

ENHANCING SOCIAL PROTECTION FOR OLDER PERSONS IN UGANDA

Key Considerations for Uganda's 2025/26 National Budget

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Executive Summary

This position paper analyses the 2025/26 National Budget priorities for social protection with a specific focus on older persons. It highlights critical gaps and provides actionable recommendations to address these challenges.

The National Development Plan (NDP) IV as the country's development blueprint requires plans and budgets to be aligned with it.¹ Among the areas that will be assessed under NDP IV is the alignment of plans and budgets with social protection. The NDP IV draft proposes expanding social protection safety nets as a key component of Uganda's development strategies. Increasing coverage of social protection is also a key aim under the social development cluster under human capital development. In NDP IV, Government has committed to scale up access to Social Assistance Grants for Empowerment (SAGE).²

Older persons, defined as individuals aged 60 and above, represent a growing and vulnerable demographic in Uganda. Over 48% of those aged 65+ live in multidimensional poverty, with many excluded from existing support systems such as the Senior Citizens Grant (SCG), also known as the SAGE program. Key issues identified include insufficient funding, restrictive eligibility criteria, and systemic barriers such as mandatory national ID requirements.

Despite the evident need to prioritise social protection, budget allocations for social protection programs have been consistently inadequate. In FY 2025/26, gender and social protection combined will receive 144.298 billion, of which 1.2 billion goes to wages.³ While this may seem like an increment, in substantive terms, it is not, especially in light of existing arrears within the country's flagship social protection program, SAGE. This ongoing financial year, the SAGE program faced a 21 billion budget reduction in the 2024/25 FY, dropping from UGX 121 billion in 2023/24 to UGX 100 billion.⁴ A consequence of these budget cuts is that the program has only been able to reach 197,000 older persons (65% of those supported in the previous years) will be paid their quarter 4 entitlements.⁵ 109,000 older persons above 80 years who are already enrolled on the program will not be paid in the last quarter of this financial year (April-June 2025). US\$ 8.9 billion will be accumulated as beneficiary arrears resulting from non-payment of quarter 4 entitlements this Financial Year.⁶ Furthermore, owing to this cut, fuel for the programme has currently been reduced by 70 percent which affects support supervision at all levels.

¹ National Planning Authority (December 2024) Fourth National Development Plan (NDP IV) 2025/26-2029/30, Page xx, section 3.6.8, paragraph 65 version, file:///Users/allanakembabazi/Downloads/PDF-FINAL-NDPIV-for-Parliament-Approval-13122024-1%20(1).pdf

² National Planning Authority (December 2024) Fourth National Development Plan (NDP IV) 2025/26-2029/30, Page xx, section 3.6.8, paragraph 65 version, file:///Users/allanakembabazi/Downloads/PDF-FINAL-NDPIV-for-Parliament-Approval-13122024-1%20(1).pdf

³ At p.320

⁴ <https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Approved%20Budget%20Estimates%20for%20Central%20Governments%20Vol.%201%20FY%202023-24.pdf>

⁵ Data on file

⁶ Ibid.

Aside from the overall current budget allocation, the stipend provided to older persons needs to be revised upward. The 25000Ush provided per month is insufficient and has not increased in a decade despite rising prices and inflation.⁷

The National ID is a prerequisite for accessing SAGE benefits. Over 18 million Ugandans still lack IDs disproportionately affecting older persons whose details could not be captured either because they were too weak to go for registration, finger prints could not be captured properly etc. A value-for-money audit report published in November 2022 by the Office of the Auditor General revealed that at least 170,000⁸ potential beneficiaries missed out on SAGE funds during the financial years 2019/20, 2020/21, and 2021/22 citing the lack of national IDs being one of the major reasons. In the Budget Framework Paper, the National Identification and Registration Authority (NIRA) has had its budget slashed by 77% for FY 2025/26. These cuts hinder its ability to issue IDs—a prerequisite for accessing SAGE benefits—and address errors in existing IDs. The impact of this will be felt disproportionately by older persons who are already excluded from social protection due to the limited reach of NIRA.

