We continuously seek effective and efficient ways to solve problems, better our services, and to remain fiscally responsible. We constantly demonstrate a commitment to be good stewards of the resources allocated to us, discover, and apply safer, better, faster, and more cost-efficient ways to provide the services
4. .



5. **Teamwork:** We create effective working relationships with team members by treating others fairly, maintaining an approachable atmosphere, sustaining open and honest two-way communication, and involving others in decision-making processes when appropriate.



6. **Integrity:** We conduct business honestly and ethically, expect and exemplify trust, respect, fairness, and high character. We conduct ourselves with openness in all aspects of our work. We seek feedback from all

stakeholders to achieve open communication and foster collaboration.



**7. Innovativeness:** We are driven by continuous improvement and unique cutting-edge concepts that optimize results by working better and smarter.

### 3.5 MoFPED Strategic Goal



To attain fiscal policy credibility for sustainable financing of the 10-fold economic growth achieve

### 3.6 Strategic Objectives

To achieve our goal, the Ministry will pursue five (5) broad strategic objectives that are critical for the realisation of several key institutional outcomes. Each of these strategic objectives is accompanied by several actionable strategies.

- i) To Achieve Double-Digit GDP Growth
- ii) To Increase Access to Affordable Financing
- iii) To Maximally Mobilize Domestic Revenue, External and Innovative Financing
- iv) To Attract and Sustain Private Sector Investments
- v) To Ensure Optimal Allocation and Accountability for Public Resources

### 3.7 Intermediate Institutional Outcomes

Through the pursuance of the five (5) strategic objectives, the Ministry targets to realize the following intermediate outcomes at the end of the plan implementation: -

- i) Achieve real GDP growth rate of 10.1%
- ii) Increase revenue to GDP ratio from 14.5% in FY2023/24 to 18.2% in FY2029/30

- iii) Increase FDI as a percent of GDP from 2.83% in FY2023/24 to at least 3.7% in the FY2029/30
- iv) Improve the level of compliance of the National Budget to NDPIV from 71% in FY2023/24 to 77% in FY2029/30
- v) Reduce supplementary expenditure as a percent of initial budget from 17% in FY2023/24 to less than 3% in FY2029/30
- vi) Increase the share of PIP project that are delivered on time from 37% in FY2023/24 to 80% in FY2029/30
- vii) Increase total value of long-term loans by DFI, with maturity of above 5 years from Ushs.950 Billion in FY2023/24 to Ushs.1, 457 Billion in FY2029/30
- viii) Reduction in lending rate of DFIs from 12% in FY2023/24 to 8% in FY2029/30
- ix) Increase the number of households accessing PDM revolving fund from 1.2 Million to 3.5 million
- x) Increase the number of PDM enterprises from 147,464 to 515,424

### 3.8 Strategic Interventions/Actions

#### **Objective 1:** To Achieve Double-Digit GDP Growth

##### **Strategies: -**

- Formulate and monitor appropriate fiscal policies to ensure inclusive growth and macroeconomic stability
- Harmonise economic and financial policies to achieve the EAC monetary union and maintain programmes with international financial institutions.
- Undertake macroeconomic modelling and forecasting
- Developing and implementing policies to promote private sector growth
- Maintaining public domestic borrowing within the PDMS thresholds
- Enhancing resource allocation to key strategic sectors.
- Taking advantage of regional integration through the EAC, COMESA and AfCFTA.

#### **Objective 2:** To Increase Access to Affordable Financing

##### **Strategies: -**

- Promote shared digital infrastructure to improve interoperability and connectivity, increase competition and reduce costs of financial services; and incentivize FinTech innovations among financial service providers.
- Credit Disbursements towards Emyooga, INVITE, GROW & SBRF
- Develop and implement a UG digital loan shop system for the Tier 4 institutions.
- Annual capitalization of the PRF

- Expedite the issuance of the Financial Institutions (Credit Reference Bureau) Regulation and issue guidelines on data collection (database setup, computation of credit scores).

**Objective 3:** To Maximally Mobilize Domestic Revenue, External and Innovative Finances

**Strategies: -**

- Implement a proactive framework for managing and monitoring tax exemptions
- Implement the tax compliance improvement initiatives
- Establish and operationalise the National Tax Academy
- Fast-track the development and implementation of national tax policy
- Implement the revised tax expenditure governance framework to limit leakages and improve tax transparency
- Fast-track the implementation of the Domestic Revenue Mobilization Strategy (DRMS)
- Implement the extractives industries transparency initiatives recommendations
- Support Local Governments to develop and implement LG-specific revenue plans
- Implement KCCA and LG own revenue strategies.
- Harmonise the policy and institutional framework for collection and management of Non-Tax Revenues
- Implement and monitor commitment agreements with NTR collecting agencies
- Implement NTR enhancement measures for National Lottery and Gaming, and measures that reduce leakages of gaming taxes.
- Fast-track implementation of retirement sector reforms to support sustainability for catalysing the growth of long-term finance in Uganda.
- Mobilize bilateral and multilateral resources for national development
- Structure Financing Agreements in accordance with the Public Debt Management Framework Mobilize climate and green financing
- Implement the Public Investment Financing Strategy
- Undertake debt and fiscal risk analysis that ensures fiscal and debt sustainability
- Build capacity along the entire debt cycle including loan negotiation
- Update the public debt management framework
- Implement the public debt management strategy to ensure debt sustainability
- Operationalise the Okusevinga Project (the use of Mobile Money as an alternative platform for investing in government securities)
- Develop a strategy to improve the country's credit worthiness/rating
- Explore avenues for new financing modalities, including climate and green financing.
- Train and equip staff in negotiating climate financing from different sources.

**Objective 4:** To Attract and Sustain Private Sector Investments



**Strategies: -**

- Promote a conducive investment climate and business environment for private sector competitiveness.
- Review the local content policy & legal framework
- Host the NCF and regional stakeholder platforms
- Update and align NSPSD II to NSPSD III and ensure implementation.
- Coordinate the implementation of the PSD Projects Invite, Standards, GROW

**Objective 5:** To Ensure Optimal Allocation, Spending and Accountability for Public Resources

**Strategies: -**

- Prioritise and allocate adequate resources to the tenfold growth strategic areas of ATMS (Agriculture; Tourism Development; Minerals, including Oil and Gas; and Science, Technology and Innovation).
- Ensure consistency of MTEF projections with the National Development Plan expenditure priorities.
- Minimise adjustments, in the form of supplementations and virements, to the approved budget and workplans.
- Timely release of budget to spending institutions.
- Conduct routine budget analysis and monitoring to ensure compliance of the budget to the NDP
- Train and equip MDAs and LGs to implement public procurement regulations and guidelines
- Promote and integrate sustainable procurement in rules and regulations and in work processes in public procurement in Uganda
- Undertake treasury inspection services for the whole-of-Government on PFM policy matters
- Preparation and Submission of Treasury Memorandum
- Review and Harmonize Laws and Regulations to improve Public Finance Management (PFM) Practices (i.e. PFMA and LG Act)
- Integrate PFM systems across all MDAs, LGs and diplomatic missions to enhance transparency and accountability (e-GP, IFMS, PBS, IRAS, HCM, NDP M&E system, IBP)
- Support Pre-feasibility and Feasibility studies in priority NDPIV projects/areas (Project Preparatory Facility)
- Undertake training in structuring and implementing PPPs
- Strengthen capacity for internal oversight across government

- Undertake value for money (performance) audits, specialised audits, forensic investigations, IT audits and special audits of key government programmes

## 4.0 FINANCING FRAMEWORK AND STRATEGY

Most of the initiatives in the Ministry's Strategic Plan are Government Policy Commitments such as the PDM, financing of flagship projects such as the Oil Refinery capitalisation of the Government Development Banks to offer cheap credit to private sector players, and the maintenance of robust financial management and accountability systems as well as transparency in government procurement. Therefore, much of the financing is expected to come from the revenue of the Government of Uganda. The other sources of funding are expected from the mobilization of PPPs, development partners (including climate finance), and very little from Non-Tax Revenues.

The following strategies will be pursued to mobilise the required financing from the different sources and meet disbursement conditions by Development Partners: -

### 4.1 Financing Strategy

- i) Presentation of the Ministry's financing needs and participation in the Programme Working Groups' meetings to ensure that the strategic initiatives are financed.
- ii) Negotiations with development partners to finance new projects and continuous engagements to ensure disbursements of funds for ongoing projects.
- iii) Ensuring adequate provision of counterpart funding, absorption of funds, efficiency and regular reporting to meet fund disbursement requirements set by the Development Partners.
- iv) Mobilising private financing for PPP-funded projects,
- v) Mobilising domestic financing, following the annual auction calendars and the debt management frameworks.
- vi) Proper budgeting for Non-Tax Revenues (NTRs) and follow-up on their release from the Uganda Consolidated Fund.

### 4.2 Efficiency Measures

The following strategies will be pursued to ensure efficiency in the utilisation of resources that will be voted under the Ministry: -

- i) Strengthening result-oriented approach in the allocation of resources to the various initiatives of the Ministry. Resources will be voted for interventions that will drive the achievements of key results areas and targets.
- ii) Enhancing ICT in operations, including improving digitalization to reduce administrative/operational costs.

