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**PERFORMANCE AUDIT OF THE PREPAREDNESS
BY THE GOVERNMENT OF UGANDA FOR THE
IMPLEMENTATION OF SUSTAINABLE DEVELOPMENT GOALS (2030 AGENDA)**

A REPORT BY THE AUDITOR GENERAL

THE REPUBLIC OF UGANDA



Performance Audit of the Preparedness by the
Government of Uganda for the Implementation of
Sustainable Development Goals (2030 Agenda)

A Report by the Auditor General

December, 2018

AUDITOR GENERAL'S MESSAGE

24th December 2018

The Rt. Hon. Speaker of Parliament
Parliament of Uganda
Kampala.

PERFORMANCE AUDIT OF THE PREPAREDNESS BY THE GOVERNMENT OF UGANDA FOR THE IMPLEMENTATION OF THE SUSTAINABLE DEVELOPMENT GOALS (2030 AGENDA)

In accordance with Article 163(3) of the Constitution, I hereby submit my report on the audit undertaken on the Preparedness by the Government of Uganda for the Implementation of the Sustainable Development Goals (Agenda 2030) by the Office of the Prime Minister.

My office intends to carry out a follow-up at an appropriate time regarding actions taken in relation to the recommendations in this report.

I would like to thank my staff who undertook this audit, the staff of the Office of the Prime Minister (OPM), National Planning Authority (NPA), Uganda National Bureau of Statistics (UBOS), Ministry of Finance, Planning and Economic Development (MoFPED), Ministry of Information, Communication, Technology and National Guidance (MoICT & NG) and the INTOSAI IDI-Knowledge Sharing Committee for the assistance offered to my staff during the period of the audit.

John F.S. Muwanga
AUDITOR GENERAL

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ABBREVIATIONS

AU	African Union
CNDPF	Comprehensive National Development Planning Framework
COMESA	Common Market for Eastern and Southern Africa
CSOs	Civil Society Organisations
EAC	East African Community
EDPR	Economic Development Policy and Research
GAPR	Government Annual Performance Report
IGAD	Inter-governmental Authority on Development
LGDPs	Local Government Development Plans
LGs	Local Governments
M&E	Monitoring and Evaluation
MDAs	Ministries, Departments and Agencies
MoFPED	Ministry of Finance Planning and Economic Development
MoICT&NG	Ministry of Information, Communication Technology and National Guidance
NCS	National Communication Strategy
NDP	National Development Plan
NPA	National Planning Authority
NPGEIS	National Priority Gender Equality Indicators
NPPSM&E	National Policy for Public Sector Monitoring and Evaluation
NSI	National Standards Indicator
NSS	National Statistical Systems
NSSDII	National Strategy for Statistical Development II
OPM	Office of the Prime Minister
PCC	Policy Coordination Committee
RRF	Results Reporting Framework
SDGs	Sustainable Development Goals
SDPs	Sector Development Plans
TWG	Technical Working Group
UBOS	Uganda Bureau of Statistics
UN	United Nations
UNDP	United Nations Development Programme
UNIAEG	United Nations Inter Agency Experts Group
WOG	Whole of Government perspective.

EXECUTIVE SUMMARY

The Sustainable Development Goals (SDGs) also referred to as the 2030 Agenda are a set of 17 aspirational goals elaborated through 169 targets and 232 indicators. The UN member states are expected to use SDGs to frame their agenda and political policies over the 15 years from January, 2016 to December, 2030. The SDGs form a cohesive and integrated package of global aspirations the world committed to achieve building on the accomplishments of their predecessors the Millennium Development Goals (MDGs). The 2030 Agenda seeks to drive the economic, environmental and social dimensions of sustainable development through five pillars namely: people, planet, prosperity, peace and partnerships.

During the United Nations General Assembly in New York, September 2015, the Government of Uganda was among the UN Member States that adopted the comprehensive, far reaching and people centered set of universal and transformative goals and targets. The declaration gave states the primary responsibility to follow up and review, at the national, regional and global levels, the progress made in implementing the goals and targets over the fifteen years of the Agenda.

The preparation of Uganda's NDPII (2015/16-2019/20) coincided with the inter-governmental negotiations on the SDGs in 2015. This gave the Government of Uganda an opportunity to try and integrate the SDGs framework into its national plan, accelerate national efforts towards achieving a middle income status, while pursuing sustainable and inclusive development within the framework of the Uganda Vision 2040 and the second National Development (NDP II). Accordingly, Uganda was among the 22 countries that volunteered to conduct a National status review under the auspices of the first High Level Political Forum (HLPF) in July 2016, to establish the country's readiness.

The Office of the Prime Minister (OPM) is charged with the responsibility of creating an enabling environment conducive to the implementation of SDGs. SDGs activities are guided by the established SDGs Coordination Framework, 2017 and SDGs roadmap, 2018.

The objective of this audit was to assess the preparedness by the Government of Uganda to implement the 2030 Agenda.

KEY AUDIT FINDINGS

The Government of Uganda (GoU) through the OPM has made strides in preparing the country for the implementation of SDGs. The government formulated the SDGs Coordination Framework in 2017 and launched the SDGs roadmap in 2018. As required by the SDGs Coordination Framework, the key institutional Technical Working Groups namely: the Planning, Data, Finance, Communication and advocacy, Coordination, Monitoring and Evaluation and reporting that should steer the SDGs function have been established and operationalised. However, this audit has identified key bottlenecks that still impede the full operationalisation of the SDGs activities as envisaged under the SDGs Coordination Framework as outlined below;

1. Integration of SDGs into National Context

Uganda committed to take ownership and establish national frameworks for the implementation and achievement of the 17 SDGs. National Planning Authority (NPA) was expected to guide the review process for identification of applicable goals and targets, and how they were to be reflected in Uganda's development policies, strategies, and planning processes to identify areas for improvement. By the time of audit, June 2018, the NPA had not undertaken a review of the national policies and frameworks with respect to SDGs to identify gaps and develop an action plan to address them.

There were no targeted reviews done to assess how the existing Comprehensive National Development Planning Framework (CNDPF), National Policy for Public Sector Monitoring and Evaluation (NPPSME), GPR, and the Results Reporting Framework (RRF) accommodated the elements of SDGs.

2. Alignment of Policies, Budgets and Programmes to SDGs

NPA undertook a preliminary assessment that put the level of NDPII alignment to the global targets of the SDGs at 69% (strategic level). However the road map developed was not clear on when and how the remaining 31% will be incorporated into the National development framework. It was also observed that NPA had not mapped and communicated the applicable targets and indicators for each sector, Ministries Departments and Agencies (MDAs), Local Governments (LGs), private partners and Civil Society Organisations (CSOs). In addition, guidelines for mainstreaming SDGs into sectors, MDAs and Local government plans had not been developed. Without a framework for mainstreaming SDGs, assessment of alignment of sectors, MDAs and LGs to SDGs will present challenges.

3. Policy integration and coordination

Technical Working Groups (TWGs) are not functioning as envisaged in the SDG coordination framework. The committees and TWGs were not fully constituted; there was no record of quarterly meetings and progress reports. None of the TWG had appointed its full membership, and assigned responsibilities to the various parties in the TWG.

