

Sector: Education

Summary of Sector Performance

This section provides an overview of sector budget performance, setting out overall sector releases and expenditures, and providing highlights of outlays to vote functions and expenditure items

Table S1: Overview of Sector Expenditures (US\$ Billion, excluding taxes and arrears)

	Approved Budget	Released by End	Spent by End Dec	% Budget Released	% Budget Spent	% Releases Spent
<i>(i) Excluding Arrears, Taxes</i>						
Recurrent Wage	1,191.982	595.149	594.231	49.9%	49.9%	99.8%
Recurrent Non Wage	451.917	194.866	191.626	43.1%	42.4%	98.3%
Development GoU	164.690	60.335	53.899	36.6%	32.7%	89.3%
Development Donor*	200.477	48.171	47.766	24.0%	23.8%	99.2%
GoU Total	1,808.589	850.350	839.755	47.0%	46.4%	98.8%
Total GoU+Donor (MTEF)	2,009.065	898.521	887.521	44.7%	44.2%	98.8%
<i>(ii) Arrears and Taxes</i>						
Arrears	0.642	0.139	0.115	21.7%	17.9%	82.6%
Taxes**	20.840	8.757	1.862	42.0%	8.9%	21.3%
Total Budget	2,030.548	907.418	889.499	44.7%	43.8%	98.0%
<i>(iii) Non Tax Revenue</i>	290.691	138.429	131.793	47.6%	45.3%	95.2%
Grand Total	2,321.238	1,045.846	1,021.291	45.1%	44.0%	97.7%
Excluding Taxes, Arrears	2,299.756	1,036.950	1,019.314	45.1%	44.3%	98.3%

Table S2: Highlights of Central Government Expenditure Performance

<i>(i) Vote Functions with Highest Unspent Balances*</i>	Unspent	<i>(ii) Vote Functions with Highest Expenditure*</i>	Spent
<i>Vote: 013 Ministry of Education and Sports</i>		<i>Vote: 136 Makerere University</i>	
VF0701 Pre-Primary and Primary Education	2.32	VF0751 Delivery of Tertiary Education	59.03
<i>Vote: 013 Ministry of Education and Sports</i>		<i>Vote: 013 Ministry of Education and Sports</i>	
VF0707 Physical Education and Sports	1.66	VF0705 Skills Development	25.67
<i>Vote: 111 Busitema University</i>		<i>Vote: 128 Uganda National Examinations Board</i>	
VF0751 Delivery of Tertiary Education and Research	1.13	VF0709 National Examinations Assessment and Certific	19.44
<i>Vote: 013 Ministry of Education and Sports</i>		<i>Vote: 013 Ministry of Education and Sports</i>	
VF0705 Skills Development	1.13	VF0701 Pre-Primary and Primary Education	16.91
<i>Vote: 013 Ministry of Education and Sports</i>		<i>Vote: 013 Ministry of Education and Sports</i>	
VF0749 Policy, Planning and Support Services	1.10	VF0704 Higher Education	16.35
<i>Vote: 137 Mbarara University</i>		<i>Vote: 139 Kyambogo University</i>	
VF0751 Delivery of Tertiary Education	0.88	VF0751 Delivery of Tertiary Education	15.21
<i>Vote: 132 Education Service Commission</i>		<i>Vote: 013 Ministry of Education and Sports</i>	
VF0752 Education Personnel Policy and Management	0.50	VF0749 Policy, Planning and Support Services	13.44
<i>Vote: 013 Ministry of Education and Sports</i>		<i>Vote: 013 Ministry of Education and Sports</i>	
VF0710 Special Needs Education	0.44	VF0706 Quality and Standards	11.32
<i>Vote: 013 Ministry of Education and Sports</i>		<i>Vote: 137 Mbarara University</i>	
VF0704 Higher Education	0.43	VF0751 Delivery of Tertiary Education	10.35
<i>Vote: 013 Ministry of Education and Sports</i>		<i>Vote: 149 Gulu University</i>	
VF0702 Secondary Education	0.36	VF0751 Delivery of Tertiary Education and Research	9.74
* Excluding Taxes and Arrears			
<i>(v) Items with Highest Unspent Balances</i>	Unspent	<i>(vi) Items with Highest Expenditure</i>	Spent
312105 Taxes on Buildings & Structures	6.32	211101 General Staff Salaries	86.03
312101 Non-Residential Buildings	3.26	263106 Other Current grants (Current)	41.37
312201 Transport Equipment	1.35	221007 Books, Periodicals & Newspapers	14.06
221007 Books, Periodicals & Newspapers	1.01	312101 Non-Residential Buildings	11.52
213004 Gratuity Expenses	0.97	227001 Travel inland	9.91
211101 General Staff Salaries	0.91	282103 Scholarships and related costs	7.95

