

**QUARTER 1: Highlights of Vote Performance**

**V1: 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 (UShs Billion)**

| <i>(i) Excluding Arrears, Taxes</i> |          | Approved Budget | Cashlimits by End | Released by End | Spent by End Sept | % Budget Released | % Budget Spent | % Releases Spent |
|-------------------------------------|----------|-----------------|-------------------|-----------------|-------------------|-------------------|----------------|------------------|
| Recurrent                           | Wage     | 1.570           | 0.393             | 0.393           | 0.393             | 25.0%             | 25.0%          | 100.0%           |
|                                     | Non Wage | 2.474           | 0.495             | 0.495           | 0.391             | 20.0%             | 15.8%          | 79.0%            |
| Development                         | GoU      | 1.000           | 0.243             | 0.243           | 0.094             | 24.3%             | 9.4%           | 38.8%            |
|                                     | Donor*   | 0.000           | N/A               | 0.000           | 0.000             | N/A               | N/A            | N/A              |
| <b>GoU Total</b>                    |          | <b>5.044</b>    | <b>1.130</b>      | <b>1.130</b>    | <b>0.877</b>      | <b>22.4%</b>      | <b>17.4%</b>   | <b>77.6%</b>     |
| <b>Total GoU+Donor (MTEF)</b>       |          | <b>5.044</b>    | <b>N/A</b>        | <b>1.130</b>    | <b>0.877</b>      | <b>22.4%</b>      | <b>17.4%</b>   | <b>77.6%</b>     |
| <i>(ii) Arrears and Taxes</i>       | Arrears  | 0.000           | N/A               | 0.000           | 0.000             | N/A               | N/A            | N/A              |
|                                     | Taxes**  | 0.000           | N/A               | 0.000           | 0.000             | N/A               | N/A            | N/A              |
| <b>Total Budget</b>                 |          | <b>5.044</b>    | <b>1.130</b>      | <b>1.130</b>    | <b>0.877</b>      | <b>22.4%</b>      | <b>17.4%</b>   | <b>77.6%</b>     |

\* Donor expenditure data available

\*\* Non VAT on capital expenditure

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:0155 Dairy Development | 5.04            | 1.13        | 0.88        | 22.4%             | 17.4%          | 77.6%            |
| <b>Total For Vote</b>     | <b>5.04</b>     | <b>1.13</b> | <b>0.88</b> | <b>22.4%</b>      | <b>17.4%</b>   | <b>77.6%</b>     |

\* Excluding Taxes and Arrears

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

Through systematic mobilization and sensitization, the Authority was able to train 1,428 dairy stakeholders which represents 52% of the annual target. The quarterly target was 683 stakeholders.

More milk and milk product samples were analysed . A total of 784 samples against the quarterly target of 500 samples were analyzed as a result of more non compliant cases regarding milk adulteration in the flush season.

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

|  |
|--|
| <i>(i) Major unspent balances</i>                                  |
| <i>(ii) Expenditures in excess of the original approved budget</i> |
| * 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: 0155 Dairy Development</b> |  |  |   |
| <b>Output:015501</b>                         | <b>Support to dairy development</b>                        |  |   |
| <i>Description of Performance:</i>           | Strengthen the existing regional offices. And continue the | Following the recent public Finance Management reform, a | N/A   |