- iii) Regular performance audits of development projects under the ministry and taking timely actions on audit recommendations to ensure projects are implemented on time and in a cost-effective manner.
- iv) Timely initiation of procurement to ensure projects are implemented timely, regular reports on performance, as well as timeliness in the implementation of remedial actions.

## 4.3 Summary of Plan Costing

**Table 4-1 Summary of the plan costing FY2025/26 – FY2029/30 (Ushs. Billion)**

Strategic Objective	Intervention	Outputs	Actions	Y1	Y2	Y3	Y4	Y5	Total
1. To Achieve Double-Digit GDP Growth	Macroeconomic Policy and Management	Macroeconomic stability and resilience	Maintain a stable and predictable macroeconomic environment	13.07	13.72	14.41	15.13	15.89	72.22
2. To Increase Access to Affordable Financing	Financial Sector Development	Increased access to financing	Capitalization of government banks, PDM, ACF, Emyooga and others	1,839.50	1,931.47	2,028.05	2,129.45	2,235.92	10,164.39
3. To Maximally Mobilize Domestic Revenue, External and Innovative Financing	Macroeconomic Policy and Management	Increased domestic revenues	Implementation of the DRMS	26.42	27.74	29.12	30.58	32.11	145.96
	Deficit Financing and Cash Management	Improved debt financing	Implementation of the Debt Management Strategy	25.41	26.68	28.02	29.42	30.89	140.42
4. To Attract and Sustain Private Sector Investments	Development Policy and Investment Promotion	Improved investment environment	Implementation of INVITE, BDS and policy advisories	422.67	443.80	465.99	489.29	513.76	2,335.52
5. To Ensure Optimal Allocation, Spending and Accountability for Public Resources	Budget Preparation, Execution and Monitoring	Improved public expenditure management	PFM systems reforms and implementation	191.25	200.81	210.85	221.39	232.46	1,056.76
	Public Financial Management	Improved public expenditure management	PFM systems reforms and implementation	229.57	241.05	253.10	265.76	279.04	1,268.52
	Internal Oversight and Advisory Services	Improved public expenditure management	PFM systems reforms and implementation	17.73	18.62	19.55	20.53	21.55	97.98
	Policy, Planning and Support Services	Improved public expenditure management	PFM systems reforms and implementation	109.38	114.85	120.59	126.62	132.96	604.41
<b>Total</b>				<b>2,875.00</b>	<b>3,018.75</b>	<b>3,169.69</b>	<b>3,328.17</b>	<b>3,494.58</b>	<b>15,886.18</b>

## 5.0 INSTITUTIONAL ARRANGEMENTS FOR IMPLEMENTATION

### 5.1 Implementation Framework

The implementation of the Ministry of Finance, Planning and Economic Development's Strategic Plan will be operationalized within the Ministry's established institutional architecture. The Strategic Plan is deliberately aligned with the National Development Plan IV (NDPIV) and the Comprehensive National Development Planning Framework (CNDPF), emphasizing harmonized planning, results-based management, and coordinated stakeholder engagement.

Execution of the Strategic Plan will follow a **Programme-Based Approach (PBA)**, to ensure interventions are informed by the Programme Implementation Action Plans (PIAPs).

Annual implementation workplans and budgets will be co-developed with PWGs, subjected to validation by the National Planning Authority (NPA), and aligned with the NDPIV's overarching goal of increasing household incomes and promoting inclusive, sustainable economic transformation.

### 5.2 Institutional Setup

The current institutional setup of the Ministry of Finance, Planning and Economic Development (MoFPED) can be broadly categorized into two levels: policy and technical management.

#### Policy Level

At the policy level, the Ministry is headed by the Minister, who is assisted by four Ministers of State: -

1. General Duties
2. Planning
3. Investment & Privatization
4. Microfinance and Enterprise Development

#### Technical Level

At the technical level, the Permanent Secretary/Secretary to the Treasury (PS/ST), who serves as the Chief Executive and Responsible Officer, heads the Ministry. The PS/ST is supported by the Deputy Secretary to the Treasury, Commissioners (heads of departments), and other technical officers.

# Functional Areas

In line with the programme approach to planning and budgeting, the departments within the Ministry are organized into eight sub-sub programmes critical for achieving vote-level outcomes: -

### **1. Macroeconomic Policy and Management**

This cluster comprises the Macroeconomic Policy Department and Tax Policy Department. It is responsible for: -

- i) Formulating policies for sustainable economic growth and stability
- ii) Developing policies for revenue mobilization to support economic growth

### **2. Development Policy and Investment Promotion**

This cluster includes the Economic Development Policy and Research Department, tasked with: -

- i) Generating and applying evidence-based analysis to inform government decision-making on economic policy and national development
- ii) Formulating investment and private sector policies
- iii) Ensuring a conducive investment climate

### **3. Financial Sector Development**

This cluster consists of the Financial Services Department and the Microfinance Regulatory Department, tasked with ensuring the sustainable delivery of affordable financial services and supervision of SACCOs for socio-economic transformation.

### **4. Deficit Financing and Cash Management**

This cluster includes the Cash Policy and Management Department, Debt Policy and Issuance Department, and the Development Assistance and Regional Cooperation Department. Responsibilities include: -

- i) Monitoring public debt to ensure sustainability
- ii) Mobilizing resources from development partners in the form of budget support/external financing and grants
- iii) Managing all public debt and processing domestic debt issuance
- iv) Coordinating cash management operations in liaison with the Accountant General's Office

### **5. Budget Preparation, Execution, and Monitoring**

This cluster is composed of the Budget Policy and Evaluation Department, Projects Analysis and PPPs Department, Public Administration Department, and Infrastructure and Social Services Department. Responsibilities include: -

- i) Providing strategies and guidelines for the budget process
- ii) Allocating funds to sector priorities in accordance with the Long-Term Expenditure Framework and Medium-Term Expenditure Framework
- iii) Facilitating the implementation of government programmes through the provision of financial resources
- iv) Monitoring and ensuring efficient utilization of national resources
- v) Undertaking budget policy formulation, coordination, appraisal, analysis, monitoring, and evaluation of development projects
- vi) Implementing PPP initiatives to ensure sustainable economic growth and development

## **6. Public Financial Management**

Under the mandate of the Accountant General, this cluster comprises the Treasury Services Department, Procurement Policy and Management Department, Public Sector Accounts Department, Financial Management Services Department, Treasury Inspectorate and Policy Department, Assets Management Department, and Management Information Systems Departments. Responsibilities include: -

- i) Compilation and management of the accounts of Votes
- ii) Custody and safety of public money
- iii) Management of Government resources
- iv) Custody of all Government certificates of title for investments
- v) Maintenance of an up-to-date register of Assets and Investments

## **7. Internal Oversight and Advisory Services**

Under the mandate of the Internal Auditor General (IAG), this cluster consists of the Forensics and Risk Management Department, Internal Audit Management Department, and Information and Communications Technology and Performance Audit Department. Responsibilities include: -

- i) Developing and supervising the implementation of the internal audit strategy
- ii) Formulating internal audit policies, rules, standards, manuals, circulars, and guidelines
- iii) Reviewing and consolidating audit reports from Votes and externally financed projects
- iv) Liaising with the Auditor General (AG), Accountant General, Accounting Officers, and Internal Auditors on audit matters
- v) Consolidating reports on all audit committees regarding respective votes

- vi) Periodically evaluating the effectiveness of audit committees
- vii) Supporting the development of internal audit cadres
- viii) Providing evidence to Parliamentary oversight committees when requested

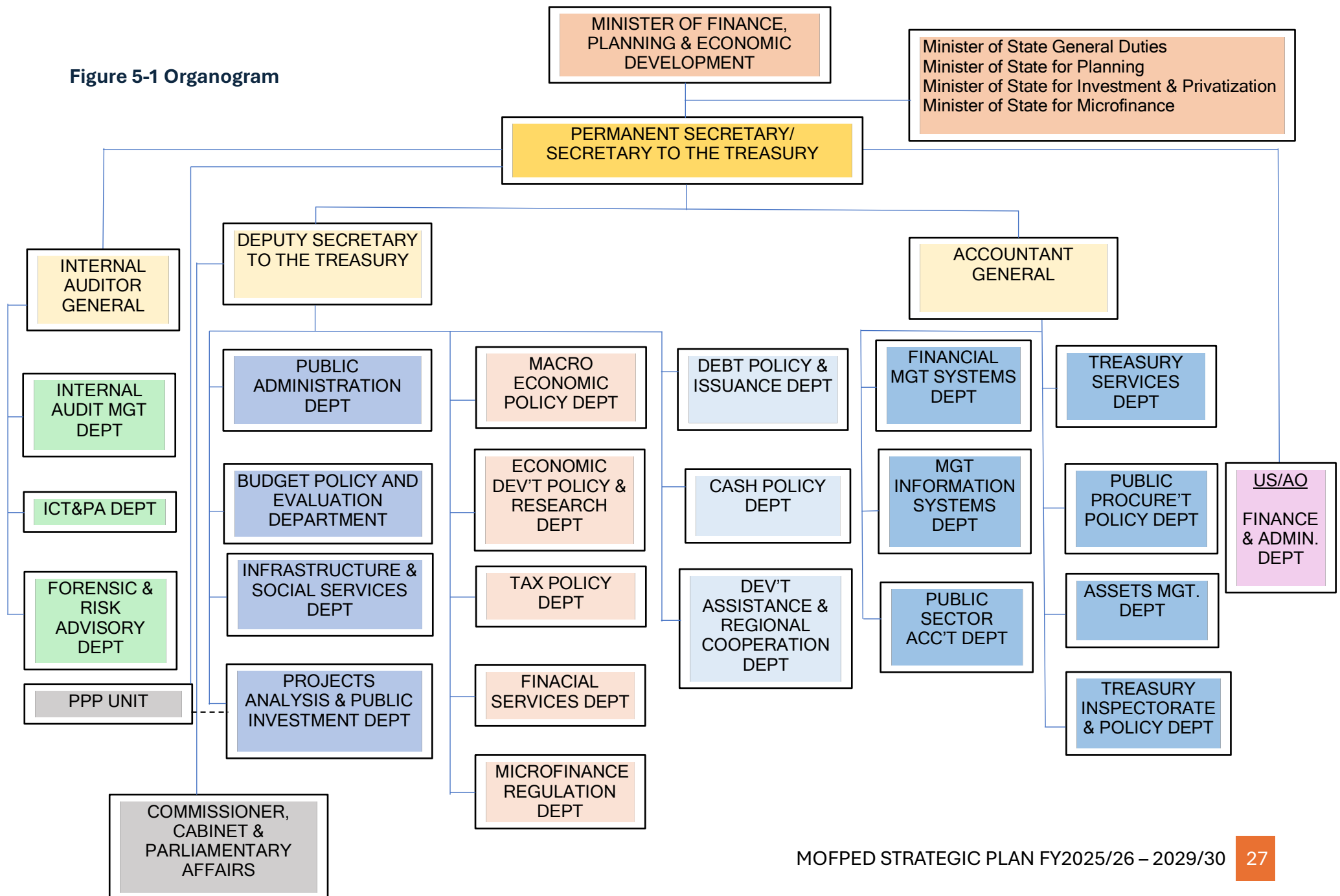
## **8. Policy, Planning, and Support Services**

