## Sector: Accountability

## Summary of Sector Performance

This section provides an overview of sector budget performance, setting out overall sector releases and expenditures, and providing highlights of outlays to vote functions and expenditure items

Table S1: Overview of Sector Expenditures (UShs Billion, excluding taxes and arrears)

(i) Excluding	Arrears, Taxes	Approved Budget	Released by End	Spent by End Dec	% Budget Released	% Budget Spent	% Releases Spent
Recurrent	Wage	161.625	80.858	79.898	50.0%	49.4%	98.8%
	Non Wage	290.139	141.673	131.243	48.8%	45.2%	92.6%
Developmen	GoU	455.337	285.408	280.011	62.7%	61.5%	98.1%
	nt Donor*	97.624	24.551	24.483	25.1%	25.1%	99.7%
	GoU Total	907.101	507.940	491.151	56.0%	54.1%	96.7%
Total GoU+Donor (MTEF)		1,004.725	532.491	515.634	53.0%	51.3%	96.8%
(ii) Arrears and Taxes	Arrears	20.000	15.000	15.000	75.0%	75.0%	100.0%
	Taxes**	0.788	0.612	0.298	77.7%	37.9%	48.7%
	<b>Total Budget</b>	1,025.512	548.103	530.932	53.4%	51.8%	96.9%
(iii) Non Tax Revenue		10.733	1.957	1.921	18.2%	17.9%	98.2%
	Grand Total	1,036.245	550.060	532.854	53.1%	51.4%	96.9%
Excluding Taxes, Arrears		1,015.458	534.448	517.556	52.6%	51.0%	96.8%

