

Joint Programme Document

A. COVER PAGE

1. Fund Name: Joint SDG Fund

2. MPTFO Project Reference Number:

3. Joint programme title: Integrating policy and financing for accelerated progress in SDGs in Uganda.

4. Short title: Integrated financing in Uganda

5. Country and region: Uganda, Africa

6. Resident Coordinator: Ms. Rosa Malango, Resident Coordinator and Designated Official for Security, rosa.malango@one.un.org, rosa.malango@un.org

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9. Short description:

The focus of this joint programme is to support and accelerate the Government of Uganda's efforts to enhance the implementation of SDGs in multiple fronts including: aligning plan, policies and financing, contributing to the development of Integrated National Financing Framework (INFF), strengthening development finance by better aligning private sector finance with national priorities, enhancing local level revenue generation, increasing effectiveness of government interventions towards National Priorities and the SDGs through advancing transformational policy reforms in the area of public finance management and enhancing accountability and transparency.

The results of this joint programme have been formulated on four distinct but interrelated areas:

- **Aligning plan, policies and financing:** through the support of the Joint Programme there will be enhanced alignment of policies, Sector and Local Government plans with the third National Development Plan (NDP III). This will ensure that SDG integration is enhanced and implemented.
- **Ensuring effective public finance management:** with the support of the joint programme the management of public resources will be strengthened to harmonize plans, budgets and financing more effectively. Institutional capacity of key stakeholders will be enhanced through trainings on the use of new NDP Programme Implementation Action Plans or guidelines and tools produced by NPA to accelerate the delivery of NDP III and SDGs through priority programmes.
- **Support to enhance domestic Resource mobilization and attracting private flows in support of national and subnational priority projects:** the Joint programme will enhance mobilization of additional private sector financing through improving the business enabling environment and bankable project development support, supporting the private sector to engage at a transformation level by aligning business operations to SDGs, attract

private sector financing through selected innovative financing mechanisms and blended instruments such as equity financing, partial credit guarantees, concessional loans, matching re-imbursable grants etc and scale-up of the shared value approach in key industries. In addition, the Joint Programme will support Local Governments to identify and harness local revenue generation for enhanced service delivery and SDGs.

- **Enhancing Accountability mechanisms:** monitoring and oversight systems will be reinforced to track the implementation of SDGs, through the roll-out and simplification of budget analysis tools such as certificate of compliance and capacity building of key actors for more effective and inclusive participation, with an emphasis on empowering oversight bodies such as Parliament and institutions, decentralized entities and citizens.

10. Keywords: Alignment of plans with finance, domestic resource mobilization, Public finance management, integrated Financing, private sector engagement, innovative financing.

11. Overview of the budget

Joint SDG Fund Contribution	USD 1,000,000.00
UNDP	USD 484,814
UNCDF	USD 295,384
UN WOMEN	USD 219,802
RCO-Coordination, Communication, learning and M&E (7%) ¹	
Total Co-funding – PUNO	USD 1,036,000
Co-funding 1 UNDP	USD 572,000
Co-funding 2 UNCDF	USD 312,000
Co-funding 2 UNWOMEN	USD 152,000
TOTAL (SDG-Fund Contribution and Co-Funding PUNO)	USD 2,036,000

12. Timeframe:

Start date	End date	Duration (in months)
October 2020	October 2022	24 months

13. Gender Marker: 2.7

14. Participating UN Organizations (PUNO) and Partners:

14.1 PUNO POTENTIAL

Convening agency: UNDP

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¹ RCO (Communication, Learning and M&E) USD 58,100

Other PUNO: UNCDF

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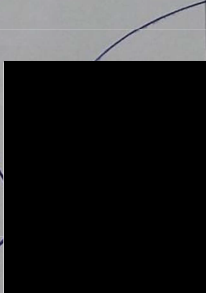

14.2 Partners POTENTIAL

National authorities: Ministry of Finance and Economic Planning and Development (MoFPED); National Planning Authority (NPA), Equal Opportunity Commission (EoC), Ministry of Local Government (MINLOG), Uganda Investment Authority (UIA), Uganda Development Bank (UDB), Uganda Development Corporation (UDC) the National Social Security Fund (NSSF)

Civil society Organizations : CSBAG

Private sector: Private Sector Foundation Uganda (PSFU)

International Financial Institutions: World Bank Group, International Monetary Fund, Department for International Development (DFID), European Union, USAID

Resident Coordinator Ms. Rosa Malango 27 March 2020	National Coordinating Authority Ministry of Finance, Planning and Economic Development
Participating UN Organization (lead/convening) UNDP Ms. Elsie Attafuah 27 March 2020	Matia Kasaija (MP) Minister of Finance, Planning and Economic
Participating UN Organization UN Women Dr. Maxime Houinato 27 March 2020	
Participating UN Organization UNCDF Judith Karl, Executive Secretary 28-Mar-2020	 22.06.2022.

Resident Coordinator Ms. Rosa Malango 27 March 2020 <i>Signature and seal</i>	National Coordinating Authority Ministry of Finance, Planning and Economic Development <i>Date</i> <i>Signature and seal</i>
Participating UN Organization (lead/convening) UNDP Ms. Elsie Attafuah 27 March 2020 <i>Signature and seal</i>	
Participating UN Organization UN Women Dr. Maxime Houinato 27 March 2020 <i>Signature and seal</i>	
Participating UN Organization UNCDF Judith Karl, Executive Secretary 28 March 2020 <i>Signature and seal</i>	

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Uganda

March 30th 2020

The UN Resident Coordinator & Designated Official for Security
United Nations, **KAMPALA**

**LETTER OF SUPPORT FOR THE PROPOSAL ON "INTEGRATING POLICY AND FINANCING
FOR ACCELERATED PROGRESS IN SDGS IN UGANDA."**

I am writing this letter to support the Proposal for the SDG Trust Fund Component 1 application by the selected UN agencies in Uganda. The joint proposal titled 'Integrating policy and financing for accelerated progress in SDGs in Uganda' was developed in full consultation with this Ministry.

The initiative is timely as Uganda is about to roll out its third National Development Plan (NDP III) that has ambitious and transformative goals including many of the Sustainable Development Goals (SDGs). It will further reinforce strengthening strategies for partnerships with public, private and multi-lateral financial institutions such as the International Monetary Fund (IMF), the World Bank Group and the African Development Bank to explore financing opportunities.

This Ministry is in support of the joint programme initiative whose goal is in line with the Government aspiration to improve the quality of life of all Ugandans through higher household incomes. This proposal therefore presents an opportunity to place greater focus on policies and strategies that address the structural, gender and geographic dynamics that perpetuate inequalities, discrimination and exclusion.

We are confident that the joint Proposal will receive favourable response from the SDG Trust Fund.


Keith Muhakanizi
PERMANENT SECRETARY/ SECRETARY TO THE TREASURY

Copy: The Resident Representative, United National Development Programme
The Permanent Secretary, Office of the Prime Minister

Mission
"To formulate sound economic policies, maximise revenue mobilization, ensure efficient allocation and accountability for public resources in order to achieve the most rapid and sustainable economic growth and development"

UNG KAMPALA			
INCOME TAX MAIL			
DATE	8/7/20	TIME	
RECEIVED	8/7/20	ACTION	DATE
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B. STRATEGIC FRAMEWORK

1. Call for Concept Notes: SDG Financing (2/2019) – Component 1

2. Programme Outcome [pre-selected]: Additional financing leveraged to accelerate SDG achievement (Joint SDG Fund Outcome 2)

3. UN Sustainable Development Cooperation Framework (2021-2025) Outcomes and Outputs

Outcome 1.1: By 2025, Uganda has inclusive and accountable governance systems and people are empowered, engaged and enjoy human rights, peace, justice and security.

Output 1.1: Institutions and systems at national and sub-national levels are effective and accountable in line with national, regional and international obligations and commitments.

Output 1.2: Strengthened capacity of people especially marginalized and vulnerable groups to participate and benefit from governance and development at all levels.

Outcome 2.1: By 2025, people especially the marginalized and vulnerable, benefit from increased productivity, decent employment and equal rights to resources.

Output 2.1.1: Strengthened capacity of institutions and people, especially the vulnerable and marginalized, to promote the delivery and adoption of integrated, innovative, equitable and inclusive strategies for improved productivity, value chain enhancement and market access.

Output 2.1.2: People, especially women and youth, have improved access to and utilize innovative practices, technologies, finances, natural and productive resources for decent employment and livelihoods.

Output 2.1.3: Strengthened capacity of Public and private sector organizations to increase investments in productive sectors, and develop and implement responsive policies and regulations.

Outcome 3.1: By 2025, people, in particular vulnerable and marginalized groups, have improved equitable access to and utilization of quality basic social and protection services. Output 3.1.1: Strengthened capacity of government and non-government institutions at national and sub national levels to effectively manage and deliver sustainable and inclusive quality social and protection services.

4. SDG Targets directly addressed by the Joint Programme

4.1 List of targets

1. **SDG target 1.b.** Create sound policy frameworks at the national, regional and international levels, based on pro-poor and gender-sensitive development strategies, to support accelerated investment in poverty eradication actions
2. **SDG target 5.c.** Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels
3. **SDG target 8.1** Sustain per capita economic growth in accordance with national circumstances and, in particular, at least 7 per cent gross domestic product growth per annum in the least developed countries
4. **SDG target 10.1** By 2030, progressively achieve and sustain income growth of the bottom 40 per cent of the population at a rate higher than the national average
5. **SDG target 16.6.** Develop effective, accountable and transparent institutions at all levels;
6. **SDG target 17.1.** Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection;
7. **SDG target 17.3** Mobilize additional financial resources for developing countries from multiple sources
8. **SDG target 17.4** Assist developing countries in attaining long-term debt sustainability through coordinated policies aimed at fostering debt financing, debt relief and debt restructuring, as appropriate, and address the external debt of highly indebted poor countries to reduce debt distress
9. **SDG target 17.14.** Enhance policy coherence for sustainable development; and
10. **SDG target 17.16** Enhance the Global Partnership for Sustainable Development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the Sustainable Development Goals in all countries, in particular developing countries.

5. Relevant objective(s) from the national SDG framework

The third National Development Plan (NDPIII) whose goal is to increase average Household incomes and improve the quality of life of Ugandans has been prepared in full alignment to the SDGs. The plan will deliver on development results through five strategic objectives namely: enhancing value addition in key growth opportunities; strengthening the private sector to create jobs; consolidating and increasing the stock and quality of productive infrastructure; enhancing the productivity and social wellbeing of the population; and strengthening the role of the state in guiding and facilitating development. To effectively deliver on the national vision, the NDPIII in part emphasizes the following areas relevant to the proposed programmes:

- (i) Given the limited fiscal space, identifying and utilizing new and integrated innovative financing options in the public and private sector to exploit identified development opportunities.
- (ii) Advancing mechanisms for fully aligning the plan, budget and NDPIII results and reporting framework.
- (iii) Strengthening Public Investment Management.

6. Brief overview of the Theory of Change of the Joint programme

The Theory of Change (ToC) of the Joint Programme is summarized as follows:

If government has designed development plans in a participatory manner by including the needs of the most vulnerable such as women, disabled, youth etc. and policies, systems and tools as well as resources are aligned with plan (**output 1.1**);

If government strengthened domestic resource mobilization efforts at local level to ensure local governments have sufficient resources to effectively delivering social services to the citizenry (**Output 2.2**) while concurrently engage private sector by attracting private sector resources towards national and local priorities as outlined in the NDP III and DDPs either through direct investment, adoption of shared value approach or through innovative financing instruments (**Output 2.1**);

If national systems and capacities are strengthened to effectively implement development interventions to ensure value for money for both public and private resources, responding to the needs of the vulnerable groups including women, youth and disabled people while observing international standards for public finance management including debt sustainability principles as well as in a transparent and accountable manner (**output 1.3**);

If result monitoring including the gender and equity indicators for tracking, accountability and structural issues are addressed, women and girl's human rights to access services and their specific needs will be met (**Output 1.3**);

If a strategic and integrated approach to financing national development (**output 1.2**) that harnesses all financing opportunities, including addressing unforeseen shocks such as COVID-19 is institutionalized.

Then, the joint programme will help government of Uganda to align local and sectoral development plans with national development plans and it will harness all sources of finance including public and private by developing and implementing an integrated financing framework which provides a broader approach to financing national development both at national and local level (**outcome 1**). The alignment of plans and finance with fully functioning institutions will ensure that value for money is achieved, the needs of the most vulnerable responded to through effective service delivery and inequalities addressed in terms of development outcomes (**outcome 2**).

Then, Uganda in the longer term will be able to achieve increased incomes for its population and the most vulnerable groups. The country will be able to address gender inequalities and gaps will be reduced, women's participation in economic, political and social development processes will be improved, leading equitable growth, gender sensitive and empowered societies.

7. Trans-boundary and/or regional issues

By supporting the streamlining of financing frameworks to implement the NDP, which is, in part, aligned to Agenda 2050 of the East African Community (EAC), this programme will facilitate regional integration. It particularly fits within the priorities of the EAC (2017-2021) development strategy, particularly on institutional transformation, infrastructure development, industrialization and value addition.

It also positions the country to benefit from the opportunities presented by the African Continental Free Trade Area (AfCFTA), by ensuring innovative mobilization of resources to finance strategic investments to strengthen the country's competitiveness. Overall, one of the goals of the Africa Union Agenda 2063 is to ensure that the continent takes full responsibility for financing her development.

C. JOINT PROGRAMME DESCRIPTION

1. Baseline and Situation Analysis

1.1 Problem statement

At the strategic level, the Government of Uganda (GoU) is well positioned to fulfil its ambition to achieve Vision 2040, having established a robust planning framework, delivered through National Development Plans (NDPs). Uganda completed the implementation of the second National Development Plan (NDPII 2015/16–2019/20) in June 2020 and has developed the third National Development Plan (NDP III). Both NDP II and NDP III integrate 2030 Agenda and the Sustainable Development Goals (SDGs), the African Union Agenda 2063 and its First 10-Year Implementation Plan, and the East African Community (EAC) Vision 2050. While the direction at that level is clear, delivering on these aspirations could be inhibited by several challenges related to mobilization and efficient use of resources, alignment of budgets, plans, policies and processes.

Uganda is making slow but steady progress to realize its national vision. The economy is recovering having experienced significant slowdown during most part of the NDPII period with growth, averaging 4.7 percent but still significantly below the NDPII annual target of 6.3 percent. It had been envisaged to transition the country to a lower middle-income economy, with a per capita income of \$1,039 by end of 2020. This has also contributed to reversal in poverty reduction efforts and rising inequality in 2016² as most of the human capital indicators are showing a sign of stagnation³.