Finally, there is limited alignment with the program priorities under social protection and the NDP IV. While NDP IV priority is to expand the scope and coverage of social security across the lifecycle, the program priorities identified in the budget framework paper are yet to fully align. At minimum there would be a social protection bill developed. There is no mention of expansion of SAGE as a program priority nor do we see quantifiable figures set of those that will be reached.

We propose a number of recommendations for the 2025/26 national budget to address the gaps discussed within the paper. These include:

1. Increase the funding for SAGE.
2. Ring-Fence Funding: Ensure that funds allocated for social protection programs are protected from budget reallocations or austerity measures.
3. Adjust the SAGE Amounts: Increase the monthly stipend from 25000 in line with the cost of living and benefit levels should be pegged to inflation.
4. Address budget shortfalls including prior budget cuts that has the program in arrears and which risk excluding 109000 older persons.
5. Rationalize non-essential expenditures within NIRA and other government programs to free resources for critical interventions. Estimates from the paper show that rationalizing non-critical budget items in NIRA's allocation could save up to UGX 59.7 billion, enabling NIRA to adequately address the needs of underserved populations and regions.
6. Long-term funding solutions, such as rationalizing tax exemptions can provide sustainable financing for social protection programs. In the Peoples Pension Manifesto,⁹ developed by

⁷ ISER, Research Action for Income Security (2022) The Protocol to the African Charter on Human and Peoples Rights on the Rights of Citizens to Social Protection and Social Security: How Does Uganda Measure up?, <https://iser-uganda.org/publication/the-protocol-to-the-african-charter-on-human-and-peoples-rights-on-the-rights-of-citizens-to-social-protection-and-social-security-how-does-uganda-measure-up/>

⁸ <https://www.monitor.co.ug/uganda/news/national/170-000-elders-missing-sage-funds-4326134?>

⁹ <https://iser-uganda.org/wp-content/uploads/2024/11/A-Peoples-Pension-A-Manifesto-on-Social-Protection-for-Older-Perons.pdf>

the coalition on social protection coordinated by ISER, we call for curbing illicit financial flows,¹⁰ harnessing revenues from oil and other natural resources.¹¹ In the investment case for Social Protection made by the Ministry of Gender, Labour and Social Development, five main financing avenues were identified: a tourism development levy; the introduction of an excise tax on confectionary; the introduction of an electronic transfer tax on fees charged for RTGS transactions; an increase in the gambling tax.

Broader measures to expand social protection must be made in light of the Constitution and the NDP IV. These include:-

1. Lowering the eligibility age for SAGE from 80 to 60 years; on 29th November 2018, Parliament adopted a report to lower the age from 80 to 60 within 3 years.
2. Allowing the use of alternative identification methods such as birth certificates etc to enable older persons who lack national IDs to access benefits.
3. Scaling up national ID registration and rectification efforts;
4. Enacting a Social Protection Act safeguarding social protection as a right and a universal pension for all.

By implementing these measures, Uganda can build a more inclusive and equitable social protection system, ensuring that older persons can age with dignity.

1. Introduction:

Uganda's older population, defined as individuals aged 60 years and above, represents a growing demographic that faces distinct socio-economic challenges. Currently, over 48% of individuals aged 65 and above live in multidimensional poverty,¹² struggling to access basic necessities such as food, healthcare, and shelter. Many older persons lack stable income sources, and existing social protection measures, such as the Senior Citizens' Grant (SCG), exclude¹³ those aged 60–79, leaving millions without vital support. Additional barriers,¹⁴ including national identification requirements, long distances to payment centers, and limited awareness of available programs, further exacerbate their vulnerability.

Robust social protection measures in the 2025/26 National Budget are essential to addressing these challenges. Such measures would not only mitigate the economic and social vulnerabilities faced by older persons but also affirm their rights and contributions to society.

