

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

QUARTER 3: 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>(i) Excluding Arrears, Taxes</i>	Approved Budget	Cashlimits by End	Released by End	Spent by End Mar	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	4.357	2.813	2.813	2.710	64.6%	62.2%	96.4%
Recurrent Non Wage	75.075	63.909	63.362	59.821	84.4%	79.7%	94.4%
Development GoU	159.554	120.994	116.053	110.701	72.7%	69.4%	95.4%
Development Donor*	26.292	N/A	18.150	18.150	69.0%	69.0%	100.0%
GoU Total	238.986	187.716	182.228	173.233	76.3%	72.5%	95.1%
Total GoU+Donor (MTEF)	265.278	N/A	200.378	191.382	75.5%	72.1%	95.5%
<i>(ii) Arrears and Taxes</i> Arrears	1.985	N/A	1.985	1.985	100.0%	100.0%	100.0%
Taxes**	8.546	N/A	8.546	8.510	100.0%	99.6%	99.6%
Total Budget	275.809	187.716	210.909	201.877	76.5%	73.2%	95.7%
<i>(iii) Non Tax Revenue</i>	5.700	N/A	0.001	0.000	0.0%	0.0%	0.0%
Grand Total	281.509	187.716	210.910	201.877	74.9%	71.7%	95.7%
Excluding Taxes, Arrears	270.978	187.716	200.379	191.382	73.9%	70.6%	95.5%

* Donor expenditure information 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: 1401 Macroeconomic Policy and Management	86.65	61.49	61.04	71.0%	70.4%	99.3%
VF: 1402 Budget Preparation, Execution and Monitoring	17.26	16.60	14.07	96.2%	81.5%	84.7%
VF: 1403 Public Financial Management	37.27	41.94	39.22	112.5%	105.2%	93.5%
VF: 1404 Development Policy Research and Monitoring	25.60	19.02	18.79	74.3%	73.4%	98.8%
VF: 1406 Investment and Private Sector Promotion	43.31	22.07	21.67	51.0%	50.0%	98.2%
VF: 1408 Microfinance	16.66	9.66	9.61	58.0%	57.7%	99.5%
VF: 1449 Policy, Planning and Support Services	44.23	29.60	26.98	66.9%	61.0%	91.2%
Total For Vote	270.98	200.38	191.38	73.9%	70.6%	95.5%

* Excluding Taxes and Arrears

(ii) Matters to note in budget execution

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

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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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.

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>	
Programs , Projects and Items	
<i>VF: 1449 Policy, Planning and Support Services</i>	
2.16 Bn Shs	Programme/Project: 0054 Support to MFPED
	Reason: Various expenditures were not effected in gthe quarter
Items	
0.84 Bn Shs	Item: 231001 Non Residential buildings (Depreciation)
	Reason: Contracts for payment in Q4
0.75 Bn Shs	Item: 291001 Transfers to Government Institutions
	Reason: During the period, some beneficiaries for tax subsidy had not submitted their requirements and government could not effect the waiver.
Programs , Projects and Items	
<i>VF: 1403 Public Financial Management</i>	
2.00 Bn Shs	Programme/Project: 1290 3RD Financial Management and Accountability Programme [FINMAP III] Comp. 3,4&5 - FMS, LGPFM and Oversight
	Reason: Payments not executed under FINMAP III
Items	
1.14 Bn Shs	Item: 211102 Contract Staff Salaries (Incl. Casuals, Temporary)
	Reason: Delayed PAYE and NSSF payments
0.55 Bn Shs	Item: 225002 Consultancy Services- Long-term
	Reason: Funds insufficient to pay full contract sums, hence payments postponed to Q4
Programs , Projects and Items	
<i>VF: 1402 Budget Preparation, Execution and Monitoring</i>	
1.76 Bn Shs	Programme/Project: 11 Budget Policy and Evaluation
	Reason: OBT automation
Items	
1.11 Bn Shs	Item: 225002 Consultancy Services- Long-term
	Reason: Procurement of hardware for development of a Programme budgeting System
Programs , Projects and Items	
<i>VF: 1402 Budget Preparation, Execution and Monitoring</i>	
0.51 Bn Shs	Programme/Project: 1063 Budget Monitoring and Evaluation
	Reason: Pending Payment for gratuity arrears and other procurents to be cleared in Q4

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(ii) Expenditures in excess of the original approved budget

* 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*

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
Vote Function: 1401 Macroeconomic Policy and Management			
Output: 140101	Macroeconomic Policy, Monitoring and Analysis		
<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 Q1, Q2 and Q3 produced	
	Economic performance reports and selected monthly economic indicators disseminated	Revised monetary and fiscal programme for 2014/15 produced	
	Progress reports on the East African Community Monetary Union negotiations produced.	Government of Uganda quarterly cash limits set for Q2, Q3 & Q4 FY 2014/15	
	18.2% of the National Budget for FY 2014/15 mobilized from external sources	Economic indicators for planning availed	
	25 Grant Financing Agreements with Development Partners concluded.	Report on the BOP position produced for Q1 & Q2 FY 2014/15	
		Multilateral technical missions serviced	
		Final Annual cash flow statements for FY 2013/14 and Monthly cash flow statements for Q1, Q2 & Q3 Annual economic and financial performance report for 2013/14 produced	
		Financial sector bulletin for Q1 & Q2 produced of FY 2014/15	
		Macroeconomic framework Updated	
		Fiscal analysis report for 2013/14, and Q1, Q2 & Q3 2014/15 produced	

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<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
		Negotiations on the establishment of the East African Community Monetary Union were completed and Protocol document has been ratified by Parliament.	
		9% of the National Budget for FY 2014/15 mobilized from external sources 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	3	
Number of macro economic reports produced	20	15	
<i>Output Cost:</i>	US\$ Bn: 7.567	US\$ Bn: 3.150	% Budget Spent: 41.6%
Output: 140102	Domestic Revenue and Foreign Aid Policy, Monitoring and Analysis		
<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.	12 Revenue performance reports are targeted for the FY 2014/15
	Medium term resource envelope projection prepared.	Medium term Tax Revenue forecasts were reviewed and provided.	
	URA monitored and supervised to collect US\$ 9,577 billion revenue target to finance the Budget for FY2014/15	MDAs and URA monitored monthly to ensure that NTR target is realized to finance Budget 2014/15 and Q2 revenue performance report	
	MDAs and URA monitored to ensure that NTR target of US\$ 206 billion is realized to finance the Budget for FY 2014/15	US\$ 6,131.29bn against the target of US\$ 6,113.20bn and US\$ 126.49bn against the target of US\$ 128.94bn in tax and Non Tax Revenue respectively was collected as of end February Financial Year 2014/15.	
	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	Macroeconomic framework and the government cash flow statement that reflect the overall performance of domestic revenues, loan repayments, external loans and grants and	

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<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
		other financing updated	
<i>Performance Indicators:</i>			
Number of revenue performance reports produced	14	9	
Number of MDAs monitored for Non Tax Revenue	50	50	
External resources mobilized as a percentage of the National Budget.	16	9	
<i>Output Cost:</i>	US\$ Bn: 2.322	US\$ Bn: 1.700	% Budget Spent: 73.2%
Output: 140151	Pension Regulation services		
<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	Payment guidelines and procedures for fees for service providers developed and operationalised.	
	Licensing, regulatory and risk based supervision frameworks developed	Financial reporting and disclosure requirements and Corporate governance regulations and regulations for umbrella schemes developed	
	Structure of National Database of scheme participants developed	Licenses issued to Retirement Benefits Schemes, Fund Managers, Custodians, Trustees and Administrators	
	Systems for monitoring retirement benefits developed	Draft licensing and supervisory manuals developed.	
	Uganda Pension Liberalisation process Benchmarked with peer countries	Procedures of licensing Retirement Benefits Schemes and service providers Implemented.	
	Policy papers and studies on retirement benefit, social protection and/or pension reforms produced	Compliance-based, off site supervision and regulatory guidance and procedures to Retirement Benefits Schemes Fund Managers, Custodians, Trustees and Administrators effected	
	Pension survey conducted		
<i>Output Cost:</i>	US\$ Bn: 0.500	US\$ Bn: 0.271	% Budget Spent: 54.2%
Output: 140153	Tax Appeals Tribunal Services		
<i>Description of Performance:</i>	120 tax disputes worth US\$ 205bn resolved countrywide to improve tax administration.	65 tax disputes worth Shs 1.87 trillion resolved particularly Tullow oil case worth more than	High value of cases resulted from Tullow oil case worth more than Shs 1.2tn

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<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
	Taxpayers sensitized on tax litigation and arbitration procedures to create awareness.	Shs 1.2tn 6 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 to ease research efforts Editing of the 10th tax law report commenced and continues	
	Central tax law reference center established in regional offices to enhance research capacity of tribunal and stakeholders in regional offices.	6 court user seminars held for sensitization purposes 6 court sessions held upcountry	
	10th Tax Law Report published to enhance contribution to tax law literature.		
	Conduct Court sessions in Kampala, Mbale, Mbarara, Gulu and Arua.		
<i>Performance Indicators:</i>			
Value of tax disputes resolved (Ushs Bn)	205	1870	
Number of Tax-payer sensitization workshops held	4	6	
<i>Output Cost:</i>	UShs Bn: 1.038	UShs Bn: 0.726	% Budget Spent: 69.9%
Output: 140156	Lottery Services		
<i>Description of Performance:</i>	Ushs 12 billion collected in lottery, gaming and pool betting tax and Ushs 0.500bn collected in NTR respectively.	Ushs 10.33 billion shillings in government revenue collected in the period representing 10.11% surplus against target for the period Q1-Q3	No variation
	Gaming and Pool betting licenses processed	Directives issued to URA to furnish Lotteries Board with monthly collection figures,	
	Registry of gaming and pool betting equipment and devices established	Licensing on ongoing.	
	Standards for gambling equipment and devices established.	10 monitoring exercises carried out.	
		2 press conferences held and Over 20 radio announcements made.	
		7 illegal companies closed.	
<i>Output Cost:</i>	UShs Bn: 0.800	UShs Bn: 0.627	% Budget Spent: 78.4%
Vote Function Cost	UShs Bn: 86.651	UShs Bn: 61.036	% Budget Spent: 70.4%

