

# Vote: 008 Ministry of Finance, Planning & Economic Dev.

## HALF-YEAR: Highlights of Vote Performance

### VI: Summary of Issues in Budget Execution

This section provides an overview of Vote expenditure

#### (i) Snapshot of Vote Releases and Expenditures

Table V1.1 below summarises cumulative releases and expenditures by the end of the quarter:

**Table V1.1: Overview of Vote Expenditures (US\$ Billion)**

(i) Excluding Arrears, Taxes	Approved Budget	Cashlimits by End	Released by End	Spent by End Dec	% Budget Released	% Budget Spent	% Releases Spent
Recurrent							
Wage	4.357	2.146	2.146	1.736	49.2%	39.9%	80.9%
Non Wage	75.075	40.541	40.045	37.792	53.3%	50.3%	94.4%
Development							
GoU	159.554	85.175	82.259	72.347	51.6%	45.3%	88.0%
Donor*	26.292	N/A	13.704	13.703	52.1%	52.1%	100.0%
<b>GoU Total</b>	<b>238.986</b>	<b>127.862</b>	<b>124.450</b>	<b>111.876</b>	<b>52.1%</b>	<b>46.8%</b>	<b>89.9%</b>
<b>Total GoU+Donor (MTEF)</b>	<b>265.278</b>	<b>N/A</b>	<b>138.154</b>	<b>125.579</b>	<b>52.1%</b>	<b>47.3%</b>	<b>90.9%</b>
(ii) Arrears and Taxes							
Arrears	1.985	N/A	1.985	1.494	100.0%	75.3%	75.3%
Taxes**	8.546	N/A	4.273	2.468	50.0%	28.9%	57.8%
<b>Total Budget</b>	<b>275.809</b>	<b>127.862</b>	<b>144.411</b>	<b>129.541</b>	<b>52.4%</b>	<b>47.0%</b>	<b>89.7%</b>
(iii) Non Tax Revenue	5.700	N/A	0.001	0.000	0.0%	0.0%	0.0%
<b>Grand Total</b>	<b>281.509</b>	<b>127.862</b>	<b>144.412</b>	<b>129.541</b>	<b>51.3%</b>	<b>46.0%</b>	<b>89.7%</b>
Excluding Taxes, Arrears	270.978	127.862	138.154	125.579	51.0%	46.3%	90.9%

The table below shows cumulative releases and expenditures to the Vote by Vote Function :

**Table V1.2: Releases and Expenditure by Vote Function\***

Billion Uganda Shillings	Approved Budget	Released	Spent	% Budget Released	% Budget Spent	% Releases Spent
VF:1401 Macroeconomic Policy and Management	86.65	42.51	40.53	49.1%	46.8%	95.4%
VF:1402 Budget Preparation, Execution and Monitoring	17.26	10.24	9.18	59.3%	53.2%	89.7%
VF:1403 Public Financial Management	37.27	26.67	22.36	71.6%	60.0%	83.8%
VF:1404 Development Policy Research and Monitoring	25.60	13.78	13.27	53.8%	51.8%	96.3%
VF:1406 Investment and Private Sector Promotion	43.31	15.82	15.62	36.5%	36.1%	98.7%
VF:1408 Microfinance	16.66	6.93	6.78	41.6%	40.7%	97.8%
VF:1449 Policy, Planning and Support Services	44.23	22.20	17.84	50.2%	40.3%	80.3%
<b>Total For Vote</b>	<b>270.98</b>	<b>138.15</b>	<b>125.58</b>	<b>51.0%</b>	<b>46.3%</b>	<b>90.9%</b>

\* Excluding Taxes and Arrears

#### (ii) Matters to note in budget execution

Challenges faced during budget implementation in the quarter include the following;

Under the Tax Appeals Tribunal, less number of cases were resolved compared to the plan. This was mainly attributed to the expiry of the term of the tribunal towards the end of the quarter yet its renewal was delayed.

The National Lotteries Board is still facing a number of challenges in execution of its activities because of the pending passing of the Lotteries and Gaming Act. As thus, putting in place a fully fledged Board secretariat with staff recruited and independent offices secured is still pending as well as formulation of industry regulations.

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New Authorities which include Uganda Free Zones Authority, Financial Intelligence Authority and the PPDA Tribunal were not able to fully implement their planned activities because of lack of sufficient funds in their respective budgets for the FY 2014/15.

During the period, there was a surge in the exchange rate and this affected a number of activities under the Financial Management Department. Because of the increased exchange rate, oracle licenses were at unusually high costs.

During the quarter, there were no notable activities implemented under the Internal Audit component of FINMAP, in large part due to the non-availability of Donor funds. The previously unfunded priorities that will be implemented in the next quarter include: the purchase of ERA licenses for 50 central government entities; twinning with a reputable firm to undertake performance and IT audits for staff; and support to professional internal audit training for staff.

Under FINMAP, with the exception of the ongoing procurement of consultancy services to develop training manuals on Public Financial Management for the Institute Parliamentary Studies (IPS), there were no notable activities implemented under the Parliament component. This situation was again due to the non-availability of (development partner) funds to implement the planned activities.

Uganda Microfinance Regulatory Authority-(MRA) was not established since the Tier IV Microfinance Bill that gives legal existence to UMRA is not yet passed into Law by Parliament. Also lack of adequate security/collateral by the borrowers and poor loans record limited the amount of loans disbursed. In addition, the Microfinance Support Center Ltd staffing is still low which impacts on set timelines to achieved planned targets

**Table V1.3: High Unspent Balances and Over-Expenditure in the Domestic Budget (Ushs Bn)**

<i>(i) Major unspent balances</i>	
<b>Programs , Projects and Items</b>	
<i>VF: 1449 Policy, Planning and Support Services</i>	
<b>4.73Bn Shs</b>	<b>Programme/Project:</b> 0054 Support to MFPED Reason: Various expenditures were not effected in gthe quarter
<b>Items</b>	
<b>1.81Bn Shs</b>	<b>Item:</b> 312204 Taxes on Machinery, Furniture & Vehicles Reason: Delayed approval of Tax Incentive led to beneficiaries submitting late.
<b>1.60Bn Shs</b>	<b>Item:</b> 231001 Non Residential buildings (Depreciation) Reason: Contract Retention funds payable in Q3
<b>1.11Bn Shs</b>	<b>Item:</b> 231005 Machinery and equipment Reason: Contracting Process delayed for purchase of machinery equipment
<b>Programs , Projects and Items</b>	
<i>VF: 1403 Public Financial Management</i>	
<b>3.88Bn Shs</b>	<b>Programme/Project:</b> 1290 3RD Financial Management and Accountability Programme [FINMAP III] Comp. 3,4&5 - FMS, LGPFM and Oversight Reason: Payments not executed under FINMAP III
<b>Items</b>	
<b>2.73Bn Shs</b>	<b>Item:</b> 225002 Consultancy Services- Long-term Reason: Funds insufficient to pay full contract sums, hence payments postponed to Q3
<b>0.93Bn Shs</b>	<b>Item:</b> 211102 Contract Staff Salaries (Incl. Casuals, Temporary) Reason: Delayed PAYE and NSSF payments
<b>Programs , Projects and Items</b>	
<i>VF: 1401 Macroeconomic Policy and Management</i>	
<b>1.23Bn Shs</b>	<b>Programme/Project:</b> 0945 Capitalisation of Institutions

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Reason: IDB Payments not executed
<b>Items</b>
<b>1.23Bn Shs</b> Item: 264101 Contributions to Autonomous Institutions
Reason: Bounced Payment for Islamic Development Bank due to Incorrect Account Numbers
<b>Programs , Projects and Items</b>
<i>VF: 1449 Policy, Planning and Support Services</i>
<b>1.08Bn Shs</b> Programme/Project: 01 Headquarters
Reason: Bounced Payment for International Contributions due to Wrong Bank Accounts and Delayed Payments of PAYE deductions
<b>Programs , Projects and Items</b>
<i>VF: 1449 Policy, Planning and Support Services</i>
<b>0.79Bn Shs</b> Programme/Project: 1290 3RD Financial Management and Accountability Programme [FINMAP III] Comp. 6 - Management Support
Reason: Delayed payments under FINMAP III
<b>Items</b>
<b>0.79Bn Shs</b> Item: 211102 Contract Staff Salaries (Incl. Casuals, Temporary)
Reason: PAYE and NSSF payments delayed
<b>(ii) Expenditures in excess of the original approved budget</b>
* Excluding Taxes and Arrears

## V2: Performance Highlights

This section provides highlights of output performance, focusing on key outputs and actions implemented to improve section performance.

**Table V2.1: Key Vote Output Indicators and Expenditures\***

Vote, Vote Function Key Output	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
<b>Vote Function: 1401 Macroeconomic Policy and Management</b>			
<b>Output: 140101</b>	<b>Macroeconomic Policy, Monitoring and Analysis</b>		
<i>Description of Performance:</i>	Fiscal and Monetary policy program for FY 2014/15 approved and implemented	Fiscal program for FY 2014/15 approved	No variation
	Quarterly performance bulletins for financial sector disseminated	Reports on economic and financial sector developments were produced for the months of June, July , August, September, October and November 2014	
	Economic performance reports and selected monthly economic indicators disseminated	produced	
	Progress reports on the East African Community Monetary Union negotiations produced.	Revised monetary and fiscal programme for 2014/15 produced	
	18.2% of the National Budget for FY 2014/15 mobilized from external sources	Government of Uganda quarterly cash limits set for Q2 and Q3	
	25 Grant Financing Agreements with Development Partners concluded.	Economic indicators for planning availed	
		Report on the BOP position produced for Q1 FY 2014/15	

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<i>Vote, Vote Function Key Output</i>	<b>Approved Budget and Planned outputs</b>	<b>Cumulative Expenditure and Performance</b>	<b>Status and Reasons for any Variation from Plans</b>
		Multilateral technical missions serviced	
		Report for programme performance for 2014/15 produced	
		Final Annual cash flow statements for FY 2013/14 Monthly cash flow statements for August, September, October, November and December Annual economic and financial performance report for 2013/14 produced	
		Financial sector bulletin for Q1 produced of FY 2014/15	
		Macroeconomic framework Updated	
		Fiscal analysis report for 2013/14, July, August, September, October, November and December 2014/15 produced	
		Negotiations on the establishment of the East African Community Monetary Union were completed and Protocol document has been ratified by Parliament.	
		6.47% of the National Budget for FY 2014/15 mobilized from external sources	
		12 Grant Financing Agreements with Development Partners concluded.	
<i>Performance Indicators:</i>			
Number of Tax Amendments Bills produced	4	4	
Number of progress reports on Macroeconomic model produced	4	1	
Number of macro economic reports produced	20	4	
<i>Output Cost:</i>	US\$ Bn: 7.567	US\$ Bn: 1.901	% Budget Spent: 25.1%
<b>Output: 140102</b>	<b>Domestic Revenue and Foreign Aid Policy, Monitoring and Analysis</b>		
<i>Description of Performance:</i>	Quarterly Domestic financing reports for FY 2014/15 prepared	Monthly, Quarterly and Annual Tax and Non-Tax revenue performance reports were prepared and recommendations provided, reviewed and presented to URA for updating.	No variation
	Medium term resource envelope projection prepared.		
	URA monitored and supervised		

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<i>Vote, Vote Function Key Output</i>	<b>Approved Budget and Planned outputs</b>	<b>Cumulative Expenditure and Performance</b>	<b>Status and Reasons for any Variation from Plans</b>
	to collect Ushs 9,577 billion revenue target to finance the Budget for FY2014/15	Medium term Tax Revenue forecasts were reviewed and provided.	
	MDAs and URA monitored to ensure that NTR target of Ushs 206 billion is realized to finance the Budget for FY 2014/15	MDAs and URA monitored monthly to ensure that NTR target is realized to finance Budget 2014/15 and Q2 revenue performance report	
	Macroeconomic framework and the government cash flow statement that reflect the overall performance of domestic revenues, loan repayments, external loans and grants and other financing updated	UShs 4568.44bn against the target of Ushs 4544.17bn and Ushs.96.51bn against the target of Ushs 95.31bn in tax and Non Tax Revenue respectively was collected in the first quarter of the Financial Year 2014/15 as a result of the policy measures put in place by the Department.	
		Macroeconomic framework and the government cash flow statement that reflect the overall performance of domestic revenues, loan repayments, external loans and grants and other financing updated	
<i>Performance Indicators:</i>			
Number of revenue performance reports produced	14	3	
Number of MDAs monitored for Non Tax Revenue	50	50	
External resources mobilized as a percentage of the National Budget.	16	4.37	
<i>Output Cost:</i>	UShs Bn: 2.322	UShs Bn: 1.195	% Budget Spent: 51.5%
<b>Output: 140151</b>	<b>Pension Regulation services</b>		
<i>Description of Performance:</i>	Regulations and guidelines for the Uganda Retirement Benefit Regulatory Act 2011 developed	Staff trainings in the Retirement Benefits Sector best practices and other relevant areas undertaken in Tanzania, United Kingdom, India, Swaziland	No variation
	Risk management frameworks developed	Recruitment of CEO finalised.	
	Licensing, regulatory and risk based supervision frameworks developed	Shortlists for the other positions completed	
	Structure of National Database of scheme participants developed	Interviews underway	
	Systems for monitoring retirement benefits developed	One Board member participated in a pension management forum in Turin, Italy.	
	Uganda Pension Liberalisation process Benchmarked with peer countries	Another Board member trained in Corporate governance Principles in Mombasa	

