
Sector: Accountability

Foreword

This is the Budget Framework Paper (BFP) for the Accountability Sector for FY2017/18. The priority areas for the Sector contribute to the objectives of the Second National Development Plan (NDPII). The Sector prepared this Budget Framework Paper bearing in mind the major challenges of the sector in terms of non-Compliance with PFM procedures, regulations, and standards; inadequate monitoring and evaluation for improved service delivery; laxity in the implementation of recommendations made by oversight agencies; weak public demand for accountability; and limited capacity among MDALGs to enable them address the new accountability challenges.

In FY2017/18 particular attention will be paid to implementing the sector priorities highlighted in this Budget Framework Paper. The priorities include:

1. implementation of the macroeconomic model;
2. strengthen Economic and Social Statistics;
3. increase revenue collection;
4. implementation of Program Based Budgeting;
5. rolling out the Public Investment Management System;
6. implementation of the Budget Transparency Initiative;
7. roll out of the Integrated Financial Management System and Integrated Personnel Payroll System;
8. strengthening the anti-corruption legislative framework;
9. preparing and disseminating law enforcement agencies' coordination reports to criminalize launderers and financiers of terrorism;
10. conducting 2425 financial Audits; and
11. conducting procurement Investigations;

It is through the implementation of the above, supplemented with a well-coordinated approach and intersectoral linkages and synergies, that the accountability sector will achieve its mission of promoting efficiency and effectiveness in the mobilization, management and accounting for the use of public resources.

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Abbreviations and Acronyms

MPED	Ministry of Finance Planning and Economic Development
APR	Annual Performance Review
ASSIP	Accountability Sector Strategic Investment Plan
ASWG	Accountability Sector Working Group
BFP	Budget Framework Paper
CAO	Chief Administrative Officer
CICS	Competitiveness and Investment Climate Strategy
CSO	Civil Society Organisation
DANIDA	Danish Development Agency
DEI	Directorate of Ethics and Integrity
DFID	Department for International Development
DHS	Demographic Household Survey
EAC	East African Community
EADB	East African Development Bank
EFT	Electronic Fund Transfer
FINMAP	Financial Management Accountability Programme
FY	Financial Year
GDP	Gross Domestic Product
IAF	Inter Agency Forum
IFMS	Integrated Financial Management System
IG	Inspectorate of Government
IGG	Inspector General of Government
IT	Information Technology
LG	Local Government
LGAC	Local Government Accounts Committee
LLG	Lower Local Government
MDA	Ministries Departments Agencies
MoH	Ministry of Health

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MoLG	Ministry of Local Government
MTCS	Medium Term Competitiveness Strategy
MTEF	Medium Term Expenditure Framework
NACS	National Anti Corruption Strategy
NGO	Non Government Organisation
NPA	National Planning Authority
NDP	National Development Plan
NSS	National Statistical System
NTR	Non Tax Revenue
OAG	Office of Auditor General
OPM	Office of the Prime Minister
PAC	Public Accounts Committee
PAF	Poverty Action Fund
PDE	Procurement and Disposal Entity
PFM	Public Finance Management
PNSD	Plan for National Statistical Development
PPDA	Public Procurement and Disposal of Public Asset
PSI	Public Service Inspectorate
SAS	Secretariat for Accountability Sector
SACCO	Saving and Credit Cooperative Organisations
UBOS	Uganda Bureau of Statistics
UDB	Uganda Development Bank
VFM	Value for Money

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S1: Sector Overview

This section provides an overview of Sector Expenditures and sets out the Sector's contribution to the NDP, its policy objectives, and key performance issues.

(i) Snapshot of Sector Performance and Plans*

S1.1 Overview of Sector Expenditure (Ushs Billion)

(Ush. Billions)	FY2015/16 Outturn	FY2016/17		MTEF Budget Projections				
		Approved Budget	Spent by End Q1	FY2017/18	FY2018/19	FY2019/20	FY2020/21	FY2021/22
Recurrent Wage	161.219	178.057	43.589	199.890	209.884	220.379	231.397	242.967
Non Wage	268.189	407.507	168.660	456.411	526.068	578.675	665.477	765.298
Devt. GoU	396.877	273.208	46.164	281.961	324.255	389.106	466.927	933.854
Ext. Fin.	93.046	103.288	15.424	89.206	43.984	24.096	24.611	24.611
GoU Total	826.285	858.772	258.413	938.262	1,060.208	1,188.160	1,363.801	1,942.119
Total GoU+Ext Fin (MTEF)	919.331	962.060	273.837	1,027.468	1,104.191	1,212.255	1,388.412	1,966.731
<i>A.I.A Total</i>	2.756	3.171	0.196	3.171	3.281	3.459	3.690	3.985
Grand Total	922.087	965.231	274.032	1,030.638	1,107.472	1,215.714	1,392.102	1,970.716

(ii) Sector Contributions to the National Development Plan

The Accountability Sector is one of the enabling sectors that provide a conducive environment for the efficient performance of the primary sectors of the economy. The Sector is concerned with the *mobilisation, management and accounting* for the use of public resources to facilitate the delivery of quality services.

The accountability sector's **vision** is transparency and accountability in public service delivery. The sector's **mission** is to promote efficiency and effectiveness in mobilization and utilization of public resources. The **core values** of the accountability sector are integrity; transparency and accountability; value for money; professionalism; commitment and teamwork; gender equality and equity. The **goal** of the accountability sector is to achieve a transparent, responsive and accountable public sector that delivers value for money services in a timely and effective manner.

Accountability is one of the priority interventions under Good Governance, which is key to supporting the NDPII's agenda on building a competitive economy through creation of the required legal and social economic environment to accelerate economic and social transformation. The accountability sector therefore contributes to the fourth objective of NDP II which is *to Strengthen Mechanisms for Quality, Effective and Efficient Service Delivery*.

(iii) Medium Term Sector Policy Objectives

As per the NDPII, the accountability sector is composed of two sub sectors: (i) audit and (ii) economic and financial management services with the following policy objectives.

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The **objectives** of the audit sub sector are to:

1. Enhance the prevention, detection, and elimination of corruption;
2. Increase public demand for accountability;
3. Improve compliance with accountability rules and regulations;
4. Improve collaboration and networking amongst development institutions
5. Enhance public contract management and performance;

The **objectives** of the economic and financial management services sub sector are to:

1. Increase the tax to GDP ratio;
2. Increase access to finance;
3. Increase private investments;
4. Reduce interest rates;
5. Improve Public Financial Management and consistency in the economic development framework;
6. Increase insurance penetration;
7. Increase national savings to GDP ratio;
8. Increase the level of capitalisation and widen investment opportunities in the capital markets; and
9. Improve statistical data production and policy research

During the BFP period, the accountability sector will focus on achieving the following outcomes, in line with its subsectors.

Subsector: Economic Management Services

Outcome: Sustainable Economic Stability

Outcome Indicators:

- Economic Growth;
- Inflation rate;
- Private Sector Credit as a % of GDP;
- % of Uganda insured
- Domestic equity market capitalisation to GDP Ratio

Sub sector: Financial Management Services

Outcome: Fiscal Credibility and Sustainability

Outcome Indicators:

- Tax to GDP ratio
- Fiscal Deficit
- Debt to GDP ratio
- Share of PIP projects implemented on time and budget;

Sub sector: Audit

Outcome: Value for Money in the management of Public resources

Outcome Indicators:

- Level of satisfaction with public service delivery;
- Government effectiveness index;
- Corruption Perception Index

Gender and equity considerations

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As illustrated above, the accountability sector medium term objectives and corresponding outcome indicators are all inclusive and cannot meaningfully be dis-aggregated on the basis of gender. During the implementation of its activities, e.g. training, workshops, recruitment, infrastructure developments and management, etc. the accountability sector will address gender equality, equity, social inclusion and participation, in line with the NDP II. Where applicable, performance indicators will be dis-aggregated by sex, age, disability and location, etc. and reported on respectively.

In its enabling role, the accountability sector will promote gender and equity in planning, budgeting, implementation and reporting by other sectors, and will ensure adequate articulation of gender and equity requirements in national service delivery standards.

