

Sector: Accountability

S1: Sector Overview

This section provides an overview of sector expenditures and proposed medium term budget allocations, policy objectives, and key performance issues.

(i) Snapshot of Medium Term Budget Allocations

Table S1.1 below summarises the Medium Term Budget allocations for the Sector:

Table S1.1: Overview of Sector Expenditures (US\$ Billion)

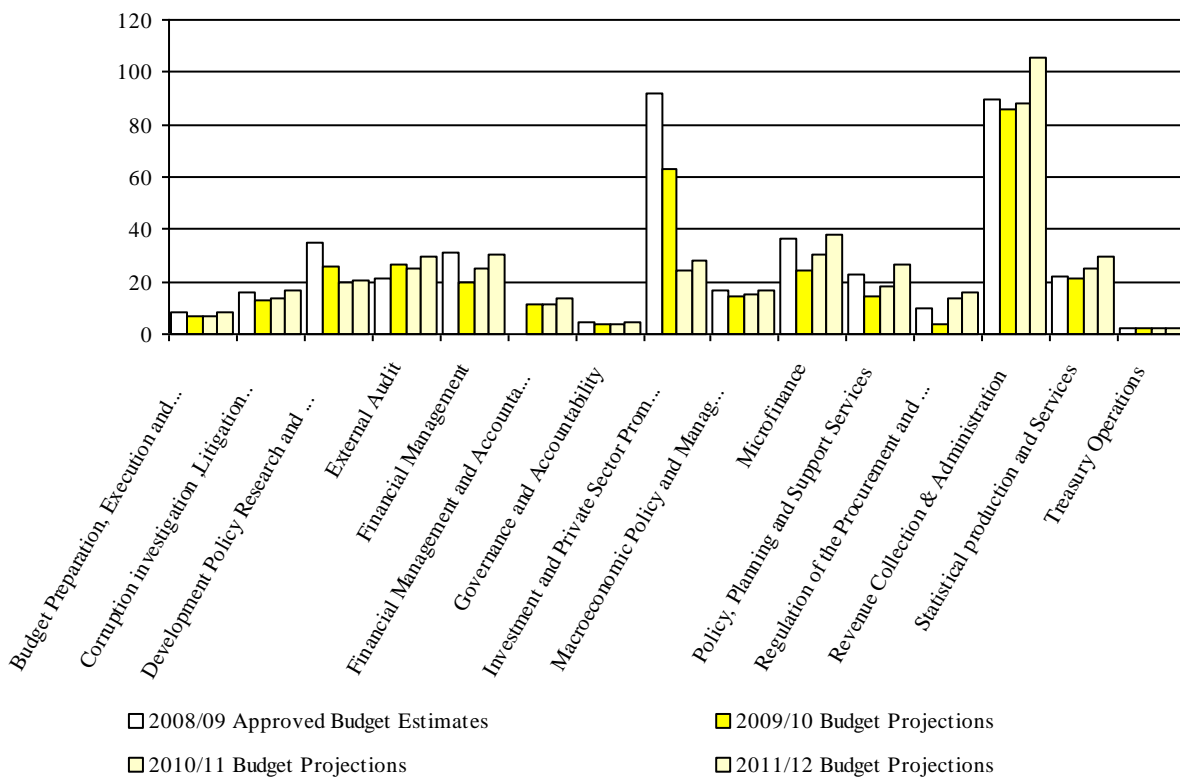
	2007/08 Outturn	2008/09		MTEF Budget Projections			
		Approved Budget	Half 1 Outturn	2009/10	2010/11	2011/12	
Recurrent	Wage	8.6	17.8	6.3	19.7	20.7	23.8
	Non Wage	152.6	167.9	73.2	169.2	182.0	218.3
Development	GoU	83.3	106.2	25.7	84.7	91.9	114.8
	Donor*	N/A	125.7	N/A	63.0	28.7	29.1
	GoU Total**	244.5	291.9	105.3	273.7	294.5	356.9
	Grand Total	N/A	417.6	N/A	336.7	323.2	386.0

* Donor expenditure data unavailable

** Excludes taxes, arrears and non tax revenues retained and spent by vote

The chart below shows overall funding allocations to the sector by Vote Function over the medium term:

Chart S1.1: Medium Term Budget Projections by Vote Function (US\$ Billion)



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(ii) Medium Term Sector Policy Objectives

The sector objectives which guide medium term outputs and resource allocations are:

Culture of increasing Citizen's demand for Accountability and Value for Money principal in service delivery promoted;

Compliance to Accountability Policies, Service delivery standards and Regulations strengthened

Research and usage of sector information to promote public awareness promoted

Accountability Sector's contribution to economic growth and development enhanced

The fight against corruption and measures for poverty eradication intensified

(iii) Key Sector Performance Issues to be addressed over the Medium Term

The sector considers the following issues crucial to address over the medium term, to improve sector performance and the achievement of sector policy objectives

- *Low citizen demand for accountability.*
- *Weak implementation of policies, regulations and recommendations by the sector institutions*
- *Inadequate human resource capacity of the sector institutions to enable them address the new accountab*
- *Non existance of joint monitoring and evaluation frameworks for the sector institutions*

S2: Past Sector Performance and Medium Term Plans

This section describes past and future performance, in terms of key sector outputs and plans to address key sector performance issues and achieve sector ojectives.

(i) Past and Future Planned Sector Outputs

2007/08 Performance

The Accountability Sector spearheads the process of planning and developing the country. The sector's focus was on continued mobilization of domestic revenue and ensuring efficient use of government resources to improve service delivery.

1. Domestic Revenue Collection

In FY2007/08, the sector had Uganda's domestic revenue collection, through Uganda Revenue Authority, increased to Ushs 3,159bn against a target Ushs 3,076bn as one of the measures to reduce aid dependency. In addition, local revenue enhancement measures were introduced to over 30 Local Governments to strengthen their capacity to fund their programmes.

2. Efficient use of Government Resources

The sector implemented various measures to bring about efficient use of government resources that included:

a) The Ministry of Finance, Planning and Economic Development strenghtened accountability for public resources through rolling out of the Integrated Financial Management System (IFMS) in the remaining Ministries and Local Governments to enhance transparency, enforce financial discipline and bring about the timeliness and effectiveness of resource use. This reduced resource diversion and overexpenditure thereby contributing to the reduction of domestic arrears.

At the Local Government level, the Ministry of Local Government trained 1,841 people that including 45 qualified accountants working in Local Governments and 360 accounts technicians upgraded to professional courses. This was aimed at building Local Government capacity for efficient and effective service delivery.

3. Compliance with Laws, Regulations and Policies

The sector undertook a number of inspections to ensure that Ministries, Local Governments and private clients comply with the Laws, Regulations and Policies.

A) The Ministry of Local Government inspected over 37 Local Governments and 45 town councils.

B) The Public Procurement and Disposal of Assets Authority completed a survey on compliance performance.

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- C) The Inspectorate of Government verified 26 declarations out of 40 to enforce the leadership code of conduct.
 D) The Office of Auditor General conducted mandatory financial audits of all Government MDAs and Urban Councils and issued timely reports to Parliament in FY2007/08.

4. Fight against Corruption

The sector prioritised the fight against corruption and abuse of office.

A) The Directorate for Ethics and Integrity took a leading role in strengthening the legal framework and policy to fight corruption, and the coordination of the fight against corruption through the Inter Agency For a and the Accountability Sector Secretariat. The Directorate established 25 district Integrity Promotion For a and presented two anti-corruption bills to Parliament.

B) The Inspectorate of Government investigated 2,230 complaints against corruption and successfully prosecuted 5 corruption cases. To further encourage people to report the corrupt, the sector through IGG's office conducted 6 public awareness workshops in FY2007/08. Declarations of 26 out of 40 leaders were verified and the third national integrity survey was completed.

5. Policy Research, Monitoring and Private Sector Development

The sector conducted a number of policy research studies, carried out monitoring and promoted entrepreneurship investment. It also trained district commercial officers and provided over 1,042 motorcycles to sub-county chiefs.

6. Production of Statistics

Since the accountability sector is responsible for planning for the country, the sector produced, analysed and disseminated official statistics to guide policy formulation. Indicators on productivity and employment were among the statistics produced.

7. Debt Management

Uganda was categorised as a Highly Indebted Poor Country (HIPC) due to the high debt. It was against this background that the sector established a Debt Strategy in FY2007/08 with a clear criterion and procedures to ensure that the public debt management remains sustainable.

Performance for the first half of the 2008/09 financial year

1. Revenue Collection

To address the problem of low levels domestic revenue, the sector had by mid-FY2008/09 realized 94.09% of the targeted revenue. This is partly attributed to good administration measures which included conducive tax policies, sensitization of 82% of URA staff in integrity issues, increasing tax audits and the encouragement to tax payers to file their returns. For example, by mid-2008/09, 623 out of 1,314 tax audits had been completed and the average filing ratios had improved to about 70% from 60%. Consequently, the sector had realized 94.09% of the targeted revenue by mid-2008/09. The ratio of domestic to donor revenue financing for FY2008/09 national budget stands at 70:30.