¹⁰ ISER (2022) Curb Illicit Financial Flows to Fund Quality Public Social Services in Uganda, https://iser-uganda.org/wp-content/uploads/2022/07/Curb_Illicit_Financial_Flows.pdf

¹¹ ISER(2024) Harness Natural Resources to Fund Public Services in Africa, <https://iser-uganda.org/wp-content/uploads/2024/06/Harness-Natural-Resources-to-Finance-Public-Services-in-Africa.pdf>

¹² <https://www.unicef.org/esa/media/6146/file/UNICEF-Uganda-Multi-dimensional-child-poverty-2020.pdf?>

¹³ <https://iser-uganda.org/publication/a-peoples-pension-a-manifesto-on-social-protection-for-older-persons/#:~:text=Policy%20%26%20Advocacy%20Brief-,A%20People's%20Pension%3A%20A%20Manifesto%20on%20Social%20Protection%20for%20Older,systems%20for%20Uganda's%20older%20population.>

¹⁴ ibid

As 2024 drew to a close, the Ministry of Finance, Planning, and Economic Development presented the National Budget Framework Paper (NBFP)¹⁵ for the 2025/26 Financial Year (FY) to Parliament. The NBFP serves as the Government’s overarching strategy document for the budget, bridging its long-term policy objectives outlined in the National Development Plan (NDP) with the annual budget process. Mandated by Uganda’s Constitution and the 2015 Public Finance Management Act, the NBFP is submitted to Parliament by December 31st each year, following comprehensive consultations with stakeholders at both national and local government levels.

The primary aim of this paper is to advocate for the prioritization of social protection for older persons in Uganda’s 2025/26 national budget’s development. The paper highlights our insights into existing gaps, analyzes proposed allocations, and identifies areas for improvement.

2. Policy Context and Analysis:

Uganda's commitment to enhancing social protection for older persons is evident in several key policy frameworks. The *National Social Protection Policy (NSPP)*¹⁶ envisions a society where all individuals are secure and resilient to socio-economic risks and shocks. Its objectives include increasing access to social security and enhancing care, protection, and support for vulnerable populations, notably older persons. The policy underscores the government's commitment to implementing social protection measures that address the specific needs of the elderly.

The *National Social Protection Strategy (NSPS) 2024-2029*,¹⁷ launched recently by the Ministry of Gender, Labour, and Social Development (MoGLSD), aims to promote, expand, and improve the implementation of social protection policies in Uganda.

Uganda has also committed to the UN Sustainable Development Goals, particularly: *SDG 1*: that aims to end poverty in all its forms everywhere, with Target 1.3¹⁸ focusing on implementing nationally appropriate social protection systems and measures for all, including floors, and achieving substantial coverage of the poor and vulnerable by 2030.

Aligning the 2025/26 National Budget with these policies is crucial for advancing social protection for older persons in Uganda. Such alignment will facilitate the development of a comprehensive social protection system that addresses the unique challenges faced by the elderly hence promoting their full well – being.

3. Current Status of Social Protection for Older Persons:

¹⁵ National Budget Framework Paper FY 2025-25; retrieved from: <https://budget.finance.go.ug/content/national-budget-framework-paper-17>

¹⁶ The National Social Protection Policy (NSSP), retrieved from: <https://socialprotection.go.ug/wp-content/uploads/2016/07/National-Social-Protection-Policy-uganda.pdf?>

¹⁷ The National Social Protection Strategy 2024 - 2029

¹⁸ https://sdgs.un.org/goals/goal1#targets_and_indicators

The Ugandan government has implemented several social protection programs, key among them being the Senior Citizens Grant (SCG also known as the Social Assistance Grants for Empowerment (SAGE) targeting older persons. Launched under the Expanding Social Protection Programme (ESP), the SCG provides unconditional monthly cash transfers to individuals aged 80 and above, aiming to reduce poverty and enhance the well-being of the elderly. However, this program faces a number of gaps/ challenges such as inadequate reach. These all require budgetary intervention as we will highlight.