# Vote: 121 Dairy Development Authority

## QUARTER 1: Highlights of Vote Performance

| <i>Vote, Vote Function<br/>Key Output</i>  | <b>Approved Budget and<br/>Planned outputs</b>   | <b>Cumulative Expenditure<br/>and Performance</b>  | <b>Status and Reasons for<br/>any Variation from Plans</b>  |
|--|--|--|---|
|  | implementation of salary structure   | series of consultative meetings have been conducted with the Authority's regional offices relating to the execution of the PFM Act 2015. The South Western and Eastern regional offices have been strengthened mainly in planning and budgeting in order to attain budgetary efficiency , accountability and value for money.  |   |
| <i>Output Cost:</i>  | UShs Bn: 3.218   | UShs Bn: 0.720   | % Budget Spent: 22.4%   |
| <b>Output:015502</b>   | <b>Promotion of dairy production and marketing</b>   |  |   |
| <i>Description of Performance:</i>   | Training dairy stakeholders on various aspects along the dairy value chain. Rehabilitate 2 milk collection centres.  | 1,428 Stakeholders were trained in good dairy farming practices, hygienic milk production and testing, silage and hay making, group dynamics and breeding technologies ,dairy regulation and standards, cooperative strengthening and formation, Milk quality assurance and control in Jinja, Luuka, Kamuli, Iganga, Amolatar, Kampala, Kitgum, Gulu , Apac, Amuria, Kumi , Soroti , Ngora , Kiruhura , Mbarara, Rakai , Ibanda ,Isingiro, Entebbe Dairy Training School.            | A group of Milk traders who requested to be trained greatly contributed to the number of stakeholders trained |
| <i>Performance Indicators:</i>   |  |  |   |
| No. of milk collection centres rehabilitated   | 2  | 0  |   |
| No. of dairy stakeholders trained  | 2730   | 1428   |   |
| <i>Output Cost:</i>  | UShs Bn: 0.547   | UShs Bn: 0.085   | % Budget Spent: 15.6%   |
| <b>Output:015503</b>   | <b>Quality assurance and regulation</b>  |  |   |
| <i>Description of Performance:</i>   | Inspection of 1,362 dairy premises/equipment/consignments. Registration of 1,003 dairy premises/equipment. Analysis of milk product and milk product samples | 465 premises were inspected in N/A Lwengo, Sembabule, Gomba,Kampala, Mukono, Wakiso, Mityana ,Tororo, Malaba, Busia, Iganga, Jinja ,Bugiri, Kyankwanzi Kiboga Kibale Mubende, Mbarara, Isingiro, Rakai, Lyantonde, Kiruhura ,Mbale , Bukwo, Bududa, Bulambuli, Kapchorwa , Kween , Soroti , Kaberamaido , Manafwa , Kitgum , Gulu , Lira , Apac and Entebbe Airport.<br><br>218 premises/equipment/consignments were registered.<br>784 milk and milk product samples were analysed. |   |
| <i>Performance Indicators:</i>   |  |  |   |
| No. of milk and milk product samples analyzed against the micro-biological and chemical parameters | 2000   | 784  |   |
| No. of dairy premises/equipment registered   | 1003   | 218  |   |

# Vote: 121 Dairy Development Authority

## QUARTER 1: Highlights of Vote Performance

| <i>Vote, Vote Function<br/>Key Output</i> | <b>Approved Budget and<br/>Planned outputs</b> |                     | <b>Cumulative Expenditure<br/>and Performance</b> |                     | <b>Status and Reasons for<br/>any Variation from Plans</b> |                     |
|---|--|---------------------|---|---------------------|--|---------------------|
| No. of dairy premises/equipment inspected |  | 1362                |   | 465                 |  |                     |
| <i>Output Cost:</i>                       | UShs Bn:                                       | 0.790               | UShs Bn:  | 0.069               | % Budget Spent:  | 8.7%                |
| <b><i>Vote Function Cost</i></b>          | <b><i>UShs Bn:</i></b>                         | <b><i>5.044</i></b> | <b><i>UShs Bn:</i></b>                            | <b><i>0.877</i></b> | <b><i>% Budget Spent:</i></b>                              | <b><i>17.4%</i></b> |
| <b><i>Cost of Vote Services:</i></b>      | <b><i>UShs Bn:</i></b>                         | <b><i>5.044</i></b> | <b><i>UShs Bn:</i></b>                            | <b><i>0.877</i></b> | <b><i>% Budget Spent:</i></b>                              | <b><i>17.4%</i></b> |

\* Excluding Taxes and Arrears

The Authority continues to monitor and collect data on dairy imports and exports at the Malaba/Busia border and Entebbe Airport Office.

