

# TRANSITION TO PROGRAMME BUDGETING IN UGANDA: STATUS OF THE REFORM AND PRELIMINARY LESSONS FOR HEALTH



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World Health  
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BUDGETING IN HEALTH

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## FOREWORD

Public financing is critical for countries to make sustainable progress to Universal Health Coverage (UHC). Since the early 2000s, Uganda has undertaken major budgetary reforms to optimize budget planning, transparency and accountability. The two major reforms over this period include the shift from input-based budget approach to output-oriented budgeting (OOB) in FY 2008/09, followed by the introduction of Programme Based Budgeting (PBB) in FY 2017/2018.

This assessment sets out to review the status of PBB implementation in the health sector, with the purpose of informing and strengthening the transition to PBB and thus improving health service delivery outcomes. The report describes the transition from OOB to PBB and provides an analysis of the current budget structure. Some of the suggestions from this assessment have already been key in ensuring that the full potential of the PBB reform is realized. For example, the urgent need to improve interconnectivity of the Performance Budgeting System (PBS) tool with other PFMA tools such as the FMIS (Financial Management Information System), Integrated Personnel and Payroll System (IPPS) and the Debt Management System.

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For God and my Country.

Dr. Diana Atwine  
Permanent Secretary, Ministry of Health

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## ACRONYMS

BFP	Budget framework paper
CHWs	Community health workers
DHIS	District health information system
FMIS	Financial Management Information System
FY	Financial year
GDP	Gross domestic product
GH	General hospitals
GOU	Government of Uganda
HC	Health centre
HMIS	Health management information system
HSDP	Health Sector Development Plan
IPFs	Indicative planning figures
IPPS	Integrated Personnel Payroll System
MDAs	Ministries, Departments and Agencies
MoFPED	Ministry of Finance, Planning and Economic Development
MOPS	Ministry of Public Services
MTEF	Medium term expenditure framework
NDA	National Drug Authority
NDP	National Development Plan
NITAU	National Information Technology Authority
NPA	National Planning Authority
NRHs	National referral hospitals
NWR	Non wage recurrent
OAG	Office of the Accountant General
OBT	Output based tool
OOB	Output-oriented budgeting
OPM	Office of the Prime Minister
PBB	Programme based budgeting
PPA	Programme planning approach
PBO	Parliamentary Budget Office

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