Uganda is in the process of preparing its 2nd Voluntary National Report (VNR)⁴. While the forthcoming report will provide in-depth and up-to-date assessment of SDGs progress in Uganda. According to the 2019 Sustainable Development Report,⁵ Uganda is ranked 129 out of 157 countries in achieving the SDGs and have mixed result in achieving targets⁶. However, acceleration of progress in the achievements of SDGs largely depends on how Uganda will effectively implement NDP III, mobilize the requisite resources, allocate and manage resource as well as improve the institutional implementation capacity.

According to the certificate of compliance report that gauges the country's commitment to achieving NDPII and the 2030 Agenda through Budget interventions and allocations, the alignment of the national budget to the NDPII and the 2030 Agenda is weak, estimated at 60 percent in 2018/19, although there was commendable improvement from 54 percent in 2017/18⁷. Deficiencies in planning, budgeting and implementation are partly attributed to capacity gaps especially at sector and Local Government levels; inadequate data and integrated policy analysis to direct policy and programme mix; as well as weak accountability and transparency systems. The persistent challenge of weak alignment of plans with budgets and policies compromises effective service delivery especially for the vulnerable groups at risk of being left behind by development processes. Furthermore, shocks such as climate related

² Poverty increased from 19.7 in 2012 to 21.4 percent in 2016. This is partly the result of the overall economic slowdown experienced over the past five years as well as the negative effects of climate change, in particular drought.

³ HDR 2019

⁴ Uganda reported for the 1st time in the HPLF in 2016.

⁵ <https://sdgindex.org/reports/sustainable-development-report-2019/>

⁶ Uganda is on track on SDG15, almost on track on SDG4, SDG12, and SDG17. The country still has some way to go on SDG1, SDG2, SDG3, SDG5, SDG6, SDG7, SDG8, SDG9, SDG10, SDG11 and SDG16. There is not adequate global data available to monitor the progress on SDG14. Both SDG8 and SDG9 are priority areas in the NDPII, and core projects under the NDPII primarily contribute to the achievement of SDG7, SDG8 and SDG9.

⁷ 2018/19 Certificate of Compliance

or even the outbreak of pandemic such as COVID-19 strain public finances, eroding gains made in development.

The above is compounded by the strain on resource mobilization amidst significant pressure to advance investment in strategic priorities. For instance, while the country remains a low risk of debt distress, the drive to front-load large infrastructure projects to propel growth has resulted into the rise in debt, putting more strain on the budget, with interest payment accounting for an average of 27 percent of the total budget between FY2015/16 and FY2019/20⁸, which is larger than budgets for critical sectors such as education and health. The disproportionate growth in interest payment limits fiscal space for social spending to address the needs of the most vulnerable such as women, youth, and disabled people. NDPIII projects debt to rise from 41.5 percent of GDP to more than 50 per cent of GDP by 2022/23, with interest payment projected to take a lion's share (23 percent) of the NDPIII budget.

Growing debt is partly because of limited capacity to mobilize domestic resources to reduce excessive reliance on external finance⁹. At 12.9 percent of GDP in 2017/18, the country's domestic revenue mobilization capacity is still low and unlikely to reach the NDPIII target of 18 percent by 2024/25¹⁰, unless the recently approved Domestic Revenue Mobilization Strategy is effectively implemented. While government expected to mobilize the private sector to finance 42 percent of NDPII and envisages private sector contribution of 38.6 percent to implement NDPIII, there has been no clear mechanism for engaging the private sector in financing the plan. In addition, the tools and mechanisms for identification and facilitation of private investment into profit making opportunities in SDG oriented sectors and poorer localities are absent. The overall financing strategies for the country's plans do not adequately articulate how to integrate public and private finance as well as how government will develop, implement, and manage innovative financing instruments such as the plethora of bonds-green, blue, and diaspora among others.

Besides, Local Governments continue to grapple with the big question of how to effectively mobilize resources to deliver services and promote Local Economic Development (LED), which are key for the achievement of SDGs. Central government transfers as a proportion of the national budget have persistently declined from 25 percent in 2003/04 to 15 percent in 2013/14 and 8.5 percent in 2018/19¹¹, threatening the quality of service delivery as well as increasing the unmet needs of the most vulnerable such as women, disabled and youth. The growing national emphasis on flagship infrastructure projects to stimulate long-term growth naturally implies that over-reliance on central government for local development needs will no longer yield sustainable development results at the local level. In addition, Local Government Own-source Revenue (OSR) is inadequate to finance local priorities. The proliferation of districts from 56 in 2000 to an expected 133 districts by 2020 exacerbates resource constraints to meet administrative and service delivery demands at that local level, amidst additional pressure to address weak adherence to PFM functions, inclusive procurement systems, accountability mechanisms, asset maintenance, local community engagement in resource allocation and implementation.

Amidst the above challenges, significant opportunities exist that the government acknowledges and could harness. For instance, the Programme Based Budgeting approach provides an opportunity to better align NDPIII priorities to key social sectors. Second, a comprehensive Public Finance Management Reform Strategy (2018-2023) acknowledges the above challenges, demonstrating government commitment to address them. Third, the 2019

⁸ Approved budget, several years

⁹ Approved draft of the National Development Finance Assessment

¹⁰ Draft National development Plan (2020/21-2024/25) as at February 2020.

¹¹ Local Government Finance Commission: <https://www.lgfc.go.ug/?q=content/transfers-local-government>

¹¹ Ministry of Finance Planning and Economic development: Know your budget, FY 2015/16

Development Finance Assessment (DFA) of all sources of financial flows in Uganda, conducted by the Ministry of Finance, Planning and Economic Development with support from UNDP, recommended development of an Integrated National Financing Framework (INFF).

This Joint Programme (JP), therefore, will build on existing government efforts to support the Government of Uganda to develop and implement an INFF through strengthening a complementary, interdependent, and mutually reinforcing relationship between planning, budgeting, financing processes and accountability systems by addressing the above-mentioned challenges. Specifically, the JP aims to strengthen the capacity of national stakeholders including the parliament in developing, monitoring and implementing NPD-3/SDGs consistent national financing strategy by focusing on four inter-related financing areas: (i) technical (advisory) support to align national planning with financing, (ii) capacity development support to align national planning with budgeting, (iii) technical support to mobilize more resources – mainly from the private sector; and (iv) technical and capacity development support to enhance accountability mechanisms.

1.2 SDGs and targets

The JP is specifically contributing to SDG 1, 5, 8, 16 and 17. The selected SDG targets that are the focus of this JP are:

1. SDG target 1.b. Create sound policy frameworks at the national, regional and international levels, based on pro-poor and gender-sensitive development strategies, to support accelerated investment in poverty eradication actions
2. SDG target 5.c. Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels
3. SDG target 8.1 Sustain per capita economic growth in accordance with national circumstances and, in particular, at least 7 per cent gross domestic product growth per annum in the least developed countries
4. SDG target 10.1 By 2030, progressively achieve and sustain income growth of the bottom 40 per cent of the population at a rate higher than the national average
5. SDG target 16.6. Develop effective, accountable and transparent institutions at all levels;
6. SDG target 17.1. Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection.
7. SDG target 17.3 Mobilize additional financial resources for developing countries from multiple sources
8. SDG target 17.4 Assist developing countries in attaining long-term debt sustainability through coordinated policies aimed at fostering debt financing, debt relief and debt restructuring, as appropriate, and address the external debt of highly indebted poor countries to reduce debt distress
9. SDG target 17.14. Enhance policy coherence for sustainable development; and
10. SDG target 17.16 Enhance the Global Partnership for Sustainable Development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the Sustainable Development Goals in all countries, in particular developing countries.

Table 1 presents a summary of the status of six (6) strategically selected SDGs, their targets and indicators, to which this JP is envisaged to make a direct contribution. The last 2 columns of Table 1 indicate the source of data as well as the methods that will be used to measure progress. To measure the progress, different sources of information will play a role, most

importantly national survey data, secondary data collected from government official sources which on areas of budget, expenditure and other critical national statistics, IMF country review reports and its database, World Development indicators of the World Bank, GPEDC monitoring reports among others will be used to collect data related to aid, foreign direct investment and on partnership related indicators.

Table 1. Key SDG indicators for the JP

SDG target	Most relevant SDG indicator	Baseline at national level	Source	Method to be used to measure progress
1.b. Create sound policy frameworks at the national, regional and international levels, based on pro-poor and gender-sensitive development strategies, to support accelerated investment in poverty eradication actions.	1.b.1. Share of Pro-poor public social spending (Education, Health, agriculture, Social Development, Water and Sanitation).	2018/19 Budget: 19.7%	Budget Framework Paper, 2018/19	Desk Review
5.c Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels	5.c.1 Proportion of Compliance of the national budget to gender equality and empowerment of all women and girls.	74%	National Planning Authority, 2019. Certificate of Compliance, FY 2018/19	Desk Review
8.1 Sustain per capita economic growth in accordance with national circumstances and, in particular, at least 7 per cent gross domestic product growth per annum in the least developed countries	8.1.1 Annual growth rate of real GDP per capita	1.62%	UBoS Statistical Abstract, 2019	Desk Review
10.1 By 2030, progressively achieve and sustain income growth of the bottom 40 per cent of the population at a rate higher than the national average	10.1.1 Growth rates of household consumption expenditure among the bottom 40 per cent of the population	2016/17: 33.8%	Uganda National Household Survey 2016/17	Household Survey Analysis

SDG target	Most relevant SDG indicator	Baseline at national level	Source	Method to be used to measure progress
16.6. Develop effective, accountable and transparent institutions at all levels	16.6.1 Primary government expenditures as a proportion of original approved budget, by sector (or by budget codes or similar)	2018/19: 89.6:	Budget Performance Report, 2018/19	
	Not reported in aggregate. survey for 2015)			
16.7. Ensure responsive, inclusive, participatory and representative decision-making at all levels	16.7.2 Proportion of households involved in the decision-making process.	2015: 47%	The 2015 National Service Delivery Survey	Desk review
17.1. Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection	17.1.1 Total government revenue as a proportion of GDP	2017/18: 14.6%	Approved Budget, 2018/19	Desk Review
	17.1.2 Proportion of domestic budget funded by domestic taxes.	2019/20: 62.4%; domestic borrowing: 8.5% and foreign borrowing: 22.6%	MFPED (2019). Background to Budget Table 7.3	Desk Review
17.3 Mobilize additional financial resources for developing countries from multiple sources	17.3.1 Foreign direct investment, official development assistance and South-South cooperation as a proportion of gross national income	FDI/GDP 2018: 0.001191677 ODI/GNI in 2018: 7.30 SSC not available.	World Bank Development Indicator Data Base Aid data is collected from OECD database	Desk review
17.4 Assist developing countries in attaining long-term debt sustainability through coordinated policies aimed at	17.4.1 External Debt service as a proportion of exports of goods and services	2018: 9.1%	MoFPED Debt Sustainability Analysis Report, 2019	Desk Review

SDG target	Most relevant SDG indicator	Baseline at national level	Source	Method to be used to measure progress
fostering debt financing, debt relief and debt restructuring, as appropriate, and address the external debt of highly indebted poor countries to reduce debt distress				
17.14. Enhance policy coherence for sustainable development	17.14.1 Number of countries with mechanisms in place to enhance policy coherence of sustainable development	NA	NA	NA
17.16 Enhance the Global Partnership for Sustainable Development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the Sustainable Development Goals in all countries, in particular developing countries.	17.16.1 Number of countries reporting progress in multi stakeholder development effectiveness monitoring frameworks that support the achievement of the Sustainable Development Goals.	2018 GPEDC Monitoring Survey ¹² : Uganda reported	GPDC Monitoring database	Review of secondary data.

The JP will support the Government of Uganda to develop policy frameworks at national, regional and local level (SDG 1.b), ensure policy coherence (SDG 17.14) and respond to the leave no one behind principle including ensuring gender equity (SDG 1.b, 5.c). The Programme will support Uganda to mobilize additional domestic public resources including from the private sector (SDG 17.1, SDG 17.3) while ensuring debt sustainability (SDG 17.4). This will be undertaken through enhancing own resources revenue collection and management as well private sector project development support. It will simultaneously support the Government to fully adopt INFF as tool to implement the SDGs and will promote citizen's engagement and participation in the decision-making process, especially in planning and budgeting processes (SDG 16.7), improved transparency (SDG 16.6) and partnerships (SDG 17.16). The JP ultimately will also contribute to SDG target 8.1 (increase the welfare of Ugandan) as well as Target 10.1 of leaving no one behind.

¹² <http://effectivecooperation.org/monitoring-country-progress/making-development-co-operation-more-effective/>

1.3 Stakeholder mapping and target groups

Several stakeholders in the public sector, development partner community, private sector and Civil Society have had a stake in advancing Uganda's public finance management landscape. The table below highlights some of the stakeholders whose engagements are directly related to the proposed Joint Programme.

Stakeholder	Institutional Mandates
Government Ministries, Departments and Agencies	
Ministry of Finance Planning and Economic Development (MoFPED)	MoFPED is mandated to formulate sound economic and fiscal policies, mobilize resources for the implementation of government programmes, disburse public resources as appropriated by Parliament, and account for their use in accordance with national laws and international best practices. It is responsible for: coordinating Development Partner support; providing advice on external debt; coordinating bilateral and multilateral negotiations; preparation of financing documentation and reports as well as ensuring effective and efficient utilization of external resources.
Ministry of Local Government (MoLG)	Is responsible for guiding, mentoring, and advocating for local governments in Uganda in support of government's vision of bringing socio-economic transformation in Uganda. The Ministry does not only collate and presents LG budgets to parliament for approval, but also support LGs in their efforts to mobilize additional financing through promotion of LED and enhancing local revenue administration and management.
Local Government Finance Commission (LGFC)	LGFC advise the President on all matters concerning the distribution of revenues between the central government and local governments. They advise the president on equalization and conditional grant allocations to Local Government and their allocation to each Local Government and advice on appropriate tax levels to be levied by Local Governments. We will work closely with the LGFC to support LGs efforts to enhance tax base.
Uganda Revenue Authority (URA)	The URA is the government agency mandated to assess, collect and account for Central Government Tax Revenue (includes Non-Tax Revenues) as well as providing advice to government on matters of policy relating to all revenue sources. URA recently engaged a private firm to support collection of property tax and has continued to collaborate with local governments to jointly collect a number of taxes, in which regard will play a critical role in supporting tax enhancement at subnational level and together with LGFC, they will guide LGs to improve their efficiency of collection.
Uganda Development Bank (UDB)	UDB provides long-term innovative financing to the private sector with emphasis on value chain development in Agriculture and Agro-industrialization; Manufacturing; Infrastructural Development; Tourism and Hospitality; Human Capital Development; and Minerals, Oil and Gas. Long-Term Financing covers a tenure of 5 and 15 years, for investments with a large capital expenditure component. The private

Stakeholder	Institutional Mandates
	sector is also facilitated through trade financing, equity investment, asset finance, among several other innovative financing streams
Uganda Development Corporation (UDC)	UDC is a Government of Uganda-owned investment institution established in 2016 to facilitate industrial and economic development and private sector growth by, in part, advancing long-term investments in strategic sectors, which are largely not attractive to the private sector because of high investment costs, low returns and high risk.
National Planning Authority (NPA)	NPA is the principal statutory agency responsible for the management of national and decentralized development planning. NPA is responsible for reporting on compliance of national budgets to and the corresponding assessment reports, there has been improvement in alignment of Budgets to the national development Plan and the SDGs.
Uganda Investment Authority (UIA)	UIA is Uganda's Investment Promotion Agency. The institution advises Government on investment policy and advocates for a competitive business environment in Uganda. It also provides investment advisory services to potential investors looking to setup in Uganda.
The National Social Security Fund (NSSF)	NSSF is National Saving Scheme mandated by Government to provide social security services to employee. The institution collects members' contributions and invests them judiciously and pays commensurate benefits to qualifying members.
The Equal Opportunities Commission (EOC)	The Equal Opportunities Commission is a statutory body mandated to eliminate discrimination and inequalities against any individual or group of persons on the ground of sex, age, race, colour, ethnic origin, tribe, birth, creed or religion, health status, social or economic standing, political opinion or disability, and take affirmative action in favor of groups marginalized on the basis of gender, age, disability or any other reason created by history, tradition or custom for the purpose of redressing imbalances which exist against them, and to provide for other related matters.
The District and Municipal Local Governments (LG's)	Decentralization policy is one of the major policy reforms adopted by the Government of Uganda to ensure good local governance, improve service delivery and reduce poverty. As such, Local Governments play a key role in the implementation of Government's policies and programmes, including supporting efforts to achieve the sustainable development goals (SDG's) and other regional and international protocols and development frameworks. Their strategy location nearer to the communities makes them vital for SDG localization.
Development Partners	
Department for International Development (DFID)	Supports the Domestic Revenue Mobilization, Public Investment Management and Transparency (DRUM) programme, aimed at enabling the country to gradually exit from aid.

