Vote: 004 Ministry of Defence

QUARTER 4: 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) Excluding Arrears, Taxes		Approved Budget	Cashlimits by End	Released by End	Spent by End Jun	% Budget Released	% Budget Spent	% Releases Spent
Recurrent	Wage	388.823	387.682	391.650	391.627	100.7%	100.7%	100.0%
	Non Wage	360.169	536.053	528.291	518.602	146.7%	144.0%	98.2%
Development	GoU	103.395	103.395	103.395	103.877	100.0%	100.5%	100.5%
	Donor*	253.244	N/A	0.000	0.000	0.0%	0.0%	N/A
	GoU Total	**852.387**	**1,027.130**	**1,023.336**	**1,014.106**	**120.1%**	**119.0%**	**99.1%**
Total GoU+Donor (MTEF)		**1,105.631**	**N/A**	**1,023.336**	**1,014.106**	**92.6%**	**91.7%**	**99.1%**
(ii) Arrears and Taxes	*Arrears*	*1.271*	*N/A*	*13.271*	*13.270*	*1044.2%*	*1044.1%*	*100.0%*
	*Taxes**	*0.000*	*N/A*	*0.000*	*0.000*	*N/A*	*N/A*	*N/A*
	Total Budget	**1,106.902**	**1,027.130**	**1,036.607**	**1,027.376**	**93.6%**	**92.8%**	**99.1%**
(iii) Non Tax Revenue		*0.400*	*N/A*	*0.000*	*0.000*	*0.0%*	*0.0%*	*N/A*
	Grand Total	**1,107.302**	**1,027.130**	**1,036.607**	**1,027.376**	**93.6%**	**92.8%**	**99.1%**
Excluding Taxes, Arrears		*1,106.031*	*1,027.130*	*1,023.336*	*1,014.106*	92.5%	91.7%	99.1%

* *Donor expenditure information available* ** *Non VAT taxes 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:1101 National Defence (UPDF)	1,090.12	972.12	**972.70**	*89.2%*	*89.2%*	*100.1%*
VF:1149 Policy, Planning and Support Services	15.91	51.22	**41.40**	*321.8%*	*260.2%*	*80.8%*
Total For Vote	**1,106.03**	**1,023.34**	**1,014.11**	***92.5%***	***91.7%***	***99.1%***

* *Excluding Taxes and Arrears*

(ii) Matters to note in budget execution

n/a

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

(i) Major unpsent balances
Programs , Projects and Items
VF:1149 Policy, Planning and Support Services
9.10Bn Shs **Programme/Project:** 01 Headquarters
Reason: all funds were spent
Items
7.11Bn Shs Item: 212104 Pension for Military Service
Reason:

QUARTER 4: Highlights of Vote Performance

1.97Bn Shs Item: 213004 Gratuity Expenses

Reason:

Programs , Projects and Items

VF: 1149 Policy, Planning and Support Services

0.71Bn Shs **Programme/Project:** 04 Internal Audit Department

Reason: all funds were spent

Items

0.56Bn Shs Item: 228002 Maintenance - Vehicles

Reason: all funds were spent

(ii) Expenditures in excess of the original approved budget

Programs and Projects

VF: 1101 National Defence (UPDF)

127.88Bn Shs Programme/Project: 02 UPDF Land forces

Reason: All funds were processed by end of FY

Items

88.94Bn Shs Item: 224003 Classified Expenditure

Reason: All funds were processed by end of FY

29.93Bn Shs Item: 221009 Welfare and Entertainment

Reason: All funds were processed by end of FY

3.20Bn Shs Item: 227004 Fuel, Lubricants and Oils

Reason:

2.83Bn Shs Item: 211101 General Staff Salaries

Reason: All funds were processed by end of FY

1.99Bn Shs Item: 213001 Medical expenses (To employees)

Reason:

0.97Bn Shs Item: 227002 Travel abroad

Reason:

Programs and Projects

VF: 1149 Policy, Planning and Support Services

31.72Bn Shs Programme/Project: 01 Headquarters

Reason: all funds were spent

Items

15.75Bn Shs Item: 213004 Gratuity Expenses

Reason:

10.00Bn Shs Item: 321614 Electricity arrears (Budgeting)

Reason:

4.00Bn Shs Item: 225001 Consultancy Services- Short term

Reason:

2.00Bn Shs Item: 321605 Domestic arrears (Budgeting)

Reason:

Programs and Projects

VF: 1101 National Defence (UPDF)

7.46Bn Shs Programme/Project: 03 UPDF Airforce

Reason: Supplementary on classified expenditure

Items

7.46Bn Shs Item: 227004 Fuel, Lubricants and Oils

Reason: Supplementary on classified expenditure

Programs and Projects

VF: 1149 Policy, Planning and Support Services

Vote: 004 Ministry of Defence

QUARTER 4: Highlights of Vote Performance

5.77Bn Shs Programme/Project: 04 Internal Audit Department

Reason: all funds were spent

Items

5.23Bn Shs Item: 228002 Maintenance - Vehicles

Reason: all funds were spent

0.53Bn Shs Item: 227004 Fuel, Lubricants and Oils

Reason: all funds were spent

* *Excluding Taxes and Arrears*

V2: Performance Highlights

This section provides highlights of output performance, focusing on key outputs and actions impelemented 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**
Vote Function: 1101 National Defence (UPDF)			
Output: 110102	**Logistical support**		
Description of Performance:	Logistics (food, fuel, uniforms, spare parts, tyres, accomodation items & all other logistical items) procured and delivered to quality, quantity and time; Aircrafts refurbished, maintained and operated at the desired levels	Logistics (food, fuel, uniforms, spare parts, tyres, accomodation items & all other logistical items) were procured and delivered to quality, quantity and time; Aircrafts refurbished, maintained and operated at the desired levels	Supplementary was given in the areas of food and fuel
Performance Indicators:			
Value of uniforms procured and supplied	10.9	10.9	
Value of food stuffs procured and supplied	18.895	48.895	
Value of petroleum Oil and Lubricants (POL) procured	10.304	21.491	
Output Cost:	UShs Bn: 83.436	UShs Bn: 67.917	% Budget Spent: 81.4%
Output: 110104	**Classified UPDF support/ Capability consolidation**		
Description of Performance:	• Acquire, maintain and upgrade Strategic capabilities • Gather intelligence Information.	• Acquire, maintain and upgrade Strategic capabilities • Gather intelligence Information.	A supplementary of shs 88.945bn was given
Performance Indicators:			
Value of classified expenditures	296.983	425.823	
Output Cost:	UShs Bn: 342.252	UShs Bn: 425.823	% Budget Spent: 124.4%
Output: 110105	**Force welfare**		
Description of Performance:	Provide welfare to the troops and their families in order to boost their morale. This will be in the following areas; • Salaries paid by 28th month • All other allowances and emoluments paid • Medicare to the troops and	Provide welfare to the troops and their families in order to boost their morale. This will be in the following areas; • Salaries paid by 28th month • All other allowances and emoluments paid • Medicare to the troops and	A supplementary of shs 2.827bn was given for wage