Complementing these efforts, the government has introduced economic empowerment programs for older persons. While they do not fall under the bracket of social protection, these programs provide valuable economic support to this demographic. Among these programs is the Special Enterprise Grants for Empowerment (SEGOP)¹⁹ – providing cash enterprise grants to older persons to establish viable enterprises in groups of 5 – 10 individuals, an annual 10 percent allocation (US\$ 100 Billion)²⁰ of Parish Development Model Funds to older persons – enabling them to engage in income-generating activities.

However, these programs are not without challenges. For example, SEGOP receives an annual allocation of US\$ 5 billion²¹ to support 1.8 million²² individuals aged 60–79. With current funding levels, only 1% of eligible beneficiaries are reached annually, meaning it would take 99 years to serve all older persons in this bracket.

In summary, while Uganda has made notable strides in implementing social protection and economic empowerment programs for older persons, some notable gaps persist. Addressing these gaps in the 2025/26 budget will be essential to achieving meaningful social protection for the elderly population.

4. Key Issues and Recommendations on Social Protection for Older Persons in the 2025/26 budget.

4.1 Issue 1: Insufficient Funding for the Senior Citizen’s Grants.

One of the critical challenges facing social protection for older persons in Uganda is the insufficient funding allocated to existing programs, particularly the SAGE grants implemented under the Expanding Social Protection Programme (ESP).

¹⁹ <https://mglsd.go.ug/wp-content/uploads/2023/02/2023-GUIDELINES-FOR-THE-SPECIAL-ENTERPRISE-GRANT-FOR-OLDER-PERSONS.pdf>

²⁰ https://iser-uganda.org/wp-content/uploads/2022/09/Parish_Development_Model.pdf

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<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Approved%20Budget%20Estimates%20for%20Central%20Governments%2C%20Vol.%201%20FY%202024-25.pdf>

²² Calculated based on latest National Housing and Population Census figures for 2024 retrieved from: <https://www.ubos.org/wp-content/uploads/statistics/NPHC-2024-Preliminary-Tables-upload.xlsx>

An analysis of the National Budget Framework Paper²³ (NBFP) for the upcoming 2025/26 financial year reveals Gender and Social Protection will receive 144.298 billion, of which 1.2 billion goes to wages.²⁴ While this may seem like an increment, in substantive terms, it is not, especially in light of the already existing arrears within the program. This ongoing financial year, the SAGE program faced a budget reduction in the 2024/25 FY, dropping from UGX 121 billion in 2023/24 to UGX 100 billion.²⁵ A consequence of these budget cuts is that the program has only been able to reach a small fraction of the eligible population. Data from the ESP programme shows that in 2024/25 FY, only 197,000 older persons²⁶ (65% of those supported in the previous years) will be paid their quarter 4 entitlements. The rest, totaling 109,000, who are already enrolled on the program will not be paid in the last quarter of this financial year (April-June 2025). There are already arrears faced by the SAGE program. US\$ 8.9 billion will be accumulated as beneficiary arrears resulting from non-payment of quarter 4 entitlements. Furthermore, owing to this cut, fuel for the programme has been reduced by 70 percent which affects support supervision at all levels and key verification activities were suspended. There are also arrears of 4.6 billion from unpaid grants for 270,203 older persons whose grants were unpaid in the 4th quarter of the years 2020/21.²⁷

These new proposed budget for SAGE comes at a time when the needs of Uganda's elderly population are expanding. The number of older persons has risen from 1.6 million²⁸ in 2014 to over 2.3 million²⁹ as of the latest census.

Secondly, government must raise the amount provided to each older person. The 25,000ush cash transfer provided monthly is no longer sufficient. Today, its real value is about 14,500. It has not increased in a decade and should be revised upward.³⁰

Investing in social protection has ripple effects on the economy. Government studies found that providing the current 25000 stipend reduces poverty by 20% and a higher benefit of 40000 reduces poverty by 35%.³¹

Recommendations to Parliament:

- Increase the funding for SAGE.