4. Creating ownership and engaging stakeholders in integrating the SDGs into the national context

Overall, the level of public awareness on SDGs in the country remained low as reflected in responses obtained through interviews conducted by the audit team in selected MDAs and LGs. There were no specific SDG outreaches organised to engage and get views of various stakeholders at regional and local government levels for consideration in the preparation process. Whereas the TWG on communication and advocacy had developed a communication framework for SDGs, it was yet to develop the communication and advocacy strategy. The Ministry of Information, Communication and Technology (MoICT&NG) with support from UNDP had translated SDGs awareness messages into 10 local languages in form of brochures. However, the communication and advocacy TWG did not provide evidence of having disseminated them to sectors, MDAs, LGs and communities as intended.

5. Mobilizing resources and capacities for implementing the 2030 Agenda

The Finance TWG led by Ministry of Finance, Planning and Economic Development (MoFPED) was expected to use the identified national programs and applicable targets for Uganda to assess the resources needed in terms of financing and capacity development to deliver the 2030 Agenda. This was to include reviewing and enhancing the existing arrangements for mobilizing resources, knowledge sharing, technology and partnerships for implementing the 2030 Agenda in Uganda. It was observed that MoFPED was in the process of developing a domestic revenue mobilization strategy for Uganda with the aim of raising tax-to-GDP ratio from 14% to 16% by 2019/20 in line with the set target under the NDPII and medium-term Sustainable National Development Plan. However the delay by NPA in identification and integration of all SDG targets into the national development plans presents a risk that the current revenue mobilisation efforts may not fully address the needs of the 2030 Agenda. It was also observed that TWGs had not been facilitated to implement their planned activities.

6. Monitoring, follow-up, review and reporting on progress towards the implementation of the 2030 Agenda

The 2030 Agenda required monitoring, follow up, review and reporting processes for SDGs to be a primary responsibility of every government. This required determination of applicable indicators, establish baseline data, and review and update the M&E frameworks to facilitate effective tracking of SDG implementation. The assessment conducted by Uganda Bureau of Statistics (UBOS) for data in collaboration with the United Nations Statistics Division revealed that only 202 out of 230 global indicators were applicable to Uganda and the TWG had nationalized the applicable indicators and incorporated the Levels I, II and III indicators into the updated NSI framework. However, UBOS was yet to establish comprehensive baseline data on all applicable targets that would be used to track progress for SDGs implementation. In addition the data gap analysis of indicators for SDGs at program/service delivery points had not taken place. Although the National Statistical System (NSS) has the capacity to cover all the 202 indicators, the current modules used can only produce data for 85 indicators, of which data on 45 indicators was fully available while for the remaining 40, data could be obtained by UBOS with additional resources.

RECOMMENDATIONS

1. NPA should prioritise the review of policies, strategies and processes for effective integration of SDGs. The OPM should undertake regular follow up of activities allocated to TWGs to ensure that all responsibilities assigned to TWG's are timely executed and reported on.
2. The OPM and NPA should fast track the review and update of the enabling tools and instruments for effective implementation of SDGs. The process of agreeing and mapping applicable targets and indicators to sectors, MDAs and LGs should be expedited.
3. The oversight role of parliament should be enhanced through sensitisation and revision of existing checklists to include SDG compliance. NPA should conduct the assessment of technical capacity of planners at the different planning levels, identify the gaps and strengthen capacity to facilitate integrated and multi-sectoral development planning for SDGs.
4. The OPM should ensure full operationalisation of the SDGs coordination framework by ensuring full constitution of all TWGs, and quarterly progress meetings are held at all levels, reports prepared and reviewed by the respective organs.
5. The MoICT&NG should fast track the full constitution and operationalisation of the communication and advocacy TWG.

OVERALL AUDIT CONCLUSION

Whereas the GoU committed itself to implement SDGs Agenda 2030 over the next 15 years from 2016 to 2030, formulated the SDGs Coordination framework and launched the SDGs roadmap in 2018, the existing gaps in the operationalisation of the SDGs framework pose challenges in creating a suitable environment for their implementation. To ensure the realisation of the expected benefits of Agenda 2030, it is important that a comprehensive and supportive SDGs coordination framework and roadmap are fully operationalised and streamlined and the necessary capacities provided to all the TWGs, MDAs and LGs to allow them effectively implement their assigned roles and responsibilities.

CHAPTER ONE

01

Performance Audit of the Preparedness by the Government of Uganda for the Implementation of Sustainable Development Goals (2030 Agenda) | A Report by the Auditor General

INTRODUCTION

This performance audit report covers the preparedness by the Government of Uganda for the implementation of Sustainable Development Goals (SDGs). During the audit, preparedness was viewed as the presence of mechanisms at national, sectoral and local government levels for implementing the 2030 Agenda, monitoring and reporting on the progress towards the achievement of the Sustainable Development Goals. The Sustainable Development Goals (SDGs), also referred to as the 2030 Agenda, are a set of 17 aspirational goals (Figure 1 below), elaborated through 169 targets and 232 indicators.



Figure 1: The 17 Sustainable Development Goals

Source: IDI - Auditing Preparedness for implementation of SDGs - Guidance for SAIs

The 17 goals/2030 Agenda seeks to drive the economic, environmental and social dimensions of sustainable development through five pillars¹, namely; people, planet, prosperity, peace and partnerships (Figure 2 refers).



Figure 2: Sustainable Development Pillars

Source: IDI - Auditing Preparedness for implementation of SDGs - Guidance for SAIs

1 IDI - Auditing Preparedness for Implementation of SDGs – Guidance for Supreme Audit Institutions, Page 13

Based on the foundation principle of “leave no one behind”, the goals are more comprehensive, universal and integrated. The SDGs are a universal set of goals, targets and indicators that UN member states are expected to use to frame their agenda and political policies over the 15 years starting from 2016 and ending 2030. The SDGs form a cohesive and integrated package of global aspirations the world committed to achieve building on the accomplishments of their predecessors the Millennium Development Goals (MDGs) while including new areas such as climate change, economic inequality, innovation, sustainable consumption, peace and justice, among other priorities².

1.1 MOTIVATION

In September 2015, during the United Nations General Assembly in New York, the Government of Uganda adopted the comprehensive, far reaching and people centred set of universal and transformative goals and targets. GoU committed to working tirelessly for the full implementation of this Agenda by 2030. The declaration gave Member States the primary responsibility to follow up and review, at the national, regional and global levels, the progress made in implementing the goals and targets over the fifteen years of the Agenda³.

Supreme Audit Institutions (SAIs) at XXII - INCOSAI meeting in Abu Dhabi, December 2016, agreed to make meaningful independent audit contributions to the 2030 Agenda for Sustainable Development. This was inline with the strategic intent of INTOSAI and as such, INTOSAI’s Development Initiative (IDI) in partnership with the Knowledge Sharing Committee (KSC) developed a Programme to support SAIs in assessing their country’s preparedness for implementing the 2030 Agenda through a collaborative approach⁴.

Article 163 of the Constitution of Republic of Uganda (as amended) and Sections 13(1) (b) and 21 of the National Audit Act 2008 gives the Auditor General the powers to conduct Value for Money audits in respect of any project or activity involving public funds.

It is against this background that SAI-Uganda undertook an audit to assess the preparedness by the Government of Uganda to fully implement the Sustainable Development Goals by 2030.