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<i>(v) Items with Highest Unspent Balances</i>	Unspent	<i>(vi) Items with Highest Expenditure</i>	Spent
312204 Taxes on Machinery, Furniture & Vehicles	0.58	212102 Pension for General Civil Service	6.82
263106 Other Current grants (Current)	0.43	211102 Contract Staff Salaries (Incl. Casuals, Temporary)	6.28
211102 Contract Staff Salaries (Incl. Casuals, Temporary)	0.29	211103 Allowances	6.14
312202 Machinery and Equipment	0.25	225001 Consultancy Services- Short term	6.02
312203 Furniture & Fixtures	0.16	212101 Social Security Contributions	3.58
311101 Land	0.16	212201 Social Security Contributions	3.13
211103 Allowances	0.16	312202 Machinery and Equipment	2.82
212102 Pension for General Civil Service	0.15	221011 Printing, Stationery, Photocopying and Binding	2.77
227001 Travel inland	0.13	264101 Contributions to Autonomous Institutions	2.22
312102 Residential Buildings	0.13	221003 Staff Training	1.67
225001 Consultancy Services- Short term	0.13	223005 Electricity	1.58
282103 Scholarships and related costs	0.10	223901 Rent – (Produced Assets) to other govt. units	1.43
281503 Engineering and Design Studies & Plans for capit	0.09	221002 Workshops and Seminars	1.15
281504 Monitoring, Supervision & Appraisal of capital w	0.08	221010 Special Meals and Drinks	1.15

Table S3: Local Government Grant Releases

<i>Billion Uganda Shillings</i>	Approved Budget	Releases	% Budgeted Released
VF:0781 Pre-Primary and Primary Education	901.49	47.40	5.3%
321405 Conditional transfers to Primary Salaries	779.45	0.00	0.0%
321411 Conditional transfers to Primary Education	67.84	22.61	33.3%
321433 Conditional transfers to SFG	54.20	24.79	45.7%
VF:0782 Secondary Education	325.44	46.40	14.3%
321406 Conditional transfers to Secondary Salaries	189.53	0.00	0.0%
321419 Conditional transfers to Secondary Schools	127.05	42.35	33.3%
321452 Conditional Transfers for Construction of Secondary Schools	8.86	4.05	45.7%
VF:0783 Skills Development	60.54	514.22	849.4%
321404 Conditional transfers to Tertiary Salaries	28.55	503.56	1763.9%
321432 Conditional transfers to Health Training Institutions	4.49	1.50	33.3%
321455 Conditional Transfers for Non Wage Community Polytechnics	1.88	0.63	33.3%
321457 Conditional Transfers for Non Wage Technical & Farm Schools	2.91	0.97	33.3%
321461 Conditional Transfers for Non Wage Technical Institutes	11.12	3.71	33.3%
321462 Conditional Non Wage Transfers for Primary Teachers' Colleges	11.59	3.86	33.3%
VF:0784 Education Inspection and Monitoring	4.69	2.35	50.0%
321447 Conditional Transfer for School Inspection	4.69	2.35	50.0%
Grand Total:	1,292.16	610.37	47.2%