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

| <b>Planned Actions:</b>  | <b>Actual Actions:</b>   | <b>Reasons for Variation</b>  |
|--|--|---|
| Vote: 121 Dairy Development Authority  |  |   |
| Vote Function: 01 55 Dairy Development   |  |   |
| Continue the process of accreditation of the National Dairy Analytical Laboratory. Strengthening the 4 established regional offices. Continue the rehabilitation of the dairy training School. Rehabilitate two milk collection centres. | <b>The rehabilitation of the Entebbe Dairy Training School is continuing , at present it is the electrical works of the factory section.</b> | The rest of the Annual planned actions were scheduled for Q2, Q3 and Q4 |

## 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\***

| <i>Billion Uganda Shillings</i>                               | <b>Approved<br/>Budget</b> | <b>Released</b> | <b>Spent</b> | <b>% GoU<br/>Budget<br/>Released</b> | <b>% GoU<br/>Budget<br/>Spent</b> | <b>% GoU<br/>Releases<br/>Spent</b> |
|---|----------------------------|-----------------|--------------|--------------------------------------|-----------------------------------|-------------------------------------|
| <b>VF:0155 Dairy Development</b>                              | <b>5.04</b>                | <b>1.13</b>     | <b>0.88</b>  | <b>22.4%</b>                         | <b>17.4%</b>                      | <b>77.6%</b>                        |
| <i>Class: Outputs Provided</i>                                | <i>4.56</i>                | <i>1.00</i>     | <i>0.87</i>  | <i>22.0%</i>                         | <i>19.2%</i>                      | <i>87.1%</i>                        |
| 015501 Support to dairy development                           | 3.22                       | 0.78            | <b>0.72</b>  | 24.2%                                | 22.4%                             | 92.4%                               |
| 015502 Promotion of dairy production and marketing            | 0.55                       | 0.10            | <b>0.09</b>  | 17.5%                                | 15.6%                             | 89.2%                               |
| 015503 Quality assurance and regulation                       | 0.79                       | 0.13            | <b>0.07</b>  | 16.3%                                | 8.7%                              | 53.6%                               |
| <i>Class: Capital Purchases</i>                               | <i>0.49</i>                | <i>0.13</i>     | <i>0.00</i>  | <i>25.7%</i>                         | <i>0.6%</i>                       | <i>2.2%</i>                         |
| 015572 Government Buildings and Administrative Infrastructure | 0.28                       | 0.07            | <b>0.00</b>  | 23.4%                                | 0.7%                              | 3.2%                                |
| 015577 Purchase of Specialised Machinery & Equipment          | 0.16                       | 0.05            | <b>0.00</b>  | 31.8%                                | 0.0%                              | 0.0%                                |
| 015579 Acquisition of Other Capital Assets                    | 0.05                       | 0.01            | <b>0.00</b>  | 18.4%                                | 1.4%                              | 7.8%                                |
| <b>Total For Vote</b>   | <b>5.04</b>                | <b>1.13</b>     | <b>0.88</b>  | <b>22.4%</b>                         | <b>17.4%</b>                      | <b>77.6%</b>                        |

