

Section 3: Accountability Sector

S1: Sector Overview

This section provides an overview of Sector Expenditures and sets out the Sector's contribution to the NDP, its policy objectives, and key performance issues.

(i) Snapshot of Sector Performance and Plans*

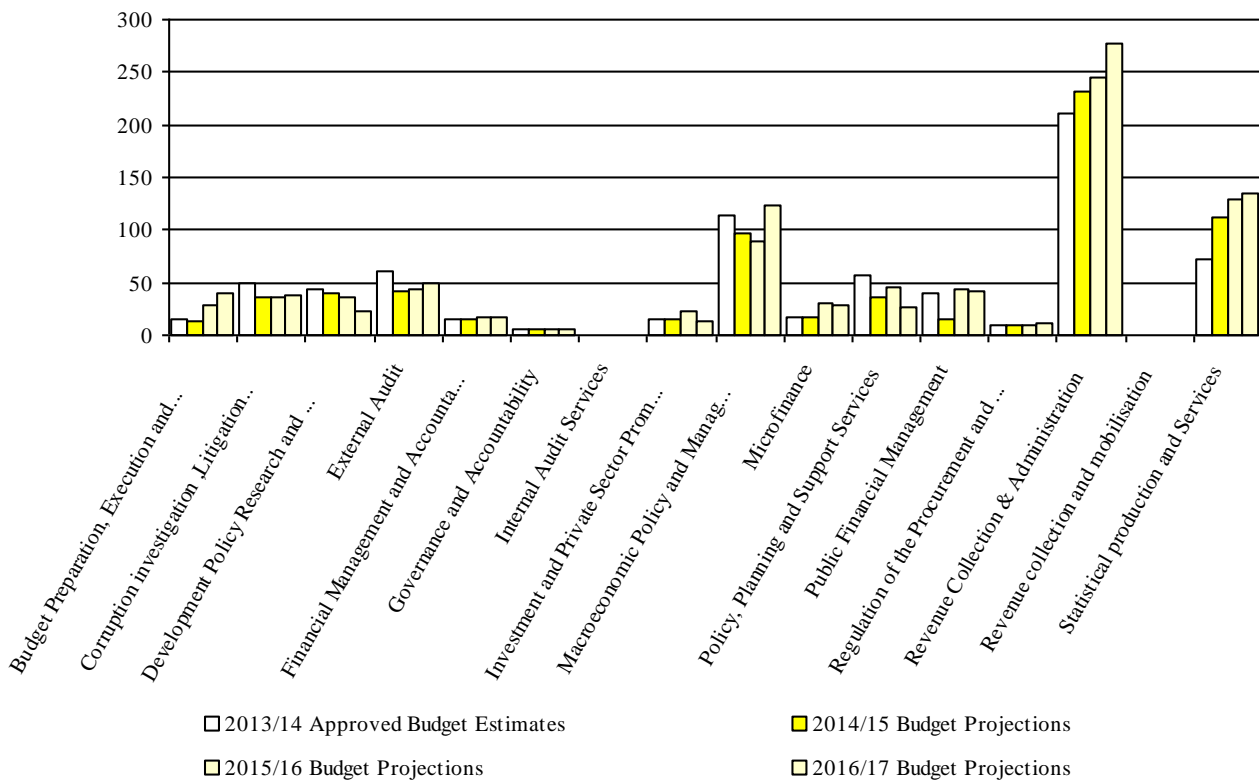
Table S1.1 and Chart S1.1 below summarises the Medium Term Budget allocations for the Sector:

Table S1.1: Overview of Sector Expenditures (UShs Billion, excluding taxes and arrears)

		2012/13 Outturn	2013/14 Approved Budget Spent by End Sept		MTEF Budget Projections		
			2014/15	2015/16	2016/17		
Recurrent	Wage	138.141	155.887	38.458	155.887	155.887	199.445
	Non Wage	216.284	233.400	64.211	225.734	247.178	257.065
Development	GoU	132.500	267.080	65.146	282.331	359.594	374.140
	Ext. Fin.	24.708	42.429	2.821	16.414	14.943	2.121
GoU Total		486.925	656.367	167.815	663.951	762.659	830.651
Total GoU+Ext Fin. (MTEF)		511.633	698.795	170.636	680.366	777.602	832.772
<i>Non Tax Revenue</i>		<i>0.000</i>	<i>2.214</i>	<i>0.110</i>	<i>2.184</i>	<i>2.292</i>	<i>2.521</i>
Grand Total		511.633	701.009	170.526	682.549	779.894	835.293

* Excluding Taxes and Arrears

Chart S1.1: Medium Term Budget Projections by Vote Function (UShs Billion)*



* Excluding Taxes and Arrears

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(ii) Sector Contributions to the National Development Plan

The Accountability Sector is premised on the National Development Plan (NDP). The Sector goal which is To achieve a transparent, responsive and accountable public sector that delivers value for money services in a timely and effective manner anchored in objective (g) of the NDP on strengthening good governance, defense and security.

The overall aim of the Sector envisages improved levels of socio-economic and corporate governance. This in turn increases public trust in the Government operations as well as advancing the quality of service delivery. There are five sector objectives which enable the attainment of the goal, these include;

- To strengthen coordination and collaboration amongst sector institutions,
- To enhance planning, mobilization, and allocation of government resources,
- To improve compliance with accountability rules and regulations,
- To strengthen public demand for accountability
- To prevent, detect and eliminate corruption

These contribute to the three Sector outcomes of efficient service delivery through formulation & monitoring of credible budgets; Compliance to Accountability Policies, service delivery standards, and regulations and Accountability Sector's contribution to economic growth and development enhanced. All the 14 Sector vote functions are well aligned to the Sector priorities and NDP.

Improved Service Delivery

Effective service delivery affects several human development issues including population, health, education, water and sanitation and agriculture. Delivery of quality basic services is a key issue for poor Ugandans. The Accountability Sector has strived to ensure that systems of budgeting, economic management, financial management and accountability are in place and operating efficiently and effectively to deliver quality services. Enhancing accountability across sectors greatly contributes to delivery of quality and consistent services. If Uganda is to attain its MDG targets, then sectors need to address accountability in a structured and comprehensive manner.

Economic Management

Uganda has achieved consistent economic growth since the early 1990's; this has led to increased expenditure in poverty reduction areas like Universal Primary Education, improved access to health facilities and medicines. However, expansion of government expenditure has also contributed to increased wastage and value for money concerns. Corruption remains a big challenge to effective economic management. The Sector has stepped up efforts to enhance VFM, strengthen financial management systems and tackling corruption

Strengthening good governance through fight of corruption

The annual Global Competitiveness Report records corruption as the second highest constraint in doing business in Uganda. The extent of corruption, political interference and ineffective law enforcement in areas such as land ownership, business regulation, public procurement, allocation of public resources has a negative impact on investment, livelihoods and wealth creation. Lack of transparency limits competitiveness. The Sector continues to prioritize fight against Corruption Investigation of corruption complaints, prosecution of corruption cases, public awareness programmes, and policy and systems studies, coordination of IAF in the implementation of National Anti Corruption Strategy

(iii) 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*
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*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*

(iv) Summary of Sector Performance

The status of the sector in terms of its three priority sector outcomes is set out below:

Outcome 1: Efficient service delivery through formulation and monitoring of credible budgets.

In FY 2012/13, 84% of the approved budget was released to all government spending agents. 80% of the central government agents received funds as per agreed cash flow plans. All the central government projects and programmes assessed were satisfactory. 99% of the budget released to the central government was utilized. All the local government (LG) performance contracts were satisfactory and 86% of the LGs submitted quarterly performance report within 3 months after the end of a quarter

Outcome 2: Compliance to accountability policies, service delivery standards and regulations.

The level of compliance with accountability policies, standards and regulations dropped in all levels of government in FY 2012/13 suggesting inadequate enforcement of public financial management (PFM) laws by accounting officers. 45% of central government (CG) audit reports were clean, 32% of local governments (LG) audit reports were clean whereas 41% of statutory bodies audit reports were clean. There was significant decline in compliance level with accountability policies, service delivery standards and regulations in statutory bodies, with 20 percentage points from 61% in FY 2011/12. The compliance level declined by 14 and 13 percentage points from 59% and 45% in FY 2011/12 in central government institutions and LGs respectively.

Outcome 3: Accountability Sector's contribution to economic growth and development enhanced

The economy recovered during the FY 2012/13 growing by 5.8 percent compared to 5.2 per cent estimated at the beginning of the financial year, representing a significant recovery from the 3.4 per cent achieved last FY 2011/12. This was mainly due to the rebound in performance in the construction sector especially transport supported by fast implementation of road construction and telecommunication, manufacturing, real estate activities, steady electricity supply, good agricultural harvest, pick up in private Sector credit and effects of the intervention measures that Government put in place to improve the supply-side of the economy

Uganda's revenue performance was impressive with the tax collection of at least UGX 7.14 trillion against a set target of UGX 7.28 trillion reflecting performance of 98.1% and a deficit of 1.9%. The strategies used to gain its annual performance were increasing tax registers by hitting a 91% increase against a targeted 30%. The revenue as a share of GDP increased by 1 percentage point from 12% in FY 2011/12 to 13% in FY 2012/13. The revenue performance was in line with the performance of the economy

Domestic taxes collections for FY 2012/13 were UGX 4,274.73bn against a target of UGX 4,072.45bn, reflecting a performance of 104.9% and a surplus of 4.9% (UGX 202.27bn). The good performance in the domestic taxes last financial year is attributed to high value added taxes as a result of the increased power capacity from the 3 power plants commissioned during the year.

The International trade taxes collections amounted to UGX 3,070.51bn against a target of UGX 3,392.92bn, reflecting a performance of 90.5% and a deficit of 9.5% (UGX 322.41bn).

Total NTR collected performed above target by Shs.30.8bn against the target of Shs.160bn. The good performance was on account of revenues collected by URA on behalf of MDAs that raised UGX 25.9bn compared to the programmed UGX 6.1bn.

Inflation

Following effective Government interventions in combating inflationary pressures, annual inflation was reduced from 19.5 percent in June 2012 to 5.8 percent in June 2013, close to the 5 percent target.

Balance of Payments

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Earnings from our exports increased from US\$ 4.54 billion in FY 2011/12 to US\$ 4.87 billion in FY 2012/13, largely due to increased inflows from non-coffee exports and the tourism sector. The import bill reduced, albeit marginally from US\$ 7.61 billion in FY 2011/12 to US\$ 7.49 billion in FY 2012/13. This improved our trade balance from a deficit of US\$ 2.58 billion in the financial year 2011/12 to US\$ 2.31 billion in FY 2012/13. The improvements on the trade account contributed to improvements in the current account balance, from a deficit of US\$ 2.16 billion in FY 2011/12 to US\$ 2.02 billion in FY 2012/13.

Foreign Exchange Reserves

By the end of FY 2012/13, the stock of our foreign exchange reserves amounted to US\$ 3.3 billion or 4.5 months of future import demand of goods and services. This was an improvement in our reserve position of about US\$ 2.6bn one year ago which was equivalent to 4.2 months of imports.

S2: Sector Performance and Plans to Improve Sector Outcomes

This section describes past performance and plans to improve sector outcomes. For each outcome it sets out outcome indicators, key sector outputs and actions to improve sector performance. It then sets out analysis of the efficiency of sector allocations and major capital investments.

(i) Outcome 1: Efficient service delivery through formulation and monitoring of credible budgets.

Status of Sector Outcomes

The table below sets out the status of sector outcomes in terms of key sector outcome indicators.