This cluster comprises the Finance and Administration (F&A) Department, responsible for: -

- i) Providing strategic leadership and management of the Ministry
- ii) Formulating ministerial policies and plans and monitoring their implementation
- iii) Managing physical, financial, and human resources, including implementing cadre development initiatives



Figure 5-1 Organogram



## 5.3 Staff Establishment

The Ministry's staffing level stand at 527 against the official capacity of 614 as per the approved structure. This translates into 86% staffing level. The Ministry has capable staff who are qualified and acceptable to the required standards.

## 5.4 Institutional Arrangements and Role Delineation

This section clarifies the roles and responsibilities of key actors, ensuring a coordinated, accountable, and performance-oriented implementation process. It underscores capacity development, digital enablement, and multi-stakeholder collaboration.

### 5.4.1 Roles and Responsibilities of Key Stakeholders

**Table 5-1 Responsibilities of Key Stakeholders**

Stakeholder	Key Roles and Responsibilities
MoFPED Leadership (Minister & PS/ST)	<ul style="list-style-type: none"><li>- Provide strategic oversight and leadership.</li><li>- Approve high-level communication plans and key messages.</li><li>- Champion fiscal transparency and engagement at national and international platforms.</li></ul>
Directorate of Economic Affairs (DEA)	<ul style="list-style-type: none"><li>- Lead strategy implementation and oversight</li><li>- Coordinate integration into PIAPs and national planning instruments</li><li>- Convene stakeholder meetings and monitor progress.</li></ul>
Communications Unit (MoFPED)	<ul style="list-style-type: none"><li>- Develop and disseminate communication products (e.g., infographics, reports, digital content).</li><li>- Manage digital channels and organize public engagement forums.</li><li>- Monitor message consistency and stakeholder outreach</li></ul>
Programme Working Groups (PWGs)	<ul style="list-style-type: none"><li>- Mainstream communication activities into respective PIAPs</li><li>- Provide technical content and ensure sectoral relevance of messages.</li><li>- Report on communication deliverables within their programme areas.</li></ul>
National Planning Authority (NPA)	<ul style="list-style-type: none"><li>- Validate communication plans against NDPIV priorities</li></ul>

Stakeholder	Key Roles and Responsibilities
	<ul style="list-style-type: none"> <li>- Offer technical guidance on integration of cross-cutting issues (e.g., gender, equity)</li> <li>- Facilitate policy coherence and programme alignment.</li> </ul>
Ministry of ICT & National Guidance	<ul style="list-style-type: none"> <li>- Support digital tool deployment (e.g., app development, e-governance platforms)</li> <li>- Provide technical standards and ensure compliance with ICT policies</li> <li>- Guide content localization and user-centered digital solutions.</li> </ul>
Local Governments (LGs)	<ul style="list-style-type: none"> <li>- Localize and disseminate messages in districts and parishes</li> <li>- Gather feedback through Parish Chiefs and SPEAR reports</li> <li>- Adapt messaging to local languages and socio-economic contexts.</li> </ul>
Development Partners	<ul style="list-style-type: none"> <li>- Provide financial and technical support for communication initiatives</li> <li>- Align country strategies with MoFPED communication priorities</li> <li>- Participate in joint transparency campaigns and evaluation missions.</li> </ul>
Private Sector	<ul style="list-style-type: none"> <li>- Partner in PPP and investment-related communication</li> <li>- Amplify messages through corporate networks and sponsorships</li> <li>- Support resource mobilization for outreach and public events.</li> </ul>
Civil Society Organizations (CSOs)	<ul style="list-style-type: none"> <li>- Advocate for transparency, inclusivity, and citizen empowerment</li> <li>- Facilitate community dialogues and two-way communication platforms</li> <li>- Provide independent monitoring and citizen feedback.</li> </ul>
Media	<ul style="list-style-type: none"> <li>- Disseminate messages and host public discourse</li> <li>- Provide airtime and space for official campaigns.</li> <li>- Partner on citizen education initiatives (e.g., #UgandaBudget).</li> </ul>

### 5.4.2 Human Resource Development Integration

The human resource development strategy will ensure that the Ministry's institutional capacity is enhanced to support delivery, innovation, and sustainability. The specific interventions will include: -

- i) **Capacity Building:** Customized training programmes will be delivered for MoFPED staff, PWG members, and MDA and Local Governments planning units on effective public finance messaging, digital tools, behavioural insights, and the Human Rights-Based Approach (HRBA).
- ii) **Specialized Staffing:** A dedicated Public Finance Communication Task Team will be constituted within the Communications Unit, comprising at least five specialists in areas such as content development, media relations, data visualization, digital engagement, and analytics.
- iii) **Performance Management:** Communication-related Key Performance Indicators (KPIs) will be embedded into staff appraisal systems, reinforcing accountability and alignment with the broader NDPIV results framework.
- iv) **Knowledge Management:** A centralized repository of best practices, toolkits, and case studies will be maintained on MoFPED's website to foster institutional learning and adaptive communication.

## 5.5 Coordination and Partnerships Framework

To strengthen collaboration, the DPI/PSD PWGs will be strengthened. The MSCC will comprise representatives from NPA, MoTIC, UBOS, UNBS and all the institutions that fall under the two programmes that the ministry takes lead on. The PSD/DPI programme working groups will convene quarterly to: -

- i) Review implementation progress.
- ii) Address operational challenges and harmonize actions across programmes.
- iii) Ensure coherence in implementation of strategic initiatives.
- iv) Mobilize technical and financial resources for implementation.

Strategic partnerships will be formalized through Memoranda of Understanding (MoUs) with media houses, CSOs, and digital innovators to outline roles, funding contributions, and joint accountability mechanisms for example, defining roles and responsibilities during the national budget month activities. The Parish Development Model (PDM) will be leveraged for grassroots communication, with Parish Chiefs acting as primary mobilizers and message carriers at the community level.

## 5.6 Prerequisites for Implementation Success

The following enablers will be essential for the effective rollout of this strategy: -

- i) **Budget Provisioning:** Adequate funding from MoFPED's institutional budget, complemented by donor and private sector support, to cover digital platforms, campaigns, training, and research.
- ii) **Digital Infrastructure:** Upgraded ICT systems, including the MoFPED website, chatbots, and mobile apps, to enable real-time engagement and feedback loops, in line with World Bank GovTech principles.
- iii) **Policy Backing:** Formal Cabinet endorsement of the strategy to drive inter-ministerial cooperation and institutional ownership.
- iv) **Stakeholder Alignment:** Conduct national and sub-national inception workshops to secure buy-in and clarify implementation timelines and roles.

## 5.7 Critical Conditions for Effective Execution

To deliver on the strategy's outcomes, the following conditions must be consistently met: -

- i) **Timely Execution:** Adherence to key NDPIV milestones (e.g., PIAP submission by July 26, 2024), ensuring synchronized integration with the national budgeting process.
- ii) **Monitoring and Evaluation:** Implementation of a robust M&E framework to track outputs, assess effectiveness, and inform course correction.
- iii) **Inclusivity:** Deliberate inclusion of marginalized populations (e.g., women, youth, persons with disabilities) in strategy implementation design and implementation, reflecting HRBA principles.
- iv) **Collaborative Continuity:** Sustained engagement with development partners, civil society, and the private sector to maintain momentum and expand reach.

