

# Sector: Water and Environment

## 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	14.531	7.266	6.658	50.0%	45.8%	91.6%
Recurrent Non Wage	34.889	12.756	12.493	36.6%	35.8%	97.9%
Development GoU	229.007	79.915	80.308	34.9%	35.1%	100.5%
Development Donor*	233.276	78.490	79.300	33.6%	34.0%	101.0%
<b>GoU Total</b>	<b>278.427</b>	<b>99.937</b>	<b>99.459</b>	<b>35.9%</b>	<b>35.7%</b>	<b>99.5%</b>
<b>Total GoU+Donor (MTEF)</b>	<b>511.703</b>	<b>178.427</b>	<b>178.759</b>	<b>34.9%</b>	<b>34.9%</b>	<b>100.2%</b>
<i>(ii) Arrears and Taxes</i>						
Arrears	0.292	0.083	0.071	28.4%	24.4%	85.7%
Taxes**	35.603	14.284	8.763	40.1%	24.6%	61.3%
<b>Total Budget</b>	<b>547.598</b>	<b>192.795</b>	<b>187.593</b>	<b>35.2%</b>	<b>34.3%</b>	<b>97.3%</b>
<i>(iii) Non Tax Revenue</i>	29.219	12.981	12.580	44.4%	43.1%	96.9%
<b>Grand Total</b>	<b>576.817</b>	<b>205.775</b>	<b>200.173</b>	<b>35.7%</b>	<b>34.7%</b>	<b>97.3%</b>
Excluding Taxes, Arrears	540.922	191.408	191.339	35.4%	35.4%	100.0%

**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: 019 Ministry of Water and Environment</i>		<i>Vote: 019 Ministry of Water and Environment</i>	
VF0904 Water Resources Management	0.59	VF0902 Urban Water Supply and Sanitation	18.39
<i>Vote: 019 Ministry of Water and Environment</i>		<i>Vote: 019 Ministry of Water and Environment</i>	
VF0949 Policy, Planning and Support Services	0.54	VF0901 Rural Water Supply and Sanitation	11.84
<i>Vote: 019 Ministry of Water and Environment</i>		<i>Vote: 019 Ministry of Water and Environment</i>	
VF0905 Natural Resources Management	0.24	VF0903 Water for Production	8.92
<i>Vote: 150 National Environment Management Authority</i>		<i>Vote: 019 Ministry of Water and Environment</i>	
VF0951 Environmental Management	0.23	VF0905 Natural Resources Management	8.63
<i>Vote: 019 Ministry of Water and Environment</i>		<i>Vote: 019 Ministry of Water and Environment</i>	
VF0906 Weather, Climate and Climate Change	0.11	VF0949 Policy, Planning and Support Services	7.65
		<i>Vote: 019 Ministry of Water and Environment</i>	
		VF0906 Weather, Climate and Climate Change	3.92
		<i>Vote: 150 National Environment Management Authority</i>	
		VF0951 Environmental Management	3.48
		<i>Vote: 157 National Forestry Authority</i>	
		VF0952 Forestry Management	3.12
		<i>Vote: 019 Ministry of Water and Environment</i>	
		VF0904 Water Resources Management	1.97

\* Excluding Taxes and Arrears

<i>(v) Items with Highest Unspent Balances</i>	Unspent	<i>(vi) Items with Highest Expenditure</i>	Spent
312105 Taxes on Buildings & Structures	4.75	312104 Other Structures	28.50
312204 Taxes on Machinery, Furniture & Vehicles	0.77	312105 Taxes on Buildings & Structures	8.13
211101 General Staff Salaries	0.61	211102 Contract Staff Salaries (Incl. Casuals, Temporary)	4.86
225001 Consultancy Services- Short term	0.36	263104 Transfers to other govt. Units (Current)	4.70
211102 Contract Staff Salaries (Incl. Casuals, Temporary)	0.34	211101 General Staff Salaries	3.78
312202 Machinery and Equipment	0.31	312101 Non-Residential Buildings	3.67
262101 Contributions to International Organisations (Cur	0.21	264201 Contributions to Autonomous Institutions	3.10
312201 Transport Equipment	0.20	227001 Travel inland	1.98

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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>
311101 Land	<b>0.14</b>	281503 Engineering and Design Studies & Plans for capit	<b>1.91</b>
211103 Allowances	<b>0.12</b>	312301 Cultivated Assets	<b>1.87</b>
312101 Non-Residential Buildings	<b>0.09</b>	312202 Machinery and Equipment	<b>1.33</b>
212102 Pension for General Civil Service	<b>0.07</b>	227004 Fuel, Lubricants and Oils	<b>1.24</b>
227001 Travel inland	<b>0.07</b>	212102 Pension for General Civil Service	<b>1.09</b>
221002 Workshops and Seminars	<b>0.07</b>	225002 Consultancy Services- Long-term	<b>0.93</b>
263101 LG Conditional grants	<b>0.05</b>	211103 Allowances	<b>0.93</b>
221001 Advertising and Public Relations	<b>0.05</b>	225001 Consultancy Services- Short term	<b>0.91</b>
221003 Staff Training	<b>0.05</b>	213004 Gratuity Expenses	<b>0.67</b>
228001 Maintenance - Civil	<b>0.04</b>	312204 Taxes on Machinery, Furniture & Vehicles	<b>0.63</b>
221008 Computer supplies and Information Technology (	<b>0.03</b>	228002 Maintenance - Vehicles	<b>0.63</b>
228004 Maintenance – Other	<b>0.02</b>	221011 Printing, Stationery, Photocopying and Binding	<b>0.41</b>

**Table S3: Local Government Grant Releases**

<i>Billion Uganda Shillings</i>	<b>Approved Budget</b>	<b>Releases</b>	<b>% Budget Released</b>
<b>VF:0981 Rural Water Supply and Sanitation</b>	<b>62.37</b>	<b>28.61</b>	<b>45.9%</b>
321428 Conditional transfers to Rural water	60.37	27.61	45.7%
321449 Conditional Transfers to Sanitation & Hygiene	2.00	1.00	50.0%
<b>VF:0982 Urban Water Supply and Sanitation</b>	<b>2.50</b>	<b>1.25</b>	<b>50.0%</b>
321424 Conditional transfers to Urban Water	2.50	1.25	50.0%
<b>VF:0983 Natural Resources Management</b>	<b>3.35</b>	<b>1.68</b>	<b>50.0%</b>
321436 Conditional transfers to environment and natural resources (non-wage)	3.35	1.68	50.0%
<b>Grand Total:</b>	<b>68.23</b>	<b>31.54</b>	<b>46.2%</b>