

# Sector: Public Sector Management

## 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	227.788	97.646	93.210	42.9%	40.9%	95.5%
Recurrent Non Wage	412.307	216.551	207.919	52.5%	50.4%	96.0%
Development GoU	175.570	89.154	76.264	50.8%	43.4%	85.5%
Development Donor*	105.375	4.551	4.551	4.3%	4.3%	100.0%
<b>GoU Total</b>	<b>815.665</b>	<b>403.351</b>	<b>377.392</b>	<b>49.5%</b>	<b>46.3%</b>	<b>93.6%</b>
<b>Total GoU+Donor (MTEF)</b>	<b>921.039</b>	<b>407.902</b>	<b>381.944</b>	<b>44.3%</b>	<b>41.5%</b>	<b>93.6%</b>
<i>(ii) Arrears and Taxes</i>						
Arrears	0.100	0.015	0.015	14.6%	14.6%	100.0%
Taxes**	23.137	14.773	14.224	63.9%	61.5%	96.3%
<b>Total Budget</b>	<b>944.276</b>	<b>422.690</b>	<b>396.182</b>	<b>44.8%</b>	<b>42.0%</b>	<b>93.7%</b>
<i>(iii) Non Tax Revenue</i>	73.324	34.571	29.702	47.1%	40.5%	85.9%
<b>Grand Total</b>	<b>1,017.600</b>	<b>457.261</b>	<b>425.883</b>	<b>44.9%</b>	<b>41.9%</b>	<b>93.1%</b>
Excluding Taxes, Arrears	994.363	442.473	411.645	44.5%	41.4%	93.0%

**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: 003 Office of the Prime Minister</i>		<i>Vote: 003 Office of the Prime Minister</i>	
VF:1303 Management of Special Programs	7.97	VF:1303 Management of Special Programs	43.71
<i>Vote: 003 Office of the Prime Minister</i>		<i>Vote: 021 East African Community</i>	
VF:1302 Disaster Preparedness, Management and Refugee	6.56	VF:1332 East African Community Secretariat Services	18.78
<i>Vote: 005 Ministry of Public Service</i>		<i>Vote: 003 Office of the Prime Minister</i>	
VF:1315 Public Service Pensions(Statutory)	2.38	VF:1301 Policy Coordination, Monitoring and Evaluation	8.27
<i>Vote: 108 National Planning Authority</i>		<i>Vote: 003 Office of the Prime Minister</i>	
VF:1351 National Planning, Monitoring and Evaluation	2.37	VF:1302 Disaster Preparedness, Management and Refugee	7.71
<i>Vote: 011 Ministry of Local Government</i>		<i>Vote: 011 Ministry of Local Government</i>	
VF:1321 District Administration and Development	1.42	VF:1349 Policy, Planning and Support Services	5.79
<i>Vote: 021 East African Community</i>		<i>Vote: 108 National Planning Authority</i>	
VF:1349 Policy, Planning and Support Services	0.91	VF:1351 National Planning, Monitoring and Evaluation	5.40
<i>Vote: 011 Ministry of Local Government</i>		<i>Vote: 005 Ministry of Public Service</i>	
VF:1349 Policy, Planning and Support Services	0.76	VF:1315 Public Service Pensions(Statutory)	3.98
<i>Vote: 005 Ministry of Public Service</i>		<i>Vote: 005 Ministry of Public Service</i>	
VF:1312 HR Management	0.70	VF:1349 Policy, Planning and Support Services	3.71
<i>Vote: 003 Office of the Prime Minister</i>		<i>Vote: 003 Office of the Prime Minister</i>	
VF:1349 Administration and Support Services	0.68	VF:1349 Administration and Support Services	3.50
<i>Vote: 003 Office of the Prime Minister</i>		<i>Vote: 005 Ministry of Public Service</i>	
VF:1301 Policy Coordination, Monitoring and Evaluation	0.60	VF:1312 HR Management	2.85
* Excluding Taxes and Arrears			
<i>(v) Items with Highest Unspent Balances</i>	Unspent	<i>(vi) Items with Highest Expenditure</i>	Spent
224006 Agricultural Supplies	5.07	224006 Agricultural Supplies	26.98
312102 Residential Buildings	2.86	262101 Contributions to International Organisations (Cur	18.78
211101 General Staff Salaries	2.35	282104 Compensation to 3rd Parties	12.39
211106 Emoluments paid to former Presidents / Vice Pres	2.28	312105 Taxes on Buildings & Structures	11.71
211104 Statutory salaries	2.14	227001 Travel inland	5.52
312201 Transport Equipment	1.90	211101 General Staff Salaries	5.41

