



ANALYSIS OF THE NATIONAL BUDGET ESTIMATES FY 2023/24

Budget Lines for Local Government Mandates under Central
Government MDAs and Proposals for Re-Allocation



Daniel Lukwago

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ACRONYMS

ACODE	Advocates Coalition for Development and Environment
BFP	Budget Framework Paper
BMAU	Budget Monitoring and Accountability Unit
Bn	Billion
CC	Climate Change
CG	Central Government
DDA	Dairy Development Authority
EOC	Equal Opportunities Commission
EPB	Export Promotion Board
ESC	Education Service Commission
FY	Fiscal / Financial Year
GoU	Government of Uganda
HCD	Human Capital Development
HSC	Health Service Commission
ICT	Information and Communications Technology
KCCA	Kampala Capital City Authority
LG	Local Government
LGA	Local Governments Act
LGFC	Local Government Finance Commission
MAAIF	Ministry of Agriculture, Animal Industry and Fisheries
MDA	Ministry, Department and Agencies
MLH&UD	Ministry of Lands, Housing and Urban Development
MoES	Ministry of Education and Sports
MoFPED	Ministry of Finance Planning and Development Economic Development
MoGLSD	Ministry of Gender Labour and Social Development
MoH	Ministry of Health
MoICT&NG	Ministry of ICT & National Guidance

MoKCC&MA	Ministry of Kampala Capital City and Metropolitan Affairs
MoLG	Ministry of Local Government
MoLH&UD	Ministry of Lands Housing and Urban Development
MoPS	Ministry of Public Service
MoTI&C	Ministry of Trade Industry and Cooperatives
MoTW&A	Ministry of Tourism Wildlife and Antiquities
MoWE	Ministry of Water and Environment
MoWT	Ministry of Works and Transport
NAADS	National Agricultural Advisory Services
NARO	National Agricultural Research Organization
NCDC	National Curriculum Development Center
NDP	National Development Plan
NEMA	National Environment Management Authority
NFA	National Forest Authority
MoTI&C	Ministry of Trade Industry and Cooperatives
NMS	National Medical Stores
NPC	National Population Council
NRECCL&W	NRs, Environment, CC, Land & Water
NRs	Natural Resources
NSC	National Council of Sports
OAG	Office of Auditor General
OPM	Office of Prime Minister
PDM	Parish Development Model
UCDA	Uganda Coffee Development Authority
UEPB	Uganda Export Promotion Board
UEPB	Uganda Export Promotion Board
UGX	Uganda Shillings
ULC	Uganda Land Commission
UNBS	Uganda National Bureau of Standards
UNMA	Uganda National Meteorological Authority

UNRA	Uganda National Roads Authority
URF	Uganda Road Fund
UTB	Uganda Tourism Board
UVRI	Uganda Virus Research Institute
WASH	Water, Sanitation and Hygiene

EXECUTIVE SUMMARY

To enable Local Governments (LGs) to provide services to the citizens, the Central Government (CG) of Uganda is required to provide them grants in the form of unconditional, conditional and equalisation. However, over the last decade, there has been a decline in the share of transfers from CG to LGs. The share of the national budget allocated to LG programmes has reduced from 22 per cent in FY 2010/11 to 13 per cent in FY 2015/16 and fell further to 9.8 per cent in FY 2023/24. The decline is largely attributed to recentralization of functions and resources which by law are mandated under LGs.

A study by ACODE in 2020, which was a follow-up study, found that despite recommendations of the 2019 study, the allocation of funds meant for LGs to Central Government Ministries Departments and Agencies (MDAs) had not only persisted, but the absolute amounts as well as the proportion of the budget being retained at the CG had increased. The total amount retained at CG MDAs had grown to UGX 1.32 trillion in FY2020/21 from UGX 1.066 trillion in FY 2019/20. Consequently, with funding from the Royal Danish Embassy (RDE), ACODE commissioned this follow-up study to examine the approved national budget estimates for FY 2023/24 to identify budget lines for devolved services under CG MDAs.

The study extensively reviewed all relevant budget documents, focusing mainly on the approved estimates of revenue and expenditure (recurrent and development) FY 2023/24. The study analysed ten programmes with decentralised functions as prescribed in the Local Government Act, CAP 243 (second Schedule) and identified funds retained by the CG MDAs, yet they are mandated for LGs. The programmes analysed were Agro-Industrialisation; Natural Resources, Environment, Climate Change, Land and Water Management; Private Sector Development; Integrated Transport Infrastructure and Services; Sustainable Urbanization and Housing; Human Capital Development, Community Mobilization and Mindset Change Regional Development; Public Sector Transformation and Tourism Development.

Key Findings

During the FY 2023/24, the LG programmes were allocated a total of UGX 5.1 trillion (9.8 per cent of the national budget). This shows a 3.2 percentage point decline from 13 per cent in FY 2015/16. The decline is largely attributed to recentralization of functions and resources which by law are mandated under LGs.

The Human Capital Development programme (which includes education, health, WASH and social protection) took the highest amount at UGX 3.6 trillion, followed by the Regional Development programme at UGX 840.7 billion and the Transport Infrastructure and Services programme at UGX 205.8 billion. Natural Resources, Environment, Climate Change, Land, and Water transfers to LG were cut to UGX 4.5 billion; transfers for Agro-Industrialization declined to UGX 141.9 billion. However, transfers for Urbanization and housing and Private Sector Development increased to UGX 354.6 billion and UGX 2.8 billion, respectively. There were no explicit transfers to LGs for Tourism Development and Public Sector Transformation during FY 2023/24. Over 79 per cent of the transfers to LGs are recurrent components (wage and non-wage), and 21 per cent for development (domestic and external).

Budget Allocations to MDAs that are under LG Mandate

This study finds that despite the recommendations of ACODE in previous studies, the retention of funds by CG MDAs that are supposed to be allocated to LGs as mandated under the Second Schedule of the LGA (CAP 243) has not only persisted, but the amounts retained have increased. Whereas the total amount retained by various MDAs during the FY 2020/21 was estimated at UGX 1.3 trillion, this analysis finds that the total for FY 2023/24 is UGX 3.1 trillion.

The Private Sector Development programme has the highest retained funds by MDAs, amounting to UGX 1.2 trillion in FY 2023/24. This is largely due to Parish Development Model (PDM) funds retained by MoFPED. Other programmes with large amounts of retained funds are Agro-Industrialization at UGX 676 billion, Human Capital Development at UGX 555 billion, Integrated Transport Infrastructure and Services at UGX 266 billion, and Regional Balanced Development at UGX 182 billion.

The Agro-Industrialisation programme retained UGX 676.4 billion during FY 2023/24. About 80 per cent (UGX 540.7 billion) of the funds were retained by the Ministry of Agriculture, Animal Industry and Fisheries (MAAIF), followed by the Ministry of Water and Environment (MoWE). Over half (UGX 515.2 billion) of the retained funds are external funding. Most of the retained funds (UGX 599 billion) were for acquiring heavy vehicles, other structures, and agricultural supplies and services.

The Human Capital Development (HCD) programme retained UGX 555.2 billion during FY 2023/24. About 61 per cent (UGX 339.5 billion) of the funds were retained by the Ministry of Health (MoH), followed by the Ministry of Gender, Labour and Social Development (MoGLSD).

Over half (UGX 279.8 billion) are external funding. Most of the retained funds (UGX 459 billion) were for transferring to other government units, acquiring non-residential buildings, and purchasing medical supplies and services.

The Natural Resources, Environment, Climate Change, Land and Water (NRECCL&W) programme retained UGX 152.7 billion during FY 2023/24. All the funds were under the Ministry of Water and Environment (MoWE) and the Ministry of Lands, Housing and Urban Development (MoLH&UD). Over 70 per cent (UGX 110.1 billion) are external funding. Most of the funds (UGX 130 billion) were for acquiring cultivated plants, non-residential buildings, and consultancy services.

The Transport Infrastructure and Services programme retained UGX 265.8 billion during FY 2023/24. All the funds were retained by the Ministry of Works and Transport (MoWE) and the Uganda Road Fund (URF). The majority of the retained funds (UGX 262 billion) were for the acquisition (building) of roads and bridges and transferred to other government units.

The Community Mobilization and Mindset Change programme retained UGX 1.83 billion during FY 2023/24. All the funds were retained by the Ministry of Gender, Labour, and Social Development (MoGLSD) and the Equal Opportunities Commission (EOC). The majority of the funds retained (UGX 1.7 billion) were for transfers to other government units.

The Public Sector Transformation programme retained UGX 10.7 billion during FY 2023/24. All the funds were retained by the Ministry of Local Government (MoLG) under the Local Government Revenue Management Information System project. All the retained funds are non-wages funded by the GoU for Consultancy Services and monitoring and supervision of capital works.

The Regional Balanced Development programme retained UGX 182.2 billion during FY 2023/24. Almost all the retained funds (UGX 170.7 billion) are external funding under the Ministry of Local Government (MoLG) and the Office of the Prime Minister (OPM). Over two-thirds of retained funds (UGX 128 billion) were transfers to government institutions and other government units, and acquisition (building) and improvement of roads and bridges.

Some of the reasons cited for controlling budgets meant for LGs by CG MDAs are weak capacity by most LGs, corruption, and rigidity by donors. However, the LGA (CAP 243) mandates line ministries to provide technical support to LGs, build LGs' capacity, and foster the elimination of corruption and abuse of office in LGs. Nonetheless, analysis of the

composition of the funds retained by MDAs partly supports the notion of "donor conditionality". Nearly half of the retained funds by MDAs are under the non-wage component, followed by external funding (mainly projects) and the development component.

The "projectisation" of the budget perpetuates the behaviour of MDAs of retaining funds under the LG mandate. Most of these projects are looped by MDA and limit integration at LG. This analysis shows that for FY 2023/24, the Agro-Industrialization programme has the highest amount (UGX 640 billion) of retained funds under projects, followed by Human Capital Development at UGX 328 billion, Regional Development at UGX 174 billion, Transport Infrastructure & Services at UGX 161 billion, and Urbanization & Housing at UGX 90 billion. In terms of proportion of the retained programme budget under projects, Public Sector Transformation has the highest share (100 per cent), followed by Urbanisation and housing at 99 per cent, Tourism Development and Natural Resources, Environment CC, Land and water both at 97 per cent and Agro-Industrialization at 95 per cent.

The direct implementation of the projects by CG MDAs with minimal involvement of LGs in design and implementation has negative implications on the sustainability of such projects since most LGs don't take ownership. Consequently, taxpayers' monies are wasted on such projects, which become white elephants due to a lack of ownership and maintenance. In addition, the centralisation of projects makes it hard for the LGs to monitor and ensure accountability since they are not in charge of their implementation.

Budget Allocations to MDAs that can be rationalised

This study identified certain budget lines which are not necessarily relevant to LGs but may be rationalised to free more resources to LGs to improve service delivery. These include Monitoring, Supervision, Acquisition of vehicles and transport equipment, Welfare and Entertainment, Workshops, Meetings and Seminars, Acquisition of land, Consultancy Services, and travel (inland and abroad).

During FY 2023/24, UGX 167 billion budgeted by various MDAs for the ten programmes may be rationalised to free more resources to LGs or within the MDAs to improve service delivery. The Human Capital Development programme has the largest amount at UGX 57.3 billion, followed by Sustainable Urbanization and Housing at UGX 30.5 billion; Agro-Industrialisation at UGX 28.9 billion; Private Sector Development at UGX 16.1 billion; Natural Resources Environment CC, Land & Water at UGX 9.1 billion; Public Sector Transformation at UGX 4.2 billion; Tourism Development at 3.3 billion; Community Mobilization & Mindset

Change at UGX 2.3 billion; and Transport Infrastructure & Services at UGX 1.2 billion. Over 46 per cent of the budgets that can be rationalised are external funding. The Government of Uganda's development funds are second at 18 per cent, non-wage budget is 35 per cent.

The proposed funds proposed for rationalisation during FY 2023/24 by the programme include:

- Agro-Industrialisation: acquiring light vehicles and transfers to other private entities.
- Human Capital Development: travel inland, workshops, meetings, and seminars.
- Natural Resources, Environment, Climate Change, Land and Water: acquiring cultivated plants, travelling inland, monitoring and supervising capital work, and acquiring light vehicles.
- Transport Infrastructure and Services: travel inland, monitor and supervise capital work, and acquire other machinery and equipment.
- Community Mobilisation and Mindset Change: inland travel, workshops, meetings, and seminars.
- Private Sector Development: consultancy services and capital and travel inland.
- Public Sector Transformation: travel inland, consultancy services, and research expenses.
- Regional Balanced Development: acquiring cycles, travelling inland, workshops, meetings, and seminars.
- Sustainable Urbanisation and Housing: acquiring light vehicles, appraisal and feasibility studies for capital works, and monitoring and supervising capital works.
- Tourism Development: research expenses, travel inland, and acquiring other machinery and equipment.

The Community Mobilization & Mindset Change programme has the highest share of its budget, which should be rationalised at 6.4 per cent. This is followed by Urbanization & Housing at 5.6 per cent; Natural Resources, Environment CC, Land & Water at 2.1 per cent; Public Sector Transformation at 1.8 per cent; Agro-Industrialisation at 1.6 per cent; Tourism Development at 1.3 per cent; Regional Development at 1.2 per cent; Private Sector Development at 0.8 per cent; and Human Capital Development at 0.6 per cent.

The proposed re-allocations of programme budgets to LGs are grounded in existing legal and policy frameworks as enshrined in the Constitution of the Republic of Uganda 1995 (as amended), the LGA (CAP 243) and the Decentralization Policy. Although most MDA activities are eventually implemented directly or indirectly (through LGs), the agencies that control the budget (funds) matter. The practice of MDAs controlling the budget (funds) has undesirable implications for service delivery. For instance, studies by Operation Wealth Creation (OWC) found that most of the equipment provided to LGs by CG MDAs was redundant and sometimes vandalised.

Recommendations

In line with the findings mentioned above, we recommend the following:

- a) Parliament and the Ministry of Finance, Planning and Economic Development (MoFPED) should re-allocate UGX 3.1 trillion, which various CG MDAs retain. Yet, these funds should be allocated to LGs as mandated under the Second Schedule of the LGA (CAP 243).
- b) Parliament, MoFPED and MDAs should rationalise UGX 167 billion budgeted by various MDAs on certain expenditures to free funds for LGs.
- c) Parliament should amend the Public Finance Management Act (2015) to ring-face funding to LGs as per the 7th Schedule of the Constitution of the Republic of Uganda and provide for a Certificate of Compliance, which would be required before approval of the national budget by Parliament.
- d) All MDAs should ensure that the funds they appropriated but meant for LGs are communicated to the beneficiary LGs per the MoFPED directive in the 2nd Budget Call Circular for FY 2021/22.
- e) MoLG, LGFC, and the Uganda Local Governments' Association (ULGA) should ensure LGs are represented in projects' negotiations with development partners when negotiating external assistance to support the decentralised services.
- f) MoFPED should ensure that LG projects are included in the Public Investment Plan and represented to the Development Committee (DC) to enhance their participation in project identification and design.

1.0 INTRODUCTION

This report presents the findings of a study commissioned by the Advocates Coalition for Development and Environment (ACODE) with support from the Danish Embassy, to analyse the national budget estimates for FY 2023/24 to identify budget lines for devolved functions under Central Government MDAs and proposals for re-allocation. This section outlines the background to the study, the problem, the rationale of the study, and the specific objectives.

1.1 Background

To facilitate Local Governments (LGs) to provide services to the citizens, the Central Government (CG) of Uganda is required by Article 193 of the Constitution of the Republic of Uganda 1995 (as amended) to provide them grants in the form of unconditional, conditional and equalisation. However, over the last decade, there has been a decline in the share of transfers from CG to LGs. The share of the national budget allocated to LG programmes has reduced from 22 per cent in FY 2010/11 to 13 per cent in FY 2015/16 and fell further to 9.8 per cent in FY 2023/24. The decline is largely attributed to recentralization of functions and resources which by law are mandated under LGs.

In 2019, ACODE commissioned a study that analysed the proposed national budget allocations for FY 2019/20 and identified budgetary allocations that, by law, should be implemented by the LGs but were retained by central government MDAs. The study showed that up to UGX 1.066 trillion for funding decentralised services had been allocated to CG Ministries, Departments and Agencies (MDAs). The study also identified UGX 530.2 billion allocated to MDAs that could be rationalised to free additional resources for LGs.¹ In 2020, ACODE also commissioned a follow-up study, which found that despite recommendations of the 2019 study, the allocation of funds meant for LGs to CG MDAs had not only persisted but the absolute amounts, as well as the proportion of the budget being retained at the CG had increased. The total amount retained at CG MDAs had grown to UGX 1.32 trillion in FY2020/21.²

1 Ggoobi, R., and Lukwago. D. (2019), Financing Local Governments in Uganda: An analysis of Proposed National Budget FY 2019/20 and Proposals for Re-allocation. Kampala: ACODE Policy Research Paper Series No. 92, 2019.

2 Ggoobi, R., and Lukwago. D. (2020), Local Government Financing: An Analysis of the Draft National Budget Estimates for FY 2020/21 and Proposals for Re-allocation. ACODE Policy Research Paper Series No. 97, 2020.

Relatedly, the report on the assessment of LG councils FY2018/19 noted that financing LGs by the CG needs to be revised and recommended that the then LG sector needed to strategically engage these sectors to ensure that these monies are released to the local governments. In addition, a series of trainings carried out by the statutory boards and commissions in 2020 identified funding gaps as one major challenge of these bodies that could have improved their functionality.

Against this background, ACODE, with funding from the Royal Danish Embassy (RDE), commissioned a follow-up study to examine the Budget Framework Paper (BFP) for FY 2023/24 and the approved National Budget Estimates to identify budget lines for devolved services under CG MDAs. This study builds on the two previous studies on similar subjects, which ACODE conducted in 2019 and 2020. The findings from the study will be used to advocate for increased financing for LGs in the FY 2024/25 budget.

1.2 Objectives of the Study

The objective was to examine the National Budget Framework Paper (BFP) and National Budget Estimates for FY 2023/24 to identify budget lines for devolved services under Central Government MDAs.

Specifically, the study:

- a. It identified and examined budget lines for devolved services under LGs retained by the Central Government MDAs in the national budget estimates for the FY 2023/24.
- b. Makes proposals for re-allocation and rationalisation for the benefit of Local Governments,
- c. Recommends appropriate advocacy strategies to advocate for increased financing for Local Governments in the FY 2024/25 budget.

2.0 METHODOLOGY

Overall, Building on the previous studies on the same study, which were commissioned in 2019 and 2020, this study also adopted a mixed approach combining qualitative and quantitative techniques to enhance the validity of the findings.

2.1 Data Collection and Analysis

The study relied mainly on extensive document review, which included analysis of the Approved Estimates of Revenue and Expenditure (Recurrent and Development) for FY 2023/24 and the NBFP FY 2023/24. Other documents that were analysed included Budget Call Circulars for FY 2023/24, Ministerial Policy Statements for FY 2023/24, and Programme Work plans for FY 2023/24 for ten programmes, which comprise decentralised functions as stipulated in the second Schedule of the Local Governments Act (CAP 243).

2.2 Approach to identifying budget lines meant for LGs

The study identified the relevant budget lines through three stages by determining whether:

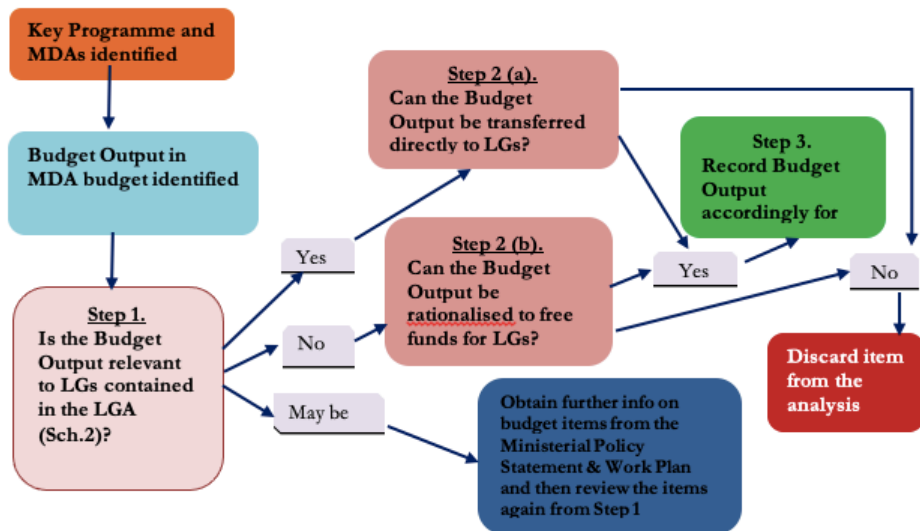
- a) the budget line is relevant or not relevant to LGs, i.e. as stipulated in the Local Government Act (LGA) Second Schedule;
- b) the identified budget line can be transferred directly or not to the LGs, and
- c) the budget line can be rationalised or not by the MDAs to improve service delivery and free funds for LGs.

Box 1: Criteria used in identifying budget lines meant for LGs.

- a) *Selected programmes with decentralised functions as prescribed in the LGs Act (2nd Schedule). These include Agro-Industrialisation Natural Resources, Environment, Climate Change, Land and Water Management; Private Sector Development, Integrated Transport Infrastructure and Services, Sustainable Urbanization and Housing; Human Capital Development, Community Mobilization and Mindset Change, Regional Development, Public Sector Transformation; and Tourism Development.*
- b) *Identified budget lines within programme budgets that fall under the mandate of LGs as prescribed in the LGs Act (2nd Schedule) but were allocated to MDAs.*
- c) *We analysed the budget lines under (b) to obtain the aggregate funds allocated to LGs.*
- d) *Identified budget lines that are not necessarily relevant to LGs but contain large amounts of funds can be rationalised to free funds for LGs.*
- e) *Analysed the budget lines under (d) to obtain the aggregate amount of funds that can be rationalised to improve service delivery and also free resources for LGs.*

Once the relevant MDAs are identified, the analysis moved to a detailed review of the individual programmes, sub-programmes and outputs within each MDA's budget. Where budget items were less clear as to whether they belong to LG or not, we obtained further information on such budget items from other policy documents, particularly the MDA policy statements and BFPs. The Figure below shows a summary stylised view of the process.

Figure 1: Diagrammatic Representation of Approach to identifying budget lines meant for LGs.



Source: Adopted from ACODE (2019)

The study team identified certain budget lines that are not necessarily relevant to LGs but contain large funds. These are mainly Government Buildings and Administrative Infrastructure; Monitoring, Supervision and Evaluation; Purchase of Specialised Machinery and Equipment; and Purchase of Motor Vehicles and Other Transport Equipment, among others. These budget lines can be rationalised to improve service delivery and free funds that may be allocated to LGs. This study defines rationalisation as making the government budget more efficient by allocating funds to areas with a greater impact on service delivery, especially at LG levels.

2.3 Scope of the Study

The study focused on the programmes with decentralised functions stipulated in the second Schedule of the Local Governments Act (CAP 243) (details in Annex 2 and 3). These included Agro-Industrialisation; Natural Resources, Environment, Climate Change, Land and Water Management; Private Sector Development; Integrated Transport Infrastructure and Services; Sustainable Urbanization and Housing; Human Capital Development; Community Mobilization and Mindset Change; Regional Development; Public Sector Transformation; and Tourism Development. The analysis covered the FY 2023/24.

2.4 Limitations of the Study

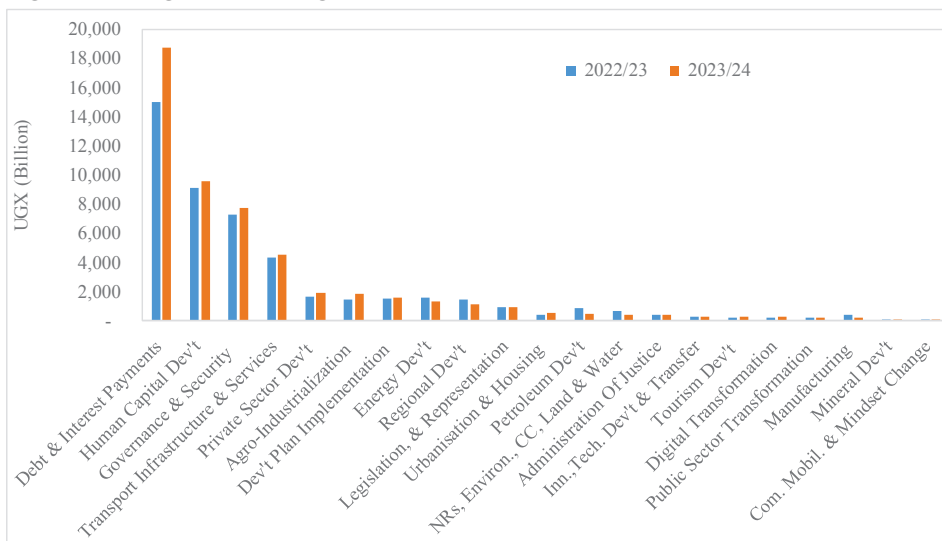
Firstly, the study nullified the notion that funds are eventually spent by and or at local levels. It analysed the funds controlled by the Central Government MDAs, even though they are eventually spent at or by LGs. Secondly, the analysis of donor funds could not establish which proportions of the funds were grants or loans at the programme level. This was mainly due to a lack of detailed information in the budget and programme documents. Despite all these limitations, the criteria and data used in this analysis were sufficient to give credible findings.

3.0 MAJOR FINDINGS

3.1 Overview of the FY 2023/24 National Budget

The total approved budget for FY2023/24 is UGX 52.5 trillion, implying an increase of 9 per cent compared to FY 2022/23 (UGX 48.1 trillion). Debt and interest payments took the lion's share of the national budget at 25 per cent, followed by human capital development and governance and security at 18 per cent and 15 per cent, respectively. Programmes that got the largest increases in resource allocation include Mineral Development, Urbanization and Housing, Tourism Development, Agro-Industrialization, Digital Transformation, and Private Sector Development. In addition, programmes that directly affect service delivery at the local government level, such as Human Capital Development and Transport Infrastructure and Services, had some marginal increases in their budget allocations of 5 per cent and 3 per cent, respectively. However, others, such as Regional Development, Natural Resources, Environment, Climate Change, Land and Water, and Community Mobilization and Mindset Change, their budget allocations declined by 21 per cent, 34 per cent, and 59 per cent, respectively as shown in Figure 2.