²³ <https://www.finance.go.ug/sites/default/files/2025-01/National%20Budget%20Framework%20Paper%20FY%202025-26.pdf>

²⁴ At p.320

²⁵ <https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Approved%20Budget%20Estimates%20for%20Central%20Governments%20Vol.%201%20FY%202023-24.pdf>

²⁶ Data on source with author.

²⁷ Source on File.

²⁸ https://www.ubos.org/wp-content/uploads/publications/03_20182014_National_Census_Main_Report.pdf

²⁹ <https://www.ubos.org/wp-content/uploads/statistics/NPHC-2024-Preliminary-Tables-upload.xlsx>

³⁰ ISER, Research Action for Income Security (2022) The Protocol to the African Charter on Human and Peoples Rights on the Rights of Citizens to Social Protection and Social Security: How Does Uganda Measure up?, <https://iser-uganda.org/publication/the-protocol-to-the-african-charter-on-human-and-peoples-rights-on-the-rights-of-citizens-to-social-protection-and-social-security-how-does-uganda-measure-up/>

³¹ Ministry of Gender, Labour and Social Development (2020). The State of Older Persons in Uganda: Situational Analysis Report. Expanding Social Protection Programme, Ministry of Gender, Labour and Social Development.

- Ring-Fence Funding: Ensure that funds allocated for social protection programs are protected from budget reallocations or austerity measures.
- Adjust the SAGE Amounts: Increase the monthly stipend from 25000 in line with the cost of living and benefit levels should be pegged to inflation.
- Address budget shortfalls including prior budget cuts that has the program in arrears and which risk excluding 109,000 older persons.

4.2 Issue 2: Inadequate Coverage: Current SAGE Grant Only Reach a Fraction of Eligible Beneficiaries

SAGE grants are only reaching 302,820 beneficiaries,³² representing only a small fraction of older persons. The NDP III had targeted reaching 977,000 older persons in 2022/23.

Beyond funding being limited, the limited reach of SAGE grants can be attributed to two other major reasons. One being the mandatory requirement for one to possess a national ID before they can benefit from the program, that is excluding many, and the other being the exclusionary age cap that remains at 80 years of age for one to start receiving benefits under the program.

4.2.1 Restrictive age criteria

The Government has maintained the age cap for eligibility for the SAGE program at 80 years, despite the social protection policy defining an “older person” as anyone aged 60 or above. This restrictive criterion has excluded many older persons from accessing benefits, leaving a significant portion to struggle with basic needs. For instance, over 48 percent³³ of those aged 65+ are currently living in multidimensional poverty.

On 29th November 2018, Parliament adopted a report to lower the age from 80 to 60 within 3 years. Government’s own data underscores the need for a lower age cap. A 2020 Ministry of Gender report³⁴ indicates that Uganda’s life expectancy at birth is 62.5 years. The same report goes on to show that for individuals who reach 60, life expectancy extends by only 17 more years, meaning most older persons die at 77, never reaching the current SAGE eligibility age of 80. This raises critical questions about the rationale behind maintaining this cutoff age.

From the 2024 census data,³⁵ only 20% of Uganda’s 2.3 million older persons (aged 60+) are above 80, leaving 80% excluded from SAGE benefits. While programs like the Parish Revolving Fund (with UGX 100 billion³⁶ annually for older persons for a 5-year period) and the Special Enterprise

³² 2024/25 MPS for Ministry of Gender, Labor and Social Development; retrieved from: https://budget.finance.go.ug/sites/default/files/Sector%20Spending%20Agency%20Budgets%20and%20Performance/Ministry%20of%20Gender%20Labour%20and%20Social%20Development_16.pdf

³³ <https://www.unicef.org/esa/media/6146/file/UNICEF-Uganda-Multi-dimensional-child-poverty-2020.pdf>

³⁴ <https://www.developmentpathways.co.uk/publications/the-state-of-older-persons-in-uganda-situational-analysis-report/>

³⁵ <https://www.ubos.org/wp-content/uploads/statistics/NPHC-2024-Preliminary-Tables-upload.xlsx>

³⁶ <https://www.newvision.co.ug/category/news/pdm-cash-elderly-persons-commend-govt-162974>

Grant for Older Persons (SEGOP) for those aged 60-79 exist, SEGOP's limited funding of UGX 5 billion³⁷ annually benefits only a fraction of those in need.