S2: Sector Performance and Plans to Improve Sector Outcomes

Summary of Sector Performance by Sector Outcome

Outcome 1411735: Fiscal Credibility and Sustainability

The tax to GDP ratio slightly grew to 13% up from 12.86% in FY2014/15. However the proportion of external resources mobilised as a percentage of the national budget was 17.5%, below the projected 24% target. Tax revenue collections during FY2015/16 were UGX11,230.87 billion, registering an annual growth rate of 15.6% despite a revenue shortfall of UGX404.55bn.

Although below the 3% target, supplementary expenditure as a % of the initial approved budget improved to 4.2% in FY2015/16 compared to 7% in 2014/15. Likewise, the % of funds released against the originally approved budget overall, improved to 102.5% in 2015/16 compared to 95% in FY2014/15.

During the financial year 2015/16, all debt service payments were made on time. The percentage of Present Value (PV) of External Debt Stock to GDP was 21.2%, which is above the target of 17.4%.

During the BFP 2017/18 period, the accountability sector will focus on addressing the following under the **Fiscal Credibility and Sustainability** outcome.

- Broadening the tax base;
- Implement the Tax registration expansion Programme (TREP);
- Implement tax education programs;
- Address the low local revenue generation among local governments;
- Implementation of the Programme Based Budgeting;
- Adherence to public debt management;
- Strengthen project appraisals/Role out of the Public Investment Management System (PIMS);
- Strengthen budget monitoring;
- Implementation of the Budget Transparency Initiative;

Outcome 1411935: Sustainable Economic Stability

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Macroeconomic stability for the financial year 2015/16 maintained reasonable rates of growth and low inflation. Inflation receded to 6.2% compared to an average of 7.0% in first half of 2015/16. The economy grew moderately by 4.6% in real terms and 11.6% in nominal terms during FY15/16. This growth is slower compared to the previous FY, but in line with the average recorded in the last 4 years. The performance is attributed to external and domestic factors including lower commodity prices; decline in private sector credit; depreciation of the shilling; slowdown in China and 'Brexit'; and geo-political events.

During the BFP 2017/18 period, the accountability sector will focus on addressing the following under the **Sustainable Economic Stability** outcome.

- Implementing the macroeconomic model;
- Harnessing the value of statistics in managing Accountability;
- Operationalization of the UMRA and the Lotteries and Gaming Regulatory Board;
- Implement the Private Sector Development Strategy
- Strengthen Economic Policy Research;
- Operationalize the National Population Council;
- Develop regional Industrial Parks;
- Strengthen the establishment of free zones;
- High cost of money: Capitalisation of Post Bank; the Agricultural Credit Guarantee Scheme; and Agricultural Insurance Scheme to facilitate access to long term finance and value addition;

Outcome 1412235: Value for Money in the management of public resources

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Facilitating the delivery of value for public resources is a core area for the accountability sector. Considerable efforts have gone into building the overall framework for accountability and anti-corruption policy, strengthening the oversight institutions, improving public contract management as well as enhancing prevention, detection, and elimination of corruption.

Under the "Value for money in the management of public resources" outcome, there was an improvement in the percentage of statutory bodies with unqualified audit opinions to 78% in FY 2015/16 compared to 61.8% in 2014/15. Likewise, there was an improvement in the percentage of MDAs with unqualified audit opinions to 79% in 2015/16 compared to 70% in 2014/15. The percentage of Higher Local Governments with unqualified audit opinions also improved to 91% in 2015/16 from 69.38 in 2014/15.

Although below the targeted 100%, there was an improvement in the percentage of Central Government Entities complying with set financial reporting standards, from 60% in 2014/15 to 95% in 2015/16. Likewise, there was an improvement in the timely releases of funds (number of days for approval to be made after submission from institutions) from 2-3 days for IFMS votes and 5 days for Legacy Votes in 2014/15 to 48 hours response; either approval or rejection in 2015/16. On the other hand, the Percentage of MDAs submitting financial reports on time (2 months after end of FY) declined to 63% in 2015/16 compared to 85% in 2014/15.

A 40% increase in the percentage of entities rated satisfactory from procurement audits was registered, from 50% in 2014/15 to 90% in 2015/16. In addition, the percentage of Audit recommendations implemented by MDAs and LGs was 3% above target, and improved to 65% in 2015/16 from 58% in 2014/15.

During the BFP 2017/18 period, the accountability sector will focus on addressing the following under the **Value for Money in the management of public resources** outcome.

- Inertia by all players in taking action to complete the audit cycle;
- Independence of the accountability sector institutions;
- Inadequate funding of internal audit in MDALGS;
- Risk profiling across government (coordinated effort among anticorruption agencies (ACAs) to avoid audit fatigue);
- Strengthening performance management to address the inefficiency in service delivery;
- Leveraging service delivery through automation;
- Strengthening client charters;
- Increasing national coverage of the accountability sector;
- Implementing the capacity building plan in budgeting, reporting, use of TSA, IFMS;
- Rolling out of the Computerised Education Management Accounting System (CEMAS);
- Interfacing and rolling out the Integrated Financial Management System (IFMS) and Integrated Personnel Payroll System (IPPS);
- Conducting awareness sessions for local governments on PFMA;
- Promoting local content (have an approved local content implementation plan);
- Low procurement professionalism/have an approved bill on procurement professionalism;
- Role out the Government Procurement Portal and e-Government Procurement System;

Table S2.1: Sector Outcome Indicators

Sector Outcome Indicators	2016/17 Target	2017/18 Target	Medium Term target
1-Fiscal Credibility and Sustainability			
% of budget released against originally approved budget		100%	100%
Debt to GDP Ratio		32%	28%

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Tax to GDP Ratio	14.4	14.9
2-Sustainable Economic Stability		
% of Uganda Insured	2%	3%
3-Sustainable Economic Stability		
Inflation Rate	4.8%	4.9%
Economic Growth	5.5%	6%
4-Value for Money in the management of public resources		
Corruption Perception Index	3.5	3.6
5-Value for money in the management of public resources		
Government Effectiveness Index	-0.22	-0.15
Level of satisfaction with public service delivery	70%	80%

Table S2.2 Performance Information by Vote by Programme Contributing to Sector Outcome

Accountability			
Vote 008 - Ministry of Finance, Planning & Economic Dev.			
Accounting Officer: Betty Kasimbazi			
Programme 01 Macroeconomic Policy and Management			
Objective			
i. To maintain macroeconomic stability through prudent fiscal policies.			
ii. To formulate appropriate policies for tax and non tax revenues aimed at enhancing revenue mobilization to promote sustainability of the public service delivery.			
iii. To formulate external aid management policies that attract effective external financing that enhances growth.			
Responsible Officer Director Economic Affairs			
Programme Performance Indicators (Output)	2017/18 Target	2018/19 Target	2019/20 Target
Sector Outcome: Sustainable Economic Stability			
Economic Growth	5.5%	6.0%	6.3%
Inflation Rate	4.8%	4.9%	5.0%
Percentage of Present Value PV of External Debt Stock to GDP	30%	30%	30%
Percentage of PV of Domestic Debt Stock to GDP	20%	20%	20%
External resources mobilized as a percentage of the National Budget.	30.6%	25.2%	13.1%
Percentage of debt service payments made on time	100%	100%	100%
Tax to GDP ratio	14.4	14.9	15.3

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Programme	02 Budget Preparation, Execution and Monitoring		
Objective	<ul style="list-style-type: none"> i. Co-ordinate the annual planning and budget preparation process. ii. Prudently provide financial resources to sectors in line with the available resources. iii. Monitor physical and financial budget performance. 		
Responsible Officer	Director Budget		
Programme Performance Indicators (Output)	2017/18 Target	2018/19 Target	2019/20 Target
Sector Outcome: Fiscal Credibility and Sustainability			
% of funds utilized against funds released (CG on IFMS)	100%	100%	100%
% of Local Governments submitting the final Quarter 4 performance report within 3 months of the end of year	95%	97%	98%
Arrears as a % of total expenditures FY N-2	9%	8%	7%