This institutional arrangement reflects MoFPED's commitment to structured, accountable, and inclusive implementation of its Public Finance Strategy. By aligning with the NDPIV, the human resource development guidelines, and the Government Communication Strategy, the framework ensures that communication becomes a core driver of fiscal transparency, citizen empowerment, and development effectiveness in Uganda.

## 6.0 COMMUNICATION AND FEEDBACK STRATEGY

### 6.1 MoFPED Communication Strategy FY2025/25 – 2029/20

The Ministry developed a comprehensive Communication Strategy for the period 2025/26 to 2029/30. This strategy aims to enhance the Ministry's communication effectiveness, stakeholder engagement, and overall visibility in the national development process.

This communication strategy is designed to enhance transparency, accountability, and citizen engagement in Uganda's public finance management, aligning with the Ministry's goal to drive economic growth and development through effective communication. In today's dynamic fiscal landscape, strategic communication is no longer optional—it is a cornerstone of effective public finance management. The Ministry of Finance, Planning, and Economic Development (MoFPED) is committed to ensuring that every Ugandan understands, engages with, and benefits from the country's economic policies and decisions. As custodians of Uganda's fiscal future, MoFPED recognizes that trust, transparency, and citizen participation are critical enablers of inclusive and sustainable development.

This Results-Driven Public Finance Communication Strategy (2025/26–2029/30) provides a clear roadmap to enhance public awareness, foster fiscal transparency, and elevate stakeholder confidence in line with the Ministry's mandate under the Public Finance Management Act and Uganda's Vision 2040. It is fully aligned with the objectives of the Fourth National Development Plan (NDP IV), the Open Government Partnership, and international best practices including the IMF Fiscal Transparency Code and World Bank's GovTech framework.

The strategy builds on MoFPED's long-standing collaboration with stakeholders such as Parliament, the Office of the President, local governments, development partners, civil society organizations, the media, and citizens. It leverages behavioural insights, stakeholder mapping, and cutting-edge digital engagement tools to communicate public finance in a way that is relatable, accessible, and impactful.

Under the stewardship of the Minister and Permanent Secretary/Secretary to the Treasury, this strategy reflects a strong commitment to inclusive policymaking, evidence-based engagement, and a citizen-cantered approach to economic planning. It transforms communication from a supporting function into a powerful driver of accountability, empowerment, and national cohesion.

With clear objectives, actionable interventions, and measurable outcomes, this strategy positions MoFPED to lead Uganda's economic narrative with transparency, innovation, and integrity.

## 6.2 Objectives of the Communication Strategy

The communication strategy is built around three key priority areas: -

1. **Strategic Institutional Positioning:** Positioning MoFPED as a proactive communicator of Uganda's economic agenda.
2. **Effective Communication and Citizen Engagement:** Bridging information gaps and enhancing citizen participation in economic initiatives.
3. **Enhancing Communication Systems and Procedures:** Strengthening internal systems for effective stakeholder engagement.

## 6.3 Communication Plan, Targets and Performance Indicators

The communication strategy plan aims to drive results and foster a transparent, inclusive, and engaged approach to public finance. The following intervention initiatives are set for the 2025/26–2029/30 period: -

- i) Increase Public Awareness and Understanding by targeting a 30% increase in public understanding of public finance policies, budgets, and economic plans by 2030. The KPI will be the increased public response accuracy on surveys regarding fiscal policies, visible engagement in public awareness campaigns.
- ii) Enhance Fiscal Transparency and Accountability, by targeting 20% improvement in stakeholder trust metrics by 2030. The KPI for this will be the improvement in stakeholder trust surveys, increased participation in transparency-related activities.
- iii) Foster Greater Citizen Participation, by targeting 50% increase in public participation in budget processes and economic planning by 2030. The KPI for this drive will be the growth in engagement at public consultations, feedback loops, and interactive events.
- iv) Build Confidence in MoFPED's Role in Economic Growth, by aiming to achieve a 80% stakeholder satisfaction rate with MoFPED's role by 2030. The KPI for this drive will be the positive stakeholder feedback, higher levels of confidence expressed in MoFPED initiatives.

## 6.4 Stakeholder Mapping and Engagement Strategy

The Ministry recognizes the importance of engaging various stakeholders, including government officials, the media, civil society, and the public. The strategy emphasizes the development of tailored communication materials and stakeholder engagement plans to address the unique needs and interests of each group. The Ministry aims to foster strong relationships through strategic partnerships and regular feedback mechanisms with the key stakeholders of varying level of influence and interest in the Ministry's function and operation.

**Table 6-1 Stakeholder Categorisation and Engagement Strategy**

Stakeholder Group	Influence	Interest	Engagement Strategy
Internal Stakeholders	High	High	Regular updates, internal newsletters, training programs
President & Cabinet	High	High	Direct briefings, policy papers, high-level meetings
Parliament	High	High	Detailed budget reports, committee consultations
Donors & Development Partners	High	High	Progress reports, joint reviews, transparency initiatives
Government Agencies	High	Low	Periodic summaries, inter-agency workshops
Media	Low	High	Press releases, media briefings, fact sheets
Civil Society & Academia	Low	High	Workshops, research collaborations, policy dialogues
General Public	Low	Low	Public awareness campaigns, simplified information materials

Stakeholder Behavioural Insights for Engagement: -

- v) High Influence, High Interest: Use personalized communication to maintain strong relationships, for instance, tailored briefings for the H.E the President.
- vi) High Influence, Low Interest: Provide concise, impactful summaries to maintain engagement without overwhelming them.
- vii) Low Influence, High Interest: Interactive platforms such as Webinars, and Q&A sessions to sustain engagement and build trust.
- viii) Low Influence, Low Interest: Apply behavioural nudges such as joining thousands of Ugandans in shaping the budget to encourage participation.



## 6.5 Message Tailoring and Framing Techniques

The communication strategy will frame messages to resonate with stakeholders using behavioural insights to encourage action and support. Message Tailoring by Stakeholder Group will include: -

- i) General Public: “Your taxes are building Uganda’s future. See how your contributions make a difference.”
- ii) Parliament: “Transparent budgets for accountable governance—explore the data behind our decisions.”
- iii) Media: “Get the facts first—access timely, accurate data to inform your reporting.”
- iv) Civil Society: “Partner with us to shape policies that work for all Ugandans.”
- v) Behavioural Insight: Emphasize collective action and shared goals to strengthen partnerships.

The message framing techniques will include: -

- i) Simplify Complexity: Use infographics and visual storytelling, for instance, a demonstration of “How the budget funds your local school”.
- ii) Relate to Daily Life: Demonstrate real-life impact such as “Paying your taxes means availability of money to rehabilitate roads”.
- iii) Encourage Action: Use calls-to-action, for instance, “Share your budget priorities” to drive engagement.

## 6.6 Communication Channel and Digital Engagement

A multi-channel approach is key for broad reach and accessibility. Digital platforms are central to driving real-time engagement and enhancing transparency. The strategy includes a robust digital and web management component that focuses on implementing a digital strategy, managing social media presence, and ensuring the security of the Ministry's online platforms. This is crucial for monitoring and responding to online feedback effectively.

**Table 6-2 Communication Channel Mix**

Channel	Purpose	Target Audience
<b>Traditional Media</b>	Broad awareness (TV, radio, newspapers)	General public, rural communities

Channel	Purpose	Target Audience
<b>Digital Media</b>	Interactive engagement (social media, apps)	Youth, urban populations, civil society
<b>Direct Engagement</b>	In-depth discussions (town halls, workshops)	Parliament, donors, government agencies

The digital engagement initiatives will include: -

- i) **Interactive Budget Portal:** A user-friendly website where citizens can explore budget allocations by sector or region, increasing engagement with fiscal data.
- ii) **Social Media Campaigns:** Hashtags like *#KnowYourBudget* to initiate discussions and invite feedback.
- iii) **Mobile Apps:** A dedicated app for taxpayers to track contributions and visualize their impact, increasing engagement and transparency.
- iv) **Live Streaming & Webinars:** Host live budget readings and interactive Q&A sessions to foster real-time transparency.
- v) **Open data platforms** for publishing budget documents and fiscal reports to ensure easy access.

## 6.7 Public Relation and Communication

MoFPED will lead in the development of communication policies, produce impact stories, and disseminate information through various channels. This includes the production of Information, Education, and Communication (IEC) materials to enhance public understanding of economic policies and initiatives.

## 6.8 Financial Literacy and Education

The Ministry plans to undertake financial literacy programs aimed at improving public knowledge of economic concepts and financial planning. This involves creating educational materials and organizing workshops to disseminate financial knowledge as well as create awareness on key financial products for private sector such as the SBRF, ACF, and UAIS, among others.

## 6.9 Monitoring and Evaluation

A robust monitoring and evaluation framework will be established to assess the effectiveness of communication initiatives. This will include administering annual

stakeholder satisfaction surveys and analyzing feedback to refine communication strategies. A robust monitoring and evaluation (M&E) framework will ensure the strategy is results-driven and adaptable to ongoing changes.