Stakeholder	Institutional Mandates
European Union	The European Union's 11th European Development Fund in part supports the identification and implementation of concrete possibilities to blend grants with loans to promote private sector participation in financing infrastructure projects. Its governance portfolio addresses accountability in the public sector by strengthening the function of the state, with emphasis on sound public financial management, and supporting oversight and control functions over the executive. EU is also supporting the preparation of the Development Finance Assessment for Uganda.
World Bank	The World Bank uses both off budget and on budget support in development policy financing which on top of its agenda is related to fiscal decentralization, revenue mobilization, and efficiency of sectoral public expenditures, governance and agriculture sector reform. This includes improving public finance management through strengthening anti-corruption agencies, e-government systems, and collaborating with other agencies under facilities led by others such as Strengthening Uganda's Anti-Corruption Response (SUGAR) facility.
International Monetary Fund (IMF)	IMF supports the Government of Uganda in public investment management. Counties implement a self-assessment based on the IMF's Public Investment Management Assessment (PIMA) framework that evaluates 15 key institutions for planning, allocation, and implementation of public investment. This has resulted, among others, in improvement of information on ongoing projects to better manage the public investment portfolio; and undertaking of establishing of the integrated Bank of Project database, which will become the information system that consolidates all information on public investment projects. This support is provided through capacity development missions.
United States Agency for International Development (USAID)	USAID supports the improvement of the environment for private sector investment by engaging with the government, development partners, private sector agencies and civil society on fiscal, policy and other regulatory frameworks for private investment. We also promote innovations that could refine existing business models and further improve access to finance, such as digital financial services.
African Development Bank (AfDB)	The Bank finances several infrastructure programmes. According to the Bank's Country Strategy for Uganda, the country is envisaged to receive financing through the Public Private Partnership (PPP) arrangement as well as private sector activities in agriculture and manufacturing.
Private Sector	
Private Sector Foundation of Uganda (PSFU)	PSFU strengthens the private sector as an engine of economic growth in the country. The institution is supporting reforms geared towards improving the competitiveness of Uganda by improving the business environment, lowering the cost of doing business and improving competitiveness of high-impact sectors.
CSO	

Stakeholder	Institutional Mandates
CSBAG	Civil Society Budget Advocacy Group (CSBAG) is a coalition formed to bring together CSOs at national and district levels to influence Government decisions on resource mobilization and utilization for equitable and sustainable development. The CSBAG was created out of a desire to collectively influence government and effectively participate in setting national budget priorities.

2. Programme Strategy

2.1. Overall strategy

The proposed programme aligns strongly to national priorities and Programmes. It is a direct response to the Government's Public Finance Management Reform Strategy (2018-2022) and builds upon the recommendation of the Development Finance Assessment (DFA) completed in 2019. It also a collective attempt by several actors to mobilize both public and private resources to finance the 18 programmes articulated in the NDPIII. It will also align with the financing strategy of the UN Cooperation Framework for Uganda (2020-2025).

The program will support mobilization and effective use of domestic resources through enhancing revenue administration through modernized and more efficient tax collection at subnational level. We also intend to strengthen regulatory frameworks through development of appropriate guidelines to better align private sector incentives with public goals, including incentivizing the private sector to adopt sustainable practices, and foster long-term quality investment in support of NDPIII.

Secondly, the joint programme envisages to enhance better focus on development results and building from lessons of NDP I and NDP II implementation. Previous experience in Uganda shows better alignment between budgeting and national development planning processes are needed.¹³ With this joint project focusing on development results by aligning the planning with financing and strengthening financial management both at local and national levels, it will help the country achieve development outcomes that are transformational for the lives of Ugandans. This argument is based on the notion that having resources is not by any means a sole solution to development needs of Uganda, but integrated and innovative solutions that deliver high value for money are. By so doing, it will place national development priorities and SDGs at the heart of all finance policy. Furthermore, the institutionalization of integrated financing approach will broaden constituencies for a national dialogue and reform around financing priorities beyond a narrow set of finance experts and decision makers as well as bring to the table, the private sector, the most needed stakeholder to enhance inclusive growth in Uganda. By emphasizing accountability, transparency and participation all stakeholders, especially the most vulnerable groups in the full chain of planning, budgeting and financing, the joint programme unleashes a powerful approach for delivering on the Leave No One Behind (LNOB) principle. The joint programme anticipates high quality fiscal assessments that will bring to light and ensure that fiscal policies and strategies promote shared prosperity rather than exacerbate exclusion.

¹³ NDP I mid-term Review Report

The JP approach differs from conventional approaches in several ways. First, it provides, a platform for International financial institutions including World Bank and IMF as well as other development partners to work collectively in supporting the Government of Uganda to implement the recommendations of the Addis Ababa Action Agenda (AAAA), aligning financing with planning and innovatively combining all tools and services into a common approach. This will also be the first collective engagement within the UN Country Team to address financing at the strategic level. In the past, each partner approached government independently, risking duplication of effort. This programme is also a direct collective response to the gaps and proposals that the government articulated in the Public Finance Management Reform Strategy (2018-2022) and tandem with the implementation timelines established in the strategy. Second, within the government, the proposed intervention will actualize the whole of government approach, by emphasizing collectivity among Government Ministries, Departments and Agencies in articulating and planning for financing requires delivering on national development aspirations. It reinforces the New Government approach that emphasizes planning for and delivery along the 18 NDPIII programmes rather than sectors. Third, it is also providing an opportunity for a partnership between Government, Private sector and development partners to mobilize finance for NDPIII implementation using, in part innovative tools and approaches that will involve actors as partners in the development space.

The proposed framework will further position the UN system strongly as a value-adding institution to Uganda's development landscape. UN will bring together the tool of its respective agencies, IFIs and other partners to support a comprehensive approach to reforms related to financing. The UN will bring the SDGs into the heart of the discussion around finance reform ensuring that all finance policy includes a consideration of the implications for impact on the SDGs. For example, ensuring that taxation policy is developed with a core concern for social and environmental impacts; that debt strategy is considered in relation to the critical spending required for SDG achievement; that FDI and private sector development is informed by SDG related investment opportunities etc. Wheeling the convening power of the UN the joint programme helps to broaden the dialogue around finance to be more inclusive and to draw together a broader set of constituencies for reform will be at the heart of the UN approach. Emphasis will also be on promoting transparency, accountability and participation.

Operationally, the government multi-institutional oversight team under the overall management of the Ministry of Finance Planning and Economic Development (MoFPED) will lead the framework. Within the national SDG Coordination Framework, MoFPED heads the Technical Working Group on SDG financing. One of the other critical actors within this arrangement will be the National Planning Authority (NPA) that is responsible for planning and tasked to lead the Technical Working group on SDG mainstreaming. The Parliamentary Committees on Finance and budget will play a central role in this process, given their function in resource allocation, as well as oversight to ensure transparency, accountability and inclusivity.

The INFF will integrate planning, policy reform and financing which will optimize the development outcomes. It will ensure that both public and private resources are drawn, invested, and effectively utilized in alignment with national development priorities and the SDGs. NDPIII has already identified SDG accelerators –Governance, environment and industry— and the year-on-year financing requirements for the appropriate policy mix that will deliver on the goals. Integrated planning will thus enable alignment of existing resources and mobilization of additional resources for development priorities. In addition, the framework will increase efficiency and effectiveness of public spending, increase domestic resources at local level whilst also increasing the positive impact of tax policy on the SDGs.

The implementation of policy and institutional reforms that will have been operationalized upon completion of UN support, in addition to better integrated planning and financing, and medium-term actions will ensure sustainability and delivery of results, which will be realized beyond programme period.

2.2 Theory of Change

The government of Uganda is committed to the vision 2040 “A Transformed Ugandan Society from a Peasant to a Modern and Prosperous Country within 30 years”. As the country strives to transform Ugandans through among other strategies enhancing the average income earned by a Ugandan per year (per capita income) from 1.8 million (2010) to 34 million in 2040 and reducing poverty prevalence from the current 21.4% (2016/2017) to the targeted 5% (2040). It’s critical to have interventions that uplift the incomes of the less earners majority of whom are women. Inclusive sustainable development is at the Centre of the 2030 Global Agenda. Effective capacity to plan, budget, accountability and transparency are powerful driver for attainment of national priorities and the selected SDGs and indicators thereunder. The proposed actions and approaches are not only in line with Government of Uganda’s priorities for NDPIII, but also in alignment with the Sustainable Development Goals (SDGs). The core theory of change for the Joint Programme is underpinned by the following rational:

If government has designed development plans in a participatory manner including the needs of the most vulnerable such as women, disabled, youth etc and policies, systems and tools as well as resources are aligned with plan (output 1.1);

If government strengthened domestic resource mobilization efforts at local level to ensure local governments have sufficient resources to effectively deliver social services to the citizenry (Output 2.2) while concurrently engage private sector by attracting private sector resources towards national and local priorities as outlined in the NDP III and DDPs either through direct investment, adoption of shared value approach or through innovative financing instruments (Output 2.1);

If national systems and capacities are strengthened to effectively implement development interventions to ensure value for money for both public and private resources, responding to the needs of the vulnerable groups including women, youth and disabled people while observing international standards for public finance management including debt sustainability principles as well as in a transparent and accountable manner (output 1.3);

If result monitoring including the gender and equity indicators for tracking, accountability and structural issues are addressed, women and girls human rights to access services and their specific needs will be met;

If a strategic and integrated approach to financing national development (output 1.2) that harnesses all opportunism for financing development as well as to address unforeseen shocks such as drought and pandemic such as COVID-19 is institutionalized.

Then, the joint programme will help government of Uganda to align local and sectoral development plans with national plan and it will harness all sources of finance including public and private by developing and implementing an integrated financing framework which provides a broader approach to financing national development both at national and local level(outcome 1). The alignment of plans and finance with fully functioning institutions will ensure that value for money is achieved, the needs of the most vulnerable responded to through effective service delivery and inequalities addressed in terms of development outcomes (outcome 2).

Then, Uganda in the longer term will be able to achieve increased incomes for its population and the most vulnerable groups. The country will be able to address gender inequalities and gaps will be reduced, women’s participation in economic, political and social development

processes will be improved, leading equitable growth, gender sensitive and empowered societies.

In order to achieve the above intermediate outcome and impact, the joint programme will leverage the following key entry points:

- Supporting continued alignment of the NDP with sector and Local Government development plans through which the development results would be achieved;
- Mobilizing new and additional resources in full alignment with local plans through effectively strengthening local government capacity in bankable project development and working with private sector as well as enhancing Own Source Revenue (OSR) collection and administration efficiency at sub-national level. The private sector will be incentivized to support implementation of LG plans and NDPIII through project development support and investment de-risking.
- Ensure adequate financing to respond to the needs of the most vulnerable such as women, children, youth and disabled people;
- Harnessing identified sources of finance by the Development Finance Assessment (DFA) such as the private sector engagement and innovative finance to bring together a composite picture of finance flows and priority reforms that need to be implemented to develop an INFF;
- SDG scenarios development using the Integrated Sustainable Development Goals (iSDG) model, to inform annual budget processes as part of the national development plans and finance alignment;
- Refine tools and systems to provide them the much-needed SDG focus for accountability and monitoring of progress;
- Supporting public finance management reform; and
- Establishing and strengthening public and private sector as well as CSO partnerships on SDG reporting through better tracking of finance and results.

The activities proposed build upon the expertise and ongoing programme of the participating UN agencies in collaboration with other development partners support as well as Government ongoing initiatives. For instance, in 2019, UNDP supported MFPED to conduct a Development Finance Assessment (DFA)¹⁴, which recommended development of an INFF. Prior to DFA, GoU through the MFPED was already developing a Financing Strategy, which is envisaged to assist in streamlining and channeling of the available financing options to meet development objectives of the government. These efforts towards development of an INFF build on work of UNDP and the wider UN system in supporting the development of the NDP III as well as private sector under the Gender Equality Seal for Public and Private Enterprises, to remodel their business to bring about gender equality. Similarly, the proposed areas of intervention build on the work of UN Women and the larger UN system and seeks to complement the work of key stakeholders working in this area through strategic partnerships, collaboration and coordination. It is also anchored on UN Women¹⁵ Flagship Programme Initiative (FPI) for transformative financing for gender equality and generating gender statistics for Making Every Woman and Girl Count initiatives. This Flagship Programme Initiative (FPI) aims to address inter-related challenges including weak policy space and legal and financial environment. UNCDF on the other hand working with the UDB has already developed blended financing facilities in support of SM&Es in Uganda and currently working with NPA to develop tools to

¹⁴ The Ministry of Finance, Planning and Economic Development produced the 2019 Development Finance Assessment Report with financial and technical support from UNDP.

¹⁵ In 2016, UN Women in close collaboration with the Ministry of Finance, Planning and Economic Development and support from the EU, implemented a Program "Increasing Accountability in Financing for Gender Equality under the 11th European Development Fund.

attract private capital for NDPIII implementation at national and subnational level. UNCDF is also already working with Government to develop tax automation solutions for the subnational governments in Uganda.