2. Efficiency in the use of Public Resources

Currently, the sector has put emphasis on allocative efficiency to minimize resource wastage. Budget reforms have been instituted to strengthen budget linkages between key outputs and activities. The Sector set up a Budget Monitoring and Accountability Unit to track government expenditure and strengthened the Accountability Sector Secretariat. By mid-FY2008/09, two Budget Performance reports had been produced for the first two quarters of FY2008/09 highlighting a number of accountability challenges that need to be addressed. In the near future, the Accountability Sector Secretariat shall be organizing a Quarterly Accountability Forum to debate and agree on the solutions of the identified challenges. Furthermore, the sector through the Accountability Sector Secretariat is to work with NGOs/CSOs like Uganda Debt Network under the umbrella of NGO Forum to intensify efforts of tracking government expenditures in the different regions of the

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country.

3. Financial Accountability

To improve financial accountability, the sector had by mid-FY2008/09 done 1,081 audits and the report was being compiled. By the same date, 238 out of 257 management letters to accounting officers of MDAs, Projects and Statutory bodies and 119 out of 189 management letters to accounting officers of higher LGs had been issued.

4. Capacity building in Value for Money Auditing

Over the years, the sector has had limited capacity in the area of value for money auditing. To expand sector's capacity to carry out value for money audits, 50 value for money auditors have been trained and the trainees have successfully completed 6 out of 8 targeted audits. The external audit function has also been further strengthened with the enactment of the National Audit Act, 2008 and the completion of the architectural designs of the Audit House. In general FY2008/09, 1,081 Local Government audits were planned to be completed.

5. Efforts to fight corruption and to promote citizens' demand for Accountability

To further intensify efforts against corruption, the sector through IGG's office had investigated 1000 out of 3400 complaints of corruption resulting in 5 arrests by mid-FY2008/09. In the same period, 9 out of 15 cases of corruption were prosecuted resulting in 5 convictions and 4 acquittals.

6. Promotion of Compliance

To further enhance compliance to the procurement act, the sector plans to complete 60 procurement audits in FY2008/09. By mid-2008/09, 34 procurement audits had been completed.

7. Production of Reliable Statistics

The Accountability Sector is responsible for planning for the country basing on the reliable and quality statistics produced by UBOS. By mid-2008/09, UBOS had completed the listing of households for the agricultural census and mapping of 20 sub-counties for the 2012 census. Additionally, the sector had completed the National Service Delivery Survey and established community information systems in 25 districts. The sector continues with the development of the sector strategic plans for statistics since only 11 out of 18 plans had been developed by mid-FY2008/09.

Table S2.1: Past and Medium Term Key Sector Output Indicators*

Vote Function Key Output Indicators and Costs:	2007/08 Outturn	2008/09 Approved Plan	Half 1 Outturn	MTEF Projections		
				2009/10	2010/11	2010/12
Vote: 008 Ministry of Finance, Planning & Economic Development						
<i>Vote Function: 1401 Macroeconomic Policy and Management</i>						
No. of key macro Policies, reports produced	2	2	2	2	2	2
<i>Cost of Vote Function Services (US\$ bn)</i>	11.44	16.91	9.25	14.77	15.48	17.08
<i>Vote Function: 1402 Budget Preparation, Execution and Monitoring</i>						
<i>Cost of Vote Function Services (US\$ bn)</i>	N/A	8.05	N/A	6.70	7.08	8.37
<i>Vote Function: 1403 Financial Management</i>						
<i>Cost of Vote Function Services (US\$ bn)</i>	N/A	30.85	N/A	19.98	25.07	30.37
<i>Vote Function: 1404 Development Policy Research and Monitoring</i>						
<i>Cost of Vote Function Services (US\$ bn)</i>	N/A	35.15	N/A	25.90	19.62	20.20
<i>Vote Function: 1406 Investment and Private Sector Promotion</i>						
<i>Cost of Vote Function Services (US\$ bn)</i>	N/A	91.94	N/A	63.23	24.01	27.88
<i>Vote Function: 1449 Policy, Planning and Support Services</i>						
<i>Cost of Vote Function Services (US\$ bn)</i>	N/A	22.60	N/A	14.79	17.90	26.32
<i>Vote Function: 14A Microfinance</i>						
<i>Cost of Vote Function Services (US\$ bn)</i>	N/A	36.16	N/A	24.25	30.53	37.80

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Vote Function Key Output Indicators and Costs:	2007/08 Outturn	2008/09 Approved Plan	Half 1 Outturn	MTEF Projections		
				2009/10	2010/11	2010/12
Cost of Vote Services (US\$ Bn)	N/A	241.7	N/A	169.6	139.7	168.0
Vote: 103 Inspector General of Government (IGG)						
<i>Vote Function: 1451 Corruption investigation, Litigation & Awareness</i>						
<i>Cost of Vote Function Services (US\$ bn)</i>	N/A	16.05	N/A	13.11	14.04	16.47
Cost of Vote Services (US\$ Bn)	N/A	16.1	N/A	13.1	14.0	16.5
Vote: 112 Ethics and Integrity						
<i>Vote Function: 1452 Governance and Accountability</i>						
No. of policies, guidelines, strategies against planned.	3	2	2	3	2	2
Functional IAF working groups	2	2	2	3	3	3
No. of public education and awareness creation workshops	10	15	10	15	30	40
Percentage of Value for Money audits reviewed and recommendations implemented				40%	65%	80%
Increment in DEI staffing level	10	20	15	25	30	40
<i>Cost of Vote Function Services (US\$ bn)</i>	1.30	4.22	N/A	3.95	3.97	4.68
Cost of Vote Services (US\$ Bn)	1.3	4.2	N/A	3.9	4.0	4.7
Vote: 130 Treasury Operations						
<i>Vote Function: 1451 Treasury Operations</i>						
<i>Cost of Vote Function Services (US\$ bn)</i>	0.00	2.00	0.00	2.00	2.00	2.40
Cost of Vote Services (US\$ Bn)	0.0	2.0	0.0	2.0	2.0	2.4
Vote: 131 Auditor General						
<i>Vote Function: 1453 External Audit</i>						
No of MDAs and Projects Audited	198	248	326	350	353	353
No of VFM Audits carried out	0	10	6	10	10	15
<i>Cost of Vote Function Services (US\$ bn)</i>	N/A	21.03	N/A	26.57	25.14	29.52
Cost of Vote Services (US\$ Bn)	N/A	21.0	N/A	26.6	25.1	29.5
Vote: 141 URA						
<i>Vote Function: 1454 Revenue Collection & Administration</i>						
Increase in compliance levels	80%	90%	N/A	90%	92%	95%
% (Number) Growth in Tax Revenue Collection (Real terms)	1,623.24bn (15.18% Increase)	2032.54bn	856.11bn	2100.55bn	2470.85bn	Not forecasted
Number (%) decline in arrears portfolio	10%	10%	10%	10%	10%	10%
% Increase in Compliance levels	N/A	N/A	N/A	N/A	N/A	N/A
level of adherence to service standards	Partial	Yes	Partial	Yes	Yes	Yes
<i>Cost of Vote Function Services (US\$ bn)</i>	N/A	89.83	N/A	85.45	88.29	105.69
Cost of Vote Services (US\$ Bn)	N/A	89.8	N/A	85.5	88.3	105.7
Vote: 143 Uganda Bureau of Statistics						
<i>Vote Function: 1455 Statistical production and Services</i>						
No. of Community Information Systems established in districts	1	1	1	1	1	1
<i>Cost of Vote Function Services (US\$ bn)</i>	N/A	22.16	N/A	21.33	25.42	29.65
Cost of Vote Services (US\$ Bn)	N/A	22.2	N/A	21.3	25.4	29.7
Vote: 153 PPDA						
<i>Vote Function: 1456 Regulation of the Procurement and Disposal System</i>						
<i>Cost of Vote Function Services (US\$ bn)</i>	N/A	9.54	N/A	3.57	13.57	16.29
Cost of Vote Services (US\$ Bn)	N/A	9.5	N/A	3.6	13.6	16.3

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Vote Function Key Output Indicators and Costs:	2007/08 Outturn	2008/09 Approved Plan	Half 1 Outturn	MTEF Projections		
				2009/10	2010/11	2010/12
Vote: 500 501-850 Local Governments						
<i>Vote Function: 1471 Financial Management and Accountability (LG)</i>						
<i>Cost of Vote Function Services (US\$ bn)</i>				11.11	11.11	13.33
Cost of Vote Services (US\$ Bn)				11.1	11.1	13.3
Cost of Sector Services (US\$ Bn)	N/A	406.5	N/A	336.7	323.2	386.0

* Table S5.1 at the end of this section provides more details of outputs planned for 2009/10 and achievements in the first half of 2008/09

2009/10 Planned Outputs

1. Revenue Collection and Administration

This vote function's outputs include improved taxpayer service delivery to improve compliance management, reduction of government arrears to less than US\$ 10bn and private arrears to less US\$ 13 bn, completion of at least 170 risk based audits and training members of staff in the area of integrity. URA's future projection is at US\$ 4,675.2bn in FY2009/10.

2. Microfinance

The microfinance vote function aims at coordinating the formulation of policies that promote longterm programmes for the microfinance sector geared towards poverty eradication. The outputs include research on key development methodologies for microfinance development and a developed regulatory framework that provides standards and guidelines for microfinance development.

3. Financial Management

The main objective of this vote function is to coordinate and implement policy pertaining to the management and inspectorate of public funds. The outputs include the strengthened IFMS system and the professionalized accounting, audit and procurement cadre across Government to further reduce misuse of resources.

4. Policy Research and Development

This aims at formulation and implementation and monitoring of economic development programmes and poverty reduction strategies. The outputs include publication and dissemination of Sector and Local Government Budget Framework Papers, monitoring reports reflecting the concerns of the citizens and other commissioned studies.