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<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
<i>Vote Function: 1402 Budget Preparation, Execution and Monitoring</i>			
Output: 140201	Policy, Coordination and Monitoring of the National Budget Cycle		
<i>Description of Performance:</i>	Release Schedules and Budget Estimates Book for FY 2014/15 produced and disseminated.	Budget Directorate staff capacity enhanced	Outputs are on track
	Public Investment Plan & Budget Call Circulars (BCCs) for FY 2015/16 Produced.	Software Requirements Specification document produced and signed off by the project Manager and the Consultant	
	Output Budgeting Tool automated for online access to ease budgeting and reporting processes	Central government Quarterly budget performance reporting module FY 2014/2015 and Budgeting FY 2015/16 deployed	
	Annual and Quarterly work plans for sectors analyzed and reviewed.	Quarter Two Budget Performance Reports consolidated	
	Budget Options Paper for FY 2015/16 prepared.	Requirements for development of a web based Programme Budgeting System gathered from major Line Ministries	
	Monitoring Reports, Medium Term Expenditure Framework (MTEF) for the FY 2015/16 and the National Budget Framework for FY 2015/16 produced.	Budget Framework Paper FY 2015/16 Prepared and published	
	Sector Budget Framework Papers for FY 2015/16 prepared, analyzed and consolidated into the National Budget Framework paper.	Design and Development phase of the Programme Budgeting System embarked on	
	Coordination and evaluation of Oil and Gas cross cutting sectoral Issues undertaken	Expenditure priorities FY 2015/16 prepared	
		Medium Term Expenditure Framework (MTEF) for FY 2015/16 updated.	
		Semi Annual Budget Performance report (SABPR) for FY 2014/15 consolidated	
		Module on capturing pensions and Gratuity for central and Local Government created in the OBT	
		Cabinet Memoranda on the Budget FY 2015/16 prepared.	
		Second Budget Call Circular for FY 2015/16 prepared and issued.	
		Budget Transparency Initiatives	

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<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
		(BTIs) undertaken	
		Guidelines on the use of the budget website disseminated	
		Online Technical Support to the website provided	
		Procurement of hardware for development of a Programme budgeting System initiated	
		Existing infrastructure requirements and Hardware specifications Reviewed	
		Supplementary Bill 2014 prepared	
		Appropriation Bill 2014 published	
		Sector reviews coordinated	
<i>Performance Indicators:</i>			
Arrears as a % of total expenditures FY N-2	3	1.4	
% of funds utilized against funds released (CG on IFMS)	98	90.3	
<i>Output Cost:</i>	US\$ Bn: 11.275	US\$ Bn: 7.370	% Budget Spent: 65.4%
Output: 140202	Policy, Coordination and Monitoring of the Local Government Budget Cycle		
<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 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 Transparency Initiatives undertaken	

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<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
	Budget Performance Reports FY 2014/15 analysed.	Call centre attendants on the Budget Website Trained	
	Draft Local Government Budget Estimates (Vol II) Consolidated and printed.	Local Government Quarter two Release Schedules FY 2014/15 consolidated and issued. 107 Local Government Budget Performance Reports FY 2014/15 analysed. 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	88	
<i>Output Cost:</i>	US\$ Bn: 2.853	US\$ Bn: 2.379	% Budget Spent: 83.4%
Output: 140204	Coordination and Monitoring of Sectoral Plans, Budgets and Budget Implementation		
<i>Description of Performance:</i>	Budget Speech Policy Matrix for the FY 2015/16 updated.	Quarterly Budget Performance Reports for FY 2014/15 Analysed.	No variation
	Annual Budget Performance Report for the FY 2013/14 published.	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	

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<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
		Semi Annual Budget Performance Reports for FY 2014/15 published	
		Budget Strategy FY 2015/16 prepared.	
<i>Output Cost:</i>	UShs Bn: 3.129	UShs Bn: 1.957	% Budget Spent: 62.5%
Vote Function Cost	UShs Bn: 17.258	UShs Bn: 14.067	% Budget Spent: 81.5%
Vote Function: 1403 Public Financial Management			
Output: 140301	Accounting and Financial Management Policy, Coordination and Monitoring		
<i>Description of Performance:</i>	2 payroll audits undertaken and reports produced	3 verification reports on salary arrears produced	Insufficient funds could not allow undertaking of audit of foreign missions
	Treasury Single Account Policy Guidelines finalised	IFMS rolled out to 76 hybrid Votes in Local Government sites for salary Processing	
	IFMS to 8 hybrid Votes in Central Government and 10 Donor Financed Projects deepened	Consolidated Audited Financial Statements for FY 14-15	
	IPPS interfaced with IFMS.	IFMS rolled out to 8 Donor Funded Projects (DFPs)	
	IFMS data centers and 112 sites supported to remain connected to the network	Finished setup of additional 15 Donor funded Projects	
	MS NAV 2009 Support and Monitoring for the 32 Missions undertaken.	Support of IFMS AND IPPS Interface payroll rollout	
	13 Supervisory reports on internal audit activities in 13 Regional Referral Hospitals prepared.	Implemented Fixed Assets Module to 10 Central Government Votes	
	Non-Current Assets (NCAs) Accounting Policy formulated.	IFMS data centres and 112 sites supported to remain connected to the network	
	Standard Operating Procedures (SOPs) on Classified Expenditure issued	MS NAV 2009 Support and Monitoring for the 32 Missions	
	Computerized Financial Management System (NAV Post implementation support) in Uganda's Foreign Missions provided	Supported 117 entities to process salary and Pension	
	CEMAS Piloted in 3 Public Universities	Uptodate supplier Database for 132 Votes (Tier 1 and Tier 2)	
		Supported URA/MOPPED supplier e-registration interface to 73 votes.	
		Salary decentralisation support to 147 votes	
		Supported votes to pay salary arrears	

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<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
		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	3	
Number of foreign missions audited.	5	0	
Number of Audit reports on IT Activities produced.	2	0	
<i>Output Cost:</i>	US\$ Bn: 11.544	US\$ Bn: 9.523	% Budget Spent: 82.5%
Output: 140302	Management and Reporting on the Accounts of Government		
<i>Description of Performance:</i>	4 Cabinet memoranda on government outstanding commitments produced	4 drafts special treasury memoranda produced on; *financial impropriety in OPM, *Dura Cement Limited, *Beachside Development services, *Haba Group of Companies & Ltd and Rhino Investments Limited. 2 draft reports for LGs 2008/9 and 2009/10 are ready for publication	Held the CEMAS Implementation Kick Off at Mbarara University of Science & Technology on 17th November 2014
	All bank Accounts of Government reviewed and reconciled	All bank Accounts of Government reviewed and reconciled	Delivered Generators to Muni and Gulu Universities.
	Consolidated Final Accounts produced	Consolidated Final Accounts produced	Last mile Implementation is underway at all 8 PUSATIs.
	Statutory Financial Statements for Treasury Operations Vote produced.	Statutory Financial Statements for Treasury Operations Vote produced.	
<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	32	

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<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
	<i>Output Cost:</i> US\$ Bn: 5.668	US\$ Bn: 3.587	% Budget Spent: 63.3%
Output: 140303	Development and Management of Internal Audit and Controls		
<i>Description of Performance:</i>	8 Sector Audit Committee Reports prepared	Eight sectoral internal audit committees were facilitated 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.	Limited staffing hindered inspection of more PDEs as planned
	1 Annual Consolidated Internal Audit and Inspectorate report	1 annual consolidated report and the summary version for FY 2013/14 produced.	
	Annual Financial Management Guidelines for Closing and Opening of Financial Year prepared	1 report on the supervision of activities in 13 referral hospitals produced	
		-1 quality assurance review report on the consolidation of the IA reports for 2nd quarter produced	
<i>Performance Indicators:</i>			
Number of PDEs inspected.	40	12	
<i>Output Cost:</i> US\$ Bn: 1.832	US\$ Bn: 1.167	% Budget Spent: 63.7%	
Output: 140304	Local Government Financial Management Reform		
<i>Description of Performance:</i>	LG financial management guidelines developed	The draft final local government inspection manual was produced and submitted by the consultant and is currently under review by a GoU task force. Once finalized and disseminated, the manual will help improve on both the efficiency and effectiveness of LG inspection missions.	No variation
	IFMS Tier 2 Solution rolled out to 80 local Governments	During the quarter, 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	

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<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
		these sites have since been comissioned.	
	<i>Output Cost:</i> US\$ Bn: 4.032	US\$ Bn: 1.744	% Budget Spent: 43.2%
Output: 140305	Strengthening of Oversight (OAG and Parliament)		
<i>Description of Performance:</i>	Parliamentary committee systems and procedures structured in line with the provisions of the PFM Bill	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 Mbarara regional office was also completed and commissioned. In a similar vein, the consultancy services for the design and supervision of construction of the OAG regional offices in Moroto and Hoima has reached the evaluation stage.	The focus of the component during the period 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.
	<i>Output Cost:</i> US\$ Bn: 0.102	US\$ Bn: 0.000	% Budget Spent: 0.0%
Vote Function Cost	US\$ Bn: 37.271	US\$ Bn: 39.223	% Budget Spent: 105.2%
	Vote Function: 1404 Development Policy Research and Monitoring		
Output: 140401	Policy, Planning, Monitoring, Analysis and Advisory Services		
<i>Description of Performance:</i>	Background to the Budget (BTTB) for FY 2015/16 prepared and disseminated	Fiscal reconciliation of Local Government Outlays using LG final accounts for FY 2013/14 completed	No variation
	Government Outlays Analysis Report (GOAR) for FY 2012/13 produced and disseminated.	60 % of the Background to the Budget (BTTB) completed.	
	Annual Economic Performance report for FY 2013/14 produced and disseminated.	Annual Economic Performance report for FY 2013/14 finalised and published	
	Public Expenditure Analysis Report (PEAR) for 2014 produced.	GOAR 2015: (completed data analysis for FY 2012/13, and collected data for FY 2013/14	
	Policy Implementation Issues Report (PIR) for FY 2014/15 produced (Analysis of the National Budget Framwework Paper and Public Investment Plan).	Completed a concept note and annotated outline for Private Sector Development Strategy (2015/16 to 2019/20) completed	
	Global and Regional Economic Analysis Report (GEAR) for FY 2014/15 produced.	Finalized a report on "Absorptive capacity: improving the reliability and efficiency of Government resource flows and transactions	
<i>Performance Indicators:</i>			
Number of sectors analyzed.	6	6	
Number of Key Economic Publications produced.	4	3	

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<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
	<i>Output Cost:</i> UShs Bn: 5.019	UShs Bn: 3.817	% Budget Spent: 76.1%
Output: 140404	Policy Research and Analytical Studies		
<i>Description of Performance:</i>	<p>Poverty and Social Impact Assessment (PSIA) report for FY 2014/15 produced based on the 2013 census data.</p> <p>Mini Participatory Poverty Assessment Report for FY 2014/15 produced and disseminated</p> <p>Sustainable Development Goals report for Uganda 2014 produced</p> <p>Research Programme for FY 2015/16 produced and disseminated.</p> <p>4 ad-hoc analytical briefs for Management produced</p> <p>Four research studies from the FY 2013/14 Research Programme conducted</p>	<p>Poverty Status Report 2014 Published and launched.</p> <p>National Mini PPA and the different district Participatory Poverty Assessment reports completed and published.</p> <p>A concept note and a literature review on the Implication of instituting a statutory Minimum Wage in Uganda completed.</p> <p>Report on “Uganda’s employment challenge: An evaluation of government’s strategy” published</p> <p>Report on “Absorptive capacity: Improving the reliability and efficiency of Government resource flows and transactions” completed.</p> <p>The 2015 Millennium Development Goals report</p> <p>Sustainable Development Goals report for Uganda</p> <p>Private Sector Development report</p> <p>A paper on Benefit Incidence analysis of Public Spending in Social Sectors</p>	No variation
	<i>Output Cost:</i> UShs Bn: 1.230	UShs Bn: 0.675	% Budget Spent: 54.9%
Output: 140451	Population Development Services		
<i>Description of Performance:</i>	<p>National Population Policy popularised through dissemination meetings at subcounty and district levels in at least 60 districts and 12 Municipalities</p> <p>Capacity developed for integration of Population and Reproductive Health variables into policies, plans and programmes</p> <p>Participatory framework for tracking population trends and</p>	<p>Five regional meetings were held from 22-29th September 2014 in Mbale for Eastern Region, Soroti for North East, Lira for North, Arua for West Nile and Mbarara for Western to; i) disseminate the International Conference on Population and Development (ICPD) and demographic dividend reports. ii) Popularise the National Population Policy.</p> <p>Marked the World Population day 2014 in Dokolo district,</p>	No variation