**Table S2: Highlights of Central Government Expenditure Performance** 

VF:1451 External Audit Vote: 008 Ministry of Finance, Planning & Economic Dev. VF:1451 Policy and Management Vote: 108 Ministry of Finance, Planning & Economic Dev. VF:1451 Corruption investigation, Litigation & Awarenes Vote: 143 Uganda Bureau of Statistics VF:1455 Statistical production and Services VF:1459 Policy, Planning and Support Services Vote: 108 Ministry of Finance, Planning & Economic Dev. VF:1459 Policy, Planning and Support Services Vote: 108 Ministry of Finance, Planning & Economic Dev. VF:1451 Macroeconomic Policy and Management Vote: 008 Ministry of Finance, Planning & Economic Dev. VF:1451 Macroeconomic Policy and Management Vote: 008 Ministry of Finance, Planning & Economic Dev. VF:1450 Budget Preparation, Execution and Monitoring Vote: 108 Ministry of Finance, Planning & Economic Dev. VF:1451 Corruption investigation Litigation & Awarenes Vote: 008 Ministry of Finance, Planning & Economic Dev. VF:1451 Macroeconomic Policy and Management Vote: 008 Ministry of Finance, Planning & Economic Dev. VF:1401 Macroeconomic Policy and Monitoring Vote: 108 Ministry of Finance, Planning & Economic Dev. VF:1402 Budget Preparation, Execution and Monitoring Vote: 108 Ministry of Finance, Planning & Economic Dev. VF:1405 Bovernance and Accountability Vote: 108 Ministry of Finance, Planning & Economic Dev. VF:1406 Investment and Private Sector Promotion 11.63 Vote: 008 Ministry of Finance, Planning & Economic Dev. VF:1406 Investment and Private Sector Promotion Vote: 008 Ministry of Finance, Planning & Economic Dev. VF:1406 Investment and Private Sector Promotion Vote: 008 Ministry of Finance, Planning & Economic Dev. VF:1406 Investment and Private Sector Promotion Vote: 008 Ministry of Finance, Planning & Economic Dev. VF:1406 Investment and Private Sector Promotion Vote: 008 Ministry of Finance, Planning & Economic Dev	(i) Vote Functions with Highest Unspent Balances*	Unspent	(ii) Vote Functions with Highest Expenditure*	Spent
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Vote: 131 Auditor General VF:1451 Corruption investigation ,Litigation & Awarenes VF:1455 Statistical production and Services VF:1455 Statistical production and Services VF:1456 Policy, Planning and Support Services VF:1449 Policy, Planning and Support Services Vote: 108 Ministry of Finance, Planning & Economic Dev. VF:1449 Policy, Planning and Support Services Vote: 108 Ministry of Finance, Planning & Economic Dev. VF:1456 Regulation of the Procurement and Disposal Syst Vote: 008 Ministry of Finance, Planning & Economic Dev. VF:1451 Macroeconomic Policy and Management Vote: 008 Ministry of Finance, Planning & Economic Dev. VF:1401 Macroeconomic Policy and Management Vote: 008 Ministry of Finance, Planning & Economic Dev. VF:1402 Budget Preparation, Execution and Monitoring Vote: 112 Ethics and Integrity Vote: 008 Ministry of Finance, Planning & Economic Dev. VF:1406 Investment and Private Sector Promotion Vote: 008 Ministry of Finance, Planning & Economic Dev. VF:1408 Budget Preparation, Execution and Monitoring Vote: 008 Ministry of Finance, Planning & Economic Dev. VF:1406 Investment and Private Sector Promotion Vote: 008 Ministry of Finance, Planning & Economic Dev. VF:1408 Budget Preparation, Execution and Monitoring Vote: 008 Ministry of Finance, Planning & Economic Dev. VF:1406 Investment and Private Sector Promotion Vote: 008 Ministry of Finance, Planning & Economic Dev. VF:1406 Investment and Private Sector Promotion Vote: 008 Ministry of Finance, Planning & Economic Dev. VF:1408 Budget Preparation, Execution and Monitoring * Excluding Taxes and Arrears  (v) Items with Highest Expenditure  Vote: 008 Ministry of Finance, Planning & Economic Dev. VF:1408 Budget Preparation, Execution and Monitoring Vote: 008 Ministry of Finance, Planning & Economic Dev. VF:1409 Budget Preparation, Execution and Monitoring Vote: 008 Ministry of Finance, Planning & Economic Dev. VF:1408 Budget Preparation, Execution and Monitoring Vote: 008 Ministry of Finance, Planning & Economic Dev. VF:1406 Investment and Private Sector	Vote: 008 Ministry of Finance, Planning & Economic Dev.		Vote: 141 URA	
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Vote: 143 Uganda Bureau of Statistics VF:1455 Statistical production and Services VF:1455 Statistical production and Services VF:1455 Statistical production and Services VF:1449 Policy, Planning and Support Services VF:1449 Policy, Planning and Support Services VF:1456 Regulation of the Procurement and Disposal Syst Vote: 103 Inspectorate of Government (IG) VF:1456 Regulation of the Procurement and Disposal Syst Vote: 008 Ministry of Finance, Planning & Economic Dev. VF:1401 Macroeconomic Policy and Management Vote: 008 Ministry of Finance, Planning & Economic Dev. VF:1402 Budget Preparation, Execution and Monitoring Vote: 112 Ethics and Integrity VF:1452 Governance and Accountability Vote: 008 Ministry of Finance, Planning & Economic Dev. VF:1406 Investment and Private Sector Promotion Vote: 008 Ministry of Finance, Planning & Economic Dev. VF:1406 Investment and Private Sector Promotion Vote: 008 Ministry of Finance, Planning & Economic Dev. VF:1406 Investment and Private Sector Promotion Vote: 008 Ministry of Finance, Planning & Economic Dev. VF:1406 Investment and Private Sector Promotion Vote: 008 Ministry of Finance, Planning & Economic Dev. VF:1406 Investment and Private Sector Promotion Vote: 008 Ministry of Finance, Planning & Economic Dev. VF:1406 Investment and Private Sector Promotion Vote: 008 Ministry of Finance, Planning & Economic Dev. VF:1402 Budget Preparation, Execution and Monitoring Excluding Taxes and Arrears (v) Items with Highest Unspent Balances Visit Items with Highest Expenditure Visit Items With Items Visit Items V	Vote: 103 Inspectorate of Government (IG)		Vote: 131 Auditor General	
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Vote: 112 Ethics and Integrity Vote: 008 Ministry of Finance, Planning & Economic Dev. VF:1452 Governance and Accountability Vote: 008 Ministry of Finance, Planning & Economic Dev. VF:1406 Investment and Private Sector Promotion Vote: 008 Ministry of Finance, Planning & Economic Dev. Vote: 008 Ministry of Finance, Planning & Economic Dev. Vote: 008 Ministry of Finance, Planning & Economic Dev. Vote: 008 Ministry of Finance, Planning & Economic Dev. Vote: 008 Ministry of Finance, Planning & Economic Dev. Vote: 008 Ministry of Finance, Planning & Economi	Vote: 008 Ministry of Finance, Planning & Economic Dev.		Vote: 008 Ministry of Finance, Planning & Economic Dev.	
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Vote: 008 Ministry of Finance, Planning & Economic Dev. VF:1406 Investment and Private Sector Promotion  * Excluding Taxes and Arrears  (v) Items with Highest Unspent Balances Unspent (vi) Items with Highest Expenditure  221016 IFMS Recurrent costs 213004 Gratuity Expenses 227001 Travel inland 312101 Non-Residential Buildings 264101 Contributions to Autonomous Institutions 312101 Contributions to Autonomous Institutions 312101 Contributions to Autonomous Institutions 312101 Travel inland	Vote: 112 Ethics and Integrity		Vote: 008 Ministry of Finance, Planning & Economic Dev.	
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* Excluding Taxes and Arrears  (v) Items with Highest Unspent Balances  Unspent (vi) Items with Highest Expenditure  221016 IFMS Recurrent costs  2.72 264101 Contributions to Autonomous Institutions  227.23  213004 Gratuity Expenses  2.00 211101 General Staff Salaries  55.82  227001 Travel inland  1.33 211104 Statutory salaries  17.95  312101 Non-Residential Buildings  1.31 211102 Contract Staff Salaries (Incl. Casuals, Temporary)  16.19  264101 Contributions to Autonomous Institutions  0.86 227001 Travel inland  14.21	Vote: 008 Ministry of Finance, Planning & Economic Dev.		Vote: 008 Ministry of Finance, Planning & Economic Dev.	
(v) Items with Highest Unspent BalancesUnspent(vi) Items with Highest ExpenditureSpent221016 IFMS Recurrent costs2.72264101 Contributions to Autonomous Institutions227.23213004 Gratuity Expenses2.00211101 General Staff Salaries55.82227001 Travel inland1.33211104 Statutory salaries17.95312101 Non-Residential Buildings1.31211102 Contract Staff Salaries (Incl. Casuals, Temporary)16.19264101 Contributions to Autonomous Institutions0.86227001 Travel inland14.21	VF:1406 Investment and Private Sector Promotion	0.11	VF:1402 Budget Preparation, Execution and Monitoring	8.26
221016 IFMS Recurrent costs2.72264101 Contributions to Autonomous Institutions227.23213004 Gratuity Expenses2.00211101 General Staff Salaries55.82227001 Travel inland1.33211104 Statutory salaries17.95312101 Non-Residential Buildings1.31211102 Contract Staff Salaries (Incl. Casuals, Temporary)16.19264101 Contributions to Autonomous Institutions0.86227001 Travel inland14.21	* Excluding Taxes and Arrears			
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227001 Travel inland1.33211104 Statutory salaries17.95312101 Non-Residential Buildings1.31211102 Contract Staff Salaries (Incl. Casuals, Temporary)16.19264101 Contributions to Autonomous Institutions0.86227001 Travel inland14.21	213004 Gratuity Expenses	2.00	211101 General Staff Salaries	55.82
264101 Contributions to Autonomous Institutions  0.86 227001 Travel inland  14.21	227001 Travel inland	1.33	211104 Statutory salaries	17.95
264101 Contributions to Autonomous Institutions  0.86 227001 Travel inland  14.21	312101 Non-Residential Buildings	1.31	211102 Contract Staff Salaries (Incl. Casuals, Temporary)	16.19
312202 Machinery and Equipment 0.77 212101 Social Security Contributions 11.69	264101 Contributions to Autonomous Institutions	0.86		14.21
	312202 Machinery and Equipment	0.77	212101 Social Security Contributions	11.69