5. External Audit Function and Procurement Audits

The external audit function requires all entities to meet the obligations under the Public Finance and Accountability Act, 2003 of having their books of Accounts audited by the Auditor General. The outputs of this process are Audit Reports and the Annual on Public Accounts to Parliament. Additional outputs will include trained auditors in value for money principle, 8 value for money reports produced by the trained staff and 30 procurement audits.

6. Fight Against Corruption and Promotion of Citizens Demand for Accountability

The sector plans to intensify the fight against corruption through the holding more than 15 workshops, organization of more than 400 talk shows, the successful prosecution of 18 corruption cases, introduction of Integrity Forum in 10 districts of Uganda, production of 4 quarterly feedback reports from the community, discussion of 4 key valuable reports of the Accountability Sector Institutions e.g value for money reports per quarter and production of quarterly Accountability Sector Bulletin. Furthermore, IGG is to open up IGG regional Office in Moyo and pursue the anti corruption laws with Parliament to their final enactment. Strengthen the Intelligence and post clearance functions in URA, Improved process and systems in ntax administration, Improved data collection, analysis and production.

7. Investment and Private Sector Promotion

This vote function is to formulate and coordinate investment policies that support implementation of private

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sector development. The outputs include setting up of 4 industrial parks, training of 1,200 youth and supporting 300 Small and Medium Enterprises in business development services among others.

8. Improvement of Service Delivery

The sector plans to improve service delivery as an incentive for compliance and to educate clients about their rights.

Medium Term Plans

1. The sector has strengthened accountability of public resources through installation of the Integrated Financial Management System (IFMS) to enhance transparency and enforce financial discipline. This has reduced resource diversion and overexpenditure thereby reducing domestic arrears. Plans are under way to professionalize the accounting, audit and procurement cadre across Government to further reduce misuse of resources.
2. In the area of compliance to regulations, service standards in service delivery and accountability in public service organizations, the sector plans to improve service delivery as an incentive for compliance and to educate clients about their rights. To further enhance compliance to the procurement act, the sector plans to complete 60 audits and rollout the integrated financial management systems.
3. The strengthen the human resource base of sector, efforts will be made train staff in specialized areas such as value for money principles, investigative skills, compliance skills and sectoral planning. The sector will explore avenues of introducing such courses locally to benefit a number of Ugandans.
4. The sector having realized the weaknesses in the inspectorate function, plans will be made to pilot joint inspections to establish their cost effectiveness as one of avenues of reducing the cost of accountability.
5. The sector plans an aggressive campaign of information sharing among sector institutions and stakeholders such CSOs and the Public to promote citizens demand for accountability.

(ii) Plans to Improve Sector Performance

1. While Government has put in place financial systems to improve standards of accountability, the key challenge of the sector is the lack of the culture of demanding accountability among Ugandans. This is partly explained by the low level of awareness by public about their rights to demand accountability for the services delivered to them. To address this challenge, the sector through her Secretariat plans to partner with NGOs and CSOs to conduct public awareness campaigns about people's rights to demand accountability for the services delivered by government. Feedback reports compiled by CSOs and NGOs from the views of the citizens or beneficiaries on service delivery will be analysed to gauge citizen's satisfaction and forwarded to the sector Secretariat for discussion by the Accountability Sector Institutions. The sector has already mobilized NGOs/CSOs through the NGO Forum to support this initiative.
 2. The sector is confronted with low levels of compliance to the government laws and regulations. This is caused by the slow processes in delivering services, the high cost of compliance, political interference and to the absence of some service standards to be enforced. To address some of these challenges, the sector has through Ministry of Public Service started developing guidelines that are to be used by the different sectors to either update or develop their respective service delivery standards. The sector shall facilitate the process of simplifying the service delivery standards to ensure that they are easily understood by the public. The sector will also reduce the time it takes to complete transactions and to sensitize politicians. The sector also plans to provide specialized training in compliance skills, etc. to the key sector staff charged with the responsibility of enforcing compliance to policies, regulations and service delivery standards. Additionally, the sector shall explore workable approaches strengthening coordination of enforcement strategies to ensure compliance.
 4. Over the years, the sector has been faced with the challenge of slow or non-implementation of key sector or institutional recommendations. The sector through her Secretariat has planned a vigorous public relations
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campaign with the various government institutions especially Accountability Committees of Parliament to ensure that reports from the Sector Institutions are debated in good time.

5. As regards the development of competencies of sector's human resource base, the sector shall through the Secretariat support the local development of some specialized courses to enhance the skills of key sector officers to enable them cope with the ever growing list of accountability challenges.

6. Strengthening monitoring and evaluation frameworks for each sector institution is critical as many of the accountability irregularities arise from laxity in project/programme supervision. Aggressive monitoring by the sector institutions will greatly contribute to the awakening, nurturing and enforcement of the culture of accountability across the country to improve service delivery. The sector will soon pilot the approach of joint monitoring and evaluation with the objective of establishing its cost effectiveness.

Table S2.2: Specific 2009/10 Actions and Medium Term Strategy to Improve Sector Performance

2009/10 Planned Actions:	MT Strategy:	Responsible Vote and Vote Function:
Sector Performance Issue: Inadequate human resource capacity of the sector institutions to enable them address the new accountability challenges		
Request Ministry of Finance to raise the Salary Ceiling to meet the current Strucual Demands	Complete the Office Reorganisation and establish a stable Salary Ceiling for the Long Term needs of the Office	131 Auditor General <i>14 53 External Audit</i>
Sector Performance Issue: Low citizen demand for accountability.		
Improvement in Data Collection, Analysis and Production. Dissemination and Statistical awareness. Resource management improvement and organisational development	Continous Improvement in Data Collection, Analysis and Production. Dissemination and Statistical awareness. Resource management improvement and organisational development	143 Uganda Bureau of Statistics <i>14 55 Statistical production and Services</i>
Cascade the BSC framework by developing Corporate, Departmental, Divisional and Individual Score Cards and Sensitization of key stakeholders and staff	Full Implementation and Review of BSC as a Corporate Accountability and Performance Management Tool	141 URA <i>14 54 Revenue Collection & Administration</i>
Recruitment and Training has been planned and in the nterim, the budget allocation for 2009/10 will be used to fund the recruitment costs. Training has already been promised funds by Norwegian Government and JICA	Utilization of the current trained staff in VFM Department while training and enhancing the department capacity.	131 Auditor General <i>14 53 External Audit</i>
Sector Performance Issue: Non existance of joint monitoring and evaluation frameworks for the sector institutions		
Pilot Joint Monitoring with sector institutions mandated to undertake monitoring.	Implementation of the NACS (creating national ownership)	112 Ethics and Integrity <i>14 52 Governance and Accountability</i>
Sector Performance Issue: Weak implementation of policies, regulations and recommendations by the sector institutions		
Continue coordinating statistical production in all Districts, Ministries and Government Agencies	Continuous coordinating statistical production in all Districts, Ministries and Government Agencies	143 Uganda Bureau of Statistics <i>14 55 Statistical production and Services</i>
Continue strengthening statistical production in all Districts, Ministries and Government Agencies	Continuous strengthening of statistical production in all Districts, Ministries and Government Agencies	143 Uganda Bureau of Statistics <i>14 55 Statistical production and Services</i>
Improve the Integration of Processes and Systems in Tax Administration by piloting ITAS at one site, Procure and Install the software, sensitize staff on usage of new systems	Roll out ITAS project beyond the pilot sites, install the necessary infrastructure and implement the various ITAS modules	141 URA <i>14 54 Revenue Collection & Administration</i>

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Strengthen The Intelligence & Post clearance audit Functions. Strengthen the application of risk management, Develop an electronic Valuation Data Bank and Strengthen the Debt Management System. Set up the MTO office & create a Petroleum Unit in DT	Strengthen the audit function, Improve filing and payment compliance levels, undertake Segmentation of taxpayers, improve recovery & management of arrears and enhance cross functional and regional information sharing in Customs	141 URA <i>1454 Revenue Collection & Administration</i>
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(iii) Off-Budget Activities

1. There are a number of Non-Government Organizations and Civil Society Organization that are focused on the promotion of efficient use of public resources and improved in service delivery. Such organizations have received tremendous support from the sector in form of tax payments through Ministry of Finance, Planning and Economic Development. In return, the NGOs and CSOs have played an important part in delivering services to the people and contributing to economic growth. In addition, some of these organizations have helped government to expose wasteful expenditure thereby influencing the sector outcomes and objectives of improving accountability. Accordingly, the sector plans to partner with such organizations with the ultimate objective of enforcing accountability across the country.
2. In addition to NGOs and CSOs, there are donor funded programmes that are also likely to influence the sector outcomes. These may include the Anti Corruption Threshold Programme that is funded by the United States of America off budget.

(iv) Contributions from other Sectors

The Accountability Sector requires a robust legislative and regulatory framework if it to realize its set objectives. This means that the outputs of the Justice, Law and Order Sector and Public Administration will be key to this sector if it to successfully achieve her objectives. Furthermore, the good performance of the accountability sector requires good cooperation and support of all sectors of the economy in promoting the agenda for Accountability.