Table S2.1: Sector Outcome Indicators

<i>Outcome 1: Efficient service delivery through formulation and monitoring of credible budgets.</i>			
Outcome and Outcome Indicator	Baseline	2014/15 Target	Medium Term Forecast
Total value of supplementary appropriations as a % of approved budget	7 (2011/12)	5	5 (2017/18)
% of funds utilized against funds released(CG on IFMIS)	96 (2011/12)	99	99 (2017/18)
% of funds released against originally approved estimates	98 (2011/12)	99	99 (2017/18)
Arrears as % of total expenditure for FY N-2	6.6 (2011/12)	4	4 (2017/18)

Performance for the first quarter of the 2013/14 financial year

1. Budget Preparation, Execution and Monitoring

The sector through this vote function prepared the following documents as constitutionally required; Supplementary Appropriation Bill 2013, Public Investment Plan 2013/14, Budget Execution Circular for the FY 2013/14, Annual Budget Performance Report for the FY 2012/13, Budget Speech Monitoring Matrix for FY 2013/14 and First BCC for FY 2014/15. The Ministry ensured conformity of workplans with the Accounting Warrants before releases were made (Approved estimates book 1).

2. Economic Development and policy Research

The Sector through this vote function produced and disseminated the National Millennium Development Goals (MDGs) progress report for 2013, draft Government outlays Analysis report for FY 2011/12, Annual Economic Performance report for FY 2012/13. The Qualitative Evaluation of the BTVET (Business Technical Vocational and educational training) study was also completed

Table S2.2: Key 2014/15 Outputs Contributing to the Sector Outcome*

<i>Outcome 1: Efficient service delivery through formulation and monitoring of credible budgets.</i>			
<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	2013/14 Spending and Outputs Achieved by End Sept	2014/15 Proposed Budget and Planned Outputs
Vote: 008 Ministry of Finance, Planning & Economic Dev.			
<i>Vote Function: 1401 Macroeconomic Policy and Management</i>			
Output: 140102	Domestic Revenue and Foreign Aid Policy, Monitoring and Analysis		

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Outcome 1: Efficient service delivery through formulation and monitoring of credible budgets.

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	2013/14 Spending and Outputs Achieved by End Sept	2014/15 Proposed Budget and Planned Outputs
<i>Description of Outputs:</i>	<p>All Finance Acts reviewed, harmonized and compendium compiled.</p> <p>URA monitored and supervised to collect US\$ 8,486.5 billion in tax revenues to finance the FY 2013/14 Budget.</p> <p>MDAs and URA monitored to ensure that the NTR target of US\$ 275 billion is realized to finance the FY 2013/14 Budget.</p> <p>Macroeconomic framework and the government cash flow statement that reflect the overall performance of domestic revenues, loan repayments, external loans and grants and other financing updated</p>	<p>Amendments to the Income Tax, Excise Tariff, VAT, Stamp Acts and Finance Bill 2013 presented to Parliament.</p> <p>Terms of reference for carrying out a revenue enhancement study prepared and submitted to DEA for consideration</p> <p>US\$1,826.69bn and US\$36.06bn tax and Non Tax Revenue respectively collected. However, shortfalls of Shs.37bn and Shs.10bn were registered respectively.</p> <p>Terms of Reference developed to carry out an NTR validation exercise to generate revenue generating proposals.</p> <p>Draft NTR strategy to rollout the e payment system for collecting NTR by URA prepared.</p>	<p>Quarterly Domestic financing reports produced</p> <p>Dissemination of the medium term resource envelope.</p> <p>URA monitored and supervised to collect US\$ 8,578.46 billion in tax revenues to finance the FY 2014/15 Budget.</p> <p>MDAs and URA monitored to ensure that the NTR target of US\$ 275 billion is realized to finance the FY 2014/15 Budget.</p> <p>Macroeconomic framework and the government cash flow statement that reflect the overall performance of domestic revenues, loan repayments, external loans and grants and other financing updated</p>
<i>Performance Indicators:</i>			
Number of revenue performance reports produced	14	3	14
Number of MDAs monitored for Non Tax Revenue	50	50	50
External resources mobilized as a Percentage of the National Budget.	16.5	2.363	16
<i>Output Cost (US\$ bn):</i>	2.034	0.340	1.588
Output: 140151	Pension Regulation services		
<i>Description of Outputs:</i>	<p>Regulations and guidelines for the Uganda Retirement Benefit Regulatory Act 2011 developed</p> <p>Systems of internal controls to safeguard financial assets of the organization developed and maintained</p> <p>Systems for monitoring retirement benefits developed</p> <p>Uganda Pension Liberalization process with peer countries benchmarked</p> <p>Policy papers and studies on retirement benefit, social protection and/or pension reforms produced</p>	<p>Amendments to the liberalization Bill prepared.</p> <p>GOU securities issued to the domestic market to finance the budget.</p> <p>Cost implications for each security issuance established.</p> <p>Financial markets simulations to establish the timing and cost implications Prepared.</p> <p>Advisor on GOU debt issuance and management facilitated.</p> <p>Simulation link between domestic securities issuance and macroeconomic framework developed.</p>	<p>Technical capacity of MOF enhanced in pension reform</p> <p>URBRA staff facilitated at international and National Pension Management events</p> <p>Technical capacity of URBRA staff enhanced in pension reform</p> <p>Regulations and guidelines for the Uganda Retirement Benefit Regulatory Act 2011 developed</p> <p>Strategic plan for effective delivery of URBRA's mandate drafted</p> <p>Licensing Regime of the Authority directed and managed</p> <p>Effective relationships with key</p>

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Outcome 1: Efficient service delivery through formulation and monitoring of credible budgets.

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	2013/14 Spending and Outputs Achieved by End Sept	2014/15 Proposed Budget and Planned Outputs
		Domestic Securities issuance facilitated.	stake holders developed and maintained
		Progress report on the status of anti-money laundering bill.	Risk management frameworks developed
		Coordination framework for the Anti-Money Laundering in Uganda developed.	Licensing, regulatory and risk based supervision frameworks developed
			Staff of URBRA seconded to a risk based supervisory regime /institution
			A structure on how to build National Database of scheme participants developed
			Website developed, maintained and upgraded
			Systems for monitoring retirement benefits developed
			Institutional structure for implementation of the URBRA developed.
			Acts to be amended to comply with the URBRA Act identified
			Pension sector regulated Uganda Pension Liberalisation process Benchmarked with peer countries
			Policy papers and studies on retirement benefit, social protection and/or pension reforms produced
			Liberalization of the Retirement Benefits Sector done Pension survey conducted
<i>Output Cost (US\$ bn):</i>	0.600	0.127	0.600

Vote Function: 1402 Budget Preparation, Execution and Monitoring

Output: 140201	Policy, Coordination and Monitoring of the National Budget Cycle		
<i>Description of Outputs:</i>	Release Schedules and Budget Estimates Book for FY 2013/14 produced and disseminated.	Release Schedules and Budget Estimates Book for FY 2013/14 produced and disseminated.	Release Schedules and Budget Estimates Book for FY 2014/15 produced and disseminated.
	Public Investment Plan & BCCs for FY 2014/15 Produced.	Public Investment Plan for the FY 2013/14 published by 15th August 2013.	Public Investment Plan & BCCs for FY 2015/16 Produced.
	The Output Budgeting Tool automated for online access to ease budgeting and reporting processes	Annual and Quarterly work plans for sectors analyzed and reviewed.	The Output Budgeting Tool automated for online access to ease budgeting and reporting processes

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Outcome 1: Efficient service delivery through formulation and monitoring of credible budgets.

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	2013/14 Spending and Outputs Achieved by End Sept	2014/15 Proposed Budget and Planned Outputs
	Annual and Quarterly work plans for sectors analyzed and reviewed.	Budget Options Paper for FY 2014/15 prepared.	Annual and Quarterly work plans for sectors analyzed and reviewed.
	Budget Options Paper for FY 2014/15 prepared.	Monitoring Reports, Medium Term Expenditure Framework (MTEF) for the FY 2014/15 and the National Budget Framework for FY 2014/15 produced.	Budget Options Paper for FY 2015/16 prepared.
	Monitoring reports, Medium Term Expenditure Framework (MTEF) for the FY 2014/15 and the National Budget Framework for FY 2014/15 produced.	Sector Budget Framework Papers for FY 2014/15 coordinated, prepared, analyzed and consolidated into the National Budget Framework paper.	Monitoring Reports, Medium Term Expenditure Framework (MTEF) for the FY 2015/16 and the National Budget Framework for FY 2015/16 produced.
	Sector Budget Framework Papers for FY 2014/15 coordinated, prepared analyzed and consolidated into the National Budget Framework paper.	First Budget Execution Circular for the FY 2014/15 issued.	Sector Budget Framework Papers for FY 2015/16 coordinated, prepared analyzed and consolidated into the National Budget Framework paper.
	Value for Money Review for Oil and Gas projects carried out.	Value for Money Review for Oil and Gas projects carried out.	Value for Money Review for Oil and Gas projects carried out.
	Coordination and evaluation of Oil and Gas cross cutting sectoral Issues undertaken	Annual Budget Performance Report for the FY 2012/13 published by 30th August 2013.	Coordination and evaluation of Oil and Gas cross cutting sectoral Issues undertaken
		Coordination and evaluation of Oil and Gas cross cutting sectoral Issues undertaken	
<i>Performance Indicators:</i>			
Total value of supplementary appropriations as a % of approved budget			3
Arrears as a % of total expenditures FY N-2	4	3	3
% of funds utilized against funds released (CG on IFMS)	98	82	98
<i>Output Cost (US\$ bn):</i>	10.371	0.949	5.954
Output: 140202	Policy, Coordination and Monitoring of the Local Government Budget Cycle		
<i>Description of Outputs:</i>	Local Government Approved Budget Estimates for FY 2013/14 (Vol II) consolidated and published.	Local Government Approved Budget Estimates for FY 2013/14 (Vol II) consolidated and published.	Local government Approved Budget Estimates for FY 2014/15 (Vol II) consolidated and published.
	Capacity of LG officials enhanced on the Output Budgeting Tool (OBT) to ease Budget preparation and reporting	Capacity of LG officials enhanced on the Output Budgeting Tool (OBT) to ease Budget preparation and reporting	Capacity of LG officials enhanced on the Output Budgeting Tool (OBT) to ease Budget preparation and reporting
	Draft Local Government Planning Figures for FY 2014/15 issued.	Draft Local Government Indicative Planning Figures for FY 2014/15 issued.	Draft local government Planning Figures for FY 2015/16 issued.
	Report on the Local Government Budget Consultations for the FY 2014/15 prepared and published.	Report on the Local Government Budget Consultations for the FY 2014/15 prepared and published.	Report on the Local Government Budget Consultations for the FY 2015/16 prepared and published.

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Outcome 1: Efficient service delivery through formulation and monitoring of credible budgets.

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	2013/14 Spending and Outputs Achieved by End Sept	2014/15 Proposed Budget and Planned Outputs
	Local Government Quarterly Release Schedules FY 2013/14 consolidated and issued.	Local Government Quarterly Release Schedules FY 2013/14 consolidated and issued.	Local Government Quarterly Release Schedules FY 2014/15 consolidated and issued.
	Local Government Quarterly Budget Performance Reports FY 2013/14 analysed.	Local Government Quarterly Budget Performance Reports FY 2013/14 analysed.	Local Government Quarterly Budget Performance Reports FY 2014/15 analysed.
	Draft Local Government Budget Estimates (Vol II) Consolidated and printed.	Draft Local Government Budget Estimates (Vol II) Consolidated and printed.	Draft Local Government Budget Estimates (Vol II) Consolidated and printed.
<i>Performance Indicators:</i>			
% of Local Governments submitting the final Quarter 4 performance report within 3 months of the end of year	80	85% of Local Governments submitted their Quarter 4 Budget Performance Progress reports	88
<i>Output Cost (US\$ bn):</i>	3.039	0.371	3.821
Output: 140204	Coordination and Monitoring of Sectoral Plans, Budgets and Budget Implementation		
<i>Description of Outputs:</i>	Budget Speech Policy Matrix for the FY 2014/15 updated.	Budget Speech Policy Matrix for the FY 2014/15 updated.	Budget Speech Policy Matrix for the FY 2014/15 updated.
	Annual Budget Performance Report for the FY 2012/13 published.	First Budget Execution Circular for the FY 2014/15 Issued.	Annual Budget Performance Report for the FY 2013/14 published.
	First Budget Execution Circular for the FY 2014/15 Issued.	Wage Information In the OBT captured.	First Budget Execution Circular for the FY 2015/16 Issued.
		Budget Execution Circular for FY 2013/14 submitted.	
		Draft Budget Option Paper for FY 2014/15 submitted.	
		Sector Working Group Guidelines for the FY 2014/15 prepared.	
<i>Output Cost (US\$ bn):</i>	2.203	0.365	2.848

* Excludes taxes and arrears

2014/15 Planned Outputs

1. Budget Preparation, Execution and Monitoring

Under this Vote Function, the Sector will provide strategies and guidelines for the budget process, allocation of funds to priority sectors in accordance with the MTEF & LTEF, avail financial resources to finance implementation of Government programmes and monitor and ascertain efficiency in utilization of national resources for intended priorities.