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

QUARTER 3: Highlights of Vote Performance

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
	patterns developed and operationalised	Angwechibange primary school grounds with H.E the Vice President of Uganda. over 2000 people attended including Politicians, technocrats, academicians, students and the general public.	
	State of Uganda Population Report 2014 developed and disseminated (6000 copies)		
	Mark the World Population day 2014 in which we shall advocate for a manageable family size	The Family Health department Held a community rally on Sexual reproductive health and gender issues in Mubende district at Kitenga Sub County Headquarters on 30th September, 2014.	
	Technical backstopping of dsitrics and subcounties Population offices to effectively implement the National Population Policy Action Plan carried out	30 Sexual Health Educators were trained under SHIP in Dokolo district and commissioned Voluteers in different schools in the district	
	Incorporation of population variables into development workplans at subcounty and district levels undertaken in at least 60 districts	Information, education and communication materials on population and development, reproductive on population and development, reproductive health and a manageable family size were developed and a number of them disseminated during the World Population day celebrations in Dokolo district on the 11th July 2014. These materials include; the Population and Development newsletter, T shirts, bags, pens and books, fliers all with population and development messages.	
	Annual assessment of population variables at District, Municipalities, Town Councils and Subcounties inconjunction with Ministry of Local Government conducted		
	Adolescent Sexual reproductive health training rolled out in 10 districts		
	Information, Eduaction and Communication materials on family planning and a manegable family size developed and disseminated.	Champions were facilitated to advocate for population and development issues in the district of Moroto, Kotido, Kanungu, Mubende, Katakwi and Kampala. Materials were provided and given to the population and development Champions to sensitize their communities on a number of population and development issues.	
			A meeting to popularize the National Population Policy was conducted on December 4, 2014

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QUARTER 3: 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>at Rider Hotel Mukono with all the districts constituting Central Uganda in attendance. The aim of the meeting was to renew commitment of district leadership towards full implementation of the 1994 ICPD-PoA Beyond 2014 besides the popularization of the National Population Policy. The Districts that attended were Wakiso, kalangala, Kalungu, Kyankwanzi, Nakasongola, Nakaseke, Masaka, Rakai, Kiboga, Luwero, Lwengo Lyantonde, Mubende, Mukono, Butambala & Mpigi.</p> <p>A number of districts were given support to strengthen their capacity in terms of Integrating of Population variables into development plans at District level.</p> <p>The districts of Abim, Amudat, Arua, Bundibugyo, Gulu, Kitgum, and Nakapiripirit) have fully integrated population and development variables into their plans.</p> <p>During the quarter, POPSEC developed and produced the 13th edition of the State of Uganda's Population Report since 2014.</p> <p>This year, the SUPRE was launched on November 21, 2014 at Imperial Royale Hotel, Kampala. The event was attended by a cross section of decision makers including Members of Parliament, high ranking civil servants, religious and cultural leaders, district leaders, NGOs, members of diplomatic service, UN representatives in Uganda, the media and the general public.</p> <p>The launch of the State of Uganda and World Population reports 2014 attracted a very big number of people that</p>	

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QUARTER 3: Highlights of Vote Performance

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
		extensively discussed issues of young people featuring in the SUPRE 2014 report and strategies to address them.	
		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.	
<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	38	
Number of District Planning Units guided on how to use the National Population Policy Action Plan.	60	38	
<i>Output Cost:</i>	UShs Bn: 2.783	UShs Bn: 2.025	% Budget Spent: 72.8%
Output: 140452	Economic Policy Research and Analysis		
<i>Description of Performance:</i>	12 Research reports produced to inform policy. 15 Policy briefs published to guide policy makers. 2 Press releases issued on emerging economic issues affecting the country. 4 Quarterly publications on the State of Ugandan Economy disseminated 4 National dissemination workshops/Public dialogues held to share key research findings with key stakeholders.	9 Research reports produced to inform policy 9 Policy Brief produced to guide policy makers 13 Press releases & 5 Blogs produced on emerging economic issues 2 Quarterly publication on the state of Uganda Economy. 4 National disseminations & 2 public dialogues held to share key research findings. Continuous technical support to MDAs. 3 Training sessions to build capacity for Policy analysts & CSOs conducted	Quarterly bulletin on the state of Ugandan economy was not produced due to funding constraints. The two capacity strengthening training activities were not planned for the quarter but were able to organise them in collaboration with other MDAs.
	National Budget for FY 2014/15 analyzed for easy		

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QUARTER 3: Highlights of Vote Performance

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
	<p>understanding of all stakeholders.</p> <p>2 Training sessions to build capacity for Policy Analysts and Civil Society Organizations (CSOs).</p> <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>	UShs Bn: 2.425	UShs Bn: 1.714 % Budget Spent: 70.7%
<i>Vote Function Cost</i>	<i>UShs Bn:</i>	<i>25.597 UShs Bn:</i>	<i>18.788 % Budget Spent: 73.4%</i>
<i>Vote Function: 1406 Investment and Private Sector Promotion</i>			
Output: 140601	Investment and private sector policy framework and monitoring		
<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.		
	Investment performance report for FY 2014/15 produced.		
	The updated Investment guide prepared and disseminated	Draft EAC Special Economic Zones (SEZ) Policy reviewed and Uganda's position and comments forwarded to the EAC Secretariat.	
	Private sector competitiveness indicators tracked.		
	Investment forum for FY	Uganda Investment Handbook	

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QUARTER 3: Highlights of Vote Performance

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
	2014/15 organized and facilitated	2014 prepared.	
	Business licensing reforms identified and implemented	Draft Micro Small and Medium Enterprises (MSME) Policy was prepared and awaits approval by Top Management.	
	One investment promotion and protection agreements (IPAs) reviewed and initiated	Report on Uganda's performance in the World Bank Doing Business produced. Doing Business in Uganda Reform Memo updated and forum held on 21st August 2014. Promotional videos for Domestic Investors Expo procured and disseminated to stakeholders. Global Competitiveness Survey workshop facilitated Investors Missions serviced. Soroti Fruit Factory ground breaking completed. 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. 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). Uganda's achievements in PPPs and Investment for Independence Day Celebrations published in the Daily Monitor Publication.	

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QUARTER 3: Highlights of Vote Performance

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
		Capacity of departmental staff built through training in various PPP Strategies, Methods, and Project Structuring Techniques; External vulnerabilities and Contingent Liability Management.	
<i>Performance Indicators:</i>			
Number of Investor Protection Agreements concluded	5	0	
Number of Investment laws reviewed and harmonized with EAC.	5	3	
Number of business Licensing Reforms implemented.	20	0	
	<i>Output Cost:</i> US\$ Bn: 6.276	US\$ Bn: 4.103	% Budget Spent: 65.4%
Output: 140651	Provision of serviced investment infrastructure		
<i>Description of Performance:</i>	350 Projects Investments licenced	237 projects were licensed worth US\$ 914.6 million & will create planned employment of 23,706 jobs	A total of 65 projects were licensed which is short of the set target by 13 projects. Only 14 projects were licensed in January 2015 due to the slow economic activity at the beginning of the year.
	300 Projects offered after care services and facilitated.	174 companies were recommended for work permits; 136 companies were facilitated with tax registration & other tax related issues; 75 companies were assisted to register their businesses; 349 companies had general inquiries regarding the investment licence & other issues.	Under Investment facilitation, the target for Q2 at OCS was surpassed by all actors at the centre (i.e. URA, URSB, Immigration and Investment License information desk). The performance of Q3 was better than that of Q2 as all service offered at OSC. This could be attributed to the fact that more investors have become aware of OSC services.
	Two Comprehensive Presidential Investor Round Table (PIRT) meetings facilitated to promote investments in the Country.		
	One stop business licensing centre operationalized with 6 core Institutions		
	800 companies in 4 regions of Uganda sensitized on key investment potentials areas	61 projects were monitored worth actual investment of US\$ 577million and 8,145 actual jobs created	
	Private Sector Investor Survey (PSIS) 2014 conducted	PIRT Meetings. And 21 TWG meetings have been held, 3 Ministries of Agriculture, ICT and Finance met with members of TWGs. 1 Meeting between Chairperson Agriculture TWG with Executive Director, UIA	Project Monitoring-Limited funding available could not allow physical visits to all the targeted companies. But it suffices to note that value of investment and number of actual jobs created by the projects monitored in Q3 were high compared to Q1 & Q2
	Home is Best 4th Diaspora Summit in Kampala held to bring together all Nationals living abroad.	3 meetings at OPM and 4 meetings with HE the President	
	Six domestic Investment Promotions activities in FY 2014/15 conducted		
	Four outward missions to identify potential investors conducted	Held Jinja Investors Forum which was attend by 57 companies located in Jinja	

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QUARTER 3: Highlights of Vote Performance

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
		<p>10 meetings on EAC matters have been attended 2 on EAC Trade Report 2013 held in Kampala & Arusha; 3 National meetings; 1 on study on EPZs in EAC held in Kampala, 1 on EAC Experts meeting on Investment Promotion & Sectoral Committee on Investment, in Nairobi and 1 on Talent Mobility Partnership (TMP) initiative</p> <p>2 EAC Common Market Protocol National Implementation Committee (NIC)</p> <p>Thirty (88) actual inquiries have been generated by different sectors in the country from Germany, UK and India.</p> <p>145 contacts have been captured and added to the UIA database.</p> <p>390 Potential Investors have been targeted and reached.</p> <p>UIA has handled 18 inward missions both individual and group delegations India, UK, Germany and, South Africa missions</p>	
	<i>Output Cost:</i> US\$ Bn: 32.874	US\$ Bn: 12.584	% Budget Spent: 38.3%
Output: 140653	Develop enterpruneur skills & Enterprise Uganda services		
<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>3,347 household memebersequiped with skills to start and grow their businesses (BEST).</p> <p>1,112 entrepreneurs attended the Global Entrepreneurship Week conference.</p> <p>271 SMEs attend business management training in Finacial Management and Customer Care.</p> <p>20 youth under-went business training under Kickstart program.</p> <p>Entrepreneurship training and mentoring provided to 7 farmer groups.</p>	No variation
<i>Performance Indicators:</i>			
Number of rural and urban	4,000	3347	