1.2 AUDIT OBJECTIVE AND AUDIT QUESTIONS

The overall audit objective was “To assess the preparedness by the Government of Uganda to implement the 2030 Agenda”.

To address the above objective, the following audit questions were answered:

- a) To what extent has the government of Uganda adapted the 2030 Agenda into its national context?
- b) Has the government of Uganda identified and secured the resources and capacities (means of implementation) needed to implement the 2030 Agenda?
- c) Has the government of Uganda established a mechanism to monitor, follow up, review and report on the progress towards the implementation of the 2030 Agenda?

2 UN Sustainable Development Solutions Network, Getting started with the Sustainable Development Goals, A guide for stakeholders, Dec 2015, page 6.

3 UN, Transforming our World: The 2030 Agenda for Sustainable Development, A/RES/70/1

4 UN, IDI & KSC, Auditing Preparedness for Implementation of Sustainable Development Goals, Page 6

1.3 AUDIT SCOPE

The audit assessed the mechanisms and structures put in place by GoU since September 2015 to June 2018 regarding the preparedness for the implementation of the 2030 Agenda. The audit verified the actions at the national (OPM, NPA, MoFPED, UBOS, and MoICT & NG) and Local Government level.

A Whole of Government (WoG) Perspective was used to assess the readiness by the Government of Uganda to implement the SDGs. This Perspective recognizes the inter-linkages existing among the 17 Goals and the related targets thereby calling for a multi-stakeholder, coordinated and integrated (Horizontal & Vertical) approaches during the implementation of Government programs.

Partnership with development partners and private bodies were also assessed as they are critical and supplementary means in resource mobilization for SDGs.

1.4 AUDIT CRITERIA

The sources of criteria used for this audit were derived from the following documents reviewed:

- a) UN, Transforming our World: The 2030 Agenda for Sustainable Development,
- b) SDG Coordination Framework- Uganda,
- c) Results and Reporting Framework and the National Standardized Indicator (NSI) Framework – Uganda,
- d) Public Finance and Management Act, 2015 – Uganda,
- e) Uganda’s Second National Development Plan (NDP II)-2015/16-2019/20,
- f) The Comprehensive National Development Planning Framework (CNDPF) – Uganda,
- g) The National Policy on Public Sector Monitoring and Evaluation (2013),
- h) Review Report on Uganda’s Readiness for Implementation of the 2030 Agenda,
- i) IDI – Auditing Preparedness for Implementation of SDGs – Guidance for Supreme Audit Institutions, and
- j) The Addis Ababa Action Agenda of the Third International conference on Financing for Development, 2015.

1.5 METHODOLOGY

Data for the audit was collected through documents reviews and interviews. The data collected was analyzed using both qualitative and quantitative analysis techniques. The specific methods of data collection and analysis used to address each audit question were as follows;

i) **To what extent has the government of Uganda adapted the 2030 Agenda into its national context?**

The team interviewed officers at OPM; NPA, MoFPED, MoLG, UBOS, MoICT&NG and LGs to establish steps taken in domesticating the 2030 Agenda into Uganda’s context. NGOs and the Private Sector Foundation Unit were interviewed to ascertain their level of inclusiveness and ownership in setting priorities. The results of the interviews were corroborated with the reports produced by the respective technical working groups on the progress of their adaptation process.

The results were then compared with the expectations in line with the country’s commitment to the 2030 Agenda to ascertain the level of readiness to implementing the Agenda.

ii) Has the government of Uganda identified and secured resources and capacities (means of implementation) needed to implement the 2030 Agenda?

The audit team reviewed the country's short term, medium term and long term plans and strategies to establish the actions MoFPED had taken to identify, mobilise and secure resources needed for implementation of the 2030 Agenda. Interviews were also held with officers at MoFPED and NPA to assess the mechanisms put in place to ensure human resource capacities are built for effective implementation of the 2030 Agenda. Officers in selected sectors and local governments were also interviewed to establish whether they had identified the resources needed to attain the 2030 Agenda targets, and laid strategies for mobilising and securing the needed resources. Members of the Private Sector Foundation Unit (PSFU) and the NGO Forum were interviewed to establish their level of involvement in identifying and securing resources for implementation of SDGs.

iii) Has the government of Uganda established a mechanism to monitor, follow-up, review and report on the progress towards the implementation of the 2030 Agenda?

The audit team interviewed key officers at OPM, NPA, and UBOS and also reviewed the monitoring, follow-up, review and reporting mechanisms in place to assess their adequacy for all the applicable targets and indicators of the 2030 Agenda. The aspect of inclusiveness of all key stakeholders (WoG perspective) in generating the M&E and reporting mechanism and the level of dissemination of the SDGs information (awareness) were also assessed.

1.6 STANDARDS USED

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). The standards require that the audit is planned in a manner which ensures that an audit of high quality is carried out economically, efficiently and effectively.

CHAPTER TWO

Performance Audit of the Preparedness by the Government of Uganda for the Implementation of Sustainable Development Goals (2030 Agenda) | A Report by the Auditor General

02

OVERVIEW AND PROCESS DESCRIPTION OF SDGs

2.1 OVERVIEW OF SDGs IN UGANDA

In September 2015, Government of Uganda embraced the 2030 Agenda for Sustainable Development. To this end, Uganda was among the 22 countries that volunteered to conduct a National status review under the auspices of the first High Level Political Forum (HLPF) in July 2016 to establish the country’s readiness. The 2030 Agenda presented Uganda with an opportunity to refocus its development agenda, address the bottlenecks that hamper development, learn from, and network with other countries. It also presented an opportunity to accelerate national efforts towards achieving a middle income status; while pursuing sustainable and inclusive development within the framework of the Uganda Vision 2040 and the second National Development Plan 2015/16 to 2019/20 (NDP II)⁵.

The preparation of the NDPII (2015/16-2019/20) coincided with the inter-governmental negotiations on the SDGs in 2015. Accordingly, Government of Uganda used the opportunity to try and integrate the SDGs framework into the plan⁵. The 2030 Agenda is implemented through the long-term Comprehensive National Development Planning Framework (CNDPF).

Uganda developed an SDG Coordination Framework under the coordination and leadership of Office of the Prime Minister (OPM). Figure 3 refers: The Coordination framework is executed through five multi-stakeholder Technical Working Groups (TWGs) aligned to the mandates of key oversight institutions to facilitate planning, data generation, financing, communication, coordination; monitoring and evaluation; and reporting progress on the implementation of SDGs. The TWGs comprises of Government Ministries, Departments, and Agencies; Private Sector; Civil Society; and Development Partners⁷. All the five TWGs are required to report to the National Task Force (NTF) on a quarterly basis which in turn reviews the reports and make recommendations to the Implementation Steering Committee (ISC). The ISC reviews the NTF reports and make recommendations to the Policy Coordination Committee.



Figure 3: SDGs Coordination Framework

Source: Office of the Prime Minister - SDGs Coordination Unit, Uganda.