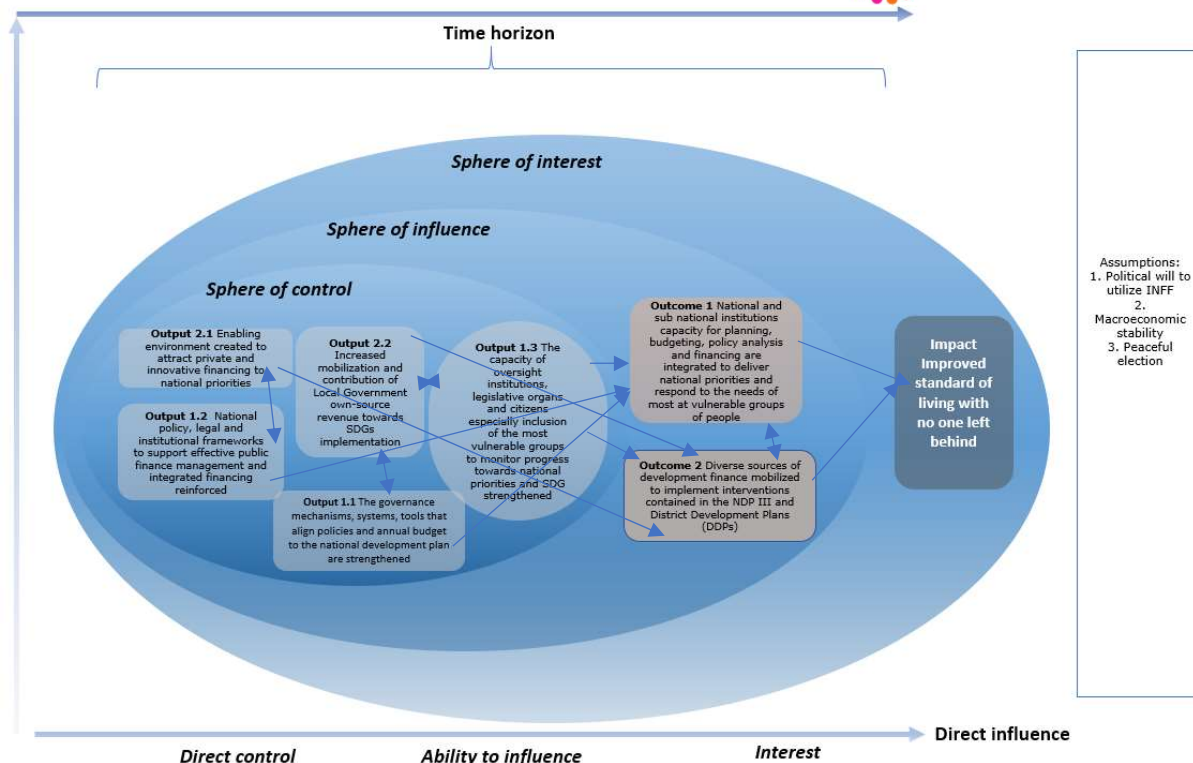
Three main assumptions underlie the ToC. If one or more of these assumptions are not met, or no longer valid, the pathway of change in the ToC could be jeopardized and expected results may not materialize.

The first assumption is that going forward; the Government of Uganda through MoFPED will take technical leadership of developing and implementing the INFF, which is a tool to finance national priorities as well as SDGs and operationalize the AAA at the national level. In particular, the Government of Uganda will maintain its commitment to take the leading role in the implementation of the planned interventions under this JP for SDGs financing.

The second assumption is that the country will maintain macroeconomic stability. Several interventions are to a large extent dependent on external factors which are beyond the direct control not only of the Government but also of UN agencies, some of them are driven by globalization, climate change which affects the economic sector's stability, for instance, floods and drought, which heavily influence general price levels; control of the corona virus, which is anticipated to affect external trade negatively and create inflationary pressure and currency depression, among others, all of which affect the country's development financing environment. The JP assumes that over the period of implementation, the Government will maintain macroeconomic stability and that even with COVID-19, comprehensive interventions will be put in place to help the country respond, mitigate, recover from the pandemic, and build an economy that is resilient to external shocks.

Finally, the national elections, which are planned to take place in February 2021, will be peaceful, with no major political disruptions and significant financial burden as well as destruction of public bodies to focus on most urgent political matters than the programming in this Joint Programme. It is assumed at the design phase of the programme that Uganda will emerge peaceful and the period leading to the election in 2021 will be smooth with no major effect on the functioning of Ministries, Departments and agencies (MDAs) as well as Local Governments (LGs).

Figure 1 Graphical representation of ToC.



2.3 Expected results by outcome and outputs

The expected results under SDG financing JP are built around the ToC as discussed in the section 2.2. The results will be measured on two levels, starting from lower level results, as expressed in outputs and upper level results, which shall be achieved through expressed intermediate outcomes. The following are key outputs proposed by the Joint programme:

Output 1.1: The governance mechanisms and tools that align policies and annual budget to the national development plan are enhanced. The following activities: (i) Support the development of the popular version of the NDP III, broaden citizens engagement on the priority actions for the next five years and support selected sectors and local governments to align their plans and policies with NDP III; (ii) Support the development of scenarios and policy advocacy materials on public investment options for the achievement of SDGs and national priorities, unpacking the consequences of biased public investment pattern towards infrastructure development as opposed to human capital, fiscal impact analysis, to inform alignment of plan with annual budget including issues of Local Governments finances with the view to improve service delivery; (iii) Strengthen institutional capacity in Gender and Equity Responsive Planning and Budgeting targeting under-performing sectors and Local Governments with the PFM act 2015 at national and LG level in collaboration with CSO; and (iv) Support the review of the methodology for certificate of compliance that assess alignment of the plan with the annual budget, following budget enactment bringing out aspects that relate to the most vulnerable population; and development of a simpler/popular version of the same for roll out at sub national level (selected LGs) based on the new NDP III priority areas and programmes.

The activities under this output are aimed at contributing to an immediate result which will help to have sound and coherent plans, policies (SDG 17.14) and sound institutions which are fully aligned to deliver on strategic objectives (SDG 1.b) as well equipped with appropriate

financing mechanisms such as budget to respond to the needs of the most vulnerable (SDG 5.c).

Output 1.2: Institutional frameworks to support effective public finance management and integrated financing reinforced. The following activities will be implemented to deliver the above output: (i) Strengthen the capacity and role of development committee in undertaking independent project review and appraisal to align NDP III identified priority areas and programmes as well as projects to ensure the public investments programme reflects the national priorities, (ii) Support the review and refinement and operationalization of guidelines and business process mapping for loan acquisition, negotiation, Public Investment Projects, as well as restructuring of Sector Working Groups that coordinates annual budget framework papers; (iii) Support: debt management assessment based on the Debt Management Performance Assessment (DeMPA) framework, establishment of a tracking tool for debt sustainability and twinning the debt department with accredited public institution for enhance debt management, (iv) Conduct an assessment to establish the impact of Public Finance Management Act 2015 in promoting Gender and Equity and the transformation made in the lives of women and other vulnerable groups; and identify policy gaps that hinder responsiveness of public investments for the marginalized groups' needs; and (v) Support the preparation and implementation of the Integrated National Financing Framework and its roadmap. The INFF will help Uganda align finance with plan but also enable the country develop resilience in its finance to cater for unforeseen circumstances, which are usually dealt with on emergency systems that are not integrated.

Output 1.3: The capacity of oversight institutions, legislative organs and citizens especially inclusion of the most vulnerable groups to monitor progress towards national priorities and SDG Enhanced. The activities to support the realization of the output are as follows: (i) Support the development of a popular version of the budget transparency and accountability strategy, strengthening of transparency and oversight institutions (accounting officers, parliament, district councils) and citizens) to monitor alignment of plans with budget, delivery of results, value for money, as well as the progress towards not leaving any one behind by focusing on the vulnerable groups situations; and (ii)) Support parliamentarians and CSOs to fast track the amendment and passing of Public Procurement and Disposal Act (PPDA) with an affirmative action in favor of women and other vulnerable groups to participate and be represented in all public and private procurement processes at all levels to improve their livelihoods.

These activities set out under the output 1.2 and Output 1.3 are closely interrelated and are reinforcing to achieve credible result in the medium term on value for money. They will contribute specifically to strengthen institutions to deliver on their mandate (SDG 16.6); ensuring sound fiscal management including stable and sustainable debt management (SDG 17.4); build effective partnerships between public, private and CSOs (SDG 17.16). Through enhancing value for money on public investments and enhancing institutional capacity to deliver on public projects, the Joint Programme ultimately aims to contribute in the longer term to sustaining economic growth per capita (SDG target 8.1), enhance efforts on poverty eradication (SDG target 1.b), addressing inequality (SDG 10.1) as well as tackling issues of gender equality (SDG 5.c).

Output 2.1: Enabling environment created to attract private and innovative financing to national priorities. This involves improving enabling environments to reduce investment risks and strengthening the capacity of the domestic private business sector to develop pipelines of sustainable investable projects into which private capital can flow. Specific activities are (i) Facilitate development of bankable projects identified in the NDP III for private sector engagement as well as for 2 Pilot DDPs (ii) Develop guidelines to attract

impact investments towards NDP III priority sectors, (iii) Support sector ministries and Uganda investment authority to work with the private sector by adopting shared value approach to come up with SDG aligned business models and processes including scaling up experiences from the UN participating agencies; (iv) develop evidence base e-platform that will allow investors and authorities engage to address bottlenecks for business, facilitate action-based dialogue forums between Public and Private sector on priority investment areas identified in NDPIII, (v) Identify and undertake feasibility studies on one of innovative financing streams for possible role out to enhance the engagement of the private sector in financing the national development plan (e.g., infrastructure bond, social bonds, Green-climate facility, Blended financing, etc.).

The implementation of the above activities under output 2.1 will contribute to the mobilization of additional resources from private sector (SDG 17.3) and help Uganda achieve a significant milestone by way of setting up the institutional processes that will provide clear entry point for private sector to align its investments with NDP III and in proactive way solve business enabling environment issues that are hindering public -private partnerships (SDG 16.6, SDG 17.6).

Output 2.2: Local Government Own Source Revenue collection and administration systems upgraded to web based systems for at least 2 LGs.

This output is designed to enhance the capacities of LGs on OSR revenue collection through improving tax collection, administration and management. This later will be undertaken through development of bankable projects and support to reach financial close. The specific activities under this output are as follows: **(i)** Build capacity of LG staff on building partnerships with private sector and other non-state actors, revenue mobilization and management including digital applications; **(ii)** Developing up-to-date electronic database and automated revenue management and administration system for all revenue sources in the two selected LGs, and digitalization of revenue collection processes, tracking payment and non-payments; **(iii)** Create tax payer awareness on the new systems as well as provide accountability for allocation and use of taxes at local level.

The activities under output 2.2 are designed to enable local governments mobilize domestic resources from diverse set of sources and enhance efficiency from existing sources (SDG 17.1). In so doing, the activities will enhance the capacity of the LGs to provide high quality service delivery that would enable the citizenry to engage in productive work and respond to the needs of most vulnerable there by contribute to addressing inequality (SDG 10.1).

Thus, it can be said that these activities set out under the output 2.1 and Output 2.2 jointly with the outputs stated above complement the gap in resources that is arises because of the ambitious agenda that Uganda has tabled under its NDP III, which aims to achieve multiple SDGs in the medium term. They will contribute specifically to mobilize additional financing from diverse sources including private sector (SDGs 17.1, 17.3), domestic resources at local level to ultimately contribute to sustaining economic growth per capita (SDG target 8.1), enhance efforts on poverty eradication (SDG target 1.b), addressing inequality (SDG 10.1) particularly gender equality (SDG 5.c).

2.4 Budget and value for money

Whereas adequate funding is important for successful SDG implementation in Uganda and especially this component 1 proposal, not all of the required funding has to be new. In fact, over half of the funding required for the project will be made available through revision and recombination of the existing funding earmarked by different agencies for SDG support as well as leveraging funds from public and private sector. The total project budget including contributions from UNDP, UNCDF and UN Women is US\$ 2,036,000 for two years. Of these about US\$, 1,036,000 (50.8%) is contributed by the PUNOs (UNDP, US\$572,000, UNCDF, US\$312,000 and UNWomen, US\$, 152,000). This will involve strategic alignment of programmatic interventions, thematically and geographically with existing programs including the Development Initiative for Northern Uganda (DINU) as well as Leave No One Behind in the Digital Era. The budget has been aligned to gender responsive activities in the work plan, which were further informed by a rigorous gender analysis undertaken for the project.

Table 3. Budget per UND G categories

UNDG BUDGET CATEGORIES	PUNO 1 : UNWOMEN		PUNO 2: UNDP		PUNO 3: UNCDF		TOTAL	
	Joint SDG Fund (USD)	PUNO Contribution (USD)	Joint SDG Fund (USD)	PUNO Contribution (USD)	Joint SDG Fund (USD)	PUNO Contribution (USD)	Joint SDG Fund (USD)	PUNO Contribution (USD)
1. Staff and other personnel	0	152,000	0	572,000	0	312,000	0	1,036,000
2. Supplies, Commodities, Materials	0		0		0		0	
3. Equipment, Vehicles, and Furniture (including Depreciation)	0		0		50,000		50,000	
4. Contractual services	100,000		358,000		100,000		558,000	
5.Travel and Training	50,000		72,000		30,000		152,000	
6. Transfers and Grants to Counterparts	42,000				78,000		120,000	
7. General Operating and other Direct Costs	13,422		23,097		18,060		54,579	
Total Direct Costs	205,422		453,097		276,060		934,579	
8. Indirect Support Costs (Max. 7%)	14,380		31,717		19,324		65,421	
TOTAL Costs	219,802	152,000	484,814	572,000	295,384	312,000	1,000,000	1,036,000
1st year	100,000	45,600	195,097	171,600	108,000	93,600	403,097	310,800
2nd year	119,802	106,400	289,717	400,400	187,384	218,400	596,503	725,200

We additionally anticipate leveraging over 50% of the project budget from public and private capital through structured project financing and financial engineering for private and public projects through the project development facility for NDPIII and the Local Governments. As part of our fundraising efforts for the SDGs, we will also seek to influence and promote the channeling of additional resources for SDGs through the relevant windows of the

UNCDF/UNDP Last Mile Finance Trust Fund, such as the Yield Fund, the Africa Municipal Infrastructure fund among others. Lastly, we will explore strategic partnerships with partners implementing thematically or geographically similar programmes to complement available financing and to ensure financial sustainability, our interventions will not only be implemented and co-financed by Government partners, but will be aligned to Governments strategic direction for SDG and NDPIII financing and other existing interventions.

Value for Money Analysis

We have analyzed the Value for Money (VfM) using three parameters: (i) Economy; (ii) efficiency; and (iii) Effectiveness.

In terms of the **Economy**, from the project budget in Table 3 above, it can be seen that the major cost drivers are consultancy rates and staff remuneration—the bulk of which is catered for by the PUNOs. The consultants will majorly be local and paid at market rates, which are quite cost efficient. Any other procurement items such as computers for the local revenue system will be procured at competitive prices. In all these, we will ensure procurements and implementation is fast tracked.