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Programme	03 Public Financial Management		
Objective	<p>i. To develop financial management policies, guidelines and standards and coordinate their implementation in public institutions to ensure efficient and effective utilization of public resources.</p> <p>ii. To ensure proper management, control and maintenance of the Consolidated Fund inflows and outflows and other Government Bank Accounts.</p> <p>iii. To ensure production of complete, accurate, timely and relevant public financial management reports.</p> <p>iv. To undertake reforms in public financial management with a view to improving financial management and service delivery in the public sector.</p> <p>v. To ensure adequate management, maintenance and control of Government assets and liabilities.</p> <p>vi. To formulate policy and legal framework as well as determine appropriate operational standards relating to supplies, procurement and stores in the Public Service.</p> <p>vii. To ensure adequate professional training and career development of the accounting/internal audit, information technology/information system, procurement and stores cadres.</p> <p>viii. To provide an independent objective assurance and advisory services on governance, risk management and control processes through disciplined approach by measuring and evaluating internal controls</p>		
Responsible Officer	Accountant General		
Programme Performance Indicators (Output)	2017/18 Target	2018/19 Target	2019/20 Target
Sector Outcome: Value for money in the management of public resources			
Percentage of Central Government Entities complying with set Financial reporting standards	100%	100%	100%
Percentage of DFPs complying with Financing Agreements Terms of Reference	85%	90%	95%
Percentage of MDAs submitting financial reports on time (2 months after end of FY)	100%	100%	100%
Number of Audit reports with satisfactory ranking in Central Government	15	15	15
Number of Audit reports with satisfactory ranking in Local Authorities	37	37	37
Number of Audit reports with satisfactory ranking in Statutory Corporations	25	25	25
Percentage of audit Committee recommendations implemented	70%	75%	80%
Percentage of Internal audit recommendations implemented in Central Government	62%	66%	70%
Percentage of Internal audit recommendations implemented in Local Authorities	56%	58%	60%
Percentage of Internal audit recommendations implemented in Statutory Corporations	65%	69%	72%

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Programme	09 Deficit Financing and Cash Management		
Objective	1. To advise on the issuance and management of all government debt and cash 2. To develop and implement Debt Policies in accordance with the Ministry's Economic Policies.		
Responsible Officer	Director Debt and Cash Management		
Programme Performance Indicators (Output)	2017/18 Target	2018/19 Target	2019/20 Target
N / A			
Programme	10 Development Policy and Investment Promotion		
Objective	To generate and apply evidence-based analyses to formulate economic development policy and guide government decisions on economic policy and national development		
Responsible Officer	Director Economic Affairs		
Programme Performance Indicators (Output)	2017/18 Target	2018/19 Target	2019/20 Target
N / A			
Programme	11 Financial Sector Development		
Objective	To promote financial sector development and ensure financial stability		
Responsible Officer	Director Economic Affairs		
Programme Performance Indicators (Output)	2017/18 Target	2018/19 Target	2019/20 Target
N / A			
Programme	49 Policy, Planning and Support Services		
Objective	To provide administrative support to the entire structure and functions of the Ministry		
Responsible Officer	Under-secretary/Accounting Officer		
Programme Performance Indicators (Output)	2017/18 Target	2018/19 Target	2019/20 Target
N / A			
Vote 103 - Inspectorate of Government (IG)			
Accounting Officer:	Rose N Kafeero		

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Programme	01 General Administration and Support Services		
Objective	<ul style="list-style-type: none"> • To provide administrative and support services to the Inspectorate of Government. • To build and strengthen the IG human resource financial and physical capacity. • To coordinate formulation and implementation of Strategic Plan, Budget Framework Paper, Policy Statement, Annual Budget and Work Plans. • Promote effective and efficient use of Information and Communication Technologies by providing strategic advice, guidance and service provision for IG operations. • Implement and monitor policies and procedures concerning the financial, administrative and procurement. • To support management optimize internal control systems that significantly increase the ability to achieve the set objectives. • To ensure availability, distribution, efficient and effective utilization of logistics. <p>To ensure safe custody and maintenance of IG properties and assets.</p>		
Responsible Officer	Under Secretary		
Programme Performance Indicators (Output)	2017/18 Target	2018/19 Target	2019/20 Target
N / A			
Programme	02 Anti-Corruption		
Objective	<ul style="list-style-type: none"> • <ul style="list-style-type: none"> i. To create public awareness and enlist public support for preventing and combating corruption. ii. To investigate organized and syndicate and other forms of corruption in Uganda Government Ministries, Departments, Agencies and Local Governments. iii. Enforce adherence/compliance to the Code of Conduct. iv. To prosecute cases of corruption and provide legal services. v. To increase Social Accountability in the implementation of government projects by empowering stakeholders to hold Public Officials socially accountable for publicly held resources. 		
Responsible Officer	Joram Magezi -Director		
Programme Performance Indicators (Output)	2017/18 Target	2018/19 Target	2019/20 Target
N / A			

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Programme	03 Ombudsman		
Objective	<ul style="list-style-type: none"> To investigate maladministration, injustices and economic malpractices in public office. To enhance capacity of the MDALGs to identify and resolve underlying drivers of complaints at source. To use systemic approach to pro-actively identify and address high risks areas in governance. <p>To examine the practices and procedures, facilitate discovery of corrupt practices and recommend actions for revision of methods of work and procedures.</p>		
Responsible Officer	Director		
Programme Performance Indicators (Output)	2017/18 Target	2018/19 Target	2019/20 Target
N / A			
Vote 112 - Ethics and Integrity			
Accounting Officer:	Mr. Charles Muganzi		
Programme	52 Ethics and Integrity		
Objective	<ol style="list-style-type: none"> To provide political leadership and coordinate national efforts against corruption and moral decadence. To Mainstream ethics and integrity to propel good governance. To spearhead the development of laws, policies and strategies to promote ethics and integrity in the Ugandan society. 		
Responsible Officer	Secretary		
Programme Performance Indicators (Output)	2017/18 Target	2018/19 Target	2019/20 Target
Sector Outcome: Fiscal Credibility and Sustainability			
Number of MDALGs in which National Ethical Value policy disseminated and sensitized	20	20	20
Number of MDALGs which district Integrity Promotion For capacity building was conducted	3	3	3
Number of Schools sensitized on national Ethical Values	50	50	50
Number of Functional Inter Agency Forum working groups	2	2	2
Number of MDALGs and stakeholders which National Anti-Corruption Strategy is sensitized	20	20	20
Number of stakeholders implementing National Anti-Corruption Strategy	20	20	20
Vote 122 - Kampala Capital City Authority			
Accounting Officer:	Jennifer S. Musisi (PhD)		

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Programme	09 Revenue collection and mobilisation		
Objective	To mobilize funds that will ensure service delivery for the different activities in the City.		
Responsible Officer	Director Revenue Collection		
Programme Performance Indicators (Output)	2017/18 Target	2018/19 Target	2019/20 Target
Sector Outcome: Value for money in the management of public resources			
Vote 129 - Financial Intelligence Authority (FIA)			
Accounting Officer:	Sydney Asubo		
Programme	58 Prevention of ML/CFT, Prosecution and confiscation of proceeds of crime		
Objective	Ensure that Accountable/Reporting entities comply with AMLA and ATA and their respective Regulations and Guidelines, provide legal representation and corporate services, undertake analysis of financial transactions and disseminate suspicious transaction reports to Law Enforcement Agencies and ensure safety and integrity of FIA information		
Responsible Officer	David Ngobi		
Programme Performance Indicators (Output)	2017/18 Target	2018/19 Target	2019/20 Target
N / A			
Vote 131 - Auditor General			
Accounting Officer:	FRANCIS MASUBA		
Programme	01 Financial Audits		
Objective	Independent and robust verification of Public Financial Management in the delivery of services.		
Responsible Officer	EDWARD AKOL		
Programme Performance Indicators (Output)	2017/18 Target	2018/19 Target	2019/20 Target
Sector Outcome: Value for money in the management of public resources			
No. of MDAs audited	128	128	132
No. of Statutory Authorities audited	80	85	88
No. of projects audited	155	158	160
No. of Higher Local Governments audited	367	367	367
No. of Lower Local Governments audited(including schools)	1703	1703	1713