(v) The Impact on Sector Outcomes and the Achievement of Sector Objectives

1. Improved utilization of Public Resources through the promotion of the culture for increasing citizen's demand for Accountability and Value for Money principal in service delivery

In the past, the sector has emphasised financial accountability without due consideration to improvements in the delivery of "public value" for the limited resources. The planned promotion of increasing citizens demand for accountability coupled with the application of value for money policy and audits across government expenditures will lead to significant increases in quality and consistency of public service accountability.
2. Compliance to Accountability Policies, Regulations a service standards and regulations across Accountability Institutions

In the past, the low level of compliance to the sector rules, regulations and standards has been attributed to the high cost of compliance, political interference and lack of information on the service standards. To address this challenge, the sector plans to take stock of the available service standards and develop guidelines to be used by sectors to develop their service standards. The outputs of the this exercise, the service standards of the sectors, shall be disseminated to the public to create awareness and influence the sector strategic objective of promotion of enforcement of service standards. Furthermore, the sector shall explore and pilot joint enforcement of compliance to standards to establish its effectiveness. Specialized training on compliance enforcement shall be given to the sector human resource as well.
3. To spearhead policy research and usage of information through public awareness campaigns

In the past, the sector has conducted policy research, accountability related studies and surveys generating a lot of useful information. The challenge, however, has been on the limited application and usage of the generated

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information. In this regard, the sector plans to compile and disseminate the generated information to different users to improve public awareness about different aspects of life.

4. To enhance Accountability Sector's contribution to economic growth and development

Over the years, the sector has mobilized the bulk of resources from external sources. In the past few years, however, Uganda Revenue Authority has significantly increased domestic revenue mobilization reducing the share of donor financing for the budget to about 30%. The future plan is to increase domestic revenue collection by 0.5% of GDP per annum. This will be realised through the intensification of tax audits and adherence to compliance and enforcement measures. Furthermore, additional resources will be required for URA's human and capital investment.

5. To reduce the incidence of corruption to channel resources for poverty

Government of Uganda has put in place a strong legal and policy framework to facilitate the fight against corruption. The sector plans to push through Parliament the Whistleblower Protection legislation and Prevention of Corruption Act to strengthen the fight against corruption. These two pieces of legislation are key to the fight against corruption because they offer protection to witnesses who have always been scared of giving information about the corrupt. This means that prosecution of corruption cases will become easier thereby contributing to the lowering of the incidence of corruption in Uganda. The savings generated as a result of reduced corruption will be channeled to poverty reducing activities thereby reducing the incidence of poverty in Uganda.

Table S2.3: Current Status and Future Forecasts for Sector Outcome Indicators

Outcome Indicator	Baseline	Medium Term Forecast
e) Number of accountability related research studies completed	2 (FY2008/09)	3 (2009/10)
Corruption index	CPI position 126th (FY2008/09)	CPI 122nd position (2009/10)
d) Compliance ratings and reports	Sector average from reports of institutions (FY2009/10)	10% above sector baseline average (2010/11)
c) Poverty head count	31% (FY2005/06)	Below 30% (2009/10)
b) GDP growth rate	8.9% (FY2007/08)	6.2% (2009/10)

S3 Proposed Budget Allocations for 2009/10 and the Medium Term

This section sets out the proposed sector budget allocations for 2009/10 and the medium term, including major areas of expenditures and any notable changes in allocations.

(i) The Total Budget over the Medium Term

The sector budget for FY2009/10 will amount to Ushs 336.7 billion registering a decline of 19% when compared Ushs 417.6 billion received in FY2008/09. The budget allocation to the sector will follow a downward trend in the medium term declining to Ushs 323.2 billion in FY2010/11.

(ii) The major expenditure allocations in the sector

The analysis indicates the following as major services provided by the sector (Vote functions) taking the major shares of sector expenditures: 1. Revenue Collection and Administration; 2. Microfinance; 3. Financial Management; 4. Policy research and Monitoring and 5. External Audit. The Revenue Collection and Administration vote function (as an independent vote function) is taking the lions share of about 25%. This is followed by the vote function of Investment and Private Sector Promotion taking a share of 19%, External Audit, Development Policy Research and Monitoring and Microfinance each taking a share of 8%, The vote functions for statistical production services and financial management are to take 6% each. The above vote functions are followed by Macroeconomic Policy and Management, Policy, Planning and Support Services and Corruption investigation. Litigation and Awareness in that order.

(iii) The major planned changes in resource allocations within the sector

1. Overall, the Accountability Sector will register decline 14% from Ushs 417.6 billion in FY2008/09 to Ushs

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336.7 billion in FY2009/10 on the account of significant reduction in donor funding. The Ministry of Finance, Planning and Economic Development, however, will have her development budget go up by Ushs 10bn to support the financial management vote function to finance the role out of IFMS to 28 Central Government Bodies and 22 Local Governments. Uganda Revenue Authority and PPDA will also register a reduction in their development budget on the account of ending donor projects. There is, therefore, a need for bridging resources from government to close the gap the the contribution of the two institutions to the sector outcomes .

2. Research indicates that a number of cases of corruption reported arise out of procurement transactions. This calls for the strengthening of the sector's regulatory vote function and bodies such as PPDA to enforce compliance to bring about a reduction in the incidence of procurement related corruption. PPDA's ending project was handling local government programmes where the number of procurement related corruption cases reported has been growing and requires redress.

3. As regards URA, consideration should be given to bridge the gap of Ushs 3bn to support URA's efforts to enhance revenue collection.

4. The External Audit vote function has also registered an increase of Ushs 2bn on the side of the development budget to scale up value for money audits, Ushs.2.846 billion to meet the wage shortfalls and an additional Ushs 2 billion will go to the Office of Auditor General for operations,

5. The budget for the Directorate of Ethics and Integrity that houses the Accountability Sector Secretariat will decline despite the fact that it has received additional staff to manage the Vote and the Accountability Sector Secretariat.

Table S3.1: Past Expenditure and Medium Term Projections by Vote Function

	2007/08 Outturn	2008/09		MTEF Budget Projections		
		Approved Budget	Half 1 Outturn	2009/10	2010/11	2011/12
Vote: 008 Ministry of Finance, Planning & Economic Developme						
1401 Macroeconomic Policy and Management	11.44	16.91	9.25	14.77	15.48	17.08
1402 Budget Preparation, Execution and Monitoring	N/A	8.05	N/A	6.70	7.08	8.37
1403 Financial Management	N/A	30.85	N/A	19.98	25.07	30.37
1404 Development Policy Research and Monitoring	N/A	35.15	N/A	25.90	19.62	20.20
1406 Investment and Private Sector Promotion	N/A	91.94	N/A	63.23	24.01	27.88
1449 Policy, Planning and Support Services	N/A	22.60	N/A	14.79	17.90	26.32
14A Microfinance	N/A	36.16	N/A	24.25	30.53	37.80
Total for Vote:	N/A	241.7	N/A	169.6	139.7	168.0
Vote: 103 Inspector General of Government (IGG)						
1451 Corruption investigation ,Litigation & Awareness	N/A	16.05	N/A	13.11	14.04	16.47
Total for Vote:	N/A	16.1	N/A	13.1	14.0	16.5
Vote: 112 Ethics and Integrity						
1452 Governance and Accountability	1.30	4.22	N/A	3.95	3.97	4.68
Total for Vote:	1.3	4.2	N/A	3.9	4.0	4.7
Vote: 130 Treasury Operations						
1451 Treasury Operations	0.00	2.00	0.00	2.00	2.00	2.40

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	2007/08 Outturn	2008/09		MTEF Budget Projections		
		Approved Budget	Half 1 Outturn	2009/10	2010/11	2011/12
Total for Vote:	0.0	2.0	0.0	2.0	2.0	2.4
Vote: 131 Auditor General						
1453 External Audit	N/A	21.03	N/A	26.57	25.14	29.52
Total for Vote:	N/A	21.0	N/A	26.6	25.1	29.5
Vote: 141 URA						
1454 Revenue Collection & Administration	N/A	89.83	N/A	85.45	88.29	105.69
Total for Vote:	N/A	89.8	N/A	85.5	88.3	105.7
Vote: 143 Uganda Bureau of Statistics						
1455 Statistical production and Services	N/A	22.16	N/A	21.33	25.42	29.65
Total for Vote:	N/A	22.2	N/A	21.3	25.4	29.7
Vote: 153 PPDA						
1456 Regulation of the Procurement and Disposal System	N/A	9.54	N/A	3.57	13.57	16.29
Total for Vote:	N/A	9.5	N/A	3.6	13.6	16.3
Vote: 500 501-850 Local Governments						
1471 Financial Management and Accountability(LG)				11.11	11.11	13.33
Total for Vote:				11.1	11.1	13.3
Total for Sector:	N/A	406.5	N/A	336.7	323.2	386.0

S4: Sector Challenges for 2009/10 and the Medium Term

This section sets out the major challenges the sector faces in 2009/10 and the medium term which the sector has been unable to address in its spending plans.

The accountability sector is faced with the following challenges:

1. Financial Management and Accountability

Government is spending a lot of resources on different programmes. There are, however, cases where very little is shown on the ground (value for money) about the completed projects. This is attributed to corrupt officials diverting resources due to the weak inspection and monitoring functions of government. There is therefore a need to strengthen monitoring and to increase citizen's demand for accountability through the provision of information to the people to participate in the monitoring of programme implementation. The number of Value for Money audits should also be increased through the external audit vote function.

2. Non Compliance to Regulations and Standards

The second challenge is the low level of adherence to service delivery standards and compliance to the rules and regulations of the regulatory bodies. There is, therefore, a need to strengthen regulatory vote function if compliance is to improve.