4.2.2 The absence of a Social Protection Law.

Legislation would safeguard social protection as a right. Entrenching it as a right safeguards the gains made thus far. Without it, cash benefits are perceived as discretionary handouts. A law would also address the current policy-practice gap: while older persons are legally defined as 60+, SAGE benefits apply only to those above 80.

Recommendations to Parliament

- Lower the SAGE Eligibility Age to cover those 60 years and above.
- Develop and Pass a Social Protection Law: Direct the Ministry of Gender to draft a bill on social protection for vulnerable groups. Allocate funds in the coming FY to support this process.

4.2.3 The current requirements for one to possess a national ID prior to accessing SAGE benefits perpetuates exclusion.

The exclusive use of national IDs as a mandatory requirement before accessing SAGE has unfortunately left many eligible older persons excluded from receiving their SAGE benefits. Despite Uganda's national population exceeding 45 million, an estimated 18 million³⁸ citizens remain unregistered with the National Identification & Registration Authority (NIRA). A value-for-money audit report published in November 2022 by the Office of the Auditor General revealed that at least 170,000³⁹ potential beneficiaries missed out on SAGE funds during the financial years 2019/20, 2020/21, and 2021/22 citing the lack of national IDs being one of the major reasons.

Several challenges underpin this issue. First, NIRA, the body responsible for registering and issuing IDs, has not been adequately facilitated—particularly in terms of budgetary support—to effectively carry out its functions. This has resulted in a significant number of Ugandans lacking national IDs.

Moreover, many older persons possess IDs with errors, especially in their birth details, stemming from inaccuracies during the initial registration process. These discrepancies have prevented eligible individuals from accessing their SAGE benefits as their national IDs indicate incorrect ages. ISER has documented numerous cases through its community structures including one of twins where one receives and the other does not simply because she lacks a national ID.⁴⁰ ISER continues to work with authorities to assist affected individuals in rectifying these errors. However,

³⁷ <https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Budget%20Speech%20FY%202024-25.pdf>

³⁸ <https://www.monitor.co.ug/uganda/news/national/18-million-ugandans-are-unregistered-says-nira-4593056?>

³⁹ <https://www.monitor.co.ug/uganda/news/national/170-000-elders-missing-sage-funds-4326134?>

⁴⁰ <https://iser-uganda.org/publication/you-do-not-qualify-experiences-of-older-persons-access-to-social-protection-in-uganda/>; <https://iser-uganda.org/publication/realising-the-right-to-social-protection-for-olderpersons-in-uganda/>

addressing this issue comprehensively requires substantial budgetary intervention to enable NIRA to conduct mass registrations and rectifications.

An analysis of the 2025/26 National Budget Framework Paper (NBFP) reveals a sharp reduction in NIRA's budget. The allocation is set to drop by over 77 percent, from UGX 191.4 billion approved for FY 2024/25 to UGX 43.4 billion⁴¹ proposed for FY 2025/26. Although the details of affected interventions remain unclear, insights from the 2024/25 budget indicate that the critical activities of identification, registration, and issuance of IDs—especially for individuals in underserved areas—will face severe setbacks.

For instance, in FY 2024/25, only UGX 2.2 billion was approved for registration services, including a mere UGX 9 million allocated for inland travel to provide outreach in underserved areas. An additional UGX 19.2 billion was allocated for issuing IDs to those registered. These figures are expected to drop further, exacerbating the challenges NIRA faces in delivering its mandate.