Vote: 004 Ministry of Defence

QUARTER 4: 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**
	their families provided	their families provided	
	• Formal education provided to the soldier's children	• Formal education provided to the soldier's children	
	• UPDF Welfare projects enhanced	• UPDF Welfare projects enhanced	
Performance Indicators:			
Value of wages and salaries paid		391.650	
No. of projects constructed, renovated and upgraded for officers and militants	49	49	
No. of children accessing education in army formal schools.	40842	40842	
% of required medicare services accessible to UPDF officers, militants and their families	66	66	
Output Cost:	UShs Bn: 595.537	UShs Bn: 444.410	% Budget Spent: 74.6%
Output: 110106	**Train to enhance combat readiness**		
Description of Performance:	Enhanced capability in terms of training. Have different types of courses carried out. These will include; • Basic military courses • Advanced • Leadership courses • Specialized courses • Command courses • Auxiliary Training Courses • Peace support training Courses	Enhanced capability in terms of training. Have different types of courses carried out. These were; • Basic military courses • Advanced • Leadership courses • Specialized courses • Command courses • Auxiliary Training Courses • Peace support training Courses	n/a
Performance Indicators:			
Number of category courses conducted for officers and militants	6	6	
Output Cost:	UShs Bn: 11.417	UShs Bn: 8.091	% Budget Spent: 70.9%
Vote Function Cost	***UShs Bn: 1,090.116***	***UShs Bn: 972.702***	***% Budget Spent: 89.2%***
Vote Function: 1149 Policy, Planning and Support Services			
Vote Function Cost	***UShs Bn: 15.914***	***UShs Bn: 41.404***	***% Budget Spent: 260.2%***
Cost of Vote Services:	*UShs Bn:* **1,106.031**	*UShs Bn:* **1,014.106**	*% Budget Spent:* **91.7%**

** Excluding Taxes and Arrears*

n/a

Table V2.2: Implementing Actions to Improve Vote Performance

Planned Actions:	**Actual Actions:**	**Reasons for Variation**
Vote: 004 Ministry of Defence		

Vote: 004 Ministry of Defence

QUARTER 4: Highlights of Vote Performance

Planned Actions:	Actual Actions:	Reasons for Variation
Vote Function: 11 01 National Defence (UPDF)		
Seek extra funding to compliment the Defence budget	**Sought extra funding to compliment the Defence budget**	n/a
Continue implementing DSIIP	**Continued implementing DSIIP**	n/a
Continue developing manpower through Training and retraining of troops	**Continued developing manpower through Training and retraining of troops**	n/a
Vote Function: 11 49 Policy, Planning and Support Services		
Further Strengthen the monitoring and evaluation mechanisms in the ministry to ensure efficiency savings to supplement the budget	**Further Strengthened the monitoring and evaluation mechanisms in the ministry to ensure efficiency savings to supplement the budget**	n/a

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*
VF:1101 National Defence (UPDF)	**836.87**	**972.12**	**972.70**	***116.2%***	***116.2%***	***100.1%***
Class: Outputs Provided	*811.78*	*947.02*	*947.13*	*116.7%*	*116.7%*	*100.0%*
110102 Logistical support	56.28	67.75	**67.92**	*120.4%*	*120.7%*	*100.2%*
110103 Other areas (Legal, CISM and Bank Charges)	0.88	0.88	**0.88**	*100.0%*	*100.0%*	*100.0%*
110104 Classified UPDF support/ Capability consolidation	336.88	425.82	**425.82**	*126.4%*	*126.4%*	*100.0%*
110105 Force welfare	409.64	444.47	**444.41**	*108.5%*	*108.5%*	*100.0%*
110106 Train to enhance combat readiness	8.09	8.09	**8.09**	*100.0%*	*100.0%*	*100.0%*
Class: Capital Purchases	*25.09*	*25.09*	*25.58*	*100.0%*	*101.9%*	*101.9%*
110171 Acquisition of Land by Government	1.12	1.12	**1.12**	*100.0%*	*100.0%*	*100.0%*
110172 Government Buildings and Administrative Infrastructure	16.41	16.41	**16.89**	*100.0%*	*102.9%*	*102.9%*
110175 Purchase of Motor Vehicles and Other Transport Equipment	5.16	5.16	**5.16**	*100.0%*	*100.0%*	*100.0%*
110177 Purchase of Specialised Machinery & Equipment	2.23	2.23	**2.23**	*100.0%*	*100.0%*	*100.0%*
110178 Purchase of Office and Residential Furniture and Fittings	0.17	0.17	**0.17**	*100.0%*	*100.0%*	*100.0%*
VF:1149 Policy, Planning and Support Services	**15.51**	**51.22**	**41.40**	***330.1%***	***266.9%***	***80.8%***
Class: Outputs Provided	*15.51*	*51.22*	*41.40*	*330.1%*	*266.9%*	*80.8%*
114901 Policy, consultation, planning and monitoring services	0.54	0.54	**0.54**	*100.0%*	*100.0%*	*100.0%*
114902 Ministry Support Services (Finance and Administration)	14.97	50.68	**40.86**	*338.4%*	*272.9%*	*80.6%*
Total For Vote	**852.39**	**1,023.34**	**1,014.11**	***120.1%***	***119.0%***	***99.1%***