**Table 6-3 Communication M&E Framework**

Objective	KPI	Target
<b>Increase Public Understanding</b>	% increase in correct responses on budget surveys	30% by 2030
<b>Enhance Transparency</b>	% improvement in stakeholder trust index	20% by 2030
<b>Foster Citizen Participation</b>	% increase in public consultation participants	50% by 2030
<b>Build Confidence in MoFPED</b>	% of stakeholders rating MoFPED as “trustworthy”	80% by 2030

Evaluation Mechanisms of the Effectiveness of Communication: -

- i) **Annual Surveys:** Measure understanding and trust via structured questionnaires.
- ii) **Social Media Analytics:** Track engagement metrics to assess campaign effectiveness.
- iii) **Feedback Loops:** Use feedback from online forms and town halls to adjust messaging.
- iv) **Quarterly Reviews:** Analyse the performance of communication channels and strategies based on data, adjusting the approach accordingly.

## 7.0 RISK MANAGEMENT

### 7.1 Statement on potential risks

Effective implementation of government policies relies on risk-conscious development, where enterprise risk management (ERM) plays a critical role in reducing performance variability and improving decision-making processes. The Ministry of Finance, Planning and Economic Development leads the economic planning and policy formulation, requiring an appropriate risk management framework to mitigate uncertainties affecting its strategic goals.

The ERM framework includes governance and culture, strategy and objective setting, performance assessment, review and revision, and information communication, all crucial for effective risk management. The Ministry establishes a Risk Appetite Statement to guide decision-making, indicating the level of risk the ministry is willing to accept in pursuit of its strategic objectives, thereby fostering a proactive risk culture.

The Public Finance Management Act 2015 requires the MoFPED to monitor key, dynamic macroeconomic variables, which have become more volatile, especially after the several economic shocks experienced during the implementation of the third National Development Plan.

The PFM Act 2015, therefore, anticipates fiscal risk factors associated with changes in the following macroeconomic parameters: -

- i) The gross domestic product (GDP)
- ii) The rate of inflation
- iii) The rate of employment and unemployment
- iv) The average and year-end exchange rate
- v) The interest rates

Fiscal objectives are established based on forecasts and assumptions, which inherently contain uncertainties that could become fiscal risks. Variations in these parameters can impact the entire economy. Fiscal risks refer to the threats to fiscal objectives. These risks need to be identified and their potential impact assessed.

The existing policy and legal framework mandates that every Vote should have a sound system of risk management, internal control, and internal audit. The FPM Act, 2015 stipulates that each Budget Framework Paper must include a Fiscal Risk Statement to

promote fiscal transparency. The Treasury Instruction, 2017 requires every Vote to keep an updated Risk Register.

## 7.2 Matrix of risks and mitigation measures

The Ministry's Risk Register documents all potential risks to fiscal objectives. The Risk Profile/Matrix focuses solely on significant risks to fiscal objectives. Risks to the goal, objectives and intended institutional outcomes have been identified and assessed, as shown in the table below.

**Table 7-1 Matrix of Risks and Mitigation Measures**

#	Risk	Level	Mitigation Measures
1.	Failure to achieve double GDP growth	High	<ul style="list-style-type: none"> <li>i) Maintain macroeconomic stability</li> <li>ii) Prioritise funding to the tenfold growth anchors – the ATMS</li> <li>iii) Secure financing for oil and gas commercialisation projects in time</li> <li>iv) Deliver all NDPIV flagship investments in time</li> <li>v) Ensure proper alignment of budget to the NDPIV</li> </ul>
2.	Failure to create 103,143 new jobs on average each year	High	Keep the implementation of oil commercialisation projects and the wealth/job creation projects on track, including PDM, INVITE, and GROW, among others.
3.	Failure to maintain public debt below 50% of GDP	High	Strict implementation of the Public Debt Management Strategy, and ensuring that debt financed projects generate the desired returns in the economy
4.	Failure to maintain inflation within the 5% policy target	Moderate	Proper coordination of fiscal and monetary policy interventions
5.	Failure to reduce interest rates and	Moderate	Keep government domestic borrowing within the threshold specified in the Debt Management

#	Risk	Level	Mitigation Measures
	lending rates by DFI to 8% by 2029/30		Strategy to avoid crowding out of the Private Sector
6.	Failure to increase Revenue to GDP ratio to 18% by 2029/30	High	Ensuring rigorous adherence to the Domestic Revenue Mobilisation Strategy and the Tax Expenditure Governance Framework is essential.
7.	Failure to deliver 90% of PIP projects by 2029/20	High	<p>Improve project management skills and set up early-warning systems to identify and address delays promptly: -</p> <ul style="list-style-type: none"> <li>i) Sensitize and train leaders, senior management, staff, and other key stakeholders in project development and management.</li> <li>ii) Conduct regular project risk assessments.</li> <li>iii) Implement detective controls.</li> <li>iv) Review project performance through exception reports and quarterly performance reviews.</li> <li>v) Ensure line management supervision.</li> </ul>
8.	Failure to achieve 90% budget alignment to NDPIV	Moderate	<p>Strengthen capacity in planning and budgeting, including empowering the Programme Working Groups (PWGs) to ensure: -</p> <ul style="list-style-type: none"> <li>i) Optimal allocation of National Resources in line with NDPIV and the 10-fold growth strategy</li> <li>ii) Efficient and effective utilization of public financial resources</li> <li>iii) Budget credibility</li> </ul>

#	Risk	Level	Mitigation Measures
			iv) Budget execution is in line with the approved budget

## 8.0 MONITORING AND EVALUATION FRAMEWORK

Monitoring, evaluation, and reporting are essential for implementing this strategic plan by collecting and analyzing data to evaluate achievements and guide decision-making.

### 8.1 The Monitoring and Evaluation Responsibilities

Implementation will occur at all levels, forming part of quarterly and annual performance reports. Annual work plans will align with the strategic plan, cascading to directorates, departments, and individuals. Each unit must submit targets in approved formats. A Performance Management Team led by the Permanent Secretary/Secretary to the Treasury will oversee monitoring and evaluation, with each department head responsible for periodic reviews.

Departments analyze program inputs and outputs, assess quality, costs, and implementation. Monitoring includes progress observations, accounting for inputs, activities, and outputs, focusing on strategic plan objectives. Heads of Departments track overall results, transmitting data up the hierarchy. The Performance Management Team develops templates, consolidates reports, conducts evaluations, and reports on contract targets.

### 8.2 Indicators, Data Collection, Analysis and Reporting

Four types of indicators will be tracked: input, processes, output, and outcome. Program-level measures include input, process, and output, while Ministry-level measures include outcomes.

Standardized tools will ensure comparable data aggregation. Surveys and studies collect outcome indicators; program reports gather input, process, and output indicators.

Evaluation analyses long-term effects, including mid-term reviews to adjust programs, end-term evaluations to measure achievements, and ad hoc evaluations for significant variations in performance.

Units prepare performance reports based on their work plans and budgets. These feed into assessments at technical and management meetings. The framework includes defining responsibilities, tracking indicators, adopting mechanisms, reporting processes, and financing. All departments report progress on agreed indicators,



providing timely and accurate data. Quarterly, bi-annual, and annual reports are required from departments/units.

A mid-term review will be undertaken to determine if the Strategic Plan is progressing towards its set objectives. Upon completion of the implementation period, a comprehensive end-of-term evaluation will be performed to assess the results and impacts of each focus area.

**Table 8-1 Monitoring and Evaluation. Matrix**

<b>Goal: To improve fiscal policy credibility for sustainable financing of the tenfold economic growth</b>						
<b>Strategies</b>	<b>Performance Indicators</b>	<b>Data collection method</b>	<b>Data source</b>	<b>Frequency and timing</b>	<b>Responsible person/office</b>	<b>Reporting mechanism</b>
<b>Objective 1: To Achieve Double-Digit GDP Growth</b>						
Sustain economic stability and growth	1) GDP growth 2) Inflation rate 3) Exchange rate 4) Employment rate 5) Interest rate 6) Debt-to-GDP ratio 7) Trade balance 8) Credit rating	Review of monthly, quarterly and annual economic reports	- MoFPED - BoU - UBOS - Ratings by Fitch, Moody's and S&P	Monthly, Quarterly and Annually	Microeconomic Policy Department & Debt Policy Department	Publication of Monthly, Quarterly and Annual Economic Performance Reports
<b>Objective 2: To Ensure Optimal Allocation, Spending and Accountability for Public Resources</b>						
Align and execute the budget within NDPIV and the 10-fold economic growth framework, and the PFM policies and laws	1) Level of budget alignment to NDPIV 2) Compliance with PFM fiscal rules	Document reviews	- NPA - MoFPED - Audit Reports	Quarterly and annually	Budget Policy Department; BMAU	Quarterly, Semi-Annual and Annual Budget Performance Reports

Goal: To improve fiscal policy credibility for sustainable financing of the tenfold economic growth						
Strategies	Performance Indicators	Data collection method	Data source	Frequency and timing	Responsible person/office	Reporting mechanism
<b>Objective 3: To Maximally Mobilize Domestic Revenue, External and Innovative Finances</b>						
Implement the DRMS and the Public Financing Strategy	1) Domestic revenue performance 2) Net Domestic Financing Performance	Document reviews	- URA - MoFPED	Quarterly and annually	Tax Policy, Debt Policy, and Dev't Assistant & Regional Cooperation Departments	Quarterly and annual revenue and debt financing reports
<b>Objective 4: To Increase Access to Affordable Financing</b>						
Capitalization of government banks, PDM, ACF, UAIS, and Emyooga	1) Funds in the DFIs 2) Lending rates 3) No. of Beneficiary Enterprises and households	Document reviews	MoFPED	Quarterly	Financial Services Department	Quarterly performance/disbursement reports
<b>Objective 5: To Attract and Sustain Private Sector Investment</b>						
a) Promote a conducive investment climate and business environment	1) Competitiveness ranking 2) Investment policies 3) No. of Enterprises benefiting from	Document reviews	- MoFPED - UIA - Annual Investment Meeting (AIM) Ranking	Quarterly	Economic Development Policy and Research Department	Monthly, Quarterly and Annual publications on the Development and Investment Policy Portal