Figure 2: Programme Budget Allocations FY 2022/23 and FY 2023/24

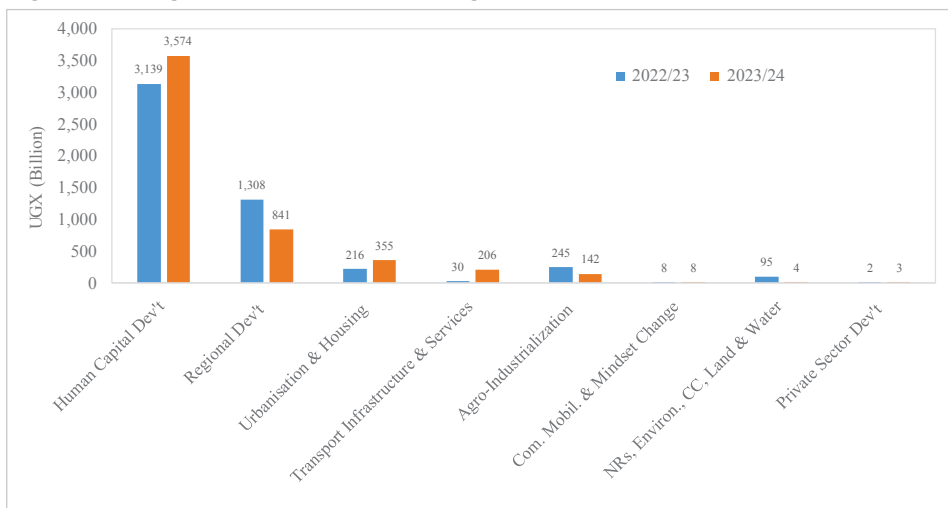


Source: Authors' Calculations based on National Budget Estimates for FY 2022/23 and FY 2023/24

3.2 Budget Allocation to LG Programmes

During the FY 2023/24, the LG programmes were allocated a total of UGX 5.1 trillion i.e. 9.8 per cent of the national budget. This shows a decline of 0.7 per cent point from UGX 5.04 trillion (10.5 per cent) in FY 2022/23. These funds are provided through unconditional grants, conditional grants, equalisation grants, projects, and external funding. As shown in Figure 3, the Human Capital Development programme (which includes education, health, WASH and social protection) took the highest amount at UGX 3.6 trillion (compared to UGX 3.2 trillion in 2022/23). It was followed by the Regional Development programme at UGX 840.7 billion (compared with UGX 1.3 trillion in FY 2022/23) and the Transport Infrastructure and Services programme that was allocated UGX 205.8 billion (compared with UGX 30 billion in FY 2022/23). The Natural Resources, Environment, Climate Change, Land & Water transfers to LG were cut to UGX 4.5 billion from UGX 94.8 billion in 2022/23. Also, transfers for Agro-Industrialization declined to UGX 141.9 billion from UGX 246 billion in 2022/23. The transfers for Urbanisation and housing increased to UGX 354.6 billion from UGX 216.4 billion in 2022/23, and Private Sector Development increased to UGX 2.8 billion from UGX 2.2 billion in 2022/23. There were no explicit transfers to LGs under Tourism Development and Public Sector Transformation during FY 2023/24. It's worth noting that over 79 per cent of the transfers to LGs are recurrent components (wage and non-wage), and 21 per cent for development (domestic and external).

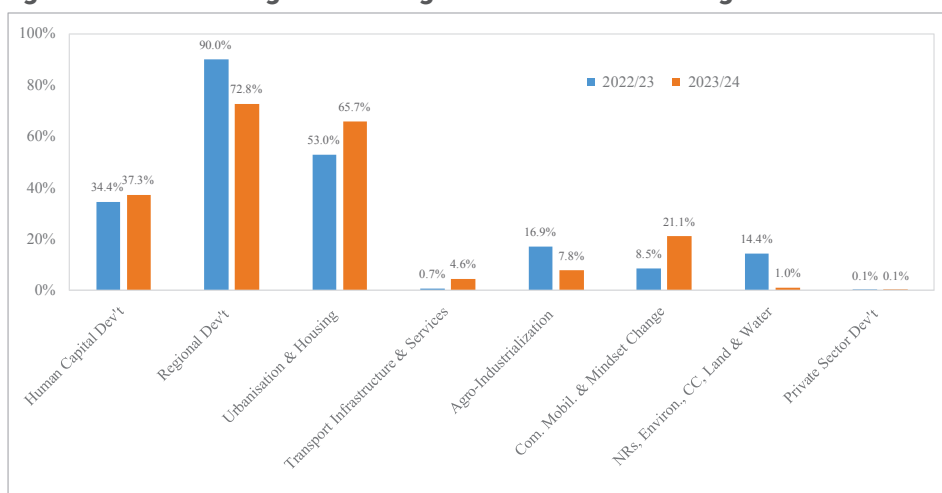
Figure 3: Budget Allocations to LG Programmes FY 2023/24 and FY 2022/23



Source: Authors' Calculations based on National Budget Estimates for FY 2022/23 and FY 2023/24

Regarding the total programme budget, Regional Development has the largest share of its budget allocated to LGs at 73 per cent, followed by Urbanisation and housing at 66 per cent, Human Capital Development at 37 per cent, and Community Mobilization—and mindset Change at 14 per cent. The biggest share of Agro-industrialisation, Transport infrastructure and services, and Natural resources, environment, climate change, land, and water are managed by CG MDAs, with LGs getting only 8 per cent, 5 per cent and 1 per cent, respectively (see Figure 4).

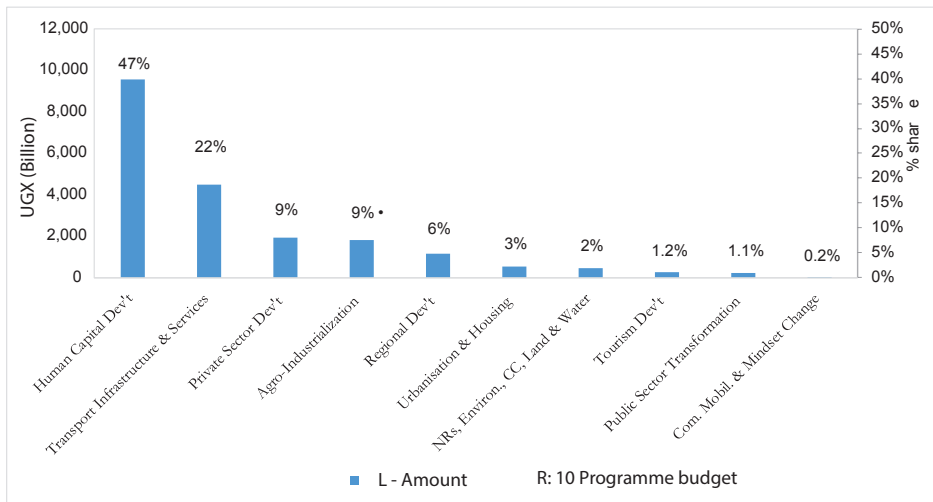
Figure 4: Share of Programme Budgets allocated for LG Programmes



Source: Authors' Calculations based on National Budget Estimates for FY 2022/23 and FY 2023/24

The analysis shows that the ten programmes were allocated a total of UGX 20.5 trillion (39 per cent) of the total national budget in FY 2023/24, a 2 per cent point reduction from UGX 19.6 trillion in FY 2022/23. The Human Capital Development programme took the biggest share of the budget allocated to the ten programmes under review at UGX 9.6 trillion (47 per cent), followed by Transport Infrastructure & Services at UGX 4.5 trillion (22 per cent), and Private Sector Development at UGX 1.9 trillion (9 per cent). Other programmes under analysis Regional Development; Urbanization & Housing; Natural Resources, Environment, Climate Change, Land & Water; Tourism Development; Public Sector Transformation; and Community Mobilization & Mindset Change were allocated UGX 1.2 trillion (6 per cent), UGX 540 billion (3 per cent), UGX 435 billion (2 per cent), UGX 249 billion (1 per cent), UGX 229 billion (1 per cent), and UGX 36 billion (0.2 per cent) respectively (see Figure 5).

Figure 5: FY 2023/24 Budget Allocations to 10 Programmes



Source: Authors' Calculations based on National Budget Estimates for FY 2023/24

3.3 Budget Allocations to MDAs that are under LG Mandate

This study focused on the MDAs under the ten programmes of Agro-Industrialisation; Natural Resources, Environment, Climate Change, Land and Water Management; Private Sector Development; Integrated Transport Infrastructure and Services; Sustainable Urbanization and Housing; Human Capital Development; Community Mobilization and Mindset Change; Regional Development; Public Sector Transformation and Tourism Development.

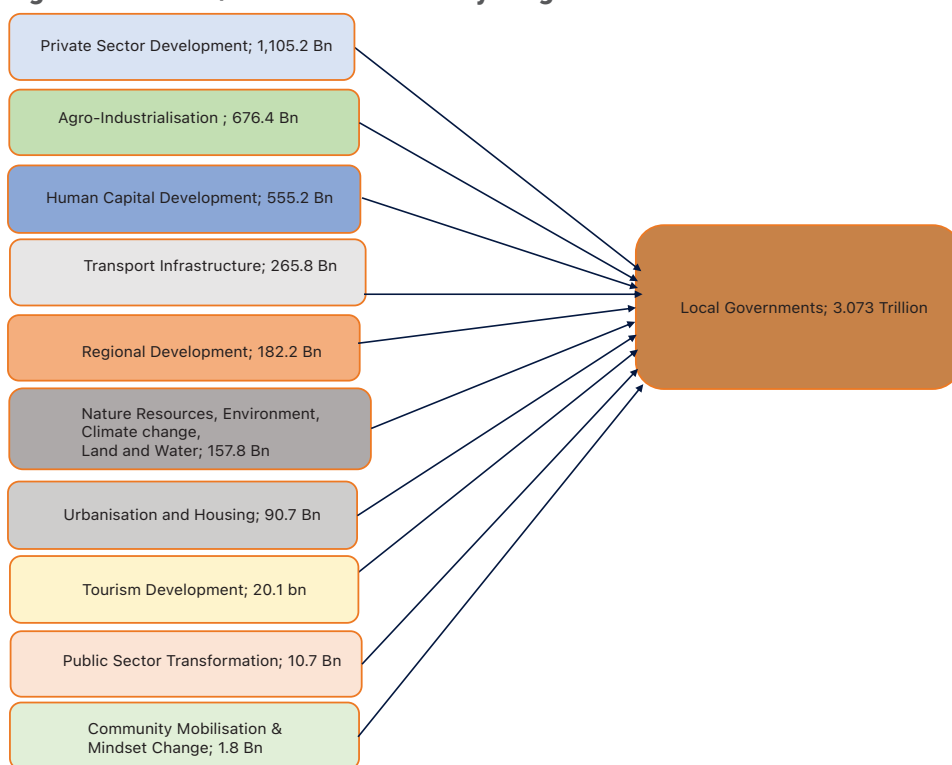
The programme budgets are supposed to be spent by MDAs and LGs at both national and LG levels. The LGs are the implementers of the government programmes within their jurisdiction. In contrast, the MDAs are mandated with mainly policy formulation, regulation, setting national standards, coordination, monitoring, supervision, and provision of technical support to LGs in implementing programmes. Thus, the largest amount of programme budgets ought to be spent by LGs. However, as reported in the previous studies by ACODE^{3,4}, MDAs retain the biggest proportions of programme budgets.

3 Ggoobi, R., and Lukwago. D. (2019), Financing Local Governments in Uganda: An analysis of Proposed National Budget FY 2019/20 and Proposals for Re-allocation. Kampala: ACODE Policy Research Paper Series No. 92, 2019.

4 Ggoobi, R., and Lukwago. D. (2020), Local Government Financing: An Analysis of the Draft National Budget Estimates for FY 2020/21 and Proposals for Re-allocation.

This study finds that despite the recommendations of ACODE in previous studies, the retention of funds by CG MDAs that are supposed to be allocated to LGs as mandated under the Second Schedule of the LGA (CAP 243) has not only persisted, but the amounts retained have increased. The amount retained during FY 2019/20 was estimated at UGX 1.066 trillion, which increased to UGX 1.32 trillion in FY2020/21. This study estimated the retained amount to be UGX 3.1 trillion in FY 2023/24 (see Figure 6).

Figure 6: FY 2023/24 Retained Funds by Programmes



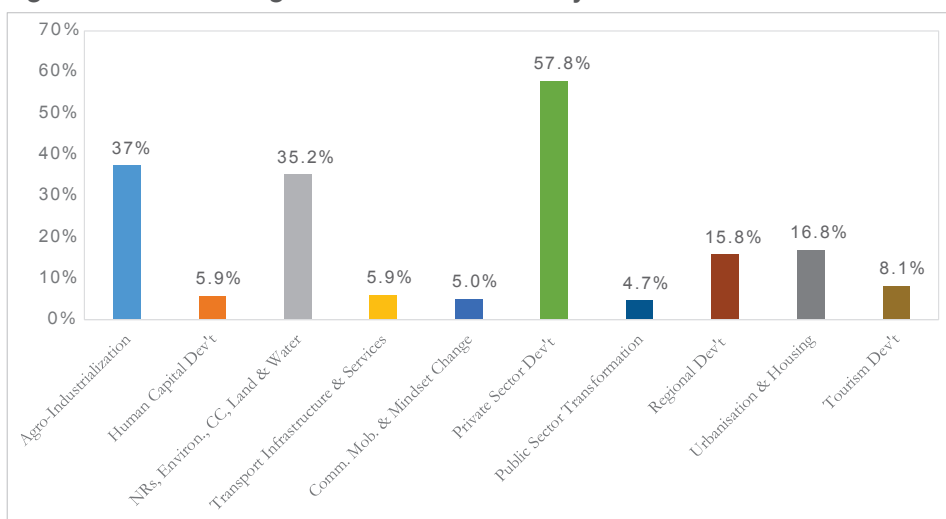
Source: Authors' calculations based on the Approved FY 2023/24 National Budget

As shown in Figure 6, the Private Sector Development programme has the highest retained funds by MDAs, amounting to UGX 1.2 trillion in FY 2023/24. This is largely due to Parish Development Model (PDM) funds retained by MoFPED. Other programmes with large amounts of retained funds are Agro-Industrialisation at UGX 676 billion, Human Capital Development at UGX 555 billion, Integrated Transport Infrastructure and Services at UGX 266 billion, and Regional Balanced Development at UGX 182 billion.

Further analysis shows that again, during FY 2023/24, the Private

Sector Development programme has the highest share of its budget retained by the MDAs that should be re-allocated to LGs at 58 percent. This is followed by Agro-Industrialisation at 37 per cent, Natural Resources, Environment, Climate Change, Land and water at 35 per cent, Urbanisation and Housing at 17 per cent, and regional development at 16 per cent, as shown in Figure 7.

Figure 7: Share of Programme funds retained by MDAs.



Source: Authors' calculations based on the Approved FY 2023/24 National Budget

Some of the reasons cited for controlling budgets meant for LGs by CG MDAs are weak capacity by most LGs, corruption, and rigidity by donors. However, the LGA (CAP 243) sections 96, 97, and 98 mandate line ministries to provide technical support to LGs and build LGs' capacity. Section 98 (1b) further tasks MDAs to foster the elimination of corruption and abuse of office in LGs. Therefore, citing the weak capacity of LGs and corruption as some of the reasons MDAs continue to retain funds meant for LG may be construed as a failure by line MDAs to perform their legally mandated roles for supporting LGs⁵.

Nonetheless, analysis of the composition of the funds retained by MDAs partly supports the notion of "donor conditionality". The ACODE (2019) recommended that LGs be represented in negotiations with development partners when negotiating external assistance to support the decentralised services⁶. This would help to neutralise the

5 Ggoobi, R., and Lukwago. D. (2020), Local Government Financing: An Analysis of the Draft National Budget Estimates for FY 2020/21 and Proposals for Re-allocation.

6 Ggoobi, R., and Lukwago. D. (2019), Financing Local Governments in Uganda: An

conditions that dictate the centralisation of funds and decentralisation of service delivery if at all they existed.

Nearly half of the retained funds by MDAs are under the non-wage component, followed by external funding (mainly projects) and the development component (see Table 1). It should be noted that the external funding component also has a wage and non-wage, which this study could not analyse.

Table 1: FY 2023/24 Budget Classification of Retained Funds by Programme (UGX Bn)

Programme	Non-Wage	GoU (Dev't)	External Funding	Total
Agro-Industrialisation	36.4	124.8	515.2	676
Human Capital Devevelopment	227.1	48.2	279.8	555
Natural Resources, Environment, Climate Change, Land & Water	4.1	38.6	110.1	153
Transport Infrastructure & Services	104.9	161.0	-	266
Community Mobilisation & Mindset Change	1.8	-	-	2
Private Sector Devevelopment	1,100.2	-	5.0	1,105
Public Sector Transformation	0.0	10.6	-	11
Regional Devevelopment	7.9	3.6	170.7	182
Urbanisation & Housing	0.6	-	90.1	91
Tourism Devevelopment	0.5	19.6	-	20
Total	1,483.6	406.4	1,170.8	3,061

Source: Authors' calculations based on the Approved FY 2023/24 National Budget

The "projectisation" of the budget perpetuates the behaviour of MDAs of retaining funds under the LG mandate. The government budget is implemented through projects (included in the Public Investment Plan -PIP), predominantly funded through borrowing from external sources. Most of these projects are looped by MDA, which limits integration at the LG level. Currently, there are no LG projects included in the Public Investment Plan and not part of the Development Committee (DC). Thus, LGs don't explicitly participate in project identification and design.

This study found that during FY 2023/24, 52 projects amounting to UGX

analysis of Proposed National Budget FY 2019/20 and Proposals for Re-allocation. Kampala: ACODE Policy Research Paper Series No. 92, 2019.

1.6 trillion were implemented by the CG MDAs. The Agro-Industrialization programme has the highest amount (UGX 640 billion) of retained funds under projects, followed by Human Capital Development at UGX 328 billion, Regional Development at UGX 174 billion, Transport Infrastructure & Services at UGX 161 billion, and Urbanization & Housing at UGX 90 billion. In terms of proportion of the retained programme budget under projects, Public Sector Transformation has the highest share (100 per cent), followed by Urbanisation and housing at 99 per cent, Tourism Development and Natural Resources, Environment CC, Land, and water both at 97 per cent and Agro-Industrialization at 95 per cent. Table 2 shows the distribution of projects by the programme by number, amount, and share of programme-retained funds. Details are contained in Appendix IV.

Table 2: Distribution of FY 2023/24 Projects by Programme

Programme	GoU (Dev't)	External Funding	Total	No. of Projects	Share of retained Programme Budget
Agro-Industrialisation	124.8	515.2	640.0	16	95%
Human Capital Dev't	48.2	279.8	328.1	5	59%
Natural Resources, Environment, Climate Change, Land & Water	38.6	110.1	148.6	13	97%
Transport Infrastructure & Services	161.0	-	161.0	4	61%
Community Mobilisation & Mindset Change	-	-	-	-	0%
Private Sector Dev't	-	5.0	5.0	1	0%
Public Sector Transformation	10.6	-	10.6	1	100%
Regional Devevelopment	3.6	170.7	174.3	7	96%
Urbanisation & Housing	-	90.1	90.1	2	99%
Tourism Devevelopment	19.6	-	19.6	3	97%
Total	406.4	1,170.8	1,577	52	52%

Source: Authors' calculations based on the Approved FY 2023/24 National Budget

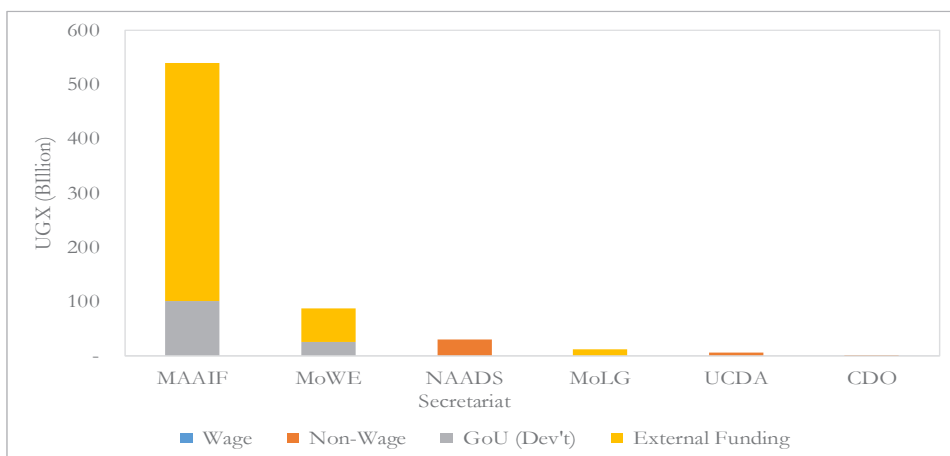
The direct implementation of the projects by CG MDAs with minimal involvement of LGs in design and implementation has negative implications on the sustainability of such projects since most LGs don't take ownership. Consequently, taxpayers' monies are wasted

on such projects, which become white elephants in the communities due to a lack of ownership and maintenance⁷. For instance, Uganda is losing about 10 percent per annum of road assets due to poor road maintenance. In addition, the centralisation of projects makes it hard for the LGs to monitor and ensure accountability since they are not in charge of their implementation.

3.3.1 Agro-Industrialisation Programme

The agro-industrialisation programme MDAs retained UGX 676.4 billion of the funds that could be re-allocated to the LGs during FY 2023/24. About 80 per cent (UGX 540.7 billion) of the funds were retained by the Ministry of Agriculture, Animal Industry and Fisheries (MAAIF), followed by the Ministry of Water and Environment (MoWE). Over half (UGX 515.2 billion) of the retained funds are external funding as shown in Figure 8.

Figure 8: MDA FY 2023/24 budgets under Agro-Industrialisation proposed for re-allocation to LGs.



Source: Authors' calculations based on the Approved FY 2023/24 National Budget

As shown in Table 2, most of the retained funds (amounting to UGX 599 billion) by the agro-industrialisation programme that could be re-allocated to the LGs were for acquiring heavy vehicles and other structures and agricultural supplies and services. Details on the distribution of the Agro-Industrialisation FY 2023/24 budget proposed for re-allocation to LGs are contained in table 3 and Appendix VI.

7 BMAU (2019), The road maintenance backlog: A cause for concern. BMAU Briefing Paper (11/19)

Table 3: FY 2023/24 Budget Lines under Agro-Industrialisation proposed for re-allocation to LGs (UGX Billion)

Budget Lines	Non-Wage	GoU (Dev't)	External Funding	Total
Heavy Vehicles - Acquisition	-	63.2	202.8	266.0
Other Structures - Acquisition	-	35.8	210.8	246.7
Agricultural Supplies and Services	35.9	9.4	41.1	86.5
Other Machinery and Equipment- Acquisition	-	-	19.7	19.7
Non-Residential Buildings - Acquisition	-	0.1	17.0	17.1
Land - Acquisition	-	15.0	-	15.0
Light Vehicles - Acquisition	-	0.3	11.3	11.6
Transfers to Government Institutions	-	-	5.8	5.8
Cycles - Acquisition	-	-	4.1	4.1
Environment Impact Assessment for Capital Works	-	-	1.4	1.4
Appraisal and Feasibility Studies for Capital Works	0.5	0.8	-	1.3
Roads and Bridges - Acquisition	-	-	1.0	1.0
Precision and optical instruments - Acquisition	-	-	0.1	0.1
Heavy Vehicles - Improvement	-	0.1	-	0.1
Other Land Improvements - Acquisition	-	0.1	-	0.1
Protective Gear	-	0.0	-	0.0
Electrical machinery - Improvement	-	-	0.0	0.0
Other Land Improvements - Improvement	-	-	-	-
Total	36.4	124.8	515.2	676.4

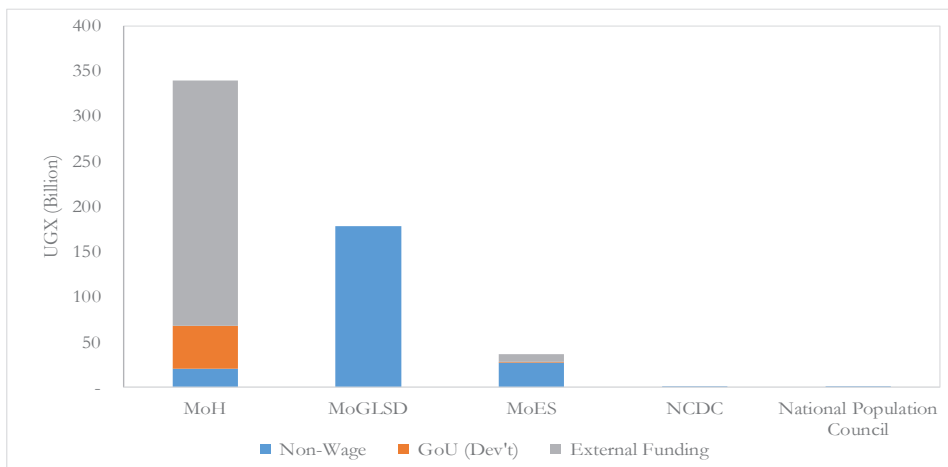
Source: Authors' calculations based on the Approved FY 2023/24 National Budget

3.3.2 Human Capital Development Programme

The Human Capital Development (HCD) programme MDAs retained UGX 555.2 billion of the funds that could be re-allocated to the LGs during FY 2023/24. About 61 per cent (UGX 339.5 billion) of the funds were retained by the Ministry of Health (MoH), followed by the Ministry of Gender, Labour and Social Development (MoGLSD). Over half (UGX

279.8 billion) of the retained funds are external funding as presented in Figure 9.

Figure 9: MDA FY 2023/24 budgets under HCD proposed for re-allocation to LGs



Source: Authors' calculations based on the Approved FY 2023/24 National Budget

As shown in Table 4, most of the retained funds (amounting to UGX 555.2 billion) by the Human Capital Development programme that could be re-allocated to the LGs were for transfer to other Government units, acquisition of non-residential buildings, and medical supplies and services. Details on the distribution of the Human Capital Development FY 2023/24 budget proposed for re-allocation to LGs are contained in Appendix VII.

Table 4: FY 2023/24 budget FY 2023/24 Budget Lines under HCD proposed re-allocation to LGs (UGX Billion)

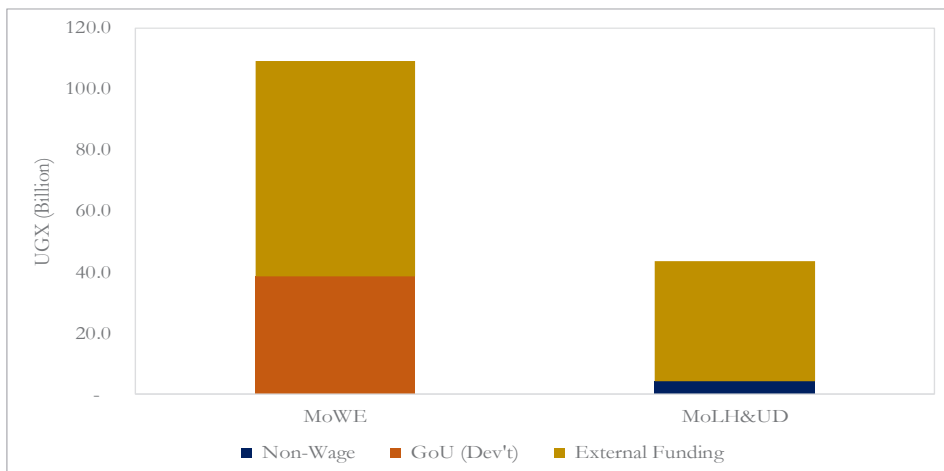
Budget Lines	Non-Wage	GoU (Dev't)	External Funding	Total
Transfer to Other Government Units	216.9	23.8	-	240.7
Non-Residential Buildings - Acquisition	-	0.2	154.5	154.7
Medical Supplies and Services	0.6	-	63.4	64.0
Non-Residential Buildings - Improvement	-	21.3	22.6	43.9
Consultancy Services-Capital	-	1.0	15.9	16.9
Educational Materials and Services	9.0	-	-	9.0
Consultancy Services	0.3	-	8.0	8.3
Other Machinery and Equipment-Acquisition	-	-	6.5	6.5
Beddings, Clothing, Footwear and related Services	0.1	-	4.1	4.2
Medical, Laboratory and Research Appliances - Acquisition	-	1.3	2.5	3.8
Transfers to Government Institutions	-	-	1.9	1.9
Appraisal and Feasibility Studies for Capital Works	-	0.6	-	0.6
Heavy Vehicles - Acquisition	-	-	0.6	0.6
Laboratory supplies and services	0.0	-	-	0.0
Protective Gear	0.0	-	-	0.0
Furniture and Fittings - Acquisition	-	0.0	-	0.0
Total	227.1	48.2	279.8	555.2

Source: Authors' calculations based on the Approved FY 2023/24 National Budget

3.3.3 Natural Resources, Environment, Climate Change, Land and Water Programme

The Natural Resources, Environment, Climate Change, Land and Water (NRECCL&W) programme MDAs retained UGX 152.7 billion of the funds that could be re-allocated to the LGs during FY 2023/24. All the funds were under the Ministry of Water and Environment (MoWE) and the Ministry of Lands, Housing and Urban Development (MoLH&UD). Over 70 per cent (UGX 110.1 billion) of the retained funds are external funding as shown in Figure 10.