5 Review report on Uganda’s readiness for implementation of the 2030 Agenda, July 2016, page ix
 6 Review report on Uganda’s readiness for implementation of the 2030 Agenda, July 2016, page 9,10
 7 Roadmap for creating an enabling environment for delivering on SDGs in Uganda

The SDGs Policy Coordination Committee (PCC)

This is the highest structure in the coordination of the implementation of SDGs. The committee comprises the Members of Cabinet, Heads of UN Agencies and Heads of Mission under the Chairmanship of the Prime Minister. The committee is to meet once a year to review implementation and provide policy guidance and direction to MDAs on SDGs.

The SDGs Implementation Steering Committee

This committee comprises of the Permanent Secretaries, Heads of Agencies and UN Country representatives and participating Development Partners. These are to meet twice a year to review progress and recommend policy proposals to the PCC. This committee is chaired by the Head of Public Service and Secretary to Cabinet.

The SDGs National Taskforce

The taskforce comprises of the technical officers from OPM, MoFPED, NPA, MoFA, MoLG, UBOS, UN, NGO Forum and PSFU. The committee is chaired by the Permanent Secretary in the Office of the Prime Minister. The task force is to meet quarterly to receive and consider reports from TWGs and make recommendations for consideration by the SDGs Implementation Steering Committee.

Data Technical Working Group

This TWG is led by Uganda Bureau of Statistics (UBOS) and was tasked to; develop indicators for tracking progress on SDGs within the framework of the NDP; domesticate SDG indicators within the NDP framework; establish baselines for SDG indicators; generate and disseminate data on SDG indicators; undertake surveys to inform reporting; organize a stakeholders' meeting to discuss and agree on the indicators; indicate the TWG membership and their roles and responsibilities; harness synergies with the other TWGs; and prepare quarterly reports for consideration by the National Taskforce.

Planning Technical Working Group

The working group for planning is led by National Planning Authority (NPA). This is responsible for; ensuring that SDGs are integrated into National,

Sectoral, MDA and LG plans; building planning capacity at National, Sectoral, MDA and LG levels; ensuring that sectors and LGs are prioritizing SDGs in the implementation of their development plans; indicating the TWG membership and their roles and responsibilities; harnessing synergies with the other TWGs; and preparing quarterly reports for consideration by the National Task Force.

Cross-Sectoral Coordination, Monitoring and Reporting TWG

This working group is led by the Office of the Prime Minister (OPM) and is responsible for: reviewing the MDAs & LGs quarterly reports on the SDG implementation; undertaking indicator profiling and target setting exercises in MDAs and LGs; setting targets for the process indicators; preparing consolidating reports on the SDG implementation in the GAPR; preparing regular reports for submission to the UN and Parliament; undertaking evaluation monitoring of SDG interventions; arranging cross-sectoral engagements for lessons learnt and guiding on the way forward for areas of concern; operationalizing the coordination framework on SDGs; providing the secretariat services to the coordination of SDGs; providing status reports and position papers to the different coordination structures; consolidating reports from the five TWGs; harnessing synergies with the other TWGs; preparing quarterly reports for consideration by the National Taskforce; and indicating the TWG membership and their roles and responsibilities.

Finance TWG

This working group is spearheaded by the Ministry of Finance Planning and Economic Development (MoFPED) and is responsible for: mobilizing resources for financing the implementation of SDGs; ensuring that resources are used for the purpose for which they were dispensed; indicating the TWG membership and their roles and responsibilities; harnessing synergies with the other TWGs; and preparing quarterly reports for consideration by the National Taskforce.

Communication and Advocacy TWG

This working group is led by the Ministry of Communication, Information Technology & National Guidance and is responsible for; developing a communication and advocacy strategy for popularizing SDGs; disseminating the communication and advocacy strategy to all MDAs, LGs and other stakeholders; ensuring implementation of the communication and advocacy strategy; indicating the TWG membership and their roles and responsibilities; harnessing synergies with the other TWGs; and preparing quarterly reports for consideration by the National Taskforce.

2.2 PROCESS DESCRIPTION

a) Integration of the 2030 Agenda into the national context

The SDGs are global targets that should be adapted through national processes to national circumstances. The integration of the 2030 Agenda into the national context was expected to start with NPA identifying applicable goals and targets for Uganda based on national priorities and circumstances. The identified goals and targets would then be nationalised, followed by a review process to establish how they are reflected in Uganda's development policies, strategies, and planning processes to identify gaps and areas for improvement.

The national coordination team, led by OPM was expected to lead an assessment of the existing horizontal and vertical policy coherence structures, multi stakeholder approaches, and SDG awareness levels. This assessment would establish the existing gaps, and provide a basis for enhancing the existing mechanisms to address the gaps for better delivery of the 2030 Agenda. The NPA would then engage stakeholders in identifying national programs, guide the assessment of the existing national, sectoral and local government development plans to establish how well they were aligned to the comprehensive scope of the 2030 Agenda, and devise means to bridge the gaps to ensure full integration of SDGs into the development plans at all levels.

b) Mobilizing resources and capacities for implementing the 2030 Agenda

The Finance TWG led by MoFPED was expected to use the identified national programs and applicable targets for Uganda to assess the resources needed in terms of financing and capacity development to deliver the 2030 Agenda. This was to include reviewing and enhancing the existing arrangements for mobilising resources, knowledge sharing, technology and partnerships for implementing the 2030 Agenda in Uganda.

c) Monitoring, follow up, review and reporting on progress towards the implementation of the 2030 Agenda

The preparedness process for monitoring, follow up, review and reporting on SDGs was expected to start with establishing the applicable indicators, availability of their baseline data, and assessing the existing M&E frameworks to establish how they accommodate SDGs. OPM and UBOS would then use the identified gaps to enhance the existing M&E frameworks, develop appropriate guidance and build capacity for effective tracking and reporting progress on SDGs.

The SDGs in Uganda are monitored in accordance with the National Policy on Public Sector Monitoring and Evaluation (2013) that guides the monitoring and evaluation of sectors, public policies, strategies, programs and projects managed by MDAs, LGs, parastatals and executing agencies in Uganda. The Policy is operationalized through the Results and Reporting Framework (RRF) for the NDPII, and the National Standardized Indicator (NSI) Framework⁸.

8 OPM Interim Report, Status of Implementation Of SDG's: Uganda, September 2017, Page 10

CHAPTER THREE

Performance Audit of the Preparedness by the Government of Uganda for the Implementation of Sustainable Development Goals (2030 Agenda) | A Report by the Auditor General

03

FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

3.1 INTEGRATION OF THE 2030 AGENDA INTO THE NATIONAL CONTEXT

The SDGs are global targets that should be adapted through national processes to national circumstances. Declaration fifty five (55) of the 2030 Agenda for sustainable development required each government to decide upon how the SDGs and their targets should be incorporated into the national policies, planning processes, and goals in order to recognize the link between sustainable development and other relevant on-going processes in the economic, social and environment fields. Accordingly, all Governments were to take ownership and review national frameworks for the implementation and achievement of the 17 Goals. By the time of audit, June 2018, the NPA had not undertaken a review of the national policies and frameworks with respect to SDGs to identify gaps and develop an action plan to address them. In addition, guidelines for mainstreaming SDGs into sectors, MDAs and Local government plans had not been developed.