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QUARTER 3: Highlights of Vote Performance

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
participants mobilized and trained to start businesses.			
<i>Output Cost:</i>	UShs Bn: 2.610	UShs Bn: 1.837	% Budget Spent: 70.4%
Output: 140655	SME Services		
<i>Description of Performance:</i>	<p>4 Regional District Investment Committes /forum established at Mubende, Busoga and Bukedi</p> <p>4000 MSME flyers and UIA guides produced</p> <p>150 MSMEs trained under the Technical/Enterprenueship Skills Training</p> <p>Simplified SME registration process</p> <p>Setup a well equiped business development advisory center set up</p> <p>Development of MSME data base</p> <p>1 International MSMSE Exhibition Jua Kali held</p> <p>Business to Business linkanges established</p>	<p>2 regional Investment Forums have been held namely: Lango Investment Forum held in Lira. With 85 participants from Lira municipality, lira district, Kole, Apac, Dokolo., and Oyam.</p> <p>Bunyoro Investment Forum held in Hoima where 330 entrepreneurs were sensitized.</p> <p>10 District Investment Committees have been created in Kibaale, Hoima, Buliisa, Masindi ,Kiryandongo.(Bunyoro) and Lira, Apac, Dokolo, Oyam, and kole (Lango)</p> <p>URA, URBS, UNBS and IRA attended and made presentations</p> <p>800 copies of investment guides have been printed and distributed</p> <p>Under Training SMEs in technical and entrepreneurship skills, 210 trained; 120 have been trained in soap production (Mpiigi, Amuru, Arua), 40 in fruit juice processing (Ngora), 30 trained in textile (Mbale). 20 in ICT in Kasese.</p> <p>393 entrepreneurs have been trained in business skills</p> <p>Business to Business linkages established- UIA Submitted concept notes with request for funding the wisdom club to the Netherlands Embassy. Networked with the Indian high commission which supported 5 SMEs by facilitating their participation in the support Indian trade in Africa conference.</p> <p>Initiated work with African alliance, NSSF, Capital markets, and USSIA on the</p>	<p>Production of investment profiles delayed since coordination with DCOs needs more time. Annual target of SME flyers to print is reduced to 2000 as per the approved budget.</p> <p>The Buisness Profiling numbers were above target achievement since enumerators had higher targets set</p>

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QUARTER 3: 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>venture capitalists Conference.</p> <p>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>Under MSME Business profiling, Up to 3240 SMEs profiled: 1080 from Luwero, Mityana and Mubende all entered in the database and 1440 from Nakasongora, Kiryandongo, Nakaseke and Kiboga districts and 720 from Lira and Apac districts. All were entered into SME database in Quarter 3</p> <p>3 Clusters have been developed. - Sweet potato cluster in Ngora developed, 65 members were trained. 8 Cluster Action Teams were formed.</p> <p>Bean seed Cluster In Lwengo, 65 members trained, 8 cluster Action Teams Formed. Cassava Cluster In Kole, 60 members trained, 8 Cluster Action Teams formed.</p> <p>2 baseline surveys carried out for maize and beans in Luwero and Nakasongola districts respectively,</p> <p>6 Clusters monitored to check on their progress viz a viz the baseline.</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 were held for furniture, poultry, rice and cotton clusters.</p> <p>Under the Youth Apprenticeship Program, 149</p>	

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QUARTER 3: Highlights of Vote Performance

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
		<p>apprentices were recruited and trained (87 in first batch and 62 in second batch)</p> <p>179 SMEs brought on board (78 in first batch and 101 in second batch)</p> <p>5 businesses were monitored</p> <p>SME Missions-One international SME mission held in December 2014. Jua Kali was organized in Rwanda- 90 exhibitors from Uganda attended. UIA sponsored transport, and a flag UIA printed an exhibitor's catalogue which was used for promoting the exhibitors from Uganda</p> <p>Under Facilitating and hosting SME exhibitions, UIA Organized key stakeholders who will attend the Bunyoro regional Exhibition to be held in Q4. Organized/ participated in 2 regional SME exhibitions / events. Worked with over 12 SME promotes.</p> <p>Organized 6 country organizing meetings.</p> <p>Attended SME exhibition organized by PSFU (Northern Uganda empowerment week) held in Lira. Worked with KPMG, Nation Group and Stanbic Bank to organize the Top 100 SME Gala Dinner</p>	
	<i>Output Cost:</i> UShs Bn:	0.550	UShs Bn: 0.388 % Budget Spent: 70.5%
Vote Function Cost	UShs Bn:	43.310	UShs Bn: 21.674 % Budget Spent: 50.0%
Vote Function: 1408 Microfinance			
Output: 140801	Microfinance framework established		
<i>Description of Performance:</i>	<p>Microfinance Law to regulate the Tier 4 Institutions put in place.</p> <p>Monitoring, supervision and mentoring of SACCOs in the different zonal areas undertaken</p>	<p>Final draft of the Tier IV Microfinance Bill forwarded to First Parliamentary Council. The Tier IV Technical working committee incorporated comments from the Carbinet secretariat and re-submitted the Bill to the First Parliamentary</p>	<p>Performance is on track. The remaining SACCOs are t handled in the 4th quarter</p>

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QUARTER 3: Highlights of Vote Performance

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
	Uganda Microfinance Regulatory Authority UMRA formulated	Counsel.	
	Microfinance Policy 2005 Amended	SACCO Monitored and supervised. The department undertook quarterly monitoring and supervision visits to SACCO and collected data on SACCO performance and sustainability	
	Microfinance Institutions/SACCOs Monitored and supervised	Ammedments to the MDI Act prepared and sent to Bank of Uganda.	
	Village Savings and Loan Associations (VSLAs) Supported	The department held meetings with Insititutions regulated by the MDI Act. The ammendment proposals from the Institutions were forwarded Bank of Uganda Financial Institutions (Amendment) Bill reviewed. The department held a review meeting fot the FIA (Ammendment) Bill and acordingly forwarded it to Cabinet. Nine 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	
		Prepared a Cabinet Memorandum and accompanying Certificate of Financial Implications for the Capital Markets Authority (Amendment) Bill 2014, and submitted the Bill to Cabinet.	
<i>Performance Indicators:</i>			
	Number of SACCOs strengthened through capacity building.	300	205
	Number of SACCOs provided with specialized training.	735	400
	Number of SACCOs monitored.	2,200	700
	<i>Output Cost:</i>	USShs Bn: 1.835	USShs Bn: 1.263 % Budget Spent: 68.8%

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QUARTER 3: Highlights of Vote Performance

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
Output: 140851	SACCOS established in every subcounty		
<i>Description of Performance:</i>	<p>Microfinance interventions evaluated</p> <p>Microfinance Institutions/SACCOs Monitored and supervised</p> <p>SACCO networking activities in regions undertaken</p> <p>Village Savings and Loan Associations supported</p>	<p>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 fourth quarter.</p> <p>Quarterly SACCO Monitoring and supervision activities undertaken. The department undertook in eastern, Western, Northern and central region. The data was used to update the SACCO database</p> <p>SACCO mentoring activities undertaken. The Department held SACCO mentoring activities in Lango, Karamoja and Acholi region and Eastern region. The workshops are aimed at ensuring sustainability in the SACCO industry.</p> <p>RIEEP Performance Monitored. ADB, fielded a Mission to monitor the Rural Income and Employment Enhancement Project (RIEEP) performance. Staff participated in this exercise.</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>Nine (9) 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</p>	<p>No variation. The SACCO registration function has been handled by the Registrar of Cooperatives at the Ministry of Trade Industry and cooperatives</p>

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QUARTER 3: Highlights of Vote Performance

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
		western Uganda and UCSCUs work plan in which the agency pointed out areas they need support from Government	
		SACCO Annual General Meetings (AGMs) attended. The SACCOs were guided on Government policies and planned regulations.	
		Technical coordination meeting on Rural Agricultural financing project by KFW attended	
		In conjunction with CARE – Uganda, the department organized a three (3) 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	
<i>Performance Indicators:</i>			
No. of SACCOs registered	2,200	0	
<i>Output Cost:</i>	US\$ Bn: 9.256	US\$ Bn: 0.879	% Budget Spent: 9.5%
Output: 140852	Microfinance Institutions supported with matching grants		
<i>Description of Performance:</i>	295 loans worth US\$ 48.50 billion disbursed to Districts with active clients	Disbursed 184 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.	Loans provided reduced due to the uplifting of loan acquisition requirements. The uplifting was intended to avoid bad loans
	Two (2) new products developed in the Financial Year 2014/15		
	Savings mobilisation increased by US\$ 2.5 billion in the Financial Year 2014/15.	New MSCL Strategic Plan (2014-2019) developed and tracking of the Asset Finance	
	280 Microfinance Institutions offered technical assistance and training in governance, loan management, Accounting and financial management fields	Loan product is under pilot testing	
		Technical assistance was provided in aligning Departmental & Zonal work plans to the MSC Annual approved budget FY 2014/15.	
		The MSCL Client Database was updated and provision for	

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QUARTER 3: Highlights of Vote Performance

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
		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: 4.057	% Budget Spent: 72.8%
Vote Function Cost	US\$ Bn: 16.664	US\$ Bn: 9.614	% Budget Spent: 57.7%
Vote Function: 1449 Policy, Planning and Support Services			
Output: 144972	Government Buildings and Administrative Infrastructure		
<i>Description of Performance:</i>	Renovation of Treasury Building and overhaul of Water System completed.	Renovation of Ministry structures completed. Ministry structures maintained	N/A
	Minor repairs on main Finance building carried out		
	Installation of fire fighting system undertaken		
<i>Output Cost:</i>	US\$ Bn: 6.021	US\$ Bn: 3.176	% Budget Spent: 52.8%
Vote Function Cost	US\$ Bn: 44.227	US\$ Bn: 26.981	% Budget Spent: 61.0%
Cost of Vote Services:	US\$ Bn: 270.978	US\$ Bn: 191.382	% Budget Spent: 70.6%

* Excluding Taxes and Arrears

The Vote Performance for the period July 2014 – March 2015 of FY 2014/15 is highlighted as follows per Vote Function;

1. 1401: MACROECONOMIC MANAGEMENT

i. The Vote Function objectives include formulation of appropriate fiscal and monetary policy, ensuring efficient economic management and mobilization of external and domestic revenue among others. As a measure to improve tax administration, URA efficiency and tax policy measures were monitored and their impacts on revenue performance evaluated during the period. The Ministry also prepared the Key Performance Indicators for monthly, Quarterly and Annual Tax and Non-Tax revenue performance reports as well as reviewing the recommendation on the performance outlook. The Ministry has further constructed database and micro-model template which shall enable tax projection and tracking of performance of indirect taxes.