Figure 10: MDA FY 2023/24 budgets under NRECCL&W proposed for re-allocation to LGs.



Source: Authors' calculations based on the Approved FY 2023/24 National Budget

As shown in Table 5, most of the retained funds (amounting to UGX 130 billion) by the natural resources, environment, climate change, land and water programme that could be re-allocated to the LGs were for the acquisition of cultivated plants and non-residential buildings and consultancy services. Details on the distribution of the natural resources, environment, climate change, land and water programme, and FY 2023/24 budget proposed for re-allocation to LGs are contained in Appendix VIII.

Table 5: FY 2023/24 Budget Lines under NRECCL&W proposed re-allocating LGs (UGX Billion)

Budget Lines	GoU (Dev't)	External Funding	Total
Cultivated Plants - Acquisition	-	10.7	41.8
Consultancy Services-Capital	-	1.1	43.2
Consultancy Services	-	0.8	16.3
Non-Residential Buildings - Acquisition	-	10.4	5.5
Other Structures - Improvement	-	7.8	-
Transfer to Other Government Units	4.1	2.5	-
Monitoring and Supervision of capital work	-	2.3	1.5
Non-Residential Buildings - Improvement	-	1.4	-
Laboratory supplies and services	-	1.0	-
Irrigation and drainage Channels - Acquisition	-	-	0.8

Budget Lines	GoU (Dev't)	External Funding	Total
Information and Communication Technology Supplies.	-	0.1	0.7
Appraisal and Feasibility Studies for Capital Works	-	0.3	-
Agricultural Supplies and Services	-	-	0.3
Medical, Laboratory and Research Appliances - Acquisition	-	0.2	-
Total	4.1	38.6	110.1

Source: Authors' calculations based on the Approved FY 2023/24 National Budget

3.3.4 Integrated Transport Infrastructure and Services Programme

The Transport Infrastructure and Services MDAs retained UGX 265.8 billion of the funds that could be re-allocated to the LGs during FY 2023/24. All the funds were retained by the Ministry of Works and Transport (MoWE) and the Uganda Road Fund (URF). All the retained funds were government of Uganda funding (see Figure 11).

As shown in Table 6, most of the retained funds (amounting to UGX 262 billion) by the Transport Infrastructure and Services programme that could be re-allocated to the LGs were for the acquisition (building) of roads and bridges and transferred to other government units. Details on the Transport Infrastructure and Services distribution for FY 2023/24 budget proposed for re-allocation to LGs are contained in Appendix VIII.

Figure 11: MDA FY 2023/24 budgets under Transport Infrastructure & Services proposed for re-allocation to LGs.



Source: Authors' calculations based on the Approved FY 2023/24 National Budget

Table 6: FY 2023/24 Budget Lines under Transport Infrastructure proposed for re-allocation to LGs (UGX Billion)

Budget Lines	Non-Wage	GoU (Dev't)	Total
Roads and Bridges - Acquisition	-	157.0	157.0
Transfer to Other Government Units	104.7	-	104.7
Monitoring and Supervision of capital work	0.2	1.6	1.8
Consultancy Services-Capital	-	0.9	0.9
Appraisal and Feasibility Studies for Capital Works	-	0.6	0.6
Environment Impact Assessment for Capital Works	-	0.4	0.4
Maintenance-Transport Equipment	-	0.3	0.3
Consultancy Services	-	0.2	0.2
Total	104.9	161.0	265.8

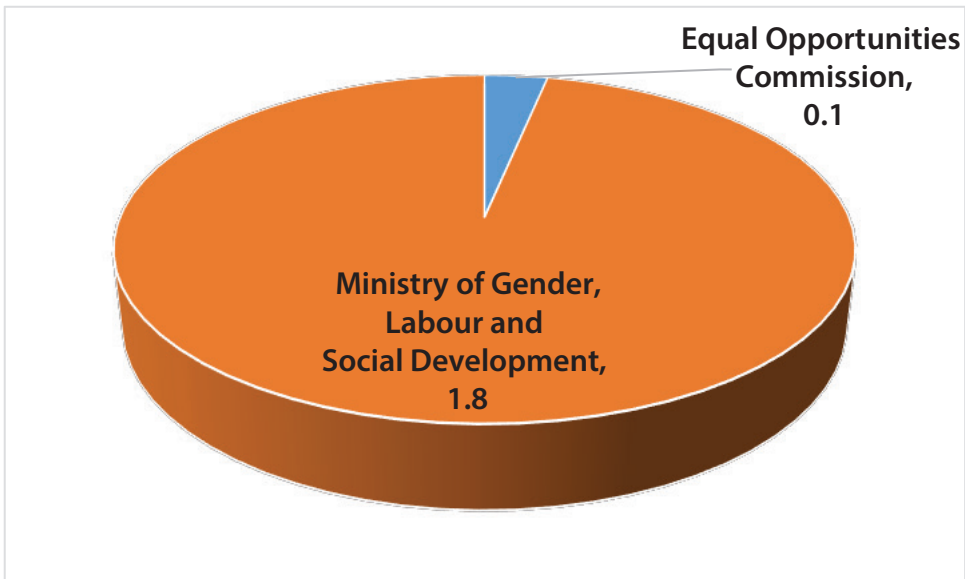
Source: Authors' calculations based on the Approved FY 2023/24 National Budget

3.3.5 Community Mobilisation and Mindset Change Programme

The Community Mobilization and Mindset Change Programme MDAs retained UGX 1.83 billion of the funds that could be re-allocated to the LGs during FY 2023/24. All the funds were retained by the Ministry

of Gender, Labour, and Social Development (MoGLSD) and the Equal Opportunities Commission (EOC). All the retained funds are non-wages funded by the Government of Uganda (see Figure 12).

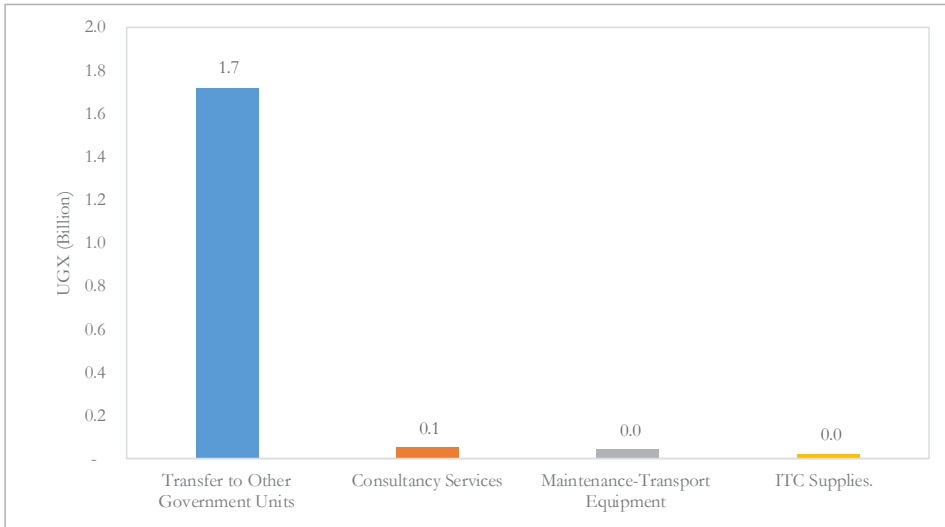
Figure 12: MDA FY 2023/24 budgets under Community Mobilization proposed for re-allocation to LGs.



Source: Authors' calculations based on the Approved FY 2023/24 National Budget

As shown in Figure 13, most of the funds retained (amounting to UGX 1.7 billion) by the community mobilisation and mindset change programme that could be re-allocated to the LGs were for transfers to other government units. Details on the distribution of community mobilisation and mindset change FY 2023/24 budget proposed for re-allocation to LGs are contained in Appendix IX.

Figure 13: FY 2023/24 Budget Lines under Community Mobilization proposed for re-allocation to LGs.



Source: Authors' calculations based on the Approved FY 2023/24 National Budget

3.3.6 Private Sector Development Programme

The Private Sector Development Programme MDAs retained UGX 1,105.2 trillion of the funds that could be re-allocated to the LGs during FY 2023/24. All the funds were retained by the Ministry of Finance, Planning and Economic Development (MoFPED). Almost all the retained funds (UGX 1.11 trillion) are non-wages funded by the Government of Uganda for transfer to other government units for the Parish Development Model (PDM) financial inclusion.

3.3.7 Public Sector Transformation Programme

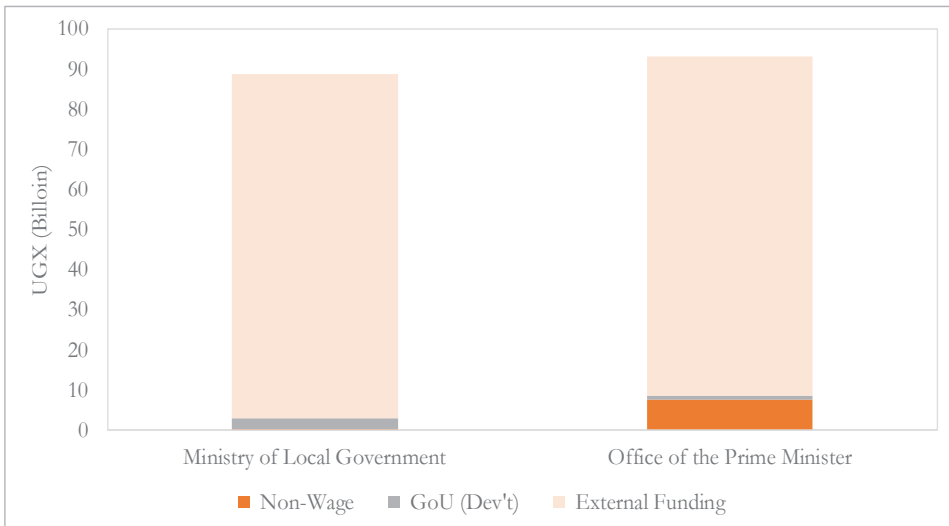
The Public Sector Transformation Programme MDAs retained UGX 10.7 billion of the funds that could be re-allocated to the LGs during FY 2023/24. All the funds were retained by the Ministry of Local Government (MoLG) under the Local Government Revenue Management Information System project. All the retained funds are non-wages funded by the Government of Uganda for Consultancy Services and monitoring and supervision of capital works.

3.3.8 Regional Balanced Development Programme

The Regional Balanced Development Programme MDAs retained UGX 182.2 billion of the funds that could be re-allocated to the LGs during FY 2023/24. All the funds were retained by the Ministry of Local Government (MoLG) and the Office of the Prime Minister (OPM). Almost all the retained funds (UGX 170.7 billion) are external funding as

presented in Figure 14.

Figure 14: MDA FY 2023/24 budgets under Regional Balanced Dev't proposed for re-allocation to LGs.



Source: Authors' calculations based on the Approved FY 2023/24 National Budget

As shown in Table 7, over two-thirds of retained funds (amounting to UGX 128 billion) by the regional balanced development programme MDAs that could be re-allocated to the LGs were for

transfers to government Institutions and other government units, and acquisition (building) and improvement of roads and bridges. Details on the distribution of the regional balanced development FY 2023/24 budget proposed for re-allocation to LGs are contained in Appendix X.

Table 7: FY 2023/24 Budget Lines under Regional Balanced Dev't proposed for Re-allocation to LGs (UGX Billion)

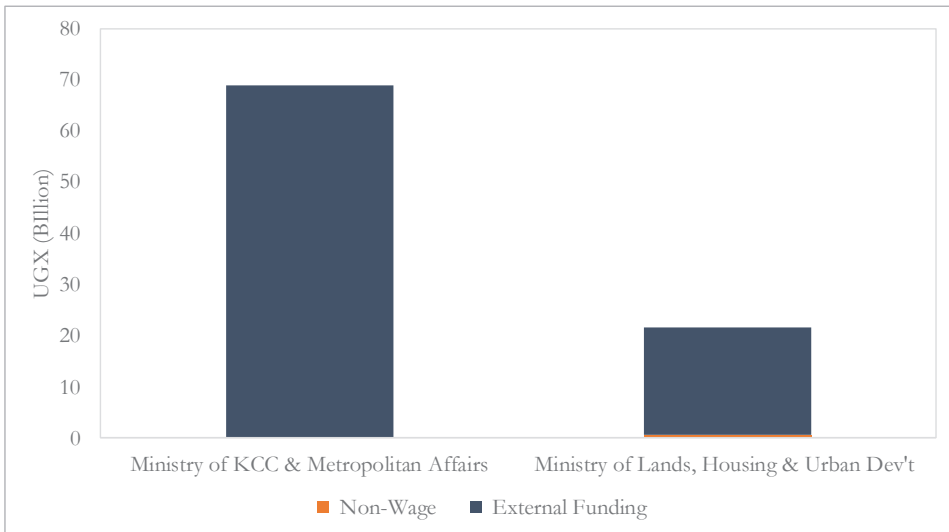
Budget Lines	Non-Wage	GoJ (Dev't)	External Funding	Total
Transfers to Government Institutions	-	0.8	54.1	54.9
Transfer to Other Government Units	7.9	-	23.7	31.6
Roads and Bridges – Acquisition	-	-	18.9	18.9
Roads and Bridges – Improvement	-	-	16.2	16.2
Non-Residential Buildings - Acquisition	-	1.8	9.6	11.4
Consultancy Services-Capital	-	-	11.1	11.1
Consultancy Services	-	-	8.7	8.7
Light ICT hardware – Acquisition	-	-	6.1	6.1
Irrigation and drainage Channels – Acquisition	-	-	5.5	5.5
Water Plants, pipelines and sewerage networks – Acquisition	-	-	4.6	4.6
Light Vehicles – Acquisition	-	-	3.8	3.8
Monitoring and Supervision of capital work	-	0.7	1.7	2.4
Furniture and Fittings – Acquisition	-	-	2.0	2.0
Other Machinery and Equipment- Acquisition	-	-	1.5	1.5
Agricultural Supplies and Services	-	-	1.1	1.1
Environment Impact Assessment for Capital Works	-	-	1.0	1.0
Appraisal and Feasibility Studies for Capital Works	-	-	0.9	0.9
Cultivated Plants – Acquisition	-	-	0.3	0.3
Residential Buildings – Acquisition	-	0.3	-	0.3
Total	7.9	3.6	170.7	182.2

Source: Authors' calculations based on the Approved FY 2023/24 National Budget

3.3.9 Sustainable Urbanisation and Housing

The Sustainable Urbanization & Housing Programme MDAs retained UGX 90.7 billion of the funds that could be re-allocated to the LGs during FY 2023/24. All the funds were retained by the Ministry of Kampala Capital City and Metropolitan Affairs and the Ministry of Lands, Housing, and Urban Development. All the retained funds are external funding as presented in Figure 15.

Figure 15: MDA FY 2023/24 budgets under Urbanization & Housing proposed for re-allocation to LGs.



Source: Authors' calculations based on the Approved FY 2023/24 National Budget

As shown in Table 8, most of the retained funds (amounting to UGX 78.3 billion) by the Sustainable Urbanization & Housing programme that could be re-allocated to the LGs were for transfer to other government units and consultancy services. Details on the distribution of Sustainable Urbanization & Housing FY 2023/24 budget proposed for re-allocation to LGs are contained in Appendix XI.

Table 8: FY 2023/24 Budget Lines under Urbanization & Housing programme proposed for re-allocation to LGs (UGX Billion)

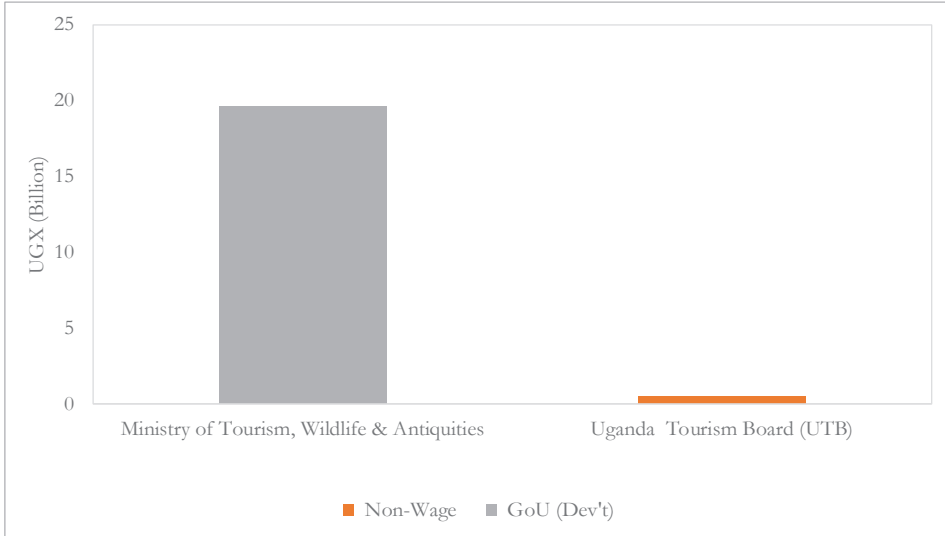
Budget Lines	Non-Wage	GoU (Dev't)	External Funding	Total
Transfer to Other Government Units	-	-	57.0	57.0
Consultancy Services	0.6	-	20.7	21.3
Appraisal and Feasibility Studies for Capital Works	-	-	7.6	7.6
Environment Impact Assessment for Capital Works	-	-	2.4	2.4
Monitoring and Supervision of capital work	-	-	1.0	1.0
Other ICT Equipment - Acquisition	-	-	0.7	0.7
Furniture and Fittings - Acquisition	-	-	0.6	0.6
Computer Software - Acquisition	-	-	0.1	0.1
Total	0.60	-	90.05	90.7

Source: Authors' calculations based on the Approved FY 2023/24 National Budget

3.3.10 Tourism Development Programme

The Tourism Development Programme MDAs retained UGX 20.1 billion of the funds that could be re-allocated to the LGs during FY 2023/24. All the funds were retained by the Ministry of Tourism, Wildlife and Antiquities and the Uganda Tourism Board (UTB). All the retained funds are development components funded by the Government of Uganda as presented in Figure 16.

Figure 16: MDA FY 2023/24 budgets under Tourism Development proposed for re-allocation to LGs.



Source: Authors' calculations based on the Approved FY 2023/24 National Budget

As shown in Table 9, most of the retained funds (amounting to UGX 14.5 billion) by the Tourism Development programme that could be re-allocated to the LGs were for the Acquisition of Other Structures and Buildings other than dwellings. Details on the distribution of the Tourism Development Programme FY 2023/24 budget proposed for re-allocation to LGs are contained in Appendix XII.

Table 9: FY 2023/24 Budget Lines under Tourism Development proposed for re-allocation to LGs (UGX Billion)

Budget Lines	Non-Wage	GoU (Dev't)	Total
Other Structures - Acquisition	-	10.5	10.5
Other Buildings other than dwellings - Acquisition	-	4.0	4.0
Non-Residential Buildings - Improvement	-	1.2	1.2
Monitoring and Supervision of capital work	-	1.0	1.0
Other Land Improvements - Improvement	-	1.0	1.0
Other Machinery and Equipment- Acquisition	-	0.8	0.8
Other Structures - Improvement	-	0.6	0.6
Transfer to Other Government Units	0.5	-	0.5
Office Equipment - Improvement	-	0.4	0.4

Budget Lines	Non-Wage	GoU (Dev't)	Total
Other Dwellings - Acquisition	-	0.2	0.2
Consultancy Services-Capital	-	0.0	0.0
Total	0.52	19.59	20.11

Source: Authors' calculations based on the Approved FY 2023/24 National Budget

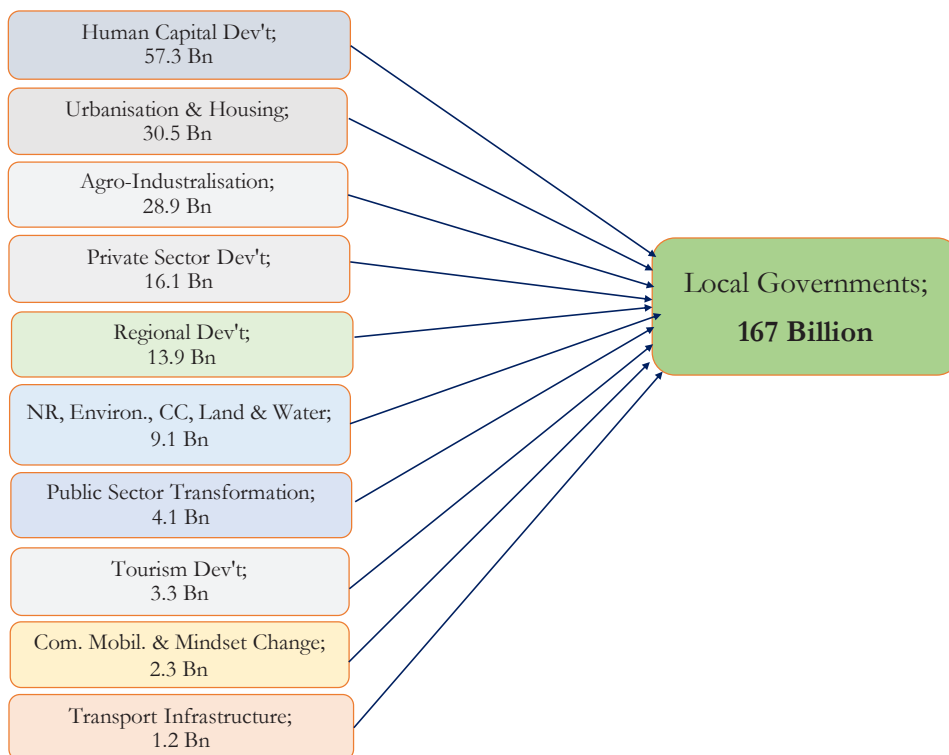
3.4 Budget allocations to MDAs that may be Rationalised.

This sub-section presents the funds that may be rationalised to free more resources to LGs to improve service delivery. This was done by identifying certain budget lines that are not necessarily relevant to LGs (under LGA's second schedule) but contain large amounts of funds or are replicated in every financial year's MDA budgets. These include Monitoring, Supervision, Acquisition of vehicles and transport equipment, Welfare and Entertainment, Workshops, Meetings and Seminars, Acquisition of land, Consultancy Services, and travel (inland and abroad). These funds can be rationalised or freed to improve service delivery at local government levels.

The analysis of the FY 2023/24 budget allocations to the ten programmes under review found a total of UGX 167 billion (see Figure 17) budgeted by various MDAs that may be rationalised to free more resources to LGs or within the MDAs to improve service delivery. The human capital development programme has the largest amount of funds proposed for rationalisation at UGX 57.3 billion, followed by Sustainable Urbanization and Housing at UGX 30.5 billion; Agro-Industrialisation at UGX 28.9 billion; Private Sector Development at UGX 16.1 billion; Natural Resources, Environment CC, Land & Water at UGX 9.1 billion; Public Sector Transformation at UGX 4.2 billion; Tourism Development at 3.3 billion; Community Mobilization & Mindset Change at UGX 2.3 billion; and Transport Infrastructure & Services at UGX 1.2 billion. Details on the programme budgets proposed for rationalisation are contained in Appendix XIII.

Figure 17: FY 2023/24 Total Funds Proposed for Rationalisation

(UGX)



Source: Authors' calculations based on the Approved FY 2023/24 National Budget

Regarding classification, 46 per cent of the budgets that can be rationalised are external funding. The government of Uganda's development funds are second at 18 per cent, and the non-wage budget is 35 per cent (see Table 10). It should be noted that external funds have a wage and non-wage component, which this study could not analyse.

Table 10: FY 2023/24 Budget Classification of Funds Proposed for Rationalisation by Programme (UGX Bn)

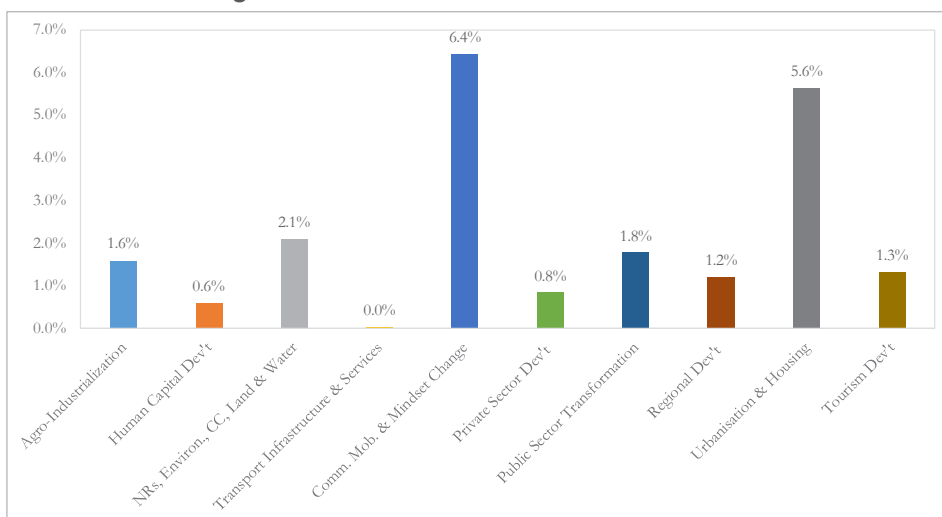
Programme	Non-Wage	GoU (Dev't)	External Funding	Total
Agro-Industrialisation	-	9.1	19.8	28.9
Human Capital Dev't	46.0	1.3	10.0	57.3
NRs, Environ., CC, Land & Water	1.6	6.9	0.6	9.1
Transport Infrastructure & Services	0.0	1.1	-	1.2

Programme	Non-Wage	GoU (Dev't)	External Funding	Total
Comm. Mob. & Mindset Change	2.3	-	-	2.3
Private Sector Dev't	4.3	1.8	10.0	16.1
Public Sector Transformation	2.7	1.3	-	4.1
Regional Dev't	0.5	6.5	6.9	13.9
Urbanisation & Housing	0.2	0.6	29.6	30.5
Tourism Dev't	1.4	1.9	-	3.3
Total	59.1	30.6	76.9	167

Source: Authors' calculations based on the Approved FY 2023/24 National Budget

Further analysis shows that Community Mobilization & Mindset Change has the highest share of its budget that should be rationalised during FY 2023/24 at 6.4 per cent. This is followed by Urbanization & Housing at 5.6 per cent; Natural Resources, Environment CC, Land & Water at 2.1 per cent; Public Sector Transformation at 1.8 per cent; Agro-Industrialisation at 1.6 per cent; Tourism Development at 1.3 per cent; Regional Development at 1.2 per cent; Private Sector Development at 0.8 per cent; and Human Capital Development at 0.6 per cent as illustrated in Figure 18.

Figure 18: Proposed Funds for Rationalisation as a share of the programme FY 2023/24 Budget



Source: Authors' calculations based on the Approved FY 2023/24 National Budget

3.4.1 Agro-Industrialisation Programme

Under the Agro-industrialisation programme, funds proposed for rationalisation during FY 2023/24 amount to UGX 28.9 billion. Most funds are for acquiring light vehicles and transfers to other private entities (see Table 11). Details on the distribution of proposed funds for rationalisation are contained in Appendix XIV.

Table 11: FY 2023/24 Budget lines under Agro-Industrialisation proposed for rationalisation (UGX Billion)

Budget Lines	GoU (Dev't)	External Funding	Total
Light Vehicles - Acquisition	0.3	11.3	11.6
Transfers to Other Private Entities	3.5	7.2	10.8
Other Structures - Acquisition	5.0	-	5.0
Welfare and Entertainment	0.2	0.9	1.0
Workshops, Meetings and Seminars	0.1	0.4	0.5
Total	9.1	19.8	28.9

Source: Authors' calculations based on the Approved FY 2023/24 National Budget

3.4.2 Human Capital Development Programme

Under the Human Capital Development programme, funds proposed for rationalisation during FY 2023/24 amount to UGX 57.3 billion. Most funds are for travel inland, workshops, meetings, and seminars (see Table 12). Details on the distribution of proposed funds for rationalisation are contained in Appendix XX.