\* Excluding Taxes and Arrears

**Table V3.2: 2016/17 GoU Expenditure by Item**

| <i>Billion Uganda Shillings</i>                           | <b>Approved<br/>Budget</b> | <b>Releases</b>    | <b>Expend-<br/>iture</b> | <b>% Budget<br/>Released</b> | <b>% Budget<br/>Spent</b> | <b>%Releases<br/>Spent</b> |
|---|----------------------------|--------------------|--------------------------|------------------------------|---------------------------|----------------------------|
| <b><i>Output Class: Outputs Provided</i></b>              | <b><i>4.56</i></b>         | <b><i>1.00</i></b> | <b><i>0.87</i></b>       | <b><i>22.0%</i></b>          | <b><i>19.2%</i></b>       | <b><i>87.1%</i></b>        |
| 211102 Contract Staff Salaries (Incl. Casuals, Temporary) | 1.85                       | 0.46               | <b>0.46</b>              | 25.0%                        | 24.8%                     | 99.1%                      |
| 211103 Allowances   | 0.01                       | 0.00               | <b>0.00</b>              | 20.6%                        | 20.6%                     | 100.0%                     |
| 212101 Social Security Contributions                      | 0.18                       | 0.05               | <b>0.03</b>              | 25.0%                        | 14.8%                     | 59.3%                      |
| 213001 Medical expenses (To employees)                    | 0.11                       | 0.00               | <b>0.00</b>              | 0.0%                         | 0.0%                      | N/A                        |
| 213004 Gratuity Expenses                                  | 0.51                       | 0.13               | <b>0.11</b>              | 25.0%                        | 22.0%                     | 87.9%                      |
| 221001 Advertising and Public Relations                   | 0.02                       | 0.02               | <b>0.01</b>              | 79.2%                        | 68.9%                     | 86.9%                      |
| 221002 Workshops and Seminars                             | 0.03                       | 0.00               | <b>0.00</b>              | 12.9%                        | 12.9%                     | 100.0%                     |
| 221004 Recruitment Expenses                               | 0.01                       | 0.00               | <b>0.00</b>              | 25.0%                        | 10.0%                     | 40.0%                      |
| 221005 Hire of Venue (chairs, projector, etc)             | 0.01                       | 0.00               | <b>0.00</b>              | 12.5%                        | 12.5%                     | 100.0%                     |
| 221007 Books, Periodicals & Newspapers                    | 0.00                       | 0.00               | <b>0.00</b>              | 25.0%                        | 25.0%                     | 100.0%                     |
| 221008 Computer supplies and Information Technology (IT)  | 0.07                       | 0.02               | <b>0.00</b>              | 23.2%                        | 4.7%                      | 20.1%                      |
| 221009 Welfare and Entertainment                          | 0.17                       | 0.04               | <b>0.04</b>              | 25.0%                        | 21.4%                     | 85.4%                      |
| 221011 Printing, Stationery, Photocopying and Binding     | 0.04                       | 0.01               | <b>0.00</b>              | 13.5%                        | 7.7%                      | 57.3%                      |
| 221012 Small Office Equipment                             | 0.00                       | 0.00               | <b>0.00</b>              | 25.0%                        | 25.0%                     | 100.0%                     |
| 221016 IFMS Recurrent costs                               | 0.00                       | 0.00               | <b>0.00</b>              | 0.0%                         | 0.0%                      | N/A                        |