To strengthen budget reforms and enhance allocative and operative efficiency, a number of outputs have been planned for next financial year these include improving Output Oriented Budgeting using the Output Budgeting Tool (OBT), Quarterly progress reporting; Automation of OBT to make it accessible online, continuous monitoring of budget execution, and implementation, holding the nationwide Budget Consultative meetings.

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Coordination, preparation, analysis and consolidation of Sector Budget Framework Papers and Local Government Budget Framework papers for FY 2015/16 into the National Budget Framework paper, Preparation of Budget Estimates (Vol I and II), Budget Call Circulars, Cabinet Memoranda on the Budget, Medium Term Expenditure Framework (MTEF), Public Investment Plan, Budget Strategy Paper, National Budget Framework Paper for FY 2015/16 and publishing of the Annual Budget Performance Report for the FY 2013/14, Supplementary schedule, and Supplementary and Appropriation Bills.

Economic Development and Policy Research

Under this Vote Function, the Sector will conduct and disseminate high quality economic and scientific evidence based research for policy formulation which will feed into the budgeting process and macroeconomic management and publications during the Financial Year; Background to the Budget (BTTB) for FY 2015/16, Government Outlays Analysis Report (GOAR) for FY 2013/14, Annual Economic Performance report for FY 2013/14, Public Expenditure Analysis Report (PEAR) for FY 2013/14, Policy Implementation Issues Report (PIR) for FY 2013/14 Development Co-operation Frameworks (DCF) Report for FY 2014/15 produced, and Poverty Status Report (PSR) 2015/16 produced based on the 2013 census data.

It will also support scientific research, Value addition and facilitation of related research for the Presidential Initiative on Banana Industrial, support for the Population Secretariat activities. The Sector plans to strengthen the intellectual property management system by supporting the establishment of institutional IP policies and innovation support systems across universities, R&D institutions and innovation centres.

Medium Term Plans

Enhance output oriented budgeting for performance results and value for money and deepening the various Budget Reforms (OBT) in all sectors and Local Governments

Ensure improved Government effectiveness through prudent allocation of resources, performance monitoring and evaluation to enhance service delivery and accountability

Actions to Improve Outcome Performance

Credibility of the budget requires that budget formulation follows a democratic, transparent and highly consultative process, that the budget is implemented as approved and appropriated, that there are adequate controls in public financial management and that resources are spent to deliver the outputs for which they were allocated. Plans are underway to increase consultations with all stakeholders, elimination of supplementary expenditures and budget cuts, timely release of funds to the spending agencies, timely implementation of programmes/projects, monitoring and supervision as well as regular reporting and accountability.

Also the emphasis is ensuring that the budget is implemented as approved and a Circular has been issued to all Accounting Officers, particularly, the need to ensure that all requests for supplementary funding are first submitted to Cabinet for approval, clearly indicating the source of funding. To minimize delayed release of funds, adjusted the release system to ensure direct transfer of funds to Town Councils and Schools in line with the school academic calendar. This is in addition to a move away from monthly to quarterly releases for cash.

Enhancement of the functionality and usage coverage of the Output Budgeting Tool (OBT) to make it more comprehensive and improve alignment of budget preparation to procurement planning and accountability. This will entail an integration of budgeting and accounting systems for better budget execution and control as well as ease reconciliation of budget performance information

There are plans to develop policy guidance on aid management and also operationalise the Public Investment Management system (PIMS) for better tracking and management of external resources.

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Table S2.3: Actions and Medium Term Strategy to Improve Sector Outcome

<i>Sector Outcome 1: Efficient service delivery through formulation and monitoring of credible budgets.</i>			
2013/14 Planned Actions:	2013/14 Actions by Sept:	2014/15 Planned Actions:	MT Strategy:
Vote: 008 Ministry of Finance, Planning & Economic Dev.			
Vote Function: 14 01 Macroeconomic Policy and Management			
Framework and data base for the Micro-Simulation Model constructed	Micro-Simulation Model constructed partially and currently awaiting CGE to be done	Dynamic CGE Model implemented	Set up Statistical Unit. Transfer econometric modelling skills to the technical staff for sustainability of the tool.
Capacity built in Macroeconomic Modeling		Database for Computable General Equilibrium model developed from the Supply and Use Tables(SUT) and Social Accounting Matrix (SAM)	
Post Model project support	18 staff have so far been trained in macroeconomic modeling	Macroeconomic forecasting results produced Results from the SUT/SAM produced	
Vote Function: 14 02 Budget Preparation, Execution and Monitoring			
Avail resources in line with the available resource envelope and planned activities in the SIPs	Resources Availled in line with the available resource envelope	Avail resources in line with the available resource envelope and planned activities in the SIPs	Formulate a credible budget Enforce budget discipline
Vote Function: 14 03 Public Financial Management			
Inspection of PDEs for guidance on compliance to PPDA Act, PPDA Performance monitoring, enhanced financial management IT,Procurement and leadership skills Harmonisation of financial regulations	IT, Procurement, training management and leadership skills for staff in MDAs undertaken	Inspection of PDEs for guidance on compliance to PPDA Act, PPDA Performance monitoring, enhanced financial management IT,Procurement and leadership skills Harmonisation of financial regulations	Enforce compliance to policy requirements
Need to roll out and deepen IFMS in all Votes and Accounting Units of Government	Upgraded IFMS to all sites including 8 projects. IFMS data centres and 107 sites supported to remain connected to the network. Provided User IFMS Support of all Central Governrnt Votes (66). MS NAV 2009 Support and Monitoring for the 32 Missions.	10 Donor Project will be rolled out 6 Hybrid Sites Implemented	Train staff to manage IFMS sites and retain the staff
Implementation of IFMS in Donor Financed Projects supported	Implementation of IFMS in Donor Financed Projects supported.	DMFAS training for new users Staffing and capacity building of the NAO support Unit	All inflows to be captured in database Training of all involved staff Review of financial packages
Regular portifolio analysis using DMFAS 6.0	Ensured regular maintenance of DMFAS and staff training to increase capacity for portfolio analysis	Reviewing and harmonising Bank Accounts in Line with TSA Implementation	
Vote: 141 URA			
Vote Function: 14 54 Revenue Collection & Administration			
-Implement Revenue	In the implementation of	-Implement the tax	Managing Copmliance

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<i>Sector Outcome 1: Efficient service delivery through formulation and monitoring of credible budgets.</i>			
2013/14 Planned Actions:	2013/14 Actions by Sept:	2014/15 Planned Actions:	MT Strategy:
<p>collection controls,Implement the National Audit plan,Implement Tax payer awareness program.Roll out ASYCUDA World to all customs business areas</p>	<p>revenue collection controls, a review of the management and control of Customs warehouses was carried out and some of the new initiatives implemented include;</p> <ul style="list-style-type: none"> *Spot checks for bonded warehouses *Extension of working hours especially over the weekends *Quality assurance of verification accounts *Daily inspections of bonded warehouses *Weekly staff engagements *Stock taking for bonded warehouses. <p>03 monthly meetings were held to come up with strategies to improve Customs revenue collections. Out of these meetings, some of the risks identified for the quarter included; mis use of CPCs, missclassification of goods, undervaluation due to insufficient documentation, non-declaration/misdeclaration of surcharge, payment of less registration fees, Misdeclaration of year of manufacture and models for motor vehicle units, under declaration of the bond in force for sensitive re-exports (vehicle units, fabrics, sugar, rice and cooking oil); non inclusion of freight and insurance in transaction documents and non - identification of sensitive export items. Other risks identified were omission of signatures on authority letters in ASYCUDA World entries,registering motor cycles on dummy entries without viewing the inspection act to get the justification for use of CPC 483, variance in declared import values of yeast by different importers, lodgement of vehicle units (from Elegu)for processing under CB10s yet their KPs expired, omission of previous declaration documents in box 40 of the SAD. Also identified was loaning out of goods to clients before payment of taxes and the exit process and</p>	<p>investigation programme.</p> <ul style="list-style-type: none"> -Strengthen the litigation & Debt recovery function -Implement the tax investigation programme. -Strengthen the litigation & Debt recovery functions -Roll out the Authorised Economic Operator Programme 	<p>Programme:</p> <ul style="list-style-type: none"> -Service Support Enhancement -Customs Business Systems Enhancement -Integrated Tax System

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<i>Sector Outcome 1: Efficient service delivery through formulation and monitoring of credible budgets.</i>			
2013/14 Planned Actions:	2013/14 Actions by Sept:	2014/15 Planned Actions:	MT Strategy:
	<p>concealment among other goods.</p> <p>For the 1st quarter FY 2013/14, ASYCUDA World has been rolled out to major Customs stations accounting for 95% of Customs transactions. These include; Kampala, Entebbe, Katuna, Mutukula, Jinja, Malaba and Busia. Roll out is still ongoing in the rest of the Customs stations.</p> <p>The activities carried out towards implementation of the national audit plan in the first quarter include; completion of 323 Audits, establishment of a joint risk committee between DT, Customs and Tax investigations departments, development of parameters for joint risk assessment and identification of 20 cases for joint audit between customs and DT. Documentation reviews on management services have been completed on the transfer pricing policies for 3 clients, namely Nile Breweries Ltd, Salini Construttori and Reime (U) Ltd.</p> <p>The activities carried out in first quarter towards taxpayer awareness include; holding of 25 tax clinics and 12 radio/TV talkshows, URA participation in 5 exhibition shows organised by PSFU, Science and Technology expo, DFCU Womenin business expo, the Uganda investor expo and the KCB expo. Tax information was shared with corporate bodies within Uganda and Ugandans in diaspora via email.</p>		
-Train staff in auditing upstream sector/petroleum, Petroleum pricing/valuation and petroleum accountin, Conduct etax module training for staff, Procure training school equipment, Implement staff development programme	A corporate training planner for the FY 2013/14 was developed in which 46 trainings have been planned and 3370 staff have been scheduled for training.	Develop and Implement standardized staff development programs Implement the training planner	Capacity Building: The capacity building program for medium term strategy has been designed in accordance with the Strategy, Maintenance and Leadership (STRAMAL) Model that is premised on three pillars namely: Strategy: Maintenance & Leadership

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(ii) Outcome 2: Compliance to accountability policies, service delivery standards and regulations.

Status of Sector Outcomes

The table below sets out the status of sector outcomes in terms of key sector outcome indicators.