Table 12: FY 2023/24 Budget lines under Human Capital Development proposed for rationalisation (UGX Billion)

Budget Lines	Non-Wage	GoU (Dev't)	External Funding	Total
Travel inland	41.4	1.1	0.6	43.1
Workshops, Meetings and Seminars	4.3	0.2	8.4	12.9
Travel abroad	-	-	0.9	0.9
Welfare and Entertainment	0.4	0.0	-	0.4
Total	46.0	1.3	10.0	57.3

Source: Authors' calculations based on the Approved FY 2023/24 National Budget

3.4.3 Natural Resources, Environment, Climate Change, Land and Water Programme

Under the Natural Resources, Environment, Climate Change, Land and Water programme, funds proposed for rationalisation during FY 2023/24 amount to UGX 9.1 billion. Most of the funds are for acquiring cultivated plants, travelling inland, monitoring and supervising capital work, and acquiring light vehicles (see Table 13). Details on the distribution of proposed funds for rationalisation are contained in Appendix XXI.

Table 13: FY 2023/24 Budget lines under NRs, Environ., CC, Land & Water proposed for rationalisation (UGX Billion)

Budget Lines	Non-Wage	GoU (Dev't)	External Funding	Total
Cultivated Plants - Acquisition	-	2.63	-	2.63
Travel inland	1.23	1.10	0.30	2.63
Monitoring and Supervision of capital work	-	1.02	-	1.02
Light Vehicles - Acquisition	-	0.98	-	0.98
Agricultural Supplies and Services	-	0.57	-	0.57
Consultancy Services	0.04	0.40	-	0.44
Workshops, Meetings and Seminars	0.04	-	0.33	0.37
Travel abroad	0.15	-	-	0.15
Consultancy Services-Capital	0.09	-	-	0.09
Cycles - Acquisition	-	0.09	-	0.09
Non-Residential Buildings - Improvement	-	0.08	-	0.08
Welfare and Entertainment	0.04	0.04	-	0.07
Non-Residential Buildings - Acquisition	-	0.03	-	0.03
Total	1.6	6.9	0.6	9.1

Source: Authors' calculations based on the Approved FY 2023/24 National Budget

3.4.4 Integrated Transport Infrastructure and Services Programme

Under the Transport Infrastructure and Services programme, funds proposed for rationalisation during FY 2023/24 amount to UGX 1.2 billion. Most funds are for travel inland, monitoring and supervising capital work, and acquisition of other machinery and equipment (see Table 14). Details on the distribution of proposed funds for

rationalisation are contained in Appendix XXII.

Table 14: FY 2023/24 Budget lines under Transport Infrastructure & Services proposed for rationalisation (UGX Billion)

Budget Lines	Non-Wage	GoJ (Dev't)	Total
Travel inland	-	0.4	0.4
Monitoring and Supervision of capital work	-	0.4	0.4
Other Machinery and Equipment- Acquisition	-	0.2	0.2
Heavy ICT hardware - Acquisition	-	0.1	0.1
Workshops, Meetings and Seminars	-	0.1	0.1
Office Equipment - Acquisition	-	0.0	0.0
Water	0.0	-	0.0
Total	0.0	1.1	1.2

Source: Authors' calculations based on the Approved FY 2023/24 National Budget

3.4.5 Community Mobilisation and Mindset Change Programme

Under the Community Mobilization and Mindset Change programme, funds proposed for rationalisation during FY 2023/24 amount to UGX 2.3 billion. Most funds are for inland travel and workshops, meetings, and seminars (see Table 15). Details on the distribution of proposed funds for rationalisation are contained in Appendix XXIII.

Table 15: FY 2023/24 Budget lines under Community Mobilization & Mindset Change proposed for rationalisation (UGX Billion)

Budget Lines	Non-Wage	Total
Travel inland	1.8	1.8
Workshops, Meetings and Seminars	0.5	0.5
Welfare and Entertainment	0.1	0.1
Total	2.3	2.3

Source: Authors' calculations based on the Approved FY 2023/24 National Budget

3.4.6 Private Sector Development Programme

Under the Private Sector Development Programme, funds proposed for rationalisation during FY 2023/24 amount to UGX 16.1 billion. Most funds are for consultancy services, capital, and travel inland (see Table 16). Details on the distribution of proposed funds for rationalisation are contained in Appendix XXIV.

Table 16: FY 2023/24 Budget lines under Private Sector Development proposed for rationalisation (UGX Billion)

Budget Lines	Non-Wage	GoU (Dev't)	External Funding	Total
Consultancy Services	0.5	1.7	3.1	5.4
Consultancy Services-Capital	-	-	3.5	3.5
Travel inland	2.0	-	-	2.0
Workshops, Meetings and Seminars	0.3	0.0	1.6	1.9
Research Expenses	1.5	-	-	1.5
Monitoring and Supervision of capital work	-	-	1.3	1.3
Environment Impact Assessment for Capital Works	-	-	0.4	0.4
Welfare and Entertainment	0.0	0.0	-	0.0
Total	4.3	1.8	10.0	16.1

Source: Authors' calculations based on the Approved FY 2023/24 National Budget

3.4.7 Public Sector Transformation Programme

Under the Public Sector Transformation Programme, funds proposed for rationalisation during FY 2023/24 amount to UGX 4.1 billion. Most funds are for travel inland, consultancy services, and research expenses (see Table 17). Details on the distribution of proposed funds for rationalisation are contained in Appendix XXV.

Table 17: FY 2023/24 Budget lines under the Public Sector Transformation Programme proposed for rationalisation (UGX Billion)

Budget Lines	Non-Wage	GoU (Dev't)	Total
Travel inland	1.0	0.3	1.2
Consultancy Services	0.8	-	0.8
Research Expenses	0.6	-	0.6
Workshops, Meetings and Seminars	0.4	0.2	0.5
Furniture and Fittings - Acquisition	-	0.4	0.4
Other Transport Equipment - Acquisition	-	0.4	0.4
Consultancy Services-Capital	-	0.1	0.1
Welfare and Entertainment	0.0	-	0.0
Total	2.7	1.3	4.1

Source: Authors' calculations based on the Approved FY 2023/24 National Budget

3.4.8 Regional Balanced Development Programme

Under the Regional Balanced Development programme, funds proposed for rationalisation during FY 2023/24 amount to UGX 13.9 billion. Most funds are for acquiring cycles, travel inland, and Workshops, Meetings and Seminars (see Table 18). Details on the distribution of proposed funds for rationalisation are contained in Appendix XXVI.

Table 18: FY 2023/24 Budget lines under Regional Development proposed for Rationalisation (UGX Billion)

Budget Lines	Non-Wage	GoU (Dev't)	External Funding	Total
Cycles - Acquisition	-	5.7	-	5.7
Travel inland	0.2	0.3	3.5	3.9
Workshops, Meetings and Seminars	0.1	0.2	2.9	3.2
Veterinary supplies and services	-	-	0.4	0.4
Monitoring and Supervision of capital work	-	0.3	-	0.3
Welfare and Entertainment	0.0	0.0	0.1	0.2
Consultancy Services	0.2	-	-	0.2
Total	0.5	6.5	6.9	13.9

Source: Authors' calculations based on the Approved FY 2023/24 National Budget

3.4.9 Sustainable Urbanisation and Housing Programme

Under the Sustainable Urbanization and Housing programme, funds proposed for rationalisation during FY 2023/24 amount to UGX 30.5 billion. Most of the funds are for acquiring light vehicles, appraisal and feasibility studies for capital works, and monitoring and supervising capital works (see Table 19). Details on the distribution of proposed funds for rationalisation are contained in Appendix XXVII.

Table 19: FY 2023/24 Budget lines under Urbanisation and Housing proposed for rationalisation (UGX Billion)

Budget Lines	Non-Wage	GoU (Dev't)	External Funding	Total
Light Vehicles - Acquisition	-	-	9.88	9.88
Appraisal and Feasibility Studies for Capital Works	-	0.02	7.60	7.62
Monitoring and Supervision of capital work	0.24	0.12	3.07	3.43
Contract Staff Salaries	-	0.06	3.29	3.35

Budget Lines	Non-Wage	GoU (Dev't)	External Funding	Total
Travel abroad	-	-	2.68	2.68
Workshops, Meetings and Seminars	-	0.01	1.35	1.37
Welfare and Entertainment	-	-	1.22	1.22
Travel inland	-	0.08	0.50	0.58
Furniture and Fittings - Acquisition	-	0.32	-	0.32
Total	0.2	0.6	29.6	30.5

Source: Authors' calculations based on the Approved FY 2023/24 National Budget

3.4.10 Tourism Development Programme

Under the Tourism Development programme, funds proposed for rationalisation during FY 2023/24 amount to UGX 3.3 billion. Most of the funds are for research expenses, travel inland, and the acquisition of other machinery and equipment (see Table 20). Details on the distribution of proposed funds for rationalisation are contained in Appendix XXVIII.

Table 20: FY 2023/24 Budget lines under Tourism Development proposed for rationalisation (UGX Billion)

Budget Lines	Non-Wage	GoU (Dev't)	Total
Research Expenses	1.0	0.3	1.3
Travel inland	0.3	0.5	0.8
Other Machinery and Equipment- Acquisition	-	0.6	0.6
Light ICT hardware - Acquisition	-	0.2	0.2
Heavy ICT hardware - Acquisition	-	0.1	0.1
Office Equipment - Acquisition	-	0.1	0.1
Workshops, Meetings and Seminars	0.0	0.1	0.1
Furniture and Fittings - Acquisition	-	0.1	0.1
Travel abroad	0.1	-	0.1
Donations	0.0	-	0.0
Welfare and Entertainment	0.0	-	0.0
Total	1.4	1.9	3.3

Source: Authors' calculations based on the Approved FY 2023/24 National Budget

3.5 Justification for re-allocation of funds from MDAs to LGs

The proposed re-allocations of programme budgets to LGs are grounded in existing legal and policy frameworks as enshrined in the Constitution of the Republic of Uganda 1995 (as amended), the LGA (CAP 243) and the Decentralization Policy. Worth noting is that the Sixth Schedule of the Constitution limited the central government’s functions to indivisible and non-excludable public functions such as Defence, Security, Law and Order, National policy formulation, Setting national standards, Coordination, Monitoring, Supervision and Guidance. Meanwhile, the LGA (second Schedule) provides for the functions and services for which district and urban councils are responsible subject to article 176 (2) of the Constitution and Sections 96 and 97 of the LGA. The schedule lists, among others, medical and health services, education services, water services, road services, and agricultural extension services.

Thus, the LGA (second Schedule) provides the legal basis that the Author of this paper used to propose the re-allocation of funds from MDAs to LGs, as shown in Table 21. Details are provided in Appendices II and III.

Table 21: Functions and Services for which LGs are mandated under LGs Act

SN	Programme	LGs Act (section of the Second Schedule)
1.	Agro-Industrialisation	Part 2: 4, 5, & 6 and Part 3: 1, 2, &3
2.	HCD- Education	Part 2: 2, & 13 and Part 3: 1
3.	HCD- Health	Part 2: 2, & 12 and Part 3: 1
4.	HCD- Water	Part 2: 2, 3, 5 & 15 and Part 3: 1 &3
5.	Integrated Transport Infrastructure	Part 2: 4, & 17 and Part 3: 1
6.	Comm. Mob. & Mindset Change	Part 2: 5, 13 and Part 3: 1, 2 & 3

Source: Authors based on the LGs Act (CAP, 243) (Second Schedule)

Although most MDA activities are eventually implemented directly or indirectly at the local government levels, the agencies that control the budget (funds) matter. The practice of MDAs controlling the budget (funds) has undesirable implications for service delivery. The MoFPED also recognises this challenge. For instance, in his Second Budget Call Circular for FY 2021/22, the Permanent Secretary and Secretary

to the Treasury (PS/ST) noted that *“there are several projects whose funds are appropriated under the CG votes, but these resources are specifically earmarked for support of interventions under LG votes. However, some LGs are not informed of the expected funding under these programmes in time to enable them to include these funds in their budget estimates, procurement plans and annual work plans. This has been one of the causes of delayed project implementation leading to unspent balances at the end of the financial year.”*⁸

In addition, Research and audit reports have shown that poor fiscal devolution and recentralization of previously decentralised functions have negatively impacted service delivery, accountability, and citizen empowerment (Lwanga, 2016⁹). Other studies by Operation Wealth Creation (OWC) found that most of the equipment provided to LGs by CG MDAs was redundant and sometimes vandalised.

8 MoFPED (2022), Second Budget Call Circular on Finalisation of Detailed Budget Estimates and Ministerial Policy Statements for FY 2021/22

9 Lwanga M. M. (2016), Drivers of Recentralization in Uganda and Effect on Service Delivery. Uganda Christian University, Mukono

4.0 CONCLUSIONS AND RECOMMENDATIONS

4.1 Conclusion

Financing of LGs is critical to the success of decentralisation policy in Uganda. This study shows that despite the recommendations of ACODE in previous studies of 2019 and 2020, the allocation of funds by CG MDAs supposed to be allocated to LGs as mandated under the Second Schedule of the LGA (CAP 243) has not only persisted but the amounts retained have increased. Whereas the total amount retained by various MDAs during the FY 2020/21 was estimated at UGX 1.3 trillion, this analysis finds that the total for FY 2023/24 is UGX 3.1 trillion.

4.2 Recommendations

In line with the findings mentioned above, we recommend as follows:

S/N	Recommendations	Responsible Party
1.	<p>Re-allocate UGX 3.1 trillion, which has been budgeted for and allocated to various MDAs in the FY 2023/24 approved national budget estimates. Yet, these funds should be allocated to LGs as mandated under the Second Schedule of the LGA (CAP 243). These funds should be re-allocated from the following programmes as follows:</p> <ul style="list-style-type: none">1.1 Agro-Industrialisation, UGX 676 Bn1.2 Human Capital Dev't, UGX 555 Bn1.3 NRs, Environ., CC, Land & Water, UGX 153 Bn1.4 Transport Infrastructure & Services, UGX 266 Bn1.5 Comm. Mob. & Mindset Change, UGX 2 Bn1.6 Private Sector Dev't, UGX 1,105 Bn1.7 Public Sector Transformation, UGX 11 Bn1.8 Regional Dev't, UGX 182 Bn1.9 Urbanisation & Housing, UGX 91 Bn1.10 Tourism Dev't, UGX 20 Bn	Parliament and MoFPED

S/N	Recommendations	Responsible Party
2.	<p>Rationalise UGX 167 billion budgeted by various MDAs on certain expenditures to free funds for LGs. These funds should be rationalised from the following programmes as follows:</p> <p>2.1 Agro-Industrialisation, UGX 28.9 Bn 2.2 Human Capital Dev't, UGX 57.3 Bn 2.3 NRs, Environ., CC, Land & Water, UGX 9.1 Bn 2.4 Transport Infrastructure & Services, UGX 1.2 Bn 2.5 Comm. Mob. & Mindset Change, UGX 2.3 Bn 2.6 Private Sector Dev't, UGX 16.1 Bn 2.7 Public Sector Transformation, UGX 4.1 Bn 2.8 Regional Dev't, UGX 13.9 Bn 2.9 Urbanisation & Housing, UGX 30.5 Bn 2.10 Tourism Dev't, UGX 3.3 Bn</p>	Parliament, MoFPED and MDAs
3.	All MDAs should ensure that the funds they appropriated but meant for LGs are communicated to the beneficiary LGs per the MoFPED directive in the 2nd Budget Call Circular for FY 2021/22. In addition, for certain programmes to be implemented directly by MDAs, there should be a mutual agreement between the two parties premised on the legal and policy framework.	MDAs
4.	LGs should be represented in projects' negotiations with development partners when negotiating external assistance to support the decentralised services. In addition, there is a need for MDAs to establish the portion of the project budget for the district so that the funds are remitted directly by MoPED to concerned districts.	MDAs, MoLG, MoFPED, LGFC & ULGA
5.	LG projects should be included in the Public Investment Plan and represented to the Development Committee (DC) to enhance their participation in project identification and design.	MoFPED, MoLG
6.	Amend the Public Finance Management Act (2015) to ring-fence funding to LGs as per the Seventh Schedule (Article 193) of the Constitution of the Republic of Uganda and provide for a Certificate of Compliance, which would be required before approval of the national budget by Parliament.	Parliament, MoFPED, MoLG

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- Republic of Uganda (1995), Constitution of the Republic of Uganda.
- Republic of Uganda (1997), Local Governments Act, 1997.

APPENDICES

Appendix I: Functions and Services for District Councils under LGA

(Second Schedule – Part 2)

S/N	Function/Service
1.	Education services, which cover nursery, primary, secondary, trade, special education and technical education
2.	Medical and health services, including - a) hospitals, other than hospitals providing referral and medical training; b) health centres, dispensaries, sub-dispensaries and first-aid posts; c) maternity and child welfare services; d) the control of communicable diseases, including HIV/AIDS, leprosy and tuberculosis; e) control of the spread of disease in the district; f) rural ambulance services; g) primary health care services; h) vector control; i) environment sanitation; j) health education.
3.	Water services: The provision and maintenance of water supplies in liaison with the Ministry responsible for natural resources, where applicable.
4.	Road services: The construction, rehabilitation and maintenance of roads not under the responsibility of the Government.
5.	All decentralized services and activities which include but are not limited to – a) crop, animal and fisheries husbandry extension services; b) entomological services and vermin control; c) human resources management and development; d) recurrent and development budget; e) district statistical services; f) district project identification; g) district planning; h) local government development planning; i) land administration; j) land surveying; k) physical planning; l) forests and wetlands; m) licensing of produce buying; n) trade licences; o) trade development services; p) commercial inspectorate; q) cooperative development; r) industrial relations; s) social rehabilitation; t) labour matters; w) probation and welfare; x) street children and orphans; y) women in development; z) community development; aa) youth affairs; ab) cultural affairs; ac) district information services.
6.	Regulating, controlling, managing, administering, promoting and licensing any of the things or services which the council is empowered or required to do, and establishing, maintaining, carrying on, controlling, managing or administering and prescribing the forms in connection therewith to fix fees or charges to be levied in that respect.

S/N	Function/Service
7.	Aiding and supporting the establishment and maintenance of schools, hospitals, libraries, art galleries, museums, tourist centres, homes for the aged, destitute or infirm or for the orphans, and providing bursaries to assist in the education of children of persons residing in the district, making donations to charitable and philanthropic, welfare, youth, persons with disabilities, women and sports organisations.
8.	Preserving public decency, and preventing offences against public order in public places and preventing damage to property of the Government and the council.
9.	Undertaking private works and services and charging, recovering the costs and contracting out public services to the private sector.
10.	Selling all by-products resulting from carrying on by or on behalf of the council of any works or services.
11.	Promoting publicity for the council and the district as a whole.
12.	Promoting schemes of health, education and road safety sensitisation.
13.	Providing and managing - a) sporting and recreational facilities and programmes of informal education for both adults and young people, including the running or provision of community centres; b) the development of social work among adults; c) remedial social welfare programmes aimed at the alleviation of social distress; d) the welfare of children and the elderly; and e) public vehicular parking.
14.	The registration of marriages, births and deaths for transmission to the Registrar General.
15.	Assisting the Government to preserve the environment through protection of forests, wetlands, lake shores, streams and prevention of environmental degradation.
16.	Any other service or function which is not specified in this Schedule.
17.	Upon delegation by the Government, identification and preservation of sites and objects or buildings of historical and architectural value.

Appendix II: Functions and Services for Urban Councils under LGA

(Second Schedule - Part 3)

S/N	Function/Service
1.	<p>Establish, acquire, erect, maintain, promote, assist or control with the participation of the citizens—</p> <p>(a) lighting of streets and public places; (b) fire brigade services; (c) ambulance services; (d) clinics, dispensaries, health and inoculation centres; (e) cemeteries, crematoria and mortuaries and ancillary services, and provide for the burial of bodies of destitute persons and of unclaimed bodies; (f) omnibus stations and related office accommodations, cafes, restaurants, refreshment rooms and other buildings; (g) offices, stores, workshops, depots and other buildings for the purposes of the council; public halls, libraries, art galleries and museums; (h) slaughterhouses, cold storage facilities and premises for the inspection or processing of milk, meat or hides and skins; (i) markets and piers, jetties and landing places; (j) botanical and zoological gardens; (k) public baths and swimming pools; (l) laundries and other places for the washing of clothes; (m) canteens, social centres, clubs and hospitals, including such facilities for employees and staff; (n) public lavatories and urinals; (o) pounds for stray animals and clinics for the treatment of sick animals; (p) camping and grazing grounds; (q) lairages; (r) dipping tanks; (s) disinfecting stations; (t) public weighing machines; (u) public monuments; (v) sanitary services for the removal and disposal of night soil, rubbish, carcasses of dead animals and all kinds of refuse and effluent; (w) water supplies outside the jurisdiction of the National Water and Sewerage Corporation; (x) education services which cover primary and secondary schools, special education, trade and technical schools; (y) maintenance of roads.</p>
2.	<p>Establish, maintain or control public parks, garden and recreation grounds on any land vested in the council and in connection with or for the purposes of that public park, garden or recreation ground to—</p> <p>(a) establish, erect, maintain and control aquariums, aviaries, piers, pavilions, cafes, restaurants, refreshment rooms and other buildings or erections that the council may deem necessary; (b) reserve any portion of the public park, garden or recreation ground for any particular game or recreation or for any other specific purposes, exclude the public from those portions and provide for their renting and hiring to the public, clubs or other organisations; and (c) provide or permit any other person to provide any apparatus, equipment or other amenity.</p>

S/N	Function/Service
3.	<p>Prohibit, restrict, regulate or license—</p> <p>(a) the sale or hawking of wares or the erection of stalls on any street, or the use of any part of the street or public place for the purpose of carrying on any trade, business or profession; (b) the depositing on any street, public place or unoccupied land of any refuse, rubbish, derelict vehicles or any other material or thing, and to provide for the removal and disposal thereof; (c) street decorations and the erection of shelters, temporary buildings, platforms, seats and other structures at any entertainment, procession, exhibition, ceremony or display, whether in a public place or not; (d) the placing of banners, wires, ropes or any other impediments over or across any street or public place; (e) the collection of money or goods in any public place for any charitable or other purpose; (f) the public exhibition of any monstrosity, freak of nature or abnormal person or animal; (g) singing, dancing, drumming, the playing of musical instruments, the production of music or the making of any noise likely to disturb any person, or any performance for profit in any public place; (h) the storage or stacking of firewood or other fuel; (i) the washing or drying of clothes other than on private premises; (j) the quarrying of stone, lime, clay, murrum or other material; (k) the keeping of dogs, animals and poultry, and provide for the seizure and destruction of ownerless, unlicensed, diseased or dangerous dogs, and the seizure and disposal of stray animals and poultry; (l) billiard saloons, dance halls and other places of public resort; (m) lodging houses; (n) the burning of rubbish and grassland; (o) prostitution and brothels; (p) cinema and video halls.</p>

Appendix III: Distribution of funds proposed retained by MDAs under Projects

(UGX Bn)

S/N	Programme	GoU (Dev't)	External Funding	Total
1	Agro-Industrialisation			
1263	Agriculture Cluster Development Project (ACDP)	-	64.27	64.27
1444	Agriculture Value Chain Development	3.71	30.87	34.58
1386	Crop Pests and Diseases Control Phase II	1.15	-	1.15
1666	Development of Solar Powered Irrigation and Water Supply Systems	19.19	26.30	45.49
1559	Drought Resilience in Karamoja Sub-Region Project	1.42	2.43	3.85
1316	Enhancing National Food Security through increased Rice production in Eastern Uganda	11.00	19.51	30.51
1417	Farm Income Enhancement and Forestry Conservation Programme Phase II	1.50	34.06	35.56
1357	Improving Access and Use of Agricultural Equipment and Mechanisation through the use of labour saving technologies	70.50	-	70.50
1330	Livestock Diseases Control Project Phase 2	3.20	-	3.20
1360	Markets and Agricultural Trade Improvements Programme (MATIP 2)	-	11.76	11.76
1425	Multisectoral Food Safety & Nutrition Project	-	16.68	16.68
1772	National Oil Seeds Project	-	16.99	16.99
1508	National Oil Palm Project	3.00	3.68	6.68
1494	Promoting Commercial Aquaculture Project	7.50	3.68	11.18

S/N	Programme	GoU (Dev't)	External Funding	Total
1786	Uganda Climate Smart Agricultural Transformation Project (UCSATP)	-	284.92	284.92
1523	Water for Production Phase II	2.67	-	2.67
	Sub-Total	124.84	515.16	640.00
2	Human Capital Development			
1539	Italian support to Health Sector Development Plan- Karamoja Infrastructure Development Project Phase II	1.50	14.24	15.74
1243	Rehabilitation and Construction of General Hospitals	46.12	18.52	64.63
1768	Uganda Covid-19 Response and Emergency Preparedness Project (UCREPP)	-	230.93	230.93
1440	Uganda Reproductive Maternal & Child Health Services Improvement Project	-	7.72	7.72
1665	Uganda Secondary Education Expansion Project	0.59	8.43	9.03
	Sub-Total	48.21	279.84	328.05
3	Natural Resources, Environment, Climate Change, Land and Water			
1289	Competitiveness and Enterprise Development Project-CEDP	-	39.4	39.4
1520	Building Resilient Communities, Wetland Ecosystems and Associated Catchments in Uganda	2.2	-	2.2
1487	Enhancing Resilience of Communities to Climate Change	2.9	-	2.9
1799	Enhancing Resilience of Communities and Fragile Ecosystems to Climate Change Risk in Katonga and Mpologoma Catchments	0.2	-	0.2

S/N	Programme	GoU (Dev't)	External Funding	Total
1417	Farm Income Enhancement and Forestry Conservation Programme Phase II	0.1	1.9	2.0
1522	Inner Murchison Bay Cleanup Project	9.2	-	9.2
1613	Investing in Forests and Protected Areas for Climate-Smart Development	11.0	51.1	62.1
1530	Integrated Water Resources Management and Development Project (IWMDP)	7.1	14.8	21.8
1697	National Wetlands Restoration Project	3.2	-	3.2
1762	Potable Water Project	1.3	-	1.3
1761	Strengthening Drought Resilience for Smaller household farmers and the Pastoralists in the IGAD region (DRESS-EA Project)	0.1	2.9	3.0
1302	Support for Hydro-Power Devt and Operations on River Nile	0.0	-	0.0
1662	Water Management Zones Project Phase 2	1.3	-	1.3
	Sub-Total	38.59	110.05	148.64
4	Integrated Transport Infrastructure and Services			
1564	Community Roads Improvement Project	45.3	-	45.3
1705	Rehabilitation and Upgrading of Urban Roads Project	11.1	-	11.1
1703	Rehabilitation of District Roads Project	84.1	-	84.1
1558	Rural Bridges Infrastructure Development	20.4	-	20.4
	Sub-Total	160.95	-	160.95
5	Private Sector Development			

S/N	Programme	GoU (Dev't)	External Funding	Total
1289	Competitiveness and Enterprise Development Project-CEDP	-	5.0	5.0
	Sub-Total	-	5.03	5.03
6	Public Sector Transformation			
1704	Local Government Revenue Management Information System	10.6	-	10.6
	Sub-Total	10.62	-	10.62
7	Regional Balanced Development			
1486	Development Initiative for Northern Uganda	-	26.5	26.5
1078	Karamoja Integrated Disarmament Programme	0.4	-	0.4
1509	Local Economic Growth (LEGS) Support Project	0.0	26.0	26.0
1772	National Oil Seed Project	2.5	20.9	23.3
0932	Northern Uganda War Recovery Plan	0.5	58.3	58.7
1381	Programme for Restoration of Livelihoods in Northern Region (PRELNOR)	0.2	3.8	4.1
1760	Rural Development and Food Security in Northern Uganda	0.0	35.2	35.3
	Sub-Total	3.60	170.71	174.30
8	Sustainable Urbanization and Housing			
1798	GKMA Urban Development Project	-	69.0	69.0
1514	Uganda Support to Municipal Infrastructure Development (USMID II)	-	21.1	21.1
	Sub-Total	-	90.05	90.05
9	Tourism Development			

S/N	Programme	GoU (Dev't)	External Funding	Total
1699	Development of Museums and Heritage Sites for Cultural Tourism (Phase II)	7.6	-	7.6
1782	Mitigating Human Wildlife Conflict Project (MHWCP)	0.9	-	0.9
1700	Mt. Rwenzori Tourism Infrastructure Development Project (Phase II)	11.1	-	11.1
	Sub-Total	19.59	-	19.59
	TOTAL	406.4	1,170.8	1,577

Appendix IV: FY 2023/24 Budget Lines under Agro-Industrialisation proposed for re-allocation to LGs.