ii. The Ministry's tax policy initiatives have resulted into revenue collections (preliminary) amounting to US\$ 6,131.29bn against the target of US\$ 6,113.20bn and US\$ 126.49bn against the target of US\$ 128.94bn in tax and Non Tax Revenue respectively as at end February 2015. The overall good performance of the tax revenue is mainly attributed to the corporation tax collections and the strategies put in place by the Ministry to track implementation of policy measures pronounced in the budget speech for FY2014/15 and monitor MDAs and URA periodically to ensure that target is realized to finance the Budget 2014/15.

iii. On the other hand, the Ministry mobilized external resources amounting to 2.53% (external resources) of National budget for 2014/15 and concluded grant financing Agreements with Development Partners. In order to

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ensure effective tracking of Donor disbursements and resource utilization, the Ministry developed a database of all Official Development Assistance (ODA). This has been maintained and updated during the period and periodic reports have been produced on UNDP resource utilization. The Public Information Management System (PIMS) has also been rolled out to ensure real time tracking and management of external resources.

iv. For effective macroeconomic management, a number of reports have been produced to ensure evidence based decision making. These include reports on;

a. Fiscal and Monetary policy programme

b. Cash limits and cash flow statements

c. Fiscal responsibility charter

d. Financial sector performance quarterly bulletins produced and disseminated

e. Economic and financial performance reports and selected monthly economic indicators

f. Reports on the Balance of Payment (BOP) position produced

g. Annual Debt Sustainability Analysis (DSA) and Sovereign debt risk reports published

h. Debt statistical bulletin produced

i. Progress reports on the East African Community Monetary Union protocol negotiations produced.

v. The Ministry also updated the revised macroeconomic framework including updating of the Medium term macroeconomic framework (MTEF) and the Long Term Macroeconomic Framework (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. 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.

vi. 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 period. The SAM is now complete and some level of forecasting can now be undertaken using the IMEM.

vii. In line with ensuring efficient management of oil and gas revenue, the Ministry developed a communication strategy for Oil and Gas in view of the new Public Finance management Act (2015). The Ministry has also developed a transparency framework for strengthening accountability of oil revenues and made amendments to the taxation of petroleum activities.

viii. Under the National Lotteries, the Ministry collected a total of Ushs 3.38 billion shillings in government revenue by the first half of the FY 2014/15. The annual targeted collection amounts to US\$ 12bn and to date US\$ 10.33bn has been collected. The Board has also undertaken various print media and radio announcement and held press conferences mainly to create public awareness.

ix. The Tax Appeals Tribunal has for the period July 2014 to March 2015 handled and resolved 35 disputes which were worth US\$ 1.2bn.

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x. Under the Capital Markets Authority, Diversification of the Investor, Issuer and Market Participants Base in Uganda was promoted and the Public, potential Issuers, Market Intermediaries and other key stakeholders were sensitized and empowered to actively participate in Uganda's capital markets. The CMA has further managed investor information expectations through the media and SMS media to ensure effective communication and fast dissemination of information.

xi. The Uganda Retirements Benefits Regulatory Authority (URBRA) developed regulations and guidelines for the Uganda Retirement Benefit Regulatory Act 2011 and managed the Licensing regime of the Authority in which as well as developing risk management frameworks during the period.

xii. The Financial Intelligence Authority was established during the Financial Year. The Authority issued guidelines for reporting suspicious transactions and guidelines for appointment of Money Laundering Control Officers for financial institutions to cover large cash transactions for the financial sector. Draft Anti Money Laundering regulations were also developed during the period and signed MoUs with other Financial Intelligence Units in ESAAMLG regime and other Competent Authorities.

2. 1402: BUDGET PREPARATION, EXECUTION AND MONITORING

i. The Vote Function, among other objectives is responsible for allocating resources and monitoring their utilization. In fulfillment of its objectives, the Ministry under this Vote Function prepared the following documents as required in the Budget process;

a. Supplementary Bill 2014,

b. Appropriation Bill 2014,

c. Cabinet Memoranda on the Budget FY 2015/16,

d. Local Government Quarterly Release Schedules FY 2014/15 consolidated and issued,

e. Budget Call Circulars FY 2015/16,

f. Budget Options Paper for FY 2015/16 Prepared and the budget strategy,

g. Reports on Wage Bill Cash Limits and Expenditure Performance for the FY 2014/15,

h. Budget Estimates for Salaries and Wages both Central and Local Government Votes for the FY 2014/15,

i. Monthly wage bill performance reports,

j. Pension and gratuity requirements for FY 2014/15,

k. Budget Estimates FY 2014/15,

l. Annual Budget Performance report (ABPR),

m. Budget Highlights, Quarterly releases and popular versions of Budget Documents.

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- ii. The quarterly release of funds timeliness has been improved and the Ministry has worked to limit budget allocations to consumptive items under the non-wage recurrent budget such as workshops and seminars in order to finance critical areas in the service delivery chain.
- iii. The Ministry has undertaken monitoring of budget execution and supervision of service delivery through the Budget Monitoring Unit. The Ministry in this regard produced and disseminated the annual monitoring report for FY 2013/14 and Policy briefs for Education, Health, Water and Energy sectors.
- iv. In order to have the OBT automation undertaken, Software Requirements Specification document was 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. On the other hand, the Central government Quarterly budget performance reporting module FY 2014/2015 and Budgeting FY 2015/16 deployed.
- v. 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.

3. 1403: PUBLIC FINANCIAL MANAGEMENT

- i. Under the Vote Function, the Ministry ensures effective financial management of public resources and assets, management and reporting on accounts of Government. During the period July 2014 to March 2015, the Ministry has rolled out the Integrated Financial Management System to 8 Donor Funded Projects (DFPs), finished setup of additional 15 Donor funded Projects, supported IFMS AND IPPS Interface payroll rollout (120 Entities) and implemented Fixed Assets Module to 10 Central Government Votes
- ii. The Ministry has put in place measure to increase efficiency in payment, spending and accountability for funds and these include Straight through Processing of moneys to spending entities. The Ministry has also implemented the Treasury Single Account (TSA) as a modern and efficient cash management practice. The TSA has enabled closing of the dormant and non-essential bank accounts, hence reducing the number of Government Accounts. It has enabled monitoring of the Government cash position at any time and improved efficiency in cash management and budget execution.
- iii. The Ministry has decentralized the payroll which has led to timely payment of salaries. This led to savings amounting to US\$ 100bn. The Ministry is also working to ensure interface of IFMS with IPPS to facilitate seamless transfer of the payroll data from the IPPS to IFMS in order to effectively process all salaries, pension and gratuity
- iv. The Ministry together with Development Partners has implemented the Computerized Education Management and Accounting System in all the 8 Public universities and other self-accounting tertiary institutions. The system will enable better management of the private student scheme through full disclosure and accountability for public resources.
- v. During the period, the Ministry performed Adhoc Board of Surveys on the following Votes; Uganda Prisons services, DPP, ICT, Ministry of Local Government, Ministry of Water and Environment, Uganda Registration Bureau, Masaka Regional Referral and Fortportal Regional Referral Hospital and prepared a consolidated annual board of survey report as well as the Audited Treasury Operations annual Financial statements for the FY 2013/14.

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vi. Under the Inspectorate and Internal audit Department, the Ministry produced reports on Inspections of the following Local Governments; Jinja DLG, Iganga DLG, Njeru Town Council, Masaka DLG, Masaka MC, Lwengo DLG, Moroto DLG, Moroto MC, Nakapiripirit DLG, Bugiri DLG, Tororo DLG, Busia DLG, Isingiro DLG, Kabale MC, Kabuyanda, T.C, Apac DLG, Apac TC, Aduku TC, Kabondo DLG, Kabongo TC, Mpigi DLG, Kalungu DLG, Kapchorwa DLG, Kween DLG, Alebtong DLG, Otuke DLG, Ntungamo DLG and Rukungiri DLG, Kitgum DLG, Lamwo DLG, Manafwa DLG, Manafwa TC, Kanungu, Kambuga TC, Wakiso DLG, Luwero DLG, Luuka DLG, Kamuli DLG.

vii. On the other hand, the following special audits were conducted; Special Audit of the FK project under National Forestry Authority, Special Audit of the Establishment of the National Transport Database project under Ministry of Works & Transport, Verification of Outstanding arrears under Dairy Development Authority, Interim report on the verification of accountabilities, supporting documents and management responses for queried expenditure under the Global fund. Report on the Special Audit of Iganga Municipal Council; follow up report on the special audit of Rakai District Local Government, special audit of Kibuku District Local Government, and report on verification of accountabilities for unspent balances and committed funds by LGs and other agencies.

viii. The Ministry sought Solicitors General's legal guidance on Accountants Act 2013 Regulations. Furthermore, Public Finance Bill 2012 was assented to by H.E. the President and came into force on the 6th day of March 2015. The Ministry has also commenced the development of the Energy Fund Policy for the Ministry of Energy and Mineral Development.

4. 1404: ECONOMIC DEVELOPMENT AND POLICY RESEARCH

i. 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 period, the Ministry prepared the Fiscal reconciliation of Local Government Outlays using LG final accounts for FY 2013/14, completed 60 % of the Background to the Budget (BTTB) FY 2015/16, published the Annual Economic Performance report for FY 2013/14 completed a concept note and annotated outline for Private Sector Development Strategy (2015/16 to 2019/20) and finalized a report on "Absorptive capacity: improving the reliability and efficiency of Government resource flows and transactions.

ii. 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" was also published. Furthermore, the Report on "Absorptive capacity: Improving the reliability and efficiency of Government resource flows and transactions" too was completed.

iii. Other reports prepared include; The 2015 Millennium Development Goals report, Sustainable Development Goals report for Uganda, Private Sector Development report and a paper on the Benefit Incidence analysis of Public Spending in Social Sectors.

iv. Under the Population Secretariat, Five regional workshops were held from 22-29th September 2014 in Mbale for Eastern Region, Soroti for North East, Lira for North, Arua for West Nile and Mbarara for Western to disseminate the International Conference on Population and Development (ICPD) and demographic dividend reports and topopularise the National Population Policy. The World Population day 2014 was organized in Dokolo district, Angwechibange primary school grounds with H.E the Vice President of Uganda. This was attended by over 2000 people including Politicians, technocrats, academicians, students and the general public.

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v. Furthermore the Secretariat facilitated champions were to advocate for population and development issues in the district of Moroto, Kotido, Kanungu, Mubende, Katakwi and Kampala. Materials were provided and given to the population and development Champions to sensitize their communities on a number of population and development issues. A meeting to popularize the National Population Policy was also conducted on December 4, 2014 at Rider Hotel Mukono with all the districts constituting Central Uganda in attendance. The aim of the meeting was to renew commitment of district leadership towards full implementation of the 1994 ICPD-PoA Beyond 2014 besides the popularization of the National Population Policy. The Districts that attended were Wakiso, Kalangala, Kalungu, Kyankwanzi, Nakasongola, Nakaseke, Masaka, Rakai, Kiboga, Luwero, Lwengo Lyantonde, Mubende, Mukono, Butambala & Mpigi.