Goal: To improve fiscal policy credibility for sustainable financing of the tenfold economic growth						
Strategies	Performance Indicators	Data collection method	Data source	Frequency and timing	Responsible person/office	Reporting mechanism
<p>for private sector competitiveness.</p> <p>b) Implement the flagship Private Sector Development Projects (INVITE &amp; GROW)</p>	INVITE and GROW project					

## 9.0 PROJECT PROFILES

### 9.1 Investment for Industrial Transformation and Employment (INVITE)

Project Name: INVITE Project	
Project Summary	
Project Title	Investment for Industrial Transformation and Employment (INVITE) Project
NDPIV Programme	Private Sector Development Programme
Implementing Agency	Bank of Uganda & Private Sector Foundation Uganda (PSFU) on behalf of the Ministry of Finance, Planning & Economic Development
NDP PIP Code	1706
Project Status (% of completion)	Approximately 10% of the Project.  Effectiveness Conditions have been fulfilled, and preparatory activities prior to disbursement of funds to beneficiaries have now been completed.
MFPED PIP Code	1706
Location	Countrywide
Estimated Project Cost	Ushs.806.60 billion
Project Duration/Life span (Financial Years)	<b>Start Date:</b> FY2021/22 <b>End Date:</b> FY2026/27
Project Financier	International Development Agency (IDA) of the World Bank Group
Officer Responsible (Title)	The Under Secretary/Accounting Officer, Ministry of Finance, Planning and Economic Development  Commissioner, Economic Development Policy and Research Department Ministry of Finance, Planning, and Economic Development

PROJECT INTRODUCTION	
Project Brief	<p>The INVITE Project aims at mobilizing private investment (quantity and quality) for jobs to accelerate structural transformation and strengthen the Private Sector to drive economic growth.</p> <p>The Project objective is to support new economic opportunities countrywide; sustain existing investments; generate new investments; and generate more exports and enhance private sector employment. This Project is vital to: -</p> <ol style="list-style-type: none"> <li>1. Achieve Uganda's Ten-fold Growth Strategy through import substitution and export promotion (Support to exporters and manufacturers).</li> <li>2. Stimulate private investment along the Eastern (Malaba-Mbale-Gulu-Arua) and Albertine (Kasese-Hoima-Gulu) Growth Corridors and in so doing, addressing the widening regional disparities.</li> <li>3. Facilitate investment in rural supply chains as well as Refugee and Host Communities for supply chain expansion, sourcing inputs and connecting producers to markets.</li> <li>4. Address part of the unemployment challenge.</li> <li>5. Address part of the Limited Access to Finance challenge for businesses.</li> <li>6. Generate demand for Uganda's excess power. It will support the establishment of Industrial Parks as Power Load Centres.</li> </ol>
Project Outputs	<ol style="list-style-type: none"> <li>1. A Revolving Fund for SMEs in the Manufacturing Sector (INVITE Trust) - (US\$150 million): Using the INVITE Trust, the Project will provide low-cost credit (interest rate of (CBR) plus 1% or less) to manufacturers whose products serve the export or local market. Specifically, the Project will provide: <ol style="list-style-type: none"> <li>i) Long-term concessional or affordable loans in local currency of up to 15 years for both working capital and investment.</li> </ol> </li> </ol>

	<div>ii) Partial Credit Guarantees for long-term loans to investors and SMEs.</div> <div>iii) Working capital to manufacturers and exporters in need of additional capital but are constrained by debt service obligations.</div> <div>iv) Concessional Loans to Microfinance Institutions (MFIs) so that they can on-lend to households and micro enterprises that produce the raw materials required by SMEs in the manufacturing sector.</div> <div>2. Grants for Small and Medium Enterprises in manufacturing value chains (US\$50 million): The Project will offer Matching Grants to commodity aggregators/off-takers and agro-processors with rural supply chains. These include owners of grain storage facilities, commodity collection centres, cold storage facilities and laboratories.</div> <div>3. Grants for Government Institutions (US\$15 million) as well as Implementation Support, Monitoring, Evaluation and Impact Assessment (US\$3 million). The Project will support exporters with Business Development Services to help them enter and compete in foreign markets. It will support Government institutions provide with hands-on capacity building.</div> <div>4. Market Studies and Designs for 6-7 Industrial Parks and Free Zones</div> <div>5. Digital Business Management Services Platform for SMEs</div> <div>6. Project Management and Supervision</div>					
Project Coverage in terms of Parishes	Projects/businesses along the new Growth Corridors will be prioritized to benefit from the INVITE Project					
Projected Disbursements (US\$B. Billion)						
	Baseline 2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Total	220.70	300	285.9			

## 9.2 Generating Growth Opportunities and Productivity for Women Enterprises (GROW)

Project Name: GROW Project	
Project Summary	
Project Title	Generating Growth and Productivity Opportunities for Women Enterprises
NDPIV Programme	Private Sector Development Programme
Implementing Agency	Ministry of Gender, Labour and Social Development; and Ministry of Finance, Planning & Economic Development (through PSFU)
NDP PIP Code	1778
Project Status (% of completion)	28% of the Project has been completed (this covers preparatory activities and capitalization of Participating Financial Institutions)
MFPED PIP Code	1778
Location	Countrywide
Estimated Project Cost	Ushs.776.6 billion
Project Duration/Life span (Financial Years)	<b>Start Date:</b> FY2022/23 <b>End Date:</b> FY2027/28
Project Financier	World Bank
Officer Responsible (Title)	The Commissioner of Labour, Industrial Relations and Productivity  The Under Secretary/Accounting Officer, Ministry of Finance, Planning and Economic Development
Project Introduction	
Project Brief	The Project's objective is to improve access to entrepreneurial services for female entrepreneurs countrywide. The project aims to help female entrepreneurs' transition from small-scale enterprises to medium and large-scale businesses. Additionally, the project will benefit entrepreneurs from refugee-hosting districts. Thus, the project targets to benefit: -



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### 9.3 The National Oil Refinery

Project Name: The National Oil Refinery Project	
Project Summary	
Project Title	The National Oil Refinery Project
NDPIV Programme	Sustainable Extractives Industry Development Programme
Implementing Agency	Ministry of Finance, Planning & Economic Development, through the Uganda National Oil Company (UNOC)
NDP PIP Code	1839
Project Status (% of completion)	1% of the total project financing requirement has been provided for preparatory activities (Pre-Investment interventions). The Engineering, Procurement and Construction are expected to commence in FY2025/26.
MFPED PIP Code	1839
Location	Hoima District
Estimated Project Cost	Ushs.15,400 billion
Project Duration/Life span (Financial Years)	<b>Start Date:</b> FY2023/24 <b>End Date:</b> FY2029/30
Project Financier	Public Sector-led Financing (Government of Uganda)
Officer Responsible (Title)	<ol style="list-style-type: none"> <li>1. Chief Executive Officer, Uganda National Oil Company.</li> <li>2. General Manager, Uganda Refinery Holdings Company Limited</li> </ol>
Project Introduction	

Project Brief	<p>Uganda found commercially viable oil reserves in 2006, with an estimated 6.5 billion barrels of STOIP and 1.4 billion barrels recoverable. The Uganda National Oil and Gas Policy (2008) aims to add value and develop infrastructure, including plans for an inland refinery.</p> <p>To implement the Policy, the Government of Uganda (GoU) commissioned a feasibility study by Foster Wheeler Energy Limited in 2011 to assess the technical and economic viability of developing an Inland Refinery. The feasibility study findings recommended the development of a 60,000 barrels per day refinery. The Cabinet approved 40% participating interest in the refinery and UNOC as the Commercial arm of the Government is mandated to manage the State’s participating interest in the project.</p> <p>In 2014, GOU entered a Memorandum of Understanding (MoU) with licensed International Oil Companies (IOCs) in Uganda; Total E&amp;P, Tullow Uganda Pty Ltd and China National Offshore Oil Company (CNOOC) for sustainable development of the oil resource in the Albertine Graben. The MoU provided for three commercialization options namely, development of a 60,000-barrel-per-day refinery, construction of a crude oil export pipeline, and conversion of crude-to-power.</p> <p>In 2018, GoU and UNOC entered into the Project Framework Agreement (PFA) with Yaatra Africa, Lionworks Group Ltd, Nuovo Pignone and Saipem SPA herein called Albertine Graben Refinery Consortium (AGRC) to design, develop, finance, construct and operate the oil refinery. In June 2023, the PFA elapsed, and the Government adopted a public sector-led approach to progress the project.</p>
Project Outputs	<p>The following outputs are expected from the projects: -</p> <ol style="list-style-type: none"> <li>1. Completion of the Refinery Development</li> </ol>

	2. Establishment of Strategic Petroleum Reserves 3. Construction of Industrial Gases and Petrochemical Facilities 4. Workforce Development and Training Programs 5. Investment Promotion and Infrastructure Development					
Project Coverage in terms of Parishes	Kabaale Parish (1), in terms of project location. However, coverage in terms of impact is nationwide (all the 10,598 parishes will benefit from the project).					
Projected Disbursements (Ushs. Billion)						
	Baseline 2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Total	147.7	9,086	3,080	3,080		