Table S2.1: Sector Outcome Indicators

<i>Outcome 2: Compliance to accountability policies, service delivery standards and regulations.</i>			
Outcome and Outcome Indicator	Baseline	2014/15 Target	Medium Term Forecast
% of PPDA audit recommendations implemented	80 (2012/13)	100	100 (2017/18)
% of contracts with complete procurement records (by number)	20 (2012/13)	100	100 (2017/18)
% of contracts subject to open competition (by contract value)	74 (2012/13)	80	80 (2017/18)
% clean audit reports (central, local and statutory bodies)	34.3 (2009/10)	34.3	34.3 (2017/18)

Performance for the first quarter of the 2013/14 financial year

1. Public Financial Management

Under this Vote Function, the Sector ensured safe custody and effective management of public resources and assets and management and reporting on accounts of Government. IFMS was upgraded in all sites including 8 projects. Further still, IFMS user support was provided to all Central Government Votes (66). Also consolidated and produced Accounts for the Financial Year ending 2012/2013, further reviewed and reconciled all bank accounts and trained MDAs to produce financial reports as required by law. Produced Treasury Single Account (TSA) operational guidelines to help guide cash management processes. Produced 8 Inspection reports from District Local Governments of Bulambuli, Sironko, Kyegegwa, Kyenjonjo, Maracha, Koboko, Bukomansimbi, Sembabule. In addition, 4 supervisory reports were produced on internal audit activities in Fort Portal, Mbale, Hoima, Lira, Arua regional referral hospitals. Upgraded the Navission System in 8 Missions which include: Nairobi, Paris, Brussels, Washington, New York, Ottawa, Abu Dhabi and Rome

2. External audit

The vote outputs are classified into the following categories; financial audit, Value for money, policy planning and strategic management, purchase of motor vehicles, purchase of office and residential furniture and fittings, Government buildings and administrative infrastructure. As of 30th September 2013, a total of 445 APMs were approved while 188 were in progress. Twenty-nine (29) audits covering 25 special audits and 4 statutory authorities had been completed. Two (2) pre-study reports and APMs for 5 engineering audits had been approved. Two (2) main VFM studies, 8 VFM pre-studies and 5 engineering audits were in progress. A methodology for audit of small entities was developed, Three(3) Teammate libraries were updated (Central Government, Local Authorities and VFM).A data base on pending and audit reports discussed by PAC was updated, 30 copies of Audit Reports for the year ended 30th June 2013 were produced and disseminated. The superstructure for all the 10 levels of the Audit House was completed (55% of the project scope).

3. Regulation of procurement and disposal systems

Under this VF, the Sector carried out 32 procurement audits, 20 investigations and made follow ups in 19 Entities to assess the implementation of audit recommendations. Twenty (20) entities were trained on the procurement and disposal best practices. Fifty (50) providers from the private sector were also given training on the procurement and disposal Law as well as 10 Civil Society Organisations. Eleven (11) Compliance checks were carried out and 20 common specification standards as well as 2 Guidelines were developed

4. Governance and accountability

During this period, the Sector through this vote function initiated legislation for Anti Corruption Court, reviewed the Zero Tolerance to Corruption Policy and the Qui Tam law principles. Developed Citizens' Handbook on anti corruption and IEC materials for the dissemination of National ethical values Policy. Also

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disseminated anti corruption laws in Mukono, Buvuma Island, Buikwe and Kayunga districts. Conducted training to integrate ethical values in 2 PTCs (Arua and Lodonga Core PTCS), built capacity of 6 District Integrity Promotion Forum (Masaka and Rakai). Conducted sensitization seminars for 13 schools in Kampala district on the danger of drug abuse and immorality, carried out a consultative meeting on training manual and resource book for law enforcement agencies and conducted 4 workshops to coordinate anti corruption efforts (roll IAF) in local governments.

5. Corruption Investigation and litigation

During this period, the Sector through this vote function completed investigation of 358 corruption complaints, concluded prosecution of 3 corruption cases, concluded 3 civil litigation cases, facilitated 2 Integrity Clubs, verified 5 declaration of Leaders, completed 4 investigations into breaches of Leadership Code and investigated and completed 30 cases of Ombudsman nature

Table S2.2: Key 2014/15 Outputs Contributing to the Sector Outcome*

<i>Outcome 2: Compliance to accountability policies, service delivery standards and regulations.</i>			
<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	2013/14 Spending and Outputs Achieved by End Sept	2014/15 Proposed Budget and Planned Outputs
Vote: 008 Ministry of Finance, Planning & Economic Dev.			
<i>Vote Function: 1401 Macroeconomic Policy and Management</i>			
Output: 140151	Pension Regulation services		
<i>Description of Outputs:</i>	Regulations and guidelines for the Uganda Retirement Benefit Regulatory Act 2011 developed	Amendments to the liberalization Bill prepared.	Technical capacity of MOF enhanced in pension reform
	Systems of internal controls to safeguard financial assets of the organization developed and maintained	GOU securities issued to the domestic market to finance the budget.	URBRA staff facilitated at international and National Pension Management events
	Systems for monitoring retirement benefits developed	Cost implications for each security issuance established.	Technical capacity of URBRA staff enhanced in pension reform
	Uganda Pension Liberalization process with peer countries benchmarked	Financial markets simulations to establish the timing and cost implications Prepared.	Regulations and guidelines for the Uganda Retirement Benefit Regulatory Act 2011 developed
	Policy papers and studies on retirement benefit, social protection and/or pension reforms produced	Advisor on GOU debt issuance and management facilitated.	Strategic plan for effective delivery of URBRA's mandate drafted
		Simulation link between domestic securities issuance and macroeconomic framework developed.	Licensing Regime of the Authority directed and managed
		Domestic Securities issuance facilitated.	Effective relationships with key stake holders developed and maintained
		Progress report on the status of anti-money laundering bill.	Risk management frameworks developed
		Coordination framework for the Anti-Money Laundering in Uganda developed.	Licensing, regulatory and risk based supervision frameworks developed
			Staff of URBRA seconded to a risk based supervisory regime /institution
			A structure on how to build National Database of scheme participants developed

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Outcome 2: Compliance to accountability policies, service delivery standards and regulations.

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	2013/14 Spending and Outputs Achieved by End Sept	2014/15 Proposed Budget and Planned Outputs
			Website developed, maintained and upgraded Systems for monitoring retirement benefits developed Institutional structure for implementation of the URBRA developed. Acts to be amended to comply with the URBRA Act identified Pension sector regulated Uganda Pension Liberalisation process Benchmarked with peer countries Policy papers and studies on retirement benefit, social protection and/or pension reforms produced Liberalization of the Retirement Benefits Sector done Pension survey conducted
<i>Output Cost (US\$ bn):</i>	<i>0.600</i>	<i>0.127</i>	<i>0.600</i>

Vote Function: 1403 Public Financial Management

Output: 140301	Accounting and Financial Management Policy, Coordination and Monitoring		
<i>Description of Outputs:</i>	IFMS to 4 hybrid Votes in Central Government and 11 Donor Financed Projects deepened	Upgraded IFMS to all sites including 8 projects.	2 payroll audit reports 2 supervisory reports on Internal audit activities in 13 Regional Referral Hospitals prepared
	IPPS interfaced with IFMS.	IFMS data centres and 107 sites supported to remain connected to the network.	TSA Policy Guidelines finalised Review and Closure of Banks Accounts
	IFMS data centers and 107 sites supported to remain connected to the network	Provided User IFMS Support of all Central Government Votes (66).	IFMS to 8 hybrid Votes in Central Government and 10 Donor Financed Projects deepened
	MS NAV 2009 Support and Monitoring for the 32 Missions undertaken.	MS NAV 2009 Support and Monitoring for the 32 Missions carried out	IPPS interfaced with IFMS.
	Legacy Financial Application systems reviewed and upgraded in harmony with changes in the Government policy	Vote on Account Reviewed and uploaded.	IFMS data centers and 112 sites supported to remain connected to the network
	13 Supervisory reports on internal audit activities in 13 Regional Referral Hospitals prepared.	8 Inspection reports produced from District Local Governments of Bulambuli, Sironko, Kyegegwa, Kyenjonjo, Maracha, Koboko, Bukomansimbi, Sembabule.	MS NAV 2009 Support and Monitoring for the 32 Missions undertaken.
	Non-Current Assets (NCAs) Accounting Policy formulated.	4 supervisory reports produced on internal audit activities in Fort Portal, Mbale, Hoima, Lira, Arua regional referral hospitals.	13 Supervisory reports on internal audit activities in 13 Regional Referral Hospitals
	Standard Operating Procedures (SOPs) on Classified		

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Outcome 2: Compliance to accountability policies, service delivery standards and regulations.

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	2013/14 Spending and Outputs Achieved by End Sept	2014/15 Proposed Budget and Planned Outputs
	Expenditure issued	Public Expenditure and Financial Accountability	prepared.
	Public Expenditure and Financial Accountability (PEFA) reform strategy enacted	(PEFA) reform strategy enacted	Non-Current Assets (NCAs) Accounting Policy formulated.
			Standard Operating Procedures (SOPs) on Classified Expenditure issued
			Public Expenditure and Financial Accountability (PEFA) reform strategy enacted
			Computerized Financial Management System (NAV Post implementation support) in Uganda's Foreign Missions provided
			CEMAS Piloted in 4 Public Universities
<i>Performance Indicators:</i>			
Number of Payroll audit reports produced.	2	2	2
Number of foreign missions audited.	12	0	5
Number of Audit reports on IT Activities produced.	2	0	2
<i>Output Cost (US\$ bn):</i>	10.921	2.076	9.653
Output: 140302	Management and Reporting on the Accounts of Government		
<i>Description of Outputs:</i>	All bank Accounts of Government reviewed and reconciled	Computerised Financial Management System (NAV Post implementation support) in Uganda's Foreign Missions:	4 cabinet memoranda on government outstanding commitments produced
	Consolidated Final Accounts produced	1. Upgraded the Navission System in 8 Missions which include: Nairobi, Paris, Brussels, Washington, New York, Ottawa, Adudhabi and Rome	All bank Accounts of Government reviewed and reconciled
	Statutory Financial Statements for Treasury Operations Vote produced.	2. Provided on line technical assistance in the preparation of Final accounts to all 32 Foreign Missions.	Consolidated Final Accounts produced
	Computerized Financial Management System (NAV Post implementation support) in Uganda's Foreign Missions provided	3. Provided continuous on line Support to all 32 Foreign Missions	Statutory Financial Statements for Treasury Operations Vote produced.
	8 Public Universities and Self Accounting Tertiary Institutions computerized.	4. Issued the assignment report.	
	Government payroll data for the non-IPPS Votes processed	Public Universities and Self Accounting Tertiary Institutions Computerised Education and Management Accounting System (CEMAS).	
	Payroll database updated	1. Submitted CEMAS Strategy to Baroness Lynda Chalker on request by Hon. Minister	
	Salary payment schedules for	2. Held meeting with NITA on	

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Outcome 2: Compliance to accountability policies, service delivery standards and regulations.

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	2013/14 Spending and Outputs Achieved by End Sept	2014/15 Proposed Budget and Planned Outputs
	over 68,000 Government employees and other payroll reports printed	<p>the infrastructure support for CEMAS</p> <p>3. Obtained top management commitment at meetings with Office of the Auditor General and Donor Partners for the urgent implementation of this system</p> <p>4. CEMAS weekly project meetings resumed.</p> <p>5. Held a retreat to carry out a bid document quality assurance exercise to ensure completeness from 31st July - 02nd August 2013 by 8 participant</p> <p>6. Held a functional and business requirements team retreat to review the CEMAS business requirements attended by 20 participants from 4th - 06th September 2013</p> <p>7. Incorporated all outstanding issues into the CEMAS bid document.</p> <p>8. Drafted terms of reference for the education specialist.</p> <p>9. Followed up on M.O.U, Payment arrangements, and service level agreement with NITA (U)</p> <p>10. Worked on document for CEMAS project strategy and structure contract and management.</p> <p>11. Co-ordinated the CEMAS team participating in the Educause Conference in California.</p> <p>Treasury Single Account (TSA) operational guidelines produced</p> <p>1. Prepared information paper for cabinet on the TSA</p> <p>2. Prepared Draft Cabinet Memo on the TSA</p>	
<i>Performance Indicators:</i>			
Number of Public Universities piloted on the Computerized Education Management and Accounting System.	3	0	3
Number of missions upgraded within the Navision System	32	8	32
<i>Output Cost (US\$ bn):</i>	<i>11.931</i>	<i>1.854</i>	<i>1.676</i>
Output: 140303	Development and Management of Internal Audit and Controls		
<i>Description of Outputs:</i>	Fiscal Management data/information generated for government for various	4 supervisory reports produced on internal audit activities in Fort Portal, Mbale, Hoima, Lira,	8 Sector Audit Committee Reports prepared

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Outcome 2: Compliance to accountability policies, service delivery standards and regulations.