(UGX Billion)

MDA	Sub-Sub Programme	Project	Output	Description	Non-Wage	GoU-Dev	Ext-Fin	Total
CDO	Cotton Development		Provision of cotton inputs	Agricultural Supplies and Services	0.5	-	-	0.5
CDO	Cotton Development		Provision of cotton inputs	Agricultural Supplies and Services	0.5	-	-	0.5
CDO	Cotton Development		Seed multiplication	Agricultural Supplies and Services	0.1	-	-	0.1
MAAIF	Crop Resources	Agriculture Cluster Development Project (ACDP)	Inputs distribution	Agricultural Supplies and Services	-	-	7.3	7.3
MAAIF	Crop Resources	Agriculture Cluster Development Project (ACDP)	Marketing and Value addition	Other Structures - Acquisition	-	-	39.8	39.8
MAAIF	Policy, Planning and Support Services	Agriculture Value Chain Development	Marketing and Value addition	Appraisal and Feasibility Studies for Capital Works	-	0.6	-	0.6

MDA	Sub-Sub Programme	Project	Output	Description	Non-Wage	GoU-Dev	Ext-Fin	Total
MAAIF	Policy, Planning and Support Services	Agriculture Value Chain Development	Marketing and Value addition	Non-Residential Buildings - Acquisition	-	-	1.3	1.3
MAAIF	Policy, Planning and Support Services	Agriculture Value Chain Development	Marketing and Value addition	Other Machinery and Equipment-Acquisition	-	-	4.8	4.8
MAAIF	Fisheries Resources	Promoting Commercial Aquaculture Project	Marketing and Value addition	Agricultural Supplies and Services	-	-	0.3	0.3
MAAIF	Animal Resources	Livestock Diseases Control Project Phase 2	Marketing and Value addition	Agricultural Supplies and Services	-	0.2	-	0.2
MAAIF	Crop Resources	National Oil Palm Project	Marketing and Value addition	Agricultural Supplies and Services	-	-	0	0
MAAIF	Crop Resources	National Oil Palm Project	Marketing and Value addition	Roads and Bridges - Acquisition	-	-	0.8	0.8
MAAIF	Agriculture Infrastructure and Mechanization Development	Improving Access and Use of Agricultural Equipment and Mechanisation through the use of labour saving technologies	Mechanisation service centres and farm access roads	Other Structures - Acquisition	-	2.3	-	2.3

MDA	Sub-Sub Programme	Project	Output	Description	Non-Wage	GoU-Dev	Ext-Fin	Total
MAAIF	Agriculture Infrastructure and Mechanization Development	Improving Access and Use of Agricultural Equipment and Mechanisation through the use of labour saving technologies	Mechanisation service centres and farm access roads	Heavy Vehicles - Acquisition	-	63.2	-	63.2
MAAIF	Crop Resources	National Oil Palm Project	Oil Palm value chain promotion	Agricultural Supplies and Services	-	-	1.8	1.8
MAAIF	Crop Resources	National Oil Palm Project	Oil Palm value chain promotion	Non-Residential Buildings - Acquisition	-	-	0.1	0.1
MAAIF	Crop Resources	National Oil Palm Project	Oil Palm value chain promotion	Roads and Bridges - Acquisition	-	-	0.2	0.2
MAAIF	Crop Resources	National Oil Palm Project	Oil Palm value chain promotion	Precision and optical instruments - Acquisition	-	-	0.1	0.1
MAAIF	Crop Resources	National Oil Palm Project	Oil Palm value chain promotion	Electrical machinery - Improvement	-	-	0	0
MAAIF	Crop Resources	National Oil Palm Project	Oil Palm value chain promotion	Land - Acquisition	-	3	-	3

MDA	Sub-Sub Programme	Project	Output	Description	Non-Wage	GoU-Dev	Ext-Fin	Total
MAAIF	Crop Resources	Agriculture Cluster Development Project (ACDP)	Post-harvest handling, storage and processing	Other Structures - Acquisition	-	-	9.9	9.9
MAAIF	Crop Resources	National Oil Palm Project	Post-harvest handling, storage and processing	Environment Impact Assessment for Capital Works	-	-	0.1	0.1
MAAIF	Crop Resources	National Oil Palm Project	Post-harvest handling, storage and processing	Non-Residential Buildings - Acquisition	-	-	0.6	0.6
MAAIF	Agriculture Infrastructure and Mechanization Development	UCSATP	Support to agricultural mechanisation	Other Machinery and Equipment-Acquisition	-	-	11.1	11.1
MAAIF	Animal Resources	Livestock Diseases Control Project Phase 2	Vector and disease control	Agricultural Supplies and Services	-	3	-	3
MAAIF	Fisheries Resources	Promoting Commercial Aquaculture Project	Water resources management	Agricultural Supplies and Services	-	0.5	-	0.5

MDA	Sub-Sub Programme	Project	Output	Description	Non-Wage	GoU-Dev	Ext-Fin	Total
MAAIF	Fisheries Resources	Promoting Commercial Aquaculture Project	Aquaculture promotion	Agricultural Supplies and Services	-	2	-	2
MAAIF	Crop Resources	Crop Pests and Diseases Control Phase II	Crop Pests and Disease control	Agricultural Supplies and Services	-	1.1	-	1.1
MAAIF	Policy, Planning and Support Services	Agriculture Value Chain Development	Crop production technology promotion	Agricultural Supplies and Services	-	-	11.3	11.3
MAAIF	Crop Resources	National Oil Seeds Project	Crop production technology promotion	Agricultural Supplies and Services	-	-	3.1	3.1
MAAIF	Crop Resources	National Oil Seeds Project	Crop production technology promotion	Transfers to Government Institutions	-	-	5.8	5.8
MAAIF	Crop Resources	National Oil Seeds Project	Crop production technology promotion	Other Structures - Acquisition	-	-	2	2

MDA	Sub-Sub Programme	Project	Output	Description	Non-Wage	GoU-Dev	Ext-Fin	Total
MAAIF	Crop Resources	National Oil Seeds Project	Crop production technology promotion	Heavy Vehicles - Acquisition	-	-	2.5	2.5
MAAIF	Crop Resources	National Oil Seeds Project	Crop production technology promotion	Light Vehicles - Acquisition	-	-	3.5	3.5
MAAIF	Crop Resources	Multisectoral Food Safety & Nutrition Project	Food and nutrition technology promotion	Agricultural Supplies and Services	-	-	16.2	16.2
MAAIF	Crop Resources	Multisectoral Food Safety & Nutrition Project	Food and nutrition technology promotion	Light Vehicles - Acquisition	-	-	0.4	0.4
MAAIF	Agriculture Infrastructure and Mechanization Development	Improving Access and Use of Agricultural Equipment and Mechanisation through the use of labour saving technologies	Infrastructure Development and Management	Other Structures - Acquisition	-	5	-	5

MDA	Sub-Sub Programme	Project	Output	Description	Non-Wage	GoU-Dev	Ext-Fin	Total
MAAIF	Crop Resources	Enhancing National Food Security through increased Rice production in Eastern Uganda	Infrastructure Development and Management	Agricultural Supplies and Services	-	-	0.1	0.1
MAAIF	Crop Resources	Enhancing National Food Security through increased Rice production in Eastern Uganda	Infrastructure Development and Management	Other Structures - Acquisition	-	-	19.4	19.4
MAAIF	Crop Resources	Enhancing National Food Security through increased Rice production in Eastern Uganda	Infrastructure Development and Management	Land - Acquisition	-	11	-	11
MAAIF	Fisheries Resources	Promoting Commercial Aquaculture Project	Infrastructure Development and Management	Other Structures - Acquisition	-	5	3.4	8.4
MAAIF	Crop Resources	Agriculture Cluster Development Project (ACDP)	Infrastructure Development and Management	Other Structures - Acquisition	-	-	7.2	7.2

MDA	Sub-Sub Programme	Project	Output	Description	Non-Wage	GoU-Dev	Ext-Fin	Total
MAAIF	Policy, Planning and Support Services	Agriculture Value Chain Development	Infrastructure Development and Management	Agricultural Supplies and Services	-	2.1	-	2.1
MAAIF	Policy, Planning and Support Services	Agriculture Value Chain Development	Infrastructure Development and Management	Non-Residential Buildings - Acquisition	-	-	4.3	4.3
MAAIF	Policy, Planning and Support Services	Agriculture Value Chain Development	Infrastructure Development and Management	Other Structures - Acquisition	-	0.7	8.9	9.6
MAAIF	Policy, Planning and Support Services	Agriculture Value Chain Development	Infrastructure Development and Management	Light Vehicles - Acquisition	-	0.3	-	0.3
MAAIF	Policy, Planning and Support Services	Agriculture Value Chain Development	Infrastructure Development and Management	Other Machinery and Equipment-Acquisition	-	-	0.2	0.2
MAAIF	Agriculture Infrastructure and Mechanization Development	Uganda Climate Smart Agricultural Transformation Project (UCSATP)	Infrastructure Development and Management	Non-Residential Buildings - Acquisition	-	-	2.7	2.7

MDA	Sub-Sub Programme	Project	Output	Description	Non-Wage	GoU-Dev	Ext-Fin	Total
MAAIF	Agriculture Infrastructure and Mechanization Development	UCSATP	Infrastructure Development and Management	Other Structures - Acquisition	-	-	59.5	59.5
MAAIF	Agriculture Infrastructure and Mechanization Development	UCSATP	Infrastructure Development and Management	Heavy Vehicles - Acquisition	-	-	200.2	200.2
MAAIF	Agriculture Infrastructure and Mechanization Development	UCSATP	Infrastructure Development and Management	Light Vehicles - Acquisition	-	-	7.4	7.4
MAAIF	Agriculture Infrastructure and Mechanization Development	UCSATP	Infrastructure Development and Management	Cycles - Acquisition	-	-	4.1	4.1
MoLG	Local Government Administration and Development	Markets and Agricultural Trade Improvements Programme (MATIP 2)	Market access infrastructure	Environment Impact Assessment for Capital Works	-	-	0.3	0.3

MDA	Sub-Sub Programme	Project	Output	Description	Non-Wage	GoU-Dev	Ext-Fin	Total
MoLG	Local Government Administration and Development	MATIP 2	Market access infrastructure	Non-Residential Buildings - Acquisition	-	-	8	8
MoLG	Local Government Administration and Development	MATIP 2	Market access infrastructure	Other Machinery and Equipment-Acquisition	-	-	3.5	3.5
MoWE	Directorate of Water Development	Drought Resilience in Karamoja Sub-Region Project	Facilities and Equipment Management	Protective Gear	-	0	-	0
MoWE	Directorate of Water Development	Drought Resilience in Karamoja Sub-Region Project	Facilities and Equipment Management	Heavy Vehicles - Improvement	-	0.1	-	0.1
MoWE	Directorate of Water Development	Water for Production Phase II	Facilities and Equipment Management	Protective Gear	-	0	-	0
MoWE	Directorate of Water Development	Development of Solar Powered Irrigation and Water Supply Systems	Infrastructure Development and Management	Other Structures - Acquisition	-	19.2	26.3	45.5

MDA	Sub-Sub Programme	Project	Output	Description	Non-Wage	GoU-Dev	Ext-Fin	Total
MoWE	Directorate of Water Development	Drought Resilience in Karamoja Sub-Region Project	Infrastructure Development and Management	Non-Residential Buildings - Acquisition	-	0.1	-	0.1
MoWE	Directorate of Water Development	Drought Resilience in Karamoja Sub-Region Project	Infrastructure Development and Management	Other Structures - Acquisition	-	1.2	2.4	3.6
MoWE	Directorate of Water Development	Drought Resilience in Karamoja Sub-Region Project	Infrastructure Development and Management	Other Land Improvements - Acquisition	-	0.1	-	0.1
MoWE	Directorate of Water Development	Water for Production Phase II	Infrastructure Development and Management	Appraisal and Feasibility Studies for Capital Works	-	0.2	-	0.2
MoWE	Directorate of Water Development	Water for Production Phase II	Infrastructure Development and Management	Other Structures - Acquisition	-	2.5	-	2.5
MoWE	Directorate of Water Development	Farm Income Enhancement and Forestry Conservation Programme Phase II	Infrastructure Development and Management	Agricultural Supplies and Services	-	0.5	1	1.5

MDA	Sub-Sub Programme	Project	Output	Description	Non-Wage	GoU-Dev	Ext-Fin	Total
MoWE	Directorate of Water Development	Farm Income Enhancement and Forestry Conservation Programme Phase II	Infrastructure Development and Management	Environment Impact Assessment for Capital Works	-	-	1	1
MoWE	Directorate of Water Development	Farm Income Enhancement and Forestry Conservation Programme Phase II	Infrastructure Development and Management	Other Structures - Acquisition	-	-	32	32
MoWE	Directorate of Water Development	Farm Income Enhancement and Forestry Conservation Programme Phase II	Infrastructure Development and Management	Land - Acquisition	-	1	-	1
NAADS	Agricultural Value Chain & Agribusiness Development		Support to agro-processing & value addition	Agricultural Supplies and Services	0.1	-	-	0.1
NAADS	Agricultural Value Chain & Agribusiness Development		Support to agro-processing & value addition	Appraisal and Feasibility Studies for Capital Works	0.5	-	-	0.5

MDA	Sub-Sub Programme	Project	Output	Description	Non-Wage	GoU-Dev	Ext-Fin	Total
NAADS	Agricultural Value Chain & Agribusiness Development		Support to Farm Level production	Agricultural Supplies and Services	29	-	-	29
UCDA	Coffee Development		Climate Change Adaptation	Agricultural Supplies and Services	0.2	-	-	0.2
UCDA	Coffee Development		Climate Change Mitigation	Agricultural Supplies and Services	0.1	-	-	0.1
UCDA	Coffee Development		Coffee Productivity Management	Agricultural Supplies and Services	3.3	-	-	3.3
UCDA	Coffee Development		Coffee Value Addition Services	Agricultural Supplies and Services	2.2	-	-	2.2
Total					36.4	124.8	515.2	676.4

Appendix V: FY 2023/24 Budget Lines under HCD proposed for re-allocation to LGs.

(UGX Billion)

MDA	Department	Project	Description	NonWage	GoUDev	ExtFin	Total
MoES	Guidance and Counselling		Transfer to Other Government Units	0.5	-	-	0.5
MoES	Pre-Primary & Primary Education		Educational Materials and Services	3.7	-	-	3.7
MoES	Secondary Education		Educational Materials and Services	5.0	-	-	5.0
MoES	Human Resource Management Department		Transfer to Other Government Units	0.5	-	-	0.5
MoES	Pre-Primary and Primary Education		Transfer to Other Government Units	0.5	-	-	0.5
MoES	Secondary Education		Transfer to Other Government Units	0.1	-	-	0.1
MoES	Finance and Administration		Transfer to Other Government Units	1.1	-	-	1.1
MoES	Physical Education and Sports		Transfer to Other Government Units	15.8	-	-	15.8
MoES	Secondary Education		Transfer to Other Government Units	0.4	-	-	0.4

MDA	Department	Project	Description	NonWage	GoUDev	ExtFin	Total
MoES		Uganda Secondary Education Expansion Project	Consultancy Services	-	-	8.0	8.0
MoES		Uganda Secondary Education Expansion Project	Appraisal and Feasibility Studies for Capital Works	-	0.6	-	0.6
MoES		Uganda Secondary Education Expansion Project	Transfers to Government Institutions	-	-	0.5	0.5
MoGLSD	Employment services		Transfer to Other Government Units	2.0	-	-	2.0
MoGLSD	Labour and Industrial relations		Transfer to Other Government Units	3.9	-	-	3.9
MoGLSD	Youth and Children		Transfer to Other Government Units	8.7	-	-	8.7
MoGLSD	Disability and Elderly		Transfer to Other Government Units	139.5	-	-	139.5
MoGLSD	Gender and Women Affairs		Transfer to Other Government Units	20.0	-	-	20.0

MDA	Department	Project	Description	NonWage	GoUDev	ExtFin	Total
MoGLSD	Labour and Industrial relations		Transfer to Other Government Units	0.7	-	-	0.7
MoGLSD	Occupational Health and safety		Transfer to Other Government Units	1.0	-	-	1.0
MoGLSD	Youth and Children		Transfer to Other Government Units	2.0	-	-	2.0
MoGLSD	Disability and Elderly		Transfer to Other Government Units	1.0	-	-	1.0
MoH	Pharmaceuticals & Natural Medicine		Medical Supplies and Services	-	-	-	-
MoH	Pharmaceuticals & Natural Medicine		Transfer to Other Government Units	0.1	-	-	0.1
MoH	Health Education, Promotion & Communication		Transfer to Other Government Units	0.5	-	-	0.5
MoH	Health Education, Promotion & Communication		Consultancy Services	0.3	-	-	0.3
MoH		Italian support to Health Sector Development Plan- Karamoja Infrastructure Development Project Phase II	Consultancy Services-Capital	-	-	2.3	2.3

MDA	Department	Project	Description	NonWage	GoUDev	ExtFin	Total
MoH		Italian support to Health Sector Development Plan- Karamoja Infrastructure Development Project Phase II	Non-Residential Buildings - Acquisition	-	0.2	9.4	9.6
MoH		Rehabilitation and Construction of General Hospitals	Consultancy Services- Capital	-	1.0	2.9	3.9
MoH		Rehabilitation and Construction of General Hospitals	Transfer to Other Government Units	-	23.8	-	23.8
MoH		Rehabilitation and Construction of General Hospitals	Furniture and Fittings - Acquisition	-	0.0	-	0.0
MoH		Rehabilitation and Construction of General Hospitals	Non-Residential Buildings - Improvement	-	21.3	15.6	36.9

MDA	Department	Project	Description	NonWage	GoUDev	ExtFin	Total
MoH		UCREPP	Consultancy Services-Capital	-	-	10.6	10.6
MoH		UCREPP	Non-Residential Buildings - Acquisition	-	-	145.0	145.0
MoH	Emergency Medical Services		Beddings, Clothing, Footwear and related Services	0.1	-	-	0.1
MoH	Emergency Medical Services		Protective Gear	0.0	-	-	0.0
MoH	Communicable Diseases Prevention & Control		Medical Supplies and Services	0.1	-	-	0.1
MoH	Communicable Diseases Prevention & Control		Transfer to Other Government Units	0.2	-	-	0.2
MoH	Environmental Health		Medical Supplies and Services	0.5	-	-	0.5
MoH	Environmental Health		Laboratory supplies and services	0.0	-	-	0.0
MoH	Environmental Health		Consultancy Services	0.0	-	-	0.0
MoH		Italian support to Health Sector Development Plan- Karamoja Infrastructure Development Project Phase II	Medical, Laboratory and Research & appliances - Acquisition	-	1.3	2.5	3.8

MDA	Department	Project	Description	NonWage	GoUDev	ExtFin	Total
MoH		Uganda Reproductive Maternal & Child Health Services Improvement Project	Non-Residential Buildings - Improvement	-	-	7.0	7.0
MoH		Uganda Reproductive Maternal & Child Health Services Improvement Project	Other Machinery and Equipment- Acquisition	-	-	0.7	0.7
MoH		UCREPP	Medical Supplies and Services	-	-	63.4	63.4
MoH		UCREPP	Beddings, Clothing, Footwear and related Services	-	-	4.1	4.1
MoH		UCREPP	Heavy Vehicles - Acquisition	-	-	0.6	0.6
MoH		UCREPP	Other Machinery and Equipment- Acquisition	-	-	5.8	5.8
MoH	Health Infrastructure		Transfer to Other Government Units	1.4	-	-	1.4
MoH		UCREPP	Transfers to Government Institutions	-	-	1.4	1.4

MDA	Department	Project	Description	NonWage	GoUDev	ExtFin	Total
MoH	Clinical Services		Transfer to Other Government Units	17.1	-	-	17.1
NCDC	Science, Technology and Equipment Production		Educational Materials and Services	0.2	-	-	0.2
NCDC	Early Childhood Care and Education		Educational Materials and Services	0.1	-	-	0.1
NPC	Family Health		Educational Materials and Services	0.1	-	-	0.1
NPC	Family Health		Consultancy Services	0.0	-	-	0.0
Total				227.1	48.2	279.8	555.2

Appendix VI: FY 2023/24 Budget Lines under NRs, Environ., CC, Land & Water proposed for re-allocation to LGs

(UGX Billion)

MDA	Sub-Programme	Department	Project	Output	NonWage	GoUDev	ExtFin	Total
MoLH&UD	Land Management	Land, Administration and Management		Transfer to Other Government Units	4.1	-	-	4.1
MoLH&UD	Land Management	Land, Administration and Management	Competitiveness and Enterprise Development Project-CEDP	Consultancy Services	-	-	5.0	5.0
MoLH&UD	Land Management	Land, Administration and Management	Competitiveness and Enterprise Development Project-CEDP	Consultancy Services-Capital	-	-	28.9	28.9
MoLH&UD	Land Management	Land, Administration and Management	Competitiveness and Enterprise Development Project-CEDP	Non-Residential Buildings - Acquisition	-	-	5.5	5.5
MoWE	Environment and Natural Resources Management	Directorate of Environmental Affairs	Farm Income Enhancement and Forestry Conservation Programme Phase II	Consultancy Services	-	0.1	1.1	1.2

MDA	Sub-Programme	Department	Project	Output	NonWage	GoUDev	ExtFin	Total
MoWE	Environment and Natural Resources Management	Directorate of Environmental Affairs	Building Resilient Communities, Wetland Ecosystems and Associated Catchments in Uganda	Other Structures - Improvement	-	2.2	-	2.2
MoWE	Environment and Natural Resources Management	Directorate of Environmental Affairs	National Wetlands Restoration Project	Other Structures - Improvement	-	3.2	-	3.2
MoWE	Environment and Natural Resources Management	Directorate of Environmental Affairs	Investing in Forests and Protected Areas for Climate-Smart Development	Consultancy Services	-	-	9.8	9.8
MoWE	Water Resources Management	Directorate of Water Resources Management	Inner Murchison Bay Cleanup Project	Laboratory supplies and services	-	0.7	-	0.7
MoWE	Environment and Natural Resources Management	Policy, Planning and Support Services	Integrated Water Resources Management and Development Project (IWMDP)	Monitoring and Supervision of capital work	-	0.6	-	0.6

MDA	Sub-Programme	Department	Project	Output	NonWage	GoUDev	ExtFin	Total
MoWE	Environment and Natural Resources Management	Policy, Planning and Support Services	Integrated Water Resources Management and Development Project (IWMDP)	Transfer to Other Government Units	-	1.6	-	1.6
MoWE	Environment and Natural Resources Management	Policy, Planning and Support Services	Integrated Water Resources Management and Development Project (IWMDP)	Non-Residential Buildings - Acquisition	-	2.5	-	2.5
MoWE	Water Resources Management	Directorate of Water Resources Management	Enhancing Resilience of Communities to Climate Change	Non-Residential Buildings - Improvement	-	0.2	-	0.2
MoWE	Water Resources Management	Directorate of Water Resources Management	Enhancing Resilience of Communities to Climate Change	Other Structures - Improvement	-	1.6	-	1.6
MoWE	Water Resources Management	Directorate of Water Resources Management	Support for Hydro-Power Devt and Operations on River Nile	Monitoring and Supervision of capital work	-	0.0	-	0.0
MoWE	Water Resources Management	Directorate of Water Resources Management	Inner Murchison Bay Cleanup Project	Consultancy Services-Capital	-	0.7	-	0.7

MDA	Sub-Programme	Department	Project	Output	NonWage	GoUDev	ExtFin	Total
MoWE	Water Resources Management	Directorate of Water Resources Management	Inner Murchison Bay Cleanup Project	Monitoring and Supervision of capital work	-	0.5	-	0.5
MoWE	Water Resources Management	Directorate of Water Resources Management	Inner Murchison Bay Cleanup Project	Non-Residential Buildings - Acquisition	-	7.0	-	7.0
MoWE	Water Resources Management	Directorate of Water Resources Management	Integrated Water Resources Management and Development Project (IWMDP)	Consultancy Services-Capital	-	-	2.5	2.5
MoWE	Water Resources Management	Directorate of Water Resources Management	Integrated Water Resources Management and Development Project (IWMDP)	Monitoring and Supervision of capital work	-	0.1	0.7	0.8
MoWE	Water Resources Management	Directorate of Water Resources Management	Integrated Water Resources Management and Development Project (IWMDP)	Non-Residential Buildings - Acquisition	-	0.9	-	0.9
MoWE	Water Resources Management	Directorate of Water Resources Management	Water Management Zones Project Phase 2	Monitoring and Supervision of capital work	-	0.1	-	0.1

MDA	Sub-Programme	Department	Project	Output	NonWage	GoUDev	ExtFin	Total
MoWE	Water Resources Management	Directorate of Water Resources Management	Water Management Zones Project Phase 2	Non-Residential Buildings - Improvement	-	1.0	-	1.0
MoWE	Water Resources Management	Directorate of Water Resources Management	Strengthening Drought Resilience for Smaller household farmers and the Pastoralists in the IGAD region (DRESS-EA Project)	Consultancy Services	-	-	0.3	0.3
MoWE	Water Resources Management	Directorate of Water Resources Management	Strengthening Drought Resilience for Smaller household farmers and the Pastoralists in the IGAD region (DRESS-EA Project)	Monitoring and Supervision of capital work	-	-	0.1	0.1
MoWE	Water Resources Management	Directorate of Water Resources Management	Strengthening Drought Resilience for Smaller household farmers and the Pastoralists in the IGAD region (DRESS-EA Project)	Irrigation and drainage Channels - Acquisition	-	-	0.8	0.8
MoWE	Water Resources Management	Directorate of Water Resources Management	Potable Water Project	Laboratory supplies and services	-	0.3	-	0.3

MDA	Sub-Programme	Department	Project	Output	NonWage	GoUDev	ExtFin	Total
MoWE	Water Resources Management	Directorate of Water Resources Management	Potable Water Project	Appraisal and Feasibility Studies for Capital Works	-	0.3	-	0.3
MoWE	Water Resources Management	Directorate of Water Resources Management	Potable Water Project	Monitoring and Supervision of capital work	-	0.3	-	0.3
MoWE	Water Resources Management	Directorate of Water Resources Management	Potable Water Project	Medical, Laboratory and Research & appliances - Acquisition	-	0.2	-	0.2
MoWE	Water Resources Management	Directorate of Water Resources Management	Enhancing Resilience of Communities and Fragile Ecosystems to Climate Change Risk in Katonga and Mpologoma Catchments	Monitoring and Supervision of capital work	-	0.1	-	0.1
MoWE	Water Resources Management	Directorate of Water Resources Management	Enhancing Resilience of Communities to Climate Change	Monitoring and Supervision of capital work	-	0.0	-	0.0

MDA	Sub-Programme	Department	Project	Output	NonWage	GoUDev	ExtFin	Total
MoWE	Water Resources Management	Directorate of Water Resources Management	Enhancing Resilience of Communities to Climate Change	Non-Residential Buildings - Improvement	-	0.2	-	0.2
MoWE	Water Resources Management	Directorate of Water Resources Management	Enhancing Resilience of Communities to Climate Change	Other Structures - Improvement	-	0.8	-	0.8
MoWE	Water Resources Management	Directorate of Water Resources Management	Inner Murchison Bay Cleanup Project	Consultancy Services-Capital	-	0.1	-	0.1
MoWE	Water Resources Management	Directorate of Water Resources Management	Integrated Water Resources Management and Development Project (IWMDP)	Consultancy Services-Capital	-	-	10.0	10.0
MoWE	Water Resources Management	Directorate of Water Resources Management	Integrated Water Resources Management and Development Project (IWMDP)	Monitoring and Supervision of capital work	-	-	0.5	0.5
MoWE	Water Resources Management	Directorate of Water Resources Management	Water Management Zones Project Phase 2	Information and Communication Technology Supplies.	-	0.1	-	0.1