## Sector: Accountability

(v) Items with Highest Unspent Balances	Unspent	(vi) Items with Highest Expenditure	Spent
225001 Consultancy Services- Short term	0.73	231001 Non Residential buildings (Depreciation)	10.15
211104 Statutory salaries	0.73	221016 IFMS Recurrent costs	7.90
211102 Contract Staff Salaries (Incl. Casuals, Temporary)	0.73	264102 Contributions to Autonomous Institutions (Wage	6.95
312201 Transport Equipment	0.47	211103 Allowances	6.91
213001 Medical expenses (To employees)	0.44	231005 Machinery and equipment	6.90
221011 Printing, Stationery, Photocopying and Binding	0.40	223003 Rent – (Produced Assets) to private entities	6.47
225002 Consultancy Services- Long-term	0.38	213004 Gratuity Expenses	6.19
281503 Engineering and Design Studies & Plans for capit	0.37	225001 Consultancy Services- Short term	5.31
223003 Rent – (Produced Assets) to private entities	0.37	221002 Workshops and Seminars	5.23
312204 Taxes on Machinery, Furniture & Vehicles	0.31	291001 Transfers to Government Institutions	4.97
228002 Maintenance - Vehicles	0.25	221003 Staff Training	4.69
221002 Workshops and Seminars	0.25	221008 Computer supplies and Information Technology (	4.59
211103 Allowances	0.21	263104 Transfers to other govt. Units (Current)	4.35
211101 General Staff Salaries	0.21	227004 Fuel, Lubricants and Oils	3.94

## **Table S3: Local Government Grant Releases**

Billion Uganda Shillings	Approved Budget	Releases	% Budged Released
VF:1481 Financial Management and Accountability(	15.24	7.62	50.0%
321422 Conditional transfers to Contracts committee/DSC/PAC/Land Boards, etc.	4.53	2.27	50.0%
321427 Conditional transfers to PAF monitoring	6.68	3.34	50.0%
321439 DSC Operational Costs - Non wage	4.03	2.01	50.0%
Grand Total:	15.24	7.62	50.0%