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Vote, Vote Function Key Output	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
	<p>Policy papers and studies on retirement benefit, social protection and/or pension reforms produced</p> <p>Pension survey conducted</p>	<p>Draft human resource manual developed.</p> <p>Payment guidelines and procedures for fees for service providers developed and operationalised.</p> <p>Trainings undertaken by staff in pension supervision, regulations and reforms in Arusha, Dubai Further training planned for staff after recruitment</p> <p>Financial reporting and disclosure requirements and Corporate governance regulations and regulations for umbrella schemes developed</p> <p>Strategic plan developed and pending approval by the Board</p> <p>Licenses issued to Retirement Benefits Schemes, Fund Managers, Custodians, Trustees and Administrators</p> <p>Total licenses issued as at Q1 FY 14/15 are 59 schemes,6 Fund Managers, 11 Administrators, 4 Corporate Trustees and 353 Individual trustees</p> <p>ToRs and bid documents for procurement of the consultant to develop the blue print/ architectural planning developed.</p> <p>Contract for developing the BLUE Print for ICT infrastructure awarded</p> <p>Continued Sensitization on the operations of URBRA ongoing on</p> <p>Talk shows held on TV and radio stations of NTV Uganda, NBS</p> <p>Terms of reference for the consultancy services for developing a risk based supervision framework developed.</p>	

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		<p>Draft licensing and supervisory manuals developed.</p> <p>Procedures of licensing Retirement Benefits Schemes and service providers Implemented.</p> <p>Procurement and financial management procedures implemented and adhered to including; 8 contracts committee meetings held in Q 1, Prequalification of service providers underway, Internal audit report on procurement and Human resource produced and discussed with management and approved by the board Financial statements for FY 2013/14 prepared and submitted for audit, fixed asset register developed.</p> <p>Database for licensed Retirement Benefits Schemes and Service Providers developed, maintained and updated.</p> <p>Baseline survey conducted by a consultant contracted by URBRA.</p> <p>Website developed and operationalized. Continuous website maintenance on-going</p> <p>Compliance-based, off site supervision and regulatory guidance and procedures to Retirement Benefits Schemes Fund Managers, Custodians, Trustees and Administrators effected</p> <p>8 out reaches to schemes conducted during the quarter.</p> <p>Meetings held with service providers to discuss regulatory and supervisory issues and to enable URBRA information on the unlicensed schemes</p> <p>3 Board meetings and 3 committee Board meetings held during the Q1</p>	

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		<p>Additional 3 Board meetings and 3 committee Board meetings held during the Committees of the Q2 Board constituted</p> <p>Work plan and budget developed and approved by the Finance Committee</p> <p>Weekly staff meetings to discuss progress on planned activities held during the quarter.</p> <p>Consultation with stakeholders on the pension liberalisation bill undertaken</p> <p>Benchmarking by MP's undertaken in South Africa</p> <p>Continued Compliance-based, off site supervision and regulatory guidance and procedures to Retirement Benefits Schemes Fund Managers, Custodians, Trustees and Administrators effected</p> <p>On-site inspection of all licensed Retirement Benefits Schemes and Service Providers to assess levels of compliance and identify potential risk undertaken</p> <p>Regular one on one meeting conducted with service providers in the sector.</p> <p>Trustees' training on Risk management held at Hotel Africana</p> <p>Communication awareness strategy Developed</p> <p>Communication firm hired to undertake awareness creation</p> <p>Continued Sensitization on the operations of URBRA ongoing on Talk shows held on TV and radio stations of NTV Uganda, NBS,</p> <p>Continued advertisements in local newspapers of new vision,</p>	



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<i>Vote, Vote Function Key Output</i>	<b>Approved Budget and Planned outputs</b>	<b>Cumulative Expenditure and Performance</b>	<b>Status and Reasons for any Variation from Plans</b>
		Daily Monitor and Observer.	
	<i>Output Cost:</i> US\$ Bn: 0.500	US\$ Bn: 0.218	% Budget Spent: 43.5%
<b>Output: 140153</b>	<b>Tax Appeals Tribunal Services</b>		
<i>Description of Performance:</i>	120 tax disputes worth US\$ 205bn resolved countrywide to improve tax administration.	30 tax disputes worth SHS 1.75 trillion resolved	The very high value of the cases resolved resulted from the oil sector disputes
	Taxpayers sensitized on tax litigation and arbitration procedures to create awareness.	2 Officials trained in taxation, accounting, law and arbitration	
	10 officials trained in taxation, law, accounting, case management, IT, arbitration and dispute resolution to enhance efficiency in tax dispute resolution.	25 Library books acquired	
	Central tax law reference center established in regional offices to enhance research capacity of tribunal and stakeholders in regional offices.	Editing of the 10th tax law report commenced and continues	
	10th Tax Law Report published to enhance contribution to tax law literature.	6 court user meetings held for sensitization purposes	
	Conduct Court sessions in Kampala, Mbale, Mbarara, Gulu and Arua.	2 court sessions held upcountry	
<i>Performance Indicators:</i>			
Value of tax disputes resolved (US\$ Bn)	205	1600	
Number of Tax-payer sensitization workshops held	4	2	
	<i>Output Cost:</i> US\$ Bn: 1.038	US\$ Bn: 0.515	% Budget Spent: 49.6%
<b>Output: 140156</b>	<b>Lottery Services</b>		
<i>Description of Performance:</i>	US\$ 12 billion collected in lottery, gaming and pool betting tax and US\$ 0.500bn collected in NTR respectively.	US\$ 6.95 bn was collected in government revenue	No variation
	Gaming and Pool betting licenses processed	Several meetings with URA held to sync operations with Lottery Board.	
	Registry of gaming and pool betting equipment and devices established	Announcements highlighting the dangers of gambling continuously being aired	
	Standards for gambling equipment and devices established.		
	<i>Output Cost:</i> US\$ Bn: 0.800	US\$ Bn: 0.325	% Budget Spent: 40.6%
<i>Vote Function Cost</i>	<i>US\$ Bn: 86.651</i>	<i>US\$ Bn: 40.534</i>	<i>% Budget Spent: 46.8%</i>
<i>Vote Function: 1402 Budget Preparation, Execution and Monitoring</i>			
<b>Output: 140201</b>	<b>Policy, Coordination and Monitoring of the National Budget Cycle</b>		

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<i>Description of Performance:</i>	Release Schedules and Budget Estimates Book for FY 2014/15 produced and disseminated.	Supplementary Bill 2014 prepared Appropriation Bill 2014 published.	The under performance is attributed to Low absorption in wage at 84.00% and Development at 85.7%
	Public Investment Plan & Budget Call Circulars (BCCs) for FY 2015/16 Produced.	Medium Term Expenditure Framework (MTEF) for FY 2015/16 updated.	
	Output Budgeting Tool automated for online access to ease budgeting and reporting processes	Cabinet Memoranda on the Budget FY 2015/16 prepared.	
	Annual and Quarterly work plans for sectors analyzed and reviewed.	Budget Directorate staff capacity enhanced	
	Budget Options Paper for FY 2015/16 prepared.	Software Requirements Specification document produced and signed off by the project Manager and the Consultant	
	Monitoring Reports, Medium Term Expenditure Framework (MTEF) for the FY 2015/16 and the National Budget Framework for FY 2015/16 produced.	Central government Quarterly budget performance reporting module FY 2014/2015 and Budgeting FY 2015/16 deployed	
	Sector Budget Framework Papers for FY 2015/16 prepared, analyzed and consolidated into the National Budget Framework paper.	Quarter one Budget Performance Reports consolidated	
	Coordination and evaluation of Oil and Gas cross cutting sectoral Issues undertaken	Requirements for development of a web based Programme Budgeting System gathered from major Line Ministries	
		Budget Transparency Initiatives (BTI) undertaken	
<i>Performance Indicators:</i>			
Arrears as a % of total expenditures FY N-2	3	0.31	
% of funds utilized against funds released (CG on IFMS)	98	90.3	
<i>Output Cost:</i>	US\$ Bn: 11.275	US\$ Bn: 5.474	% Budget Spent: 48.6%
<b>Output: 140202</b>	<b>Policy, Coordination and Monitoring of the Local Government Budget Cycle</b>		
<i>Description of Performance:</i>	Local government Approved Budget Estimates for FY 2014/15 (Vol II) consolidated and published.	Local Government Approved Budget Estimates for FY 2015/16 (Vol II) consolidated and published.	No variation
	Capacity of LG officials enhanced on the Output Budgeting Tool (OBT) to ease Budget preparation and reporting	Report on the Local Government Budget Consultations for the FY 2015/16 prepared and published.	
	Draft local government Planning Figures for FY 2015/16 issued.	Capacity for LG Officials strengthened on the use of the OBT	
	Report on the Local		

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	Government Budget Consultations for the FY 2015/16 prepared and published.	Local Government Quarterly Release Schedules FY 2014/15 consolidated and issued.	
	Local Government Quarterly Release Schedules FY 2014/15 consolidated and issued.	Local Government Quarterly Budget Performance Reports FY 2014/15 analysed.	
	Local Government Quarterly Budget Performance Reports FY 2014/15 analysed.	Budget Transparency Initiatives undertaken	
	Draft Local Government Budget Estimates (Vol II) Consolidated and printed.	Call centre attendants on the Budget Website Trained	
		Local Government Quarter two Release Schedules FY 2014/15 consolidated and issued.	
		107 Local Government Quarter one Budget Performance Reports FY 2014/15 analysed.	
		Draft performance contracts (Form B) FY 2014/15 analysed and feedback availed	
		76 Local Government BFPS FY 2015/16 analysed and feedback availed	
		System requirements for development of a web based Programme Based Budgeting system gathered from selected local governments	
		Software Requirements Specification (SRS) reviewed and signed by the Project manager	
		Procurement of hardware (servers) for OBT implementation Initiated	
		Call centre and Budget hotline for the Budget Strengthening Initiatives Launched by the Hon. Minister for Finance	
<i>Performance Indicators:</i>			
% of Local Governments submitting the final Quarter 4 performance report within 3 months of the end of year	88	133	
<i>Output Cost:</i>	UShs Bn: 2.853	UShs Bn: 1.989	% Budget Spent: 69.7%
<b>Output: 140204</b>	<b>Coordination and Monitoring of Sectoral Plans, Budgets and Budget Implementation</b>		
<i>Description of Performance:</i>	Budget Speech Policy Matrix for the FY 2015/16 updated.	Quarterly Budget Performance Reports for FY 2014/15	No variation

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	Annual Budget Performance Report for the FY 2013/14 published.	Analysed. First Budget Call Circulars for FY 2015/16 prepared and issued	
	First Budget Execution Circular for the FY 2015/16 Issued.	Report for the National Budget Consultative workshop FY 15/16 prepared and published	
		Semi Annual Budget Performance Reports for FY 2014/15 published	
		Budget Strategy FY 2015/16 prepared.	
	<i>Output Cost:</i> US\$ Bn: 3.129	US\$ Bn: 1.237	% Budget Spent: 39.5%
<b>Vote Function Cost</b>	<b>US\$ Bn: 17.258</b>	<b>US\$ Bn: 9.179</b>	<b>% Budget Spent: 53.2%</b>
<b>Vote Function: 1403 Public Financial Management</b>			
<b>Output: 140301</b>	<b>Accounting and Financial Management Policy, Coordination and Monitoring</b>		
<i>Description of Performance:</i>	2 payroll audits undertaken and reports produced	3 payroll audits undertaken and reports produced	IT audits were not conducted in Qtr 2 as planned due to inadequate resources.
	Treasury Single Account Policy Guidelines finalised	IFMS set up for 10 Donor Funded com-pleted	No foreign mission was audited due to inadequate resources
	IFMS to 8 hybrid Votes in Central Government and 10 Donor Financed Projects deepened	IFMS data centres and 113 sites supported to remain connected to the network	
	IPPS interfaced with IFMS.	Support of IFMS AND IPPS Interface payroll rollout	
	IFMS data centers and 112 sites supported to remain connected to the network	Support Implementation of Fixed Assets Module to 5 sites	
	MS NAV 2009 Support and Monitoring for the 32 Missions undertaken.	IFMS data centres and 112 sites supported to remain connected to the network	
	13 Supervisory reports on internal audit activities in 13 Regional Referral Hospitals prepared.	MS NAV 2009 Support and Monitoring for the 34 Missions	
	Non-Current Assets (NCAs) Accounting Policy formulated.	Uptodate supplier Database	
	Standard Operating Procedures (SOPs) on Classified Expenditure issued	Budget upload for IFMS Sites and Legacy Votes Database Updated	
	Computerized Financial Management System (NAV Post implementation support) in Uganda's Foreign Missions provided	URA and DMFAS support CEMAS	
	CEMAS Piloted in 3 Public	Supported URA/MOFPED supplier e-registration interface to 73 votes. Salary decentralisation support to 147 votes	

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	Universities	Supported votes to pay salary arrears  Non-Current Assets (NCAs) Accounting Policy formulated.  Standard Operating Procedures (SOPs) on Classified Expenditure issued  Computerised Financial Management System (NAV Post implementation support) in Uganda's Foreign Missions provided	
<i>Performance Indicators:</i>			
Number of Payroll audit reports produced.	2	0	
Number of foreign missions audited.	5	0	
Number of Audit reports on IT Activities produced.	2	0	
<i>Output Cost:</i>	UShs Bn: 11.544	UShs Bn: 5.361	% Budget Spent: 46.4%
<b>Output: 140302</b>	<b>Management and Reporting on the Accounts of Government</b>		
<i>Description of Performance:</i>	4 Cabinet memoranda on government outstanding commitments produced  All bank Accounts of Government reviewed and reconciled  Consolidated Final Accounts produced  Statutory Financial Statements for Treasury Operations Vote produced.	4 drafts special treasury memorandam produced on; *financial impropriety in OPM *Dura Cement Limited *Beachside Development services *Haba Group of Companies & Ltd and Rhino Investements Limited.  All bank Accounts of Government reviewed and reconciled  Consolidated Final Accounts produced  Statutory Financial Statements for Treasury Operations Vote produced.	Treasury Memoranda was not produced quarter 2 as the Ministry is still awaiting responses from the affected persons in the 4 draft treasury memoranda prepared in Qtr 1
<i>Performance Indicators:</i>			
Number of Public Universities piloted on the Computerized Education Management and Accounting System.	3	1	
Number of missions upgraded within the Navision System	32	3	
<i>Output Cost:</i>	UShs Bn: 5.668	UShs Bn: 2.339	% Budget Spent: 41.3%
<b>Output: 140303</b>	<b>Development and Management of Internal Audit and Controls</b>		
<i>Description of Performance:</i>	8 Sector Audit Committee Reports prepared	Eight sectoral internal audit committees were facilitated	PDE inspection tool is being reviewed hence no inspection