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Programme	02 Value for Money and Specialised Audits		
Objective	To examine and assess the level of efficiency, economy and effectiveness in the utilization of public resources by Government Institutions.		
Responsible Officer	STEPHEN KATEREGGA		
Programme Performance Indicators (Output)	2017/18 Target	2018/19 Target	2019/20 Target
Sector Outcome: Value for money in the management of public resources			
No. of Value for Money Audits conducted	16	16	16
No. of Forensic Investigations and Special audits conducted	46	50	56
Programme	03 Support to Audit services		
Objective	Enhance organizational performance and efficiency in operations		
Responsible Officer	MAXWELL POUL OGENTHO		
Programme Performance Indicators (Output)	2017/18 Target	2018/19 Target	2019/20 Target
Sector Outcome: Value for money in the management of public resources			
Percentage of audit Reports disseminated	100%	100%	100%
Vote 141 - URA			
Accounting Officer:	Doris Akol		
Programme	49 Administration and Support Services		
Objective	Improve institutional performance		
Responsible Officer	Doris Akol		
Programme Performance Indicators (Output)	2017/18 Target	2018/19 Target	2019/20 Target
N / A			
Programme	54 Revenue Collection & Administration		
Objective	Maximise Revenue		
Responsible Officer	Doris Akol		
Programme Performance Indicators (Output)	2017/18 Target	2018/19 Target	2019/20 Target
Sector Outcome: Sustainable Economic Stability			
Percentage of Customs tax Revenue collected against target	100%	100%	100%
Average filling ratio	87%	88%	89%
Percentage Growth in taxpayer register	10%	10%	10%
Percentage of Domestic Tax Revenue collected against target	100%	100%	100%
Vote 143 - Uganda Bureau of Statistics			
Accounting Officer:	Ben Paul Mungyereza		

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Programme	55 Statistical production and Services		
Objective	The Bureau's overall Policy objective in the medium and long term is to ensure the Production ,Coordination and Dissemination of official statistics in a Timely and Coherent manner o enable better planning and monitoring of sociology-economic development in the country		
Responsible Officer	Executive Director		
Programme Performance Indicators (Output)	2017/18 Target	2018/19 Target	2019/20 Target
Sector Outcome: Sustainable Economic Stability			
Vote 153 - PPDA			
Accounting Officer:	Cornelia K. Sabiiti		
Programme	56 Regulation of the Procurement and Disposal System		
Objective	The Authority is mandated to regulate the procurement and disposal system in Uganda. The legal mandate of PPDA is derived from the objectives as stipulated under Section 6 of the PPDA Act.		
Responsible Officer	Cornelia K. Sabiiti Executive Director.		
Programme Performance Indicators (Output)	2017/18 Target	2018/19 Target	2019/20 Target
Sector Outcome: Sustainable Economic Stability			
Number of follow-ups undertaken on procurement audits and investigations recommendations	120	140	160
Number of procurement audits conducted	140	160	200
Number of procurement investigations conducted	60	80	80
Percentage of contracts by value rated satisfactory	60%	65%	70%
Proportion of procurement audits and investigation recommendations implemented	75	78	80
Level of adherence to service standards (Number of MDAs inspected)	150	180	200
Number of entities rated satisfactory	50	55	65

Sector Investment Plans

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Under Revenue Collection & Administration, the capital investments include;

Purchase of Motor Vehicles and Other Transport Equipment-6.045bn

Purchase of Office and ICT Equipment, including software, Implement and maintain the ERP system-20.830bn

Acquisition of Other Capital Assets-30.900bn

For Statistical production and Services, capital investments include;

Install a UBOSPABX for internal Telephones, Redevelop Entebbe Offices,

Separate UBOS NITA Utility metering, Commission the two Lifts- 3.202bn

15 Closed field work Vehicles 3.613bn

Under Corruption investigation, Litigation & Awareness, capital investments include;

Government Buildings and Administrative Infrastructure 2.5bn

Table S2.3: Allocations by Class of Output Over the Medium Term

<i>Billion Uganda Shillings</i>	<i>(i) Allocation</i>				<i>(ii) % Sector Budget</i>			
	2016/17	2017/18	2018/19	2019/20	2016/17	2017/18	2018/19	2019/20
Consumption Expenditure (Outputs Provided)	431.008	591.252	626.858	0.000	100.0%	60.2%	61.2%	0.0%
Grants and Subsidies (Outputs Funded)	0.000	295.546	288.257	322.255	0.0%	30.1%	28.1%	73.6%
Investment (Capital Purchases)	0.000	95.922	109.056	115.684	0.0%	9.8%	10.6%	26.4%
Total	431.008	982.720	1,024.17	437.940				

S3: Proposed Budget Allocations For FY 2017/18 And the Medium Term Projections

Table S3.1: Past Expenditure Outturns and Medium Term Projections by Programme*

<i>Billion Uganda shillings</i>	FY 2015/16	FY 2016/17		Medium Term Projections				
	Outturn	Approved Budget	Actual Releases by end Q1	2017-18	2018-19	2019-20	2020-21	2021-22

Sector: Accountability

Vote :008 Ministry of Finance, Planning & Economic Dev.								
Programme: 01 Macroeconomic Policy and Management	253.334	91.675	7.999	11.851	20.224	23.224	33.224	33.336
Programme: 02 Budget Preparation, Execution and Monitoring	19.001	19.985	3.901	20.859	31.366	32.925	42.925	43.044
Programme: 03 Public Financial Management	102.458	87.458	9.476	60.607	59.844	59.844	69.844	69.844
Programme: 04 Development Policy Research and Monitoring	34.423	36.182	8.302	11.940	12.090	16.090	36.090	36.090
Programme: 06 Investment and Private Sector Promotion	45.173	53.398	18.498	0.000	0.000	0.000	0.000	0.000
Programme: 08 Microfinance	21.882	44.520	3.198	0.000	0.000	0.000	0.000	0.000
Programme: 09 Deficit Financing and Cash Management	0.000	0.000	0.000	3.359	12.725	12.725	27.494	27.511
Programme: 10 Development Policy and Investment Promotion	0.000	0.000	0.000	88.414	79.879	58.710	57.346	54.913
Programme: 11 Financial Sector Development	0.000	0.000	0.000	133.298	104.146	158.816	169.901	500.684
Programme: 49 Policy, Planning and Support Services	60.042	69.616	19.268	61.773	70.673	66.169	66.169	90.000
Total for the Vote	536.314	402.833	70.641	392.101	390.948	428.504	502.993	855.422
Vote :103 Inspectorate of Government (IG)								
Programme: 01 General Administration and Support Services	0.000	0.000	0.000	17.386	16.858	21.735	23.729	29.037
Programme: 02 Anti-Corruption	0.000	0.000	0.000	23.903	24.952	22.704	23.659	27.995
Programme: 03 Ombudsman	0.000	0.000	0.000	2.831	4.357	5.757	8.428	10.398
Programme: 51 Corruption investigation ,Litigation & Awareness	39.574	45.421	7.740	0.000	0.000	0.000	0.000	0.000
Total for the Vote	39.574	45.421	7.740	44.120	46.166	50.196	55.815	67.430
Vote :112 Ethics and Integrity								
Programme: 52 Ethics and Integrity	5.460	5.525	1.046	3.669	4.018	4.413	5.025	6.007
Total for the Vote	5.460	5.525	1.046	3.669	4.018	4.413	5.025	6.007

Sector: Accountability

Vote :122 Kampala Capital City Authority								
Programme: 09 Revenue collection and mobilisation	0.420	0.434	0.030	0.434	0.477	0.525	0.604	0.694
Total for the Vote	0.420	0.434	0.030	0.434	0.477	0.525	0.604	0.694
Vote :129 Financial Intelligence Authority (FIA)								
Programme: 58 Prevention of ML/CFT, Prosecution and confiscation of proceeds of crime	0.000	0.851	0.055	1.102	1.399	1.329	1.439	1.487
Programme: 59 Policy, International Cooperation and Mutual Legal Assistance	0.000	6.599	0.936	5.182	5.421	6.106	6.889	8.477
Total for the Vote	0.000	7.450	0.991	6.284	6.820	7.435	8.328	9.965
Vote :130 Treasury Operations								
Programme: 51 Treasury Operations	0.023	100.000	100.000	100.000	110.000	121.000	139.150	160.023
Total for the Vote	0.023	100.000	100.000	100.000	110.000	121.000	139.150	160.023
Vote :131 Auditor General								
Programme: 01 Financial Audits	0.000	0.000	0.000	22.897	24.169	25.442	27.337	29.480
Programme: 02 Value for Money and Specialised Audits	0.000	0.000	0.000	8.620	9.830	11.103	12.999	15.142
Programme: 03 Support to Audit services	0.000	0.000	0.000	17.412	19.044	21.232	24.224	32.951
Programme: 53 External Audit	46.969	51.186	11.097	0.000	0.000	0.000	0.000	0.000
Total for the Vote	46.969	51.186	11.097	48.930	53.043	57.777	64.560	77.573
Vote :141 URA								
Programme: 49 Administration and Support Services	0.000	0.000	0.000	171.582	220.812	246.691	344.036	391.953
Programme: 54 Revenue Collection & Administration	238.579	278.363	69.246	193.790	198.614	213.698	174.273	262.690
Total for the Vote	238.579	278.363	69.246	365.372	419.426	460.389	518.309	654.643