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<i>(v) Items with Highest Unspent Balances</i>	<b>Unspent</b>	<i>(vi) Items with Highest Expenditure</i>	<b>Spent</b>
311101 Land	<b>1.70</b>	225001 Consultancy Services- Short term	<b>3.88</b>
312101 Non-Residential Buildings	<b>1.13</b>	211103 Allowances	<b>3.29</b>
212102 Pension for General Civil Service	<b>0.97</b>	211106 Emoluments paid to former Presidents / Vice Pres	<b>3.01</b>
312202 Machinery and Equipment	<b>0.67</b>	221002 Workshops and Seminars	<b>2.77</b>
312204 Taxes on Machinery, Furniture & Vehicles	<b>0.50</b>	212102 Pension for General Civil Service	<b>2.58</b>
221020 IPPS Recurrent Costs	<b>0.46</b>	312201 Transport Equipment	<b>2.58</b>
263101 LG Conditional grants	<b>0.41</b>	312204 Taxes on Machinery, Furniture & Vehicles	<b>2.51</b>
211103 Allowances	<b>0.34</b>	227004 Fuel, Lubricants and Oils	<b>2.16</b>
213004 Gratuity Expenses	<b>0.32</b>	213004 Gratuity Expenses	<b>2.03</b>
221002 Workshops and Seminars	<b>0.31</b>	223003 Rent – (Produced Assets) to private entities	<b>1.90</b>
227002 Travel abroad	<b>0.30</b>	227002 Travel abroad	<b>1.84</b>
221011 Printing, Stationery, Photocopying and Binding	<b>0.24</b>	312102 Residential Buildings	<b>1.81</b>
225001 Consultancy Services- Short term	<b>0.23</b>	228002 Maintenance - Vehicles	<b>1.39</b>
227001 Travel inland	<b>0.21</b>	312101 Non-Residential Buildings	<b>1.24</b>

**Table S3: Local Government Grant Releases**

<i>Billion Uganda Shillings</i>	<b>Approved Budget</b>	<b>Releases</b>	<b>% Budgeted Released</b>
<b>VF:1381 District and Urban Administration</b>	<b>414.79</b>	<b>226.52</b>	<b>54.6%</b>
212103 Pension for Teachers	51.88	0.00	0.0%
212105 Pension and Gratuity for Local Governments	76.05	75.54	99.3%
221016 IFMS Recurrent costs	1.34	0.67	50.0%
221020 IPPS Recurrent Costs	0.20	0.10	50.0%
321401 District Unconditional grants	66.65	33.33	50.0%
321402 Urban Unconditional grants	21.57	10.79	50.0%
321410 Conditional transfers to DSC Chairs' Salaries	2.70	0.00	0.0%
321445 Conditional Transfers for LLGs' ex-gratia	0.00	4.44	0.0%
321450 Transfer for Urban Unconditional Grant – Wage	27.96	13.40	47.9%
321451 Transfer for District Unconditional Grant – Wage	135.39	73.04	53.9%
321453 Conditional Transfers for Hard to Reach Areas	30.44	15.22	50.0%
321463 Conditional Transfers for Urban Equalization Grant	0.60	0.00	0.0%
<b>VF:1382 Local Statutory Bodies</b>	<b>31.00</b>	<b>0.00</b>	<b>0.0%</b>
321444 Conditional transfers for Salaries & gratuity for elected political leaders	15.23	0.00	0.0%
321445 Conditional Transfers for LLGs' ex-gratia	15.77	0.00	0.0%
<b>VF:1383 Local Government Planning Services</b>	<b>79.17</b>	<b>36.64</b>	<b>46.3%</b>
321403 Equalisation grants	2.99	1.50	50.0%
321426 Conditional transfers to LGDP	70.01	32.02	45.7%
321463 Conditional Transfers for Urban Equalization Grant	0.00	0.30	0.0%
321471 Conditional Grant to LRDP for the Asset	6.17	2.82	45.7%
<b>Grand Total:</b>	<b>524.96</b>	<b>263.16</b>	<b>50.1%</b>