# Vote: 008 Ministry of Finance, Planning & Economic Dev.

## HALF-YEAR: Highlights of Vote Performance

<i>Vote, Vote Function Key Output</i>	<b>Approved Budget and Planned outputs</b>	<b>Cumulative Expenditure and Performance</b>	<b>Status and Reasons for any Variation from Plans</b>
	1 Annual Consolidated Internal Audit and Inspectorate report	during the period to review and approve internal audit work plans for FY 2014/15 and review reports issued in the fourth quarter of FY 2013/14.	has been carried out
	Annual Financial Management Guidelines for Closing and Opening of Financial Year prepared	1 annual consolidated report and the summary version for Fy 2013/14 produced.	
<i>Performance Indicators:</i>			
Number of PDEs inspected.	40	0	
<i>Output Cost:</i>	US\$ Bn: 1.832	US\$ Bn: 0.810	% Budget Spent: 44.2%
<b>Output: 140304</b>	<b>Local Government Financial Management Reform</b>		
<i>Description of Performance:</i>	LG financial management guidelines developed	During the period, significant progress was made with the ongoing set up and deployment of the IFMS tier-2 solution in local governments. This included the commissioning and handover of the system at the six municipalities of Masaka, Entebbe, Tororo, Mbale, Soroti and Lira. Separately, local area network (LAN) installations, civil and electro mechanical works as well as change management sessions were undertaken in the following municipalities: kabala, Mbarar, Fortportal, Arua, Moroto and Gulu. The IFMS tier-2 system at these sites is slated for commissioning by the end of the next quarter.	No variation
	IFMS Tier 2 Solution rolled out to 80 local Governments		
<i>Output Cost:</i>	US\$ Bn: 4.032	US\$ Bn: 0.861	% Budget Spent: 21.3%
<b>Output: 140305</b>	<b>Strengthening of Oversight (OAG and Parliament)</b>		
<i>Description of Performance:</i>	Parliamentary committee systems and procedures structured in line with the provisions of the PFM Bill	The focus of the component during the quarter was on strengthening the physical independence of the Office of the Auditor General, which in turn enhances the capacity of the institution to provide better and uncompromised oversight over budget execution in government. During the period, a major milestone was achieved: the commissioning of the OAG head office (Audit House) on 20 November 2014, by H.E. the vice President of Uganda who represented the President. Separately, the construction of the Mbarara regional office is 98 percent complete, with only a few internal finishes still pending. In a similar vein, the consultancy services for the	With the exception of the ongoing procurement of consultancy services to develop training manuals on Public Financial Management for the Institute Parliamentary Studies (IPS), there were no notable activities implemented under this component. This situation was again due to the non-availability of (development partner) funds to implement the planned activities.

# Vote: 008 Ministry of Finance, Planning & Economic Dev.

## HALF-YEAR: Highlights of Vote Performance

<i>Vote, Vote Function Key Output</i>	<b>Approved Budget and Planned outputs</b>	<b>Cumulative Expenditure and Performance</b>	<b>Status and Reasons for any Variation from Plans</b>
		design and supervision of construction of the OAG regional offices in Moroto and Hoima has reached the evaluation stage.	
	<i>Output Cost:</i> US\$ Bn: 0.102	US\$ Bn: 0.000	% Budget Spent: 0.0%
<b>Vote Function Cost</b>	<b>US\$ Bn: 37.271</b>	<b>US\$ Bn: 22.363</b>	<b>% Budget Spent: 60.0%</b>
<b>Vote Function: 1404 Development Policy Research and Monitoring</b>			
<b>Output: 140401</b>	<b>Policy, Planning, Monitoring, Analysis and Advisory Services</b>		
<i>Description of Performance:</i>	Background to the Budget (BTTB) for FY 2015/16 prepared and disseminated	85% of the work on the Annual Economic Performance Report for FY 2013/14 completed	BTTB to be prepared in Q4
	Government Outlays Analysis Report (GOAR) for FY 2012/13 produced and disseminated.	80% of work on the Public expenditure analysis report (PEAR) for FY 2013/14 completed	
	Annual Economic Performance report for FY 2013/14 produced and disseminated.	Poverty Status Report 2014 Published and launched.	
	Public Expenditure Analysis Report (PEAR) for 2014 produced.	National Mini PPA and the different district Participatory Poverty Assessment reports completed and published.	
	Policy Implementation Issues Report (PIR) for FY 2014/15 produced (Analysis of the National Budget Framework Paper and Public Investment Plan).		
	Global and Regional Economic Analysis Report (GEAR) for FY 2014/15 produced.		
<i>Performance Indicators:</i>			
Number of sectors analyzed.	6	0	
Number of Key Economic Publications produced.	4	0	
	<i>Output Cost:</i> US\$ Bn: 5.019	US\$ Bn: 2.589	% Budget Spent: 51.6%
<b>Output: 140404</b>	<b>Policy Research and Analytical Studies</b>		
<i>Description of Performance:</i>	Poverty and Social Impact Assessment (PSIA) report for FY 2014/15 produced based on the 2013 census data.	Poverty Status Report 2014 Published and launched.	In regards to the Inception report on merging sources of growth; the consultant declined the contract
	Mini Participatory Poverty Assessment Report for FY 2014/15 produced and disseminated	National Mini PPA and the different district Participatory Poverty Assessment reports completed and published.	In view of the Inception report of the Sustainable Development Modelling, the contractual process took a longer time than planned. However, it will be delivered in Q3.
	Sustainable Development Goals report for Uganda 2014 produced	A concept note and a literature review on the Implication of instituting a statutory Minimum Wage in Uganda completed.	
	Research Programme for FY 2015/16 produced and	Report on "Uganda's employment challenge: An evaluation of government's	

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## HALF-YEAR: Highlights of Vote Performance

<i>Vote, Vote Function Key Output</i>	<b>Approved Budget and Planned outputs</b>	<b>Cumulative Expenditure and Performance</b>	<b>Status and Reasons for any Variation from Plans</b>
	disseminated.	strategy” published	
	4 ad-hoc analytical briefs for Management produced	Report on “Absorptive capacity: Improving the reliability and efficiency of Government resource flows and transactions” completed.	
	Four research studies from the FY 2013/14 Research Programme conducted		
	<i>Output Cost:</i> US\$ Bn: 1.230	US\$ Bn: 0.458	% Budget Spent: 37.2%
<b>Output: 140451</b>	<b>Population Development Services</b>		
<i>Description of Performance:</i>	National Population Policy popularised through dissemination meetings at subcounty and district levels in at least 60 districts and 12 Municipalities	A meeting to popularize the National Population Policy was conducted on December 4, 2014 at Rider Hotel Mukono with all the districts constituting Central Uganda in attendance.	Not all the targeted districts could be covered during the Data Quality assessment exercise due to time constraint since the year was coming to an end with districts having competing priorities.
	Capacity developed for integration of Population and Reproductive Health variables into policies, plans and programmes	A number of districts were given support to strengthen their capacity in terms of Integrating of Population variables into development plans at District level.	
	Participatory framework for tracking population trends and patterns developed and operationalised	The districts of Abim, Amudat, Arua, Bundibugyo, Gulu, Kitgum, and Nakapiripirit) have fully integrated population and development variables into their plans.	
	State of Uganda Population Report 2014 developed and disseminated (6000 copies)	During the quarter, POPSEC developed and produced the 13th edition of the State of Uganda’s Population Report since 2001.	
	Mark the World Population day 2014 in which we shall advocate for a manageable family size		
	Technical backstopping of dsitrics and subcounties Population offices to effectively implement the National Population Policy Action Plan carried out	Technical backstopping through data quality assessment was conducted in the districts of Gulu, Kitgum, Nakapiripirit Amudat, Mubende and Bundibugyo between December 8-12, 2014. The aim of the activity was to assess the Quality of data generated for planning and other purposes, data coordination of the districts visited and also to share and discuss key challenges and recommend areas for improvement	
	Incorporation of population variables into development workplans at subcounty and deistrict levels undertaken in at least 60 districts		
	Annual assessment of population variables at District, Municipalities, Town Councils and Subcounties inconjunction with Ministry of Local Government conducted	A seven day workshop on teenage pregnancy, social skills development especially leadership, communication and participation; self-respect and character building especially	
	Adolescent Sexual reproductive health training rolled out in 10 districts		



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## HALF-YEAR: Highlights of Vote Performance

<i>Vote, Vote Function Key Output</i>	<b>Approved Budget and Planned outputs</b>	<b>Cumulative Expenditure and Performance</b>	<b>Status and Reasons for any Variation from Plans</b>
	Information, Education and Communication materials on family planning and a manageable family size developed and disseminated.	responsibility, resourcefulness and resilience; and community living/service skills especially caring, fairness, citizenship and trustworthiness was undertaken for girls and boys aged 6-18 years in Masaka district at Blessed Sacrament Kimaanya Senior Secondary School from December 7-13, 2014, and was organized by the Family Health department. The campaign by FHD is meant to create awareness on the dangers of early pregnancy, marriage and how this can be avoided among the young people.	
<i>Performance Indicators:</i>			
Number of Sub-counties trained in data management and utilization.	0	0	
Number of District Planning Units provided with Technical Support Supervision.	60	10	
Number of District Planning Units guided on how to use the National Population Policy Action Plan.	60	10	
<i>Output Cost:</i>	US\$ Bn: 2.783	US\$ Bn: 1.392	% Budget Spent: 50.0%
<b>Output: 140452</b>	<b>Economic Policy Research and Analysis</b>		
<i>Description of Performance:</i>	12 Research reports produced to inform policy.	6 Research reports produced to inform policy.	No variation
	15 Policy briefs published to guide policy makers.	6 Policy briefs published to guide policy makers.	
	2 Press releases issued on emerging economic issues affecting the country.	11 Press releases issued on emerging economic issues affecting the country.	
	4 Quarterly publications on the State of Ugandan Economy disseminated	Technical Support in policy analysis to Government Ministries, Departments and Agencies provided.	
	4 National dissemination workshops/Public dialogues held to share key research findings with key stakeholders.	Held 3 national dissemination workshop and public dialogues to share key research findings	
	National Budget for FY 2014/15 analyzed for easy understanding of all stakeholders.		
	2 Training sessions to build capacity for Policy Analysts and Civil Society Organizations (CSOs).		

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## HALF-YEAR: Highlights of Vote Performance

<i>Vote, Vote Function Key Output</i>	<b>Approved Budget and Planned outputs</b>	<b>Cumulative Expenditure and Performance</b>	<b>Status and Reasons for any Variation from Plans</b>
	<p>Technical Support in policy analysis to Government Ministries, Departments and Agencies provided.</p> <p>Six Internship programs facilitated to build capacity of young professionals.</p> <p>Bi-Annual Forum on Agriculture and Food Security organized</p>		
<i>Output Cost:</i>	US\$ Bn: 2.425	US\$ Bn: 1.213	% Budget Spent: 50.0%
<b>Vote Function Cost</b>	<b>US\$ Bn: 25.597</b>	<b>US\$ Bn: 13.267</b>	<b>% Budget Spent: 51.8%</b>
<b>Vote Function: 1406 Investment and Private Sector Promotion</b>			
<b>Output: 140601</b>	<b>Investment and private sector policy framework and monitoring</b>		
<i>Description of Performance:</i>	Investment Policy developed.	The Investment Code (Amendment) Bill was submitted to Cabinet for approval.	Inadequate funding to conduct the second investor survey and short term consultancy services for review of IPAs, investment policy development and development of private sector development strategy
	Private sector development strategy prepared.	An interim structure of the Uganda Free Zones Authority to operationalise the Free Zones Act 2014 established.	
	Annual competitiveness and private sector development report produced.	The Free Zones Act (Commencement) Instrument, 2014 gazetted.	
	Annual public-private partnership status report produced.	Uganda Free Zones Regulations drafted.	
	Estimated contingent liabilities from public-private partnership projects on Government produced.	Kaweweta Special Economic Zone familiarisation visit conducted and follow up meetings held with the stakeholders to resolve land disputes on the site for the Kaweweta SEZ.	
	The final Investment Code Amendment Bill prepared.	Draft EAC Special Economic Zones (SEZ) Policy reviewed and Uganda's position and comments forwarded to the EAC Secretariat.	
	Investment performance report for FY 2014/15 produced.	Uganda Investment Handbook 2014 prepared.	
	The updated Investment guide prepared and disseminated	Draft Micro Small and Medium Enterprises (MSME) Policy was prepared and awaits approval by Top Management.	
	Private sector competitiveness indicators tracked.	Report on Uganda's performance in the World Bank Doing Business produced.	
	Investment forum for FY 2014/15 organized and facilitated		
	Business licensing reforms identified and implemented		
	One investment promotion and protection agreements (IPAs) reviewed and initiated		

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## HALF-YEAR: Highlights of Vote Performance

<i>Vote, Vote Function Key Output</i>	<b>Approved Budget and Planned outputs</b>	<b>Cumulative Expenditure and Performance</b>	<b>Status and Reasons for any Variation from Plans</b>
		<p>Doing Business in Uganda Reform Memo updated and forum held on 21st August 2014.</p> <p>Promotional videos for Domestic Investors Expo procured and disseminated to stakeholders.</p> <p>Global Competitiveness Survey workshop facilitated Investors Missions serviced.</p> <p>Soroti Fruit Factory ground breaking completed.</p> <p>The Public-Private Partnerships Bill was passed by Parliament and forwarded for assent to H.E. The President. The Bill was sent back to parliament with comments for incorporation and is now being transmitted to the President for assent by Parliament.</p> <p>Contingent liabilities for ongoing Public-Private Partnerships Projects estimated. (Kalangala Infrastructure Services (KIS) Project; Umeme Electricity Distribution Project; Kampala Serena Hotel Project; the Nalubaale and Kiira Hydroelectric Facilities Project; Kenya - Uganda Railway Concession Project; Bujagali Power Project; and Kilembe Mineral Project).</p> <p>Uganda's achievements in PPPs and Investment for Independence Day Celebrations published in the Daily Monitor Publication.</p> <p>Capacity of departmental staff built through training in various PPP Strategies, Methods, and Project Structuring Techniques; External vulnerabilities and Contingent Liability Management.</p>	
<i>Performance Indicators:</i>			
Number of Investor Protection Agreements concluded	5	0	
Number of Investment laws reviewed and harmonized	5	3	