Effectiveness and Cost Effectiveness:

- ✓ **Increased quantity of public spending by GoU through NDPIII financing and the local governments.** Related to above, the consumer surplus measured by an increase in own source revenues in the 5 target local governments as well as GoU through alternative financing for NDPIII and by reduced financial loss due to improved PFM controls. There are unquantifiable benefits in terms of improved quality of services. Numerous studies confirm a strong positive correlation between strong budget control mechanisms and efficiency of service delivery by local authorities.
- ✓ **Enhanced Capacities in civil service** is another benefit we anticipate from the investment. The capacity building efforts and support from the consultants is expected to lead to enhanced capacities for public finance management and additional resource mobilization for NDPIII large infrastructure projects.
- ✓ **Increased efficiency and effectiveness of public spending:** We anticipate realizing an increased local and national output in relation to improved LG and national level fiscal space due to improved allocative and productive efficiencies at the LG and national level.
- ✓ **Cost per % of increase in external financing mobilized** from outside the project's resources. From the project budget table 3, it can be noted that the project is already mobilizing at least 50.8% of the total project budget from the partners and additional resources will be leveraged from Government partners. The project development efforts for NDPIII projects and the selected local governments will further leverage additional resources which value is anticipated to be over 100-fold.
- ✓ **Cost per % of revenues increased.** We are anticipating a more than double realization of local revenue from the investments. For example, the average annual local revenue collection by rural LGs in Uganda currently stands at US\$100,000. This collection is characterized by significant inefficiencies and leakages leading to significant losses in revenue. The US\$ 528,000 investments in this area for the proposed 5 LGs is anticipated to lead to doubling of this collection within two years to at least US\$200,000. This is anticipated to yield at least US\$ 1M, revenue collection from the 5LGs alone. Similar revenue automation interventions at Kampala Capital City Authority (KCCA) led

to over 30% increment in same year and over 200% increment over 4 years. The Local Government Baraza's on local revenue management and administration will among other things ensure the local revenue collection and administration methods are gender sensitive and the income realized finances gender responsive annual work plans.

Efficiency:

- ✓ The cost per each of the five Local Governments and the MDA's to be supported as shown in table 3 above is quite low. The support will focus on project outputs and no administrative costs. The budget utilization rate for each of the partners is anticipated to be high. The activities are specific and aligned to their strategic and exiting portfolios, besides the fact that most of the support will be inform of technical assistance, which will be outsources.

2.5 Partnerships and stakeholder engagement

Overall leadership of the joint programme will rest with the Top Management of the MoFPED. Programme management within the ministry will be under the Directorate of Debt and Cash Policy.

Implementation of the programme will involve a nexus of actors and existing Working Groups, including the following:

- (i) **Ministry of Finance Planning and Economic Development (MoFPED):** MoFPED is mandated to formulate sound economic and fiscal policies, mobilize resources for the implementation of government programmes, disburse public resources as appropriated by Parliament, and account for their use in accordance with national laws and international best practices. It is responsible for: coordinating Development Partner support; providing advice on external debt; coordinating bilateral and multilateral negotiations; preparation of financing documentation and reports as well as ensuring effective and efficient utilization of external resources.
- (ii) **The National Planning Authority (NPA):** NPA will provide strategic support in ensuring that the programme takes cognizance of alignment issues the national Development Plan and Vision 2040 and it will lead the activities related to the alignment of the national plan with sectors and local governments as well as in the development of the scenarios for public investment options. It will also play a major role in the promotion of accountability through its independent review of the budget annually by preparing the certificate of compliance.
- (iii) **Ministry of Local Government (MoLG):** Is responsible for guiding, mentoring, and advocating for Local Governments in Uganda in support of government's vision of bringing socio-economic transformation in Uganda. The Ministry does not only collate and presents LG budgets to parliament for approval, but also support LGs in their efforts to mobilize additional financing through promotion of LED and enhancing local revenue administration and management.
- (iv) **Local Government Finance Commission:** LGFC advise the President on all matters concerning the distribution of revenues between the central government and Local Governments. They advise the president on equalization and conditional grant allocations to local government and their allocation to each Local Government and advice on appropriate tax levels to be levied by Local Governments. We will work closely with the LGFC to support LGs efforts to enhance tax base.
- (v) **Uganda Revenue Authority (URA):** The URA is the government agency mandated to assess, collect and account for Central Government Tax Revenue (includes Non-Tax Revenues) as well as providing advice to government on matters of policy relating to all revenue sources. URA recently engaged a private firm to support

collection of property tax and has continued to collaborate with Local Governments to jointly collect a number of taxes, in which regard will play a critical role in supporting tax enhancement at subnational level and together with LGFC, they will guide LGs to improve their efficiency of collection.

- (vi) **Uganda Investment Authority (UIA):** UIA is the agency in charge of mobilizing private sector investments in support of the national priorities. The Agency has identified several investment opportunities for private sector support. Within the framework of the implementation of the JP, UIA will work very closely with the UN agencies to enhance private sector participation in the financing of NDP III, identify and attract impact investors and monitor investment flows in the country.
- (vii) **Uganda Development Bank (UDB):** UDB is a national government owned bank in charge of providing long term financing for development. Within the framework of this JP, it will work with the UN agencies in identifying and undertaking feasibility study for innovative financing instrument. With its growing mandate and portfolio on green finance, following its recent accreditation and its work with the EU institutions funded private sector financing instrument, it will leverage its ongoing platforms for innovative financing.
- (viii) **Private Sector Federation of Uganda (PSFU):** PSFU is an umbrella organization for private sector. PSFU will play a major role in the roll out of the shared value approach for private sector engagement in Uganda. It has already proved to be a credible partner for UNDP Gender Seal Certification for private sector programme that is delivering significant lessons on shared value approach in Uganda. Further, partnership with the private sector shall be strengthened to implement programmes that are gender and equity responsive and enhance women's capacity to benefit from existing opportunities.
- (ix) **Uganda Development Corporation (UDC):** UDC is a Government of Uganda-owned investment institution established in 2016 to facilitate industrial and economic development and private sector growth by, in part, advancing long-term investments in strategic sectors, which are largely not attractive to the private sector because of high investment costs, low returns and high risk.
- (x) **The Equal Opportunities Commission (EOC):** The Equal Opportunities Commission (EOC) is a statutory body mandated to eliminate discrimination and inequalities against any individual or group of persons on the ground of sex, age, race, colour, ethnic origin, tribe, birth, creed or religion, health status, social or economic standing, political opinion or disability, and take affirmative action in favor of groups marginalized on the basis of gender, age, disability or any other reason created by history, tradition or custom for the purpose of redressing imbalances which exist against them, and to provide for other related matters.
- (xi) **The District and Municipal Local Governments (LG's):** Decentralization policy is one of the major policy reforms adopted by the Government of Uganda to ensure good local governance, improve service delivery and reduce poverty. As such, Local Governments play a key role in the implementation of Government's policies and programmes, including supporting efforts to achieve the sustainable development goals (SDG's) and other regional and international protocols and development frameworks. Their strategy location nearer to the communities makes them vital for SDG localization.
- (xii) **The Economic Management Group (EMG),** which is chaired by the Permanent Secretary of MoFPED. The EMG brings together senior Representatives of select Government institutions and Development partners to provide strategic oversight of several development issues.
- (xiii) **Donor Economic Group (DEG)** that comprises Senior Economists from the Development Partner Community. The DEG provides strategic Advice to the Local Development Partner's Group (LDPG) and the Economic Management Group (EMG) on

several development planning and implementation issues. Currently UNDP is co-chair.

- (xiv) **National SDG Taskforce** coordinated by the Office of the Prime Minister. This multi-institutional Taskforce provides technical leadership on all issues related to SDG implementation in the Country. This programme directly rests in the Technical Working Group on Financing and Resource Mobilization that directly reports to this taskforce.
- (xv) **Working group on Domestic Resource Mobilization (DRM).** The DRM Group is chaired by MoFPED and brings together government institutions and technical representatives from the Development Partner Community to guide on DRM issues.
- (xvi) **Local Government Sector Working Group (LGSWG).** The LGSWG is chaired by MoLG and brings together LGFC, the LG Associations as well as LGs in Uganda. The impact of the project and its implementation at local level will be discussed and appraised by this group as well especially as it applies to alternative/ enhanced financing for the LGs.
- (xvii) **Private Sector Working Group** will be critical in mobilizing key private sector actors such as foundations and venture capital funds.

In the aspect of accountability and transparency, UN Agencies will work with oversight bodies such as parliament and district council as well as Civil Society Organizations (CSOs) including Civil Society Budget Advocacy Group (CSBAG) and others to ensure budget and plan are aligned as well as results are achieved and value for money is secured.

A partnership strategy will be prepared to guide the strategic engagements with all the partners under the current UN Sustainable Development Cooperation framework (UNSDCF). The programme will establish internal and external partnerships at all levels. This will involve various actors, including government, private sector, CSOs, Local Government, Community Based Groups (CBOs), media, development partners and Multi-lateral organizations. Internal partnerships will involve other UN agencies and programmes based on Joint programming to deliver as one UN (DaO) through the UNSDCF-2021-2025. The programme will closely coordinate, implement, monitor and report all activities within the SDG fund global framework. The respective participating agencies will bring the following key unique contributions:

UNDP will bring its expertise on development finance, shared value approach for engagement of private sector and its convening mandate of both public and private sector to rally on issues of private sector engagement and forge effective partnerships. UNDP will further leverage its existing partnership with NPA and MoFPED to secure full government support on the issues pertaining national plan processes and public finance management.

UN Women's convening mandate and role on Gender Equality and the Empowerment on Women (GEWE) endows it with a unique capacity and requisite expertise to mobilise and engage the private sector, Civil Society and public in ensuring the integration of gender equality issues in targeted sectors and spheres. UN Women will strengthen and utilise the existing partnerships with MoFPED, MGLSD and EOC to galvanise government support on issues pertaining gender and equity budgeting through the national planning, budgeting and reporting processes. Civil Society and parliamentarian's advocacy initiatives for GRB and gender statistics to influence debate addressed to issues affecting women.

UNCDF is the UN's capital investment agency for the world's 48 least developed countries. UNCDF's financing models work through two channels: (i) Digital finance that expands the opportunities for individuals, households, small businesses and governments to participate in the local economy, providing them with the tools they need to climb out of poverty and manage their financial lives; and (ii) Local development finance — localized investments through fiscal decentralization, innovative municipal finance, and structured project finance

to drive public and private funding that underpins local economic expansion and sustainable development. UNCDF has been providing support to decentralization and local development in Uganda through a series of consecutive programmes at the district level since 1985 and will bring on board the expertise in digital finance and local development finance to support these interventions. We will leverage on our partnership with MoLG, LGs, LGFC, NPA and OPM to ensure full government support for a successful project implementation.

In addition, the agencies shall strengthen partnership with multi-lateral financial institutions such as IMF, World Bank and African Development Bank to explore opportunities of increasing financing for SDGs, Gender and Equity concerns of the groups under consideration. The other external partnerships will involve relevant national government agencies, private sector, non-government and international actors.

The programme will draw on the tested expertise and tools from the entire UN system, including non-resident institutions. The JP will leverage the work of UNICEF on budget when appropriate to ensure maximum result on alignment of plan and budget towards national priorities. For instance, modelling work by the UN Department of Social And Economic Affairs (UNDESA) and the Economic Commission of Africa (UN ECA) will be critical in building appropriate scenarios; the work of UNDP Africa Finance hub will enrich the array of innovative resource mobilisation approaches (for instance private sector platforms and different types of innovative bonds) that have been effective in other countries; and UN Women Gender mainstreaming tools for budgeting will be critical in advancing inclusivity in planning processes; and UNCDF's global Expertise in testing and implementing approaches to integrating Local Government Financing.

Within-Country consultations will be held with donors active in the Financing for Development space in the country for instance Regional Development Banks and the EC that have expressed interest to support this programme at the global level. Round table engagements will also be facilitated for government with other potential donors such as Germany, France, Denmark, UK and USA to mobilise additional funding and technical support to the programme.

3. Programme implementation

3.1 Governance and implementation arrangements

On the UN side, the RCO will coordinate and oversee the JP while the three Participating UN Organizations (PUNOs) will be responsible for its implementation. This team will work closely together with the Government leads and focal points. Both teams will form the joint task team to support the work of the JP Steering Committee. In order to ensure an integrated approach towards implementation and effective coordination, the PUNOs have developed a joint work plan, see Annex 4, and designated a lead agency (UNDP) for the joint programme. On the GoU side, MoFPED will be the primary government lead on the programme, while the other ministries, agencies and institutions will be involved in accordance with the joint work plan activities.

For programme management, **A Steering committee** is the governing body of the JP, which is responsible for making decision under the management of the project through dialogue and consensus. The committee will convene on bi-annual basis informed by progress against annual work plans. The committee will be chaired by the MoFPED and co-chaired by the UN-Resident Coordinator. The SC will also be made up of high-level representation from the UNDP, UN WOMEN and UNCDF.

At strategic level, it is suggested that the INFF will be brought for updates, information sharing and strategic discussions at the Economic Management Group (EMG), which is chaired by the Permanent Secretary of the Ministry of Finance and Economic Development. The strategic issues that has wider implication will be shared by the Resident Coordinator/UNDP RR to the Local Development Partners Group (LDPG). Guidance from LDPG will feed into the JP programme management arrangement as appropriate.

A technical committee will step up composed of relevant actors to facilitate effective planning of interventions, implementation challenges and devise strategy to ensure adequate quality control of the activities as listed out in the annual work plan. Each member organization will designate a focal point to participate in technical meetings.

The main management principle is that the implementation of the Joint Programme components will be carried out by individual Participating UN Organizations. This implies that internal coordination on each of the component outcomes will be ensured by each participating UN organization, and monitoring based on individual outputs will be conducted by the respective UN organizations. Output-level internal coordination between the recipient UN organizations and their implementing partners will take place according to each UN organization's policies. However, given the interconnectedness between the component outcomes, this project calls for a strong central coordinating unit that will ensure collaboration and sharing among the partnering UN and non-UN institutions and this role will be played by the RCO. The coordination roles have been further elaborated as follows;

For internal oversight and project implementation accountability the Resident Coordinator/United Nations Country Team will guide the strategic implementation of the UNJP. For all UN related issues and activities or agency specific events that have broader UN relevance, the UN system in Uganda, with RCO support, will strive to work harmoniously and speak with 'one voice' through the UN Resident Coordinator or through his/her delegated UN participating Organizations' head on behalf of the UNCT.

Heads of Participating UN Organizations (PUNOs) will interact with the line ministries and partners for the purposes of implementation of the interventions, monitoring and evaluation, advocacy and representation. These interactions will be coordinated by the RCO to ensure information sharing among the partnering institutions.