MDA	Sub-Programme	Department	Project	Output	NonWage	GoUDev	ExtFin	Total
MoWE	Water Resources Management	Directorate of Water Resources Management	Water Management Zones Project Phase 2	Monitoring and Supervision of capital work	-	0.1	-	0.1
MoWE	Water Resources Management	Directorate of Water Resources Management	Strengthening Drought Resilience for Smaller household farmers and the Pastoralists in the IGAD region (DRESS-EA Project)	Information and Communication Technology Supplies.	-	-	0.7	0.7
MoWE	Water Resources Management	Directorate of Water Resources Management	Strengthening Drought Resilience for Smaller household farmers and the Pastoralists in the IGAD region (DRESS-EA Project)	Agricultural Supplies and Services	-	-	0.3	0.3
MoWE	Water Resources Management	Directorate of Water Resources Management	Strengthening Drought Resilience for Smaller household farmers and the Pastoralists in the IGAD region (DRESS-EA Project)	Consultancy Services-Capital	-	-	0.7	0.7

MDA	Sub-Programme	Department	Project	Output	NonWage	GoUDev	ExtFin	Total
MoWE	Water Resources Management	Directorate of Water Resources Management	Strengthening Drought Resilience for Smaller household farmers and the Pastoralists in the IGAD region (DRESS-EA Project)	Monitoring and Supervision of capital work	-	0.1	0.1	0.2
MoWE	Water Resources Management	Directorate of Water Resources Management	Enhancing Resilience of Communities and Fragile Ecosystems to Climate Change Risk in Katonga and Mpologoma Catchments	Consultancy Services-Capital	-	0.1	-	0.1
MoWE	Environment and Natural Resources Management	Directorate of Environmental Affairs	Farm Income Enhancement and Forestry Conservation Programme Phase II	Information and Communication Technology Supplies.	-	-	0.0	0.0
MoWE	Environment and Natural Resources Management	Directorate of Environmental Affairs	Farm Income Enhancement and Forestry Conservation Programme Phase II	Consultancy Services	-	-	0.1	0.1

MDA	Sub-Programme	Department	Project	Output	NonWage	GoUDev	ExtFin	Total
MoWE	Environment and Natural Resources Management	Directorate of Environmental Affairs	Farm Income Enhancement and Forestry Conservation Programme Phase II	Monitoring and Supervision of capital work	-	0.1	0.2	0.2
MoWE	Environment and Natural Resources Management	Directorate of Environmental Affairs	Building Resilient Communities, Wetland Ecosystems and Associated Catchments in Uganda	Monitoring and Supervision of capital work	-	0.0	-	0.0
MoWE	Environment and Natural Resources Management	Directorate of Environmental Affairs	Investing in Forests and Protected Areas for Climate-Smart Development	Consultancy Services	-	0.3	-	0.3
MoWE	Environment and Natural Resources Management	Policy, Planning and Support Services	Integrated Water Resources Management and Development Project (IWMDP)	Consultancy Services	-	0.5	-	0.5
MoWE	Environment and Natural Resources Management	Policy, Planning and Support Services	Integrated Water Resources Management and Development Project (IWMDP)	Consultancy Services-Capital	-	-	1.1	1.1

MDA	Sub-Programme	Department	Project	Output	NonWage	GoUDev	ExtFin	Total
MoWE	Water Resources Management	Directorate of Water Resources Management	Inner Murchison Bay Cleanup Project	Monitoring and Supervision of capital work	-	0.1	-	0.1
MoWE	Water Resources Management	Directorate of Water Resources Management	Integrated Water Resources Management and Development Project (IWMDP)	Monitoring and Supervision of capital work	-	0.1	-	0.1
MoWE	Water Resources Management	Directorate of Water Resources Management	Potable Water Project	Consultancy Services-Capital	-	0.2	-	0.2
MoWE	Water Resources Management	Directorate of Water Resources Management	Potable Water Project	Monitoring and Supervision of capital work	-	0.1	-	0.1
MoWE	Environment and Natural Resources Management	Directorate of Environmental Affairs	Farm Income Enhancement and Forestry Conservation Programme Phase II	Cultivated Plants - Acquisition	-	-	0.5	0.5
MoWE	Environment and Natural Resources Management	Directorate of Environmental Affairs	Investing in Forests and Protected Areas for Climate-Smart Development	Cultivated Plants - Acquisition	-	10.7	41.3	52.0

MDA	Sub-Programme	Department	Project	Output	NonWage	GoUDev	ExtFin	Total
MoWE	Environment and Natural Resources Management	Policy, Planning and Support Services	Integrated Water Resources Management and Development Project (IWMDP)	Transfer to Other Government Units	-	0.9	-	0.9
Total					4.2	38.6	110.1	152.7

Appendix VII: FY 2023/24 Budget Lines under Transport Infrastructure proposed for re-allocation to LGs

(UGX Billion)

MDA	Sub-Programme	Department	Project	Description	NonWage	GoUDev	Total
MoWT	Construction Standards and Quality Assurance	Construction Standards and Quality Management		Transfer to Other Government Units	0.1	-	0.1
MoWT	District, Urban and Community Access Roads	Roads and Bridges		Monitoring and Supervision of capital work	0.2	-	0.2
MoWT	District, Urban and Community Access Roads		Rehabilitation and Upgrading of Urban Roads Project	Monitoring and Supervision of capital work	-	0.2	0.2
MoWT	District, Urban and Community Access Roads		Rehabilitation and Upgrading of Urban Roads Project	Maintenance-Transport Equipment	-	0.1	0.1
MoWT	District, Urban and Community Access Roads		Rehabilitation and Upgrading of Urban Roads Project	Roads and Bridges - Acquisition	-	10.9	10.9
MoWT	District, Urban and Community Access Roads		Community Roads Improvement Project	Appraisal and Feasibility Studies for Capital Works	-	0.1	0.1

MDA	Sub-Programme	Department	Project	Description	NonWage	GoUDev	Total
MoWT	District, Urban and Community Access Roads		Community Roads Improvement Project	Monitoring and Supervision of capital work	-	0.3	0.3
MoWT	District, Urban and Community Access Roads		Rehabilitation of District Roads Project	Consultancy Services-Capital	-	0.4	0.4
MoWT	District, Urban and Community Access Roads		Rehabilitation of District Roads Project	Environment Impact Assessment for Capital Works	-	0.2	0.2
MoWT	District, Urban and Community Access Roads		Rural Bridges Infrastructure Development	Consultancy Services-Capital	-	0.3	0.3
MoWT	District, Urban and Community Access Roads		Rural Bridges Infrastructure Development	Appraisal and Feasibility Studies for Capital Works	-	0.2	0.2
MoWT	District, Urban and Community Access Roads		Rural Bridges Infrastructure Development	Roads and Bridges - Acquisition	-	0.6	0.6
MoWT	District, Urban and Community Access Roads		Rural Bridges Infrastructure Development	Consultancy Services	-	0.2	0.2
MoWT	District, Urban and Community Access Roads		Rural Bridges Infrastructure Development	Monitoring and Supervision of capital work	-	0.5	0.5

MDA	Sub-Programme	Department	Project	Description	NonWage	GoUDev	Total
MoWT	District, Urban and Community Access Roads		Rural Bridges Infrastructure Development	Maintenance-Transport Equipment	-	0.1	0.1
MoWT	District, Urban and Community Access Roads		Rural Bridges Infrastructure Development	Roads and Bridges - Acquisition	-	18.3	18.3
MoWT	District, Urban and Community Access Roads		Rehabilitation of District Roads Project	Roads and Bridges - Acquisition	-	1.2	1.2
MoWT	District, Urban and Community Access Roads		Rural Bridges Infrastructure Development	Roads and Bridges - Acquisition	-	0.2	0.2
MoWT	District, Urban and Community Access Roads	Roads and Bridges		Transfer to Other Government Units	3.8	-	3.8
MoWT	District, Urban and Community Access Roads		Community Roads Improvement Project	Consultancy Services-Capital	-	0.2	0.2
MoWT	District, Urban and Community Access Roads		Community Roads Improvement Project	Environment Impact Assessment for Capital Works	-	0.2	0.2
MoWT	District, Urban and Community Access Roads		Community Roads Improvement Project	Appraisal and Feasibility Studies for Capital Works	-	0.3	0.3

MDA	Sub-Programme	Department	Project	Description	NonWage	GoUDev	Total
MoWT	District, Urban and Community Access Roads		Community Roads Improvement Project	Monitoring and Supervision of capital work	-	0.6	0.6
MoWT	District, Urban and Community Access Roads		Community Roads Improvement Project	Maintenance-Transport Equipment	-	0.1	0.1
MoWT	District, Urban and Community Access Roads		Community Roads Improvement Project	Roads and Bridges - Acquisition	-	43.5	43.5
MoWT	District, Urban and Community Access Roads		Rehabilitation of District Roads Project	Roads and Bridges - Acquisition	-	82.4	82.4
URF	National and District Road Maintenance	Road Fund Secretariat		Transfer to Other Government Units	100.8	-	100.8
Total					104.9	161	265.8

Appendix VIII: FY 2023/24 Budget Lines under Community Mobilization proposed for re-allocation to LGs.

(UGX Billion)

MDA	Sub-Programme	Sub-Sub-Programme	Department	Output	NonWage	Total Budget
MoGLSD	Community sensitization and empowerment	Community Mobilization, Culture and Empowerment	Culture and Family Affairs	Information and Communication Technology Services.	-	-
MoGLSD	Community sensitization and empowerment	Community Mobilization, Culture and Empowerment	Community Development and Literacy	Maintenance-Transport Equipment	-	-
MoGLSD	Community sensitization and empowerment	Community Mobilization, Culture and Empowerment	Community Development and Literacy	Transfer to Other Government Units	0.21	0.21
EOC	Civic Education & Mindset change	Gender and Equity	Education, Training, Information and Communication	Information and Communication Technology Supplies.	0.02	0.02
EOC	Civic Education & Mindset change	Gender and Equity	Education, Training, Information and Communication	Maintenance-Transport Equipment	0.04	0.04

MDA	Sub-Programme	Sub-Sub-Programme	Department	Output	NonWage	Total Budget
MoGLSD	Community sensitization and empowerment	Community Mobilization, Culture and Empowerment	Culture and Family Affairs	Consultancy Services	0.05	0.05
MoGLSD	Community sensitization and empowerment	Community Mobilization, Culture and Empowerment	Culture and Family Affairs	Transfer to Other Government Units	1.51	1.51
Total				-	1.83	1.83

Appendix IX: FY 2023/24 Budget Lines under Regional Dev't proposed for re-allocation to LGs.

(UGX Billion)

MDA	SubProgramme	Sub_SubProgramme	Department	Project	Output	Non Wage	GoUDev	ExtFin	Total
MoLG	Infrastructure Development	LG Administration and Development		Programme for Restoration of Livelihoods in Northern Region (PRELNOR)	Consultancy Services	-	-	0.3	0.3
MoLG	Infrastructure Development	LG Administration and Development		PRELNOR	Monitoring and Supervision of capital work	-	0.2	0.1	0.3
MoLG	Infrastructure Development	LG Administration and Development		PRELNOR	Roads and Bridges - Acquisition	-	-	3.4	3.4
MoLG	Infrastructure Development	LG Inspection and Assessment		National Oil Seed Project	Consultancy Services	-	-	0.1	0.1
MoLG	Infrastructure Development	LG Inspection and Assessment		National Oil Seed Project	Consultancy Services-Capital	-	-	3.2	3.2
MoLG	Infrastructure Development	LG Inspection and Assessment		National Oil Seed Project	Environment Impact Assessment for Capital Works	-	-	0.2	0.2

MDA	SubProgramme	Sub_SubProgramme	Department	Project	Output	Non Wage	GoUDev	ExtFin	Total
MoLG	Infrastructure Development	LG Inspection and Assessment		National Oil Seed Project	Monitoring and Supervision of capital work	-	0.4	0.9	1.3
MoLG	Infrastructure Development	LG Inspection and Assessment		National Oil Seed Project	Transfers to Government Institutions	-	0.8	2.4	3.2
MoLG	Infrastructure Development	LG Inspection and Assessment		National Oil Seed Project	Non-Residential Buildings - Acquisition	-	1.3	0.1	1.4
MoLG	Infrastructure Development	LG Inspection and Assessment		National Oil Seed Project	Roads and Bridges - Acquisition	-	-	13.9	13.9
MoLG	Infrastructure Development	LG Administration and Development		Rural Development and Food Security in Northern Uganda	Consultancy Services	-	-	2.6	2.6
MoLG	Infrastructure Development	LG Administration and Development		Rural Development and Food Security in Northern Uganda	Consultancy Services-Capital	-	-	3.9	3.9

MDA	SubProgramme	Sub_SubProgramme	Department	Project	Output	Non Wage	GoUDev	ExtFin	Total
MoLG	Infrastructure Development	LG Administration and Development		Rural Development and Food Security in Northern Uganda	Environment Impact Assessment for Capital Works	-	-	0.3	0.3
MoLG	Infrastructure Development	LG Administration and Development		Rural Development and Food Security in Northern Uganda	Appraisal and Feasibility Studies for Capital Works	-	-	0.3	0.3
MoLG	Infrastructure Development	LG Administration and Development		Rural Development and Food Security in Northern Uganda	Monitoring and Supervision of capital work	-	0.0	0.3	0.3
MoLG	Infrastructure Development	LG Administration and Development		Rural Development and Food Security in Northern Uganda	Non-Residential Buildings - Acquisition	-	-	4.2	4.2

MDA	SubProgramme	Sub_SubProgramme	Department	Project	Output	Non Wage	GoUDev	ExtFin	Total
MoLG	Infrastructure Development	LG Administration and Development		Rural Development and Food Security in Northern Uganda	Roads and Bridges - Improvement	-	-	16.2	16.2
MoLG	Infrastructure Development	LG Administration and Development		Rural Development and Food Security in Northern Uganda	Consultancy Services	-	-	2.6	2.6
MoLG	Infrastructure Development	LG Administration and Development		Rural Development and Food Security in Northern Uganda	Consultancy Services-Capital	-	-	3.9	3.9
MoLG	Infrastructure Development	LG Administration and Development		Rural Development and Food Security in Northern Uganda	Environment Impact Assessment for Capital Works	-	-	0.3	0.3

MDA	SubProgramme	Sub_SubProgramme	Department	Project	Output	Non Wage	GoUDev	ExtFin	Total
MoLG	Infrastructure Development	LG Administration and Development		Rural Development and Food Security in Northern Uganda	Appraisal and Feasibility Studies for Capital Works	-	-	0.3	0.3
MoLG	Capacity Building of Leaders	LG Administration and Development	Urban Administration Department		Transfer to Other Government Units	0.0	-	-	0.0
MoLG	Production & productivity	LG Administration and Development		Local Economic Growth (LEGS) Support Project	Consultancy Services	-	-	1.7	1.7
MoLG	Production & productivity	LG Administration and Development		LEGS Support Project	Environment Impact Assessment for Capital Works	-	-	0.1	0.1
MoLG	Production & productivity	LG Administration and Development		LEGS Support Project	Appraisal and Feasibility Studies for Capital Works	-	-	0.3	0.3

MDA	SubProgramme	Sub_SubProgramme	Department	Project	Output	Non Wage	GoUDev	ExtFin	Total
MoLG	Production & productivity	LG Administration and Development		Rural Development and Food Security in Northern Uganda	Monitoring and Supervision of capital work	-	0.0	0.3	0.3
MoLG	Production & productivity	LG Administration and Development		LEGS Support Project	Monitoring and Supervision of capital work	-	0.0	0.2	0.2
MoLG	Production & productivity	LG Administration and Development		LEGS Support Project	Transfers to Government Institutions	-	-	3.1	3.1
MoLG	Production & productivity	LG Administration and Development		LEGS Support Project	Non-Residential Buildings - Acquisition	-	-	4.3	4.3
MoLG	Production & productivity	LG Administration and Development		LEGS Support Project	Roads and Bridges - Acquisition	-	-	1.6	1.6
MoLG	Production & productivity	LG Administration and Development		LEGS Support Project	Water Plants, pipelines and sewerage networks - Acquisition	-	-	4.6	4.6

MDA	SubProgramme	Sub_SubProgramme	Department	Project	Output	Non Wage	GoUDev	ExtFin	Total
MoLG	Production & productivity	LG Administration and Development		LEGS Support Project	Irrigation and drainage Channels - Acquisition	-	-	5.5	5.5
MoLG	Production & productivity	LG Administration and Development		LEGS Support Project	Cultivated Plants - Acquisition	-	-	0.3	0.3
MoLG	Production & productivity	LG Administration and Development		LEGS Support Project	Other Machinery and Equipment-Acquisition	-	-	1.3	1.3
MoLG	Production & productivity	LG Administration and Development		LEGS Support Project	Transfers to Government Institutions	-	-	3.1	3.1
MoLG	Capacity Building of Leaders	Local Government Administration and Development	District Administration Department		Transfer to Other Government Units	0.1	-	-	0.1
OPM	Production & productivity	Affirmative Action Programmes	Affirmative Action Programmes		Transfer to Other Government Units	2.9	-	-	2.9
OPM	Production & productivity	Affirmative Action Programmes	Affirmative Action Programmes		Transfer to Other Government Units	1.7	-	-	1.7

MDA	SubProgramme	Sub_SubProgramme	Department	Project	Output	Non Wage	GoUDev	ExtFin	Total
OPM	Production & productivity	Affirmative Action Programmes	Affirmative Action Programmes		Transfer to Other Government Units	1.1	-	-	1.1
OPM	Production & productivity	Affirmative Action Programmes	Affirmative Action Programmes		Transfer to Other Government Units	2.0	-	-	2.0
OPM	Production & productivity	Affirmative Action Programmes		Northern Uganda War Recovery Plan	Transfers to Government Institutions	-	-	22.7	22.7
OPM	Production & productivity	Affirmative Action Programmes		Development Initiative for Northern Uganda	Transfer to Other Government Units	-	-	11.9	11.9
OPM	Production & productivity	Affirmative Action Programmes		Development Initiative for Northern Uganda	Agricultural Supplies and Services	-	-	1.1	1.1
OPM	Production & productivity	Affirmative Action Programmes		Development Initiative for Northern Uganda	Consultancy Services	-	-	0.0	0.0

MDA	SubProgramme	Sub_SubProgramme	Department	Project	Output	Non Wage	GoUDev	ExtFin	Total
OPM	Production & productivity	Affirmative Action Programmes		Development Initiative for Northern Uganda	Transfer to Other Government Units	-	-	11.9	11.9
OPM	Production & productivity	Affirmative Action Programmes		Development Initiative for Northern Uganda	Non-Residential Buildings - Acquisition	-	-	1.0	1.0
OPM	Production & productivity	Affirmative Action Programmes		Development Initiative for Northern Uganda	Light ICT hardware - Acquisition	-	-	0.7	0.7
OPM	Production & productivity	Affirmative Action Programmes		Karamoja Integrated Disarmament Programme	Residential Buildings - Acquisition	-	0.3	-	0.3
OPM	Production & productivity	Affirmative Action Programmes		Karamoja Integrated Disarmament Programme	Non-Residential Buildings - Acquisition	-	0.1	-	0.1
OPM	Production & productivity	Affirmative Action Programmes		Northern Uganda War Recovery Plan	Consultancy Services	-	-	1.5	1.5

MDA	SubProgramme	Sub_SubProgramme	Department	Project	Output	Non Wage	GoUDev	ExtFin	Total
OPM	Production & productivity	Affirmative Action Programmes		Northern Uganda War Recovery Plan	Monitoring and Supervision of capital work	-	0.1	-	0.1
OPM	Production & productivity	Affirmative Action Programmes		Northern Uganda War Recovery Plan	Transfers to Government Institutions	-	-	22.7	22.7
OPM	Production & productivity	Affirmative Action Programmes		Northern Uganda War Recovery Plan	Non-Residential Buildings - Acquisition	-	0.4	-	0.4
OPM	Production & productivity	Affirmative Action Programmes		Northern Uganda War Recovery Plan	Light Vehicles - Acquisition	-	-	3.8	3.8
OPM	Production & productivity	Affirmative Action Programmes		Northern Uganda War Recovery Plan	Light ICT hardware - Acquisition	-	-	5.4	5.4
OPM	Production & productivity	Affirmative Action Programmes		Northern Uganda War Recovery Plan	Furniture and Fittings - Acquisition	-	-	2.0	2.0

MDA	SubProgramme	Sub_SubProgramme	Department	Project	Output	Non Wage	GoUDev	ExtFin	Total
OPM	Production & productivity	Affirmative Action Programmes		Northern Uganda War Recovery Plan	Other Machinery and Equipment-Acquisition	-	-	0.2	0.2
Total						7.9	3.6	170.7	182.2

Appendix X: FY 2023/24 Budget Lines under Urbanization & Housing proposed for re-allocation to LGs.

(UGX Billion)

MDA	SubProgramme	Sub_SubProgramme	Department	Project	Output	Non Wage	ExtFin	Budget
MoKCC&MA	Physical Planning and Urbanization	Economic Development		GKMA Urban Development Project	Consultancy Services	-	0.2	0.2
MoKCC&MA	Physical Planning and Urbanization	Economic Development		GKMA Urban Development Project	Consultancy Services	-	0.2	0.2
MoKCC&MA	Physical Planning and Urbanization	Economic Development		GKMA Urban Development Project	Environment Impact Assessment for Capital Works	-	1.2	1.2
MoKCC&MA	Physical Planning and Urbanization	Economic Development		GKMA Urban Development Project	Environment Impact Assessment for Capital Works	-	1.2	1.2
MoKCC&MA	Physical Planning and Urbanization	Economic Development		GKMA Urban Development Project	Appraisal and Feasibility Studies for Capital Works	-	7.6	7.6

MDA	SubProgramme	Sub_SubProgramme	Department	Project	Output	Non Wage	ExtFin	Budget
MoKCC&MA	Physical Planning and Urbanization	Economic Development		GKMA Urban Development Project	Monitoring and Supervision of capital work	-	0.5	0.5
MoKCC&MA	Physical Planning and Urbanization	Economic Development		GKMA Urban Development Project	Monitoring and Supervision of capital work	-	0.5	0.5
MoKCC&MA	Physical Planning and Urbanization	Economic Development		GKMA Urban Development Project	Transfer to Other Government Units	-	56.2	56.2
MoKCC&MA	Physical Planning and Urbanization	Economic Development		GKMA Urban Development Project	Other ICT Equipment - Acquisition	-	0.3	0.3
MoKCC&MA	Physical Planning and Urbanization	Economic Development		GKMA Urban Development Project	Other ICT Equipment - Acquisition	-	0.3	0.3
MoKCC&MA	Physical Planning and Urbanization	Economic Development		GKMA Urban Development Project	Furniture and Fittings - Acquisition	-	0.3	0.3
MoKCC&MA	Physical Planning and Urbanization	Economic Development		GKMA Urban Development Project	Furniture and Fittings - Acquisition	-	0.3	0.3
MoKCC&MA	Physical Planning and Urbanization	Economic Development		GKMA Urban Development Project	Computer Software - Acquisition	-	0.1	0.1

MDA	SubProgramme	Sub_SubProgramme	Department	Project	Output	Non Wage	ExtFin	Budget
MoLH&UD	Institutional Coordination	Policy, Planning and Support Services	Planning and Quality Assurance		Consultancy Services	0.6	-	0.6
MoLH&UD	Physical Planning and Urbanization	Physical Planning and Urban Development		Uganda Support to Municipal Infrastructure Development (USMID II)	Consultancy Services	-	14.8	14.8
MoLH&UD	Physical Planning and Urbanization	Physical Planning and Urban Development		Uganda Support to Municipal Infrastructure Development (USMID II)	Consultancy Services	-	5.5	5.5
MoLH&UD	Physical Planning and Urbanization	Physical Planning and Urban Development		Uganda Support to Municipal Infrastructure Development (USMID II)	Transfer to Other Government Units	-	0.8	0.8
Total						0.6	90.1	90.7

Appendix XI: FY 2023/24 Budget Lines under Tourism Dev't proposed for re-allocation to LGs.

(UGX Billion)

MDA	SubProgramme	Sub_SubProgramme	Project	Output	Wage	Non Wage	GoUDev	ExtFin	Total
MoTW&A	Infrastructure, Product Development and Conservation	Tourism, Wildlife Conservation and Museums	Development of Museums and Heritage Sites for Cultural Tourism (Phase II)	Consultancy Services-Capital	-	-	0.0	-	0.0
MoTW&A	Infrastructure, Product Development and Conservation	Tourism, Wildlife Conservation and Museums	Development of Museums and Heritage Sites for Cultural Tourism (Phase II)	Monitoring and Supervision of capital work	-	-	0.2	-	0.2
MoTW&A	Infrastructure, Product Development and Conservation	Tourism, Wildlife Conservation and Museums	Development of Museums and Heritage Sites for Cultural Tourism (Phase II)	Other Dwellings - Acquisition	-	-	0.2	-	0.2
MoTW&A	Infrastructure, Product Development and Conservation	Tourism, Wildlife Conservation and Museums	Development of Museums and Heritage Sites for Cultural Tourism (Phase II)	Other Buildings other than dwellings - Acquisition	-	-	4.0	-	4.0

MDA	SubProgramme	Sub_SubProgramme	Project	Output	Wage	Non Wage	GoUDev	ExtFin	Total
MoTW&A	Infrastructure, Product Development and Conservation	Tourism, Wildlife Conservation and Museums	Development of Museums and Heritage Sites for Cultural Tourism (Phase II)	Non-Residential Buildings - Improvement	-	-	1.2	-	1.2
MoTW&A	Infrastructure, Product Development and Conservation	Tourism, Wildlife Conservation and Museums	Development of Museums and Heritage Sites for Cultural Tourism (Phase II)	Other Structures - Improvement	-	-	0.6	-	0.6
MoTW&A	Infrastructure, Product Development and Conservation	Tourism, Wildlife Conservation and Museums	Development of Museums and Heritage Sites for Cultural Tourism (Phase II)	Other Land Improvements - Improvement	-	-	1.0	-	1.0
MoTW&A	Infrastructure, Product Development and Conservation	Tourism, Wildlife Conservation and Museums	Development of Museums and Heritage Sites for Cultural Tourism (Phase II)	Office Equipment - Improvement	-	-	0.4	-	0.4

MDA	SubProgramme	Sub_SubProgramme	Project	Output	Wage	Non Wage	GoUDev	ExtFin	Total
MoTW&A	Infrastructure, Product Development and Conservation	Tourism, Wildlife Conservation and Museums	Mitigating Human Wildlife Conflict Project (MHWCP)	Other Structures - Acquisition	-	-	0.9	-	0.9
MoTW&A	Infrastructure, Product Development and Conservation	Policy, Planning and Support Services	Mt. Rwenzori Tourism Infrastructure Development Project (Phase II)	Monitoring and Supervision of capital work	-	-	0.8	-	0.8
MoTW&A	Infrastructure, Product Development and Conservation	Policy, Planning and Support Services	Mt. Rwenzori Tourism Infrastructure Development Project (Phase II)	Other Structures - Acquisition	-	-	9.6	-	9.6
MoTW&A	Infrastructure, Product Development and Conservation	Policy, Planning and Support Services	Mt. Rwenzori Tourism Infrastructure Development Project (Phase II)	Other Machinery and Equipment-Acquisition	-	-	0.8	-	0.8
UTB	Marketing and Promotion	Marketing and Product Development		Transfer to Other Government Units	-	0.5	-	-	0.5
Total			-		-	0.5	19.6	-	20.1

Appendix XII: FY 2023/24 Budget Lines under Agro-Industrialization proposed for Rationalization.

