

**Table 0.1. Uganda: Summary Assessment**

Phase/Institution		Institutional Strength	Effectiveness	Reform priority	
A. Planning	1	<b>Fiscal targets and rules</b>	HIGH. Debt sustainability is guided by fiscal rules and the Medium Term Fiscal Framework is published at an aggregated level.	MEDIUM. The fiscal deficit has consistently exceeded targets and the MTFF does not effectively constrain the approved budget.	Medium
	2	<b>National and sectoral planning</b>	HIGH. Plans are prepared as well as cross-sector programmes, and programs are costed and aligned with NDP targets.	MEDIUM. Plans are followed and monitored but alignment of NDP III with the budget is weak and achievement of targets has been poor.	Medium
	3	<b>Coordination between entities</b>	MEDIUM. Good coordination between CGs, LGs and PCs. LGs are provided with timely indicative resources and most contingent liabilities are reported	MEDIUM. Delays occur in providing feedback on LG plans and contingent liabilities of legacy PPP contracts are not reported.	Medium
	4	<b>Project appraisal</b>	HIGH. The framework for project appraisal is strong, a project appraisal manual exists and it includes risk analysis.	MEDIUM. Compliance is enforced by the DC and all MDAs and LGs prepare pre-investment studies for new projects. But neither studies nor reviews are published.	Low
	5	<b>Alternative infrastructure financing</b>	HIGH. Legislation and policies provide strong support to private sector involvement in major infrastructure markets.	MEDIUM. While there is substantial private sector involvement in key infrastructure markets, there are no PPPs under the 2015 law, and the oversight of PC financial performance is fragmented.	Medium
B. Allocation	6	<b>Multi-year budgeting</b>	MEDIUM. Medium term capital projections and indicative ceilings are disaggregated and total project construction costs are published.	LOW. There is a weak relationship between forecasts, ceilings and capital spending.	High
	7	<b>Budget comprehensiveness and unity</b>	HIGH. Most capital spending is reflected through the budget and presentation includes most funding sources.	HIGH. EBUs undertake very little capital spending and there is strong coordination between planning and budgeting functions.	Low
	8	<b>Budgeting for investment</b>	MEDIUM. The legal and regulatory framework does not provide full protection of investment projects during budget implementation.	LOW. Projects not being fully protected from budget cuts, which is compounded by the absence of accurate information on multiyear project costs.	High
	9	<b>Maintenance funding</b>	LOW. There are no standard methodologies for estimating maintenance needs, but such methodologies are available in a few entities.	LOW. Routine maintenance is not a priority in Uganda and maintenance funding is very low.	High
	10	<b>Project selection</b>	HIGH. All new projects must be reviewed at the central level following a standard process, are registered in the IBP, and if approved as budget candidates also in the PIP.	MEDIUM. Review of new projects is done by PAP and the DC subcommittee, and the final decision is taken by the DC. The PIP is reviewed on a yearly basis to remove projects that no longer are priorities.	Low
C. Implementation	11	<b>Procurement</b>	HIGH. Uganda has an open and transparent procurement system in place and is monitored adequately and analysis are done. Complaints tribunal is in place.	MEDIUM. All tender information is publicly available, statistics are available, bid results are published, and complaints process is functional. E-procurement not fully deployed.	Low
	12	<b>Availability of funding</b>	MEDIUM. Cash management policy requires cash forecasting, and donors are encouraged but not required to include funds within the TSA.	LOW. Stalled and abandoned projects reported as a result of cash flow shortages, and cash rationing. Limited information on external funding.	High
	13	<b>Portfolio management and oversight</b>	HIGH. Oversight over the entire public investment portfolio by the BMAU. Re-allocation of funds guided by Treasury Instruction, ex-post reviews required.	LOW. Reports are not receiving adequate high level attention. Re-allocation of funds is uncommon and ex-post reviews are seldom done	High
	14	<b>Management of project implementation</b>	MEDIUM. PIMS framework requires project management teams, but not implementation plans. Project cost adjustments follow procurement regulations.	MEDIUM. Project management is not fully effective according to OAG. Project cost adjustments are conducted. External audit is done for certain projects.	Medium
	15	<b>Monitoring of public assets</b>	LOW. Large infrastructure assets are not surveyed systematically, nonfinancial assets are not required to be on balance sheet, nor depreciation used.	LOW. Surveys focus on low value items, only land appears on the balance sheet and no depreciation policy is applied.	High