Participating UN Organizations

The PUNO is differentiated by their contribution and/or role that they may play. PUNOs will play one or more of several roles as mutually agreed with the UN Resident Coordinator: as a substantive financial contributor, as the implementing authority of defined agency-specific projects and/or joint programmes, as an implementing partner or party providing technical advice or other specified inputs and services, as an occasional or ad hoc technical / policy advisor on normative issues, or as an advocate on a particular UN issue or convention. PUNOs will play a substantive leadership role in the JP outcome areas.

The Office of the Resident Coordinator

The Office of the UN Resident Coordinator (**UN-RCO**) will be responsible for support to the strategic leadership and coordination role of the RC/UNCT on the implementation, monitoring

and evaluation, learning and sharing and communication concerning the UNJP. It will provide support in all the designated tasks for the RC/UNCT.

The RCO will be the Technical Coordination and Convening Agent of the JP. Joint Programme Coordination will be organized between UN agency focal points for each component, under the leadership of the Heads of the respective Agencies. The Resident Coordinator's Office will support this process at technical level and report to the UNCT if and where required. The Resident Coordinator's Office will ensure that the Administrative Agent – and therefore subsequently the donor – will be provided with the necessary reporting and monitoring material.

The RCO will be responsible for programmatic coordination. It will coordinate Joint Programme partners, coordinate and compile annual work plans and narrative reports, coordinate monitoring of annual targets, call and report on Steering Committee meetings, facilitate audits and evaluation, communicate on all aspects of the JP, facilitate learning and sharing and report back to the Steering Committee.

While the RCO will be involved in day-to-day coordination, it will not hold any financial or programmatic accountability.

Accountability, effectiveness and efficiency

The above set up structures for Programme implementation and governance will ensure accountability and quality during implementation. Additionally, integrated and close operation at the technical level will contribute to the programme effectiveness and efficiency because the three PUNOs have built a solid record of accomplishment of expertise in the areas that the JP is focusing about, implying that their existing, expertise and networks built so far could be mobilized to support the implementation of the JP. The RCO's experience in coordinating and overseeing JPs will also be utilized in the programme's overall coordination and monitoring activities. This integrated approach to operations at the UN level will help to realize efficiency gains in resource utilization for activities that are executed by all participating agencies.

Alignment with existing structures

The JP's implementation is at strategic level is fully aligned with existing structures. Strategic issues arising from programme implementation will be brought to the highest oversight body proposed, i.e., EMG. This body, which is already guiding strategic macroeconomic and financing issues, will prevail over issues of significant importance and provide high-level guidance. Furthermore, as outlined in chapter 2.5. The PUNOs involved in the JP will interact with key stakeholders and development partners in the existing policy dialogue fora (SDG Task force, Donor Economic Group (DEG), LDPG, sector-working groups) for information sharing and to cultivate synergies with other initiatives.

Government ownership

GoU has already expressed its full support to the SDG financing agenda by the commitment of high-level leadership. The ownership to this JP is anchored on the premises that the proposed interventions are fully aligned with government plans, PFM strategic Plan, Domestic Resource Mobilization strategy and ambitions. Government takes full responsibility for accounting on results achieved. The monitoring of results will be done using nationally generated data to the extent possible complemented by international sources.

The involvement of the EMG where government provides wider strategic engagement opportunity and partnership will help to ensure the programme's integration into the national development financing system while also fostering ownership and potential sustainability of the programme by the government. It is also important to note that the SDG Task force which is led by the Office of the Prime Minister will further provide high level visibility to the achievement of the results and enable the sustainability of the gains made by the programme to last or being carried forward by government own programmes.

3.2 Monitoring, reporting, and evaluation

Reporting on the Joint SDG Fund will be results-oriented, and evidence based. Each PUNO will provide the Convening/Lead Agent with the following narrative reports prepared in accordance with instructions and templates developed by the Joint SDG Fund Secretariat:

- *Annual narrative progress reports*, to be provided no later than. one (1) month (31 January) after the end of the calendar year, and must include the result matrix, updated risk log, and anticipated expenditures and results for the next 12-month funding period;
- *Mid-term progress review report* to be submitted halfway through the implementation of Joint Programme¹⁶; and

¹⁶ This will be the basis for release of funding for the second year of implementation.

- *Final consolidated narrative report*, after the completion of the joint programme, to be provided no later than two (2) months after the operational closure of the activities of the joint programme.

The Convening/Lead Agent will compile the narrative reports of PUNOs and submit a consolidated report to the Joint SDG Fund Secretariat, through the Resident Coordinator.

The Resident Coordinator will be required to monitor the implementation of the joint programme, with the involvement of Joint SDG Fund Secretariat to which it must submit data and information when requested. As a minimum, joint programmes will prepare, and submit to the Joint SDG Fund Secretariat, 6-month monitoring updates. Additional insights (such as policy papers, value for money analysis, case studies, infographics, and blogs) might need to be provided, per request of the Joint SDG Fund Secretariat. Joint programme will allocate resources for monitoring and evaluation in the budget.

Data for all indicators of the results framework will be shared with the Fund Secretariat on a regular basis, in order to allow the Fund Secretariat to aggregate results at the global level and integrate findings into reporting on progress of the Joint SDG Fund.

PUNOs will be required to include information on complementary funding received from other sources (both UN cost sharing, and external sources of funding) for the activities supported by the Fund, including in kind contributions and/or South-South Cooperation initiatives, in the reporting done throughout the year.

PUNOs at Headquarters level shall provide the Administrative Agent with the following statements and reports prepared in accordance with its accounting and reporting procedures, consolidate the financial reports, as follows:

- Annual financial reports as of 31st December each year with respect to the funds disbursed to it from the Joint SDG Fund Account, to be provided no later than four months after the end of the applicable reporting period; and
- A final financial report, after the completion of the activities financed by the Joint SDG Fund and including the final year of the activities, to be provided no later than 30 April of the year following the operational closing of the project activities.

In addition, regular updates on financial delivery might need to be provided, per request of the Fund Secretariat.

After completion of a joint programme, a final *independent and gender-responsive*¹⁷ *evaluation* will be organized by the Resident Coordinator. The cost needs to be budgeted, and in case there are no remaining funds at the end of the joint programme, it will be the responsibility of PUNOs to pay for the final, independent evaluation from their own resources.

The joint programme will be subjected to a joint final independent evaluation. It will be managed jointly by PUNOs as per established process for independent evaluations, including the use of a joint evaluation steering group and dedicated evaluation managers not involved in the implementation of the joint programme. The evaluations will follow the United Nations Evaluation Group's (UNEG) Norms and Standards for Evaluation in the UN System, using the guidance on Joint Evaluation and relevant UNDG guidance on evaluations. The management and implementation of the joint evaluation will have due regard to the evaluation policies of

¹⁷ [How to manage a gender responsive evaluation, Evaluation handbook](#), UN Women, 2015

PUNOs to ensure the requirements of those policies are met and the evaluation is conducted with use of appropriate guidance from PUNOs on joint evaluation. The evaluation process will be participative and will involve all relevant programme's stakeholders and partners. Evaluation results will be disseminated amongst government, development partners, civil society, and other stakeholders. A joint management response will be produced upon completion of the evaluation process and made publicly available on the evaluation platforms or similar of PUNOs.

3.3 Accountability, financial management, and public disclosure

The Joint Programme will be using a pass-through fund management modality where UNDP Multi-Partner Trust Fund Office will act as the Administrative Agent (AA) under which the funds will be channeled for the Joint Programme through the AA. Each Participating UN Organization receiving funds through the pass-through has signed a standard Memorandum of Understanding with the AA.

Each Participating UN Organization (PUNO) shall assume full programmatic and financial accountability for the funds disbursed to it by the Administrative Agent of the Joint SDG Fund (Multi-Partner Trust Fund Office). Each UN Agency, Fund, and Programme will administer such funds in accordance with its own regulations, rules, directives and procedures. Each PUNO shall establish a separate ledger account for the receipt and administration of the funds disbursed to it by the Administrative Agent.

Indirect costs of the Participating Organizations recovered through programme support costs will be 7%. All other costs incurred by each PUNO in carrying out the activities for which it is responsible under the Fund will be recovered as direct costs.

Funding by the Joint SDG Fund will be provided on annual basis, upon successful performance of the joint programme.

Procedures on financial transfers, extensions, financial and operational closure, and related administrative issues are stipulated in the Operational Guidance of the Joint SDG Fund.

PUNOs and partners must comply with Joint SDG Fund brand guidelines, which includes information on donor visibility requirements.

Each PUNO will take appropriate measures to publicize the Joint SDG Fund and give due credit to the other PUNOs. All related publicity material, official notices, reports and publications, provided to the press or Fund beneficiaries, will acknowledge the role of the host Government, donors, PUNOs, the Administrative Agent, and any other relevant entities. In particular, the Administrative Agent will include and ensure due recognition of the role of each Participating Organization and partners in all external communications related to the Joint SDG Fund.

3.4 Legal context

The legal context for the three participating agencies in this Joint programme is given below:

Agency name: United Nations Development Programme

Agreement title: Standard Basic Assistance Agreement (SBAA) between Government of Uganda and UNDP

Agreement date: 29 April 1977



Agency name: United Nations Capital Development Fund

Agreement title: Basic Agreement between the Government of the Republic of Uganda and The United Nations Capital Development Fund

Agreement Date: 5th February 1982

Agency name: United Nations Entity for Gender Equality and the Empowerment of Women

Agreement title: Standard Basic Assistance Agreement (SBAA) concluded between the Government of Uganda and UN Women adopted that of United Nations Development Programme of 24th April 1977

Agreement date: 23rd January 2017

D. ANNEXES

Annex 1. List of related initiatives

Name of initiative/project	Key expected results	Links to the joint programme	Lead organization	Other partners	Budget and funding source	Contact person (name and email)
NPA Annual work Plan	Development of NDP III in Uganda	It provides the broad focus of NDP III. It enabled the JP activity to align budget and plan takes place.	UNDP	UN agencies	UNDP USD 600, 000	Yemesrach Assefa Yemesrach.Workie@undp.org
Public Finance Management Act 2015	All MDAs and Local Governments issued with a certificate of Gender and Equity compliance by the Minister of MoFPED with consultation with EOC (1) certifying that the policy statement is gender and equity compliant, (2) specifying measures taken to equalize	It shall provide a conducive legal and institutional framework	UN Women	FOWODE, DFID, MoFPED,	Government of Sweden, DFID through UN Women (USD 500,000)	Dr Maxime Houinato Maxime.houinato@unwomen.org

Name of initiative/project	Key expected results	Links to the joint programme	Lead organization	Other partners	Budget and funding source	Contact person (name and email)
	opportunities for men and women, Persons With Disabilities (PWDs) and other marginalized groups					
Uganda National Gender Policy 2007	It provided a policy framework for promoting Gender Equality and Women Empowerment	Provides a conducive framework for gender mainstreaming across public and private sectors	Ministry of Gender Labour and Social Development	UN Women, UWONET, Development partners (UN Agencies, DFID, Irish Aid)	Government of Uganda with contributions from Development partners	Honourable Minister, MGLSD
Local Economic Acceleration through Partnership (LEAP)	Credit rating for Gulu and Mbale	Provides methodology for financial analysis to scale up local revenue	UNCDF	Cities Alliance, World bank, IGC, DFID, MoLG, MoFPED, Makerere University, Kampala (MUK), Mbale, Gulu	400,000 USD	Joel Mundua Joel.mundua@uncdf.org
Development Initiative for Northern Uganda (DINU) (governance)	Capacity development for LG service delivery enhanced	Capacity development for LG service delivery	UNCDF	UGLGFC, MoLG, ULGA, UAAU, LGS in Northern Uganda	9,000,000 EUROS	Jenifer Bukokhe Jenifer.bukokhe@uncdf.org
Financing for sustainable	Asset management	Increase revenue	UNCDF	United Nations	200,000 USD	Joel Mundua Joel.mundua@uncdf.org

Name of initiative/project	Key expected results	Links to the joint programme	Lead organization	Other partners	Budget and funding source	Contact person (name and email)
development at the local level through the development of subnational asset management frame working the least developed countries	systems in LGs improved			Department for and Social Affairs (UN-DESA), Ministry of Local Government, LGs		

Annex 2. Results Framework

2.1. Targets for Joint SDG Fund Results Framework

Set targets in the tables below, if relevant

Joint SDG Fund Outcome 2: Additional financing leveraged to accelerate SDG achievement
(set the targets, if relevant)

Indicators	Targets	
	2020	2021
2.1: Ratio of financing for integrated multi-sectoral solutions leveraged in terms of scope ¹⁸	NA	NA
2.2: Ratio of financing for integrated multi-sectoral solutions leveraged in terms of scale ¹⁹	NA	NA

Joint SDG Fund Output 4: Integrated financing strategies for accelerating SDG progress implemented
(set the targets, if relevant)

Indicators	Targets	
	2020	2021
4.1: #of integrated financing strategies that were tested (disaggregated by % successful / unsuccessful)	0	1
4.2: #of integrated financing strategies that have been implemented with partners in lead ²⁰	0	1
4.3: # of functioning partnership frameworks for integrated financing strategies to accelerate progress on SDGs made operational	0	1

Joint SDG Fund Operational Performance Indicators

(do not change or add – this is for information only so that teams know what they will be assessed against)

- Level of coherence of UN in implementing programme country²¹

¹⁸Additional resources mobilized for other/ additional sector /s or through new sources/means

¹⁹Additional resources mobilized for the same multi-sectoral solution.

²⁰ This will be disaggregated by (1) government/public partners (2) civil society partners and (3) private sector partners

²¹ Annual survey will provide qualitative information towards this indicator.