Sector: Accountability

Vote :143 Uganda Bureau of Statistics									
Programme: 55 Statistical production and Services	43.777	56.638	10.681	53.163	58.770	66.120	75.909	112.089	
Total for the Vote	43.777	56.638	10.681	53.163	58.770	66.120	75.909	112.089	
Vote :153 PPDA									
Programme: 56 Regulation of the Procurement and Disposal System	8.216	14.209	2.365	13.395	14.522	15.898	17.720	22.886	
Total for the Vote	8.216	14.209	2.365	13.395	14.522	15.898	17.720	22.886	
Vote :500 501-850 Local Governments									
Total for the Vote	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Total for the Sector	919.331	962.060	273.837	1,027.468	1,104.191	1,212.255	1,388.412	1,966.731	

Table S3.2: Major Changes in Sector Resource Allocation

Major changes in resource allocation over and above the previous financial year	Justification for proposed Changes in Expenditure and Outputs	
<i>Vote: 008 Ministry of Finance, Planning & Economic Dev.</i>		
<i>Programme : 01 Macroeconomic Policy and Management</i>		
<i>Output: 01 Macroeconomic Policy, Monitoring and Analysis</i>		
<i>Change in Allocation (US\$ Bn) :</i>	(3.440)	Following the restructuring of the Ministry , Support to NAO and Belgo have been moved to Deficit Financing Program. A new output on Macroeconomic Modeling was also created and some funds reallocated to it.
<i>Output: 02 Domestic Revenue and Foreign Aid Policy, Monitoring and Analysis</i>		
<i>Change in Allocation (US\$ Bn) :</i>	(2.511)	Following the restructuring of the Ministry , Support to NAO and Belgo have been moved to Deficit Financing Program. A new output on Macroeconomic Modeling was also created and some funds reallocated to it.
<i>Output: 03 Economic Modeling and Macro-Econometric Forecasting-</i>		
<i>Change in Allocation (US\$ Bn) :</i>	2.715	Following the restructuring of the Ministry realignment of key outputs resulted into creation of Economic Modelling key output
<i>Output: 55 Capital Markets Authority Services</i>		
<i>Change in Allocation (US\$ Bn) :</i>	(2.768)	Following the restructuring of the Ministry CMA was moved to Financial Sector Development Program
<i>Output: 57 Uganda Retirement Benefits Regulatory Authority Services</i>		
<i>Change in Allocation (US\$ Bn) :</i>	(6.000)	Following the restructuring of the Ministry URBRA was moved to Financial Sector Development Program
<i>Output: 58 Capitalisation of institutions and financing schemes</i>		

Sector: Accountability

<i>Change in Allocation (US\$ Bn) :</i>	(66.406)	Following the restructuring of the Ministry Capitalization of Institutions was moved to Financial Sector Development Program
<i>Programme : 02 Budget Preparation, Execution and Monitoring</i>		
Output: 05 Project Preparation, appraisal and review		
<i>Change in Allocation (US\$ Bn) :</i>	1.002	Following the restructuring of the Ministry a new Sup-Program of Projects Analysis and PPPs was created that led to creation of this new key output area
Output: 06 Monitoring and Evaluation of projects		
<i>Change in Allocation (US\$ Bn) :</i>	0.455	Following the restructuring of the Ministry a new Sup-Program of Projects Analysis and PPPs was created that led to creation of this new key output area
Output: 07 Implementing the PIM Framework		
<i>Change in Allocation (US\$ Bn) :</i>	1.238	Following the restructuring of the Ministry a new Sup-Program of Projects Analysis and PPPs was created that led to creation of this new key output area
Output: 51 PPP Unit services		
<i>Change in Allocation (US\$ Bn) :</i>	1.024	Following the restructuring of the Ministry a new Sup-Program of Projects Analysis and PPPs was created that led to creation of this new key output area
Output: 78 Purchase of Office and Residential Furniture and Fittings		
<i>Change in Allocation (US\$ Bn) :</i>	(0.009)	Funds were reallocated to other priority areas
<i>Programme : 03 Public Financial Management</i>		
Output: 02 Management and Reporting on the Accounts of Government		
<i>Change in Allocation (US\$ Bn) :</i>	(8.392)	Following the restructuring of the Ministry, New key outputs were created along which funds have been allocated
Output: 04 Local Government Financial Management Reform		
<i>Change in Allocation (US\$ Bn) :</i>	(15.095)	Following the restructuring of the Ministry, New key outputs were created along which funds have been allocated
Output: 05 Strengthening of Oversight (OAG and Parliament)		
<i>Change in Allocation (US\$ Bn) :</i>	4.905	Additional allocation to cater for the new structure
Output: 06 Procurement Policy, Disposal Management and Coordination		
<i>Change in Allocation (US\$ Bn) :</i>	1.000	Additional allocation to cater for the new structure
Output: 07 Management of ICT systems and infrastructure		
<i>Change in Allocation (US\$ Bn) :</i>	0.400	Additional allocation to cater for the new structure
Output: 51 Facility and Assets Management		
<i>Change in Allocation (US\$ Bn) :</i>	(0.500)	Following the restructuring of the Ministry, New key outputs were created along which funds have been allocated
Output: 53 Procurement Policy Unit Services		

Sector: Accountability

<i>Change in Allocation (US\$ Bn) :</i>	(2.500)	Following the restructuring of the Ministry, New key outputs were created along which funds have been allocated
Output: 54 Procurement Appeals Tribunal Services		
<i>Change in Allocation (US\$ Bn) :</i>	1.500	Additional allocation to cater for the new structure
Output: 72 Government Buildings and Administrative Infrastructure		
<i>Change in Allocation (US\$ Bn) :</i>	(7.397)	Following the restructuring of the Ministry, New key outputs were created along which funds have been allocated
<i>Programme : 04 Development Policy Research and Monitoring</i>		
Output: 01 Policy, Planning, Monitoring, Analysis and Advisory Services		
<i>Change in Allocation (US\$ Bn) :</i>	(4.662)	Following the Restructuring process and creation of new Departments, a New program of Development Policy and Investment Promotion was created and funds transferred to it
Output: 04 Policy Research and Analytical Studies		
<i>Change in Allocation (US\$ Bn) :</i>	(1.230)	Following the Restructuring process and creation of new Departments, a New program of Development Policy and Investment Promotion was created and funds transferred to it
Output: 51 Population Development Services		
<i>Change in Allocation (US\$ Bn) :</i>	(5.814)	Following the Restructuring process and creation of new Departments, a New program of Development Policy and Investment Promotion was created and funds transferred to it
Output: 52 Economic Policy Research and Analysis		
<i>Change in Allocation (US\$ Bn) :</i>	(4.425)	Following the Restructuring process and creation of new Departments, a New program of Development Policy and Investment Promotion was created and funds transferred to it
Output: 53 NEC services		
<i>Change in Allocation (US\$ Bn) :</i>	(2.100)	Following the Restructuring process and creation of new Departments, a New program of Development Policy and Investment Promotion was created and funds transferred to it
Output: 71 Acquisition of Land by Government		
<i>Change in Allocation (US\$ Bn) :</i>	(1.023)	Following the Restructuring process and creation of new Departments, a New program of Development Policy and Investment Promotion was created and funds transferred to it
Output: 72 Government Buildings and Administrative Infrastructure		
<i>Change in Allocation (US\$ Bn) :</i>	(6.300)	Following the Restructuring process and creation of new Departments, a New program of Development Policy and Investment Promotion was created and funds transferred to it
<i>Programme : 09 Deficit Financing and Cash Management</i>		