## 9.4 Resource Enhancement and Accountability Project (REAP)

<b>Project Name: Resource Enhancement and Accountability Project</b>	
<b>Project Summary</b>	
Project Title	<b>Resource Enhancement and Accountability Project</b>
NDPIV Programme	Development Plan Implementation
Implementing Agency	Ministry of Finance, Planning & Economic Development
NDP PIP Code	180000
Project Status (% of completion)	Project Concept Approved for Implementation to start in fiscal year 2025/26
MFPED PIP Code	00001-008
Location	Kampala
Estimated Project Cost	Ushs.489.48 billion
Project Duration/Life span (Financial Years)	<b>Start Date:</b> FY2025/26 <b>End Date:</b> FY2029/30
Project Financier	Government of Uganda

Officer Responsible (Title)	<p>The Under Secretary/Accounting Officer Ministry of Finance, Planning and Economic Development</p> <p>The Project Coordinator Resource Enhancement and Accountability Programme Ministry of Finance, Planning and Economic Development</p>
<b>Project Introduction</b>	
Project Brief	<p>Recent studies show that PFM reforms have significantly improved efficiency in various sectors, including Health, Education, and Agriculture, contributing to service delivery and national development.</p> <p>Although substantial progress has been achieved in Public Financial Management (PFM) Reforms nationwide, certain gaps persist that continue to impact further advancement. The implementation of the PFM Reform programme faced delays due to COVID-19, affecting planned initiatives like e-GP and HCM. The PEFA 2022 noted significant progress since PEFA 2016 but identified gaps needing reforms. Uganda aims to grow its economy tenfold in 15 years, requiring broader reforms to boost domestic resources and FDI. Climate change effects need mitigation to protect property and life. Operational constraints in PFM Systems still hamper sector targets. Addressing these challenges is necessary in the next phase of reforms.</p> <p>To achieve exponential growth in domestic resources and foreign direct investment, new reform areas such as pension sector enhancements, tax policy reviews, and climate change integration into PFM processes are necessary. Issues like inadequate accountability, weak</p>

	oversight, and fragmented PFM systems hinder effective delivery of government programs, necessitating improved audit capacities and integration of existing systems.					
	Therefore, the Public Financial Management (PFM) reforms in Uganda needs further improvements to enhance economic growth and address challenges exacerbated by the COVID-19 pandemic. Consequently, the second Resource Ehnancement and Accountability Programme was designed to provide solution.					
Project Outputs	The following outputs are expected from the project: -  1. URA Integrated Compliance Revenue System developed 2. URA Tax Academy operationalized 3. Integrated Revenue Administration System (IRAS) Upgraded 4. Mobile-Money bond system developed 5. Micro Savings System developed and rolled out in 100 out of 176 LGs 6. Electronic Government Procurement (eGP) System upgraded and rolled out to 441 7. Integrated Bank of Projects (IBP) upgraded 8. Public Investments Asset Management System (GAMIS) developed 9. Investment Licensing & Permitting System developed (FDI) 10. Human Capital Management (HCM) System upgraded 11. Simplified Computerized Accountability Reporting Tool (SCART) developed					
Project Coverage	The Whole of Government					
Projected Disbursements (Ushs. Billion)						
	Baseline 2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Total		120.67	130.81	98.26	75.02	64.72

## 9.5 Institutional Development of Ministry of Finance, Planning & Economic Dev't

Project Name: Institutional Development for MFPED Project	
Project Summary	
Project Title	Institutional Development for MFPED Project
NDPIV Programme	Development Plan Implementation
Implementing Agency	Ministry of Finance, Planning & Economic Development
NDP PIP Code	180000
Project Status (% of completion)	Project Concept Approved for Implementation to start in fiscal year 2025/26
MFPED PIP Code	00001-008
Location	Kampala
Estimated Project Cost	Ushs.62.47 billion
Project Duration/Life span (Financial Years)	<b>Start Date:</b> FY2025/26 <b>End Date:</b> FY2029/30
Project Financier	Government of Uganda
Officer Responsible (Title)	The Under Secretary/Accounting Officer, Ministry of Finance, Planning and Economic Development  Principal Assistant Secretary The Coordinator/Manager Ministry of Finance, Planning and Economic Development
Project Introduction	
Project Brief	The Ministry of Finance, Planning and Economic Development operates under Uganda's 1995 Constitution and related laws like the Public Finance Management Act (PFMA) 2015. It formulates economic and fiscal policies for development.

	<p>To meet NDPIV objectives, the Ministry must continuously enhance its institutional capacity. The MoFPED Project focuses on developing and professionalizing cadres such as Economists, Administrators, HR, Procurement, Internal Auditors, and Accountants to ensure an efficient workforce. It also emphasizes robust ICT systems for secure digital services and PFM Systems upgrades.</p> <p>The project aims to manage resources effectively, improve digitization with an Electronic Content Management System, enhance security with CCTV surveillance, and protect Ministry premises. Its objective is to address retooling and capacity gaps within the Ministry.</p>
Project Outputs	<p>The following outputs are expected from the project: -</p> <ol style="list-style-type: none"> <li>1. Computer and computer accessories procured for staff and maintained</li> <li>2. CCTV cameras/monitor screens and biometric systems, and renewal procured</li> <li>3. ISN servers and the Ministry's websites upgraded and maintained</li> <li>4. Printers, photocopiers, scanners, projectors and their related consumables procured for staff</li> <li>5. New office furniture procured and provided to staff</li> <li>6. Office fittings (curtain blinds, carpets and wallpaper</li> <li>7. Vehicles procured and maintained</li> <li>8. Motorcycles procured and maintained</li> <li>9. Renovation of the old office block carried out</li> <li>10. Output 10: Installation of new lifts in the old office block done and maintained</li> </ol>
Project Coverage	Ministry of Finance, Planning and Economic Development
<b>Projected Disbursements (Ushs. Billion)</b>	



	Baseline 2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
<b>Total</b>		22.27	9.25	10.02	9.32	11.61

## 10.0 APPENDICES

### 10.1 Appendix A\_Cost Implementation Matrix (Ushs.Billion)

#	Activity	Y1	Y2	Y3	Y4	Y5	Total
<b>1.0</b>	<b>Objective 1: Achieve Double-Digit GDP Growth</b>						
1.1	Economic Modeling and Macro-Econometric Forecasting	1.82	1.92	2.01	2.11	2.22	10.08
1.2	Macro Fiscal Reporting	2.01	2.11	2.22	2.33	2.44	11.11
1.3	Macroeconomic Policy and Monitoring – EAC	2.00	2.10	2.21	2.32	2.43	11.06
1.4	Macroeconomic Policy and Monitoring – National	5.12	5.38	5.65	5.93	6.23	28.31
1.5	Policies, Regulations and Standards	2.11	2.22	2.33	2.44	2.56	11.66
<b>2.0</b>	<b>Objective 2: Increase Access to Affordable Financing</b>						
2.1	Capital Markets Authority Services	9.35	9.82	10.31	10.83	11.37	51.69
2.2	Capitalization of Institutions and Financing Schemes	529.28	555.75	583.53	612.71	643.35	2,924.62
2.3	Cordination and Oversight of Microfinance Services	5.41	5.68	5.97	6.26	6.58	29.90
2.4	Financial Sector Policy and Oversight	4.80	5.04	5.29	5.55	5.83	26.51
2.5	Inspection and Monitoring	1.23	1.29	1.36	1.42	1.50	6.80
2.6	Licensing and Compliance	3.37	3.54	3.72	3.91	4.10	18.64
2.7	Microfinance support centre services	176.67	185.50	194.78	204.52	214.74	976.21
2.8	Oversight and Coordination of Non-Banking Sector	5.64	5.92	6.21	6.52	6.85	31.14
2.9	PDM Financial Inclusion Pillar	1,096.65	1,151.48	1,209.05	1,269.50	1,332.98	6,059.66

#	Activity	Y1	Y2	Y3	Y4	Y5	Total
2.10	Policies, Regulations and Standards	1.60	1.68	1.76	1.85	1.94	8.82
2.11	Support to Financial Inclusion	5.50	5.78	6.06	6.37	6.69	30.39
<b>3.0 Objective 3: Maximally Mobilize Domestic Revenue, External and Innovative Financing</b>							
3.1	Coordination of the Extractive Industry Transparency Initiative	1.76	1.85	1.95	2.04	2.14	9.75
3.2	Domestic Revenue and Foreign Aid Policy	15.42	16.19	17.00	17.85	18.75	85.22
3.3	Oil and Gas Stakeholder Management	1.50	1.58	1.65	1.74	1.82	8.29
3.4	Tax Appeals Tribunal Services	7.73	8.11	8.52	8.95	9.39	42.70
3.5	Cash Policy and Coordination	2.65	2.78	2.92	3.07	3.22	14.64
3.6	Coordination of Climate Change Financing	3.00	3.15	3.31	3.47	3.65	16.58
3.7	Coordination of Regional Cooperation	1.14	1.20	1.26	1.33	1.39	6.33
3.8	Data Management and Dissemination	4.00	4.20	4.41	4.63	4.86	22.11
3.9	Debt Financing Mobilization	5.73	6.01	6.31	6.63	6.96	31.64
3.10	Debt Policy and Coordination	4.44	4.67	4.90	5.14	5.40	24.55
3.11	Management of ICT systems and infrastructure	3.56	3.73	3.92	4.12	4.32	19.65
3.12	Transmission Network Development and rehabilitation	0.89	0.93	0.98	1.03	1.08	4.92
<b>4.0 Objective 4: Attract and Sustain Private Sector Investments</b>							
4.1	Business Development Services (Enterprise Uganda)	27.70	29.09	30.54	32.07	33.67	153.06
4.2	Business Development Services (USADF)	7.20	7.56	7.94	8.33	8.75	39.78
4.3	Economic Policy and strategies Development	8.43	8.85	9.29	9.75	10.24	46.55
4.4	Investment climate advisory	276.02	289.82	304.31	319.52	335.50	1,525.17
4.5	Policy Advisory, Information and Communication	1.14	1.19	1.25	1.32	1.38	6.29