- Reduced transaction costs for the participating UN agencies in interaction with national/regional and local authorities and/or public entities compared to other joint programmes in the country in question
- Annual % of financial delivery
- Joint programme operationally closed within original end date
- Joint programme financially closed 18 months after their operational closure
- Joint programme facilitated engagement with diverse stakeholders (e.g. parliamentarians, civil society, IFIs, bilateral/multilateral actor, private sector)
- Joint programme included addressing inequalities (QCPR) and the principle of "Leaving No One Behind"
- Joint programme featured gender results at the outcome level
- Joint programme undertook or drew upon relevant human rights analysis, and have developed or implemented a strategy to address human rights issues
- Joint programme planned for and can demonstrate positive results/effects for youth
- Joint programme considered the needs of persons with disabilities
- Joint programme made use of risk analysis in programme planning
- Joint programme conducted do-no-harm / due diligence and were designed to take into consideration opportunities in the areas of the environment and climate change

2.2. Joint programme Results framework

Result / Indicators	Baseline	2020 Target	2021 Target	Means of Verification	Responsible partner
Outcome 1 National and sub national planning, budgeting, policy functions, processes, systems and finance are integrated to deliver national priorities and respond to the needs of most at vulnerable groups of people.					
Outcome 1 indicator1: % of planned intervention and SDG related interventions financed on annual basis by budget.	58% plan to budget alignment and budget alignment with SDGs is 61% in 2018/19	59% alignment of plan with budget 62% alignment of budget with SDGs	65% alignment of plan with budget 70% alignment of budget with SDGs	Certificate of Compliance	NPA
Outcome 2 Indicator 2:	61% compliance of budget with gender and	65%	68%	Gender and equity certificate	Equal Opportunities Commission on

Result / Indicators	Baseline	2020 Target	2021 Target	Means of Verification	Responsible partner
% of compliance of the plans and budgets on gender and equity issues by sectors and LGS	equality 2019/20budget				Gender and Equity
Output 1.1 The governance mechanisms, systems, tools that align policies and annual budgets to the national development plan are strengthened					
Output 1.1 indicator 1: Number of policies and frameworks, guidelines developed and revised	0	1	3	Ministry of Finance and Economic Development Annual budget statement and NPA annual report	MoFPED/NPA
Output 1.1 indicator 2: Number of sector and LG staff trained on gender-based budgeting.	0	Sectors (7): 21 staff	0	Sectors (7): 21 staff	0
Output1.1 Indicator3: Number of assessments and policy reviews completed	0	0	2	Assessment Reports produced by Government	NPA and MoFPED
Output 1.2 National policy, legal and institutional frameworks to support effective public finance management and integrated financing reinforced					
Output 1.2 indicator1: Number of guidelines produced for improved public finance management	0	0	1	NPA annual report and MoFPED budget statements	NPA/MoFPED
Output 1.2 indicator2: Number of government	0	0	1	EMG minutes and budget	MoFPED

Result / Indicators	Baseline	2020 Target	2021 Target	Means Verification of	Responsible partner
policy reforms and systems advanced through INFF process.				statements from MoFPED	
Output 1.3 The capacity of oversight institutions, legislative organs and citizens especially inclusion of the most vulnerable groups to monitor progress towards national priorities and SDG strengthened.					
Output Indicator 1.3 indictor 2: Number of oversight/legislative staff trained on gender based or gender sensitive budget, value for money and SDGs.	0	50	50	UN Women Progress Report	EoC/MoFPED/MGLSD
Output 1.4. Indicator 1: Number of accountability actors empowered to monitor SDGS' implementation	0	1	1	UN agencies Annual Report	UN Agencies
Outcome2: Diverse sources of development finance mobilized to implement interventions contained in the NDP III and District Development Plans (DDPs)					
Indicator1: The extent to which private sector financing mobilized towards NDP III priority area tracked.	NA	NA	Financing tracked.	NPA annual report	NPA

Result / Indicators	Baseline	2020 Target	2021 Target	Means of Verification	Responsible partner
Indicator2: % share of local government revenue in Total District budget Indicator: % Increment of Local Revenue collection	3%	3% share of local government budget 0	4% Share of LG Total budget 10%	Auditor General's Report, LGFC Reports LG Reports	LGs and LGFC
Output 2.1 Enabling environment created to attract private and innovative financing to national and local priorities					
Number of business enabling environment issues resolved through public private dialogues	0	0	2	Programme Annual Report	UN Agencies
Number of new innovative financing instruments approved for implementation	0	0	1	Programme Annual Report	UN Agencies
No. of Bankable project development economic infrastructure projects and supported to reach financial close	0	0	2	Project Reports LG Reports	MOLG/UNCDF/UNDP
Output 2.2 Local Government Own Source Revenue collection and administration systems upgraded to web based systems for at least 2 LGs.					
Tax Payer register updated and upgraded to web based No. of Local Staff Capacity Build to undertake	0 0	2		Training reports; LG Records	LGFC/LGS

Result / Indicators	Baseline	2020 Target	2021 Target	Means of Verification	Responsible partner
digitalized tax payer registration and assessment		20	20		
No. of Tax Payers in electronic data base No. of tax payer reached and able to use digital systems for tax payment Revenue automation IEC materials Produced and disseminated	0 0 0	5,000 0 0	5000 5000 Assorted materials distributed to about 5000 tax payers	Revenue management and administration IEC materials; Awareness sessions Reports	Local Governments and LGFC
No. of LGs with fully functional automated Revenue collection and administration system	0	0	2	LG Revenue Records. Consultancy Reports	LGFC & LGs

Result / Indicators	Baseline	2020 Target	2021 Target	Means of Verification	Responsible partner
No. of Local Governments using automated system	0	0	2		
Amount of Revenue collected through automated system Vs manual system	0	0	UGX 100M		
No. of LGs undertaking property valuation and updating property tax registers using digital tools	0	1	1	LG Revenue register	
Number of the Revenue Committees functional and supporting tax administration process	Committees exist but not functional	2	2	LG Reports Revenue committee reports and Minutes	LGS
No. of Tax Payer awareness outreach interventions by revenue committees	0	0	2	Biannual Annual Baraza reports	LGs

Annex 3. Gender marker matrix

Complete the table below, using the instruction for gender marker provided separately.

Indicator		Score	Findings and Explanation	Evidence or Means of Verification
N°	Formulation			
1.1	Context analysis integrate gender analysis	3	The context includes information on most at risk groups of people including women and youth, their conditions and access to service delivery.	Program Proposal
1.2	Gender Equality mainstreamed in proposed outputs	2	Output 1.3 includes gender mainstreaming	Program Results Framework
1.3	Programme output indicators measure changes on gender equality	2	The results Framework includes 2 indicators specifically on gender equality	Program Results Framework
2.1	PUNO collaborate and engage with Government on gender equality and the empowerment of women	3	The agencies plan to engage Ministry of Gender Labour and Social Development, a national machinery on gender equality and women empowerment, Ministry of Finance Planning and Social Development which holds sectors accountable on gender and equity budget allocations and Equal Opportunities Commission that is mandated to ensure that opportunities are equal to all. These partners shall be at the forefront of program implementation and reporting on achievements in line with SDGs.	Program Proposal (Stakeholder mapping)
2.2	PUNO collaborate and engages with women's/gender equality CSOs	3	The program shall engage Civil Society Budget Advocacy Group and Forum for Women in Democracy Organisations to drive the agenda of inclusive planning and inclusiveness.	Program Proposal (Stakeholder mapping)
3.1	Program proposes a gender-responsive budget	3	Output 1.4 includes interventions on strengthening capacity of stakeholders especially Ministries, Departments, Agencies and Local Governments in Gender Responsive budgeting as recommended in the Public Finance Management Act 2015	Program proposal
Average Gender Marker Score		2.7		

Gender Marker Legend:

- **Code 0** - No visible potential to contribute to Gender Equality – i.e. Gender is not reflected anywhere in the project/activity;
- **Code 1** - Potential to contribute in some limited way to GEWE – i.e. needs assessment conducted and GEWE objectives have less than 15% of total budget;
- **Code 2** – Potential to contribute significantly to GEWE – i.e. gender analysis done, minimum of 30% budget to GEWE and at least 1 gender related outcome;
- **Code 3** - Potential to contribute significantly to gender equality and GEWE – i.e. GEWE is **principal purpose** of said initiative.

Annex 4. Budget and Work Plan

The Total Budget US\$ 2,036,000 of which US\$ 1,036,000 (UNWomen, US\$152,000, UNDP, US\$572,000 and UNCDF, US\$, 321,000) will be provided by the participating UN agencies, which costs among others will cover staff costs, Equipment's and furniture. Some of this cost will complement and finance travel and training costs as well as consultancy costs. The amount being requested from the SDG fund is US\$ 1,000,000. The 7% in direct cost will cover global project management support.

UNDG BUDGET CATEGORIES	PUNO 1 : UNWOMEN		PUNO 2: UNDP		PUNO 3: UNCDF		TOTAL	
	Joint SDG Fund (USD)	PUNO Contribution (USD)	Joint SDG Fund (USD)	PUNO Contribution (USD)	Joint SDG Fund (USD)	PUNO Contribution (USD)	Joint SDG Fund (USD)	PUNO Contribution (USD)
1. Staff and other personnel	0	152,000	0	572,000	0	312,000	0	1,036,000
2. Supplies, Commodities, Materials	0		0		0		0	
3. Equipment, Vehicles, and Furniture (including Depreciation)	0		0		50,000		50,000	
4. Contractual services	100,000		358,000		100,000		558,000	
5.Travel and Training	50,000		72,000		30,000		152,000	
6. Transfers and Grants to Counterparts	42,000				78,000		120,000	
7. General Operating and other Direct Costs	13,422		23,097		18,060		54,579	
Total Direct Costs	205,422		453,097		276,060		934,579	
8. Indirect Support Costs (Max. 7%)	14,380		31,717		19,324		65,421	
TOTAL Costs	219,802	152,000	484,814	572,000	295,384	312,000	1,000,000	1,036,000
1st year	100,000	45,600	195,097	171,600	108,000	93,600	403,097	310,800
2nd year	119,802	106,400	289,717	400,400	187,384	218,400	596,903	725,200

4.2 Budget per SDG targets

Use the table template in excel and, after finalizing it, insert it here. Provide brief (max 1 page) justification for the overall table.

The total budget is distributed along the SDG targets as indicted in table below. At least 13% of the budget is contributing to SDG target 1.b. The detailed activities from the work plan that directly make this contribution include; Activities: 1.1.1, 1.1.2, 1.1.3, and 1.1.5.

SDG target 5.c is receiving up to 4% of the total budget. The activity 1.1.4 from the work plan is directly linked to this target. Similarly, 3% of the budget is allocated for SDG target 8.1 and activity 1.2.1 is directly linked to it.

Over 10% of the budget has been aligned to SDG target 10.1 and the directly contributing activity is 1.2.4, while 9% of the budget is directly linked to SDG target 16.6 activity 1.3.1 from the work plan is directly linked to it.


SDG target 17.1 is linked to 24% of the budget and the contributing activities from the work plan include; 2.2.1; 2.2.2; 2.2.3.

SDG target 17.3 is receiving up to 25% of the budget and is directly linked with activities 1.2.3, 2.1.1, 2.1.2, 2.1.3, 2.1.4, 2.1.5 of the work plan. Similarly, SDG target 17.4 is receiving up to 5% of the budget and is directly linked to activity 1.2.2, while SDG targets 17.14 and 17.16 are receiving 5% and 2% of the budgets respectively and are linked to activity 1.3.3.

SDG TARGETS		%	USD
1	SDG target 1.b. Create sound policy frameworks at the national, regional and international levels, based on pro-poor and gender-sensitive development strategies, to support accelerated investment in poverty eradication actions	13%	240,000
2	SDG target 5.c. Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels	4%	72,000
3	SDG target 8.1 Sustain per capita economic growth in accordance with national circumstances and, in particular, at least 7 per cent gross domestic product growth per annum in the least developed countries	3%	50,000
4	SDG target 10.1 By 2030, progressively achieve and sustain income growth of the bottom 40 per cent of the population at a rate higher than the national average	10%	180,000
5	SDG target 16.6. Develop effective, accountable and transparent institutions at all levels;	9%	170,000
6	SDG target 17.1. Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection;	24%	430,000

7	SDG target 17.3 Mobilize additional financial resources for developing countries from multiple sources	25%	450,000
8	SDG target 17.4 Assist developing countries in attaining long-term debt sustainability through coordinated policies aimed at fostering debt financing, debt relief and debt restructuring, as appropriate, and address the external debt of highly indebted poor countries to reduce debt distress	5%	100,000
9	SDG target 17.14. Enhance policy coherence for sustainable development; and	5%	92,000
10	SDG target 17.16 Enhance the Global Partnership for Sustainable Development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the Sustainable Development Goals in all countries, in particular developing countries.	2%	40,000
TOTAL		100%	1,824,000

4.3 Work plan

Outcome 1			<div> JOINT SDG FUND TRANSFORMING OUR WORLD</div> <div>National and sub national institutions capacity for planning, budgeting, policy analysis and financing are integrated to deliver national priorities and respond to the needs of most at vulnerable groups of people:</div>														
Output	Annual target/s		List of activities	Time frame								PLANNED BUDGET				PUNO/s involved	Implementing partner/s involved
	2020	2021		Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Overall budget description	Joint SDG Fund (USD)	PUNO Contributions (USD)	Total Cost (USD)		
Output 1.1: The governance mechanisms, systems, tools that align policies and annual budget to the national development plan are strengthened			1. 1.1 The governance mechanisms, systems, tools that align policies and annual budget to the national development plan are strengthened									SHORT TERM CONTRACT STAFF AT MFPED & NPA, WORKSHOPS	48,000	60,000	108,000	UNDP	MFPED, NPA
			1.1.2 Strengthen the capacity and role of development committee in undertaking independent project review and appraisal to align NDP III identified priority areas and programmes as well as projects.									WORKSHOPS, TRAVEL RELATED COSTS - SSC	12,000	20,000	32,000	UNDP	MFPED, NPA
			1.1.3. Support the development of scenarios and policy advocacy materials on public investment options for the achievement of SDGs and national priorities, fiscal impact analysis, to inform alignment of plan with annual budget including issues of Local Governments									CONSULTANCY FEES, TRAVEL RELATED COSTS, WORKSHOPS, PUBLICATION & DISSEMINATION COSTS	20,000	40,000	60,000	UNDP	NPA, OPM
			1.1.4. Strengthen institutional capacity in Gender and Equity Responsive Planning and Budgeting targeting under-performing sectors and Local Governments with the PFM act 2015 at national and LG level in collaboration with CSO.									FACILITATION FEES WITH SELECTED CSO	42,000	30,000	72,000	UNWOMEN	UBOS, MGLSD

			1.1.5. Support the revision of the methodology for certificate of compliance that assess alignment of plan with budget annually following budget enactment; and development of a simpler/popular version of the same for roll out at sub national level (selected LGs) based on the new NDP III priority areas and programmes								NATIONAL CONSULTANCY FIRM FEES, WORKSHOPS TO VALIDATE THE FINDINGS, TRAINING & WORKSHOP COSTS AT LOCAL GOVERNMENT LEVEL	20,000	20,000	40,000	UNDP	NPA, MLG
Output 1.2: National policy, legal and institutional frameworks to support effective public finance management and integrated financing reinforced			1.2.1 Support the refinement and operationalization of guidelines and business process mapping for loan acquisition, negotiation, Public Investment Projects, as well as restructuring of Sector Working Groups.								LOCAL CONSULTANT'S FEES, VALIDATION WORKSHOPS, DISSEMINATION COSTS	20,000	30,000	50,000	UNDP	MFPEd
			1.2.2 Support: debt management assessment based on the Debt Management Performance Assessment (DeMPA) framework, establishment of a tracking tool for debt sustainability and twinning the debt department with accredited public institution for enhance debt management.								CONTRACT STAFF, CONSULTANCY FIRM, IT FIRM .	100,000	0	100,000	UNDP	MFPEd
			1.2.3 Support the preparation and implementation of the Integrated National Financing Framework and its roadmap.								CONSULTANCY FEES, WORKSHOPS	30,000	60,000	90,000	UNDP	MFPEd