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	2013/14 Spending and Outputs Achieved by End Sept	2014/15 Proposed Budget and Planned Outputs
	<p>purposes e.g. investigations, payroll audits, research, planning, wage bill monitoring</p> <p>Preparatory stages for migration of legacy data to an electronic repository system undertaken</p> <p>Two audit reports on IT activities 2 Payroll audit reports produced</p> <p>2 Supervisory reports on internal audit activities in 13 Regional Referral Hospitals prepared.</p> <p>8 Sector Audit Committee Reports prepared.</p> <p>Inspection of PDEs for guidance on compliance to PPDA Act undertaken</p> <p>PPDA Performance monitoring undertaken</p> <p>IT, Procurement, training management and leadership skills for staff in MDAs undertaken</p>	<p>Arua regional referral hospitals.</p> <p>8 sectoral audit committees convened and approved the fourth quarter reports for FY12/13. In addition, the committees approved the annual work plans for FY13/14.</p> <p>Reports on the following 4 special assignments prepared; * Verification of terminal benefits to ex-ISO employees. * Reconciliation of releases to 80 Local Governments. *Special Audit of Schools in Rukungiri District. *Special Audit of operations of Insurance Regulatory Authority.</p> <p>Consolidated annual report for FY 2012/13 produced and published.</p>	<p>1 Annual Consolidated Internal Audit and Inspectorate report</p> <p>Annual Financial Management Guidelines for Closing and Opening of FY</p>
<i>Performance Indicators:</i>			
Number of PDEs inspected.	40	0	40
<i>Output Cost (US\$ bn):</i>	4.017	0.295	1.896
Output: 140304	Local Government Financial Management Reform		
<i>Description of Outputs:</i>	Professionalization accountants and Internal auditors Supported	Professionalization of Accountants and Internal Auditors Supported	Professionalization accountants and Internal auditors Supported
		Post go-live on-site support continued to be provided to the six IFMS tier 1 sites, 26 tier 2 sites and two regional referral hospitals in Mbale and Lira. The activities included support to the various end users in the navigation of the system as well as preparation of the final accounts for FY 2012/13.	
<i>Output Cost (US\$ bn):</i>	5.888	1.019	0.000
Output: 140305	Strengthening of Oversight (OAG and Parliament)		
<i>Description of Outputs:</i>		A training and induction exercise was conducted for 91 recently recruited staff of the OAG. The exercise included orientation on Government's standing orders, the budgeting and procurement processes. In	NA

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Outcome 2: Compliance to accountability policies, service delivery standards and regulations.

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	2013/14 Spending and Outputs Achieved by End Sept	2014/15 Proposed Budget and Planned Outputs
		<p>addition, the staff were trained in financial, value for money, engineering, IT, forensic, special and quality assurance audits and their associated software application tools.</p> <p>A total of 33 staff were registered to undertake professional courses in ACCA, CISA, CPA and CIPFA.</p> <p>Construction of the entire super structure of the head quarters for the Office of the Auditor General (Audit House), which comprises 10 storeys was completed. The ongoing works include completion of: the roof dome, block walling and partitioning, preliminary internal finishes, external works (including the boundary wall) and the water and plumbing system.</p>	
<i>Output Cost (US\$ bn):</i>	3.021	0.854	0.000
Vote: 103 Inspectorate of Government (IG)			
<i>Vote Function: 1451 Corruption investigation ,Litigation & Awareness</i>			
Output: 145102	Investigations/operations		
<i>Description of Outputs:</i>	investigate and complete 500 high profile cases	133 complaints on corruption investigated and completed.	investigate and complete 500 high profile cases
		22 cases are on going	
<i>Performance Indicators:</i>			
Annual count of on-going investigations.		22	199
Annual count of complaints investigated and completed	500	133	500
<i>Output Cost (US\$ bn):</i>	2.787	0.636	4.967
Output: 145103	Prosecutions & Civil Litigation		
<i>Description of Outputs:</i>	complete 20 civil cases	3 Corruption Cases were concluded	complete 20 civil cases
	Complete 50 corruption cases	3 Corruption Cases were concluded 3 prosecution cases are on going 15 Civil Cases are on going 6 prosecution cases are ongoing	Prosecute 50 corruption cases
<i>Performance Indicators:</i>			
Number of on-going civil cases.			09
Number of on-going prosecution cases.		6	113
Number of corruption cases prosecuted and concluded.	50	3	50
Number of civil cases concluded	20	3	20

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<i>Outcome 2: Compliance to accountability policies, service delivery standards and regulations.</i>			
<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	2013/14 Spending and Outputs Achieved by End Sept	2014/15 Proposed Budget and Planned Outputs
<i>Output Cost (US\$ bn):</i>	3.373	0.462	2.466
Output: 145104	Education and Public Awareness		
<i>Description of Outputs:</i>	To hold 15 workshops	no Workshop for district leaders was held	To hold 15 workshops
	Hold 30 electronic media shows	19 Electronic and media programs	Hold 30 electronic media shows
	20 Integrity clubs seminars	2 integrity clubs launched in Universities	20 Integrity clubs seminars
<i>Performance Indicators:</i>			
Number of workshops/seminars organised per year.	15	0	15
Number of integrity clubs facilitated in Universities and other Tertiary Institutions	20	2	20
Number of electronic and media programmes/talk shows organized per year.		19	30
<i>Output Cost (US\$ bn):</i>	1.945	0.285	1.677
Output: 145105	Decentralised Anti - corruption programmes		
<i>Description of Outputs:</i>	Investigate and conclude 1200 case	18 complaints investigated & completed 207 cases are ongoing	Investigate and conclude 1200 case
<i>Performance Indicators:</i>			
Annual Count of on-going investigated.		207	4252
Annual Count of complaints investigated and completed	1200	18	1200
<i>Output Cost (US\$ bn):</i>	9.916	2.085	11.489
Output: 145106	Verification of Leaders' Declarations		
<i>Description of Outputs:</i>	Verify 78 declarations and breaches.	5 Verifications of declarations were concluded 1 Investigation of breach of Leadership code concluded 3 Investigations into breaches of Leadership code are on going	Verify 78 declarations and breaches.
<i>Performance Indicators:</i>			
Percentage of declarations forms distributed to the leaders	100%	10	100%
Annual count of verifications concluded	78	5	80
Annual count of on-going verifications.		48	48
<i>Output Cost (US\$ bn):</i>	1.915	0.410	1.976
Output: 145107	Ombudsman Complaints, Policy and Systems Studies		
<i>Description of Outputs:</i>	To investigate and complete 200 complaints	30 complaints were investigated and completed	To investigate and complete 200 complaints
	carry out and conclude 2 systems studies	no Policy and systems study was completed,however 4 are on going	carry out and conclude 2 systems studies
<i>Performance Indicators:</i>			
Annual count of Policy and Systems Studies completed.	2	0	2

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<i>Outcome 2: Compliance to accountability policies, service delivery standards and regulations.</i>				
<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	2013/14 Spending and Outputs Achieved by End Sept	2014/15 Proposed Budget and Planned Outputs	
Annual count of on-going Ombudsman investigations.		109	434	
Annual count of Ombudsman investigations	200	30	200	
<i>Output Cost (US\$ bn):</i>	1.708	0.410	1.758	
Vote: 112 Ethics and Integrity				
<i>Vote Function: 1452 Governance and Accountability</i>				
Output: 145201 Formulation and monitoring of Policies, laws and strategies				
<i>Description of Outputs:</i>		2	Four functional IAF working Groups, namely; Legal Task Force, NACS Technical working Group, ACPPP Task Force and Communication working Group functional	
<i>Performance Indicators:</i>				
No. of functional IAF working groups		2	4	
<i>Output Cost (US\$ bn):</i>	0.864	0.119	0.935	
Output: 145202 Public education and awareness				
<i>Description of Outputs:</i>	10 district integrity promotion forums established and their capacity enhanced	established 6 district integrity forums	20 district integrity promotion forums established and their capacity enhanced	
<i>Output Cost (US\$ bn):</i>	0.633	0.130	0.997	
Output: 145204 National Anti Corruption Strategy Coordinated				
<i>Description of Outputs:</i>	National Anti Corruption Strategy (NACS) disseminated to 20 districts	started the consultative process for the new NACS in four districts	National Anti Corruption Strategy (NACS) disseminated to 40 districts	
<i>Output Cost (US\$ bn):</i>	0.963	0.163	0.274	
Vote: 131 Auditor General				
<i>Vote Function: 1453 External Audit</i>				
Output: 145301 Financial Audits				
<i>Description of Outputs:</i>	1,045 financial audits carried out and reported on	418 APMs approved for 44 MDAs, 19 Statutory Authorities, 35 Projects and 320 Local Authorities. Preparation of 188 APMs for 57 MDAs, 39 Statutory Authorities and 92 projects was in progress. APMs for 27 special audits approved. 5 draft audit reports produced for 1 Project and 4 Statutory Authorities 25 special audit reports produced including 13 for the FY ended 30th June 2012.	1,387 financial audits carried out and reported on: 1,007 Local Authorities, 109 MDAs, 134 Projects, 41 forensic investigations and special audits, 5 IT Audits and 91 Statutory Authorities	
<i>Performance Indicators:</i>				
No of Statutory Bodies Audited	67	4	91	
No of special projects audited	51	25	46	
No of projects audited	113	1	134	

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<i>Outcome 2: Compliance to accountability policies, service delivery standards and regulations.</i>			
<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	2013/14 Spending and Outputs Achieved by End Sept	2014/15 Proposed Budget and Planned Outputs
No of MDAs Audited	97	0	109
No of Higher LGs Audited (including Town councils and sub-counties)	715	0	1007
<i>Output Cost (US\$ bn):</i>	21.363	5.792	21.446
Output: 145302	Value for Money Audits		
<i>Description of Outputs:</i>	16 Audits which include; 10 VFM and 6 Specialised audits.	2 pre-study reports approved 2 main VFM studies in progress 8 pre-studies in progress APMs for 5 engineering audits approved 5 engineering audits in progress	16 VFM audits carried out and reported on; 10 VFM, 2 follow up and 4 engineering audits.
<i>Performance Indicators:</i>			
No of VFM Audits conducted	16	0	16
% of VFM Audits reviewed and recommendations implemented	0	0	0
<i>Output Cost (US\$ bn):</i>	8.438	2.101	8.644
Vote: 153 PPDA			
<i>Vote Function: 1456 Regulation of the Procurement and Disposal System</i>			
Output: 145601	Procurement Audit and Monitoring		
<i>Description of Outputs:</i>		14 procurement audits	Increased numbers of audits due to more staff recruited by the Authority
<i>Performance Indicators:</i>			
No. of procurement audits completed	32	14	80
No. of follow-up procurement audits and investigations recommendations	45	20	80
<i>Output Cost (US\$ bn):</i>	1.768	0.258	1.806
Output: 145603	Legal and Advisory services		
<i>Description of Outputs:</i>		0 compliance checks	Increase in the inspections due to more staff recruited by the Authority and a combined team of compliance checks and PPMS verifications
<i>Performance Indicators:</i>			
Level of adherence to service standards (Number of MDAs inspected)	100	0	150
<i>Output Cost (US\$ bn):</i>	1.249	0.224	1.170

* Excludes taxes and arrears

2014/15 Planned Outputs

1. Public Financial Management

The Sector through this Vote Function will strive to ensure safe custody & management of public resources & assets, Management & reporting on accounts of Government (fiscal data), development & regulation of internal audit & control systems for satisfactory accountability & management of public resources, development of public financial management policies and professionalism of the financial management cadres. For the FY 2014/15 the Vote Function will continue to support the existing IFMS sites, further

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rollout of IFMS to 10 more Donor Financed Projects and operationalization of the amended PFA Act full implementation of the Treasury Single Account -TSA. IFMS will be deepened to 8 hybrid Votes in Central Government and 8 Donor Financed Projects and support IFMS data centres and 112 sites to ensure that they remain on the network, implement Straight Through Processing of transfer of grants to USE, UPE, Tertiary Institutions, Health Training Institutions and Town Councils and update, maintain and train users of the DMFAS, conducting payroll audits, establishment of the Public Procurement and Disposal Tribunal and coordination of the Accountability Sector activities. Formulate the Non-Current Assets (NCAs) Accounting Policy and operationalise Public Expenditure and Financial Accountability (PEFA) reform strategy and the Accountants Act.