#	Activity	Y1	Y2	Y3	Y4	Y5	Total
4.6	Policy Research and Analytical Studies	1.10	1.15	1.21	1.27	1.33	6.06
4.7	Private Sector Development Services	98.39	103.31	108.48	113.90	119.60	543.69
4.8	Public Enterprises Restructuring Services	2.70	2.84	2.98	3.13	3.28	14.92
<b>5.0 Objective 5: Optimal allocation, Spending and Accountability for Public Resources</b>							
5.1	BMAU Services	5.98	6.28	6.60	6.93	7.27	33.06
5.2	Budget execution and implementation	7.82	8.21	8.62	9.05	9.51	43.22
5.3	Coordination of Economic and Commercial Diplomacy	1.50	1.58	1.65	1.74	1.82	8.29
5.4	Coordination of Planning, Monitoring & Reporting	2.00	2.10	2.20	2.31	2.43	11.03
5.5	Coordination of the Budget Cycle	24.62	25.85	27.15	28.50	29.93	136.06
5.6	Economic and Social Infrastructure Monitoring	3.41	3.58	3.76	3.95	4.15	18.86
5.7	Economic Policy and strategies Development	3.04	3.19	3.35	3.52	3.69	16.78
5.8	Implementing the PIM Framework	6.28	6.60	6.92	7.27	7.63	34.71
5.9	Inter-Governmental Fiscal Transfer Reform Programme	81.58	85.66	89.94	94.44	99.16	450.78
5.10	Management of ICT systems and infrastructure	5.60	5.88	6.18	6.48	6.81	30.95
5.11	Monitoring and Evaluation	0.74	0.77	0.81	0.85	0.89	4.07
5.12	Policies, Regulations and Standards	5.81	6.11	6.41	6.73	7.07	32.13
5.13	PPP Unit services	4.57	4.80	5.04	5.29	5.56	25.27
5.14	Project Preparation and appraisal	4.33	4.55	4.77	5.01	5.26	23.92
5.15	Uganda PIMPLUS Program for Results	33.96	35.66	37.44	39.31	41.28	187.64
5.16	Accounting and Financial Management Policy	32.64	34.27	35.98	37.78	39.67	180.34

#	Activity	Y1	Y2	Y3	Y4	Y5	Total
5.17	Capitalisation of Uganda National Oil Company (UNOC)	81.64	85.72	90.01	94.51	99.23	451.11
5.18	E-Government Procurement Policy	5.00	5.25	5.51	5.79	6.08	27.63
5.19	Management of Government Accounts	8.76	9.20	9.66	10.14	10.65	48.40
5.20	Management of ICT systems and infrastructure	84.24	88.45	92.87	97.52	102.39	465.46
5.21	Procurement and Disposal Services	2.51	2.63	2.76	2.90	3.05	13.85
5.22	Procurement Appeals Tribunal Services	4.20	4.41	4.63	4.86	5.11	23.21
5.23	Programme Working Group Secretariat Services	9.59	10.07	10.57	11.10	11.66	53.00
5.24	Sustainable Procurement Secretariat	1.00	1.05	1.10	1.16	1.22	5.53
5.25	Advisory Services	4.67	4.90	5.14	5.40	5.67	25.78
5.26	Forensic and risk advisory services	2.18	2.29	2.41	2.53	2.66	12.07
5.27	Forensic and risk services	1.62	1.70	1.79	1.88	1.97	8.95
5.28	ICT & performance audit assurance services	2.67	2.80	2.94	3.09	3.24	14.74
5.29	ICT Services	0.10	0.11	0.11	0.12	0.12	0.55
5.30	Internal Audit and Policy management	0.20	0.21	0.22	0.23	0.24	1.11
5.31	Internal Audit and Policy Management	4.70	4.93	5.18	5.44	5.71	25.95
5.32	Internal Audit Oversight services	1.60	1.68	1.76	1.85	1.94	8.84
5.33	Administrative and Support Services	37.51	39.38	41.35	43.42	45.59	207.24
5.34	Audit and Risk Management	1.72	1.80	1.89	1.99	2.09	9.48
5.35	Cabinet and Parliamentary Affairs	1.40	1.47	1.54	1.62	1.70	7.74
5.36	Communication and Public Relations	0.60	0.63	0.66	0.69	0.73	3.32
5.37	Coordination of Planning, Monitoring & Reporting	1.00	1.05	1.10	1.16	1.22	5.53
5.38	Coordination of Planning, Monitoring and Reporting	10.94	11.49	12.06	12.67	13.30	60.46
5.39	Gender Mainstreaming services	0.58	0.61	0.64	0.67	0.70	3.20
5.40	HIV/AIDS Mainstreaming	0.40	0.42	0.44	0.46	0.49	2.21

#	Activity	Y1	Y2	Y3	Y4	Y5	Total
5.41	Human Resource Management	14.70	15.44	16.21	17.02	17.87	81.23
5.42	Legal and Advisory Services	0.65	0.68	0.72	0.75	0.79	3.59
5.43	Management of ICT systems and infrastructure	10.53	11.06	11.61	12.19	12.80	58.19
5.44	Ministerial and Top Management Services	23.11	24.26	25.47	26.75	28.09	127.68
5.45	Monitoring and Evaluation	0.50	0.53	0.55	0.58	0.61	2.76
5.46	Planning and Budgeting services	4.50	4.73	4.96	5.21	5.47	24.87
5.47	Procurement and disposal	0.25	0.26	0.28	0.29	0.30	1.38
5.48	Project Management Services	1.00	1.05	1.10	1.16	1.22	5.53
<b>TOTAL</b>		<b>2,875.00</b>	<b>3,018.75</b>	<b>3,169.69</b>	<b>3,328.17</b>	<b>3,494.58</b>	<b>15,886.18</b>

## 10.2 Appendix B\_Results/Outcomes Matrix

Strategic Objective	Vote Outcome	Outcome Indicator	Annualized Targets					
			Baseline 2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
1. Achieve Double-Digit GDP Growth	Economic expansion	GDP growth rate	6.10	7.30	9.00	9.80	10.40	10.10
	Increased Jobs	Number of Jobs Created	39,511	43,462	47,808	52,589	57,848	63,632
	Increased Incomes	GDP per-capita (US\$)	1,146	1,571	1,824	2,133	2,509	2,942
2. Increase Access to Affordable Financing	Increased value of long-term financing by DFIs	Value of log-term loans (Ushs.) at DFIs	950	1,050	1,150	1,225	1,375	1,457
	Growth in Private Sector Credit	PSC as a % of GDP	14.8%	16.1%	17.0%	18.0%	19.1%	20.0%
	Reduced cost of borrowing	Lending rate of DFIs	12.0%	11.5%	11.0%	10.0%	9.0%	8.0%
	Increased PDM beneficiaries	No. Of Beneficiary Households	1.2	2.2	3.2	3.5	3.5	3.5
	Increased PDM Enterprises	No. Of PDM Enterprises	147,464	220,896	294,528	368,160	441,792	515,424
3. Maximally Mobilize Domestic	Increased Domestic Revenues	Domestic Revenue to GDP Ratio	14.5	16.5	16.9	17.6	17.9	18.2

Strategic Objective	Vote Outcome	Outcome Indicator	Annualized Targets					
			Baseline 2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Revenue, External and Innovative Financing	Reduced reliance on borrowing	Nominal debt to GDP ration	46.2	44.2	42.2	40.2	38.2	36.2
4. Attract and Sustain Private Sector Investments	Conducive Investment Environment	Competitiveness Index	48.94	50.9	52.9	54.8	56.8	58.73
5. Ensure Optimal Allocation, Spending and Accountability for Public Resources	Improved alignment of budget to NDPIV	Level of budget alignment	70.7	70	75	82	86	89
	Reduced supplementary budget	Supplementary as a % of approved budget	17	< 3	< 3	< 3	< 3	< 3
	Effective & Efficient Project Implementation	% of PIP projects delivered on on time	37	40	50	60	70	80
		% of PIP projects delivered on budget	65	70	75	80	85	90
	Improved oversight	% MDAs with Standard Risk Register	15	70	87	94	98	100



Strategic Objective	Vote Outcome	Outcome Indicator	Annualized Targets					
			Baseline 2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	Improved compliance with Audit Guidelines	% of MDAs complying with guidelines	68	74	78	82	88	94



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