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## HALF-YEAR: Highlights of Vote Performance

<i>Vote, Vote Function Key Output</i>	<b>Approved Budget and Planned outputs</b>	<b>Cumulative Expenditure and Performance</b>	<b>Status and Reasons for any Variation from Plans</b>
with EAC. Number of business Licensing Reforms implemented.	20	0	
<i>Output Cost:</i>	US\$ Bn: 6.276	US\$ Bn: 2.966	% Budget Spent: 47.3%
<b>Output: 140651</b>	<b>Provision of serviced investment infrastructure</b>		
<i>Description of Performance:</i>	350 Projects Investments licenced	Q1: 88 projects were licenced worth US\$ 350 million & will create planned employment of 6,887 jobs	Limited funding available could not allow physical visits to monitor all the targeted companies.
	300 Projects offered after care services and facilitated.		
	Two Comprehensive Presidential Investor Round Table (PIRT) meetings facilitated to promote investments in the Country.	62 companies were recommended for work permits; 63 companies were facilitated with tax registration & other tax related issues; 29 companies were assisted to register their businesses;	
	One stop business licensing centre operationalized with 6 core Institutions	131 companies had general inquiries regarding the investment licence & other issues.	
	800 companies in 4 regions of Uganda sensitized on key investment potentials areas	26 companies were provided with aftercare services which included follow up on land, work permits, taxation issues, closure by KCCA and quality standard issues by UNBS.	
	Private Sector Investor Survey (PSIS) 2014 conducted		
	Home is Best 4th Diaspora Summit in Kampala held to bring together all Nationals living abroad.	One workshop in Bunyoro region was held in conjunction with the Small, Medium Enterprises. There over 100 participants and also attended by the political leaders from Central and Local Governments of the districts of Kibaale, Hoima, Buliisa, Masindi and Kiryandongo	
	Six domestic Investment Promotions activities in FY 2014/15 conducted		
	Four outward missions to identify potential investors conducted		
		16 projects were monitored worth actual investment of US\$ 61.499 million and 1,396 actual jobs created.	
		13 TWG meetings were held during Quarter 1, 3 Ministries of Agriculture, ICT and Finance met with members of TWGs.	
		Held Jinja Investors Forum which was attend by 57 companies located in Jinja	
		5 meetings on EAC matters were attended 2 on EAC Trade Report 2013 held in Kampala	

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## HALF-YEAR: Highlights of Vote Performance

Vote, Vote Function Key Output	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
		<p>and Arusha &amp; 3 National meetings</p> <p>Q2:</p> <p>84 projects were licensed worth US\$ 438.4 million &amp; will create planned employment of 9,838 jobs</p> <p>42 companies were recommended for work permits; 63 companies were facilitated with tax registration &amp; other tax related issues; 21 companies were assisted to register their businesses; 93 companies had general inquiries regarding the investment licence &amp; other issues</p> <p>17 projects were monitored worth actual investment of US\$ 438.3 million and 3,138 actual jobs created</p> <p>3 TWG meetings were held during Quarter 2, 1 Meeting between Chairperson Agriculture TWG with Executive Director, UIA</p> <p>3 meetings on EAC matters were attended; 1 on study on EPZs in EAC held in Kampala, 1 on EAC Experts meeting on Investment Promotion &amp; Sectoral Committee on Investment, in Nairobi and 1 on Talent Mobility Partnership (TMP) initiative</p> <p>UIA handled 3 inward missions from Iran, India, USA missions). Thirty (30) actual inquiries were generated by different sectors in the country in the second quarter. Eight (8) inquiries were in manufacturing sector from - Iran 10 inquiries from India in agro processing, two (2) inquiries each came from India in ICT and USA 5 oil and Gas sectors and seven (5) in mineral beneficiation India.</p> <p>There were 55 contacts captured and added to the UIA data base.</p>	

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## HALF-YEAR: Highlights of Vote Performance

Vote, Vote Function Key Output	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
		<p>The planed was 50 and was surpassed by 5 contacts this due to the increase in inquiries in the agro processing, ICT, Tourism Gas, Oil and Mineral sectors</p> <p>UIA handled 14 inward missions both individual and group delegations India, Syria, Turkey, UK and, South Africa missions</p>	
	<p>Output Cost: UShs Bn: 32.874</p>	<p>UShs Bn: 10.000</p>	<p>% Budget Spent: 30.4%</p>
<b>Output: 140653</b>	<b>Develop enterpruneur skills &amp; Enterprise Uganda services</b>		
<i>Description of Performance:</i>	<p>4,000 household members equipped with skills to start enterprises.</p> <p>One Global Entrepreneurship Week used to create entrepreneurship awareness and to recognize entrepreneurs.</p> <p>300 SMEs received business development services to grow their businesses.</p> <p>7 farmer groups strengthened</p> <p>The Enterprise Uganda institutional capacity strengthened.</p>	<p>Q1:</p> <p>1549 household members received Business &amp; Enterprise Start-up Tool (BEST) training in Adjumani and Amuria.</p> <p>737 household members received follow-up services from Wakiso and Amuria.</p> <p>195 SME owners and employees received financial literacy, productivity and human resource training.</p> <p>In-house training for 4 staff in Agri-business entrepreneurship training (ABET) – August 2014.</p> <p>Q2:</p> <p>1272 household members received BEST training in Sironko with 508 females and 764 male.</p> <p>1,112 entrepreneurs attended the GEW Conference in celebration of the Global Entrepreneurship Week. In addition a Newspaper supplement was run and partners catalyzed to run different entrepreneurship promoting activities. 76 SME owners and employees received Customer Care training.</p> <p>20 youth entrepreneurs undergo business training under the Kickstart program.</p> <p>Farmer groups to be strengthened in Quarter 4. Three farmer groups in Kisoro, Kabale</p>	<p>There is high demand for entrepreneurship training business skills short term trainings to accommodate more participants.</p>

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## HALF-YEAR: Highlights of Vote Performance

Vote, Vote Function Key Output	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
		and Kanungu trained in entrepreneurship and market access training. A total of 478 farmers were trained. Total tonnage of barley produced has increased from 370 metric tons (in 2012) to 1,161 metric tons (in 2014) for the three groups. Business Mentoring provided all the 7 groups.	
		Three staff attended Global Youth Entrepreneurship Conference in Washington DC.	
<i>Performance Indicators:</i>			
Number of rural and urban participants mobilized and trained to start businesses.	4,000	1549	
<i>Output Cost:</i>	US\$ Bn: 2.610	US\$ Bn: 1.305	% Budget Spent: 50.0%
<b>Output: 140655</b>	<b>SME Services</b>		
<i>Description of Performance:</i>	4 Regional District Investment Committees /forum established at Mubende, Busoga and Bukedi	Q1: One Sweet Potato Cluster was developed in Ngora.	No variation
	4000 MSME flyers and UIA guides produced	A pre-visit was made to Ngora cluster and it was noted that the composition of participants for training should reflect the triple	
	150 MSMEs trained under the Technical/Entrepreneurship Skills Training	helix principle (government, academia and private sector); accordingly 55 farmers (private sector), 3 government officials and 2 researchers were recommended for selection. A	
	Simplified SME registration process	sweet potato cluster training held in Kapir Sub County, Ngora and attended by 65	
	Setup a well equipped business development advisory center set up	participants, 2 baselines surveys for maize and beans done in in Luwero and Nakasongola	
	Development of MSME data base	districts respectively, 2 cluster action team meetings held for fish and furniture. Furniture	
	1 International MSMSE Exhibition Jua Kali held	members trained in entrepreneurship skills and fish	
	Business to Business linkages established	cluster members trained to make fish feeds.	
		i) Organized the Bunyoro Investment Forum in Hoima and was attended by over 100 promoters of SMEs and 50 members from Bunyoro DICs ii) The theme of the Forum was "Nurturing Local Investors for Better Growth Opportunities" iii) Other members of Team Uganda who made presentations	

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## HALF-YEAR: Highlights of Vote Performance

<i>Vote, Vote Function Key Output</i>	<b>Approved Budget and Planned outputs</b>	<b>Cumulative Expenditure and Performance</b>	<b>Status and Reasons for any Variation from Plans</b>
		<p>during the forum included; URA, URBS, UNBS and IRA iv) Created 5 DICs in Kibaale, Hoima, Buliisa, Masindi and Kiryandongo</p> <p>Profiling Up to 1080 were profiled during the quarter and their information captured in SME database. Profiling is done to help support and build capacities of local entrepreneurs/SMEs to take advantage of the emerging business opportunities in the oil sector while at the same time building businesses and markets that go beyond the Oil and Gas sector.</p> <p>In promoting business to business linkages, In collaboration with EKN mobilized Women entrepreneurs to go to the Netherlands in October 2014 for an outward mission, initiated collaborations with KCCA</p> <p>Under the technical skills training program, i) Up to 100 entrepreneurs were trained in hands on technical skills: 60 trained on soap production in Mpigi district and 40 trained on fruit juice processing in Ngora district. Ii) 180 entrepreneurs in Paliisa, Kibaale and Jinja were trained in business management skills. Iii) Business counseling and advisory provided to a number of MSME walk - ins</p> <p>Training Youth- The pilot program for the youth apprenticeship program was commissioned through training of the first batch of 87 apprentices and recruitment of 78 SMEs for the program. Out of the 87 apprentices 51 were considered and assigned SMEs, there are now 37 apprentices actively involved and engaged working with the businesses, the other 14 participated only in July and dropped off. Active apprentices were assigned additional business to cover the gaps created, 4 supervisors were</p>	



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Vote, Vote Function Key Output	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
		<p>also recruited to support the Youth Apprentices</p> <p>Q2:</p> <p>4 clusters monitored i.e. Furniture in Nsambya Poultry in Kampala Rice in Butaleja Cotton in Butaleja</p> <p>4 baseline validation meetings held for furniture, poultry, rice and cotton clusters.</p> <p>Regional district investment committees were planned for 1st and 3rd Qtr</p> <p>Up to 1440 SMEs were profiled in Nakasongora, Kiryandongo, Nakaseke and Kiboga districts. The SMEs are being entered in the database</p> <p>Under establishing business to business linkages, UIA Initiated contacts with Norwegian Embassy through Innovation Norway a Semi- autonomous organization in Norway which promotes and facilitates Norway investments to international market.</p> <p>Training SMEs in technical skills-</p> <ul style="list-style-type: none"> <li>- 60 entrepreneurs trained in technical skills: 30 on soap production 30 on textile, tie and dye</li> <li>-100 entrepreneurs in Mbarara (40 who were members of FRONASA) and Wakiso (60) were trained in business management skills</li> </ul> <p>MSMEs flyers and UIA guides produced -800 copies of the investment guides printed, production of regional investment profiles and SME flyers ongoing in collaboration with District Commercial Officers (DCOs)</p> <p>Through the Youth Apprenticeship program, Trained 62 new apprentices and identified 101 SMEs and</p>	

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<i>Vote, Vote Function Key Output</i>	<b>Approved Budget and Planned outputs</b>	<b>Cumulative Expenditure and Performance</b>	<b>Status and Reasons for any Variation from Plans</b>
		<p>matched to the apprentices, 5 supervisors were trained and attached.</p> <p>Joint review and monitoring of the 1st batch of apprentices was done and appropriate support given. There was a press conference on the YAP attended by major media houses in Uganda.</p> <p>Facilitate and host SME exhibitions-Organized the Gulu Home is Best exhibition attended by 180 participants including large companies from EAC and South Africa.</p> <p>BOU, UNBS, URA, UIRI, URSB, International Alert, UNDP, UNCCI, UCDA, MEMD and MAECA were among the promoters UIA worked with during the Gulu exhibition</p> <p>Organize One international SME mission -Jua Kali was organized in Rwanda- 90 exhibitors from Uganda attended.</p> <p>UIA sponsored transport, and a flag</p> <p>UIA printed an exhibitor's catalogue which was used for promoting the exhibitors from Uganda</p>	
	<i>Output Cost:</i> US\$ Bn:	0.550	US\$ Bn: 0.275 % Budget Spent: 50.0%
<b>Vote Function Cost</b>	<b>US\$ Bn:</b>	<b>43.310</b>	<b>US\$ Bn: 15.618 % Budget Spent: 36.1%</b>
<b>Vote Function: 1408 Microfinance</b>			
<b>Output: 140801 Microfinance framework established</b>			
<i>Description of Performance:</i>	Microfinance Law to regulate the Tier 4 Institutions put in place.	Final draft of the Tier IV Microfinance Bill forwarded to Fisrt Parliamentay Council. The Tier IV Technical working committee incorporated comments from the Carbinet secretariat and re-submitted the Bill to the First Parliamentary Counsel.	Uganda Microfinance Regulatory Authourity-(MRA) was not established since the Tier IV Microfinance Bill that gives legal existance to UMRA is not yet passed into Law by Parliament.
	Monitoring, supervision and mentoring of SACCOs in the different zonal areas undertaken		
	Uganda Microfinance Reguratory Authority UMRA formulated	SACCO Status report for the period July - December 2014 produced. The department undertook quarterly monitoring and supervision visits to SACCO and collected data on	
	Microfinance Policy 2005 Amended		
	Microfinance Institutions/SACCOs Monitored and	SACCO performance and sustainability	

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## HALF-YEAR: Highlights of Vote Performance