* *Excluding Taxes and Arrears*

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

Billion Uganda Shillings	Approved Budget	Releases	Expend-iture	% Budged Released	% Budget Spent	%Releases Spent
Output Class: Outputs Provided	***827.29***	***998.24***	***988.53***	***120.7%***	***119.5%***	*99.0%*
211101 General Staff Salaries	388.82	391.65	**391.63**	100.7%	100.7%	100.0%
211103 Allowances	0.56	0.56	**0.56**	100.0%	100.0%	100.0%
212104 Pension for Military Service	0.00	7.50	**0.39**	N/A	N/A	5.2%
213001 Medical expenses (To employees)	0.71	2.71	**2.70**	382.3%	381.4%	99.8%
213002 Incapacity, death benefits and funeral expenses	0.06	0.06	**0.06**	100.0%	99.8%	99.8%
213004 Gratuity Expenses	0.00	17.72	**15.75**	N/A	N/A	88.9%
221001 Advertising and Public Relations	0.09	0.09	**0.09**	100.0%	100.0%	100.0%
221003 Staff Training	8.29	8.29	**8.29**	100.0%	100.0%	100.0%
221006 Commissions and related charges	1.06	1.06	**1.06**	100.0%	100.0%	100.0%
221008 Computer supplies and Information Technology (IT	0.12	0.12	**0.12**	100.0%	100.0%	100.0%