Ensuring that the Accountability Sector activities are well coordinated and executed under the SWAP approach is one of the major focuses of the Ministry. In this regard, the Ministry together with other Accountability Sector Institutions drafted the Accountability Sector Strategic Investment Plan which is planned for dissemination and full operationalisation in the Financial Year 2014/15.

2. External Audit Function

The vote output function is to establish the propriety and regularity of the manner in which public funds are spent. The outputs will include carry out 1,387 financial audits covering the following entities; 109 MDAs, 91 Statutory Bodies, 134 projects, 41 forensic investigations and special audits, 5 IT audits and 1,007 Local Authorities, carry out a total of 16 audits which include 10 VFM audits, 4 engineering audits and 2 follow up audits.

3. Regulation of Procurement and Disposal System

This vote function output aims at regulating and facilitating public procurement and disposal in Uganda. Outputs include; undertake 102 procurement and disposal audits, 20 investigations, undertake ninety (90) follow – ups. Implementation of the Public Relations and Communications strategy to publicize the amendments to the PPDA Act, Roll out PPMS to an additional 45 PDEs bringing the total number of Entities to which PPMS has been rolled out to 150 PDEs, sensitize the Entities about PPMS and offer hands on training to the PDU. Visit 58 Entities to conduct a verification exercise of the data entered into the PPMS. Conduct 100 compliance checks on both Central and Local Government Entities. Publicize non-compliant PDEs on the submission of procurement plans and monthly/quarterly reports, awarded contracts above USD 100,000 and compliance check findings. Plans to review 287 procurement plans from 149 CG PDEs and 138 LG PDEs; and 420 CG PDE Monthly reports and LG PDE Quarterly reports.

Host the East African Procurement forum and the International Public procurement research group conference. Survey to update list of common user items carried out. Train different stakeholders in 24 Higher Local Government, Induction of 100 Contracts Committee members in 20 Local Government PDEs, Induction of 100 Contracts Committee members in 20 Central Government PDEs, implement the e-procurement strategy, automate internal business processes of the Authority by implementing an Electronic Document Management System.

The Authority will carry out hands-on training in 80 PDEs on posting tender notices; best evaluated bidder notices and awarded contracts onto the tender portal. There will also be follow-up all the trained PDEs.

4. Corruption Investigation and litigation

This vote function outputs aims at strengthening efforts to combat corruption. Planned Outputs include; Investigation of 1800 complaints (distributed as follows: Regional Offices 1200, Operations and III 500, and Ombudsman 300), prosecution of 50 cases, concluding 20 Civil cases, verification of 50 declarations, 20 investigations of breaches of Leadership Code, Facilitate 20 Integrity Clubs, training of 150 members of staff, completing 3 policy and systems studies and for Public awareness and sensitization through Radio messages, talk shows and workshops/seminars (15)

5. Governance and Accountability

Under this vote function, outputs for FY2014/5 include; review of Leadership Code Act completed, Asset Recovery Legislation developed, Annual self assessment of compliance with Regional and International anti Corruption Legal Instruments undertaken, popular Version of anti-corruption laws disseminated to 12 districts. Also implementation reports of Commissions of Inquiry into corruption reviewed, approved

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National ethical values disseminated to 840 key stakeholders (District leaders, Teachers, Cultural leaders, CSO partners, Academicians, Opinion leaders and special interest groups) in 16 sub regions of Uganda. Integration and implementation of Ethical values effectively enhanced in 6 PTCs, Support to implementation of codes of conduct among professional bodies provided.

Medium Term Plans

1. Governance and Accountability

Under this vote function, there are plans to strengthening the anti corruption legal framework by developing new legislations, continue with the dissemination of National Strategy to fight corruption and monitor the progress of its implementation, strengthen the capacity of the District Integrity Forums and CSOs to enable them effectively participate in the fight against corruption

2. Regulation of Procurement and Disposal System

Under this vote function, there are plans to start construction of PPDA headquarters in Nakasero, expand the Audit and Compliance assessment programme, expand staffing levels and open up regional offices, start a central depository for procurement records and develop an e- procurement system.

3. Corruption Investigation and litigation

Over the Medium Term the IG main priorities are strengthening the Regional Offices through recruitment of at least 20 Inspectorate Officers and purchasing additional 10 Pick-Ups to ease transport. The IG will continue implementing its core mandate of Investigation of corruption complaints, prosecution of corruption cases, public awareness programmes, and policy and systems studies.

4. External Audit

The medium term plan under this vote function include; improving on the quality and impact of audits, strengthening financial and operational independence of the Office of the Auditor General and attaining higher organizational performance.

Actions to Improve Outcome Performance

Measures to improve public financial management include cleaning of the Government payroll, improving the management of donor disbursements, strengthening the security of the Integrated Financial Management System (IFMS) and interfacing it with the Integrated Personnel and Payroll System (IPPS), improving the process of bank account reconciliation between Bank of Uganda and Ministry of Finance, Planning and Economic Development (Accountant General's Office), migration of the Salary and Pension payrolls to the IPPS and regular rotation of critical staff such as Accounting Officers, Accountants, Auditors and Procurement Officers

Also strengthen Compliance inspection, monitoring and audit through institutional strengthening and enhanced capacity for Internal Audit, Budget Monitoring and Accountability Unit and PPDA to monitor compliance and budget performance

Improving on the quality and impact of audits, strengthening financial and operational independence of the Office of the Auditor General

To enhance efficiency and transparency in public procurement, government will be introducing e-procurement following a readiness and feasibility study together with appropriate guidance and regulation as per the National Public Procurement Policy that is currently under development

Table S2.3: Actions and Medium Term Strategy to Improve Sector Outcome

Sector Outcome 2: Compliance to accountability policies, service delivery standards and regulations.

2013/14 Planned Actions:	2013/14 Actions by Sept:	2014/15 Planned Actions:	MT Strategy:
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Vote: 112 Ethics and Integrity			
Vote Function: 14 52 Governance and Accountability			
Train 6 staff to enhance their capacity to effectively implement National anti corruption Strategy.	4 staff completed training in Project Planning and Management, and Administration and Financial Management	Advertise and fill all approved 40% vacant positions	Filling all DEI vacant staff establishment and develop appropriate framework for monitoring the implementation of NACS
20 new non state organisations was brought on board to Strengthen the Public Private partnership to mobilise the public to demand for service delivery. Strengthen more Integrity promotion forums to provide a platform for the public to dialogue on account	brought 2 NGOs on board (Family Network and Rising Sun).	Build capacity of the 20 non state actors and 20 integrity promotion forums to effectively mobilise the public to demand for service delivery.	Functional district integrity promotion forum and active CSOs participation.
Conduct joint Monitoring with sector institutions mandated to undertake monitoring of service delivery.	No Joint monitoring done for this quarter	Joint Monitoring with sector institutions mandated to undertake monitoring conducted.	full Implementation of the NACS 2013 -18 (creating national ownership)
Vote: 122 Kampala Capital City Authority			
Vote Function: 14 09 Revenue collection and mobilisation			
Building a database on: - Properties in the City - Taxis in the city - Business license payers - Hotel tax payers - Local services tax payers	Cleaning/updating of the registers is has been done		Training and recruitment of staff to manage the database for revenue management Tax education for compliance to pay NTR. Carry out property revaluation in the whole city.
Vote: 131 Auditor General			
Vote Function: 14 53 External Audit			
Connecting 2 branches in Jinja and Mbale to the Wide Area Net work; Deployment of teammate version 10 and training staff	The licences were acquired but deployment is pending training which is to be done in quarter two.	Soroti, Jinja, Masaka and Mbale regional offices connected to the OAG WAN	Modernisation of the current ICT facilities. Building capacity of staff in IT audit and use of audit software.
Recruitment of 96 staff and establishment of a new directorate of forensic investigations and special audits	85 staff recruited and inducted The directorate of forensic investigations and IT audits	Build the capacity of staff in audit skills (performance audit, engineering audit, IT audit and forensic investigations etc). Support staff for professional courses.	Utilisation of the currently trained staff as Trainer of Trainees and use of private audit firms while simultaneously training and enhancing the capacity of staff.
Vote: 143 Uganda Bureau of Statistics			
Vote Function: 14 55 Statistical production and Services			
Strengthening of statistical publication in all Districts, Ministries and Government Agencies	Strengthening of statistical publication in all Districts, Ministries and Government Agencies	Strengthening of statistical publication in all Districts, Ministries and Government Agencies	Strengthening of statistical publication in all Districts, Ministries and Government Agencies
Vote: 153 PPDA			
Vote Function: 14 56 Regulation of the Procurement and Disposal System			
Engage Accounting Officers to prioritise equipment of PDEs	The Authority has discussed the issue with Accounting Officers for consideration in their budgets	Continued engagement of accounting officers on emphasis to equip PDEs	Information dissemination to Providers

(iii) Outcome 3: Accountability Sector's contribution to economic growth and development enhanced

Status of Sector Outcomes

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The table below sets out the status of sector outcomes in terms of key sector outcome indicators.

Table S2.1: Sector Outcome Indicators

<i>Outcome 3: Accountability Sector's contribution to economic growth and development enhanced</i>			
Outcome and Outcome Indicator	Baseline	2014/15 Target	Medium Term Forecast
Rate of Inflation	7.3 (FY2011/12)	5.7	5.0 (2017/18)
Interest rate	21 (2013/14)	21	21 (2017/18)
GDP growth rate	6.2 (2013/14)	6.8	7.0 (2017/18)
Exchange rate	2601.57 (2013/14)	2671.4	2834.9 (2017/18)
% of Revenue as a share of GDP	12.9 (2012/13)	14.0	15.5 (2017/18)

Performance for the first quarter of the 2013/14 financial year

1. Macroeconomic Policy, Monitoring and Analysis

During this period, the Sector through this vote function prepared and presented to Parliament Amendments to the Income Tax, Excise Tariff, VAT, Stamp Acts and Finance Bill 2013. Also prepared were Key Performance Indicators for monthly, Quarterly and Annual Tax and Non-Tax revenue performance reports. Besides, the Sector updated revised macroeconomic framework including the update of the Medium term macroeconomic framework and LTEF. During the same period, policy intervention resulted into revenue collections of Shs.1, 826.69bn and Shs.36.06bn tax and Non Tax Revenue respectively. Information brochures and court user guides were prepared printed and distributed countrywide to taxpayers and stakeholders to educate them about the tax litigation procedures.

Also mobilised external resources amounting to USD 55,371,051 in grants and USD 70 million in loans.

This was from 8 grant agreements and one loan agreement. Four Portfolio reviews were held with Development Partners (France, EU, WB, ADB, and Belgium). Provided its input on the implementation of the Single Customs Territory and on the COMESA_EAC_SADC tripartite FTA

Carried out gaming industry review study and report prepared which forms the basis for implementation of the new regulations. New operators registered yielded Ushs 42 million in license fees. The National Lottery re-operationalized and collected approximately 60 million shillings in government revenue. The Tax Appeals Tribunal handled 24 tax disputes worth US\$ 34bn countrywide.

In addition, the Simulation link between domestic securities issuance and macroeconomic framework was developed. This enhanced protection mechanisms for individual investors and consolidated systems for enforcement & compliance

2. Investment and Private Sector Development

The Sector under this vote function prepared the report on improving Uganda's competitiveness in East African Community EAC, Cabinet Paper on Competitiveness and Enterprise Development Project (CEDP) to improve Business Licensing and Private Sector Development Reforms. Under the Enterprise Uganda entrepreneurial skills development initiative, 1,291 and 1,600 participants were trained in Kiruhura and Rukungiri districts respectively in the Business and Enterprise Start-up Tool (BEST) programme. Under the Uganda Investment Authority, a template for Cluster monitoring was developed and used to monitor 9 Clusters (i.e. Butaleja-Fish & Rice, Pallisa- Fish and Cotton, Nakaseke-Cassava, Luwero-Beans, Nakasongola-Maize and Kampala-Performing Arts and Printing & packaging. Investment Forum for Domestic Investors was held to show case Government services to the Business Community. There were 25 contacts captured and added to the UIA data base. The planned was 15 and was surpassed by 10 contacts. This was due to the previous promotions carried out both in the domestic and foreign markets.