3. Consideration of the Sector Institutions Reports by Parliament

The sector institutions have often made recommendations to improve accountability systems in the country. Unfortunately, many of the accountability reports are never discussed or adopted by Parliament. There is, therefore, a need for the sector to lobby Parliament to consider the outstanding reports and to develop a good working relationship in future.

4. Funding Gap for the Sector Secretariat

The Accountability Sector is faced with the challenge of funding the Coordination Office/ Secretariat. DFID and DANIDA made an initial contribution of paying for the sector activities and operational funds through a

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project. The project, however, has not received counter part funding of Ushs 785 million annually to efficiently manage the sector. DFID and DANIDA have requested Government of Uganda to pick up the operational costs to devort their monies to sector activities.

S5: Details of Key Vote Function Outputs Planned for 2009/10

This table below sets out the key outputs under every vote function achieved in the first half of 2008/09 and planned for 2009/10.

Table S5.1: Past and 2009/10 Planned Outputs from Sector Expenditures

Vote, Vote Function Output	Approved Budget and Planned outputs	2008/09		2009/10	
		Half 1 Actual Spending and Outputs Achieved	Half 1 Actual Spending and Outputs Achieved	Proposed Budget and Planned Outputs	Proposed Budget and Planned Outputs
Vote: 008 Ministry of Finance, Planning & Economic Developme					
<i>Vote Function:1401 Macroeconomic Policy and Management</i>					
Output: 140101 Macroeconomic Policy, Monitoring and Analysis	Key Macroeconomic variables analysed and reported on. Manage resource inflows and calculations of resource envelope. Debt Strategy Developed.	Key Macroeconomic variables analysed and reported on. Manage resource inflows and calculations of resource envelope. Debt Strategy Developed.		Key macroeconomic variables analyzed and reported on. Fiscal and monetary program derived to advice the National Resource Envelope. Macroeconomic model development commenced	
Output: 140102 Domestic Revenue and Foreign Aid Policy, Monitoring and Analysis	NTR budgeted at U Shs. 103.9 bn and domestic revenue projected at U.Shs. 3,807 bn, External assistance to finance the budget. Disbursements: Loans 773.3bn Grants 1105.3bn Conclude agreements with Development Partners	External assistance to finance the budget. Concluded agreements with Development Partners		Domestic and external resources mobilized cost effectively to fully finance government programmes	
Output: 140103 Capitalisation of Financial Institutions	Payment to USAID mission to support commodity aid, Transfer of funds to EADB and UDB	Transfer of funds to EADB and UDB, Transfer of funds to EADB and UDB		Payment to USAID mission to support commodity aid, Transfer of funds to EADB and UDB	
Output: 140151 Pension Regulation services	Improve the scope and efficiency of pensions for Ugandans who retire from the labour force.	Procurement of consultancy services		Establish the Retirement Benefits Regulatory Authority; Conclude the Amendment of the Uganda Insurance Act	
Output: 140152 Regulation of Insurance Services					
Output: 140153 Tax Appeals Services					
Output: 140154 NPART Services					
<i>Cost of Vote Function Services</i>	<i>UShs Bn:</i>	<i>16.91</i>	<i>UShs Bn:</i>	<i>9.25</i>	<i>UShs Bn:</i> <i>14.77</i>
<i>Vote Function:1402 Budget Preparation, Execution and Monitoring</i>					
Output: 140201 Policy, Coordination and Monitoring of the National Budget Cycle	Budget Performance Reports Timely release Schedules Draft Estimates out by end of June 2008 and Final Budget Estimates Book by October 2008, NBFP published with improved design to link proposed budgets to	NBFP published with improved design to link proposed budgets to outputs, Semi-annual Budget Performance report Rationalised projects, Participation in Working Groups FY 2009/10		Budget Performance Reports Timely release Schedules Draft Estimates out by end of June 2008 and Final Budget Estimates Book by October 2008, NBFP published with improved design to link proposed budgets to	

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<i>Vote, Vote Function Output</i>	Approved Budget and Planned outputs	2008/09 Half 1 Actual Spending and Outputs Achieved	2009/10 Proposed Budget and Planned Outputs
Output: 140202 Policy, Coordination and Monitoring of the Local Government Budget Cycle	Budget Performance Reports Timely release Schedules Draft Estimates out by end of June 2008 and Final Budget Estimates Book by October 2008, NBFP published with improved design to link proposed budgets to	Sector Quarterly Performance Reports Monthly Release Schedules for the last six monthst, Semi-annual Budget Performance report. Rationalised projects	Budget Performance Reports Timely release Schedules Draft Estimates out by end of June 2008 and Final Budget Estimates Book by October 2008, NBFP published with improved design to link proposed budgets to
Output: 140204 Coordination and Monitoring of Sectoral Plans, Budgets and Budget Implementation	National expenditure estimates produced and disseminated Draft Estimates out by end of June 2008 and Final Budget Estimates Book by October 2008 PRSC benchmarks met, Annual budget est for 2008/09, Supplementary app. Bill	Sector Quarterly Performance Reports Monthly Release Schedules for the last six months, Draft Estimates out in July 2008, and Final Budget Estimates Book by November 2008, fy 2007/08 supp app. Bill	Budget Performance Reports Timely release Schedules Draft Estimates out by end of June 2008 and Final Budget Estimates Book by October 2008
<i>Cost of Vote Function Services</i>	<i>US\$ Bn:</i> 8.05	<i>US\$ Bn:</i> N/A	<i>US\$ Bn:</i> 6.70
<i>Vote Function: 1403 Financial Management</i>			
Output: 140301 Accounting and Financial Management Policy, Coordination and Monitoring	Management, control and maintenance of the Consolidated Fund inflows and outflows, Legacy Financial Application systems reviewed and upgraded in harmony with changes in the Government policy, IFMS rolled out Effective IPPS/IFMS Interface support	Inflows and outflows of government managed Monitored local and donor expenditure in line with MTEF, Legacy Financial Application systems reviewed and upgraded in harmony with changes in the Government policy, ifms roll out to 3 mda and 3 local govts	Management, control and maintenance of the Consolidated Fund inflows and outflows, Legacy Financial Application systems reviewed and upgraded in harmony with changes in the Government policy, ifms rollout to 10 central ministries and 6 local govts
Output: 140302 Management and Reporting on the Accounts of Government	Six months consolidated accounts for FY 08/09 Nine months consolidated accounts for FY 08/09 Consolidated financial statements for FY 2008/09, Update of DMFAS to 6.0 and interface, Financial Reporting, Guidelines for Public Universities, for Losses	Draft Consolidated financial statements for Principles for FY 2007/08 .Update of DMFAS to 6.0 and interface, Financial Reporting Guidelines Developed, Printed & Disseminated	Six months consolidated accounts for FY 08/09 Nine months consolidated accounts for FY 08/09, Update of DMFAS to 6.0 and interface, Updated database for CC PDU &Stores staff
Output: 140303 Development and Management of Internal Audit and Controls	IPSAS implementation road map, Harmonise procurement regulations	IPSAS training workshop, Training workshops for procurement cade	Accrual basis of accounting adopted, Harmonise procurement regulations with public financial management law skills development
Output: 140351 Facility and Assets Management	Recommendations of the annual BOS report 2007/2008 executed. Consolidated annual BOS report for the year. Cleaned up fixed assets databases in 61 votes. Installed Fixed assets management databases in all the remaining MDAs	Follow-up conducted in 5 votes Clean up made in 30 votes.	Installed fixed assets management database in all the Embassies and Missions. Fixed Assets and Inventory module of the IFMS Recommendations of the annual BOS 2008/2009 executed Consolidated annual BOS for the year 2009/2010

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Vote, Vote Function Output	Approved Budget and Planned outputs	2008/09		2009/10	
		Half 1 Actual Spending and Outputs Achieved		Proposed Budget and Planned Outputs	
<i>Cost of Vote Function Services</i>	<i>US\$ Bn:</i>	<i>30.85</i>	<i>US\$ Bn:</i>	<i>N/A</i>	<i>US\$ Bn:</i> 19.98
<i>Vote Function: 1404 Development Policy Research and Monitoring</i>					
Output: 140401 Policy, Planning, Monitoring, Analysis and Advisory Services	Background to the Budget (BTTB) 2009/10, Enhance public understanding and appreciation of S&T, Increased awareness of GEF strategic priorities, policies and programmes, Sub county development Needs Assessed and costed;	Draft BTTB Outline produced Participated in Local Government BFP workshops; Organized 1 science exhibition, Reviewed and approved 169 new, Field visits made to two projects Data collection for establishment of GEF database commence, trained chiefs		Background to the Budget (BTTB) 2010/11, Organize 2 science exhibitions held, Review and approve 340 new research projects to be conducted in Uganda, Increased awareness of GEF strategic priorities, policies and programmes, development needs assessed	
Output: 140404 Subcounty Development Model Services	Sub county development Needs Assessed and costed; Sub county MDG-Based planning and Budgeting Manuals developed & disseminated. subcounty needs assessed	Facilitated training of sub county chiefs. Facilitated sub county chiefs with motorcycles to ease mobility Developed sub county development, Facilitated training of sub county chiefs		Sub county development Needs Assessed and costed;	
Output: 140451 Population Development Services	Formulate policies that enhance stability and accelerate economic growth and development Plan and design strategies that enhance stability and accelerate economic growth and development district and lower level coordination mechanism developed	-Needs assessment report compiled -capacity needs identified National Population Policy Printed and Disseminated Programme review meeting report produced . Recommendations , resolutions and action plans developed		Formulate policies that enhance stability and accelerate economic growth and development Plan and design strategies that enhance stability and accelerate economic growth and development district and lower level coordination mechanism developed	
Output: 140452 Economic Policy Research and Analysis	15 research studies 8 workshops/ Seminars; 4 public/guest lectures 6 technical training workshops	7 research studies 4 workshops, 2 public/guest lectures 3 technical training workshops		15 research studies 8 workshops, 4 public/guest lectures 6 training workshops	
Output: 140454 Support to scientific and other research	S&T Study Reports S&T Statistics report STI Policies STI Plans IP management S&T MIS M&E Reports S&T Exhibitions, Establish benchmarks for starting a rural based pilot banana processing industry	The Draft Biosafety Bill submitted to the Attorney General The State of STI Report for FY 2007/2008 completed The UTIP approved for implementation by the WTO TRIPS Council. Renovation of DFI structures Pilot plant processing equipment		S&T Study Reports S&T Statistics report STI Policies STI Plans IP management S&T MIS M&E Reports S&T Exhibitions, Establish benchmarks for starting a rural based pilot banana processing industry	
<i>Cost of Vote Function Services</i>	<i>US\$ Bn:</i>	<i>35.15</i>	<i>US\$ Bn:</i>	<i>N/A</i>	<i>US\$ Bn:</i> 25.90
<i>Vote Function: 1406 Investment and Private Sector Promotion</i>					
Output: 140601 Investment and private sector policy framework and	Annual and quarterly performance reports on investment and competitiveness produced	Pricing policy stakeholders' meeting, Stakeholder consultations to		Annual and quarterly performance reports on investment and competitiveness produced,	