3.1.1 Integration of the SDGs into national planning strategies, policies and processes

Each country was expected to define national targets based on national priorities and circumstances. The Agenda acknowledges that the initial levels of development differ across countries, and national processes are required to set relevant and realistic targets for each country. Uganda committed to take ownership and establish national frameworks for the implementation and achievement of the 17 SDGs. NPA was expected to guide the review process for identification of applicable goals and targets, and how they were to be reflected in Uganda's development policies, strategies, and planning processes to identify areas for improvement. Under the SDGs Coordination framework, the National Task Force was to oversee the operations of the various TWGs.

Annex 3 to the NDPII presupposes that the Government of Uganda adopted all the 17 goals and the respective 169 targets⁹. However, through interviews with NPA officials and analysis of the annex, the audit team noted that NPA had not undertaken the process of assessing the applicability and nationalising the 17 goals and the 169 targets. There was no report to demonstrate that NPA organised a consultative process to integrate the SDGs into National context, for instance: Goal 14 still read "Conserve and sustainably use the oceans, seas and marine resources for sustainable development" in National documents such as NDPII and Uganda's readiness review report, 2016.

In addition, through interviews with OPM and NPA officials, audit further noted that there were no targeted reviews done to assess how the existing Comprehensive National Development Planning Framework (CNDPF), National Policy for Public Sector Monitoring and Evaluation (NPPSME), GAPR, and the Results Reporting Framework (RRF) accommodated the elements of SDGs.

The gaps in the integration of SDGs into national planning strategies, policies and processes were due to inability by NPA to prioritise the review process. In addition, OPM did not supervise and follow up the responsible centres. For instance, OPM was not ensuring that quarterly reports by the TWGs were regularly prepared to enable follow up on implementation of planned activities as stipulated in the SDG coordination framework.

As a result of the gaps in the policies, strategies and processes were not established to guide integration of SDGs.

⁹ Republic of Uganda, NDPII 2015/16- 2019/20, page 271

Management Response

The SDG coordination framework was developed and adopted to oversee integration of SDGs. However, the Technical Working Groups (TWGs) are not functioning optimally.

NPA together with UNDP are in the process of conducting a policy and institutional gap analysis to inform further integration of SDGs. This will be concluded by June 2019. This study will provide the basis for action planning and prioritization for the SDGs and other agenda in the next planning cycle (NDPIII). NPA also plans to develop a ten year NDP in order to provide a comprehensive approach to SDGs and other international agenda to which Uganda is signatory.

OPM has communicated to all TWGs-lead institutions to appoint membership and provide quarterly minutes. This was reiterated by the Prime Minister at the launch of the National SDG road map. Now that the roadmap is in place with milestones for each of the TWGs, follow up will be made in a timely manner and implementation enforced.

Recommendations

- a) NPA should prioritise the review of policies, strategies and processes for effective integration of SDGs.
- b) The OPM should undertake regular follow up of activities allocated to TWGs to ensure that all responsibilities assigned to TWG's are timely executed and reported on.

3.1.2 Alignment of policies, budgets, and programmes to the SDGs

The government of Uganda opted to implement SDGs using the existing Comprehensive National Development Planning Framework (CNDPF). The framework provides for short term, medium term and long term planning that, if well utilised, would give Uganda an avenue for effectively integrating and mainstreaming of the 2030 Agenda into annual work plans and budgets, NDPII, the perspective 10 year Development Plan (2020-2030) and Uganda Vision 2040.

The NPA was expected to coordinate the assessment of the current national, sectoral and local governments' development plans and strategies to establish how well they aligned in content and ambition to the comprehensive scope of the Agenda 2030 and SDGs. The assessment was to identify gaps, devise means of bridging them and develop guidance for sectors, MDAs and LGs to align their development plans and policies to the SDGs.

The preparation of the National Development Plan (NDP11)¹⁰ coincided with the deliberations and adoption of the 2030 agenda. This gave Uganda an opportunity to integrate the SDGs into the current NDPII. At national level, NPA undertook a preliminary assessment that put the level of NDPII alignment to the global targets of the SDGs at 69% (strategic level). (Figure 4 refers). NPA indicated that a more comprehensive assessment is to be undertaken in the due course.

10 The NDP11 is the National development plan for five years and expected to cease in 2020.

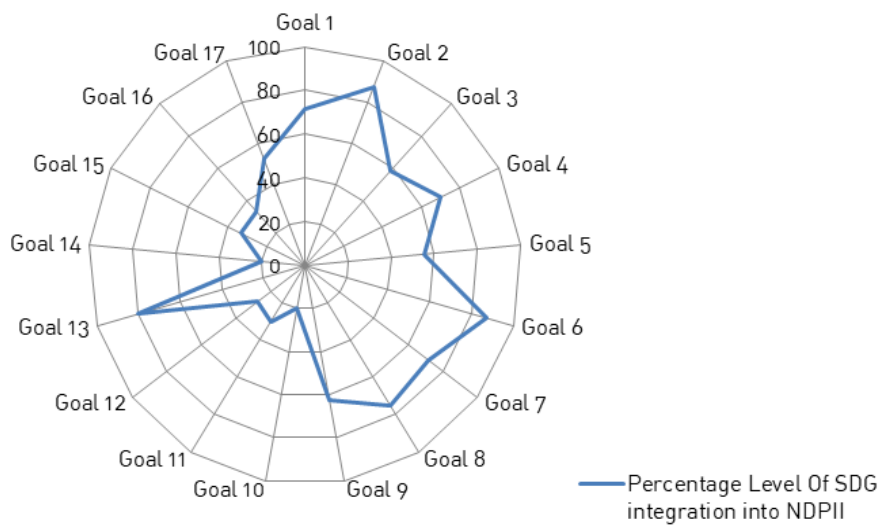


Figure 4: Percentage Level of SDGs integration by Targets into NDPII at strategic level

Source: OAG analysis of Annex 3 of NDPII: List of recommended post 2015 goals and targets.

The roadmap developed was not clear on when and how the remaining 31% will be incorporated into the National development framework.

The authority had not mapped and communicated the applicable targets and indicators for each sector, MDA, LGs, private partners and CSOs. Similarly, the assessment of alignment for sectors, MDAs and LGs plans to SDGs was yet to be undertaken and a framework to guide mainstreaming was not in place. There was no structured forum to harmonise planned interventions by government and all non-government actors, such as, NGOs and private parties, to avoid duplication of efforts.

The inadequate preparation in terms of alignment of policies, programmes, and budgets to SDGs across all levels of Government was due to the following factors:

- a) Delays in the review and update of some of the enabling tools and instruments. For instance the Public Finance and Management Act (2015) requires NPA certification for compliance of national, sector and LG budgets to the NDPs and gender and equity alignments among others. Although GoU is implementing the Programme Based Budgeting System (PBBS), the planning; budgeting and monitoring tools used had not been revised to include parameters for SDGs. The process of mapping the applicable targets to various MDAs and LGs had not taken place thus no review could be done.
- b) There are no deliberate efforts to have the oversight role played by parliament in the budgeting process utilised to ensure that all policies, programs, and budgets are mainstreamed to the 2030 Agenda. In addition, the certificates used by committee to assess compliance to the budget process do not have SDG parameters.
- c) Inadequate coordination and supervision of the responsibility centres by the OPM. There are also capacity gaps with planners at the different planning levels which hindered integrated and multi-sectoral development planning for SDGs.