(UGX Billion)

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MAAIF	Agriculture Infrastructure and Mechanization Development	Improving Access and Use of Agricultural Equipment and Mechanisation through the use of labour saving technologies	Infrastructure Development and Management	Other Structures - Acquisition	-	5.00	-	5.00
MAAIF	Agriculture Infrastructure and Mechanization Development	Improving Access and Use of Agricultural Equipment and Mechanisation through the use of labour saving technologies	Support to agricultural mechanisation	Welfare and Entertainment	-	0.03	-	0.03
MAAIF	Crop Resources	Enhancing National Food Security through increased Rice production in Eastern Uganda	Infrastructure Development and Management	Workshops, Meetings and Seminars	-	-	0.06	0.06
MAAIF	Crop Resources	Multisectoral Food Safety & Nutrition Project	Food and nutrition technology promotion	Welfare and Entertainment	-	-	0.04	0.04

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MAAIF	Crop Resources	Multisectoral Food Safety & Nutrition Project	Food and nutrition technology promotion	Transfers to Other Private Entities	-	3.54	-	3.54
MAAIF	Crop Resources	Multisectoral Food Safety & Nutrition Project	Food and nutrition technology promotion	Light Vehicles - Acquisition	-	-	0.44	0.44
MAAIF	Crop Resources	National Oil Palm Project	Oil Palm value chain promotion	Welfare and Entertainment	-	-	0.16	0.16
MAAIF	Crop Resources	Crop Pests and Diseases Control Phase II	Crop Pests and Disease control	Welfare and Entertainment	-	0.03	-	0.03
MAAIF	Fisheries Resources	Promoting Commercial Aquaculture Project	Aquaculture promotion	Transfers to Other Private Entities	-	-	1.25	1.25
MAAIF	Crop Resources	Agriculture Cluster Development Project (ACDP)	Quality Assurance Systems	Welfare and Entertainment	-	-	0.30	0.30
MAAIF	Policy, Planning and Support Services	Agriculture Value Chain Development	Infrastructure Development and Management	Light Vehicles - Acquisition	-	0.30	-	0.30
MAAIF	Crop Resources	National Oil Seeds Project	Crop production technology promotion	Welfare and Entertainment	-	0.04	0.10	0.14

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MAAIF	Crop Resources	National Oil Seeds Project	Crop production technology promotion	Transfers to Other Private Entities	-	-	6.00	6.00
MAAIF	Crop Resources	National Oil Seeds Project	Crop production technology promotion	Light Vehicles - Acquisition	-	-	3.50	3.50
MAAIF	Agriculture Infrastructure and Mechanization Development	Uganda Climate Smart Agricultural Trnasformation Project (UCSATP)	Infrastructure Development and Management	Light Vehicles - Acquisition	-	-	7.38	7.38
MAAIF	Agriculture Infrastructure and Mechanization Development	Uganda Climate Smart Agricultural Trnasformation Project (UCSATP)	Quality Assurance Systems	Welfare and Entertainment	-	-	0.25	0.25
MAAIF	Policy, Planning and Support Services	Agriculture Value Chain Development	Marketing and Value addition	Welfare and Entertainment	-	0.05	-	0.05
MoLG	Local Government Administration and Development	Markets and Agricultural Trade Improvements Programme (MATIP 2)	Market access infrastructure	Workshops, Meetings and Seminars	-	-	0.10	0.10

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MoLG	Local Government Administration and Development	Markets and Agricultural Trade Improvements Programme (MATIP 2)	Market access infrastructure	Welfare and Entertainment	-	-	0.01	0.01
MoWE	Directorate of Water Development	Drought Resilience in Karamoja Sub-Region Project	Facilities and Equipment Management	Welfare and Entertainment	-	0.01	-	0.01
MoWE	Directorate of Water Development	Water for Production Phase II	Facilities and Equipment Management	Welfare and Entertainment	-	0.02	-	0.02
MoWE	Directorate of Water Development	Farm Income Enhancement and Forestry Conservation Programme Phase II	Facilities and Equipment Management	Workshops, Meetings and Seminars	-	-	0.15	0.15
MoWE	Directorate of Water Development	Farm Income Enhancement and Forestry Conservation Programme Phase II	Facilities and Equipment Management	Welfare and Entertainment	-	-	0.01	0.01
MoWE	Directorate of Water Development	Farm Income Enhancement and Forestry Conservation Programme Phase II	Infrastructure Development and Management	Workshops, Meetings and Seminars	-	0.10	0.10	0.20
Sub Total					-	9.11	19.83	28.95

Appendix XIII: FY 2023/24 Budget Lines under HCD proposed for Rationalization.

(UGX Billion)

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
EOC	Gender and Equity		Policies, Regulations and Standards	Travel inland	0.63	-	-	0.63
ESC	General Administration and Support Services		Support to ESC Mandates and Functions	Workshops, Meetings and Seminars	0.05	-	-	0.05
ESC	General Administration and Support Services		Support to ESC Mandates and Functions	Travel inland	0.19	-	-	0.19
ESC	Management of Education Service Personnel		Management of Education Services	Travel inland	0.07	-	-	0.07
ESC	Research, Policy and Management Services		Research and Policy Management	Travel inland	0.34	-	-	0.34
HSC	Human Resource Management for Health		Audit and Risk management	Travel inland	0.02	-	-	0.02
HSC	Human Resource Management for Health		Administrative and support services	Travel inland	0.22	-	-	0.22

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
HSC	Human Resource Management for Health		Human Resource Management	Travel inland	0.14	-	-	0.14
HSC	Human Resource Management for Health		Technical and Support supervision	Travel inland	0.13	-	-	0.13
HSC	Human Resource Management for Health		e-Recruitment	Travel inland	0.13	-	-	0.13
MoES	Basic and Secondary Education		Leadership and Management	Welfare and Entertainment	0.03	-	-	0.03
MoES	Basic and Secondary Education		Leadership and Management	Welfare and Entertainment	0.01	-	-	0.01
MoES	Special Needs Education		Leadership and Management	Welfare and Entertainment	0.00	-	-	0.00
MoES	Sports and PE		Leadership and Management	Welfare and Entertainment	0.04	-	-	0.04
MoES	Career Guidance, Counselling and Placement		Career Guidance	Travel inland	0.06	-	-	0.06
MoES	Higher Education		Teacher Development and Management	Travel inland	0.02	-	-	0.02
MoES	Sports and PE		Talent Identification and Development	Travel inland	0.02	-	-	0.02

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MoES	Policy, Planning and Support Services		Support Services	Travel inland	0.03	-	-	0.03
MoES	Policy, Planning and Support Services		Human Resource Management	Travel inland	0.10	-	-	0.10
MoES	Policy, Planning and Support Services		Planning and Budgeting services	Travel inland	0.12	-	-	0.12
MoES	Policy, Planning and Support Services		Strategies and Project Development	Travel inland	0.12	-	-	0.12
MoES	Policy, Planning and Support Services		Education Data and Information Management Services	Travel inland	0.49	-	-	0.49
MoES	Basic and Secondary Education		Delivery of Instructional Materials	Travel inland	0.13	-	-	0.13
MoES	Basic and Secondary Education		Delivery of quality ECCE services	Travel inland	0.26	-	-	0.26
MoES	Basic and Secondary Education		Support Services	Travel inland	0.14	-	-	0.14
MoES	Basic and Secondary Education		E-Learning, and innovation services	Travel inland	0.03	-	-	0.03
MoES	Quality and Standards		Quality, Standard and Accreditation	Travel inland	1.43	-	-	1.43

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MoES	Policy, Planning and Support Services		Audit and Risk Management	Travel inland	0.27	-	-	0.27
MoES	Policy, Planning and Support Services		Monitoring and Evaluation	Travel inland	0.09	-	-	0.09
MoES	Policy, Planning and Support Services		Monitoring and Evaluation	Travel inland	0.27	-	-	0.27
MoES	Policy, Planning and Support Services		Legal and Advisory Services	Travel inland	0.04	-	-	0.04
MoES	Basic and Secondary Education		Leadership and Management	Travel inland	0.17	-	-	0.17
MoES	Basic and Secondary Education		Leadership and Management	Travel inland	0.13	-	-	0.13
MoES	Basic and Secondary Education		Policies, Regulations and Standards	Travel inland	0.17	-	-	0.17
MoES	Special Needs Education		Leadership and Management	Travel inland	0.08	-	-	0.08
MoES	Higher Education		Policies, Regulations and Standards	Travel inland	0.03	-	-	0.03
MoES	Higher Education		Policies, Regulations and Standards	Travel inland	0.03	-	-	0.03
MoES	Higher Education		Policies, Regulations and Standards	Travel inland	0.09	-	-	0.09

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MoES	Technical Vocational Education and Training		Leadership and Management	Travel inland	0.01	-	-	0.01
MoES	Technical Vocational Education and Training		Administrative and Support Services	Travel inland	0.02	-	-	0.02
MoES	Sports and PE		Leadership and Management	Travel inland	0.05	-	-	0.05
MoES	Policy, Planning and Support Services		Policies, Regulations and Standards	Travel inland	0.05	-	-	0.05
MoES	Policy, Planning and Support Services		Policies, Regulations and Standards	Travel inland	0.10	-	-	0.10
MoES	Technical Vocational Education and Training		Leadership and Management	Travel inland	0.01	-	-	0.01
MoES	Higher Education		Teacher Development and Management	Travel inland	0.14	-	-	0.14
MoES	Policy, Planning and Support Services		Communication and Public Relations	Travel inland	0.05	-	-	0.05
MoES	Technical Vocational Education and Training		Promotion of Workbased Learning	Travel inland	0.10	-	-	0.10

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MoES	Technical Vocational Education and Training		Curriculum Development	Travel inland	0.18	-	-	0.18
MoES	Policy, Planning and Support Services		Policies, Regulations and Standards	Travel inland	0.02	-	-	0.02
MoES	Technical Vocational Education and Training		Administrative and Support Services	Travel inland	0.21	-	-	0.21
MoES	Technical Vocational Education and Training		Policies, Regulations and Standards	Travel inland	0.50	-	-	0.50
MoGLSD	Labour and Employment services		Inspection and Monitoring	Workshops, Meetings and Seminars	0.19	-	-	0.19
MoGLSD	Labour and Employment services		Inspection and Monitoring	Travel inland	0.15	-	-	0.15
MoGLSD	Gender and social protection		Policies, Regulations and Standards	Workshops, Meetings and Seminars	0.03	-	-	0.03
MoGLSD	Gender and social protection		Support to special interest Groups	Workshops, Meetings and Seminars	0.08	-	-	0.08
MoGLSD	Gender and social protection		Support to special interest Groups	Travel inland	0.10	-	-	0.10

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MoGLSD	Gender and social protection		Policies, Regulations and Standards	Workshops, Meetings and Seminars	0.03	-	-	0.03
MoGLSD	Gender and social protection		Enhance Women participation in development	Workshops, Meetings and Seminars	0.05	-	-	0.05
MoGLSD	Gender and social protection		Enhance Women participation in development	Travel inland	0.09	-	-	0.09
MoGLSD	Gender and social protection		Response to Gender based violence	Workshops, Meetings and Seminars	0.04	-	-	0.04
MoGLSD	Gender and social protection		Response to Gender based violence	Travel inland	0.03	-	-	0.03
MoGLSD	Gender and social protection		Policies, Regulations and Standards	Workshops, Meetings and Seminars	0.03	-	-	0.03
MoGLSD	Gender and social protection		Support to special interest groups	Workshops, Meetings and Seminars	0.01	-	-	0.01
MoGLSD	Gender and social protection		Support to special interest groups	Travel inland	0.06	-	-	0.06
MoGLSD	Gender and social protection		Policies, Regulations and Standards	Workshops, Meetings and Seminars	0.03	-	-	0.03

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MoGLSD	Gender and social protection		Empowerment and protection	Workshops, Meetings and Seminars	0.08	-	-	0.08
MoGLSD	Gender and social protection		Empowerment and protection	Travel inland	0.12	-	-	0.12
MoGLSD	Labour and Employment services		Policies, Regulations and Standards	Workshops, Meetings and Seminars	0.02	-	-	0.02
MoGLSD	Labour and Employment services		Decent & productive employment	Workshops, Meetings and Seminars	0.08	-	-	0.08
MoGLSD	Labour and Employment services		Decent & productive employment	Travel inland	0.08	-	-	0.08
MoGLSD	Labour and Employment services		Policies, Regulations and Standards	Workshops, Meetings and Seminars	0.03	-	-	0.03
MoGLSD	Labour and Employment services		Decent & productive employment	Travel inland	0.08	-	-	0.08
MoGLSD	Labour and Employment services		Decent & productive employment	Travel inland	0.08	-	-	0.08

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MoH	Strategy, Policy and Development	Italian support to Health Sector Development Plan- Karamoja Infrastructure Development Project Phase II	Construction management	Welfare and Entertainment	-	0.02	-	0.02
MoH	Strategy, Policy and Development	Rehabilitation and Construction of General Hospitals	Construction management	Welfare and Entertainment	-	0.01	-	0.01
MoH	Support Services		Leadership and Management	Welfare and Entertainment	0.29	-	-	0.29
MoH	Curative Services		Care and Treatment Coordination	Travel inland	0.17	-	-	0.17
MoH	Curative Services		Nursing and Midwifery Standards and Guidance	Travel inland	0.22	-	-	0.22
MoH	Curative Services		Commodities Supply Chain Management	Travel inland	0.09	-	-	0.09
MoH	Curative Services		Medical Waste Management	Travel inland	0.02	-	-	0.02
MoH	Strategy, Policy and Development		Health Infrastructure Management	Travel inland	0.60	-	-	0.60

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MoH	Strategy, Policy and Development		Planning and Budgeting services	Travel inland	0.24	-	-	0.24
MoH	Strategy, Policy and Development		Health Financing and Budgeting	Travel inland	0.20	-	-	0.20
MoH	Strategy, Policy and Development		Health Information Management	Travel inland	0.09	-	-	0.09
MoH	Strategy, Policy and Development		Community Outreach services	Travel inland	0.30	-	-	0.30
MoH	Support Services		Leadership and Management	Travel inland	0.44	-	-	0.44
MoH	Support Services		Records Management	Travel inland	0.06	-	-	0.06
MoH	Health Governance and Regulation		Compliance and Enforcement Services	Travel inland	0.17	-	-	0.17
MoH	Health Governance and Regulation		Inter Governmental & Partners Coordination	Travel inland	0.26	-	-	0.26
MoH	Public Health Services		Endemic and Epidemic Disease Control	Travel inland	0.73	-	-	0.73
MoH	Public Health Services		Epidemic Diseases Control	Travel inland	0.82	-	-	0.82
MoH	Public Health Services		Malaria Control and Prevention	Travel inland	0.10	-	-	0.10

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MoH	Public Health Services		Vaccine Administration	Travel inland	0.10	-	-	0.10
MoH	Public Health Services		Community Health Services	Travel inland	0.04	-	-	0.04
MoH	Public Health Services		Nutrition health services	Travel inland	0.04	-	-	0.04
MoH	Public Health Services		Environmental Health Services	Travel inland	0.48	-	-	0.48
MoH	Public Health Services		Disease Surveillance, epidemic preparedness and Response	Travel inland	0.36	-	-	0.36
MoH	Public Health Services		Laboratory services	Travel inland	0.38	-	-	0.38
MoH	Public Health Services		Mental Health services	Travel inland	0.05	-	-	0.05
MoH	Public Health Services		Lifestyle Disease Prevention and Control	Travel inland	0.08	-	-	0.08
MoH	Public Health Services		Adolescent and School Health Services	Travel inland	0.04	-	-	0.04

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MoH	Public Health Services		Reproductive and Infant Health Services	Travel inland	0.06	-	-	0.06
MoH	Support Services		Human Resource Management	Travel inland	0.23	-	-	0.23
MoH	Public Health Services		Diagnostic Services	Travel inland	0.08	-	-	0.08
MoH	Health Governance and Regulation		Policies, Regulations and Standards	Travel inland	0.12	-	-	0.12
MoH	Support Services		Audit and Risk Management	Travel inland	0.23	-	-	0.23
MoH	Strategy, Policy and Development		Performance Reviews	Travel inland	0.03	-	-	0.03
MoH	Strategy, Policy and Development	Italian support to Health Sector Development Plan- Karamoja Infrastructure Development Project Phase II	Construction management	Workshops, Meetings and Seminars	-	-	0.03	0.03

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MoH	Strategy, Policy and Development	Italian support to Health Sector Development Plan- Karamoja Infrastructure Development Project Phase II	Construction management	Travel inland	-	0.33	-	0.33
MoH	Strategy, Policy and Development	Rehabilitation and Construction of General Hospitals	Construction management	Workshops, Meetings and Seminars	-	-	0.11	0.11
MoH	Strategy, Policy and Development	Rehabilitation and Construction of General Hospitals	Construction management	Travel inland	-	0.25	-	0.25
MoH	Strategy, Policy and Development	Rehabilitation and Construction of General Hospitals	Construction management	Travel inland	-	0.25	-	0.25

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MoH	Strategy, Policy and Development	Uganda Reproductive Maternal & Child Health Services Improvement Project	Construction management	Travel inland	-	-	0.20	0.20
MoH	Strategy, Policy and Development	Uganda Reproductive Maternal & Child Health Services Improvement Project	Health Financing and Budgeting	Workshops, Meetings and Seminars	-	0.15	-	0.15
MoH	Strategy, Policy and Development	Uganda Reproductive Maternal & Child Health Services Improvement Project	Health Financing and Budgeting	Travel inland	-	0.27	0.38	0.64
MoH	Public Health Services	Uganda Covid-19 Response and Emergency Preparedness Project (UCREPP)	Monitoring and Evaluation	Workshops, Meetings and Seminars	-	-	8.31	8.31

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MoH	Public Health Services	Uganda Covid-19 Response and Emergency Preparedness Project (UCREPP)	Monitoring and Evaluation	Travel inland	-	-	0.05	0.05
MoH	Public Health Services	Uganda Covid-19 Response and Emergency Preparedness Project (UCREPP)	Monitoring and Evaluation	Travel abroad	-	-	0.93	0.93
MoLG	Policy, Planning and Support Services		HIV/AIDS Mainstreaming	Workshops, Meetings and Seminars	0.02	-	-	0.02
MoLG	Policy, Planning and Support Services		HIV/AIDS Mainstreaming	Travel inland	0.03	-	-	0.03
MoWE	Directorate of Water Development		Inspection and Monitoring	Travel inland	0.03	-	-	0.03
MoWE	Directorate of Water Development		Administrative and Support Services	Travel inland	0.02	-	-	0.02
MoWE	Directorate of Water Development		Administrative and Support Services	Travel inland	0.04	-	-	0.04

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
NCDC	Curriculum and Instructional Materials Development		Curriculum Development	Workshops, Meetings and Seminars	0.00	-	-	0.00
NCDC	Curriculum and Instructional Materials Development		Curriculum Development	Travel inland	0.00	-	-	0.00
NCDC	Curriculum and Instructional Materials Development		Curriculum Development	Workshops, Meetings and Seminars	0.33	-	-	0.33
NCDC	Curriculum and Instructional Materials Development		Curriculum Development	Travel inland	0.10	-	-	0.10
NCDC	Curriculum and Instructional Materials Development		Teaching and Training	Workshops, Meetings and Seminars	0.11	-	-	0.11
NCDC	Curriculum and Instructional Materials Development		Teaching and Training	Travel inland	0.05	-	-	0.05

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
NCDC	Curriculum and Instructional Materials Development		Curriculum Development	Workshops, Meetings and Seminars	0.41	-	-	0.41
NCDC	Curriculum and Instructional Materials Development		Curriculum Development	Travel inland	0.29	-	-	0.29
NCDC	Curriculum and Instructional Materials Development		Curriculum Development	Workshops, Meetings and Seminars	0.17	-	-	0.17
NCDC	Curriculum and Instructional Materials Development		Curriculum Development	Travel inland	0.53	-	-	0.53
NCDC	General Administration and Support Services		Curriculum Development	Workshops, Meetings and Seminars	0.15	-	-	0.15
NCDC	General Administration and Support Services		Curriculum Development	Travel inland	0.01	-	-	0.01
NCDC	Research, Consultancy and Library Services		Promotion of Indeginuous languages	Workshops, Meetings and Seminars	0.09	-	-	0.09

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
NCDC	Research, Consultancy and Library Services		Promotion of Indeginuous languages	Travel inland	0.02	-	-	0.02
NCDC	Research, Consultancy and Library Services		Quality, Standard and Accreditation	Workshops, Meetings and Seminars	0.14	-	-	0.14
NCDC	Research, Consultancy and Library Services		Quality, Standard and Accreditation	Travel inland	0.01	-	-	0.01
NCDC	Research, Consultancy and Library Services		Research and Development	Workshops, Meetings and Seminars	0.03	-	-	0.03
NCDC	Research, Consultancy and Library Services		Research and Development	Travel inland	0.05	-	-	0.05
NCDC	Research, Consultancy and Library Services		Delivery of Instructional Materials	Workshops, Meetings and Seminars	0.00	-	-	0.00
NCDC	Research, Consultancy and Library Services		Curriculum Development	Workshops, Meetings and Seminars	0.00	-	-	0.00
NCDC	Curriculum and Instructional Materials Development		Curriculum Development	Workshops, Meetings and Seminars	0.25	-	-	0.25

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
NCDC	Curriculum and Instructional Materials Development		Curriculum Development	Travel inland	0.06	-	-	0.06
NCDC	Curriculum and Instructional Materials Development		Delivery of quality ECCE services	Workshops, Meetings and Seminars	0.27	-	-	0.27
NCDC	Curriculum and Instructional Materials Development		Delivery of quality ECCE services	Travel inland	0.05	-	-	0.05
NMS	Pharmaceutical and Medical Supplies		Administrative and Support Services	Workshops, Meetings and Seminars	1.47	-	-	1.47
NMS	Pharmaceutical and Medical Supplies		Administrative and Support Services	Travel inland	23.33	-	-	23.33
NPC	Policy, Planning and Support Services		Finance and Accounting	Travel inland	0.12	-	-	0.12
NPC	Policy, Planning and Support Services		Planning and Budgeting Services	Workshops, Meetings and Seminars	0.02	-	-	0.02
NPC	Policy, Planning and Support Services		Planning and Budgeting Services	Travel inland	0.18	-	-	0.18

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
NPC	Population Advocacy, Family Health and Communication		Reproductive and Infant Health Services	Travel inland	1.15	-	-	1.15
NPC	Population Advocacy, Family Health and Communication		Research and Development	Workshops, Meetings and Seminars	0.07	-	-	0.07
NPC	Population Advocacy, Family Health and Communication		Research and Development	Travel inland	0.15	-	-	0.15
Total			-	-	45.98	1.27	10.00	57.25

Appendix XIV: FY 2023/24 Budget Lines under NR, Environ., CC, Land & Water proposed for Rationalization

(UGX Billion)

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MoWE	Policy, Planning and Support Services		Consultancy Services	Consultancy Services-Capital	0.09	-	-	0.09
MoWE	Policy, Planning and Support Services		Education and Skills Development	Workshops, Meetings and Seminars	0.01	-	-	0.01
MoWE	Policy, Planning and Support Services		Education and Skills Development	Consultancy Services	0.04	-	-	0.04
MoWE	Policy, Planning and Support Services	Retooling of Ministry of Water and Environment	Facilities and Equipment Management	Welfare and Entertainment	-	0.03	-	0.03
MoWE	Policy, Planning and Support Services	Retooling of Ministry of Water and Environment	Facilities and Equipment Management	Monitoring and Supervision of capital work	-	0.42	-	0.42
MoWE	Policy, Planning and Support Services	Retooling of Ministry of Water and Environment	Human Resource Management	Monitoring and Supervision of capital work	-	0.02	-	0.02

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MoWE	Policy, Planning and Support Services	Retooling of Ministry of Water and Environment	Human Resource Management	Travel inland	-	0.07	-	0.07
MoWE	Policy, Planning and Support Services	Retooling of Ministry of Water and Environment	Human Resource Management	Monitoring and Supervision of capital work	-	0.02	-	0.02
MoWE	Policy, Planning and Support Services	Retooling of Ministry of Water and Environment	Human Resource Management	Travel inland	-	0.07	-	0.07
MoWE	Policy, Planning and Support Services	Retooling of Ministry of Water and Environment	Infrastructure Development and Management	Monitoring and Supervision of capital work	-	0.55	-	0.55
MoWE	Directorate of Environmental Affairs		Advocacy, sensitization and information management	Workshops, Meetings and Seminars	0.02	-	-	0.02
MoWE	Directorate of Environmental Affairs		Advocacy, sensitization and information management	Travel inland	0.02	-	-	0.02
MoWE	Directorate of Environmental Affairs		Ecosystems Restoration and Protection	Travel inland	0.04	-	-	0.04

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MoWE	Directorate of Environmental Affairs		Infrastructure Development and Management	Travel inland	0.02	-	-	0.02
MoWE	Directorate of Environmental Affairs		Advocacy, sensitization and information management	Travel inland	0.03	-	-	0.03
MoWE	Directorate of Environmental Affairs		Ecosystems Restoration and Protection	Travel inland	0.04	-	-	0.04
MoWE	Policy, Planning and Support Services		Infrastructure Development and Management	Welfare and Entertainment	0.04	-	-	0.04
MoWE	Policy, Planning and Support Services		Infrastructure Development and Management	Travel inland	0.04	-	-	0.04
MoWE	Policy, Planning and Support Services		Education and Skills Development	Workshops, Meetings and Seminars	0.01	-	-	0.01
MoWE	Directorate of Environmental Affairs	National Wetlands Restoration Project	Advocacy, sensitization and information management	Travel inland	-	0.04	-	0.04

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MoWE	Directorate of Environmental Affairs	Investing in Forests and Protected Areas for Climate-Smart Development	Advocacy, sensitization and information management	Travel inland	-	0.20	-	0.20
MoWE	Directorate of Environmental Affairs	Investing in Forests and Protected Areas for Climate-Smart Development	Ecosystems Restoration and Protection	Travel inland	-	-	0.12	0.12
MoWE	Directorate of Water Resources Management		Infrastructure Development and Management	Travel inland	0.03	-	-	0.03
MoWE	Directorate of Water Resources Management	Enhancing Resilience of Communities to Climate Change	Integrated Catchment based Infrastructure	Travel inland	-	0.05	-	0.05
MoWE	Directorate of Water Resources Management	Inner Murchison Bay Cleanup Project	Infrastructure Development and Management	Travel inland	-	0.07	-	0.07
MoWE	Directorate of Water Resources Management	Inner Murchison Bay Cleanup Project	Infrastructure Development and Management	Travel inland	-	0.07	-	0.07

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MoWE	Directorate of Water Resources Management	Integrated Water Resources Management and Development Project (IWMDP)	Integrated Catchment based Infrastructure	Travel inland	-	0.10	-	0.10
MoWE	Directorate of Water Resources Management	Water Management Zones Project Phase 2	Infrastructure Development and Management	Travel inland	-	0.14	-	0.14
MoWE	Directorate of Water Resources Management	Water Management Zones Project Phase 2	Integrated Catchment based Infrastructure	Welfare and Entertainment	-	0.01	-	0.01
MoWE	Directorate of Water Resources Management	Water Management Zones Project Phase 2	Integrated Catchment based Infrastructure	Travel inland	-	0.10	-	0.10
MoWE	Directorate of Water Resources Management	Strengthening Drought Resilience for Smaller household farmers and the Pastoralists in the IGAD region (DRESS-EA Project)	Infrastructure Development and Management	Workshops, Meetings and Seminars	-	-	0.02	0.02

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MoWE	Directorate of Water Resources Management	Strengthening Drought Resilience for Smaller household farmers and the Pastoralists in the IGAD region (DRESS-EA Project)	Infrastructure Development and Management	Travel inland	-	0.01	0.06	0.07
MoWE	Directorate of Water Resources Management	Strengthening Drought Resilience for Smaller household farmers and the Pastoralists in the IGAD region (DRESS-EA Project)	Integrated Catchment based Infrastructure	Workshops, Meetings and Seminars	-	-	0.31	0.31
MoWE	Directorate of Water Resources Management	Strengthening Drought Resilience for Smaller household farmers and the Pastoralists in the IGAD region (DRESS-EA Project)	Integrated Catchment based Infrastructure	Travel inland	-	0.02	0.12	0.14

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
NEMA	Environmental Management	Retooling of National Environment Management Authority	Facilities and Equipment Management	Light Vehicles - Acquisition	-	0.98	-	0.98
NFA	Institutional Development	Retooling of National Forestry Authority	Facilities and Equipment Management	Agricultural Supplies and Services	-	0.57	-	0.57
NFA	Institutional Development	Retooling of National Forestry Authority	Facilities and Equipment Management	Consultancy Services	-	0.40	-	0.40
NFA	Institutional Development	Retooling of National Forestry Authority	Facilities and Equipment Management	Travel inland	-	0.16	-	0.16
NFA	Institutional Development	Retooling of National Forestry Authority	Facilities and Equipment Management	Cycles - Acquisition	-	0.09	-	0.09
NFA	Institutional Development	Retooling of National Forestry Authority	Facilities and Equipment Management	Non-Residential Buildings - Improvement	-	0.08	-	0.08
NFA	Institutional Development	Retooling of National Forestry Authority	Production and supply of Forest Products and services	Cultivated Plants - Acquisition	-	2.63	-	2.63

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
OPM	Disaster Preparedness and Refugee Management		Disaster Preparedness and Mitigation	Travel inland	0.76	-	-	0.76
OPM	Disaster Preparedness and Refugee Management		Disaster Preparedness and Mitigation	Travel abroad	0.15	-	-	0.15
OPM	Disaster Preparedness and Refugee Management		Resettlement of IDPs	Travel inland	0.16	-	-	0.16
ULC	Government Land Administration		Climate Change Mitigation	Travel inland	0.05	-	-	0.05
ULC	Government Land Administration		Climate Change Mitigation	Travel inland	0.05	-	-	0.05
UNMA	National Meteorological Services	Retooling of Uganda National Meteorological Authority	Weather and climate monitoring	Non-Residential Buildings - Acquisition	-	0.03	-	0.03
Total		-			1.60	6.92	0.63	9.15

Appendix XV: FY 2023/24 Budget Lines under Transport Infrastructure proposed for Rationalization.

