



**TWENDE MBELE**

GUIDELINE

# ENTRENCHING THE USE OF M&E EVIDENCE IN THE PUBLIC SECTOR PLANNING AND BUDGETING PROCESSES IN UGANDA

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**GUIDELINES FOR ENTRENCHING THE USE OF M&E EVIDENCE IN THE PUBLIC SECTOR  
PLANNING AND BUDGETING PROCESSES IN UGANDA**

**August 2023**

**With support from:**



## 1. Introduction

The proposed guidelines have been developed as part of the key outputs under the assignment entitled *A research study on current use of M&E evidence in development planning and budgeting processes in the 6 Twende Mbele countries: opportunities for entrenchment – the case of Uganda (2023)*. It is important to note that evidence/ data-driven planning and budgeting implies using good data and analytics to find insights, and then acting on those insights to gain competitive advantages. It is built on the premise that the best decisions are those supported by good data. Although the idea of data-driven planning and budgeting seems intuitive and straightforward, the study established that many Ministries, Departments and Agencies (MDAs) were found to be in great need to put into practice data-driven decision making. The findings of the study informed the development of these guidelines for use of evidence base data in planning and budgeting processes.

## 2. Purpose and objectives of the guidelines

The purpose of these guidelines is to ensure that the critical functions of public sector planning and budgeting are informed by Monitoring, Evaluation, Accountability and Learning (MEAL) as a result of implementation modalities and approaches of work plans, development plans, policies, programmes and projects of the country. The guidelines are aimed at ensuring that MDAs learn faster and act on data-driven insights in a way that drives effective and efficient result-based management and performance. The specific objectives include the following: -

- a) Enhancing the full **institutionalization and capacity** of the M&E function across government structures, both at the central and local government levels;
- b) Defining objectives, information needs, and desired **quality of M&E data** generated;
- c) Establishment of **e-platforms** for convenient intra and inter-institutional information sharing and widespread accessibility of M&E evidence across government institutions. The focus here is on getting the relevant M&E information, in the desired format for the relevant/ targeted users in real time;
- d) Establishing a **standardized M&E reference toolkit** for the mainstreaming of data demand and usage in public sector planning and budgeting in Uganda;
- e) **Align M&E data with the overarching official government guidelines** for the entire planning process provided by the National Planning Authority (NPA), and the budget process outlined by the Public Finance Management Act (PFMA) of 2015.

The target users of M&E information need to be resilient and adaptive (respond quickly, make the best decisions possible and change course if necessary). Evidence based planning and budgeting ensures that decisions are taken in real-time and grounded by facts (rather than guess work) and that they lead to actions that ensure targeted users stays adaptive.

### **3. Targeted users**

The targeted beneficiaries of the proposed guidelines are basically the same as the users of the overarching planning and budgeting process guidelines as defined by the National Planning Authority (2020)<sup>1</sup> and PFMA respectively. These are public sector units and individuals responsible for coordinating the preparation of plans and budgets for the NDP III programmes, projects, sectors and local governments, as well as other stakeholders. They include:

- i) Programme Working Groups (PWGs)
- ii) Designated PWG Secretariats;
- iii) MDA Policy and Planning units;
- iv) National Planning Authority Programme and MDA coordinators;
- v) Development Partners (aligning their country assistance strategies);
- vi) MoFPED ;
- vii) Office of the Prime Minister;
- viii) Planning units for Local governments;
- ix) Civil society organizations;
- x) Private sector organizations and enterprises;
- xi) Citizens who are required to participate in the primary stages of the planning process;
- xii) Researchers and academia.

### **4. Proposed guidelines**

The proposed guidelines are geared towards the fulfillment of the purpose and they are modeled along the 5 specific objectives. Each of the guideline objectives is elaborated in turn:

#### **(a) Institutionalization and capacitating of the M&E function**

In particular this guideline seeks to bridge the gaps in the institutionalization of M&E across government MDAs/LGs, as well as capacity deficits in terms of personnel, skills, tools, field work facilitation and logistics, which the study findings confirmed. The guideline proposals are three fold:

- i. All accounting officers/heads of government MDAs and LGs should ensure that they have a fully functional M& E Unit under their organizational structures;
- ii. Each government MDA and LG should ensure that the M&E Unit is adequately facilitated with the personnel of the required skills for the M&E function;
- iii. M&E Units across all the MDAs/LGs should be adequately funded, especially for operational tools and data collection activities.