Sector: Accountability

Output: 01 Debt Policy, Coordination and Monitoring		
<i>Change in Allocation (US\$ Bn) :</i>	0.700	The Ministry was restructured and following this process, New Programs and Subprograms were created and funds allocated to them accordingly. This therefore resulted into the change in allocation under these new Program outputs
Output: 02 Cash Policy, Coordination and Monitoring		
<i>Change in Allocation (US\$ Bn) :</i>	0.800	The Ministry was restructured and following this process, New Programs and Subprograms were created and funds allocated to them accordingly. This therefore resulted into the change in allocation under these new Program outputs
Output: 03 Data Management and Dissemination		
<i>Change in Allocation (US\$ Bn) :</i>	0.200	The Ministry was restructured and following this process, New Programs and Subprograms were created and funds allocated to them accordingly. This therefore resulted into the change in allocation under these new Program outputs
Output: 04 Mobilization of External and Domestic Debt Financing		
<i>Change in Allocation (US\$ Bn) :</i>	2.692	The Ministry was restructured and following this process, New Programs and Subprograms were created and funds allocated to them accordingly. This therefore resulted into the change in allocation under these new Program outputs
Output: 05 Coordination of Regional Cooperation		
<i>Change in Allocation (US\$ Bn) :</i>	0.271	The Ministry was restructured and following this process, New Programs and Subprograms were created and funds allocated to them accordingly. This therefore resulted into the change in allocation under these new Program outputs
<i>Programme : 10 Development Policy and Investment Promotion</i>		
Output: 01 Policy Advisory, Information, and Communication		
<i>Change in Allocation (US\$ Bn) :</i>	0.868	The Ministry was restructured and following this process, New Programs and Subprograms were created and funds allocated to them accordingly. This therefore resulted into the change in allocation under these new Program outputs
Output: 02 Policy Research and Analytical Studies		
<i>Change in Allocation (US\$ Bn) :</i>	0.901	The Ministry was restructured and following this process, New Programs and Subprograms were created and funds allocated to them accordingly. This therefore resulted into the change in allocation under these new Program outputs
Output: 03 Investment climate advisory		
<i>Change in Allocation (US\$ Bn) :</i>	0.410	The Ministry was restructured and following this process, New Programs and Subprograms were created and funds allocated to them accordingly. This therefore resulted into the change in allocation under these new Program outputs
Output: 51 Population Development Services		
<i>Change in Allocation (US\$ Bn) :</i>	5.814	The Ministry was restructured and following this process, New Programs and Subprograms were created and funds allocated to them accordingly. This therefore resulted into the change in allocation under these new Program outputs

Sector: Accountability

Output: 52 Economic Policy Research and Analysis		
<i>Change in Allocation (US\$ Bn) :</i>	4.425	The Ministry was restructured and following this process, New Programs and Subprograms were created and funds allocated to them accordingly. This therefore resulted into the change in allocation under these new Program outputs
Output: 53 Public Enterprises Management		
<i>Change in Allocation (US\$ Bn) :</i>	2.800	The Ministry was restructured and following this process, New Programs and Subprograms were created and funds allocated to them accordingly. This therefore resulted into the change in allocation under these new Program outputs
Output: 54 Private Sector Development Services		
<i>Change in Allocation (US\$ Bn) :</i>	42.377	The Ministry was restructured and following this process, New Programs and Subprograms were created and funds allocated to them accordingly. This therefore resulted into the change in allocation under these new Program outputs
Output: 55 Industrial Infrastructure Services		
<i>Change in Allocation (US\$ Bn) :</i>	4.240	The Ministry was restructured and following this process, New Programs and Subprograms were created and funds allocated to them accordingly. This therefore resulted into the change in allocation under these new Program outputs
Output: 56 Business Development Services		
<i>Change in Allocation (US\$ Bn) :</i>	11.501	The Ministry was restructured and following this process, New Programs and Subprograms were created and funds allocated to them accordingly. This therefore resulted into the change in allocation under these new Program outputs
Output: 57 Support to Uganda Investment Authority		
<i>Change in Allocation (US\$ Bn) :</i>	3.194	The Ministry was restructured and following this process, New Programs and Subprograms were created and funds allocated to them accordingly. This therefore resulted into the change in allocation under these new Program outputs
Output: 58 Support to Uganda Free Zones Authority		
<i>Change in Allocation (US\$ Bn) :</i>	3.455	The Ministry was restructured and following this process, New Programs and Subprograms were created and funds allocated to them accordingly. This therefore resulted into the change in allocation under these new Program outputs
Output: 72 Government Buildings and Administrative Infrastructure		
<i>Change in Allocation (US\$ Bn) :</i>	9.030	The Ministry was restructured and following this process, New Programs and Subprograms were created and funds allocated to them accordingly. This therefore resulted into the change in allocation under these new Program outputs
<i>Programme : 11 Financial Sector Development</i>		
Output: 01 Financial Sector Policy, Oversight and Analysis		
<i>Change in Allocation (US\$ Bn) :</i>	1.602	The Ministry was restructured and following this process, New Programs and Subprograms were created and funds allocated to them accordingly. This therefore resulted into the change in allocation under these new Program outputs

Sector: Accountability

Output: 02 Coordination of Banking and Non-Banking Sector		
<i>Change in Allocation (US\$ Bn) :</i>	0.200	The Ministry was restructured and following this process, New Programs and Subprograms were created and funds allocated to them accordingly. This therefore resulted into the change in allocation under these new Program outputs
Output: 03 Strengthening of the Microfinance Policy Framework		
<i>Change in Allocation (US\$ Bn) :</i>	6.080	The Ministry was restructured and following this process, New Programs and Subprograms were created and funds allocated to them accordingly. This therefore resulted into the change in allocation under these new Program outputs
Output: 04 Micro finance Institutions Supported with Matching Grants		
<i>Change in Allocation (US\$ Bn) :</i>	30.444	The Ministry was restructured and following this process, New Programs and Subprograms were created and funds allocated to them accordingly. This therefore resulted into the change in allocation under these new Program outputs
Output: 51 Capital Markets Authority services		
<i>Change in Allocation (US\$ Bn) :</i>	2.768	The Ministry was restructured and following this process, New Programs and Subprograms were created and funds allocated to them accordingly. This therefore resulted into the change in allocation under these new Program outputs
Output: 52 Uganda Retirement Benefits Regulatory Authority Services		
<i>Change in Allocation (US\$ Bn) :</i>	6.000	The Ministry was restructured and following this process, New Programs and Subprograms were created and funds allocated to them accordingly. This therefore resulted into the change in allocation under these new Program outputs
Output: 53 Capitalization of Institutions and Financing Schemes		
<i>Change in Allocation (US\$ Bn) :</i>	66.406	The Ministry was restructured and following this process, New Programs and Subprograms were created and funds allocated to them accordingly. This therefore resulted into the change in allocation under these new Program outputs
<i>Programme : 49 Policy, Planning and Support Services</i>		
Output: 05 Coordination of Planning, Cabinet and Parliamentary Affairs		
<i>Change in Allocation (US\$ Bn) :</i>	(1.300)	New outputs for Coordination of Planning as well as Cabinet and Parliamentary Affairs were created and the funds allocated accordingly
Output: 05 Coordination of Planning, Monitoring & Reporting		
<i>Change in Allocation (US\$ Bn) :</i>	1.200	New output created and funds reallocated accordingly
Output: 08 Cabinet and Parliamentary Affairs		
<i>Change in Allocation (US\$ Bn) :</i>	0.100	New output created and funds reallocated accordingly
Output: 19 Human Resources Management		
<i>Change in Allocation (US\$ Bn) :</i>	2.166	New output created and funds for staff wages as well as Human Resource Management activities allocated accordingly
Vote: 103 Inspectorate of Government (IG)		