<i>Vote, Vote Function Key Output</i>	<b>Approved Budget and Planned outputs</b>	<b>Cumulative Expenditure and Performance</b>	<b>Status and Reasons for any Variation from Plans</b>
	supervised		
	Village Savings and Loan Associations (VSLAs) Supported	Ammendments to the MDI Act prepared and sent to Bank of Uganda. The department held meetings with Bank of Uganda on the proposed ammendments.  Six monthly meetings with Implementig Agencies held. The department held meetings with UCSCU, MSCL on the implementation of the Rural Financial Services Strategy.  Microfinance Policy 2005 review consultations are on-going	
<i>Performance Indicators:</i>			
Number of SACCOs strengthened through capacity building.	300	50	
Number of SACCOs provided with specialized training.	735	150	
Number of SACCOs monitored.	2,200	550	
<i>Output Cost:</i>	UShs Bn: 1.835	UShs Bn: 0.913	% Budget Spent: 49.8%
<b>Output: 140851</b>	<b>SACCOS established in every subcounty</b>		
<i>Description of Performance:</i>	Microfinance interventions evaluated	T.o.Rs and a concept for the baseline survey on VSLAs developed. The survey will be part of the planned Microfinance Census scheduled for the third quarter.	No variation
	Microfinance Institutions/SACCOs Monitored and supervised	Quarterly SACCO Monitoring and supervision activities held. The department undertook in eastern, Western, Nothern and central region. The data was used to update the SACCO database	
	SACCO networking activities in regions undertaken	SACCO mentoring activities undertaken. The Department held SACCO mentoring activities in Lango and Acholi region and Eastern region. The workshops are aimed at ensuring sustainability in the SACCO industry.	
	Village Savings and Loan Associations supported	RIEEP Performance Monitored. ADB, fielded a Mission to monitor the Rural Income and Employment Enhancement	

# Vote: 008 Ministry of Finance, Planning & Economic Dev.

## HALF-YEAR: Highlights of Vote Performance

<i>Vote, Vote Function Key Output</i>	<b>Approved Budget and Planned outputs</b>	<b>Cumulative Expenditure and Performance</b>	<b>Status and Reasons for any Variation from Plans</b>
		<p>Project (RIEEP) performance. Staff participated in this exercise. The report is being reviewed</p> <p>Financial Inclusion Coordination Committee (FICCO) formulated. The committee is comprised of various players. This was intended to bring together all companies, organizing promoting financial inclusion in Uganda under one umbrella.</p> <p>The department also held a meeting with Foundation Gates brand fusion on Geo-mapping for Financial Institutions.</p> <p>Six (6) Monthly supervision meetings with UCSCU, MSCL held. This is a mandatory monthly meeting with RFSS implementing agencies. This months' meeting discussed the SACCO refresher training carried out by UCSCU in western Uganda and UCSCUs work plan in which the agency pointed out areas they need support from Government</p> <p>SACCO Annual General Meetings (AGMs) attended. The SACCOs were guided on Government policies and planned regulations. The AGMs visited included RIDO-SACCO in kibaale. Among others</p> <p>Technical coordination meeting on Rural Agricultural financing project by KFW attended</p> <p>In conjunction with CARE – Uganda, the department organized a two (2) Self Help Groups' subcommittee meeting at Imperial Royal, and at Islamiya - Kampala and reviewed the Terms of Reference (T.o.R) for the sub-committee and also drafted a sub-committee work plan. The SHG sub-committee is a subcommittee of the Microfinance Forum</p>	

*Performance Indicators:*

# Vote: 008 Ministry of Finance, Planning & Economic Dev.

## HALF-YEAR: Highlights of Vote Performance

<i>Vote, Vote Function Key Output</i>	<b>Approved Budget and Planned outputs</b>	<b>Cumulative Expenditure and Performance</b>	<b>Status and Reasons for any Variation from Plans</b>
No. of SACCOs registered	2,200	227	
<i>Output Cost:</i>	US\$ Bn: 9.256	US\$ Bn: 0.648	% Budget Spent: 7.0%
<b>Output: 140852</b>	<b>Microfinance Institutions supported with matching grants</b>		
<i>Description of Performance:</i>	295 loans worth US\$ 48.50 billion disbursed to Districts with active clients	Disbursed 134 loans i.e. 99% of the planned 100 loans. The Portfolio at Risk P.A.R > 90 days was 19%, higher than target of 5%. The Credit department focused on loan disbursement, delinquency management and Constant loan follow up to enforce recoveries.	No variation
	Two (2) new products developed in the Financial Year 2014/15	New MSCL Strategic Plan (2014-2019) developed and tracking of the Asset Finance Loan product is under pilot testing	
	Savings mobilisation increased by US\$ 2.5 billion in the Financial Year 2014/15.	Technical assistance was provided in aligning Departmental & Zonal work plans to the MSC Annual approved budget FY 2014/15.	
	280 Microfinance Institutions offered technical assistance and training in governance, loan management, Accounting and financial management fields	The MSCL Client Database was updated and provision for Islamic Microfinance clients (Participatory microfinance) developed.	
		Efforts were made to fast track the Islamic Participatory Micro financing & the Client tracking survey through correspondences to IDB, UBOS & AfDB, respectively.	
<i>Output Cost:</i>	US\$ Bn: 5.573	US\$ Bn: 2.879	% Budget Spent: 51.7%
<b>Vote Function Cost</b>	<b>US\$ Bn: 16.664</b>	<b>US\$ Bn: 6.782</b>	<b>% Budget Spent: 40.7%</b>
<b>Vote Function: 1449 Policy, Planning and Support Services</b>			
<b>Output: 144972</b>	<b>Government Buildings and Administrative Infrastructure</b>		
<i>Description of Performance:</i>	Renovation of Treasury Building and overhaul of Water System completed.	Renovation of Ministry structures completed.	No variation
	Minor repairs on main Finance building carried out	Ministry structures maintained	
	Installation of fire fighting system undertaken		
<i>Output Cost:</i>	US\$ Bn: 6.021	US\$ Bn: 2.425	% Budget Spent: 40.3%
<b>Vote Function Cost</b>	<b>US\$ Bn: 44.227</b>	<b>US\$ Bn: 17.835</b>	<b>% Budget Spent: 40.3%</b>
<b>Cost of Vote Services:</b>	<b>US\$ Bn: 270.978</b>	<b>US\$ Bn: 125.579</b>	<b>% Budget Spent: 46.3%</b>

\* Excluding Taxes and Arrears

Key Vote Performance for the Second quarter of FY 2014/15 are highlighted as follows per Vote Function

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# Vote: 008 Ministry of Finance, Planning & Economic Dev.

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## HALF-YEAR: Highlights of Vote Performance

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### i. Macroeconomic Management

The Vote Function works towards enhancing external and domestic revenue mobilisation. As a measure to improve tax administration, URA efficiency and tax policy measures were monitored and their impact on revenue performance evaluated. On the other hand, the Key Performance Indicators for monthly, Quarterly and Annual Tax and Non-Tax revenue performance reports were prepared and recommendations provided, reviewed and provided on performance outlook.

The Tax Appeals Tribunal handled and resolved 10 disputes worth US\$ 1.5 billion. The Tribunal also held 4 Court users meetings held in Mbale, Mbarara and Gulu for sensitization purposes and trained 4 officials in taxation and accounting.

The ministry carried out gaming industry review study and report prepared which forms the basis for implementation of the new regulations. An operation to stamp out illegal operators was carried out together with the Uganda Police which resulted into closure of 5 illegal Companies. US\$ 6.95 bn shillings was collected in gaming and pool betting tax. The Board has also undertaken various print media and radio announcement and thus held 2 press conferences mainly to create public awareness.

The Ministry also updated the revised macroeconomic framework including updating of the Medium term macroeconomic framework and LTEF. The Ministry further updated the Government cash flow statement and macroeconomic framework that reflect the overall government performance of revenues, expenditures and financing requirements. In addition, the Annual Debt Sustainability Analysis (DSA) 2014 and Sovereign debt risk draft reports have been which were published in the quarter. On the other hand, negotiations on the establishment of the East African Community Monetary Union were completed and Protocol document has been ratified by Parliament.

The collection of the socio-economic data (by UBoS) for the social accounting matrix (SAM) of the integrated macro-economic model (IMEM) was finalized during the quarter. The SAM is now complete and some level of forecasting can now be undertaken using the IMEM. In the latter half of the year, a short term macro-economic modeling adviser will join the macroeconomic department to strengthen the capacity for utilizing the model.

### ii. Budget Preparation, Execution and Monitoring

The Vote Function is mainly mandated to allocate resources and monitor their utilization. In fulfillment of its objectives, the Ministry under this Vote Function prepared the following documents as required for the Budget process;

1. Supplementary Bill 2014
2. Appropriation Bill 2014
3. Medium Term Expenditure Framework (MTEF) for FY 2015/16 updated
4. Cabinet Memoranda on the Budget FY 2015/16
5. Local Government Approved Budget Estimates for FY 2015/16 (Vol II)
6. Report on the Local Government Budget Consultations for the FY 2015/16
7. Local Government Quarterly Release Schedules FY 2014/15 consolidated and issued.
8. First Budget Call Circular FY 2015/16 issued to all Accounting Officers (Central and Local Government)

The Software Requirements Specification document validated to ensure that all user requirements are captured and Requirements for development of a web based Programme Budgeting System gathered from major Line Ministries, Software Requirements Specification (SRS) reviewed and signed by the Project manager. On the other hand, the Central government Quarterly budget performance reporting module FY 2014/2015 and Budgeting FY 2015/16 deployed.

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# Vote: 008 Ministry of Finance, Planning & Economic Dev.

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## HALF-YEAR: Highlights of Vote Performance

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The Ministry conducted a software requirement specification (SRS) workshop for the online version of the OBT at which the requirements were agreed upon by GoU and the developers given a go-ahead to proceed with the development of the on-line version of the system. Once fully operational, this version of the OBT will be central to the implementation of programme-based budgeting in government.

The Call centre and Budget hotline for the Budget Strengthening Initiatives Launched by the Hon. Minister for Finance by Hon. Minister during the National Budget Consultative workshops FY 2015/16 and Radio and TV adverts on Budget Transparency initiatives ran on Local Stations.

The Ministry analyzed and consolidated Sector Budget Framework Papers for FY 2015/16 into the National Budget Framework paper and facilitated in the National Budget Consultative workshop for FY 2015/16 and the Annual Budget Performance discussions for FY 2013/14

### iii. Public Financial Management

Under the Vote Function, the Ministry ensures safe custody and effective management of public resources and assets, management and reporting on accounts of Government. For the Second quarter of FY 2014/15, the Ministry completed IFMS set up for 10 Donor Funded and IFMS data centers and 112 sites were supported to remain connected to the network hybrid Vote in central Government and supported IFMS data centers and 113 sites to remain connected to the network. The Ministry also effected salary decentralization to last 76 Local Governments and supported IFMS and IPPS Interface payroll rollout.

The Vote Function is also in charge of consolidation of Government final Accounts at the end of each Financial Year. The Ministry in this regard consolidated and produced quarterly Financial reports Accounts for the Financial Year ending 2013/2014 and further reviewed and reconciled all bank accounts as well as training MDAs to produce financial reports as required by law.

Government is in a bid to strengthen public financial management systems and ensure quick and effective service delivery through quick settlement of financial transactions. The Ministry has on this background introduced the strengthened the Treasury Single Account system. Straight Through Processing of transfer of grants to USE, UPE, Tertiary Institutions, Health Training Institutions and Town Councils was implemented and funds were transferred for second quarter

10 new loans were posted in DMFAS with both external and domestic debt disbursements and repayments for the quarter, processed; 13 creditors serviced and 136 withdrawal applications processed.

Under the Inspectorate and Internal audit Department, the Ministry produced Reports on Inspection of the following Local Governments produced, Kabondo DLG, Kabongo TC, Mpigi DLG, Kalungu DLG, Kapchorwa DLG, Kween DLG, Alebtong DLG, Otuke DLG, Ntungamo DLG and Rukungiri DLG during the period. On the other hand, 3 reports on verified salary arrears produced together with the following special audit reports; report on the Special Audit of Iganga Municipal Council, Follow up report on the special audit of Rakai District Local Government

The Ministry sought Solicitors General's legal guidance on Accountants Act 2013 Regulations. Furthermore, Public Finance Bill 2012 passed by Parliament on 27th November 2014 and commenced the development of the Energy Fund Policy for the Ministry of Energy and Mineral Development.

The computerized Financial Management System (NAV Post implementation support) in Uganda's Foreign Missions was provided and the Navision System in the 5 remaining Missions (Dar-es-Salaam, Kigali, Ankara, Ottawa and Tripoli) was upgraded

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# Vote: 008 Ministry of Finance, Planning & Economic Dev.

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## HALF-YEAR: Highlights of Vote Performance

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The Ministry held a CEMAS Up-date meeting on 4th November 2014 the CEMAS Implementation Kick Off at Mbarara University of Science & Technology on 17th November 2014 and the last milestone on Implementation is underway at all 8 Public Universities and Self Accounting Tertiary Institutions.

### iv. Economic Development and policy Research

Under this Vote Function, the Ministry generates evidence based research and carries out data analysis to inform Government decision on Economic policy and national development. During the first quarter, the Ministry completed 73% of work on Fiscal reconciliation of final accounts for the FY 2013/14, Final Draft of GOAR FY 2011/12, 85% of the work on the Annual Economic Performance Report for FY 2013/14, 80% of work on the Public expenditure analysis report(PEAR) for FY 2013/14 and finalized the Policy Implementation Issues Paper for FY 2013/14.

Under the Vote Function, Poverty Status Report 2014 was Published and launched, National Mini PPA and the different district Participatory Poverty Assessment reports were completed and published. A concept note and a literature review on the Implication of instituting a statutory Minimum Wage in Uganda and Report on “Uganda’s employment challenge: An evaluation of government’s strategy” published. Furthermore, the Report on “Absorptive capacity: Improving the reliability and efficiency of Government resource flows and transactions” too was completed.

Under the Population Secretariat, A meeting to popularize the National Population Policy was conducted on December 4, 2014 at Rider Hotel Mukono with all the districts constituting Central Uganda in attendance. A number of districts were given support to strengthen their capacity in terms of Integrating of Population variables into development plans at District level and it was established that the districts of Abim, Amudat, Arua, Bundibugyo, Gulu, Kitgum, and Nakapiripirit) have fully integrated population and development variables into their plans.