Recommendations to Parliament

To address these challenges, we propose the following measures:

- Expand the forms of acceptable Identification: Mandate NIRA and the Ministry of Gender to recognize alternative forms of identification, such as baptism certificates etc while the government scales up ID registration and rectification efforts.
- Allocate sufficient funding for mass registration and issuance of IDs to undocumented individuals.
- Provide resources to support a nationwide rectification campaign for ID errors affecting older persons and other vulnerable populations.
- Ensure funding is sufficient to enable ID registration and rectification services at subnational levels (e.g., sub-county or parish level), improving accessibility for underserved communities.

5. Potential Reallocations and Funding Strategies

5.1 Items from the aggregate budget from where resources could be rationalized towards funding social protection interventions (refer to annex 1)

Given that the national budget framework paper lacks specific detail on how money will be spent, and while we await the Ministerial Policy Statements, we have used a simulated framework for reallocations in the forthcoming 2025/26 FY, looking at key areas in prior years where there was a wastage of resources.

⁴¹ <https://budget.finance.go.ug/content/national-budget-framework-paper-17>

From the previous 2024/25 FY budget, we’ve identified a number of areas under Annex 10 of the approved budget estimates⁴² from where resources could be diverted towards funding social protection interventions for older persons. These totaled up to a sum of UShs 3.2 trillion in the 2024/25 FY budget and are highlighted in the table that follows below.

Billion Uganda Shillings	2024/25 Approved Budget Estimates
Official Ceremonies and State functions	35.9
Welfare and Entertainment	157.4
Special Meals and drinks	471.8
Beddings, Clothing, Footwear and related services	140.9
Travel abroad	128
Subsidies to private enterprises	3.4
Workshops, meetings and seminars	192.3
Light vehicles acquisition	134.7
Advertising and Public Relations	109.98
Classified Assets – acquisition	1,880.90
Total	3,255.28

The current budget should ensure these costs are not repeated in FY2025/26

There are also potential reallocations that could be done within NIRA’s Budget to support the suggested interventions.

Potential Reallocations Within NIRA’s Budget to Support the Suggested Interventions under 2.2:

The analysis leverages figures from previous budgets (2023/24 and 2024/25 FYs), providing a simulated framework for reallocations in the forthcoming 2025/26 FY.

If these recommendations had been implemented in FYs 2023/24 and 2024/25, savings of UGX 1.6 billion and UGX 59.7 billion, respectively, could have been realized. Implementing these changes in 2025/26 could generate even greater savings, enabling NIRA to adequately address the needs of underserved populations and regions.

Budget Item	2023/24 FY Allocation (UGX 000)	2024/25 FY Allocation (UGX 000)	% Change	Observation/Comment	Recommendation	Estimated Savings (2023/24 FY)	Estimated Savings (2024/25 FY)
211106 Allowances (Incl. Casuals, Temporary,	1,740,865	4,752,000	173	The allocation increased significantly. While allowances are essential, capping them at	Cap at 2023/24 levels.	0	3,011,135

⁴²

<https://budget.finance.go.ug/sites/default/files/National%20Budget%20docs/Approved%20Budget%20Estimates%20for%20Central%20Governments%2C%20Vol.%201%20FY%202024-25.pdf>

Sitting Allowances)				2023/24 levels could free resources for critical needs.			
221011 Printing, Stationery, Photocopying, and Binding	1,093,773	500,000	-54	Further savings can be achieved by transitioning to paperless operations.	Reduce allocation by 40%.	793,773	200,000
224004 Beddings, Clothing, Footwear, and Related Services	215,000	0	-100	This item is no longer allocated and should remain so.	Maintain allocation at 0.	215,000	0
Travel Inland (000004 Finance and Accounting)	128,850	0	-100	Travel inland is not directly relevant to finance and accounting functions.	Maintain allocation at 0.	128,850	0
Travel Inland (000006 Planning and Budgeting)	271,991	30,000	-89	Planning and budgeting travel could leverage local government data, minimizing physical travel.	Maintain allocation at UGX 30 million.	241,991	0
Travel Inland (000012 Legal Advisory Services)	183,683	70,000	-62	A significant reduction is feasible while maintaining essential legal-related travel.	Reduce further or maintain allocation.	113,683	0
Travel Inland (000019 ICT Services)	108,740	0	-100	Inland travel does not appear directly relevant to ICT services, except in cases where the IT team needs to provide support to regional NIRA offices across the country. While such travel may be necessary for the IT team when accompanying registration teams during community registration exercises, we believe it would be more appropriate to allocate this expense under the budget line for Registration Services instead.	Maintain allocation at 0.	108,740	0