Sector: Accountability

<i>Programme : 01 General Administration and Support Services</i>		
Output: 01 Administration & Support services		
<i>Change in Allocation (US\$ Bn) :</i>	14.589	The funds under administration are for payment of rent gratuity NSSF contributions and other administrative costs.
Output: 72 Government Buildings and Administrative Infrastructure		
<i>Change in Allocation (US\$ Bn) :</i>	2.500	The funds are for payment of consultant to supervise construction of IG Building
Output: 75 Purchase of Motor Vehicles and Other Transport Equipment		
<i>Change in Allocation (US\$ Bn) :</i>	0.320	The vehicles are required to enhance the capacity of IG to execute its mandate namely investigations prosecutions and enforcement of the Leadership Code of conduct.and conduct public awareness.
Output: 76 Purchase of Office and ICT Equipment, including Software		
<i>Change in Allocation (US\$ Bn) :</i>	0.130	The IG requires these equipment to facilitate Online declarations system and operationalize case management system.
Output: 77 Purchase of Specialised Machinery & Equipment		
<i>Change in Allocation (US\$ Bn) :</i>	0.056	Specialized equipments are required to enhance capacity of the IG to gather evidence during investigation of cases.
<i>Programme : 02 Anti-Corruption</i>		
Output: 02 Special Investigations		
<i>Change in Allocation (US\$ Bn) :</i>	2.677	In the recent past there has been significant increase in the number of grand corruption cases and the public is demanding for punishment of the persons involved in these grand corruption practices. This is to facilitate expeditious investigations.
Output: 03 Prosecutions & Civil Litigation		
<i>Change in Allocation (US\$ Bn) :</i>	2.878	The IG carries out investigations into alleged cases of corruption; significant proportion (over 20%) of these cases ends up in prosecutions. The allocation is to facilitate prosecution process and offering of legal services.
Output: 04 Education and Public Awareness		
<i>Change in Allocation (US\$ Bn) :</i>	2.041	The fight against corruption can be worn through collaboration with major collaborators/partners such as the public, CSOs, development partners and the media. This is to enlist support of key actors to partner with the IG in combating corruption.
Output: 05 Decentralised Anti - corruption programmes		
<i>Change in Allocation (US\$ Bn) :</i>	12.981	This is an allocation to process complaints in local governments, following up on IG recommendations, and carry out investigations in Ombudsman cases and other corruptions cases.
Output: 06 Verification of Leaders' Declarations		

Sector: Accountability

<i>Change in Allocation (US\$ Bn) :</i>	2.450	This allocation is enable the IG ensure compliance through Monitoring Leaders 'Acquisitions, Verifying them, Investigating of the Breaches of the Code, making Recommendations for disciplinary action, and tracing of illicitly acquired assets for recovery.
Output: 07 Transparency, Accountability and Anti-Corruption (TAAC)		
<i>Change in Allocation (US\$ Bn) :</i>	1.321	The allocation is to improve transparency in the implementation of development projects Strengthening Coordination & Cooperation between IG, development partners and other stakeholders, monitoring and inspecting government projects to prevent misuse.
<i>Programme : 03 Ombudsman</i>		
Output: 07 Ombudsman Complaints, Policy and Systems Studies		
<i>Change in Allocation (US\$ Bn) :</i>	2.926	The allocation is to support period systemic interventions by investigating systemic issues of maladministration in public offices and complaints from the general public.
Vote: 112 Ethics and Integrity		
<i>Programme : 52 Ethics and Integrity</i>		
Output: 01 Formulation and monitoring of Policies, laws and strategies		
<i>Change in Allocation (US\$ Bn) :</i>	(0.578)	
Output: 02 Public education and awareness		
<i>Change in Allocation (US\$ Bn) :</i>	(0.659)	
Output: 04 National Anti Corruption Strategy Coordinated		
<i>Change in Allocation (US\$ Bn) :</i>	(0.163)	
Output: 77 Purchase of Specialised Machinery & Equipment		
<i>Change in Allocation (US\$ Bn) :</i>	0.031	
Vote: 131 Auditor General		
<i>Programme : 01 Financial Audits</i>		
Output: 01 Financial Audits		
<i>Change in Allocation (US\$ Bn) :</i>	22.897	Ush. 23,651,748,261 to Ushs. 22,897,413,560: A re-allocation of 30,000,000 was made to cater for WGEI Activities under Programme 3: Support to Audit Services. Additional Ush. 724,334,702 was deducted as a budget cut communicated from MoFPED.
<i>Programme : 02 Value for Money and Specialised Audits</i>		
Output: 02 Value for Money Audits		
<i>Change in Allocation (US\$ Bn) :</i>	8.620	Ushs. 8,933,302,779 to Ushs. 8,620,102,542: A re-allocation OF Ush. 20,000,000 made to Programme 3: Support to Audit Services to cater for WGEI activities. Additional Ush. 293,200,237 was deducted as a budget cut communicated from MoFPED.
<i>Programme : 03 Support to Audit services</i>		

Sector: Accountability

Output: 03 Policy, Planning and Strategic Management		
<i>Change in Allocation (US\$ Bn) :</i>	13.437	Shs. 14,080,901,382 to Ushs. 13,436,990,216: due to Ushs. 305,033,250 was on-off pension arrears, Ushs. 10,136,006 as budget cut. Re-allocation of 50,000,000 was added to cater for WGEI. Ush. 293,200,237 deducted as budget cut communicated from MoFPED.
Output: 72 Government Buildings and Administrative Infrastructure		
<i>Change in Allocation (US\$ Bn) :</i>	1.552	From Ushs. 2,791,789,736 to 1,551,789,736: A re-allocation of Ushs. 1,240,000,000 was made to cater for purchase of office ICT equipment and software to replace the obsolete ones.
Output: 75 Purchase of Motor Vehicles and Other Transport Equipment		
<i>Change in Allocation (US\$ Bn) :</i>	0.850	From Ushs. 1,960,000,000 to Ushs. 850,000,000: A re-allocation of Ushs. 260,000,000 was made to cater for purchase and replacement of obsolete office ICT equipment. Ush. 850,000,000 was deducted as budget cut communicated from MoFPED.
Output: 76 Purchase of Office and ICT Equipment, including Software		
<i>Change in Allocation (US\$ Bn) :</i>	1.500	In FY 2017/18, the Office plans to replace its obsolete ICT equipment and procure soft wares and licences and has re-allocated with in its Development budget Ushs. 1,500,000,000 for that.
Output: 78 Purchase of Office and Residential Furniture and Fittings		
<i>Change in Allocation (US\$ Bn) :</i>	0.074	
Vote: 141 URA		
<i>Programme : 49 Administration and Support Services</i>		
Output: 04 Internal Audit and Compliance		
<i>Change in Allocation (US\$ Bn) :</i>	5.052	Increase activities towards internal compliance checks.
Output: 05 Administrative Support Services		
<i>Change in Allocation (US\$ Bn) :</i>	55.469	1. Enhance IT systems & Maintenance 2. Improving staff benefits and welfare to match the changes in costs if living. 3. Staff capacity building.
Output: 06 Public Awareness and Tax Education/Modernization		
<i>Change in Allocation (US\$ Bn) :</i>	11.400	1. Enhancing sector based tax payers education. 2. Conducting researches 3. Facilitation of stakeholder engagements.
Output: 07 Legal services		
<i>Change in Allocation (US\$ Bn) :</i>	6.391	Debt recovery and litigation cases facilitation.
Output: 75 Purchase of Motor Vehicles and Other Transport Equipment		
<i>Change in Allocation (US\$ Bn) :</i>	6.045	Motor Vehicle lease payments for 90 new vehicles.
Output: 76 Purchase of Office and ICT Equipment, including software		