During the quarter, POPSEC developed and produced the 13th edition of the State of Uganda’s Population Report since 2001. Technical backstopping through data quality assessment was conducted in the districts of Gulu, Kitgum, Nakapiripirit Amudat, Mubende and Bundibugyo between December 8-12, 2014. The aim of the activity was to assess the Quality of data generated for planning and other purposes, data coordination of the districts visited and also to share and discuss key challenges and recommend areas for improvement

A seven day workshop on teenage pregnancy, social skills development especially leadership, communication and participation; self-respect and character building especially responsibility, resourcefulness and resilience; and community living/service skills especially caring, fairness, citizenship and trustworthiness was undertaken for girls and boys aged 6-18 years in Masaka district at Blessed Sacrament Kimaanya Senior Secondary School from December 7-13, 2014, and was organized by the Family Health department. The campaign by FHD is meant to create awareness on the dangers of early pregnancy, marriage and how this can be avoided among the young people.

Under the Economic Policy Research Center, EPRC, 6 Press Releases Issued and these include;

1. Article titled: “How the shilling’s depreciation could affect Uganda’s economy”, In the Observer, December 29-30, 2014
2. Article titled: “Substandard inputs are hindering technology adoption”, In the Observer, December 19-20, 2014
3. Article titled: Go slow on health insurance Scheme”, In the Observer, December 10-11, 2014.
4. Article titled: “Why do customers fear banks?”, In the Independent Magazine, October 17-23, 2014.
5. Article titled: “Renewable energy can solve Uganda’s growing energy needs”, In the New Vision October 28, 2014.
6. Article titled: “Is foreign Aid improving Uganda’s capacity to trade”, In the Daily Monitor October 30, 2014.



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# Vote: 008 Ministry of Finance, Planning & Economic Dev.

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## HALF-YEAR: Highlights of Vote Performance

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Research papers produced under EPRC to inform policy include;

1. "Tax Revenue Effects of Sectoral Growth in Uganda".
2. "Identifying Pro-poor Taxes in Uganda's Budget".
3. The Natural Resource Management (NRM) in Uganda: Baseline Survey Report".

### v. Investment and Private Sector Development

The Ministry under this Vote Function undertakes out the objective of promoting investment and creating a conducive investment environment. In the period under review, the Ministry under this Vote Function submitted the Investment Code (Amendment) Bill to Cabinet for approval. On the other hand, an interim structure of the Uganda Free Zones Authority to operationalise the Free Zones Act 2014 and drafted the Uganda Free Zones Regulations.

Under the Uganda Investment Authority, 84 projects were licensed worth US\$ 438.4 million & these are anticipated to create planned employment of 9,838 jobs. 42 companies were recommended for work permits; 63 companies were facilitated with tax registration & other tax related issues; 21 companies were assisted to register their businesses; 93 companies had general inquiries regarding the investment licence & other issues Furthermore, 17 projects were monitored worth actual investment of US\$ 438.3 million and 3,138 actual jobs were created

UIA also handled 3 inward missions from Iran, India, USA missions). Thirty (30) actual inquiries were generated by different sectors in the country in the second quarter. Eight (8) inquiries were in manufacturing sector from - Iran 10 inquiries from India in agro processing, two (2) inquiries each came from India in ICT and USA 5 oil and Gas sectors and seven (5) in mineral beneficiation India. UIA handled 14 inward missions both individual and group delegations India, Syria, Turkey, UK and, South Africa missions

Under the Enterprise Uganda, 1272 household members were provided with BEST training in Sironko with 508 females and 764 male and 1,112 entrepreneurs attended the GEW Conference in celebration of the Global Entrepreneurship Week. In addition a Newspaper supplement was run and partners catalyzed to run different entrepreneurship promoting activities.

Farmer groups to be strengthened in Quarter 4. Three farmer groups in Kisoro, Kabale and Kanungu trained in entrepreneurship and market access training. A total of 478 farmers were trained. Total tonnage of barley produced has increased from 370 metric tons (in 2012) to 1,161 metric tons (in 2014) for the three groups.

### vi. Microfinance

Under the Microfinance VF, the Ministry ensures sustainable delivery of affordable financial services country wide. During the quarter, the Ministry developed new loan products. The Ministry held discussions with the Microfinance Support Center in the effort to introduce new products like group lending.

300 SACCOs were monitored and supervised. The department undertook monthly field activities for Monitoring and Supervision of SACCOs to strengthen the Rural Financial Services Strategy (RFSS) developed by Government to enhance the deepening of financial services delivery in the rural areas of Uganda

Held 3 Meetings with Microfinance Institutions (MFIs) on new product development. Participating institutions included Bayport financial services, AMFIU among other. The companies noted the delays in passing the Tier IV Microfinance Bill into Law. Lack of this Law has constrained their operations. Held meetings with SACCO leaders in the Eastern region. The meeting discussed the future sustainability of SACCOs after RFSP project support. Refresher training for UCSCU staff was also carried out.

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# Vote: 008 Ministry of Finance, Planning & Economic Dev.

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## HALF-YEAR: Highlights of Vote Performance

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Reviewed the Training Needs Assessment report prepared by Uganda Cooperative College-Kigumba. It was noted that some SACCO members do not know their rights, and duties, Lack of enabling SACCO Law to protect members affects SACCO performances

Under the Microfinance Support Center Ltd, Disbursed 60 loans i.e. 99% of the planned 100 loans. The Portfolio at Risk P.A.R > 90 days was 19%, higher than target of 5%. The Credit department focused on loan disbursement, delinquency management and Constant loan follow up to enforce recoveries. Technical assistance was provided in aligning Departmental & Zonal work plans to the MSC Annual approved budget FY 2014/15.

Furthermore, the MSCL Client Database was updated and provision for Islamic Microfinance clients (Participatory microfinance) developed. Efforts were made to fast track the Islamic Participatory Micro financing & the Client tracking survey through correspondences to IDB, UBOS & AfDB, respectively.

### vii. Policy Planning and Support Services

The Vote Function is responsible for provision of strategic policy guidance and leadership to the Ministry. During the first quarter of the Financial Year, Budget Framework Paper for FY 2015/16 prepared and submitted to Accountability sector secretariat. The First quarter financial and physical performance reports for FY 2014/15 prepared and submitted.

Monitored Ministry programs and projects of US ADF, NEC, selected science projects in selected districts among other projects to check on implementation of the work plan.

The Ministry is at the forefront of ensuring gender mainstreaming. A gender Working Group training was undertaken during the quarter. The Ministry has further carried out gender sensitization and awakening amongst staff.

The Ministry has further facilitated local and international high delegation meetings including World Bank and IMF meetings for Top Management. This is aimed at further consolidation and harmonization of macroeconomic policy in line with international agreements and also ensure effective resource mobilization.

Strategic focus areas for achieving economic growth targets and ensuring accountability, enhancing revenue collection and implementing Regional Integration policies has been on the agenda for strategic policy decisions.

Public relations managed (through hosting of delegations, Protocols, conferences which included East African Community ministers of Finance, Chinese Delegation and Development Partners).

**Table V2.2: Implementing Actions to Improve Vote Performance**

Planned Actions:	Actual Actions:	Reasons for Variation
Vote: 008 Ministry of Finance, Planning & Economic Dev.		
Vote Function: 14 01 Macroeconomic Policy and Management		
Further roll out of the Public Investment Management System (PIMIS) and training of core users	Public Information Management System (PIMS) launched	No variation
Portfolio Reviews for all donor funded projects conducted	Development Partner funded programmes executed and monitored	
Dynamic CGE Model implemented	Progress report on Implementation of static and dynamic CGE model produced	UBOS is still finalising the Supply and Use Tables(SUT) and Social Accounting Matrix (SAM)
Database for Computable General Equilibrium model developed from the Supply and Use Tables(SUT) and Social	Progress report on Implementation of the Micro-Simulation Model produced	

# Vote: 008 Ministry of Finance, Planning & Economic Dev.

## HALF-YEAR: Highlights of Vote Performance

Planned Actions:	Actual Actions:	Reasons for Variation
Accounting Matrix (SAM)		
Macroeconomic forecasting results produced		
Results from the SUT/SAM produced		
Vote Function: 14 02 Budget Preparation, Execution and Monitoring		
Avail resources in line with the available resource envelope and planned activities in the SIPs	Availed resources in line with the available resource envelope and planned activities in the SIPs	No variation
Vote Function: 14 03 Public Financial Management		
DMFAS training for new users	Legacy database Reviewed, maintained and TSA reconciliations made	No variation
Staffing and capacity building of the NAO support Unit	Review of Financial Reporting Template	
Reviewing and harmonising Bank Accounts in Line with TSA Implementation	Staffing and capacity building of the NAO support Unit	
Rollout IFMS to 12 hybrid Votes in central Government	Rolled out IFMS to 1 hybrid Vote in central Government	None
IFMS rolled out to 50 more Donor Funded Projects (DFPs)	IFMS data centres and 113 sites supported to remain connected to the network	
	Set-ups for the IFMS roll-out to Donor Funded Projects carried out in nine projects	
Inspection of PDEs for guidance on compliance to PPDA Act, PPDA Performance monitoring, enhanced financial management IT, Procurement and leadership skills	Improvement in Public Procurement The procurement process for the planned 20 procurement audits commenced. Actual implementation of the audits is scheduled to commence in the subsequent quarter.	Inspection of PDEs to be undertaken in Q2
Harmonisation of financial regulations	The procurement process for a consultant to develop a simplified version of the procurement law for both the central and local government also started during the period. The contracting of the consultant is scheduled to be finalized by the end of the next quarter.	
Vote Function: 14 08 Microfinance		
Continued training of SACCO members in resource management.	Capacity of MFIs built. Technical assistance was provided in aligning Departmental & Zonal work plans to the MSC Annual approved budget FY 2014/15.	No variation
Continued SACCO mentoring work.		
Vote: 008 Ministry of Finance, Planning & Economic Dev.		
Vote Function: 14 04 Development Policy Research and Monitoring		
Implement the Science, Technology and Innovation policy	The National STI Policy (2009) Implemented	No variation
Continue with negotiations with both local and international organisations for funding.	Negotiations undertaken to seek additional funding for improved Scientific innovationa initiatives	No variation
Vote Function: 14 49 Policy, Planning and Support Services		
Hold weekly Top Management and Top Technical meetings	Held weekly Top Management and Top Technical meetings	No variation

# Vote: 008 Ministry of Finance, Planning & Economic Dev.

## HALF-YEAR: Highlights of Vote Performance

Planned Actions:	Actual Actions:	Reasons for Variation
Follow up action on recommendations of Top Technical Meetings and Top Management Meetings	Follow up action on recommendations of Top Technical Meetings and Top Management Meetings undertaken	
Vote: 008 Ministry of Finance, Planning & Economic Dev.		
Vote Function: 14 01 Macroeconomic Policy and Management		
Tax Bills for 2013 published	Amendments to Income Tax, Excise Duty, VAT, Stamps Act and Finance Bill 2014 presented to Parliament	None
Carryout studies on enhancing tax revenue efforts	Preliminary policy measures for FY 2015/16 generated and estimated.	
Collaboration with KCCA with Local Government regarding hard to reach small businesses	MDAs and URA were monitored on monthly basis to ensure that the target for Q1 is realised.  Monthly and Quarterly impact assessment of revenue policy measures pronounced in the Budget Speech prepared and recommendations made.	
Vote Function: 14 02 Budget Preparation, Execution and Monitoring		
Continued refresher training courses in OBT and analytical skills	Refresher training courses in Programme Based budgeting OBT and Monitoring and Evaluation skills	No variation
Continued Training on Budget preparation and reporting modules of the OBT	Training of call centre attendants Continued  Training on Budget preparation and reporting modules of the OBT	
Vote Function: 14 04 Development Policy Research and Monitoring		
The current staff structure does not reflect the new demands on the department. Need for review of the Staff Structure	Ministry structure is currently under review	No variation
Vote Function: 14 06 Investment and Private Sector Promotion		
Hold quarterly executive directors' meetings of MDAs involved in the investment and private sector development function	A forum was held on business reforms and the Doing Business in Uganda Reform Memo was updated.	Follow up set up of the new Board of Uganda Investment Authority.
Initiate focal points in MDAs and Local governments to ease coordination	A Cabinet Memo prepared for establishment of a new Board of Uganda Investment Authority.  Consultations are ongoing on the operationalisation of One Stop Centre	Follow up on enforcement of land allocation criteria in the Industrial Parks.  Follow up on financing options for industrial parks, Fast track development of industrial parks.
Enhance advocacy and lobbying with relevant institutions like Cabinet and Parliament of Uganda	The Investment Code (Amendment) Bill was submitted to Cabinet for approval after incorporating comments.	Follow up on restructuring of UIA, including office allocation issues of UIA.  None
Fast track the development of private sector development strategy	The Uganda Free Zones Authority was operationalised and an interim structure put in place.  The Free Zones Act (Commencement) Instrument, 2014 was gazetted and the Draft Uganda Free Zones Regulations	

# Vote: 008 Ministry of Finance, Planning & Economic Dev.

## HALF-YEAR: Highlights of Vote Performance

Planned Actions:	Actual Actions:	Reasons for Variation
Design a monitoring framework to track the indicators	produced. No update	Design still underway
Vote Function: 14 08 Microfinance		
Continue monitoring of SACCOs and training of executives	Monitoring undertaken in 550 SACCOs	No variation
Implement Tier 4 law	Final draft of the Tier IV Microfinance Bill forwarded to First Parliamentary Council.	Still in progress
Vote Function: 14 49 Policy, Planning and Support Services		
Monitoring & Evaluation Framework and the Ministry strategic Plan fully operationalised	The exercise to collect the statistics for the M& E framework commenced in Q1 and its on going up to the end of the FY 2014/15.	No variation
Continued training and professionalisation of all cadre in the Ministry	Continued training and professionalisation of all cadre in the Ministry undertaken	No variation

## V3: Details of Releases and Expenditure

This section provides a comprehensive summary of the outputs delivered by the Vote and further details of Vote expenditures by Vote Function and Expenditure Item.