Vi. The Economic Policy Research Center issued a number of Press Releases which include the following include;

3 Research papers produced to inform policy:

1. Inflation Dynamics and Agricultural Supply Shocks in Uganda.
2. Poverty Reduction in the lagging areas in Uganda.
3. An assessment of Uganda's Agricultural Production: Climate Change, Agricultural Trade and Food Security.

Three (3) Policy briefs produced:

1. Policy Brief #53: Grants versus Loans! What works for Youth Entrepreneurs?
2. Policy Brief #54: Skills Mix for Youth Entrepreneurs: The right way to go
3. Policy Brief #55: A Critical Review of Public Finance Management Reforms in Uganda: Are the Reforms Yielding the Expected Outcomes?

Two (2) Press Releases and 2 blog Issued:

1. Article titled: Weak economic fundamentals explain shillings troubles, In the Daily Monitor, March 17, 2015.
2. Article titled: Agricultural incomes key to improving Uganda's tax revenue performance, In the Daily Monitor, January 13, 2015.

Viii. The Uganda National Council for Science and Technology is undertaking initiatives to develop regional science parks provided sufficient funds are available. The council carried out grading and Fencing of Land at Namanve for proposed Science Parks. The Council also conducted training in biosafety course for African regulators from July 14-17 at Makerere University together with ABNE node.

5. INVESTMENT AND PRIVATE SECTOR DEVELOPMENT

i. 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 submitted the Investment Code (Amendment) Bill to Cabinet for approval. The Ministry put in place the Uganda Free Zones Authority to operationalize the Free Zones Act 2014. The Authority has developed a standard inspection brief for

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establishment and operation of a special economic zone and published & disseminated the Free zones Act as well as the regulations and Licensing Guidelines for Free Zones.

ii. 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). The Ministry reviewed PPP project proposals and reports were prepared for the Development Committee.

iii. Under the Uganda Investment Authority, 65 projects were licensed worth US\$ 126.2 million & will create planned employment of 6.981 jobs. Continuous monitoring of projects has been undertaken

iv. 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

v. Under the SME initiative, UIA conducted a pre-visit was made to Ngora cluster and it was noted that the composition of participants for training should reflect the triple helix principle (government, academia and private sector); accordingly 55 farmers (private sector), 3 government officials and 2 researchers were recommended for selection. A sweet potato cluster training held in Kapir Sub County, Ngora and attended by 65 participants, 2 baselines surveys for maize and beans done in in Luwero and Nakasongola districts respectively, 2 cluster action team meetings held for fish and furniture. Furniture members trained in entrepreneurship skills and fish cluster members trained to make fish feeds.

vi. Under the Enterprise Uganda, 526 participants equipped with skills to start and grow businesses in Kampala and Entebbe.

6. MICROFINANCE

i. Under the Microfinance VF, the Ministry ensures sustainable delivery of affordable financial services country wide. The Ministry forwarded the final draft of the Tier IV Microfinance Bill to First Parliamentary Council.

ii. 150 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.

iii. Held 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. The companies noted the need to position themselves for the forthcoming Law, (Tier IV). It was also noted that Bayport, B-Blue, and other financial services providers formed an association of Micro credit providers. More meetings are scheduled for quarter three and four.

iv. The Ministry, through the initiative of stakeholder involvement in SACCO supervision held meetings with SACCO leaders in the western and Eastern region. The purpose was to discuss the future sustainability of SACCOs after the Rural Financial Services Programme. Refresher training for UCSCU staff was also carried out during the Financial Year.

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V. The Ministry also provided technical guidance on the management of Teachers SACCO Funds under the Ministry of Education and Sports. Through competitive bidding, Microfinance Support Centre LTD (MSCL) was awarded the Contract to be the Fund Manager.

Vi. The Microfinance Vote Function 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. It was further noted that the lack of an enabling SACCO Law to protect members affects the performance of SACCOs.

Vii. The Center also provided technical assistance in aligning Departmental & Zonal work plans to the MSC Annual approved budget FY 2014/15. The MSCL Client Database was updated and provision for Islamic Microfinance clients (Participatory microfinance) developed. Furthermore, efforts were made to fast track the Islamic Participatory Micro financing & the Client tracking survey through correspondences to IDB, UBOS & AfDB, respectively.

7. POLICY PLANNING AND SUPPORT SERVICES

i. The Vote Function is responsible for provision of strategic policy guidance and leadership to the Ministry. During the quarter, the Ministerial Policy Statement for FY 2015/16 was also prepared and submitted to Parliament. The financial and physical performance reports for FY 2014/15 for Q2 was prepared and submitted to Office of the Prime Minister.

ii. Monitoring was undertaken for Ministry programs and projects including US ADF, NEC, selected science projects in selected districts among other projects to check on implementation of the work plan.

iii. The Ministry is at the forefront of ensuring gender mainstreaming. The Ministry has further carried out gender sensitization and awakening amongst staff for a more gender responsive workplace.

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

v. 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		
Dynamic CGE Model implemented	Interim Dynamic CGE Model developed and pretested	No variation
Database for Computable General Equilibrium model developed from the Supply and Use Tables(SUT) and Social Accounting Matrix (SAM)	Database for Computable General Equilibrium model has been developed from the Supply & Use Tables(SUT)	
Macroeconomic forecasting results produced	Macroeconomic forecasting Initial results from Input-output	

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Planned Actions:	Actual Actions:	Reasons for Variation
Results from the SUT/SAM produced	table/SAM have also been produced	
Further roll out of the Public Investment Management System (PIMIS) and training of core users	Training of super users and Development Partners on the use of the PIMIS was undertaken. The Ministry has also accomplished Geo-codding exercise for all the running projects	No variation
Portfolio Reviews for all donor funded projects conducted		
Vote Function: 14 02 Budget Preparation, Execution and Monitoring		
Avail resources in line with the available resource envelope and planned activities in the SIPs	Releases made as per approved workplans. The Minsitry has also ensured timely release of funds in line with the available resource constraint. Capitation grant to schools has also been aligned to school academic calendar for an improve service delivery	No variation
Vote Function: 14 03 Public Financial Management		
Rollout IFMS to 12 hybrid Votes in central Government	IFMS has been rolled out to 76 hybrid Votes in Local Government and 8 donor funded projects and setting up has been completed for additional 15 donor funded projects	No variation
IFMS rolled out to 50 more Donor Funded Projects (DFPs)		
DMFAS training for new users	DMFAS training has been undertaken and 18 new loans have been posted on the DMFAS during the financial year.	No variation
Staffing and capacity building of the NAO support Unit		
Reviewing and harmonising Bank Accounts in Line with TSA Implementation	Review & harmonisation of Bank Accounts in Line with TSA has been Implemented & all dormant and non essentail Government bank accounts closed	
Inspection of PDEs for guidance on compliance to PPDA Act, PPDA Performance monitoring, enhanced financial management IT, Procurement and leadership skills	The inspection Tool was developed duiring the FY 2014/15 and as of December 2014, 12 PDEs had been inspected to ensure compliance to PPDA Act.	No variation
Harmonisation of financial regulations		
Vote Function: 14 08 Microfinance		
Continued training of SACCO members in resource management.	Technical assistance and mentoring to SACCO managers Accountants and Credit Officers are being provided continuously	No variation
Continued SACCO mentoring work.		
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Vote Function: 14 04 Development Policy Research and Monitoring		
Implement the Science, Technology and Innovation policy	The National Science and Technology Policy of 2009 implemented	No variation
Continue with negotiations with both local and international organisations for	Negotiations undertaken with Development Partners to seek funding to improve Scientific research and innovations initiatives	No variation
Vote Function: 14 49 Policy, Planning and Support Services		
Hold weekly Top Management and Top Technical meetings	Top Management and Top Technical meetings are Held weekly to deliberate	No variation

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Planned Actions:	Actual Actions:	Reasons for Variation
Follow up action on recommendations of Top Technical Meetings and Top Management Meetings	<p>on key policies and strategies for economic management</p> <p>The recommendations of Top Technical Meetings & Top Management Meetings are followed up through identifying actionable areas</p>	
Vote: 008 Ministry of Finance, Planning & Economic Dev.		
Vote Function: 14 01 Macroeconomic Policy and Management		
Tax Bills for 2013 published	Published the tax compendium incorporating all tax laws	No variation
Carryout studies on enhancing tax revenue efforts	Tax Bills for 2014 published	
Collaboration with KCCA with Local Government regarding hard to reach small businesses		
Vote Function: 14 02 Budget Preparation, Execution and Monitoring		
Continued refresher training courses in OBT and analytical skills	Refresher training courses in Program Based Budgeting, OBT and Monitoring and Evaluation has been undertaken. Training of Call center Attendants as well as training in Budget preparations and reporting modules of the OBT have also been undertaken	No variation
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	The Ministry structure is currently under review and shall be fully implemented after approval from the Ministry of Public Service	Full implementation of the New Ministry structure awaits the necessary approval
Vote Function: 14 06 Investment and Private Sector Promotion		
Enhance advocacy and lobbying with relevant institutions like Cabinet and Parliament of Uganda	The Investment code Bill 2010 was submitted to Cabinet	No variation
Fast track the development of private sector development strategy		
Design a monitoring framework to track the indicators	The design of the monitoring framework is still underway	No variation
Hold quarterly executive directors' meetings of MDAs involved in the investment and private sector development function	A forum on business reform and doing business in Uganda was held to bring together all the institutions involved in investment and private sector development in the Country	No variation
Initiate focal points in MDAs and Local governments to ease coordination		
Vote Function: 14 08 Microfinance		
Continue monitoring of SACCOs and training of executives	Undertook quarterly monitoring of SACCOs and supervision in all regions of Uganda	No variation
Implement Tier 4 law	No progress	The final draft of the Tier IV Microfinance Bill has been forwarded to the First Parliamentary Counsel.
Vote Function: 14 49 Policy, Planning and Support Services		