3. Policy Planning and Support Services

The Sector through this vote function facilitated local and international high delegation meetings including World Bank and IMF meetings. This is aimed at further consolidation and harmonization of macroeconomic policy in line with international agreements and also ensure effective resource mobilisation.

4. Microfinance

Under the Microfinance VF, three (3) working committee meetings were held to draft Guiding Instructions

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for Tier IV MFIs Bill. Disbursement of 39 loans worth US\$ 2.668bn out of which 11 were to new clients and 28 to existing ones. Conducted midterm review of the Rural Income and Employment Enhancement project and report disseminated to stakeholders including the AfDB. Conducted training of Board members and Managers, District Commercial Officers (DCOs) and Resident District Commissioners (RDCs) from Mbale, Bududa, Bulambuli, Busia, Tororo, Budaka, Kibuku, Butaleja, Manafwa, Kapchorwa, Bukedea, Sironko and Bukwa. This focused on technical assistance and skills development services to company clients to enable clients upgrade their capacities to manage their businesses profitably and sustainably

5. Revenue Collection

The net revenue collection for the first quarter of 2013/14 recorded UGX 1,826.69 Bn against a target of UGX 1,853.34Bn, registering a deficit of UGX 26.65 Bn. Comparing the performance of first quarter of FY 2013/14 to first quarter of FY 2012/13, net revenue collections increased by 17.44% (UGX 271.31Bn). Domestic taxes' collections for First quarter of FY 2013/14 were UGX 1,013.26 Bn against a target of UGX 1,029.47 Bn, registering a deficit of UGX 16.21 Bn. Comparing the performance of first quarter of FY 2013/14 to first quarter of FY 2012/13, domestic tax collections increased by 17.09% (UGX 147.86 Bn). Domestic taxes collections performance of 98.43% in first quarter of FY 2013/14 is mainly attributed to; Deficits of UGX 29.82 Bn recorded in VAT influenced by shortfall in some subsectors that included; piped water (UGX 5.52 Bn), sugar (UGX 5.33 Bn) and other goods and services (UGX 47.93 Bn), Increased capital investments by taxpayers has impacted their profitability and influenced the performance of corporation tax and VAT

International trade taxes' collections for first quarter of FY 2013/14 were UGX 860.92 Bn against a target of UGX 864.50Bn, registering a deficit of UGX 3.58 Bn. When comparing the performance of first quarter of FY 2013/14 to that of first quarter of FY 2012/13, international trade taxes' collections grew by 17.11%(UGX 125.77Bn).The international trade taxes' performance of 99.59% is attributed to; Growths in fuel import volumes- taxable fuel imports increased by 12.67% to 333.40 million litres in the first quarter of FY 2013/14 from 295.91million litres in the first quarter of FY 2012/13. Growths in dutiable imports – dutiable goods grew by 34.79% to UGX 924.06 Bn in first quarter of FY 2013/14 from UGX 685.55 Bn in first quarter of FY 2012/13. Growths in VATable imports- VATable imports grew by 3.22% to UGX 2031.28Bn in first quarter of FY 2013/14from UGX 1,968.07Bn in first quarter of FY 2012/13.

Taxpayer Registration:

Total taxpayer register as at the end of the first quarter of FY 2013/14 was 274,634 with 29,567 new taxpayers registered within the first quarter of FY 2013/14.

Arrears Management

The debt stock for domestic taxes was UGX 186.59 Bn as at the end of the first quarter of FY 2013/14. A total of UGX 22.92 Bn was recovered in first quarter of FY 2013/14.

6. Statistical Production and Services

By September 2013, the sector through UBOS produced Macro-Economic Statistics; Monthly inflation rates, Monthly Trade Balance, Annual GDP, Quarterly GDP, and Annual Statistical Abstract 2013. Also produced Population & Social Statistics; Updated maps & geo file, Information on Uganda National Household Survey and Information on unemployment rate, Industry and Agriculture Indicators comprising of Monthly Construction Sector Index compiled quarterly, Monthly PPI and IoP compiled quarterly, Report on the Annual Business Inquiry and finally produced District Statistics & Capacity Building. Besides, Functional Community Information System (CIS) database was developed, Community level statistics was disseminated in selected HLGs, Technical backstopping was conducted in the HLGs to consolidate the CIS implementation, Local Government statistics was compiled for the determination of the FY 2014/15 Indicative Planning Figures for the LGs, National Statistical System database maintained and PNSD Report (2013-14 -2017-18).

Table S2.2: Key 2014/15 Outputs Contributing to the Sector Outcome*

Outcome 3: Accountability Sector's contribution to economic growth and development enhanced

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<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	2013/14 Spending and Outputs Achieved by End Sept	2014/15 Proposed Budget and Planned Outputs
Vote: 008 Ministry of Finance, Planning & Economic Dev.			
<i>Vote Function: 1401 Macroeconomic Policy and Management</i>			
Output: 140101	Macroeconomic Policy, Monitoring and Analysis		
<i>Description of Outputs:</i>	Fiscal and Monetary policy program approved and implemented	Fiscal programme for FY 2013/14 developed.	Fiscal and Monetary policy program approved and implemented
	Financial sector performance quarterly bulletins disseminated	Fiscal analysis report for 2012/13, July and August 2013/14 produced.	Financial sector performance quarterly bulletins disseminated
	Economic and financial performance reports and selected monthly economic indicators disseminated	Reports on economic and financial sector developments produced for the months of June, July and August 2013.	Economic and financial performance reports and selected monthly economic indicators disseminated
	Progress reports on the East African Community Monetary Union protocol negotiations produced.	Compiled selected economic indicators. Economic indicators for planning availed.	Progress reports on the East African Community Monetary Union negotiations produced.
	18.9% of the National Budget mobilized from external sources to finance the Budget for FY 2013/14.	External resources amounting to USD 55,371,051 in grants and USD 70 million in loans mobilised for the first quarter from 8 grant agreements and one loan agreement.	18.9% of the National Budget mobilized from external sources to finance the Budget for FY 2014/15.
	20 Grant Financing Agreements with Development Partners concluded.		20 Grant Financing Agreements with Development Partners concluded.
<i>Performance Indicators:</i>			
Number of Tax Amendments Bills produced	5	5	4
Number of progress reports on Macroeconomic model produced	4	1	4
Number of macro economic reports produced	20	5	20
<i>Output Cost (US\$ bn):</i>	11,516	1,211	5,410
Output: 140102	Domestic Revenue and Foreign Aid Policy, Monitoring and Analysis		
<i>Description of Outputs:</i>	All Finance Acts reviewed, harmonized and compendium compiled.	Amendments to the Income Tax, Excise Tariff, VAT, Stamp Acts and Finance Bill 2013 presented to Parliament.	Quarterly Domestic financing reports produced
	URA monitored and supervised to collect US\$ 8,486.5 billion in tax revenues to finance the FY 2013/14 Budget.	Terms of reference for carrying out a revenue enhancement study prepared and submitted to DEA for consideration	Dissemination of the medium term resource envelope.
	MDAs and URA monitored to ensure that the NTR target of US\$ 275 billion is realized to finance the FY 2013/14 Budget.	US\$ 1,826.69bn and US\$ 36.06bn tax and Non Tax Revenue respectively collected. However, shortfalls of Sh.37bn and Sh.10bn were registered respectively.	URA monitored and supervised to collect US\$ 8,578.46 billion in tax revenues to finance the FY 2014/15 Budget.
	Macroeconomic framework and the government cash flow statement that reflect the overall performance of domestic revenues, loan repayments, external loans and grants and other financing updated	Terms of Reference developed to carry out an NTR validation exercise to generate revenue generating proposals.	MDAs and URA monitored to ensure that the NTR target of US\$ 275 billion is realized to finance the FY 2014/15 Budget.
			Macroeconomic framework and the government cash flow statement that reflect the overall performance of domestic revenues, loan repayments,

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<i>Outcome 3: Accountability Sector's contribution to economic growth and development enhanced</i>			
<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	2013/14 Spending and Outputs Achieved by End Sept	2014/15 Proposed Budget and Planned Outputs
		Draft NTR strategy to rollout the e payment system for collecting NTR by URA prepared.	external loans and grants and other financing updated
<i>Performance Indicators:</i>			
Number of revenue performance reports produced	14	3	14
Number of MDAs monitored for Non Tax Revenue	50	50	50
External resources mobilized as a Percentage of the National Budget.	16.5	2.363	16
<i>Output Cost (US\$ bn):</i>	<i>2.034</i>	<i>0.340</i>	<i>1.588</i>
Output: 140103	Capitalisation of Financial Institutions		
<i>Description of Outputs:</i>	Graduate venture capital disbursed (Ushs16bn)	Graduate venture capital disbursed	Agriculture Guarantee funds disbursed
	Youth Venture funds disbursed (Ushs 3.25bn)	Youth Venture funds disbursed	UDB capitalised to meet long term development financing needs
	Agriculture Guarantee funds disbursed (Ushs. 30 bn)	Agriculture Guarantee funds disbursed	Uganda share subscription requirement with EADB met
	UDB capitalised to meet long term development financing needs	UDB capitalised to meet long term development financing needs	Uganda share subscription requirement with IDB met
	Uganda share subscription requirement with EADB met	Uganda share subscription requirement with EADB met	
	Uganda share subscription requirement with IDB met	Uganda share subscription requirement with IDB & PTA bank met	
<i>Output Cost (US\$ bn):</i>	<i>0.500</i>	<i>0.125</i>	<i>0.000</i>
<i>Vote Function: 1404 Development Policy Research and Monitoring</i>			
Output: 140401	Policy, Planning, Monitoring, Analysis and Advisory Services		
<i>Description of Outputs:</i>	Background to the Budget (BTTB) for FY 2014/15 produced and disseminated	Annual Economic Performance report (AEPR) for FY 2012/13 produced and disseminated	Background to the Budget (BTTB) for FY 2015/16 produced and disseminated
	Government Outlays Analysis Report (GOAR) for FY 2012/13 produced.	Technical support provided to the Agencies under the EDPR department . These agencies include; Population Secretariat,	Government Outlays Analysis Report (GOAR) for FY 2013/14 produced and disseminated.
	Annual Economic Performance report for FY 2013/14 produced and disseminated	Uganda National Council of Science and Technology, Economic Policy and Research Centre. This includes; review of the NDP 1, Bio safety Bill	Annual Economic Performance report for FY 2013/14 produced and disseminated.
	4 Policy briefs on Business Technical Vocational and Educational Training(BTVET), Agriculture paper(especially on the NAADs reform), Poverty Status Report (PSR) 2014 and Employment evaluation produced and disseminated	Appraisal of the development projects proposals for inclusion in the Public Investment Plan (PIP) undertaken	Public Expenditure Analysis Report (PEAR) for FY 2013/14 produced.
	Sector Budget Framework Paper		Policy Implementation Issues Report (PIR) for FY 2013/14 produced (Analysis of the National Budget Framework Paper and Public Investment Plan).