Consequently, the targeted process of integrating the SDGs into SDPs, MDAs, LGs Development Plans, annual plans and budgets is still a challenge. The status, requirements and locations of those left behind (marginalised and vulnerable groups) are not known.

Management Response

The assessment formulae for the Certificate of Compliance (CoC) will be enhanced to enable a more comprehensive assessment of SDG integration at sector and MDA level. During the PACOB process, all sector BFPs will be appraised against alignment towards SDGs. The next issue of Government Annual Performance Report will have a section on SDG implementation (i.e. September, 2019).

The process of agreeing and mapping applicable targets and indicators to sectors, MDAs and LGs will be completed by end of December 2018. A comprehensive program to this end has been developed.

Parliament, through its committee on Rules, Privileges and Discipline is making consultation on whether to create a stand-alone committee or to mainstream SDG oversight in the existing committees. OPM, led by MGD appeared before the committee and strongly supported the creation of the committee. Parliament will be equipped with knowledge and tools to enable them play an oversight role, monitor and advocate for SDGs. The gap analysis conducted by NPA together with UNDP will help to ascertain the extent of capacity needs and thereby inform the planning and prioritizing capacity building for SDGs. NPA will conduct SDG modelling to enhance prioritisation in the next NDPs.

Recommendations

- a) The OPM and NPA should fast track the review and update of the enabling tools and instruments for effective implementation of SDGs.
- b) The process of agreeing and mapping applicable targets and indicators to sectors, MDAs and LGs should be expedited.
- c) The oversight role of parliament should be enhanced through sensitisation and revision of existing checklists to include SDG compliance.
- d) NPA should conduct the assessment of technical capacity of planners at the different planning levels, identify the gaps and strengthen capacity to facilitate integrated and multi-sectoral development planning for SDGs.

3.1.3 Policy integration and coordination

The implementation of the 2030 Agenda requires an integrated approach to promote the economic, social and environment dimensions of sustainable development in a balanced manner, breaking down sectoral silos and connecting different levels of governmental action. Policy coherence is critical to capitalize on sectors, MDAs and LGs working together for the attainment of the Agenda.

The OPM was expected to lead an assessment of the existing horizontal and vertical policy coherence mechanisms to ascertain how well they facilitate the implementation of the 2030 Agenda, identify gaps and make enhancements for effective policy coherence.

The coordination framework for SDGs in Uganda provides a foundation for both horizontal and vertical policy coherence. The framework establishes various hierarchical (vertical) levels of reporting starting with the 5 TWGs feeding into the National Taskforce (NTF), then to the Implementation Steering Committee (ISC) and finally the Policy Coordination Committee (PCC)¹¹.

11 Figure 3 of this report: SDGs coordination framework.

Each reporting level comprises of peer membership from different stakeholder agencies to promote horizontal coherence in the planning and implementation process. However, through interviews and review of a few availed reports from the various lead agencies of TWGs, the audit team noted that TWGs are not functioning as envisaged in the SDG coordination framework. The committees and TWGs were not fully constituted; there was no record of quarterly meetings and reports. None of the TWG had appointed its full membership, communicated and assigned responsibilities to members. Currently, the TWGs are mainly constituted by persons in the respective lead agencies.

This was attributed to failure by the OPM to enforce full operationalization of the SDGs coordination framework thereby hindering both horizontal and vertical coordination. The lead agencies for the various TWGs have not demonstrated the will to own their responsibilities for SDGs in spite of the spirit of mainstreaming SDGs into the existing frameworks.

The multi-sector analysis of policies, programmes and targets for the sectors, MDAs and LGs had not been done for the purpose of identifying the inter linkages to ensure coherent policy integration.

Management Response

With the launch of the SDGs roadmap, OPM is in the process of ensuring operationalisation of the SDGs coordination framework.

Recommendation

The OPM should ensure full operationalisation of the SDGs coordination framework by;-

- a) Ensuring full constitution of each TWG.
- b) Ensuring that quarterly progress meetings are held, reports prepared and reviewed by respective centres.

3.1.4 Creating ownership and engaging stakeholders in integrating the SDGs into the national context

In order to achieve the implementation of 2030 Agenda for Sustainable Development and SDGs, the UN recommended¹² building public awareness as well as engaging stakeholders at all levels, that is: national, sectoral, MDAs and local government as a way of instilling ownership and empowering the public to participate in the integration of SDGs. This would entail reaching out to all levels and sectors with information specific to their functions, roles and responsibilities. The proposed awareness interventions included introductory workshops; public awareness campaigns and opportunity management.

Through review of reports and interviews with OPM officials, the team noted that there were no specific SDG outreaches organised to engage and get views of various stakeholders at regional and local government levels for consideration in the preparation process.

The MoICT&NG was assigned the function of leading the TWG responsible for communicating and popularising SDGs in Uganda¹³. The TWG on communication and advocacy had so far developed a communication framework for SDGs but was yet to develop the communication and advocacy strategy. The MoICT&NG with support from UNDP had translated SDGs awareness messages into 10 local languages in form of brochures. However, the communication and advocacy TWG did not provide evidence of having disseminated them to sectors, MDAs, LGs and communities as intended.

12 UN,2016 Mainstreaming the 2030 Agenda for Sustainable Development page 15 to 23 Retrieve:<https://undg.org/wp-content/uploads/2016/10/UNDG-Mainstreaming-the-2030-Agenda-Reference-Guide-Final-1-February-2016.pdf>

13 Roadmap for creating an enabling environment on SDGs in Uganda

Overall, the level of public awareness on SDGs in the country remained low as reflected in responses obtained through interviews conducted by the audit team in selected MDAs and LGs.

The low level of public awareness was due to non-operationalization of the communication and advocacy TWG. This hindered effective dissemination of translated SDG awareness messages, creation of SDGs social media user groups, holding of SDGs specific multi-stakeholder consultative meetings and civic outreaches aimed at popularizing SDGs and generating national ownership.

The majority of the stakeholders remained unaware of SDGs and how to inclusively link the Agenda to domestic concerns, priorities and alignment to the sectoral plans. This limited their participation in the SDGs preparation process.

Management Response

Management takes note of the issues raised.

Recommendation

The MoICT&NG should fast track the full constitution and operationalisation of the communication and advocacy TWG.

3.2 RESOURCES AND CAPACITIES FOR IMPLEMENTING THE 2030 AGENDA

For effective and successful implementation of SDGs, it is important that government and other agencies mobilize the required resources and capacities to achieve the 2030 Agenda. This requires that the needs for attaining the SDGs are identified and incorporated in the national development plans. SDG 17 recognizes multi-stakeholder partnerships as an important vehicle for mobilizing and sharing knowledge, expertise, technologies and financial resources to support the achievement of the SDGs, particularly in developing countries. It seeks to encourage and promote effective Public-Private and civil society partnerships, building on the experience and resourcing strategies of partnerships¹⁴.

Through interviews with MoFPED officers from the Development Assistance and Regional Co-operation (DARC) and Economic Development Policy and Research (EDPR) departments and document reviews, the audit team established that MoFPED was in the process of developing a domestic revenue mobilization strategy for Uganda with the aim of raising tax-to-GDP ratio from 14% to 16% by 2019/20 in line with the set target under the NDPII and medium-term Sustainable National Development Plan.