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Planned Actions:	Actual Actions:	Reasons for Variation
Monitoring & Evaluation Framework and the Ministry strategic Plan fully operationalised	The Strategic plan is the final stages of development. It is expected that it will be fully completed in the FY 2015/16 to take into consideration the priorities for the National Development Plan II and the Vision 2040.	No variation
Continued training and professionalisation of all cadre in the Ministry	Continued training and professionalisation of all cadres including Economists, Accountants, Statisticians, Procurement, Stores and the support cadres in the Ministry	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
VF:1401 Macroeconomic Policy and Management	83.67	60.50	60.05	72.3%	71.8%	99.3%
<i>Class: Outputs Provided</i>	6.91	5.24	4.86	75.9%	70.3%	92.7%
140101 Macroeconomic Policy, Monitoring and Analysis	4.59	3.46	3.15	75.5%	68.7%	90.9%
140102 Domestic Revenue and Foreign Aid Policy, Monitoring and Analysis	2.32	1.78	1.71	76.5%	73.5%	96.1%
<i>Class: Outputs Funded</i>	76.76	55.26	55.20	72.0%	71.9%	99.9%
140151 Pension Regulation services	0.50	0.33	0.27	66.7%	54.2%	81.4%
140153 Tax Appeals Tribunal Services	1.04	0.73	0.73	69.9%	69.9%	100.0%
140154 NPART Services	0.08	0.06	0.06	75.0%	75.0%	100.0%
140155 Capital Markets Authority Services	2.44	1.72	1.72	70.7%	70.7%	100.0%
140156 Lottery Services	0.80	0.66	0.63	83.0%	78.4%	94.4%
140157 Uganda Retirement Benefits Regulatory Authority Services	6.00	4.24	4.24	70.7%	70.7%	100.0%
140158 Capitalisation of institutions and financing schemes	65.80	46.25	46.28	70.3%	70.3%	100.1%
140159 Support to Financial Intelligence Authority	0.10	1.26	1.26	1263.8%	1262.2%	99.9%
VF:1402 Budget Preparation, Execution and Monitoring	16.64	16.06	13.52	96.5%	81.3%	84.2%
<i>Class: Outputs Provided</i>	16.64	16.06	13.52	96.5%	81.3%	84.2%
140201 Policy, Coordination and Monitoring of the National Budget Cycle	10.66	11.25	9.19	105.6%	86.2%	81.7%
140202 Policy, Coordination and Monitoring of the Local Government Budget Cycle	2.85	2.48	2.38	87.1%	83.4%	95.7%
140204 Coordination and Monitoring of Sectoral Plans, Budgets and Budget Implementation	3.13	2.32	1.96	74.2%	62.5%	84.3%
VF:1403 Public Financial Management	36.17	30.89	28.18	85.4%	77.9%	91.2%
<i>Class: Outputs Provided</i>	22.08	25.67	23.30	116.3%	105.5%	90.8%
140301 Accounting and Financial Management Policy, Coordination and Monitoring	11.31	9.98	9.52	88.2%	84.2%	95.4%
140302 Management and Reporting on the Accounts of Government	5.67	11.13	10.05	196.4%	177.4%	90.3%
140303 Development and Management of Internal Audit and Controls	1.83	1.21	1.17	66.2%	63.7%	96.2%
140304 Local Government Financial Management Reform	3.26	1.92	1.83	58.9%	56.1%	95.2%
140305 Strengthening of Oversight (OAG and Parliament)	0.00	1.42	0.72	N/A	N/A	51.0%
<i>Class: Outputs Funded</i>	2.41	2.30	1.96	95.6%	81.2%	85.0%
140351 Facility and Assets Management	0.51	0.39	0.39	76.9%	76.9%	100.0%
140352 Accountability Sector Secretariat Services	1.20	0.80	0.74	66.6%	61.3%	92.1%
140353 Procurement Policy Unit Services	0.70	1.11	0.83	158.8%	118.6%	74.6%
<i>Class: Capital Purchases</i>	11.69	2.92	2.92	25.0%	25.0%	100.0%

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140376 Purchase of Office and ICT Equipment, including Software	11.69	2.92	2.92	25.0%	25.0%	100.0%
VF:1404 Development Policy Research and Monitoring	25.60	19.02	18.79	74.3%	73.4%	98.8%
<i>Class: Outputs Provided</i>	6.25	4.73	4.49	75.7%	71.9%	95.0%
140401 Policy, Planning, Monitoring, Analysis and Advisory Services	5.02	3.90	3.82	77.8%	76.1%	97.8%
140404 Subcounty Development Model Services	1.23	0.83	0.68	67.2%	54.9%	81.8%
<i>Class: Outputs Funded</i>	17.24	12.69	12.69	73.6%	73.6%	100.0%
140451 Population Development Services	2.78	2.03	2.03	72.8%	72.8%	100.0%
140452 Economic Policy Research and Analysis	2.43	1.71	1.71	70.7%	70.7%	100.0%
140453 NEC services	2.20	1.58	1.58	71.9%	71.9%	100.0%
140454 Support to scientific and other research	9.83	7.37	7.37	75.0%	75.0%	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%
VF:1406 Investment and Private Sector Promotion	24.17	21.07	20.67	87.2%	85.5%	98.1%
<i>Class: Outputs Provided</i>	6.28	4.38	4.10	69.7%	65.4%	93.7%
140601 Investment and private sector policy framework and monitoring	6.28	4.38	4.10	69.7%	65.4%	93.7%
<i>Class: Outputs Funded</i>	17.89	16.69	16.57	93.3%	92.6%	99.3%
140651 Provision of serviced investment infrastructure	13.73	12.59	12.58	91.7%	91.6%	100.0%
140653 Develop enterpreneur skills & Enterprise Uganda services	2.61	1.84	1.84	70.4%	70.4%	100.0%
140655 SME Services	0.55	0.39	0.39	70.5%	70.5%	100.0%
140656 Public Private Partnership Policy Services	0.90	0.61	0.58	67.8%	64.4%	94.9%
140657 Support to Uganda Free Zones Authority	0.10	1.27	1.18	1266.5%	1183.2%	93.4%
VF:1408 Microfinance	8.51	6.44	6.39	75.7%	75.1%	99.2%
<i>Class: Outputs Provided</i>	1.84	1.48	1.46	80.6%	79.5%	98.7%
140801 Microfinance framework established	1.84	1.48	1.46	80.6%	79.5%	98.7%
<i>Class: Outputs Funded</i>	6.68	4.97	4.94	74.4%	73.9%	99.4%
140851 SACCOS established in every subcounty	1.10	0.88	0.88	79.6%	79.6%	100.0%
140852 Microfinance Institutions supported with matching grants	5.57	4.09	4.06	73.3%	72.8%	99.2%
VF:1449 Policy, Planning and Support Services	44.23	28.24	25.62	63.8%	57.9%	90.7%
<i>Class: Outputs Provided</i>	17.83	13.03	12.60	73.1%	70.7%	96.7%
144901 Policy, planning, monitoring and consultations	8.69	5.47	5.28	62.9%	60.8%	96.6%
144902 Ministry Support Services	6.32	5.25	5.07	83.1%	80.3%	96.6%
144903 Ministerial and Top Management Services	2.82	2.31	2.25	82.0%	79.6%	97.1%
<i>Class: Outputs Funded</i>	14.55	7.01	6.18	48.2%	42.5%	88.1%
144953 Subscriptions and Contributions to International Organisations	0.52	0.40	0.32	77.3%	61.9%	80.0%
144954 Tax Support to exempted service providers	14.04	6.61	5.86	47.1%	41.7%	88.6%
<i>Class: Capital Purchases</i>	11.85	8.20	6.85	69.2%	57.8%	83.5%
144972 Government Buildings and Administrative Infrastructure	6.02	4.02	3.18	66.8%	52.8%	79.0%
144976 Purchase of Office and ICT Equipment, including Software	3.50	2.40	2.04	68.6%	58.3%	85.0%
144977 Purchase of Specialised Machinery & Equipment	1.69	1.29	1.25	76.3%	74.3%	97.3%
144978 Purchase of Office and Residential Furniture and Fittings	0.64	0.49	0.37	76.5%	58.7%	76.7%
144979 Acquisition of Other Capital Assets	0.00	0.00	0.00	N/A	N/A	N/A
Total For Vote	238.99	182.23	173.23	76.3%	72.5%	95.1%

* Excluding Taxes and Arrears

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

Billion Uganda Shillings	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
Output Class: Outputs Provided	77.81	70.32	64.14	90.4%	82.4%	91.2%
211101 General Staff Salaries	2.40	2.81	2.71	117.4%	113.2%	96.4%
211102 Contract Staff Salaries (Incl. Casuals, Temporary)	17.59	12.37	10.51	70.3%	59.7%	85.0%
211103 Allowances	2.81	2.09	2.08	74.3%	73.9%	99.5%
212102 Pension for General Civil Service	0.00	0.00	0.00	N/A	N/A	N/A
212201 Social Security Contributions	0.20	0.15	0.10	74.7%	51.9%	69.5%
213001 Medical expenses (To employees)	0.37	0.65	0.63	176.0%	172.7%	98.1%
213004 Gratuity Expenses	0.61	0.41	0.25	68.3%	41.0%	60.1%

