

# 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 (US\$ Billion, excluding taxes and arrears)**

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

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

<i>(i) Vote Functions with Highest Unspent Balances*</i>	Unspent	<i>(ii) Vote Functions with Highest Expenditure*</i>	Spent
<i>Vote: 131 Auditor General</i>		<i>Vote: 008 Ministry of Finance, Planning &amp; Economic Dev.</i>	
VF:1453 External Audit	3.66	VF:1401 Macroeconomic Policy and Management	224.20
<i>Vote: 008 Ministry of Finance, Planning &amp; Economic Dev.</i>		<i>Vote: 141 URA</i>	
VF:1403 Public Financial Management	3.51	VF:1454 Revenue Collection & Administration	119.29
<i>Vote: 103 Inspectorate of Government (IG)</i>		<i>Vote: 131 Auditor General</i>	
VF:1451 Corruption investigation ,Litigation & Awareness	2.77	VF:1453 External Audit	22.21
<i>Vote: 143 Uganda Bureau of Statistics</i>		<i>Vote: 143 Uganda Bureau of Statistics</i>	
VF:1455 Statistical production and Services	1.63	VF:1455 Statistical production and Services	20.98
<i>Vote: 008 Ministry of Finance, Planning &amp; Economic Dev.</i>		<i>Vote: 008 Ministry of Finance, Planning &amp; Economic Dev.</i>	
VF:1449 Policy, Planning and Support Services	1.32	VF:1449 Policy, Planning and Support Services	19.25
<i>Vote: 153 PPDA</i>		<i>Vote: 103 Inspectorate of Government (IG)</i>	
VF:1456 Regulation of the Procurement and Disposal Syst	1.23	VF:1451 Corruption investigation ,Litigation & Awareness	18.18
<i>Vote: 008 Ministry of Finance, Planning &amp; Economic Dev.</i>		<i>Vote: 008 Ministry of Finance, Planning &amp; Economic Dev.</i>	
VF:1401 Macroeconomic Policy and Management	1.09	VF:1403 Public Financial Management	16.33
<i>Vote: 008 Ministry of Finance, Planning &amp; Economic Dev.</i>		<i>Vote: 008 Ministry of Finance, Planning &amp; Economic Dev.</i>	
VF:1402 Budget Preparation, Execution and Monitoring	0.82	VF:1404 Development Policy Research and Monitoring	13.24
<i>Vote: 112 Ethics and Integrity</i>		<i>Vote: 008 Ministry of Finance, Planning &amp; Economic Dev.</i>	
VF:1452 Governance and Accountability	0.55	VF:1406 Investment and Private Sector Promotion	11.63
<i>Vote: 008 Ministry of Finance, Planning &amp; Economic Dev.</i>		<i>Vote: 008 Ministry of Finance, Planning &amp; Economic Dev.</i>	
VF:1406 Investment and Private Sector Promotion	0.11	VF:1402 Budget Preparation, Execution and Monitoring	8.26
* Excluding Taxes and Arrears			
<i>(v) Items with Highest Unspent Balances</i>	Unspent	<i>(vi) Items with Highest Expenditure</i>	Spent
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
312202 Machinery and Equipment	0.77	212101 Social Security Contributions	11.69

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

**Table S3: Local Government Grant Releases**

<i>Billion Uganda Shillings</i>	<b>Approved Budget</b>	<b>Releases</b>	<b>% Budged Released</b>
<b>VF:1481 Financial Management and Accountability(</b>	<b>15.24</b>	<b>7.62</b>	<b>50.0%</b>
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%
<b>Grand Total:</b>	<b>15.24</b>	<b>7.62</b>	<b>50.0%</b>