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<i>Vote, Vote Function Output</i>	Approved Budget and Planned outputs	2008/09 Half 1 Actual Spending and Outputs Achieved	2009/10 Proposed Budget and Planned Outputs
monitoring	Regulatory framework on, Ammendment of the Investment Code; Outstanding DTAs and IPPAs, Strengthened Public-Public Dialogue	address emerging issues that are affecting CICS Implementation	Ammendment of the Investment Code; Outstanding DTAs and IPPAs, Strengthened Public (PP) Partnerships through interinstitutional dialogue.
Output: 140651 Provision of serviced investment infrastructure	Establish enterprise development facility within the Namanve Industrial Park, License 170 projects worth US\$983.1 to create 14,073 jobs, Set up four regional industrial parks	Enterprise Uganda yet to acquire land, Developing Infrastructure & Financial Services, Earthworks in KIBP work have reached 50% completion. 6.5KM of road to be constructed to sub leve, Completed design for Major works: purchased	Establish enterprise development facility within the Namanve Industrial Park, Complete infrastructure development for KIBP, License 170 projects worth US\$983.1 to create 14,073 jobs Complete Re-development of UIA's Kampala Road site, 20 industrial parks
Output: 140652 Conducive investment environment	Advocacy for CICS Priorities through Budget Advisory Working Group(BAWG) .Hold National Competitiveness Forum	CICS Budget 2009/2010 priorities paper produced and presented to Steering Committee, December 2008	Ensure a fit between the CICS priorities and resources made available to these priorities in the Budget process through Budget Advisory Working Group.
Output: 140653 Develop enterpruneur skills & Enterprise Uganda services	Graduates equipped with skills to start their own businesses. Provide Business Development Services to SMEs Enterprise Uganda SME centre established, operational and staff equipped with skills to provide BDS to SMEs.	Trained and mentored over 7,000 SMEs across the country and in various economic sectors; Developed and tested development products that address priority challenges:	Deliver start your business skills to 1,200 youth 300 SMEs receive business development services.
Output: 140654 Privatisation			
<i>Cost of Vote Function Services</i>	<i>US\$ Bn:</i>	<i>91.94</i>	<i>US\$ Bn:</i>
			<i>N/A</i>
<i>Vote Function:1449 Policy, Planning and Support Services</i>			<i>US\$ Bn:</i>
			<i>63.23</i>
Output: 144901 Policy, planning, monitoring and consultations	reviewed and formulated One Ministerial Policy Statement documented and disseminated, One procurement Plan documented and disseminated, Schemes of Service for Accounts, Internal Audit and Procurement	One Ministry workplan documented One procurement plan documented Quarterly performance reports documented, Consultative and sensitization programs conducted in both Central and sample Local Governments.	No. of policies, plans and strategies reviewed and formulated One Ministerial Policy Statement documented and disseminated, Schemes of Service for Accounts, Internal Audit and Procurement cadres in the Public Service reviewed

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<i>Vote, Vote Function Output</i>	Approved Budget and Planned outputs	2008/09 Half 1 Actual Spending and Outputs Achieved	2009/10 Proposed Budget and Planned Outputs
Output: 144902 Ministry Support Services	Staff deployed Working tools provided to staff, Skills and performance capacity for Treasury Management Support staff enhanced., Functional Audit Committees Risk management processes,	1 Secretarial staff sponsored for a degree program. 1 HR staff attended AAPAM annual round conference in Accra, Ghana in October 2008., Audit Committee appointed Risk based internal audit	Consultative and sensitization programs conducted in both Central and sample Local Governments. Draft updated Schemes, Functional Audit Committees Risk management processes reviewed and evaluated Ensure financial system integrity is maintained
Output: 144903 Ministerial and Top Management Services	Logistical support provided International meetings facilitated Public Relations maintained Ministry obligations managed Ministry events managed, Top management logistics	Logistical support provided International meetings and conferences facilitated Public Relations maintained Hosted PTA, NEPAD, COMESA and OECD International meetings, Top management logistics	Logistical support provided International meetings & conferences facilitated Public Relations maintained Ministry events managed, Top management logistics
Output: 144951 NEC services	Spare parts for mechanized equipment, metal fabrication, carpentry and electronic works for military equipment, furniture, maize mills and other metal products Beef cattle rearing	Metal fabrication, carpentry and electronic works for military equipment. Quality breeding bulls Provided Cement and Iron sheets to Security Forces personnel at duty free prices Acquired and renovated premises	Spare parts for mechanized equipment, metal fabrication, carpentry and electronic works for military equipment, furniture, maize mills and other metal products Beef cattle rearing Engineering, Construction.
Output: 144952 Custodian Board services	Repossession of properties exercise completed . Properties which have remained abandoned concluded Unauthorized occupants of DAPCB premises investigated The remaining properties inspected and valued.	Audit of DAPCB	All remaining assets transferred to DAPCB managed, sold or disposed of All the remaining DAPCB liabilities discharged All due debts or other monies due to the Departed Asian collected
Output: 144971 Land	Ministry Buildings Rehabilitated Provision of a paved parking lot, Premises for the project in Bugolobi, Industrial Area, at Plot 2, Muwesi Road	90% completion of renovation of Ministry Buildings, The premises were renovated Joint Venture identified	The project requirements now include machinery and working capital. A joint venture partner to supply the required machinery.
<i>Cost of Vote Function Services</i>	<i>US\$ Bn:</i> 22.60	<i>US\$ Bn:</i> N/A	<i>US\$ Bn:</i> 14.79
<i>Vote Function:14A Microfinance</i>			
Output: 14A01 Microfinance framework established	Policy Framework for MF SACCO Bill and Micro-credit Bill Performance monitoring system for MF	Policy developed and circulated Development and discussion of draft Bills with stakeholders	Policy Framework for MF SACCO Bill and Micro-credit Bill Performance monitoring system for MF

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<i>Vote, Vote Function Output</i>	Approved Budget and Planned outputs	2008/09 Half 1 Actual Spending and Outputs Achieved	2009/10 Proposed Budget and Planned Outputs
Output: 14A51 SACCOS established in every subcounty	SACCO formation and strengthening, Enhanced productivity and performance of rural enterprises SACCO Apex institutional strengthening (UCSCU) Supporting existing SACCOS	Formation of 105 SACCOS initiated Awareness created, - Establishment of regional infrastructure (10 Regional Offices) Advanced kit provided to 141 SACCOS	SACCO formation and strengthening, Provision of demanded training and other technical support SACCO Apex institutional strengthening (UCSCU)
Output: 14A52 Microfinance Institutions supported with matching grants	Enhanced outreach and provision of demand driven credit, Enhance productivity and performance of rural enterprises Maximize outreach and deliver demand driven credit, Strengthening existing but weak SACCOS	6.5 bn Ug. Shs. disbursed to 80 SACCOS and 30 other MFIs, Trained 126 Managers from SACCOS and other MFIs in enterprise selection, management and loan management Strategic Plan launched, Basic kit provided to 259 SACCOS	Enhanced outreach and provision of demand driven credit, Enhance productivity and performance of rural enterprises Maximize outreach and deliver demand driven credit, Strengthening existing but weak SACCOS
Output: 14A53 SACCOS capacity strengthened			
<i>Cost of Vote Function Services</i>	<i>US\$ Bn:</i>	<i>36.16</i>	<i>US\$ Bn:</i>
Cost of Vote Services:	<i>US\$ Bn:</i>	<i>241.7</i>	<i>US\$ Bn:</i>
			<i>N/A</i>
			<i>N/A</i>
			<i>24.25</i>
			<i>169.6</i>
Vote: 103 Inspector General of Government (IGG)			
<i>Vote Function: 1451 Corruption investigation ,Litigation & Awareness</i>			
Output: 145101 Support services provided,workforce equipped and facilitated	-50 officers trained ,39 officers recruited Performance appraisal of staff carried out, Procurement plans, requisitions, bids prepared and evaluated and contract committee meetings held, -180 officers trained	39 officers trained, 39 officers recruited Appraisal of all the staff done Procurement plans carried out One exchange visit to Egypt International conferences attended.90 officers trained	100 officers to be trained -30 new officers to be recruited -Timely procurement of goods, services and works for IG -3 Exchange programmes, 100 officers to be trained
Output: 145102 Public awareness programmes carried out	-12 workshops Radio programmes 15 presentations/discussions, Tv Programmes 10 presentations on anti corruption issues 6 publications on anti corruption 20 Integrity clubs 2 Reports to the parliament, 576 talk shows on various radio stations	6 workshops -2 presentations Nil presentations, Nil publications produced, including media inserts and IG calenders with anti corruption messages, 13 Integrity clubs launched 2 Reports produced, 300 talk shows	15 workshops, 15 presentations 10 tv presentations, 5 publications 20 Integrity clubs, 2 reports, 400 talk shows
Output: 145103 Investigations	3,400 complaints, including corruption and general complaints Follow up implementation of IG recommendations, 30 compliants on corruption	990 complaints, 10 complaints completed	3000 complaints, 20 complaints
Output: 145104 Prosecutions and Civil litigation	-15 corruption cases -15 civil cases, 12 corruption cases	4 corruption cases prosecuted and concluded, 4 corruption cases prosecuted and concluded	8 corruption cases, -10 corruption cases -15 civil cases