Travel Inland (000005 Human Resource Management)	27,430	56,539,299	206,022	The budget allocation for inland travel under Human Resource Management has seen an extraordinary increase, rising from just US\$ 27 million in 2023/24 to over US\$ 56 billion in 2024/25. This marks a staggering jump of over 206,022 percent. While inland travel is undoubtedly crucial for NIRA, particularly in facilitating registration and the issuance of national IDs, it is unclear why this expense has been categorized under Human Resource Management instead of its appropriate budget outputs, such as 460104: Identification and Issuance or 460030: Registration Services.	Reallocate this item to budget outputs 460104 (Identification and Issuance) and 460030 (Registration Services).	0	56,539,299
Total Estimated Savings						1,602,037	59,750,434

5.2 Longer term proposals to Finance Social Protection More Broadly

In addition to the budget proposals, there are additional revenue proposals to fund social protection for older persons that Parliament should consider.

The MoGLSD and the ESP programme conducted an Investment Case Analysis for Social Protection in Uganda where they identified a number of additional funding sources that could be leveraged to support social protection.⁴³ Five main financing avenues were modelled that allow the Government of Uganda to increase its tax-based revenue as well as reap the returns on

⁴³ Government of Uganda, EPRI, UNICEF, Social Protection Investment Case, https://www.unicef.org/uganda/media/971/file/Social_Protection_Investment_Case_July_2017.pdf.pdf

investments made without generating additional debt. These consist of the implementation of a tourism development levy; the introduction of an excise tax on confectionary; the introduction of an electronic transfer tax on fees charged for RTGS transactions; an increase in the gambling tax; and utilizing returns reaped from the investment of oil revenue.

Furthermore, ISER, in one of its reports on taxation,⁴⁴ has identified a number of tax exemptions that the government could rationalize to raise additional public resources. These, over the five-year period from 2016/17 – 2021/22 cost the government a sum of UShs 6.4 trillion.⁴⁵ Rationalizing these could provide an extra resource basket to finance social protection programs including universal cash transfers for older persons. Harnessing revenue from oil and other natural resources is another key area.⁴⁶

6. Conclusion

The 2025/26 National Budget presents a critical opportunity for Uganda to prioritize social protection for older persons, addressing long-standing gaps in coverage, funding, and accessibility. Programs such as the Senior Citizens Grant (SCG) have demonstrated significant potential to improve the lives of older persons but remain constrained by insufficient funding and restrictive eligibility criteria. By aligning budgetary allocations with Uganda’s policy commitments, the government can create a more inclusive and effective social protection system for older persons.

⁴⁴ <https://iser-uganda.org/publication/leveraging-progressive-taxation-to-fund-public-services/>

⁴⁵ <https://iser-uganda.org/publication/leveraging-progressive-taxation-to-fund-public-services/>

⁴⁶ ISER(2024) Harness Natural Resources to Fund Public Services in Africa, <https://iser-uganda.org/wp-content/uploads/2024/06/Harness-Natural-Resources-to-Finance-Public-Services-in-Africa.pdf>

About the Initiative for Social and Economic Rights (ISER)

ISER is a registered Non-Governmental Organization (NGO) in Uganda founded in 2012 to ensure full recognition, accountability and realization of social and economic rights primarily in Uganda but also within the East African Region.

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