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<sup>1</sup> National Planning Authority. 2020. *Guidelines for the Development of Programme Implementation Action Plans and Ministry, Agency and Department Plans; Second Edition*. NPA, Kampala.

- iv. The M&E units should be well versed in the intra-institutional planning and budgeting cycles of their respective MDAs or LG. This will ensure the production of M&E information that is readily available to intra-institutional planning and budgeting units.

**(b) Defining objectives, information needed, and desired quality of M&E data generated**

The rationale under this guideline objective is to improve the quality and credibility of M&E data generated or available for planning and budgeting. This can be achieved through:

- i. Clearly articulating the real information needs within each MDA/ organization, and clarity on who needs to know what, when and why in the planning and budgeting units. Effective decision-making should be driven by the information needs of the decision makers within planning and budgeting units in the MDA/LG, rather than working with the information that is available;
- ii. Developing a standard operating procedures manual to assist the producers of M&E data by outlining specific instructions, recommended approaches, methodologies for collecting and dissemination of information to planning and budgeting units, and an overview of reports that will be generated quarterly or bi quarterly or end of the year with a view of informing the budget framework paper population. This should be done in accordance with requirements accepted by the Uganda Bureau of Statistics (UBOS) for quality assurance, in line with the NPA guidelines;
- iii. M&E data quality should be one of the critical performance appraisal Key Result Areas with annual targets, split into required reporting frequency of data to generate under their work plans.

**(c) Establishment of e-platforms for sharing and accessibility of M&E evidence**

The aim of this guideline is to improve upon the government information systems interconnectivity for facilitating data sharing. Presently, some of the government systems include the Programme Budgeting System (PBS), the Integrated Financial Management Information System (IFMIS) and the Results-Based Monitoring and Evaluation (RBME) system used by the OPM to monitor MDAs. However, there are challenges and gaps, especially with regards to system connectivity and interface. This can be enhanced through: -

- i. Government (through NPA/OPM/MoFPED) should ensure a commonly accessible e-platform (or interconnected information systems) for M&E information sharing by all government MDAs and LGs;
- ii. All M&E Units of government MDAs and LGs should upload their M&E data on to the digital platform (or interconnected information systems) for ease of access by all.

**(d) Establishing a standardized reference toolkit for the mainstreaming of data demand and usage in public sector planning and budgeting in Uganda**

This aims to streamline the uptake and use of M&E data across different government MDAs/LGs. This includes:

- i. All accounting officers/heads of government MDAs and LGs should ensure that the M&E data generated internally, and also shared on the established e-platforms, is accessed in real time in the formulation of Programme Implementation Action Plans (PIAPs), MDAs/LGs strategic plans and budgets;
- ii. All public sector planning/budgeting process watchdog institutions (OPM, NPA, MFPED, Parliament, etc. should demand the MDAs/LGs demonstrate their use of M&E data in their draft plans/budgets.

**(e) Alignment of M&E Data with the overarching National Planning Authority (NPA) Guidelines for public sector planning & budgeting processes (including PFMA budgeting processes)**

The main aim of this guideline is to remind the targeted users of these guidelines (which are limited to M&E data) and to apply them within the wider scope of the overarching NPA guidelines which comprehensively cover the entire planning and budgeting processes. These include ensuring:

- i. All accounting officers/heads of government MDAs and LGs should fully adhere to the elaborate NPA public sector planning & budgeting processes guidelines;
- ii. All accounting officers/heads of government MDAs and LGs should fully adhere to these M&E data specific guidelines to the extent that they are in tandem with, and complement, the comprehensive NPA public sector planning & budgeting processes guidelines, and budgeting processes outlined in the PFMA (2015).