(UGX Billion)

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MoWT	Policy, Planning and Support Services	Retooling of Ministry of Works and Transport	Facilities and Equipment Management	Monitoring and Supervision of capital work	-	0.40	-	0.40
MoWT	District, Urban and Community Access Roads		District , Urban and Community Access Road Maintenance	Water	0.02	-	-	0.02
MoWT	District, Urban and Community Access Roads	Community Roads Improvement Project	Feasibility and Detailed engineering studies	Travel inland	-	0.10	-	0.10
MoWT	District, Urban and Community Access Roads	Community Roads Improvement Project	Feasibility and Detailed engineering studies	Heavy ICT hardware - Acquisition	-	0.10	-	0.10
MoWT	District, Urban and Community Access Roads	Community Roads Improvement Project	Road construction and upgrade	Workshops, Meetings and Seminars	-	0.05	-	0.05

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MoWT	District, Urban and Community Access Roads	Rehabilitation of District Roads Project	Research and Development	Travel inland	-	0.28	-	0.28
MoWT	District, Urban and Community Access Roads	Rehabilitation of District Roads Project	Research and Development	Other Machinery and Equipment-Acquisition	-	0.15	-	0.15
MoWT	District, Urban and Community Access Roads	Rural Bridges Infrastructure Development	Infrastructure Development and Management	Travel inland	-	0.04	-	0.04
MoWT	District, Urban and Community Access Roads	Rural Bridges Infrastructure Development	Infrastructure Development and Management	Office Equipment - Acquisition	-	0.03	-	0.03
Sub Total		-	-	-	0.02	1.14	-	1.16

Appendix XVI: FY 2023/24 Budget Lines under Community Mobil. & Mindset Change proposed for Rationalization

(UGX Billion)

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
EOC	Gender and Equity		Communication and Public Relations	Travel inland	0.60	-	-	0.60
EOC	Gender and Equity		Community Outreach services	Welfare and Entertainment	0.03	-	-	0.03
EOC	Gender and Equity		Community Outreach services	Travel inland	0.62	-	-	0.62
MoGLSD	Community Mobilisation, Culture and Empowermen		Policies, Regulations and Standards	Workshops, Meetings and Seminars	0.03	-	-	0.03
MoGLSD	Community Mobilisation, Culture and Empowermen		Community mobilisation and empowerment	Workshops, Meetings and Seminars	0.08	-	-	0.08
MoGLSD	Community Mobilisation, Culture and Empowermen		Community mobilisation and empowerment	Welfare and Entertainment	0.02	-	-	0.02

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MoGLSD	Community Mobilisation, Culture and Empowermen		Community mobilisation and empowerment	Travel inland	0.10	-	-	0.10
MoGLSD	Community Mobilisation, Culture and Empowermen		Policies, Regulations and Standards	Workshops, Meetings and Seminars	0.02	-	-	0.02
MoGLSD	Community Mobilisation, Culture and Empowermen		Promotion of Arts & crafts	Workshops, Meetings and Seminars	0.05	-	-	0.05
MoGLSD	Community Mobilisation, Culture and Empowermen		Promotion of Arts & crafts	Travel inland	0.06	-	-	0.06
MoGLSD	Adminstration, Planning and support services		Leadership and Management	Workshops, Meetings and Seminars	0.09	-	-	0.09
MoGLSD	Adminstration, Planning and support services		Leadership and Management	Welfare and Entertainment	0.02	-	-	0.02
MoGLSD	Adminstration, Planning and support services		Leadership and Management	Travel inland	0.08	-	-	0.08

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MoGLSD	Adminstration, Planning and support services		Administrative and Support Services	Travel inland	0.02	-	-	0.02
MoGLSD	Adminstration, Planning and support services		Human Resource Management	Workshops, Meetings and Seminars	0.04	-	-	0.04
MoGLSD	Adminstration, Planning and support services		Human Resource Management	Welfare and Entertainment	0.01	-	-	0.01
MoGLSD	Adminstration, Planning and support services		Human Resource Management	Travel inland	0.08	-	-	0.08
MoGLSD	Adminstration, Planning and support services		Records Management	Travel inland	0.03	-	-	0.03
MoGLSD	Adminstration, Planning and support services		HIV/AIDS Mainstreaming	Workshops, Meetings and Seminars	0.03	-	-	0.03
MoGLSD	Adminstration, Planning and support services		Planning and Budgeting services	Workshops, Meetings and Seminars	0.05	-	-	0.05
MoGLSD	Adminstration, Planning and support services		Planning and Budgeting services	Welfare and Entertainment	0.02	-	-	0.02

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MoGLSD	Adminstration, Planning and support services	0	Planning and Budgeting services	Travel inland	0.10	-	-	0.10
MoGLSD	Adminstration, Planning and support services		Procurement and Disposal Services	Workshops, Meetings and Seminars	0.01	-	-	0.01
MoGLSD	Adminstration, Planning and support services		Procurement and Disposal Services	Travel inland	0.01	-	-	0.01
MoGLSD	Adminstration, Planning and support services		Programme Working Group Secretariat Services	Workshops, Meetings and Seminars	0.03	-	-	0.03
MoGLSD	Adminstration, Planning and support services		Statistical services	Workshops, Meetings and Seminars	0.03	-	-	0.03
MoGLSD	Adminstration, Planning and support services		Statistical services	Travel inland	0.03	-	-	0.03
MoGLSD	Adminstration, Planning and support services		Audit and Risk Management	Welfare and Entertainment	0.00	-	-	0.00
MoGLSD	Adminstration, Planning and support services		Audit and Risk Management	Travel inland	0.04	-	-	0.04

MDA	Sub_ SubProgramme	Project_Name	Output_ Description	Item_ Description	Non Wage	GoUDev	ExtFin	Budget
MoGLSD	Adminstration, Planning and support services		Communication and Public Relations	Workshops, Meetings and Seminars	0.02	-	-	0.02
Sub Total			-	-	2.33	-	-	2.33

Appendix XVII: FY 2023/24 Budget Lines under Private Sector Dev't proposed for Rationalization.

(UGX Billion)

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MoFPED	Financial Sector Development		Cordination and Oversight of Microfinance Services	Research Expenses	0.60	-	-	0.60
MoFPED	Financial Sector Development		Cordination and Oversight of Microfinance Services	Travel inland	0.80	-	-	0.80
MoFPED	Financial Sector Development		Support to Financial Inclusion	Research Expenses	0.85	-	-	0.85
MoFPED	Financial Sector Development		Support to Financial Inclusion	Consultancy Services	0.30	-	-	0.30
MoFPED	Financial Sector Development		Support to Financial Inclusion	Travel inland	0.93	-	-	0.93
MoFPED	Development Policy and Investment Promotion	Competitiveness and Enterprise Development Project-CEDP	Business Development Services (CEDP)	Workshops, Meetings and Seminars	-	0.04	1.57	1.61
MoFPED	Development Policy and Investment Promotion	Competitiveness and Enterprise Development Project-CEDP	Business Development Services (CEDP)	Welfare and Entertainment	-	0.02	-	0.02

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MoFPED	Development Policy and Investment Promotion	Competitiveness and Enterprise Development Project-CEDP	Business Development Services (CEDP)	Consultancy Services	-	1.72	3.14	4.86
MoFPED	Development Policy and Investment Promotion	Competitiveness and Enterprise Development Project-CEDP	Business Development Services (CEDP)	Consultancy Services-Capital	-	-	3.54	3.54
MoFPED	Development Policy and Investment Promotion	Competitiveness and Enterprise Development Project-CEDP	Business Development Services (CEDP)	Environment Impact Assessment for Capital Works	-	-	0.40	0.40
MoFPED	Development Policy and Investment Promotion	Competitiveness and Enterprise Development Project-CEDP	Business Development Services (CEDP)	Monitoring and Supervision of capital work	-	-	1.34	1.34
MoTI&C	Trade Development		Product and Services Market Research	Travel inland	0.03	-	-	0.03
MoTI&C	Trade Development		Product and Services Market Research	Workshops, Meetings and Seminars	0.07	-	-	0.07
MoTI&C	MSME Development		Business Development Services (SDP)	Welfare and Entertainment	0.02	-	-	0.02

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MoTI&C	MSME Development		Business Development Services (SDP)	Travel inland	0.04	-	-	0.04
MoTI&C	MSME Development		Product Development	Travel inland	0.02	-	-	0.02
MoTI&C	MSME Development		Enterprise Training and Advisory Services	Workshops, Meetings and Seminars	0.01	-	-	0.01
MoTI&C	MSME Development		Enterprise Training and Advisory Services	Welfare and Entertainment	0.00	-	-	0.00
MoTI&C	MSME Development		Enterprise Training and Advisory Services	Travel inland	0.00	-	-	0.00
MoTI&C	MSME Development		MSMEs Information Services	Travel inland	0.01	-	-	0.01
MoTI&C	MSME Development		Business Development Services (SDP)	Workshops, Meetings and Seminars	0.03	-	-	0.03
MoTI&C	MSME Development		Business Development Services (SDP)	Travel inland	0.02	-	-	0.02
MoTI&C	MSME Development		Product Development	Travel inland	0.03	-	-	0.03
MoTI&C	MSME Development		Enterprise Training and Advisory Services	Workshops, Meetings and Seminars	0.01	-	-	0.01

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MoTI&C	MSME Development		Enterprise Training and Advisory Services	Travel inland	0.01	-	-	0.01
MoTI&C	MSME Development		MSMEs Information Services	Workshops, Meetings and Seminars	0.00	-	-	0.00
MoTI&C	MSME Development		MSMEs Information Services	Travel inland	0.01	-	-	0.01
UEPB	Export Market Development, Export Promotion and Customized Advisory Services		Capacity Strengthening	Workshops, Meetings and Seminars	0.19	-	-	0.19
UEPB	Export Market Development, Export Promotion and Customized Advisory Services		Capacity Strengthening	Consultancy Services	0.20	-	-	0.20
UEPB	Export Market Development, Export Promotion and Customized Advisory Services		Capacity Strengthening	Travel inland	0.14	-	-	0.14
TOTAL		-	-	-	4.32	1.77	10.00	16.09

Appendix XVIII: FY 2023/24 Budget Lines under Public Sector Transformation proposed for Rationalization.

(UGX Billion)

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
LGFC	Local Government Financing		Research and evaluation	Workshops, Meetings and Seminars	0.36	-	-	0.36
LGFC	Local Government Financing		Research and evaluation	Welfare and Entertainment	0.01	-	-	0.01
LGFC	Local Government Financing		Research and evaluation	Research Expenses	0.59	-	-	0.59
LGFC	Local Government Financing		Research and evaluation	Consultancy Services	0.80	-	-	0.80
LGFC	Local Government Financing		Research and evaluation	Travel inland	0.71	-	-	0.71
MoLG	Local Government Administration and Development		Functional LG Structures and Systems	Welfare and Entertainment	0.00	-	-	0.00
MoLG	Local Government Administration and Development		Functional LG Structures and Systems	Travel inland	0.05	-	-	0.05
MoLG	Local Government Inspection and Assessment		Automation of Local Revenue management	Welfare and Entertainment	0.00	-	-	0.00

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MoLG	Local Government Inspection and Assessment		Automation of Local Revenue management	Travel inland	0.02	-	-	0.02
MoLG	Local Government Inspection and Assessment	Local Government Revenue Managment Information System	Automation of Local Revenue management	Workshops, Meetings and Seminars	-	0.15	-	0.15
MoLG	Local Government Administration and Development		Local Economic Development Support Services	Welfare and Entertainment	0.01	-	-	0.01
MoLG	Local Government Administration and Development		Local Economic Development Support Services	Travel inland	0.12	-	-	0.12
MoLG	Policy, Planning and Support Services		Parish Development Model Coordination Services	Welfare and Entertainment	0.01	-	-	0.01
MoLG	Policy, Planning and Support Services		Parish Development Model Coordination Services	Travel inland	0.06	-	-	0.06
MoPS	Policy, Planning and Support Services	Retooling of Public Service	Facilities and Equipment Management	Consultancy Services-Capital	-	0.12	-	0.12

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MoPS	Policy, Planning and Support Services	Retooling of Public Service	Facilities and Equipment Management	Travel inland	-	0.25	-	0.25
MoPS	Policy, Planning and Support Services	Retooling of Public Service	Facilities and Equipment Management	Other Transport equipment - Acquisition	-	0.40	-	0.40
MoPS	Policy, Planning and Support Services	Retooling of Public Service	Facilities and Equipment Management	Furniture and Fittings - Acquisition	-	0.40	-	0.40
Total		-	-	-	2.75	1.32	-	4.07

Appendix XIX: FY 2023/24 Budget Lines under Regional Dev't proposed for Rationalization.

(UGX Billion)

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MoEMD	Energy Planning, Management & Infrastructure Dev't		Local Economic Development Support Services	Consultancy Services	0.20	-	-	0.20
MoEMD	Energy Planning, Management & Infrastructure Dev't		Local Economic Development Support Services	Travel inland	0.04	-	-	0.04
MoLG	Policy, Planning and Support Services	Retooling of Ministry of Local Government	Facilities and Equipment Management	Workshops, Meetings and Seminars	-	0.16	-	0.16
MoLG	Policy, Planning and Support Services	Retooling of Ministry of Local Government	Facilities and Equipment Management	Cycles - Acquisition	-	5.70	-	5.70
MoLG	Policy, Planning and Support Services	Retooling of Ministry of Local Government	Facilities and Equipment Management	Monitoring and Supervision of capital work	-	0.30	-	0.30
MoLG	Local Government Administration and Development		Local economic development support services	Workshops, Meetings and Seminars	0.03	-	-	0.03

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MoLG	Local Government Administration and Development		Local economic development support services	Welfare and Entertainment	0.02	-	-	0.02
MoLG	Local Government Administration and Development		Local economic development support services	Travel inland	0.06	-	-	0.06
MoLG	Local Government Administration and Development		Local Governments Service Delivery Coordination	Workshops, Meetings and Seminars	0.01	-	-	0.01
MoLG	Local Government Administration and Development		Local Governments Service Delivery Coordination	Workshops, Meetings and Seminars	0.00	-	-	0.00
MoLG	Local Government Administration and Development		Local Governments Service Delivery Coordination	Welfare and Entertainment	0.01	-	-	0.01
MoLG	Local Government Administration and Development		Local Governments Service Delivery Coordination	Travel inland	0.10	-	-	0.10
MoLG	Local Government Administration and Development	Local Economic Growth (LEGS) Support Project	Local economic development support services	Workshops, Meetings and Seminars	-	0.01	0.25	0.26
MoLG	Local Government Administration and Development	Local Economic Growth (LEGS) Support Project	Local economic development support services	Welfare and Entertainment	-	0.01	0.00	0.01

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MoLG	Local Government Administration and Development	Local Economic Growth (LEGS) Support Project	Local economic development support services	Travel inland	-	0.04	0.12	0.16
MoLG	Local Government Administration and Development	Programme for Restoration of Livelihoods in Northern Region (PRELNOR)	Infrastructure Development and Management	Workshops, Meetings and Seminars	-	-	0.01	0.01
MoLG	Local Government Administration and Development	Programme for Restoration of Livelihoods in Northern Region (PRELNOR)	Infrastructure Development and Management	Welfare and Entertainment	-	0.02	0.00	0.02
MoLG	Local Government Administration and Development	Programme for Restoration of Livelihoods in Northern Region (PRELNOR)	Infrastructure Development and Management	Travel inland	-	0.08	0.02	0.09
MoLG	Local Government Inspection and Assessment	National Oil Seed Project	Infrastructure Development and Management	Workshops, Meetings and Seminars	-	0.03	0.22	0.25
MoLG	Local Government Inspection and Assessment	National Oil Seed Project	Infrastructure Development and Management	Welfare and Entertainment	-	0.02	0.05	0.07

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MoLG	Local Government Inspection and Assessment	National Oil Seed Project	Infrastructure Development and Management	Travel inland	-	0.15	0.77	0.92
MoLG	Local Government Administration and Development	Rural Development and Food Security in Northern Uganda	Infrastructure Development and Management	Travel inland	-	0.00	-	0.00
MoLG	Local Government Administration and Development	Local Economic Growth (LEGS) Support Project	Local economic development support services	Veterinary supplies and services	-	-	0.35	0.35
OPM	Affirmative Action Programmes	Northern Uganda War Recovery Plan	Northern Uganda Affairs	Workshops, Meetings and Seminars	-	-	1.50	1.50
OPM	Affirmative Action Programmes	Northern Uganda War Recovery Plan	Northern Uganda Affairs	Welfare and Entertainment	-	-	0.06	0.06
OPM	Affirmative Action Programmes	Northern Uganda War Recovery Plan	Northern Uganda Affairs	Travel inland	-	-	2.41	2.41
OPM	Affirmative Action Programmes	Development Initiative for Northern Uganda	Northern Uganda Affairs	Workshops, Meetings and Seminars	-	-	0.93	0.93

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
OPM	Affirmative Action Programmes	Development Initiative for Northern Uganda	Northern Uganda Affairs	Welfare and Entertainment	-	-	0.02	0.02
OPM	Affirmative Action Programmes	Development Initiative for Northern Uganda	Northern Uganda Affairs	Travel inland	-	-	0.15	0.15
Total		-	-	-	0.48	6.52	6.86	13.86

Appendix XX: FY 2023/24 Budget Lines under Urbanization & Housing proposed for Rationalization.

(UGX Billion)

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MoKCC&MA	Economic Development	GKMA Urban Development Project	Infrastructure Development and Management	Contract Staff Salaries	-	-	3.29	3.29
MoKCC&MA	Economic Development	GKMA Urban Development Project	Infrastructure Development and Management	Workshops, Meetings and Seminars	-	-	0.45	0.45
MoKCC&MA	Economic Development	GKMA Urban Development Project	Infrastructure Development and Management	Welfare and Entertainment	-	-	0.52	0.52
MoKCC&MA	Economic Development	GKMA Urban Development Project	Infrastructure Development and Management	Appraisal and Feasibility Studies for Capital Works	-	-	7.60	7.60
MoKCC&MA	Economic Development	GKMA Urban Development Project	Infrastructure Development and Management	Travel inland	-	-	0.50	0.50
MoKCC&MA	Economic Development	GKMA Urban Development Project	Infrastructure Development and Management	Light Vehicles - Acquisition	-	-	4.94	4.94

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MoKCC&MA	Economic Development	GKMA Urban Development Project	Infrastructure Development and Management	Light Vehicles - Acquisition	-	-	4.94	4.94
MoLH&UD	Policy, Planning and Support Services	Retooling of Ministry of Lands, Housing and Urban Development	Facilities and Equipment Management	Contract Staff Salaries	-	0.06	-	0.06
MoLH&UD	Policy, Planning and Support Services	Retooling of Ministry of Lands, Housing and Urban Development	Facilities and Equipment Management	Workshops, Meetings and Seminars	-	0.01	-	0.01
MoLH&UD	Policy, Planning and Support Services	Retooling of Ministry of Lands, Housing and Urban Development	Facilities and Equipment Management	Appraisal and Feasibility Studies for Capital Works	-	0.02	-	0.02
MoLH&UD	Policy, Planning and Support Services	Retooling of Ministry of Lands, Housing and Urban Development	Facilities and Equipment Management	Monitoring and Supervision of capital work	-	0.12	-	0.12

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MoLH&UD	Policy, Planning and Support Services	Retooling of Ministry of Lands, Housing and Urban Development	Facilities and Equipment Management	Travel inland	-	0.08	-	0.08
MoLH&UD	Policy, Planning and Support Services		Support to UGIFT	Monitoring and Supervision of capital work	0.24	-	-	0.24
MoLH&UD	Physical Planning and Urban Development	Uganda Support to Municipal Infrastructure Development (USMID II)	Urban Development Services	Workshops, Meetings and Seminars	-	-	0.70	0.70
MoLH&UD	Physical Planning and Urban Development	Uganda Support to Municipal Infrastructure Development (USMID II)	Urban Development Services	Welfare and Entertainment	-	-	0.35	0.35
MoLH&UD	Physical Planning and Urban Development	Uganda Support to Municipal Infrastructure Development (USMID II)	Urban Development Services	Monitoring and Supervision of capital work	-	-	2.37	2.37

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MoLH&UD	Physical Planning and Urban Development	Uganda Support to Municipal Infrastructure Development (USMID II)	Urban Development Services	Travel abroad	-	-	0.68	0.68
MoLH&UD	Physical Planning and Urban Development	Uganda Support to Municipal Infrastructure Development (USMID II)	Urban Development Services	Welfare and Entertainment	-	-	0.35	0.35
MoLH&UD	Physical Planning and Urban Development	Uganda Support to Municipal Infrastructure Development (USMID II)	Urban Development Services	Travel abroad	-	-	0.68	0.68
MoLH&UD	Physical Planning and Urban Development	Uganda Support to Municipal Infrastructure Development (USMID II)	Legal and Advisory Services	Workshops, Meetings and Seminars	-	-	0.20	0.20
MoLH&UD	Physical Planning and Urban Development	Uganda Support to Municipal Infrastructure Development (USMID II)	Legal and Advisory Services	Monitoring and Supervision of capital work	-	-	0.70	0.70

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MoLH&UD	Physical Planning and Urban Development	Uganda Support to Municipal Infrastructure Development (USMID II)	Legal and Advisory Services	Travel abroad	-	-	1.32	1.32
MoLH&UD	Policy, Planning and Support Services	Retooling of Ministry of Lands, Housing and Urban Development	Facilities and Equipment Management	Furniture and Fittings - Acquisition	-	0.32	-	0.32
Total		-			0.24	0.61	29.60	30.45

Appendix XXI: FY 2023/24 Budget Lines under Tourism Dev't proposed for Rationalization.

(UGX Billion)

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MoTW&A	Policy, Planning and Support Services	Retooling of Ministry of Tourism, Wildlife and Antiquities	Facilities and Equipment Management	Travel inland	-	0.20	-	0.20
MoTW&A	Policy, Planning and Support Services	Retooling of Ministry of Tourism, Wildlife and Antiquities	Facilities and Equipment Management	Light ICT hardware - Acquisition	-	0.18	-	0.18
MoTW&A	Policy, Planning and Support Services	Retooling of Ministry of Tourism, Wildlife and Antiquities	Facilities and Equipment Management	Heavy ICT hardware - Acquisition	-	0.14	-	0.14
MoTW&A	Policy, Planning and Support Services	Retooling of Ministry of Tourism, Wildlife and Antiquities	Facilities and Equipment Management	Office Equipment - Acquisition	-	0.10	-	0.10
MoTW&A	Policy, Planning and Support Services	Retooling of Ministry of Tourism, Wildlife and Antiquities	Facilities and Equipment Management	Furniture and Fittings - Acquisition	-	0.06	-	0.06
MoTW&A	Policy, Planning and Support Services	Retooling of Ministry of Tourism, Wildlife and Antiquities	Facilities and Equipment Management	Other Machinery and Equipment-Acquisition	-	0.60	-	0.60
MoTW&A	Policy, Planning and Support Services		Tourism Statistics and Research	Research Expenses	0.95	-	-	0.95

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MoTW&A	Policy, Planning and Support Services		Tourism Statistics and Research	Travel inland	0.11	-	-	0.11
MoTW&A	Policy, Planning and Support Services		Tourism Statistics and Research	Travel abroad	0.05	-	-	0.05
MoTW&A	Policy, Planning and Support Services	Mt. Rwenzori Tourism Infrastructure Development Project (Phase II)	Product Modernization and Development	Research Expenses	-	0.10	-	0.10
MoTW&A	Tourism, Wildlife Conservation and Museums	Development of Museums and Heritage Sites for Cultural Tourism (Phase II)	Cultural Heritage Sites Development and Maintenance	Workshops, Meetings and Seminars	-	0.07	-	0.07
MoTW&A	Tourism, Wildlife Conservation and Museums	Development of Museums and Heritage Sites for Cultural Tourism (Phase II)	Cultural Heritage Sites Development and Maintenance	Research Expenses	-	0.24	-	0.24
MoTW&A	Tourism, Wildlife Conservation and Museums	Development of Museums and Heritage Sites for Cultural Tourism (Phase II)	Cultural Heritage Sites Development and Maintenance	Travel inland	-	0.10	-	0.10

MDA	Sub_SubProgramme	Project_Name	Output_Description	Item_Description	Non Wage	GoUDev	ExtFin	Budget
MoTW&A	Tourism, Wildlife Conservation and Museums	Mitigating Human Wildlife Conflict Project (MHWCP)	Infrastructure Development and Management	Travel inland	-	0.15	-	0.15
UTB	Quality Assurance, Research and Planning		Tourism Research	Workshops, Meetings and Seminars	0.01	-	-	0.01
UTB	Quality Assurance, Research and Planning		Tourism Research	Welfare and Entertainment	0.01	-	-	0.01
UTB	Quality Assurance, Research and Planning		Tourism Research	Travel inland	0.20	-	-	0.20
UTB	Quality Assurance, Research and Planning		Tourism Research	Donations	0.03	-	-	0.03
Total					1.35	1.94	-	3.29

ABOUT ACODE

The Advocates Coalition for Development and Environment (ACODE) is an independent public policy research and advocacy think tank based in Uganda. ACODE's work focuses on four programme areas: Economic Governance; Environment and Natural Resources Governance; Democracy, Peace and Security; Science, Technology and Innovation. For the last eight consecutive years, ACODE has been ranked as the best think tank in Uganda and one of the top 100 think tanks in Sub-Saharan Africa and globally in the Global Think Tanks Index Report published by the University of Pennsylvania Think Tanks and Civil Societies Program (TTCSP).



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