QUARTER 1: Highlights of Vote Performance

| Billion Uganda Shillings                                  | Approved Budget | Releases | Expend-iture | % Budget Released | % Budget Spent | %Releases Spent |
|---|-----------------|----------|--------------|-------------------|----------------|-----------------|
| 221017 Subscriptions                                      | 0.01            | 0.00     | 0.00         | 25.0%             | 10.0%          | 40.0%           |
| 222001 Telecommunications                                 | 0.00            | 0.00     | 0.00         | 25.0%             | 6.7%           | 26.7%           |
| 222003 Information and communications technology (ICT)    | 0.03            | 0.01     | 0.01         | 48.1%             | 36.6%          | 76.0%           |
| 223001 Property Expenses                                  | 0.01            | 0.00     | 0.00         | 25.0%             | 25.0%          | 100.0%          |
| 223003 Rent – (Produced Assets) to private entities       | 0.01            | 0.00     | 0.00         | 25.0%             | 0.0%           | 0.0%            |
| 223004 Guard and Security services                        | 0.10            | 0.02     | 0.01         | 25.0%             | 9.5%           | 38.0%           |
| 223005 Electricity  | 0.03            | 0.01     | 0.01         | 25.0%             | 24.9%          | 99.4%           |
| 223006 Water  | 0.01            | 0.00     | 0.00         | 25.0%             | 24.0%          | 95.9%           |
| 224001 Medical and Agricultural supplies                  | 0.53            | 0.07     | 0.05         | 13.4%             | 8.7%           | 64.9%           |
| 224004 Cleaning and Sanitation                            | 0.02            | 0.00     | 0.00         | 25.0%             | 18.8%          | 75.0%           |
| 224005 Uniforms, Beddings and Protective Gear             | 0.00            | 0.00     | 0.00         | 100.0%            | 100.0%         | 100.0%          |
| 225001 Consultancy Services- Short term                   | 0.05            | 0.02     | 0.01         | 37.0%             | 24.9%          | 67.2%           |
| 226001 Insurances   | 0.04            | 0.00     | 0.00         | 0.0%              | 0.0%           | N/A             |
| 227001 Travel inland                                      | 0.17            | 0.04     | 0.04         | 25.0%             | 25.0%          | 100.0%          |
| 227002 Travel abroad                                      | 0.04            | 0.01     | 0.01         | 26.0%             | 19.4%          | 74.8%           |
| 227004 Fuel, Lubricants and Oils                          | 0.15            | 0.04     | 0.03         | 25.0%             | 21.6%          | 86.4%           |
| 228001 Maintenance - Civil                                | 0.22            | 0.01     | 0.00         | 2.4%              | 2.2%           | 94.1%           |
| 228002 Maintenance - Vehicles                             | 0.09            | 0.02     | 0.02         | 25.0%             | 23.4%          | 93.5%           |
| Output Class: Capital Purchases                           | 0.49            | 0.13     | 0.00         | 25.7%             | 0.6%           | 2.2%            |
| 281503 Engineering and Design Studies & Plans for capital | 0.02            | 0.01     | 0.00         | 42.9%             | 3.3%           | 7.8%            |
| 281504 Monitoring, Supervision & Appraisal of capital wor | 0.02            | 0.01     | 0.00         | 50.0%             | 11.8%          | 23.6%           |
| 312101 Non-Residential Buildings                          | 0.26            | 0.06     | 0.00         | 21.7%             | 0.0%           | 0.0%            |
| 312202 Machinery and Equipment                            | 0.16            | 0.05     | 0.00         | 31.8%             | 0.0%           | 0.0%            |
| 312302 Intangible Fixed Assets                            | 0.03            | 0.00     | 0.00         | 0.0%              | 0.0%           | N/A             |
| Grand Total:  | 5.04            | 1.13     | 0.88         | 22.4%             | 17.4%          | 77.6%           |
| Total Excluding Taxes and Arrears:                        | 5.04            | 1.13     | 0.88         | 22.4%             | 17.4%          | 77.6%           |

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

| Billion Uganda Shillings                   | Approved Budget | Released | Spent | % GoU Budget Released | % GoU Budget Spent | % GoU Releases Spent |
|--|-----------------|----------|-------|-----------------------|--------------------|----------------------|
| VF:0155 Dairy Development                  | 5.04            | 1.13     | 0.88  | 22.4%                 | 17.4%              | 77.6%                |
| Recurrent Programmes                       |                 |          |       |                       |                    |                      |
| 01 Headquarters                            | 4.04            | 0.89     | 0.78  | 21.9%                 | 19.4%              | 88.3%                |
| Development Projects                       |                 |          |       |                       |                    |                      |
| 1268 Dairy Market Acess and Value Addition | 1.00            | 0.24     | 0.09  | 24.3%                 | 9.4%               | 38.8%                |
| Total For Vote                             | 5.04            | 1.13     | 0.88  | 22.4%                 | 17.4%              | 77.6%                |

\* Excluding Taxes and Arrears

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