			1.2.4 Conduct an assessment to establish the impact of Public Finance Management Act 2015 in promoting Gender and Equity and the transformation made in the lives of women and other vulnerable groups; and identify policy reforms that will enhance responsiveness of public investments for the marginalized groups' needs.									CONSULTANCY FIRM FEES , WORKSHOPS AND DISSEMINATION COSTS	100,000	80,000	180,000	UNWOMEN	MFPEP
Output 1.3: The capacity of oversight institutions, legislative organs and citizens especially inclusion of the most vulnerable groups to monitor progress towards national priorities and SDG strengthened			1.3.1. Support the development of a popular version of the budget transparency and accountability strategy, strengthening of transparency and oversight institutions (accounting officers, parliament, district councils) and citizens) to monitor alignment of plans with budget, delivery of results, value for money, as well as the progress towards not leaving any one behind by focusing on the vulnerable groups situations.									LOCAL CONSULTANT'S FEES, WORKSHOPS & TRAINING	20,000	50,000	70,000	UNDP	OPM
			1.3.3. Support parliamentarians and CSOs to fast track the amendment and passing of Public Procurement and Disposal Act (PPDA) with an affirmative action for women and other vulnerable group's participation and representation in all public and private procurement processes to improve their livelihoods.									DISSEMINATION & TRAINING RELATED COSTS, TRAVEL	50,000	42,000	92,000	UNWOMEN (30,000), UNDP (20,000)	PARLIAMENT
Outcome 2			Diverse sources of development finance mobilized to implement interventions contained in the NDP III and District Development Plans (DDPs)														
Output	Annual target/s		List of activities	Time frame								PLANNED BUDGET				PUNO/s involved	Implementing partner/s involved
	2020	2021		Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Overall budget description	Joint SDG Fund (USD)	PUNO Contributions (USD)	Total Cost (USD)		

Output 2.1: Enabling environment created to attract private and innovative financing to national priorities											2.1.1 Facilitate development of bankable projects identified in the NDP III for private sector engagement								TAs/ SHORT TERM CONTRACT STAFF, MEETINGS	30,000	70,000	100,000	UNDP, UNCDF	MFPEd, NPA
											2.1.2 Develop guidelines to attract impact investments towards NDP III priority sectors								LOCAL CONSULTANT'S FEES	20,000	10,000	30,000	UNDP, UNCDF	NPA, UIA
											2.1.3 Support sector ministries and Uganda investment authority to work with the private sector by adopting shared value approach to come up with SDG aligned business models and processes including scaling up experiences from the UN participating agencies								FACILITATION FEES - UIA , WORKSHOPS, WORKSHOPS	30,000	50,000	80,000	UNDP, UNWOMEN, UNCDF	UIA
											2.1.4 Develop evidence base e-platform that will allow investors and authorities engage to address bottlenecks for business, facilitate action-based dialogue forums between Public and Private sector on priority investment areas identified in NDP III.								IT CONSULTANCY FIRM FEES	10,000	50,000	60,000	UNDP, UNCDF	UIA
											2.1.5 Identify and undertake feasibility studies on one of innovative financing streams for possible role out to enhance the engagement of the private sector in financing the national development plan (e.g., infrastructure bond, social bonds, Green -climate facility, Blended financing, etc.).								INTERNATIONAL CONSULTANCY, TRAVEL RELATED COSTS, WORKSHOPS, DISSEMINATION COSTS	20,000	70,000	90,000	UNDP, UNCDF	MFPEd, PSFU

Output 2.2 Increased mobilization and contribution of Local Government (two selected DINU LGs) own-source revenue towards SDGs implementation

			2.2.5 Supporting Revenue Committees to conduct Barazas on revenue collections and services delivery.									TRAVEL RELATED COSTS	18,000	12,000	30,000	UNCDF	MOLG/LGFC
												GRAND TOTAL	830,000	994,000	1,824,000		
												UN WOMEN	192,000	152,000	344,000		
												UNCDF	258,000	312,000	570,000		
												UNDP	430,000	572,000	1,002,000		

SUMMARY	BUDGET (US\$)
UNWOMEN Direct Cost Total	192,280
UNDP Direct Cost Total	430,000
UNCDF Direct Cost total	258,000
UNWOMEN Indirect Cost Total (7% HQ Costs)	13459.6
UNDP Indirect Cost Total	30100
UNCDF Indirect costs Total	18060
Coordination, Communication, learning and M& E (7%)-RCO	58100
UNWOMEN Allocated budget	205,740
UNDP Allocated budget	460,100
UNCDF Allocated Budget	276,060
Total requested budget (USD)	1,000,000

TOTAL ALLOCATED	1,000,000
BALANCE AVAILABLE	0

Annex 5. Risk Management Plan

The participating UN agencies and government undertook the risk assessment presented below. Several risks could affect the implementation of the proposed programme. First, the COVID 19 pandemic will cause significant disruptions in the way government and non-state actors operate. The expected downside on the economy, government operations and overall social order could potentially delay implementation of the established actions, especially those that require physical presence of actors as well as multi-institutional collaboration. It may significantly create shortage of resources and reallocation of resources from SDG related interventions to addressing emergency needs of the population, including increase in poverty and widening inequality. If the pandemic is prolonged it may even erode the SDGs gains made in the past. It, however, presents an opportunity to identify innovative and cost-effective mechanisms to implement the programme. For instance, discussions are underway to enable government to operate remotely using digital platforms that minimize person to-person contact.

The major challenge to deliver impactful results is mobilizing adequate financing, especially in the wake of the COVID 19 pandemic. Besides, resource there is uncertainty in resource mobilisation among participating agencies given that co-funding is not guaranteed. To address the funding gap, participating agencies will jointly mobilise the additional resources by identifying and innovatively targeting potential donors through for instance round table discussions co-hosted with government. These engagements have proven to be effective in drawing attention to agency programmes.

Preparations for the 2021 elections are underway. Elections may cause significant delays in programme implementation, let alone necessitating the rechanneling of resources meant for agency programmes that are catalytic to the proposed project. Effort is under way within the UN system in collaboration of other development partners to strengthen the capacity of government to deliver free and fair elections, but also strengthen systems for conflict prevention and dispute resolution established in the preceding country programme. During this critical time, emphasis will also be placed on direct implementation modality that will involve, in part, undertaking procurement of key services on behalf of the government. Innovative implementation approaches within the participating agencies will also be sought to enhance efficiency.

The proposed programme will involve an array of actors in government, and non-state institutions, potentially posing a limitation in coordination. In light of this potential risk, the management and oversight team and coordination arrangements established in this project have been set up within the existing coordination arrangement. Effort has been made to sure that this project does not create an additional unnecessary layer that could compromise the functioning of the existing structure. Oversight of this project has been scaled up to the level of the minister of finance, in whose docket the implementation of the proposed programme is mandated. Within the UN system, the Resident Coordinator's office is fully resourced to provide a solid coordination architecture to support government in implementing the programme.

Risk matrix

Risks	Risk Level: (Likelihood x Impact)	Likelihood: Certain - 5 Likely - 4 Possible - 3 Unlikely - 2 Rare - 1	Impact: Essential - 5 Major - 4 Moderate - 3 Minor - 2 Insignificant - 1	Mitigating measures	Responsible Org./Person
Contextual risks					
COVID 19 outbreak could disrupt operations in all spheres	Very High	5	5	Identification of innovative and cost-effective mechanisms to implement the programme, e.g. utilizing digital platform that minimize contact	RCO, PUNO
2021 Elections	Medium	4	3	Leverage existing UN programme support to strengthen infrastructure for elections and post-election dispute resolution	RCO, UNDP, UNWOMEN
Programmatic risks					
Coordination challenges given several actors	Low	2	2	Strengthen and facilitate the existing coordination functions, rather than create new structures.	RCO, PUNO
Institutional risks					
Restructuring of government ministries and agencies.	Low	2	2	The GoU had attempted to restructure MDAs which were halted due to the unfolding NDP III	UNDP

Risks	Risk Level: (Likelihood x Impact)	Likelihood: Certain - 5 Likely - 4 Possible - 3 Unlikely - 2 Rare - 1	Impact: Essential - 5 Major - 4 Moderate - 3 Minor - 2 Insignificant - 1	Mitigating measures	Responsible Org./ Person
				process. Given that the NDP III is now completed such a process might resume disrupting the smooth implementation of programme. To avoid major disruption, UNDP and other participating agencies will ensure that programmatic activities are adequately coordinated by lead ministry.	
Fiduciary risks					
Uncertainty in mobilizing additional resources to complement the planned financing	Low	2	2	Identify and innovatively target potential donors through for instance round table discussions to attract financing.	RCO, PUNO

Annex 6. Communication Plan

RCO Budget – US\$ 28,100

The purpose of the UNJP Communication Plan is to inform about and advocate for the Joint Programme to Government, development partners, IFIs donors and the general public. This will be in addition to other communications that the United Nations in Uganda makes on its ongoing programming. The communication plan to support the strategy will be implemented in close collaboration with PUNOs communications teams and also work closely with the UN Communications Group and Office of the Resident Coordinator. It is imperative to present a cohesive public image which also reflects the complementary roles and expertise of each Organization in the JP. At the same time, Participating UN Organizations will continue to advocate and ensure communication of agency specific work.

The overall goal of the UNJP Communication Strategy is to provide a framework for speaking in a unified voice on how the United Nations in Uganda is working together to support the Government's efforts in accelerating the SDGs. It will focus on ensuring the objectives and work of the UNJP are visible across the Government, partners, including IFIs and HQ institutions, and general public – and the impact that the UNJP is bringing.

Given the complex and evolving context in light of COVID-19 and challenges that the UNJP proposes to tackle together, the Communication strategies must be adaptable and flexible. It also has to bear in mind the different communications capacities of Participating UN Organizations in terms of staffing, resources and expertise. Communication initiatives will be cohesive and synchronised.

The Communications Strategy for the wider public will focus on the results and impact of the Joint Programme, and progress towards meeting its outcomes and wider SDG financing agenda in Uganda. Communications will relate this information closely to the objectives of the NDP III, SDG VNR including the new UN Sustainable Development Cooperation Framework (2021-2025), where appropriate, in order to demonstrate linkages with wider targets. At the same time, communications will also be made on the progresses of the UNJP for internal and donor audiences.

Target audiences

Effective communication is a critical part to ensure successful implementation of Joint Programme activities and realization of the UNJP intended results. The plan will specifically target the following audiences

- **Government of Uganda and Local Governments** need to be kept abreast of progress in order to promote their leadership and ensure effective implementation of the UNJP and INFF agenda.
- **IFIs, donor community, media, private sector, CSOs** need to be kept informed of progress and alerted to issues that occur in determination, prioritization and impact of the UNJP.

What is to be communicated?

- Advocate for measures to ensure that governance mechanisms and tools align policies and annual budgets to the national development plans
- Create awareness about institutional frameworks to support effective public finance management

- Advocate about the need to reinforce capacities of oversight institutions, legislative organs and citizens especially inclusion of the most vulnerable groups to monitor progress towards national priorities and SDG
- Through advocacy supporting creating an enabling environment to attract private and innovative financing to national priorities, increasing mobilization and contribution of Local Governments revenues towards SDGs implementation
- Promote the work and vision of the UN in Uganda and its positive impact on the overall development process
- Raise awareness about Uganda's development financing, socio-economic development and key development issues, through evidence-based information
- Keep stakeholders up to date on developments in the country
- Support resource mobilisation efforts through the dissemination of information that demonstrates how the UN achieves better results by working together and through the UNJP
- Convey a unified United Nations to external and internal audiences.

Communication process

Communication process comprises internal communication among the JP management team and related stakeholders and external communication related to producing and disseminating outreach material.

Internal JP communication

Internal JP communication plan will be part of the JP monitoring framework to ensure effective monitoring of the JP activities.

Objectives:

1. Ensure appropriate monitoring and assessment of JP performance to effectively achieve results.
2. Ensure equality in project activities supported through this programme to ensure best possible benefits for the partners, through identifying issues that need corrective actions.

Tools for communication

- Quarterly/Biannual updates on implementation of the UNJP, targeted at stakeholders including Government, UNCT, donors, IFIs, development partners and the interested public. The report will include updates on funding, implementation, success stories and the effects of underfunding.
- High-Level Policy Dialogues, Advocacy meetings
- Coordination meetings with IFIs and Local Development Partners Group to discuss the UNJP implementation
- Sensitization Workshops, Television Talk shows, Online and social media, newspaper articles, opeds, Blogs.

No	Objective	Target Audience	Channels & tools and	Activities	Budget in US \$
1	To provide overall coordination of the Joint Programme for successful implementation	Government/LGs PUNOs, UNCT and other inter-agency teams Development Partners Coordination forums, IFIs	Coordination meetings Stakeholder policy dialogues	Meetings	3,100
2	To ensure that the Policy Makers/ Decision Makers make informed decisions regarding the objectives of the UNJP and Integrated National Financing Framework for SDGs	Policy Makers/ Decision Makers Development Partners Private Sector Investor	Small Group communication - Talking Points Briefing Notes Policy Briefs UNJP Fact sheets Updates	High Level Dialogues One-one advocacy meetings	5,000
3	To ensure that the implementors of the UNJP framework are well informed about the work of the JO	Implementors – Government Ministries, Departments and Agencies at Central Government and at Local Governments	Large Group communication Fact sheets Key messages Questions & Answers for TV & Radio Talkshows Guidance Notes for TV & Radio Talk shows Official notices, reports publications	Sensitization Workshops Radio Talk shows Online and social media Newspaper articles an opeds Blogs	10,000
4	To sensitize the general public and raise visibility of the results of the UNJP Final JP Report (Design and print)	Rights holders – Members of Parliament, Community Based Organisations, Members of Public	Mass Communication -- Popular version of framework -Social media posters & - Hashtags Online blogs Visibility items e.g. banners, posters, etc. -Press Releases	Television and Radio Talk shows and messages Online and social media Newspaper articles an op-ed Documentaries Press Conferences Blogs	10,000
Total					US \$ 28,100

Annex 7. Learning and Sharing Plan

RCO Budget: US\$17,000

The global development financing landscape continues to evolve over time. Even the already existing forms of sustainable financing solutions remain new to Uganda and other developing countries. Hence, learning and sharing will be made an integral part of the Joint Programme and will consider sharing among stakeholders within Uganda but also through South-South and Triangular Cooperation. In addition to learning, the purpose of sharing will be to increase access to regional and international markets and take advantage of existing opportunities, such as new financing options for funding of development infrastructure to further improve competitiveness; funding to social sectors; consolidation of the African export market; increased global reach and use of technological innovation for exploiting financing opportunities. RCO will organize experience sharing sessions with countries in the region that will also be rolling-out the initiatives under component 1, to support the spirit of South-South and Triangular Cooperation. The aim will be to promote best practices, knowledge building and cross-country collaboration.

[illegible]

Monitoring and Evaluation, RCO Budget – US\$13,000

[illegible]