Uganda committed itself to regional integration as shown by its membership to the Common Market for Eastern and Southern Africa (COMESA), East African Community (EAC), Inter-governmental Authority on Development (IGAD), African Union (AU), and the Tripartite Free Trade Area (TFTA) comprised of the Common Market for Eastern and Southern Africa, and Southern Africa Development Cooperation. These regional partnerships have resulted in jointly financed projects by partner states such the EAC Single Customs Territory (SCT), the Standard Gauge Railway (SGR), Oil pipelines and the Transmission and Interconnectivity. The existence of Uganda Partnerships Policy (UPP) (2013) and the enactment of the PPP framework in 2015 provided Uganda with a foundation of leveraging on PPPs for development interventions that facilitate the attainment of 2030 Agenda.

14 Goal 17 of the UN 2030 Agenda

The existing and potential partnerships have not been mapped to harness synergies of the Whole of Government (WoG) perspective for the 2030 Agenda. In addition, there was no adequate mobilisation of resources required to facilitate SDG TWGs to undertake their preparedness activities. Table 1 below refers;

Table 1: Summary of projected funds to operationalize the SDGs preparedness roadmap

Technical working group	Projected funding required (UGX. "000")	Projected funding to be secured (UGX. "000")	Projected Funding gap (UGX. "000")
Coordination, M&E and Reporting	2,700,200	800,000	1,900,200
Planning and mainstreaming of SDGs	1,845,500	130,000	1,715,500
Data for SDGs	1,419,600	156,000	1,263,600
Communication and Popularization of SDGs	579,500	105,000	474,500
Mobilization and Financing for SDGs	87,000	34,000	53,000
Total	6,631,800	1,225,000	5,406,800

Source: OAG extracts of planned interventions from the SDGs preparedness roadmap by OPM (Appendix 1)

As shown above, out of the projected funding of UGX 6.631 billion, only 18.47% was anticipated to be secured for the preparatory activities required for the implementation of SDGs. However, through a review of records, audit noted that no funds were released to the respective TWGs.

The audit team established that the existing resource mobilisation mechanisms had not been reviewed since NPA had not identified the needs for 2030 Agenda.

The delay in identification and integration of all SDG targets into the development plans will result in some of the current revenue mobilisation efforts not addressing the needs of the 2030 Agenda.

Management Response

Implementation of SDGs follows the principle of setting and integration of indicators in the NDP Results and Reports and development of data needs in line with the National Standard Indicator (NSI) framework, with corresponding resources in the MTEF.

Financing for SDGs follows the principal of integration and financing of the NDPs. NPA has embarked on the process of developing NDPIII and costing of NDPIII and 10-year NDP will provide a tentative cost for the SDGs and other Agenda that will guide MoFPED in resource mobilisation.

Recommendation

NPA should fast track the process of identification and alignment of SDGs into the national planning frameworks to facilitate MoFPED in mobilising resources and capacities.

3.3 MONITORING, FOLLOW UP, REVIEW AND REPORTING ON PROGRESS TOWARDS THE IMPLEMENTATION OF THE 2030 AGENDA

The 2030 Agenda required monitoring, follow up, review and reporting processes for SDGs to be a primary responsibility of every government. Countries were expected to build on existing national monitoring and reporting systems by going beyond the existing mechanisms to match the transformative and multi-sectoral nature of the SDGs by incorporating any new or revised indicators that were identified in the process of adapting and integrating the SDGs to the national contexts. This required determination of applicable indicators, establish baseline data, and review and update the M&E frameworks to facilitate effective tracking of SDG implementation.

The data for monitoring and reporting on SDGs in Uganda is coordinated and produced by UBOS through the existing statistics development structures of the National Statistical System (NSS). The TWG for Data led by UBOS was expected to conduct a data gap analysis for SDG indicators in the existing National Standards Indicator (NSI) framework, develop mechanisms for addressing the gaps by updating the NSS.

In updating the NSI framework, Uganda adopted the Global Indicator Framework of the UN Inter Agency Experts Group (UNIAEG) and categorized the indicators into four Levels. Level I represented indicators that were to track progress at National level, Level II indicators for tracking progress of cross cutting issues both an national and sector level, Level III indicators to track progress at sector level in line with the NDP while Level IV indicators would track progress of service delivery for Programs in terms of outputs and outcomes up to local government level.

The assessment conducted by UBOS for data in collaboration with the United Nations Statistics Division revealed that only 202 out of 230 global indicators were applicable to Uganda. The TWG had nationalized the applicable indicators and incorporated the Levels I, II and III indicators into the updated NSI framework. However, UBOS was yet to establish comprehensive baseline data on all applicable targets that would be used to track progress for SDGs implementation. The data gap analysis of indicators for SDGs at program/service delivery points had however not taken place hence, Level IV indicators to track progress of SDGs at MDAs, CSO and LG levels were not in place. Although the NSS has the capacity to cover all the 202 indicators, the current modules used can only produce data for 85/202 indicators, of which data on 45 indicators was fully available while for the remaining 40 data could be obtained by UBOS with additional resources.

The process for identification and incorporation of applicable indicators into NSI framework was delayed by non-prioritization of the activity and failure to operationalize the Data TWG by UBOS.

This delay has hindered the review and update of the RRF, GAPR, LGs reporting framework, M&E guidelines and the assessment manuals to include SDGs. The baseline data that describes the status on applicable indicators prior to implementation has not been classified and communicated to all implementing MDAs and Local Governments for purposes of tracking progress.

Management Response

The Bureau of Statistics has scheduled SDG discussions with related sectors to identify SDG indicators not yet mapped to the NSI. This exercise will end in December, 2018. The process of allocating indicators to different MDAs is ongoing and precedes the development of baselines. UBOS has constituted data working groups for each of the SDG goals.

Recommendation

- a) UBOS should fast track the process of identifying applicable indicators for all levels and generate baseline data necessary for tracking SDGs progress.
- b) UBOS should fully constitute the Data TWG, and assign responsibilities to all members for effective execution of its roles.

OVERALL CONCLUSION

Whereas the GoU committed itself to implement SDGs Agenda 2030 over the next 15 years from 2016 to 2030, formulated the SDGs Coordination framework and launched the SDGs roadmap in 2018, the existing gaps in the operationalisation of the SDGs framework pose a challenge in creating a suitable environment for their implementation.

To ensure realisation of the expected benefits of the SDGs/Agenda 2030, it is important that a comprehensive and supportive SDGs coordination framework and roadmap are fully operationalised and streamlined and the necessary capacities provided to all the TWGs, MDAs and LGs to allow them effectively implement their assigned roles and responsibilities and mandates aligned to the attainment of the Agenda 2030.