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

QUARTER 3: Highlights of Vote Performance

<i>Billion Uganda Shillings</i>	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
221001 Advertising and Public Relations	1.35	1.26	0.90	93.2%	66.4%	71.2%
221002 Workshops and Seminars	3.29	3.11	2.92	94.5%	88.8%	94.0%
221003 Staff Training	5.72	4.23	4.06	73.9%	71.0%	96.1%
221005 Hire of Venue (chairs, projector, etc)	0.02	0.01	0.01	58.1%	35.2%	60.6%
221006 Commissions and related charges	0.26	0.18	0.18	70.0%	68.9%	98.5%
221007 Books, Periodicals & Newspapers	0.12	0.08	0.08	70.7%	63.1%	89.2%
221008 Computer supplies and Information Technology (IT)	0.78	0.48	0.44	62.0%	56.6%	91.2%
221009 Welfare and Entertainment	0.90	0.65	0.65	72.3%	72.0%	99.6%
221010 Special Meals and Drinks	0.03	0.02	0.02	73.2%	68.1%	93.0%
221011 Printing, Stationery, Photocopying and Binding	3.90	2.74	2.43	70.3%	62.2%	88.5%
221012 Small Office Equipment	0.11	0.07	0.06	67.1%	52.7%	78.6%
221016 IFMS Recurrent costs	10.42	10.05	9.80	96.5%	94.1%	97.5%
221017 Subscriptions	4.13	2.77	2.77	67.2%	67.1%	99.9%
221020 IPPS Recurrent Costs	0.03	0.02	0.02	70.7%	68.8%	97.3%
222001 Telecommunications	0.40	0.29	0.27	71.2%	67.9%	95.4%
222002 Postage and Courier	0.03	0.02	0.01	71.6%	26.3%	36.7%
222003 Information and communications technology (ICT)	0.48	0.75	0.70	155.1%	144.6%	93.2%
223001 Property Expenses	0.22	0.15	0.15	70.7%	70.3%	99.4%
223002 Rates	0.17	0.12	0.11	70.7%	68.7%	97.2%
223003 Rent – (Produced Assets) to private entities	0.15	0.11	0.11	70.7%	70.3%	99.4%
223004 Guard and Security services	0.17	0.12	0.12	72.0%	72.0%	100.0%
223005 Electricity	0.55	0.39	0.39	71.1%	71.1%	100.0%
223006 Water	0.25	0.18	0.13	70.9%	51.0%	72.0%
223901 Rent – (Produced Assets) to other govt. units	0.00	0.09	0.09	N/A	N/A	100.0%
224002 General Supply of Goods and Services	0.00	0.08	0.08	N/A	N/A	94.4%
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	5.53	5.08	82.7%	75.9%	91.8%
225002 Consultancy Services- Long-term	2.98	9.94	8.27	333.8%	277.8%	83.2%
227001 Travel inland	4.05	3.01	2.97	74.2%	73.3%	98.8%
227002 Travel abroad	2.07	2.00	1.96	96.8%	94.6%	97.8%
227003 Carriage, Haulage, Freight and transport hire	0.16	0.10	0.10	64.4%	64.4%	100.0%
227004 Fuel, Lubricants and Oils	2.62	1.90	1.89	72.6%	72.1%	99.4%
228001 Maintenance - Civil	0.29	0.21	0.21	75.0%	75.0%	100.0%
228002 Maintenance - Vehicles	1.09	0.84	0.66	76.8%	61.1%	79.6%
228003 Maintenance – Machinery, Equipment & Furniture	0.25	0.19	0.17	78.4%	67.1%	85.6%
228004 Maintenance – Other	0.01	0.01	0.01	85.5%	84.5%	98.8%
273102 Incapacity, death benefits and funeral expenses	0.13	0.07	0.05	55.1%	36.7%	66.7%
Output Class: Outputs Funded	135.53	99.13	97.73	73.1%	72.1%	98.6%
262101 Contributions to International Organisations (Curre	0.52	0.40	0.32	77.3%	61.9%	80.0%
263104 Transfers to other govt. Units (Current)	48.36	32.35	32.20	66.9%	66.6%	99.5%
263106 Other Current grants (Current)	3.08	3.05	2.74	98.9%	88.8%	89.7%
263204 Transfers to other govt. Units (Capital)	0.72	0.51	0.51	70.5%	70.5%	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 subvent	3.57	2.52	2.52	70.5%	70.5%	100.0%
263340 Other grants	2.94	2.06	1.99	70.0%	67.9%	97.0%
264101 Contributions to Autonomous Institutions	48.29	41.55	41.52	86.0%	86.0%	99.9%
264102 Contributions to Autonomous Institutions (Wage S	13.32	9.43	9.43	70.8%	70.8%	99.9%
264201 Contributions to Autonomous Institutions	0.60	0.45	0.45	75.0%	75.0%	100.0%
291001 Transfers to Government Institutions	14.04	6.61	5.86	47.1%	41.7%	88.6%
321421 Conditional trans. to Autonomous Inst (Wage subve	0.10	0.00	0.00	0.0%	0.0%	N/A

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

QUARTER 3: Highlights of Vote Performance

<i>Billion Uganda Shillings</i>	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
Output Class: Capital Purchases	34.19	21.33	19.88	62.4%	58.1%	93.2%
231001 Non Residential buildings (Depreciation)	8.13	5.62	4.78	69.2%	58.8%	85.0%
231004 Transport equipment	0.00	0.06	0.00	N/A	N/A	0.0%
231005 Machinery and equipment	16.88	6.61	6.22	39.2%	36.8%	94.0%
231006 Furniture and fittings (Depreciation)	0.64	0.49	0.37	76.5%	58.7%	76.7%
312204 Taxes on Machinery, Furniture & Vehicles	8.55	8.55	8.51	100.0%	99.6%	99.6%
Output Class: Arrears	1.98	1.98	1.98	100.0%	100.0%	100.0%
321605 Domestic arrears (Budgeting)	1.58	1.58	1.58	100.0%	100.0%	100.0%
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%
Grand Total:	249.52	192.76	183.73	77.3%	73.6%	95.3%
Total Excluding Taxes and Arrears:	238.99	182.23	173.23	76.3%	72.5%	95.1%

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
VF:1401 Macroeconomic Policy and Management	83.67	60.50	60.05	72.3%	71.8%	99.3%
<i>Recurrent Programmes</i>						
03 Tax Policy	3.23	2.63	2.54	81.4%	78.5%	96.3%
04 Aid Liaison	1.39	0.99	0.89	71.2%	64.1%	90.1%
08 Macroeconomic Policy	10.24	8.41	8.33	82.1%	81.4%	99.0%
<i>Development Projects</i>						
0945 Capitalisation of Institutions	65.80	46.25	46.28	70.3%	70.3%	100.1%
1080 Support to Macroeconomic Management	1.87	1.31	1.22	70.0%	65.6%	93.7%
1208 Support to National Authorising Officer	0.20	0.15	0.13	76.6%	66.8%	87.2%
1211 Belgo-Ugandan study and consultancy Fund	0.33	0.25	0.19	75.8%	58.7%	77.4%
1290a 3RD Financial Management and Accountability Programme [FINMAP III] Component 1	0.62	0.52	0.46	83.8%	75.2%	89.7%
VF:1402 Budget Preparation, Execution and Monitoring	16.64	16.06	13.52	96.5%	81.3%	84.2%
<i>Recurrent Programmes</i>						
02 Public Administration	0.93	0.66	0.63	71.4%	67.8%	95.0%
11 Budget Policy and Evaluation	8.30	9.85	8.09	118.6%	97.4%	82.1%
12 Infrastructure and Social Services	1.77	1.26	1.22	71.1%	68.8%	96.9%
<i>Development Projects</i>						
1063 Budget Monitoring and Evaluation	3.74	2.69	2.18	71.8%	58.1%	80.9%
1290b 3RD Financial Management and Accountability Programme [FINMAP III] Component 2	1.51	1.30	1.13	86.4%	74.6%	86.4%
1305 U growth DANIDA programme	0.39	0.30	0.29	77.8%	74.3%	95.4%
VF:1403 Public Financial Management	36.17	30.89	28.18	85.4%	77.9%	91.2%
<i>Recurrent Programmes</i>						
05 Financial Management Services	8.58	8.46	8.21	98.6%	95.7%	97.0%
06 Treasury Services	1.21	0.92	0.92	76.0%	75.7%	99.5%
10 Inspectorate and Internal Audit	2.01	1.44	1.38	71.3%	68.5%	96.1%
13 Technical and Advisory Services	3.92	3.30	2.90	84.1%	73.9%	87.8%
<i>Development Projects</i>						
1290c 3RD Financial Management and Accountability Programme [FINMAP III] Comp. 3,4&5 - FMS, LGPFM and Oversight	20.44	16.77	14.77	82.0%	72.3%	88.1%
VF:1404 Development Policy Research and Monitoring	25.60	19.02	18.79	74.3%	73.4%	98.8%
<i>Recurrent Programmes</i>						
09 Economic Development and Policy Research	13.49	9.74	9.50	72.2%	70.5%	97.6%
<i>Development Projects</i>						
0046 Support to NEC	0.60	0.45	0.45	75.0%	75.0%	100.0%

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

QUARTER 3: Highlights of Vote Performance

0061	Support to Uganda National Council for Science	2.01	1.47	1.47	73.4%	73.4%	100.0%
0745	Support to Population Secretariat	1.33	1.00	1.00	75.0%	75.0%	100.0%
0978	Presidential Initiatives on Banana Industry	2.97	2.47	2.47	82.9%	82.9%	100.0%
0988	Support to other Scientists	5.20	3.90	3.90	75.0%	75.0%	100.0%
VF:1406	Investment and Private Sector Promotion	24.17	21.07	20.67	87.2%	85.5%	98.1%
<i>Recurrent Programmes</i>							
18	Investment and Private Sector Development	8.31	7.02	6.81	84.5%	81.9%	97.0%
<i>Development Projects</i>							
0933	Competitiveness & Investment Climate Secretariat	1.72	1.31	1.13	76.2%	65.8%	86.4%
0994	Development of Industrial Parks	7.69	5.12	5.12	66.5%	66.5%	100.0%
1003	African Development Foundation	3.60	2.40	2.40	66.7%	66.7%	100.0%
1059	Value Addition Tea Industry	2.05	1.53	1.53	74.4%	74.4%	100.0%
1289	Competitiveness and Enterprise Development Project [CEDP]	0.80	3.70	3.69	462.5%	461.8%	99.8%
VF:1408	Microfinance	8.51	6.44	6.39	75.7%	75.1%	99.2%
<i>Recurrent Programmes</i>							
17	Microfinance	4.87	3.44	3.43	70.6%	70.3%	99.6%
<i>Development Projects</i>							
0997	Support to Microfinance	2.49	2.20	2.16	88.4%	87.0%	98.4%
1288	Financial Inclusion in Rural Areas [PROFIRA] of Uganda	1.15	0.80	0.80	69.9%	69.9%	100.0%
VF:1449	Policy, Planning and Support Services	44.23	28.24	25.62	63.8%	57.9%	90.7%
<i>Recurrent Programmes</i>							
01	Headquarters	10.51	7.59	7.24	72.2%	69.0%	95.5%
15	Treasury Directorate Services	0.25	0.18	0.17	73.2%	70.9%	96.7%
16	Internal Audit Department	0.42	0.29	0.28	68.7%	65.5%	95.4%
<i>Development Projects</i>							
0054	Support to MFPED	29.09	17.89	15.77	61.5%	54.2%	88.1%
1290d	3RD Financial Management and Accountability Programme [FINMAP III] Comp. 6 - Management Support	3.96	2.29	2.16	57.8%	54.5%	94.3%
Total For Vote		238.99	182.23	173.23	76.3%	72.5%	95.1%

* 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
VF:1401 Macroeconomic Policy and Management	2.98	0.47	0.47	15.9%	15.9%	99.9%
<i>Development Projects</i>						
1208	Support to National Authorising Officer	0.14	0.24	0.24	173.1%	173.1%
1211	Belgo-Ugandan study and consultancy Fund	2.84	0.23	0.23	8.1%	8.1%
VF:1402 Budget Preparation, Execution and Monitoring	0.62	0.00	0.00	0.0%	0.0%	N/A
<i>Development Projects</i>						
1063	Budget Monitoring and Evaluation	0.62	0.00	0.00	0.0%	0.0%
VF:1403 Public Financial Management	1.10	11.05	11.05	1004.3%	1004.3%	100.0%
<i>Development Projects</i>						
1290c	3RD Financial Management and Accountability Programme [FINMAP III] Comp. 3,4&5 - FMS, LGPFM and Oversight	1.10	11.05	11.05	1004.3%	1004.3%
VF:1406 Investment and Private Sector Promotion	13.44	1.00	1.00	7.4%	7.4%	100.0%
<i>Development Projects</i>						
1289	Competitiveness and Enterprise Development Project [CEDP]	13.44	1.00	1.00	7.4%	7.4%
VF:1408 Microfinance	8.15	3.22	3.22	39.5%	39.5%	100.0%
<i>Development Projects</i>						
0997	Support to Microfinance	7.76	3.22	3.22	41.5%	41.5%
1288	Financial Inclusion in Rural Areas [PROFIRA] of Uganda	0.39	0.00	0.00	0.0%	0.0%
Total For Vote	26.29	15.74	15.74	59.9%	59.9%	100.0%