Sector: Accountability

<i>Change in Allocation (US\$ Bn) :</i>	20.830	1. ERP Implementation 2. DR system and IT licenses 3. Data Warehouse and BI Maintenance
Output: 77 Purchase of Specialised Machinery and Equipment		
<i>Change in Allocation (US\$ Bn) :</i>	0.050	Purchase of office equipment items
Output: 78 Purchase of Office and Residential Furniture and Fittings		
<i>Change in Allocation (US\$ Bn) :</i>	0.050	Purchase of new office furniture and fittings.
Output: 79 Acquisition of Other Capital Assets		
<i>Change in Allocation (US\$ Bn) :</i>	30.900	Full filing the URA HQ contractual obligations.
<i>Programme : 54 Revenue Collection & Administration</i>		
Output: 01 Customs Tax Collection		
<i>Change in Allocation (US\$ Bn) :</i>	34.440	Procuring 15 Scanners, Deployment of 30 additional staff to Single Customs Territory, Implementation of Customs Valuation Controls
Output: 02 Domestic Tax Collection		
<i>Change in Allocation (US\$ Bn) :</i>	27.758	Anticipated staffing requirements to operate the yet to be established service centres in the newly created districts.
Output: 04 Internal Audit and Compliance		
<i>Change in Allocation (US\$ Bn) :</i>	(5.030)	Proposed increase on internal compliance check activities.
Output: 05 URA Legal and Administrative Support Services		
<i>Change in Allocation (US\$ Bn) :</i>	(74.420)	1. Facilitation of staff capacity building 2. Improving staff benefits and welfare to match the changes in Costs of Living. 3. Enhancing IT systems . 3. Debt recovery and litigation facilitation.
Output: 06 Public Awareness and Tax Education/Modernization		
<i>Change in Allocation (US\$ Bn) :</i>	(10.333)	1. Enhancing sector based tax payers' education 2. Conducting researches 3. Facilitation of stakeholder engagements
Output: 72 Government Buildings and Administrative Infrastructure		
<i>Change in Allocation (US\$ Bn) :</i>	(30.900)	Full filing contractual obligations towards URA HQ building.
Output: 75 Purchase of Motor Vehicles and Other Transport Equipment		
<i>Change in Allocation (US\$ Bn) :</i>	(6.045)	Purchase of 90 new vehicle (lease payments)
Output: 76 Purchase of Office and ICT Equipment, including Software		
<i>Change in Allocation (US\$ Bn) :</i>	(7.750)	1. ERP Implementation 2. Purchase of computer equipment .
Output: 77 Purchase of Specialised Machinery & Equipment		
<i>Change in Allocation (US\$ Bn) :</i>	(10.917)	1. DR system and IT licenses
Output: 78 Purchase of Office and Residential Furniture and Fittings		

Sector: Accountability

<i>Change in Allocation (US\$ Bn) :</i>	(0.050)	Acquisition of new office furniture and fittings.
Output: 79 Acquisition of Other Capital Assets		
<i>Change in Allocation (US\$ Bn) :</i>	(2.181)	DWH and BI Maintenance
Vote: 143 Uganda Bureau of Statistics		
<i>Programme : 55 Statistical production and Services</i>		
Output: 01 Economic statistical indicators		
<i>Change in Allocation (US\$ Bn) :</i>	1.865	Internal reallocation to take cater for new activity area including real estimate index, debasing CPI for 2015, debasing GDP to 2015, rural CPI, NPISH, 2017 National Statistical Abstract, 2017 Uganda in figures
Output: 02 Population and Social Statistics indicators		
<i>Change in Allocation (US\$ Bn) :</i>	(5.372)	Major Census activities concluded except dissemination of reports
Output: 03 Industrial and Agricultural indicators		
<i>Change in Allocation (US\$ Bn) :</i>	1.274	More activities including the Annual Agriculture survey, Uganda Census of Agriculture 2018-2019 Report
Output: 05 National statistical system database maintained		
<i>Change in Allocation (US\$ Bn) :</i>	0.497	New activities for server virtualization and Network Upgrade, CAPI infrastructure set up
Output: 72 Government Buildings and Administrative Infrastructure		
<i>Change in Allocation (US\$ Bn) :</i>	(1.798)	Funds reallocation to other areas of priority. renovation activities will be slowed down.
Output: 75 Purchase of Motor Vehicles and Other Transport Equipment		
<i>Change in Allocation (US\$ Bn) :</i>	1.523	Funds required for replacement of aged fleet of vehicles.
Output: 76 Purchase of Office and ICT Equipment, including Software		
<i>Change in Allocation (US\$ Bn) :</i>	(0.131)	Funds reallocated to GIS for digitization of census areas in preparation for the next cycle of census.
Output: 78 Purchase of Office and Residential Furniture and Fittings		
<i>Change in Allocation (US\$ Bn) :</i>	(0.043)	funds reallocated to other priority areas
Vote: 153 PPDA		
<i>Programme : 56 Regulation of the Procurement and Disposal System</i>		
Output: 75 Purchase of Motor Vehicles and Other Transport Equipment		
<i>Change in Allocation (US\$ Bn) :</i>	0.300	The Fleet of the Authority is aging yet most of the Activities of the Authority are field based hence the need to replace the fleet on a rolling basis.
Output: 76 Purchase of Office and ICT Equipment, including Software		
<i>Change in Allocation (US\$ Bn) :</i>	(0.370)	The Authority carried out major overhauls in its IT infrastructure in FY 2016/17 and therefore there was no need for huge expenditures under this line in FY 2017/18.
Output: 78 Purchase of Office and Residential Furniture and Fittings		

Sector: Accountability

Change in Allocation (US\$ Bn) :	0.070	The Authority intends to acquire additional space on UEDCL Towers to relocate the department on Plot 37 to pave way for site clearance. the additional funds will be used for partitioning of the Offices.
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S4 :Unfunded Outputs for 2017/18 and the Medium Term

Table S4.1: Additional Output Funding Requests

Additional requirements for funding and outputs in 2017-2018	Justification of requirement for additional outputs and funding
<i>Vote: 008 Ministry of Finance, Planning & Economic Dev.</i>	
<i>Programme : 03 Public Financial Management</i>	
Output: 52 Accountability Sector Secretariat Services	
<i>Funding requirement US\$ Bn : 2.628</i>	The funding is required to strengthen the coordination of the Accountability Sector. This will help the Sector in coordination action geared towards achievement of the NDP and Sector targets.
<i>Programme : 10 Development Policy and Investment Promotion</i>	
Output: 72 Government Buildings and Administrative Infrastructure	
<i>Funding requirement US\$ Bn : 35.000</i>	The additional allocation is to enable full operationalisation of the Pilot Banana Plant. This will further business development and improve research and create market for produce of local farmers.
<i>Programme : 11 Financial Sector Development</i>	
Output: 53 Capitalization of Institutions and Financing Schemes	
<i>Funding requirement US\$ Bn : 80.000</i>	Capitalization of Uganda Development Bank is a strategy to provide long term financing for ease of access of credit aimed at private sector development
<i>Programme : 49 Policy, Planning and Support Services</i>	
Output: 01 Policy, planning, monitoring and consultations	
<i>Funding requirement US\$ Bn : 15.000</i>	Following approval of the New Ministry Structure, there's need for funding of the establishment through recruitment of staff and provision of adequate tools to enable smooth operations.
<i>Vote: 112 Ethics and Integrity</i>	
<i>Programme : 52 Ethics and Integrity</i>	
Output: 01 Formulation and monitoring of Policies, laws and strategies	
<i>Funding requirement US\$ Bn : 5.500</i>	When established, the Department of Religious Affairs (DRA), requiring 2.2bn; and the Leadership Code Tribunal will both enhance good morals in society.
<i>Vote: 129 Financial Intelligence Authority (FIA)</i>	

Sector: Accountability

Programme : 58 Prevention of ML/CFT, Prosecution and confiscation of proceeds of crime

Output: 05 Ensure safety and integrity of FIA information

Funding requirement US\$ Bn : 5.540

Public Awareness programme of AML/CFT as required by the AML Act 2013
Capacity building programme for FIA and the accountable institutions UGX 2,000,000,000
International Cooperation engagements UGX 2,340,000,000

Vote: 131 Auditor General

Programme : 02 Value for Money and Specialised Audits

Output: 02 Value for Money Audits

Funding requirement US\$ Bn : 12.718

In line with Article 63 of the 1995 Constitution, Objective 4 of the NDP II and Section 13 of the National Audit Act 2008, the office requires UGX 12.718 Bn to address the expanding audit scope and public demand for Value for Money as shown below:
Establishment of forensic investigations - UGX 5.343Bn
Audit of Karuma and Isimba projects - UGX 5Bn
Audit of PPPs, Compensations and other special audits - UGX 2.375Bn

Vote: 153 PPDA

Programme : 56 Regulation of the Procurement and Disposal System

Output: 72 Government Buildings and Administrative Infrastructure

Funding requirement US\$ Bn : 24.100

This is part of the Project 492 in the NDP II (1225 - Support to PPDA) aimed at constructing an office block for PPDA which will cater for the current and future office space needs of PPDA. This will go a long way in strengthening the capacity of PPDA to deliver its mandate by providing adequate and conducive working environment for its staff and clients