**Table V3.1: GoU Releases and Expenditure by Output\***

Billion Uganda Shillings	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
<b>VF:1401 Macroeconomic Policy and Management</b>	<b>83.67</b>	<b>41.90</b>	<b>39.93</b>	<b>50.1%</b>	<b>47.7%</b>	<b>95.3%</b>
<i>Class: Outputs Provided</i>	6.91	3.74	3.10	54.1%	44.8%	82.9%
140101 Macroeconomic Policy, Monitoring and Analysis	4.59	2.49	1.90	54.2%	41.4%	76.4%
140102 Domestic Revenue and Foreign Aid Policy, Monitoring and Analysis	2.32	1.25	1.20	53.8%	51.5%	95.7%
<i>Class: Outputs Funded</i>	76.76	38.17	36.83	49.7%	48.0%	96.5%
140151 Pension Regulation services	0.50	0.25	0.22	50.0%	43.5%	87.0%
140153 Tax Appeals Tribunal Services	1.04	0.51	0.51	49.6%	49.6%	100.0%
140154 NPART Services	0.08	0.06	0.06	75.0%	75.0%	100.0%
140155 Capital Markets Authority Services	2.44	1.22	1.22	50.0%	50.0%	100.0%
140156 Lottery Services	0.80	0.40	0.33	50.0%	40.6%	81.3%
140157 Uganda Retirement Benefits Regulatory Authority Services	6.00	3.00	3.00	50.0%	50.0%	100.0%
140158 Capitalisation of institutions and financing schemes	65.80	32.67	31.44	49.6%	47.8%	96.2%
140159 Support to Financial Intelligence Authority	0.10	0.05	0.05	50.0%	49.0%	98.0%
<b>VF:1402 Budget Preparation, Execution and Monitoring</b>	<b>16.64</b>	<b>9.76</b>	<b>8.70</b>	<b>58.7%</b>	<b>52.3%</b>	<b>89.2%</b>
<i>Class: Outputs Provided</i>	16.64	9.76	8.70	58.7%	52.3%	89.2%
140201 Policy, Coordination and Monitoring of the National Budget Cycle	10.66	6.00	5.47	56.3%	51.4%	91.3%
140202 Policy, Coordination and Monitoring of the Local Government Budget Cycle	2.85	2.18	1.99	76.5%	69.7%	91.1%
140204 Coordination and Monitoring of Sectoral Plans, Budgets and Budget Implementation	3.13	1.58	1.24	50.4%	39.5%	78.5%
<b>VF:1403 Public Financial Management</b>	<b>36.17</b>	<b>17.93</b>	<b>13.62</b>	<b>49.6%</b>	<b>37.6%</b>	<b>76.0%</b>
<i>Class: Outputs Provided</i>	22.08	13.76	9.57	62.3%	43.3%	69.5%
140301 Accounting and Financial Management Policy, Coordination and Monitoring	11.31	5.87	5.36	51.9%	47.4%	91.3%
140302 Management and Reporting on the Accounts of Government	5.67	5.26	2.40	92.8%	42.4%	45.7%
140303 Development and Management of Internal Audit and Controls	1.83	0.87	0.81	47.7%	44.2%	92.6%
140304 Local Government Financial Management Reform	3.26	1.63	0.86	49.9%	26.4%	52.9%
140305 Strengthening of Oversight (OAG and Parliament)	0.00	0.13	0.13	N/A	N/A	100.0%
<i>Class: Outputs Funded</i>	2.41	1.24	1.13	51.6%	46.8%	90.7%
140351 Facility and Assets Management	0.51	0.31	0.31	60.6%	60.2%	99.4%

# Vote: 008 Ministry of Finance, Planning & Economic Dev.

## HALF-YEAR: Highlights of Vote Performance

140352	Accountability Sector Secretariat Services	1.20	0.58	0.51	48.4%	42.3%	87.4%
140353	Procurement Policy Unit Services	0.70	0.36	0.31	50.7%	44.9%	88.6%
<i>Class: Capital Purchases</i>		11.69	2.92	2.92	25.0%	25.0%	100.0%
140376	Purchase of Office and ICT Equipment, including Software	11.69	2.92	2.92	25.0%	25.0%	100.0%
<b>VF:1404</b>	<b>Development Policy Research and Monitoring</b>	<b>25.60</b>	<b>13.78</b>	<b>13.27</b>	<b>53.8%</b>	<b>51.8%</b>	<b>96.3%</b>
<i>Class: Outputs Provided</i>		6.25	3.56	3.05	57.0%	48.8%	85.6%
140401	Policy, Planning, Monitoring, Analysis and Advisory Services	5.02	2.95	2.59	58.8%	51.6%	87.7%
140404	Subcounty Development Model Services	1.23	0.61	0.46	49.5%	37.2%	75.1%
<i>Class: Outputs Funded</i>		17.24	8.62	8.62	50.0%	50.0%	100.0%
140451	Population Development Services	2.78	1.39	1.39	50.0%	50.0%	100.0%
140452	Economic Policy Research and Analysis	2.43	1.21	1.21	50.0%	50.0%	100.0%
140453	NEC services	2.20	1.10	1.10	50.0%	50.0%	100.0%
140454	Support to scientific and other research	9.83	4.92	4.92	50.0%	50.0%	100.0%
<i>Class: Capital Purchases</i>		2.11	1.60	1.60	75.9%	75.9%	100.0%
140472	Government Buildings and Administrative Infrastructure	2.11	1.60	1.60	75.9%	75.9%	100.0%
<b>VF:1406</b>	<b>Investment and Private Sector Promotion</b>	<b>24.17</b>	<b>15.21</b>	<b>15.01</b>	<b>62.9%</b>	<b>62.1%</b>	<b>98.7%</b>
<i>Class: Outputs Provided</i>		6.28	3.13	2.97	49.8%	47.3%	94.8%
140601	Investment and private sector policy framework and monitoring	6.28	3.13	2.97	49.8%	47.3%	94.8%
<i>Class: Outputs Funded</i>		17.89	12.08	12.04	67.5%	67.3%	99.7%
140651	Provision of serviced investment infrastructure	13.73	10.00	10.00	72.8%	72.8%	100.0%
140653	Develop entrepreneur skills & Enterprise Uganda services	2.61	1.31	1.31	50.0%	50.0%	100.0%
140655	SME Services	0.55	0.28	0.28	50.0%	50.0%	100.0%
140656	Public Private Partnership Policy Services	0.90	0.45	0.42	50.0%	46.3%	92.5%
140657	Support to Uganda Free Zones Authority	0.10	0.05	0.05	50.0%	46.6%	93.1%
<b>VF:1408</b>	<b>Microfinance</b>	<b>8.51</b>	<b>4.79</b>	<b>4.64</b>	<b>56.2%</b>	<b>54.5%</b>	<b>96.9%</b>
<i>Class: Outputs Provided</i>		1.84	1.15	1.11	62.6%	60.5%	96.7%
140801	Microfinance framework established	1.84	1.15	1.11	62.6%	60.5%	96.7%
<i>Class: Outputs Funded</i>		6.68	3.64	3.53	54.5%	52.8%	96.9%
140851	SACCOS established in every subcounty	1.10	0.65	0.65	59.1%	58.7%	99.4%
140852	Microfinance Institutions supported with matching grants	5.57	2.99	2.88	53.6%	51.7%	96.4%
<b>VF:1449</b>	<b>Policy, Planning and Support Services</b>	<b>44.23</b>	<b>21.09</b>	<b>16.72</b>	<b>47.7%</b>	<b>37.8%</b>	<b>79.3%</b>
<i>Class: Outputs Provided</i>		17.83	9.48	8.22	53.2%	46.1%	86.7%
144901	Policy, planning, monitoring and consultations	8.69	4.39	3.33	50.5%	38.4%	75.9%
144902	Ministry Support Services	6.32	3.56	3.39	56.3%	53.7%	95.4%
144903	Ministerial and Top Management Services	2.82	1.54	1.49	54.5%	53.0%	97.1%
<i>Class: Outputs Funded</i>		14.55	4.35	4.15	29.9%	28.5%	95.4%
144953	Subscriptions and Contributions to International Organisations	0.52	0.32	0.12	61.3%	22.6%	36.8%
144954	Tax Support to exempted service providers	14.04	4.04	4.04	28.8%	28.8%	100.0%
<i>Class: Capital Purchases</i>		11.85	7.25	4.35	61.2%	36.7%	60.0%
144972	Government Buildings and Administrative Infrastructure	6.02	4.02	2.43	66.8%	40.3%	60.3%
144976	Purchase of Office and ICT Equipment, including Software	3.50	1.90	1.09	54.3%	31.0%	57.0%
144977	Purchase of Specialised Machinery & Equipment	1.69	0.99	0.70	58.5%	41.3%	70.6%
144978	Purchase of Office and Residential Furniture and Fittings	0.64	0.34	0.14	52.9%	21.9%	41.4%
<b>Total For Vote</b>		<b>238.99</b>	<b>124.45</b>	<b>111.88</b>	<b>52.1%</b>	<b>46.8%</b>	<b>89.9%</b>

\* Excluding Taxes and Arrears

**Table V3.2: 2014/15 GoU Expenditure by Item**

<i>Billion Uganda Shillings</i>	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent	
<b>Output Class: Outputs Provided</b>	<b>77.81</b>	<b>44.38</b>	<b>36.51</b>	<b>57.0%</b>	<b>46.9%</b>	<b>82.3%</b>	
211101	General Staff Salaries	2.40	2.15	1.74	89.6%	72.5%	80.9%
211102	Contract Staff Salaries (Incl. Casuals, Temporary)	17.59	8.25	6.00	46.9%	34.1%	72.8%
211103	Allowances	2.81	1.56	1.53	55.6%	54.3%	97.7%
212201	Social Security Contributions	0.20	0.10	0.08	50.0%	42.2%	84.5%
213001	Medical expenses (To employees)	0.37	0.30	0.28	83.1%	77.2%	92.9%
213004	Gratuity Expenses	0.61	0.30	0.24	50.0%	40.2%	80.5%
221001	Advertising and Public Relations	1.35	0.67	0.60	49.9%	44.4%	89.0%
221002	Workshops and Seminars	3.29	2.51	2.42	76.4%	73.7%	96.4%

# Vote: 008 Ministry of Finance, Planning & Economic Dev.

## HALF-YEAR: Highlights of Vote Performance

<i>Billion Uganda Shillings</i>	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
221003 Staff Training	5.72	3.01	2.87	52.6%	50.2%	95.4%
221005 Hire of Venue (chairs, projector, etc)	0.02	0.01	0.00	44.6%	0.0%	0.0%
221006 Commissions and related charges	0.26	0.12	0.11	48.5%	44.8%	92.5%
221007 Books, Periodicals & Newspapers	0.12	0.06	0.05	50.0%	41.4%	82.8%
221008 Computer supplies and Information Technology (IT	0.78	0.35	0.24	44.2%	30.2%	68.4%
221009 Welfare and Entertainment	0.90	0.45	0.44	50.0%	49.2%	98.4%
221010 Special Meals and Drinks	0.03	0.01	0.01	50.0%	35.4%	70.7%
221011 Printing, Stationery, Photocopying and Binding	3.90	2.06	1.64	52.8%	42.1%	79.8%
221012 Small Office Equipment	0.11	0.05	0.03	50.0%	32.6%	65.2%
221016 IFMS Recurrent costs	10.42	5.80	5.63	55.6%	54.1%	97.2%
221017 Subscriptions	4.13	2.17	1.81	52.7%	43.9%	83.3%
221020 IPPS Recurrent Costs	0.03	0.01	0.01	50.0%	47.2%	94.4%
222001 Telecommunications	0.40	0.20	0.20	50.2%	48.4%	96.4%
222002 Postage and Courier	0.03	0.02	0.00	50.4%	8.5%	16.9%
222003 Information and communications technology (ICT)	0.48	0.24	0.23	50.0%	48.7%	97.5%
223001 Property Expenses	0.22	0.11	0.11	50.0%	49.2%	98.4%
223002 Rates	0.17	0.08	0.08	50.0%	50.0%	100.0%
223003 Rent – (Produced Assets) to private entities	0.15	0.08	0.06	50.0%	43.0%	86.0%
223004 Guard and Security services	0.17	0.09	0.09	50.0%	50.0%	100.0%
223005 Electricity	0.55	0.28	0.28	50.0%	50.0%	100.0%
223006 Water	0.25	0.13	0.13	50.0%	50.0%	100.0%
224002 General Supply of Goods and Services	0.00	0.07	0.05	N/A	N/A	73.3%
224005 Uniforms, Beddings and Protective Gear	0.05	0.05	0.00	100.0%	0.0%	0.0%
225001 Consultancy Services- Short term	6.69	2.79	2.41	41.7%	36.0%	86.4%
225002 Consultancy Services- Long-term	2.98	4.46	1.70	149.9%	57.2%	38.1%
227001 Travel inland	4.05	2.25	2.16	55.5%	53.4%	96.1%
227002 Travel abroad	2.07	1.22	1.20	58.8%	58.2%	98.9%
227003 Carriage, Haulage, Freight and transport hire	0.16	0.08	0.07	50.0%	43.5%	87.1%
227004 Fuel, Lubricants and Oils	2.62	1.32	1.28	50.6%	48.8%	96.6%
228001 Maintenance - Civil	0.29	0.14	0.14	50.0%	50.0%	100.0%
228002 Maintenance - Vehicles	1.09	0.59	0.45	54.1%	41.0%	75.7%
228003 Maintenance – Machinery, Equipment & Furniture	0.25	0.17	0.08	67.2%	32.0%	47.6%
228004 Maintenance – Other	0.01	0.01	0.01	75.2%	64.6%	85.9%
273102 Incapacity, death benefits and funeral expenses	0.13	0.06	0.03	50.0%	23.6%	47.2%
<b>Output Class: Outputs Funded</b>	<b>135.53</b>	<b>68.30</b>	<b>66.50</b>	<b>50.4%</b>	<b>49.1%</b>	<b>97.4%</b>
262101 Contributions to International Organisations (Curre	0.52	0.32	0.12	61.3%	22.6%	36.8%
263104 Transfers to other govt. Units (Current)	48.36	22.36	22.30	46.2%	46.1%	99.7%
263106 Other Current grants (Current)	3.08	1.85	1.69	59.9%	54.9%	91.7%
263204 Transfers to other govt. Units (Capital)	0.72	0.36	0.36	50.0%	50.0%	100.0%
263206 Other Capital grants (Capital)	0.00	0.20	0.20	N/A	N/A	100.0%
263321 Conditional trans. Autonomous Inst (Wage subventi	3.57	1.79	1.79	50.0%	50.0%	100.0%
263340 Other grants	2.94	1.47	1.44	50.0%	48.9%	97.8%
264101 Contributions to Autonomous Institutions	48.29	28.96	27.71	60.0%	57.4%	95.7%
264102 Contributions to Autonomous Institutions (Wage Su	13.32	6.66	6.56	50.0%	49.3%	98.5%
264201 Contributions to Autonomous Institutions	0.60	0.30	0.30	50.0%	50.0%	100.0%
291001 Transfers to Government Institutions	14.04	4.04	4.04	28.8%	28.8%	100.0%
321421 Conditional trans. to Autonomous Inst (Wage subve	0.10	0.00	0.00	0.0%	0.0%	N/A
<b>Output Class: Capital Purchases</b>	<b>34.19</b>	<b>16.04</b>	<b>11.34</b>	<b>46.9%</b>	<b>33.2%</b>	<b>70.7%</b>
231001 Non Residential buildings (Depreciation)	8.13	5.62	4.03	69.2%	49.5%	71.6%
231005 Machinery and equipment	16.88	5.81	4.70	34.4%	27.9%	80.9%
231006 Furniture and fittings (Depreciation)	0.64	0.34	0.14	52.9%	21.9%	41.4%
312204 Taxes on Machinery, Furniture & Vehicles	8.55	4.27	2.47	50.0%	28.9%	57.8%
<b>Output Class: Arrears</b>	<b>1.98</b>	<b>1.98</b>	<b>1.49</b>	<b>100.0%</b>	<b>75.3%</b>	<b>75.3%</b>