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Vote, Vote Function Output	Approved Budget and Planned outputs	2008/09		2009/10	
		Half 1 Actual Spending and Outputs Achieved		Proposed Budget and Planned Outputs	
Output: 145105 Declaration of wealth	-40 verifications -20 breaches of the Code, -20 verifications -5 breaches of the Code	-21 verifications -7 breaches of the Code, -5 verifications -2 breaches of the Code		-30 verifications -15 breaches of the code, 10 verifications -5 breaches of the Code 0.573	
Output: 145106 Policy and systems studies and surveys carried out	-3 studies -1 National Intergrity Survey periodically, -3 studies	-1 study completed -1 NIS-the 3rd NIS carried out, - 1 study		-3 studies - Nil NIS, -2 studies	
Cost of Vote Function Services	US\$ Bn:	16.05	US\$ Bn:	N/A	US\$ Bn: 13.11
Cost of Vote Services:	US\$ Bn:	16.1	US\$ Bn:	N/A	US\$ Bn: 13.1
Vote: 112 Ethics and Integrity					
<i>Vote Function: 1452 Governance and Accountability</i>					
Output: 145201 Formulation and monitoring of Policies, laws and strategies	Two anti corruption laws developed and enacted	Two anti corruption laws developed and presented to parliament		Two new anti corruption laws initiated and developed 2. Two laws developed in 2008/09 disseminated to the public	
Output: 145202 Public education and awareness	Integrity Promotion forums established in 25 districts of Uganda National values for Uganda developed IEC strategy developed	Integrity Promotion forums established in 15 districts of Uganda National consultation on national values conducted in 5 regions of Uganda. Report of the consultations compiled. IEC strategy document produced		Integrity Promotion forums established in 25 districts of Uganda National Values document for promotion of integrity printed and disseminated IEC strategy implemented	
Output: 145203 Coordination of Accountability Sector	Four Community feedback reports received by the Accountability Sector per quarter from community monitoring groups trained to increase demand for accountability, Guidenes for sector service delivery standards developed and disseminated .	Two Community feedback reports received CSOs/Community monitors from the four regions of Uganda. Produce a current status report on Accountability Reports awaiting consideration of the Accountability Committees of Parliament;		Five community feedback reports received from the five regions of the country, sector reports produced on progress of development of sector service delivery standards;	
Output: 145204 Coordination of Anti Corruption efforts	Twelve IAF meetings conducted Budgets and Policy statement produced for DEI, NACS 2008- 2011 Developed and enacted	NACS dev eloped and presented to Cabinet		Four key IAF meetings conducted Budgets and Policy statement produced for DEI, Print and disseminate NACS and monitor implementation	
Output: 145205 DEI Support Services	50% of goods and services for DEI procured, 50% of goods and services in the procurement plan procured 50% of vacant staff established of DEI filled Capacity of 5 staff enhanced through training	30% of goods and services procured		50% of goods and services in the procurement plan procured 50% of vacant staff established of DEI filled Capacity of 5 staff enhanced through training, Capacity of 5 staff enhanced through training	

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<i>Vote, Vote Function Output</i>	Approved Budget and Planned outputs	2008/09		2009/10	
		Half 1 Actual Spending and Outputs Achieved		Proposed Budget and Planned Outputs	
Output: 145275 Vehicles & Other Transport Equipment	50% of the planned transport equipment for IG, DPP, OAG, CID and PPDA procured	Bids documents prepared 2. Advertisements inviting proposals placed in the daily newspapers 3. Proposals from bidders received.		50% of the remaining transport equipment for IG, DPP, OAG, CID and PPDA procured	
<i>Cost of Vote Function Services</i>	<i>US\$ Bn:</i>	4.22	<i>US\$ Bn:</i>	N/A	<i>US\$ Bn:</i> 3.95
Cost of Vote Services:	<i>US\$ Bn:</i>	4.2	<i>US\$ Bn:</i>	N/A	<i>US\$ Bn:</i> 3.9
Vote: 130 Treasury Operations					
<i>Vote Function: 1451 Treasury Operations</i>					
<i>Cost of Vote Function Services</i>	<i>US\$ Bn:</i>	2.00	<i>US\$ Bn:</i>	0.00	<i>US\$ Bn:</i> 2.00
Cost of Vote Services:	<i>US\$ Bn:</i>	2.0	<i>US\$ Bn:</i>	0.0	<i>US\$ Bn:</i> 2.0
Vote: 131 Auditor General					
<i>Vote Function: 1453 External Audit</i>					
Output: 145301 Financial Audits	Financial Audit of Ministries, Departments, Public Universities, Missions & Agencies for 88 Annual Audit reports, Financial Audit of 72 Statutory Corporations, Planned 1081 LG Audits and Report to Parliament	88 Draft Financial Audits Reports completed and under review 110 Project Draft Reports completed for Review, 32 Draft Reports completed, 1081 Audits Conducted and Report under Compilation		Vol.2 of Annual Financial Audit Reports for Auditor General for Central Government Issued. Conduct 75 financial audits in State Corporations, Audit of 80 HLGs, 13 Municipals, 91 Townc councils and 897 Subcounties	
Output: 145302 Value for Money Audits	8 on going VFM Audits to be completed of which 6 were Completed under AFROSAI Training 10 New VFM Audits Planned Planned CHOGM Infrastructure VFM Audit	1 report submitted to Parliament, 1 with AG for Review, 4 Reports under review & 2 audits ongoing 9 VFM Audits commenced CHOGM Report Completed and Submitted to Parliament		VFM Audits 10 New VFM Audits Trained Staff Sensitisation of staff on VFM Audit Manual Sensitised stakeholders and Public	
Output: 145303 Policy, Planning and Strategic Management	Human Resource Management and Policies for 400 staff of AOG Planning, Budgeting and Financial Management for OAG Asset Management for OAG	National Audit Act 2008 Inaugurated & Implemented 27 Shortlisted for promotion Interviews, 50 officers on Training, Draft Staff regulations reviewed, Staff appraisals and appointment ongoing		Review Structure of OAG Arrange 2 change Management Sessions for all staff Complete Staff Appointment and appraisal Recruitment of 30 Officers in Various Categories Train 100 Staff in various Management and Careers Courses	
Output: 145372 Buildings & Other Structures	Design and Tender for the proposed Audit House and 3 Branch offices.	Design is in final stages.		Commencement of construction of the proposed Audit House phase 1 and the 3 Branch offices	
Output: 145375 Vehicles & Other Transport Equipment	Purchase of 4 motor vehicles for office activities	2 vehicle purchased and delivered.		Purchase 6 motor vehicle for office activities	