Vote: 004 Ministry of Defence

QUARTER 4: Highlights of Vote Performance

Billion Uganda Shillings	Approved Budget	Releases	Expend-iture	% Budged Released	% Budget Spent	%Releases Spent
221009 Welfare and Entertainment	19.26	49.26	**49.21**	255.7%	255.4%	99.9%
221011 Printing, Stationery, Photocopying and Binding	0.49	0.49	**0.49**	100.0%	100.0%	100.0%
221012 Small Office Equipment	0.22	0.22	**0.22**	100.0%	100.0%	100.0%
221016 IFMS Recurrent costs	0.02	0.02	**0.02**	100.0%	100.0%	100.0%
221017 Subscriptions	0.01	0.01	**0.01**	100.0%	99.2%	99.2%
221020 IPPS Recurrent Costs	0.03	0.03	**0.03**	100.0%	100.0%	100.0%
222001 Telecommunications	2.53	2.53	**2.53**	100.0%	100.0%	100.0%
222003 Information and communications technology (ICT)	3.60	3.60	**3.60**	100.0%	100.0%	100.0%
223001 Property Expenses	0.03	0.03	**0.03**	100.0%	99.7%	99.7%
223003 Rent – (Produced Assets) to private entities	0.49	0.49	**0.49**	100.0%	100.0%	100.0%
223005 Electricity	7.47	7.47	**7.47**	100.0%	100.0%	100.0%
223006 Water	3.68	3.68	**3.68**	100.0%	100.1%	100.1%
224001 Medical and Agricultural supplies	2.19	2.19	**2.19**	100.0%	100.0%	100.0%
224003 Classified Expenditure	336.88	425.82	**425.82**	126.4%	126.4%	100.0%
224005 Uniforms, Beddings and Protective Gear	12.04	12.04	**12.04**	100.0%	100.0%	100.0%
225001 Consultancy Services- Short term	0.99	4.99	**4.99**	503.6%	503.6%	100.0%
227001 Travel inland	6.35	6.35	**6.35**	100.0%	100.0%	100.0%
227002 Travel abroad	3.48	4.45	**4.45**	128.0%	128.0%	100.0%
227003 Carriage, Haulage, Freight and transport hire	1.13	1.13	**1.13**	100.0%	100.0%	100.0%
227004 Fuel, Lubricants and Oils	10.98	22.18	**22.18**	201.9%	201.9%	100.0%
228001 Maintenance - Civil	0.49	0.49	**0.49**	100.0%	100.0%	100.0%
228002 Maintenance - Vehicles	14.81	20.60	**20.04**	139.1%	135.4%	97.3%
282104 Compensation to 3rd Parties	0.40	0.40	**0.40**	100.0%	100.0%	100.0%
Output Class: Capital Purchases	***25.09***	***25.09***	***25.58***	***100.0%***	***101.9%***	*101.9%*
231002 Residential buildings (Depreciation)	16.41	16.41	**16.89**	100.0%	102.9%	102.9%
231004 Transport equipment	5.16	5.16	**5.16**	100.0%	100.0%	100.0%
231005 Machinery and equipment	2.23	2.23	**2.23**	100.0%	100.0%	100.0%
231006 Furniture and fittings (Depreciation)	0.17	0.17	**0.17**	100.0%	100.0%	100.0%
311101 Land	1.12	1.12	**1.12**	100.0%	100.0%	100.0%
Output Class: Arrears	***1.27***	***13.27***	***13.27***	***1044.2%***	***1044.1%***	*100.0%*
321605 Domestic arrears (Budgeting)	0.00	2.00	**2.00**	N/A	N/A	99.9%
321612 Water arrears(Budgeting)	0.03	0.03	**0.03**	100.0%	100.0%	100.0%
321614 Electricity arrears (Budgeting)	1.24	11.24	**11.24**	906.5%	906.5%	100.0%
Grand Total:	**853.66**	**1,036.61**	**1,027.38**	**121.4%**	**120.3%**	**99.1%**
Total Excluding Taxes and Arrears:	**852.39**	**1,023.34**	**1,014.11**	**120.1%**	**119.0%**	**99.1%**

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:1101 National Defence (UPDF)	**836.87**	**972.12**	**972.70**	***116.2%***	***116.2%***	***100.1%***
Recurrent Programmes						
02 UPDF Land forces	722.26	850.21	**850.15**	*117.7%*	*117.7%*	*100.0%*
03 UPDF Airforce	11.21	18.51	**18.68**	*165.1%*	*166.6%*	*100.9%*
Development Projects						
0023 Defence Equipment Project	103.39	103.39	**103.88**	*100.0%*	*100.5%*	*100.5%*
VF:1149 Policy, Planning and Support Services	**15.51**	**51.22**	**41.40**	***330.1%***	***266.9%***	***80.8%***
Recurrent Programmes						
01 Headquarters	15.36	44.58	**35.48**	*290.3%*	*231.0%*	*79.6%*
04 Internal Audit Department	0.16	6.64	**5.92**	*4232.4%*	*3777.7%*	*89.3%*
Total For Vote	**852.39**	**1,023.34**	**1,014.11**	***120.1%***	***119.0%***	***99.1%***

* *Excluding Taxes and Arrears*

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

Billion Uganda Shillings	Approved	Released	Spent	*% GoU*	*% GoU*	*% GoU*

Vote: 004 Ministry of Defence

QUARTER 4: Highlights of Vote Performance

	Budget			*Budget Released*	*Budget Spent*	*Releases Spent*
VF:1101 National Defence (UPDF)	**253.24**	**0.00**	**0.00**	***0.0%***	***0.0%***	***N/A***
Development Projects						
1178 UPDF Peace Keeping Mission in Somalia (AMISOM)	253.24	0.00	**0.00**	*0.0%*	*0.0%*	*N/A*
Total For Vote	**253.24**	**0.00**	**0.00**	***0.0%***	***0.0%***	***N/A***