# Vote: 008 Ministry of Finance, Planning & Economic Dev.

## HALF-YEAR: Highlights of Vote Performance

<i>Billion Uganda Shillings</i>	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
321605 Domestic arrears (Budgeting)	1.58	1.58	1.09	100.0%	69.0%	69.0%
321612 Water arrears(Budgeting)	0.01	0.01	0.01	100.0%	100.0%	100.0%
321614 Electricity arrears (Budgeting)	0.39	0.39	0.39	100.0%	100.0%	100.0%
<b>Grand Total:</b>	<b>249.52</b>	<b>130.71</b>	<b>115.84</b>	<b>52.4%</b>	<b>46.4%</b>	<b>88.6%</b>
<b>Total Excluding Taxes and Arrears:</b>	<b>238.99</b>	<b>124.45</b>	<b>111.88</b>	<b>52.1%</b>	<b>46.8%</b>	<b>89.9%</b>

**Table V3.3: GoU Releases and Expenditure by Project and Programme\***

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
<b>VF:1401 Macroeconomic Policy and Management</b>	<b>83.67</b>	<b>41.90</b>	<b>39.93</b>	<b>50.1%</b>	<b>47.7%</b>	<b>95.3%</b>
<i>Recurrent Programmes</i>						
03 Tax Policy	3.23	1.68	1.57	52.1%	48.5%	93.2%
04 Aid Liaison	1.39	0.71	0.65	51.0%	46.7%	91.7%
08 Macroeconomic Policy	10.24	5.26	4.82	51.4%	47.1%	91.5%
<i>Development Projects</i>						
0065 USAID Trust Funds	0.00	0.00	0.00	N/A	N/A	N/A
0945 Capitalisation of Institutions	65.80	32.67	31.44	49.6%	47.8%	96.2%
1080 Support to Macroeconomic Management	1.87	1.00	0.99	53.8%	52.9%	98.3%
1197a FINMAP Component 1	0.00	0.00	0.00	N/A	N/A	N/A
1208 Support to National Authorising Officer	0.20	0.11	0.10	53.3%	49.4%	92.8%
1211 Belgo-Ugandan study and consultancy Fund	0.33	0.17	0.12	51.5%	36.7%	71.2%
1290a 3RD Financial Management and Accountability Programme [FINMAP III] Component 1	0.62	0.30	0.24	48.9%	39.6%	81.0%
<b>VF:1402 Budget Preparation, Execution and Monitoring</b>	<b>16.64</b>	<b>9.76</b>	<b>8.70</b>	<b>58.7%</b>	<b>52.3%</b>	<b>89.2%</b>
<i>Recurrent Programmes</i>						
02 Public Administration	0.93	0.48	0.44	52.0%	47.1%	90.5%
11 Budget Policy and Evaluation	8.30	5.61	5.22	67.6%	62.9%	93.1%
12 Infrastructure and Social Services	1.77	0.91	0.81	51.4%	45.9%	89.4%
<i>Development Projects</i>						
0039 GoU-UNICEF Cross Sector Cordination	0.00	0.00	0.00	N/A	N/A	N/A
0059 Support to Poverty Action Fund	0.00	0.00	0.00	N/A	N/A	N/A
1017 Rural Roads Programme Coordination	0.00	0.00	0.00	N/A	N/A	N/A
1063 Budget Monitoring and Evaluation	3.74	1.87	1.39	50.0%	37.1%	74.2%
1197b FINMAP Component 2	0.00	0.00	0.00	N/A	N/A	N/A
1290b 3RD Financial Management and Accountability Programme [FINMAP III] Component 2	1.51	0.69	0.65	45.9%	43.1%	94.0%
1305 U growth DANIDA programme	0.39	0.19	0.19	50.0%	49.2%	98.5%
<b>VF:1403 Public Financial Management</b>	<b>36.17</b>	<b>17.93</b>	<b>13.62</b>	<b>49.6%</b>	<b>37.6%</b>	<b>76.0%</b>
<i>Recurrent Programmes</i>						
05 Financial Management Services	8.58	4.74	4.57	55.2%	53.2%	96.5%
06 Treasury Services	1.21	0.71	0.69	58.3%	57.2%	98.1%
07 Uganda Computer Services	0.00	0.00	0.00	N/A	N/A	N/A
10 Inspectorate and Internal Audit	2.01	1.03	0.97	51.0%	48.1%	94.5%
13 Technical and Advisory Services	3.92	1.88	1.68	48.0%	43.0%	89.6%
<i>Development Projects</i>						
0950 Financial Management and Accountability Programme	0.00	0.00	0.00	N/A	N/A	N/A
1197c FINMAP Comp. 3,4&5 - FMS, LGPFM and Oversight	0.00	0.00	0.00	N/A	N/A	N/A
1290c 3RD Financial Management and Accountability Programme [FINMAP III] Comp. 3,4&5 - FMS, LGPFM and Oversight	20.44	9.58	5.70	46.9%	27.9%	59.5%
<b>VF:1404 Development Policy Research and Monitoring</b>	<b>25.60</b>	<b>13.78</b>	<b>13.27</b>	<b>53.8%</b>	<b>51.8%</b>	<b>96.3%</b>
<i>Recurrent Programmes</i>						
09 Economic Development and Policy Research	13.49	6.75	6.45	50.0%	47.8%	95.6%
<i>Development Projects</i>						
0038 Evidence based decision making	0.00	0.00	0.00	N/A	N/A	N/A
0046 Support to NEC	0.60	0.30	0.30	50.0%	50.0%	100.0%
0061 Support to Uganda National Council for Science	2.01	1.00	1.00	50.0%	50.0%	100.0%



# Vote: 008 Ministry of Finance, Planning & Economic Dev.

## HALF-YEAR: Highlights of Vote Performance

0745	Support to Population Secretariat	1.33	0.67	0.67	50.0%	50.0%	100.0%
0978	Presidential Initiatives on Banana Industry	2.97	2.47	2.25	82.9%	75.7%	91.2%
0986	Millenium Scieince Initiatives	0.00	0.00	0.00	N/A	N/A	N/A
0988	Support to other Scientists	5.20	2.60	2.60	50.0%	50.0%	100.0%
0998	Sub County Development	0.00	0.00	0.00	N/A	N/A	N/A
1060	GEF Country Support Programme	0.00	0.00	0.00	N/A	N/A	N/A
1209	Appropriate renewable technologies for rural Uganda	0.00	0.00	0.00	N/A	N/A	N/A
<b>VF:1406 Investment and Private Sector Promotion</b>		<b>24.17</b>	<b>15.21</b>	<b>15.01</b>	<b>62.9%</b>	<b>62.1%</b>	<b>98.7%</b>
<i>Recurrent Programmes</i>							
18	Investment and Private Sector Development	8.31	4.15	4.03	49.9%	48.5%	97.3%
<i>Development Projects</i>							
0048	Private Sector Competitiveness	0.00	0.00	0.00	N/A	N/A	N/A
0064	Support to Uganda Investment Authority	0.00	0.00	0.00	N/A	N/A	N/A
0933	Competitiveness & Investment Climate Secretariat	1.72	0.86	0.77	50.0%	45.0%	90.1%
0994	Development of Industrial Parks	7.69	3.85	3.85	50.0%	50.0%	100.0%
1003	African Development Foundation	3.60	1.80	1.80	50.0%	50.0%	100.0%
1059	Value Addition Tea Industry	2.05	1.03	1.03	50.0%	50.0%	100.0%
1207	Support to Investment and Private Sector Development	0.00	0.00	0.00	N/A	N/A	N/A
1289	Competitiveness and Enterprise Development Project [CEDP]	0.80	3.53	3.53	441.6%	441.6%	100.0%
<b>VF:1408 Microfinance</b>		<b>8.51</b>	<b>4.79</b>	<b>4.64</b>	<b>56.2%</b>	<b>54.5%</b>	<b>96.9%</b>
<i>Recurrent Programmes</i>							
17	Microfinance	4.87	2.44	2.43	50.1%	49.8%	99.5%
<i>Development Projects</i>							
0015	Microfinance Support Center Ltd	0.00	0.00	0.00	N/A	N/A	N/A
0031	Rural Financial Services	0.00	0.00	0.00	N/A	N/A	N/A
0997	Support to Microfinance	2.49	1.74	1.60	69.9%	64.3%	92.0%
1288	Financial Inclusion in Rural Areas [PROFIRA] of Uganda	1.15	0.61	0.61	52.8%	52.8%	100.0%
<b>VF:1449 Policy, Planning and Support Services</b>		<b>44.23</b>	<b>21.09</b>	<b>16.72</b>	<b>47.7%</b>	<b>37.8%</b>	<b>79.3%</b>
<i>Recurrent Programmes</i>							
01	Headquarters	10.51	5.52	4.88	52.5%	46.4%	88.4%
15	Treasury Directorate Services	0.25	0.13	0.12	51.7%	50.3%	97.3%
16	Internal Audit Department	0.42	0.21	0.19	50.2%	46.1%	91.8%
<i>Development Projects</i>							
0054	Support to MFPED	29.09	13.25	10.33	45.5%	35.5%	77.9%
0939	Strengthening coordination of accountability sector	0.00	0.00	0.00	N/A	N/A	N/A
1197d	FINMAP Comp. 6 - Management Support	0.00	0.00	0.00	N/A	N/A	N/A
1290d	3RD Financial Management and Accountability Programme [FINMAP III] Comp. 6 - Management Support	3.96	1.98	1.20	50.0%	30.2%	60.4%
<b>Total For Vote</b>		<b>238.99</b>	<b>124.45</b>	<b>111.88</b>	<b>52.1%</b>	<b>46.8%</b>	<b>89.9%</b>

\* Excluding Taxes and Arrears

**Table V3.4: Donor Releases and Expenditure by Project and Programme\***

Billion Uganda Shillings	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
<b>VF:1401 Macroeconomic Policy and Management</b>	<b>2.98</b>	<b>0.29</b>	<b>0.28</b>	<b>9.6%</b>	<b>9.6%</b>	<b>99.9%</b>
<i>Development Projects</i>						
1208	Support to National Authorising Officer	0.14	0.17	118.6%	118.6%	100.0%
1211	Belgo-Ugandan study and consultancy Fund	2.84	0.12	4.2%	4.2%	99.7%
<b>VF:1402 Budget Preparation, Execution and Monitoring</b>		<b>0.62</b>	<b>0.00</b>	<b>0.0%</b>	<b>0.0%</b>	<b>N/A</b>
<i>Development Projects</i>						
1063	Budget Monitoring and Evaluation	0.62	0.00	0.0%	0.0%	N/A
<b>VF:1403 Public Financial Management</b>		<b>1.10</b>	<b>8.75</b>	<b>8.75</b>	<b>795.1%</b>	<b>795.1%</b>
<i>Development Projects</i>						
1290c	3RD Financial Management and Accountability Programme [FINMAP III] Comp. 3,4&5 - FMS, LGPFM and Oversight	1.10	8.75	8.75	795.1%	795.1%
<b>VF:1406 Investment and Private Sector Promotion</b>		<b>13.44</b>	<b>0.61</b>	<b>0.61</b>	<b>4.5%</b>	<b>4.5%</b>
<i>Development Projects</i>						
1289	Competitiveness and Enterprise Development Project [CEDP]	13.44	0.61	0.61	4.5%	4.5%

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# Vote: 008

 Ministry of Finance, Planning & Economic Dev.

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## HALF-YEAR: Highlights of Vote Performance

<b>VF:1408 Microfinance</b>	<b>8.15</b>	<b>2.15</b>	<b>2.15</b>	<b>26.3%</b>	<b>26.3%</b>	<b>100.0%</b>
<i>Development Projects</i>						
0997 Support to Microfinance	7.76	2.15	<b>2.15</b>	27.7%	27.7%	100.0%
1288 Financial Inclusion in Rural Areas [PROFIRA] of Uganda	0.39	0.00	<b>0.00</b>	0.0%	0.0%	N/A
<b>Total For Vote</b>	<b>26.29</b>	<b>11.79</b>	<b>11.79</b>	<b>44.8%</b>	<b>44.8%</b>	<b>100.0%</b>