Sector: Accountability

Vote, Vote Function Output	Approved Budget and Planned outputs	2008/09		2009/10	
		Half 1 Actual Spending and Outputs Achieved		Proposed Budget and Planned Outputs	
Output: 145376 Office and IT Equipment (including Software)	Purchase of assorted furniture for OAG	Purchased furniture for the VFM unit, Kampala Branch offices, office of Under Secretary, office of ADA/CG, Library and Resource Centre; and partitioned Crusader House OAG premises		Purchase of Assorted Furniture for OAG.	
<i>Cost of Vote Function Services</i>	<i>US\$ Bn:</i>	<i>21.03</i>	<i>US\$ Bn:</i>	<i>N/A</i>	<i>US\$ Bn: 26.57</i>
Cost of Vote Services:	US\$ Bn:	21.0	US\$ Bn:	N/A	US\$ Bn: 26.6
Vote: 141 URA					
<i>Vote Function: 1454 Revenue Collection & Administration</i>					
Output: 145401 Customs Tax Collection	Improve Compliance so as to attain increase in tax revenue by 24.62%, Re-engineer all Customs Business Processes	Government arrears reduced to Ushs 5.186bn while Private arrears increased to Ushs 16bn. All Customs Business Processes were re- engineered only awaiting piloting and roll out.		Improve Taxpayer Service Delivery for increased and efficiency, improved compliance management, Develop exchange and utilization of trade and customs information	
Output: 145402 Domestic Tax Collection	Improve the Quality of Data at Pilot sites for the Integrated Tax Administration System (ITAS), Decentralize registration and issuance of TINs from Domestic tax headquarters to local tax offices	Data has been cleaned at one pilot Site at Domestic Taxes in preparation for implementation of ITAS, The TIN web is currently working in 1 regional center (Mbarara) with processing time at Up country		Improve Overall Tax Compliance Levels to realize Revenue of up to 100bn Shs while reducing the cost of compliance and Revenue Collection, Improve the Integration of Processes and Systems in Tax Administration	
Output: 145403 Tax Investigations	Improve efficiency and effectiveness of tax administration through adherence to service standards, Monitor compliance levels of 20% of the high risk taxpayers and recommend corrective action	16 Sectors analyzed and 3 risky Sectors selected. Tax of 5,018,280,443 reconciled.		Identify and risk assess all the sectors in the economy. Conduct internal training.	
Output: 145404 Internal Audit and Compliance	To champion the Risk Management process in URA, To mitigate staff and non-staff related tax fraud	Risk register being developed, 34 cases concluded. of which; 15 are staff related tax cases, 11 are staff non-tax related and 8 cases involving clearing agents and brokers		Risk Management: -Roll out the whole process; Training of staff in the Individual Departments and Skills transfer for the staff in Internal Audit.	
Output: 145405 URA Legal and Administrative Support Services	Risk Management: - Roll out the whole process; Training of staff in the Individual Departments and Skills transfer for the staff in Internal Audit.	Licenses, titles and leases for all properties requiring renewal have been acquired Final reports produced for Petroleum studies, sugar and draft reports on time release study and money lenders, analysis of data on beer on going		Improve staff skills and Competencies Improve and enhance the quality of support functions like Research, Planning and Monitoring and Evaluation	

Sector: Accountability

<i>Vote, Vote Function Output</i>	Approved Budget and Planned outputs	2008/09 Half 1 Actual Spending and Outputs Achieved	2009/10 Proposed Budget and Planned Outputs	
Output: 145406 Public Awareness and Tax Education/Modernization	Simplified Tax Education Materials Taxpayer compliance levels Public Tax Awareness index Level (Quality) of Service delivery Media Reports Level (Quality) of Service delivery	The Taxpayers' Day that addressed specific tax needs of each district was held on 6th & 7th November 2008 9 Sector based tax clinics were conducted in Kikubo, Nakasero and Kiyembe Business communities	Redevelop the Call Centre and engage in CSR and promotional activities involving our clients in the evolving market All key processes Re-engineered	
Output: 145472 Buildings & Other Structures	Construct 3 office blocks at Ishasha, Cyanika, Bunagana and Suam, Convert NIP into offices for licensing and audit staff, partitioning of registries of 4 stations of Mbarara, Jinja, Mukono and Mbale.	Commenced construction of Office Blocks and staff quarters at Suam River and Lwakhaka	Building of URA offices at Mirama Hills and Gulu Renovation of Masaka office Block	
Output: 145476 Office and IT Equipment (including Software)			Procure and Purchase 500 additional computers to increase the ratio of computers to staff to 3staff to 1 computers	
Output: 145477 Machinery & Equipment			Increase capacity of power availability by purchasing solar equipment and generators Purchase machinery for the Implementation of ITAS Purchase of 20 photocopier machines	
<i>Cost of Vote Function Services</i>	<i>US\$ Bn:</i>	<i>89.83</i>	<i>US\$ Bn:</i>	<i>N/A</i>
Cost of Vote Services:	US\$ Bn:	89.8	US\$ Bn:	N/A
Vote: 143 Uganda Bureau of Statistics				
<i>Vote Function: 1455 Statistical production and Services</i>				
Output: 145501 Economic statistical indicators	Govt Finance Statistics Trade Statistics Inflation Rates Informal Trade Statistics Annual Gross Domestic Product	Govt Finance Statistics Trade Statistics Monthly and weekly Inflation Rates Informal Cross Border Trade Statistics Annual Gross Domestic Product	Govt Finance Statistics Trade Statistics Inflation Rates Informal Trade Statistics Annual Gross Domestic Product	
Output: 145502 Population and Social Statistics indicators	Update Geofiles Labour Productivity index Employment rates Poverty Rates Updated Health Statistics Updated Crime Statistics Updated Education Statistics Population Projections produced	Geofiles updated Labour Productivity index Employment rate Poverty Rates Health Statistics Produced Crime Statistics Produced Education Statistics Produced Population Projections Made	Update Geofiles Determine Labour Productivity Determine Employment rates Determine Poverty Rates Produce Health Statistics Produce Crime Statistics Produce Education Statistics Make Population Projections	

Sector: Accountability

<i>Vote, Vote Function Output</i>	Approved Budget and Planned outputs	2008/09 Half 1 Actual Spending and Outputs Achieved	2009/10 Proposed Budget and Planned Outputs
Output: 145503 Industrial and Agricultural indicators	Index of Industrial Production Producer Price Index Construction Sector Index Annual Agricultural Statistics Produce Energy Statistics Upadated Business Register Produce Transport Statistics	Index of Industrial Production. Producer Price Index Construct. Sector Index Agricultural Statistics Produced Energy Statistics Business Register Updated Transport Statistics Produced	Index of Industrial Production Producer Price Index Construction Sector Index Annual Agricultural Statistics Produce Energy Statistics Upadated Business Register Produce Transport Statistics
Output: 145504 District Statistics and Capacity Building	Improve Data Management District Statistical. Abstracts District Profiles produced Community Statistics available, Statistical District Capacity Building	Data Management Improved at local government level District Statisti. Abstracts Produced District Profiles Produced Community Statistics Produced for at least 20 local governments, Statistical District Capacity Built	Improve Data Management District Statistical. Abstracts District Profiles produced Community Statistics available, Statistical District Capacity Building
Output: 145505 National statistical system database maintained	Process Data from Field collection Maintain Internet & Web Services National Stat.Databank in place	Raw Data Processed Internet & Web Service Maintained National Stat.Databank in place LAN Maintained	Capture, Process Data from Field collection Maintain Internet & Web Services National Stat.Databank in place Maintain LAN
Output: 145506 Statistical Coordination and Administrative Support Services	Statistical Compendium of Concepts and Definintions updated Statistical Production monitored in the NSS Plan for National Statistical Devt impemented Gender responsive Statistics produced	Statistical Compendium of Concepts and Definintions Statistical Production Monitored in NSS Plan for National Statistical Devt Implemented Gender Statistics Produced	Statistical Compendium of Concepts and Definintions updated Statistical Production monitored in the NSS Plan for National Statistical Devt impemented Gender responsive Statistics produced
Output: 145575 Vehicles & Other Transport Equipment	Vehicles Procurement	Vehicles Procured	Vehicles Procurement
Output: 145576 Office and IT Equipment (including Software)	Computers Procurement	Computers Procured	Computers Procurement
Output: 145577 Machinery & Equipment	Machinery and Equip Procurement	Machinery and Equip Procured	Machinery and Equip Procurement
Output: 145578 Furniture and Fixtures	Furniture Procurements	Furniture Procured	Furniture and Fixers
<i>Cost of Vote Function Services</i>	<i>US\$ Bn:</i> 22.16	<i>US\$ Bn:</i> N/A	<i>US\$ Bn:</i> 21.33
Cost of Vote Services:	<i>US\$ Bn:</i> 22.2	<i>US\$ Bn:</i> N/A	<i>US\$ Bn:</i> 21.3
Vote: 153 PPDA			
<i>Vote Function: 1456 Regulation of the Procurement and Disposal System</i>			
Output: 145601 Procurement Audits and Investigations	34 audits completed	26 Audits in progress	30 Procurement audits
Output: 145602 Stakeholder sensitisation in Proc. & Disp systems	30PDEs , 100 providers and 50 CSOs trained	30PDEs , 100 providers and 50 CSOs trained	30PDEs , 100 providers and 50 CSOs trained

Sector: Accountability

<i>Vote, Vote Function Output</i>	Approved Budget and Planned outputs	2008/09		2009/10	
		Half 1 Actual Spending and Outputs Achieved		Proposed Budget and Planned Outputs	
Output: 145603 Monitoring Compliance with the PPDA Law					
Output: 145604 Human Resource Management					
Output: 145605 PPDA strategic partnerships and Corporate relations					
<i>Cost of Vote Function Services</i>	<i>UShs Bn:</i>	<i>9.54</i>	<i>UShs Bn:</i>	<i>N/A</i>	<i>UShs Bn: 3.57</i>
Cost of Vote Services:	<i>UShs Bn:</i>	9.5	<i>UShs Bn:</i>	N/A	<i>UShs Bn: 3.6</i>
Vote: 500 501-850 Local Governments					
<i>Vote Function: 1471 Financial Management and Accountability(LG)</i>					
<i>Cost of Vote Function Services</i>	<i>UShs Bn:</i>		<i>UShs Bn:</i>		<i>UShs Bn: 11.11</i>
Cost of Vote Services:	<i>UShs Bn:</i>		<i>UShs Bn:</i>		<i>UShs Bn: 11.1</i>
Cost of Sector Services:	<i>UShs Bn:</i>	406.5	<i>UShs Bn:</i>	N/A	<i>UShs Bn: 336.7</i>