**5. Proposed implementation modalities**

To support the application of the above guidelines by the public sector institutions, a number of institutional and operational modalities have been developed as presented below:

- i. **Continuous monitoring and evaluation of plan implementation:** This starts with the development of the 5-year NDP III Programme Implementation Action Plans (PIAPs) and the strategic plans for MDAs/LGs. The NPA advises that all NDP III programmes must have PIAPs while the MDAs/LGs must have strategic plans. For standardization purposes, the NPA has provided an elaborate layout of the plans which must be adopted. PIAPs are required to have a Monitoring and Evaluation (M&E) strategy to enable stakeholders to regularly and systematically track implementation of selected priorities and assess progress of the plan with regard to the agreed objectives and

outcomes. Once implementation starts, there should be continuous monitoring and evaluation, including routine monitoring/ reporting, periodic reporting, annual reporting (Joint Annual Reviews) and annual reporting (OPM GAPR). In addition, there should be a more comprehensive Midterm Review (MTR), normally conducted 2 ½ years into the implementation plan, and Final evaluation focusing on impact and outcomes, their relevance, cost-effectiveness and sustainability. In addition, there should be analysis of reasons why certain results have been achieved and not others and to derive lessons for possible policy revision when preparing the next PIAP. These processes help to generate valuable M&E data that can be applied in planning and budgeting.

- ii. **Consistency with NDP targets and indicators:** One of the key drivers of the government policy shift from the previous sector approach to the programme approach under the NDP III was to enhance consistency and harmony across all sectors, ensuring that all sectors pull in the same direction. Therefore, it is critical that all Programmes, MDAs/LGs develop PIAPs and strategic plans with targets and performance indicators that are in tandem with the NDP aspirations and measurement framework.
- iii. **Constant review of targets in accordance with the changing operating environment:** The global and national environment is highly dynamic, characterized by high end innovations (e.g. ICTs), external shocks (e.g. wars and pandemics) and shifts in the geopolitical landscape, among others. As such, the 5-year programme PIAPs and MDA/LG strategic plans can be rendered obsolete during the course of implementation. The monitoring function must be exercised continuously and any fundamental changes identified well in time to inform the review of the plans, with re-engineered targets that correspond to the shifts in circumstances. Such changes in plans should be accompanied by changes in budget allocations.
- iv. **Ensuring the mainstreaming of cross cutting issues into PIAPs and Strategic Plans:** Cross-cutting issues refer to issues that require action from more than one sector (as per The National Planning Authority, Development Plans/ Regulations, 2018). These issues can contribute to accelerating or derailing the progress of development and hence should be prioritized and mainstreamed into all the PIAPs and the MDAs/LGs strategic plans. They include gender, environment, human rights, equity, disability, nutrition, governance, accountability and anti-corruption, population and development, and science, innovation, and information and communication technology. Others are child health, social protection, climate change, HIV/AIDS, culture, and disaster preparedness.

- v. **Clear responsibility centers for M&E in MDAs and LGs:** This aspect is closely related to and seeks to emphasize the guideline under section 4(a) above, which elaborates the issue of “*Institutionalization and capacitating of the M&E function*”. The study established that while a number of MDAs do have M&E departments/units and specifically mandated staff, other MDAs/LGs still lack such clearly defined responsibility centers. As part of the effort towards enhancing the M&E institutionalization process, all MDAs/LGs should have exclusively mandated responsibility centers for M&E.
- vi. **Ensuring that the M&E function across MDAs/LGs is supported and regulated by UBOS for quality assurance:** In terms of the government official data/statistics management mandate, Uganda boasts one of the most proficient institutions on the entire African continent in the Uganda Bureau of Statistics (UBOS). UBOS has been referenced under guideline 4(b) above, on “*Generating M&E data of high quality and credibility*”. This element seeks to reinforce the need to take full advantage of the UBOS capacity and also exercise of their mandate for official data and statistics. All MDAs/LGs should take the liberty to leverage the internationally acclaimed UBOS capacity in executing their M&E functions. On the other hand, UBOS should also fully exercise their mandate over the MDAs with regards to ensuring professional execution of their M&E function and production of credible M&E data.

## 6. Conclusion

It is envisaged that the successful implementation of the proposed guidelines will greatly contribute to the increasing demand and application of M&E data in existing development planning, policymaking, programme and project development and decision-making processes, and budget formulation processes in Uganda. However, it is also recognized that this is a process which will take some time to firmly take root due to a number of other persistent factors established by the study such as negative attitudes towards the importance of the M&E function in government, as well as the data M&E generates as input for the planning and budgeting processes. Success also assumes that the broad spectrum of all the targeted users and other key stakeholders (from both the State and Non-state) will embrace and support the process. Ultimately, the expected impact is enhanced efficacy in evidence-based development planning and budgeting, which in turn will translate into national transformation, improved incomes and household livelihoods as envisaged under the NDP III as well as international commitments, particularly the SDGs and AU Agenda 2063.

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