APPENDIX I: CONSOLIDATED NATIONAL SDG PREPAREDNESS ROADMAP

Roadmap for Coordination, M&E and Reporting

Thematic Area	Planned Action	Target Output	Implementa- tion period	Cost (UShs '000)	Secured Funding	Funding Gap	Responsible Agency
Effective SDG implementation coordination remains crucial due to the multitude of stakeholders	Operationalize the coordination framework	Quarterly meetings in CME&R TWG held	FY 2018/19 – FY 2019/20	48,000	24,000	24,000	OPM
		Quarterly meetings in the SDG Taskforce held	FY 2018/19 – FY 2019/20	2,400	0	2,400	
		Bi-annual meetings in SDG Implementation Steering Committee held	FY 2018/19 – FY 2019/20	1,400	0	1,400	
		Bi-annual meetings in SDG Policy Coordination Committee held	FY 2018/19 – FY 2019/20	1,400	0	1,400	
		Bi-annual status reports to Cabinet and Parliament submitted	FY 2018/19 – FY 2019/20	0	0	0	
	Launch of SDG Roadmap (incl. printing of Roadmap)	SDG Roadmap launched	Q3 FY 2017/18	30,000	0	30,000	
	The national Roadmap reviewed	SDG Roadmap reviewed	Q3 FY 2018/19	10,000	3,000	7,000	
	Benchmarking to learn best practices of coordinating the implementation of SDGs	One benchmarking study visit by the SDG Taskforce conducted	FY 2018/19 – FY 2019/20	150,000	0	150,000	
	Participate in regional and international conferences on SDGs	4 annual conferences (including ARFSD, HLPF, UNGA, P4R) participated in by the SDG Taskforce	FY 2018/19 – FY 2019/20	320,000	0	320,000	
	Running of SDG Secretariat	Administrative costs covered - One vehicle (including fuel and maintenance) - ICT (computers and internet) - Stationary	FY 2018/19 – FY 2019/20	400,000	0	400,000	

Thematic Area	Planned Action	Target Output	Implementation period	Cost (UShs '000)	Secured Funding	Funding Gap	Responsible Agency
Strengthen stakeholder engagement and information sharing	Hold a National multi-stakeholder SDG Forum with participation from national and local level	One National SDG Forum held	Q4 FY 2017/18	90,000	0	90,000	OPM
	Coordinate the preparation of the Annual National SDG Report		FY 2018/19 – FY 2019/20	160,000	0	160,000	
	Follow up meetings on emerging issues from the National SDG Forum and Review	Follow up meetings on emerging issues held	Q4 FY 2017/18	10,000	2,000	8,000	
	Production of knowledge products	SDG Bulletin and policy briefs produced and printed	FY 2018/19 – FY 2019/20	60,000	0	60,000	

Integration of the SDGs into the national M&E and reporting processes	Monitor and report on the implementation of the SDG indicators and targets in the NSI framework	Indicator profiling and target setting undertaken for NSI	FY 2017/18	90,000	30,000	60,000	OPM, UBOS, NPA, MFPED
	Include SDGs in the Government performance assessment process	Review the concept note for the GAPR and sector and LGs assessment manual to include SDGs	FY 2017/18	0	0	0	OPM
		SDG performance assessment undertaken as part of the Government Performance Assessment Process	FY 2017/18	0	0	0	
	Include SDGs in the Baraza	Baraza concept note revised	Q3 FY 2017/18	0	0	0	
	Functional SDG strategic M&E management	M&E Guidelines reviewed and include SDGs	FY 2017/18	50,000	0	50,000	
		Review National Standard Evaluation Standards reviewed and include SDGs	FY 2017/18				
		SDGs included in mid-term review of the M&E Policy	FY 2018/19	150,000	150,000	0	OPM
	Undertake evaluation of SDGs	Baseline report produced	FY 2018/19	149,000	0	149,000	
		Evaluation agenda review report include SDG interventions	Q4 FY 2017/18	0	0	0	
		Process evaluation undertaken for selected SDGs	FY 2018/19	150,000	50,000	100,000	
		Summative evaluation undertaken for selected SDGs	FY 2018/19	400,000	400,000	0	

Thematic Area	Planned Action	Target Output	Implementation period	Cost (US\$ '000)	Secured Funding	Funding Gap	Responsible Agency
Strengthen functionality of M&E system and stakeholder inclusion to support monitoring, evaluation and reporting on SDGs	Strengthen functionality of M&E system to support monitoring, evaluation and reporting on SDGs	Monitoring of results frameworks for particular SDGs in place	FY 2017/18	0	0	0	OPM
		Engagements with development partners on strengthening the monitoring and evaluation of SDG implementation framework undertaken	FY 2018/19 – FY 2019/20	16,000	10,000	6,000	OPM, MFPED
		Training plan and program undertaken	FY 2018/19	30,000	15,000	15,000	OPM
		MDA workshops held	FY 2017/18	292,000	116,000	176,000	
		6 Regional workshops held	FY 2017/18	90,000	0	90,000	OPM, MFPED
Total Cost				2,700,200	800,000	1,900,200	

Roadmap for Planning and Mainstreaming of SDGs

Thematic Area	Planned Action	Target Output	Implementation period	Cost (US\$ '000)	Secured Funding	Funding Gap	Responsible Agency
Harmonized SDG planning and implementation Action Plan	Conduct modeling of SDGs and Agenda 2063 to identify country focus/Accelerator goals for 2020/21-2029/20 to be programmed in the 10-year NDP and NDPIII/IV	Country Priority high impact International agenda goals identified (next 10-year budget focus goals)	FY 2018/19 – FY 2019/20	300,000	0	300,000	NPA
	Develop SDG Mainstreaming Framework	SDG Mainstreaming Framework developed	Q3 FY 2017/18	200,000	0	200,000	NPA, OPM TWGs, Planners, other players
	Launch and operationalized the Mainstreaming Framework	Mainstreaming Framework launched and operationalized	Q3 FY 2018/19	193,000	0	193,000	NPA
Integration of SDGs into the NDPIII Results and Reporting framework (RRF)	Include SDG in NDPIII Results and Reporting Framework	Final NDPIII RF completed with SDG indicators	Q1 FY 2018/19	0	0	0	NPA, OPM, UBOS, MoFPED, MDAs, LGs
Review of planning guidelines	Review Sector and LG planning guidelines in the context of the International development agenda	Planning guidelines reviewed	FY 2018/19	360,000	50,000	310,000	NPA, Sector and LGs
Absence of guidelines for cross cutting issues	Develop cross cutting issues planning guidelines where non-existent e.g. disability	Cross cutting issues planning guidelines developed	FY 2018/19	192,500	80,000	112,500	NPA, Sectors, private sector and CSO
Review of Certificate of Compliance	Integrate SDGs in the Certificate of Compliance	SDG included in COC	FY 2018/19	0	0	0	NPA

Thematic Area	Planned Action	Target Output	Implementation period	Cost (UShs '000)	Secured Funding	Funding Gap	Responsible Agency
Progress reporting at TWG level	Integrate SDGs in the Certificate of Compliance	SDG included in COC	FY 2018/19	0	0	0	NPA
	Operationalize the coordination framework	4 annual meetings in Planning TWG held	FY 2018/19 – FY 2019/20	0	0	0	NPA
	Prepare quarterly planning TWG reports for consideration by the National Taskforce (activity-based reports)	Timely quarterly reports produced	FY 2018/19 – FY 2019/20	0	0	0	Planning TWG
Capacity gaps	Build planning capacity at National, Sector and LG levels	Planning capacity at all levels enhanced	FY 2018/19 – FY 2019/20	600,000	0	600,000	NPA, Sectors, MDAs, LGs
Total Costs				1,845,500	130,000	1,715,500	





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