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Outcome 3: Accountability Sector's contribution to economic growth and development enhanced

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	2013/14 Spending and Outputs Achieved by End Sept	2014/15 Proposed Budget and Planned Outputs
	(BFP) analysis reports produced. Technical support provided to the Agencies under the department . These agencies include; Population Secretariat, Uganda National Council of Science and Technology, Economic Policy and Research Centre Appraisal of the development projects proposals for inclusion in the Public Investment Plan (PIP) undertaken Monitoring reports on alignment of the Budget, NDP and Vision 2040 produced		Development Co-operation Frameworks (DCF) Report for FY 2014/15 produced.
<i>Performance Indicators:</i>			
Number of sectors analyzed.	6	0	6
Number of Key Economic Publications produced.	4	2	4
<i>Output Cost (US\$ bn):</i>	6.840	1.329	6.438
Output: 140404	Policy Research and Analytical Studies		
<i>Description of Outputs:</i>	The Participatory Poverty Assessment Report on major government interventions on poverty eradication focusing mainly on BIDCO in Kalangala district produced and disseminated.	Post Millennium Development Goal (MDG) 2015 strategy report produced and disseminated. Research programme for FY 2013/14 drawn	Poverty Status Report (PSR) 2015/16 produced based on the 2013 census data. Participatory Poverty Assessment Report Sustainable Development Goals Report for Uganda
	Post Millennium Development Goal (MDG) 2015 strategy report produced and disseminated.	The Socio-Economic database updated	Research Programme for FY 2015/16 produced and disseminated.
	Research programme for FY 2013/14 produced and disseminated.		On-demand analytical studies for Management
	The Socio-Economic database updated		4 Research studies from the FY 2013/14 Research Programme
	The Community Information System fact sheets produced.		
	A paper on government's employment strategy produced and disseminated.		
	Research outputs and impact evaluations on thematic areas highlighted in the research programme undertaken.		
	Poverty and Social Impact Assessment 2013 Report		

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Outcome 3: Accountability Sector's contribution to economic growth and development enhanced

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	2013/14 Spending and Outputs Achieved by End Sept	2014/15 Proposed Budget and Planned Outputs
	produced and disseminated.		
<i>Output Cost (US\$ bn):</i>	1.262	0.092	1.270
Output: 140451	Population Development Services		
<i>Description of Outputs:</i>	<p>Effective incorporation of Population variables in Sectoral, District and Sub-county development and Workplans ensured</p> <p>Develop the Population information management system for tracking population indicators and variables from Sub-county to National level.</p> <p>Capacity Needs assessment on population data management and utilisation in atleast 56 districts.</p> <p>Develop and print at least 5,000 copies of the State of Uganda Population Report 2013.</p> <p>Mark and participate in the occasion to commemorate the World Population Day 2013</p> <p>Reports of district monitoring and assessment of Population variables in 111 districts and 22 municipalities done with collaboration of Ministry of Local Government</p> <p>Monitoring the extent of implementation of the National Population Policy and The National Population Action Plan and Evaluating implementation impact on the socio-economic development of Uganda.</p>	<p>To strengthen the advocacy skills of councilor champions and district population officers of the districts, POPSEC organised a three day advocacy skills building workshop for councilor champions and district population officers. The workshop which took place from Sept 25 to 27, 2013 at Esella Hotel, Kampala was attended by forty five councilor champions and nine District population Officers. Participating districts included Bundibugyo, Yumbe, Amudat, Kotido, Kitgum, Kaabong, Gulu, Arua, Katakwi, Nakapiripirit and Abim.</p> <p>Participants were also trained on aspects of population data management and utilization.</p> <p>To mark the 2013 World Population Day, the Population Secretariat mobilized stakeholders, implementing partners and development partners to raise voices and actions on the pertinent issue of teenage pregnancy with the ultimate aim of drawing the attention of policy makers, service providers, communities and young people towards addressing teenage pregnancy as a development issue in Uganda.</p> <p>2013 World Population Day was marked under the theme Invest in Preventing Teenage Pregnancy, Let Girls be Girls. Over 3000 people attended the function and these included political leaders, district technical staff, cultural leaders, development partners, students, the media, Members of Parliament, ministers, district leaders and the general public.</p> <p>POPSEC also undertook a rigorous mobilization to equip the Ngora maternity health centre with a basic instrument</p>	<p>The National Population Policy popularised through dissemination meetings at subcounty and district levels in at least 60 districts and 12 Municipalities</p> <p>Develop and print at least 6,000 copies of the State of Uganda Population Report 2014</p> <p>Mark the World Population day 2014 in which we shall advocate for a manageable family size</p> <p>Technical backstopping of districts and subcounties Population offices to effectively implement the National Population Policy Action Plan carried out</p> <p>The Population information management system for tracking population variables and indicators developed and operational in at least 60 districts and 22 Municipalities</p> <p>Incorporation of population variables into development workplans at subcounty and district levels done in at least 60 districts</p> <p>Conduct annual assessment of population variables at District, Municipalities, Town Councils and Subcounties inconjunction with Ministry of Local Government</p>

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<i>Outcome 3: Accountability Sector's contribution to economic growth and development enhanced</i>				
<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	2013/14 Spending and Outputs Achieved by End Sept	2014/15 Proposed Budget and Planned Outputs	
		trolley, a patient monitor, an oxygen concentrator, electrical sanction machine and a steam sterilizer.		
		During the quarter, monitoring Visits to District Population offices of Gulu, Nakapiripirit, Amudat, Bundibugyo, Arua, Kitgum, and Abim were made. Results of this exercise are that; there is increased demand for funding of population programs by the District.		
<i>Performance Indicators:</i>				
Number of Sub-counties trained in data management and utilization.	0	0	0	
Number of District Planning Units provided with Technical Support Supervision.	25	15	60	
Number of District Planning Units guided on how to use the National Population Policy Action Plan.	15	15	60	
<i>Output Cost (US\$ bn):</i>	2.533	0.625	2.533	
Output: 140452	Economic Policy Research and Analysis			
<i>Description of Outputs:</i>	15 Research reports produced to inform policy.	The Economic Policy Research Centre - EPRC produced Four (4) research papers to inform policy including;	12 Research reports produced to inform policy.	
	15 Policy briefs published to guide policy makers.	i. Improving teacher attendance using a locally managed monitoring scheme: Evidence from Ugandan primary school.	15 Policy briefs published to guide policy makers.	
	2 Press releases issued on emerging economic issues affecting the country.	ii. The dynamics of income poverty in Uganda: Insights from the Uganda National Panel Surveys of 2009/10 and 2010/11.	2 Press releases issued on emerging economic issues affecting the country.	
	4 Quarterly publications on the state of Ugandan Economy done.	iii. Behaviour and determinants of private sector investment in Uganda.	4 Quarterly publications on the State of Ugandan Economy.	
	4 National dissemination workshops/Public dialogues held to share key research findings with key stakeholders.	iv. Revised draft of the food prices.	4 National dissemination workshops/Public dialogues held to share key research findings with key stakeholders.	
	National Annual Budget analysed for easy understanding of all stakeholders.	Produced four (4) Policy briefs and one (1) factsheet to inform policy decision making processes.	National Annual Budget analyzed for easy understanding of all stakeholders.	
	2 Training sessions to build capacity for Policy Analysts & CSOs undertaken.	Produced two (2) commentaries that were run in the media on "How can Africa tap into Regional Integration to increase trade among member states?" and "EPRC predicts inflation in	2 Training sessions to build capacity for Policy Analysts and CSOs.	
	Technical Support to Government Ministries, Departments & Agencies continued.		Technical Support to Government Ministries, Departments and Agencies continued.	

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Outcome 3: Accountability Sector's contribution to economic growth and development enhanced

Vote, Vote Function Key Output	Approved Budget and Planned outputs	2013/14 Spending and Outputs Achieved by End Sept	2014/15 Proposed Budget and Planned Outputs
	Technical Support to National Development Plan/National Vision continued.	<p>Uganda to Hit Double Digits in October 2013".</p> <p>The centre conducted a National dissemination workshop to raise awareness and engage policy makers on findings and recommendations of the studies on "Trade and Regional Integration" held on September 12, 2013 at Protea Hotel, Kampala; and two (2) regional dissemination workshops for "Strengthening Institutions to Improve Public Expenditure Accountability" targeting District political leaders and technical staff and "Dairy" in Eastern and Western regions respectively.</p> <p>Held one Public dialogue on Youth unemployment: which was a way forward for Buikwe district in collaboration with the Uganda National Council of Commerce. It was held on Sept 17, 2013, Njeru Town.</p> <p>Produced a quarterly bulletin- The Uganda Business climate Index reflecting perception of business Community on the economy for the period covering June-August 2013.</p> <p>Technical support to the NPA through the technical working committee on the National Development Plan mid-term evaluation. The Centre is a member of the technical committee of the Uganda Bureau of Statistics Board of Directors.</p> <p>Three EPRC senior staff participated in the 2-day PPDA workshop that was intended to share the amendments in the PPDA Act and the proposed new regulations. All EPRC staff received training in occupational hazards and fire safety.</p> <p>During the period July-September, 2013 EPRC hosted 13 interns to help continuing students to appreciate the role of</p>	<p>Technical support to the drafting of the National Development Plan.</p> <p>6 Internship programs to build capacity of young professionals.</p> <p>Bi-Annual Forum on Agriculture and Food Security organized</p>

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Outcome 3: Accountability Sector's contribution to economic growth and development enhanced

Vote, Vote Function Key Output	Approved Budget and Planned outputs	2013/14 Spending and Outputs Achieved by End Sept	2014/15 Proposed Budget and Planned Outputs
		evidence-based research in policy processes as well as equip them with practical research experience.	
		The EPRC in collaboration with MAAIF drafted the fertilizer strategy and investment plan through consultative meetings both at national and regional levels.	
<i>Output Cost (US\$ bn):</i>	2.425	0.545	2.425
<i>Vote Function: 1406 Investment and Private Sector Promotion</i>			
Output: 140601	Investment and private sector policy framework and monitoring		
<i>Description of Outputs:</i>	2 new Investment Protection Agreements (IPAs) explored while 6 existing IPAs are to be reviewed	1 Investor Protection Agreement (IPA) with Bangladesh was reviewed	1 Investment Policy developed.
	Investment Guide updated to reflect emerging developments in the Investment environment.	Investment Guide was reviewed and updated.	1 private sector development strategy prepared.
	Monitoring of investments done and Investor data bank updated.	Investor data bank was updated.	1 annual competitiveness and private sector development report produced.
	The Investment Policy, Investment Code Bill and the Investment Guide finalized and disseminated.	Private Sector Competitiveness and doing business indicators were tracked.	1 annual public-private partnership status report produced.
	Private Sector Competitiveness indicators tracked.	Business Licensing Reforms were implemented	1 set of estimated contingent liabilities from public-private partnership projects on Government produced.
	Business Licensing Reforms implemented to ease business registration and licensing processes		500 copies of the final Investment Code Amendment Bill printed.
	Consultancy reports on the development of policies and regulations like the National Investment Policy and Free Zones Bill, Industrial Land Policy produced		1 Investment Database for tracking domestic investments maintained and updated.
	Consultancy services provided on a Uganda PPP Comparator, investment feasibility studies and financial analysis, and Investment Modeling.		1 Annual investment performance report produced.
			3000 copies of updated Investment guide printed
			1 set of private sector competitiveness indicators tracked.
			1 Annual Investment forum organized and facilitated
			1 set of business licensing reforms identified and implemented
			At least 1 investment promotion and protection agreements

Section 3: Accountability Sector

<i>Outcome 3: Accountability Sector's contribution to economic growth and development enhanced</i>				
<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	2013/14 Spending and Outputs Achieved by End Sept	2014/15 Proposed Budget and Planned Outputs	
			(IPAs) reviewed and initiated	
			1 Uganda PPP Comparator developed	
<i>Performance Indicators:</i>				
Number of Investor Protection Agreements concluded	5	1	5	
Number of Investment laws reviewed and harmonized with EAC.	5	2	5	
Number of business Licensing Reforms implemented.	20	5	20	
<i>Output Cost (US\$ bn):</i>	<i>5.006</i>	<i>1.070</i>	<i>4.546</i>	
Output: 140651	Provision of serviced investment infrastructure			
<i>Description of Outputs:</i>	<p>Lot 2 Roads in Soroti Industrial & Business Park opened to earth roads finish level.</p> <p>1 km of water pipeline connecting Soroti Industrial and Business Park constructed</p>	<p>Contractor was procured and the roads are being maintained as per instructions issued to the contractor.</p> <p>1 km of water pipeline constructed in Soroti connecting to Soroti Industrial and Business Park. The water was extended to the park by NWSC.</p> <p>1 km of powerline constructed in Soroti extending it to other plots within Soroti Industrial and Business Park. Power was extended to the park by UEDCL.</p> <p>Terms of reference for the procurement of the Consultant were developed for preparation of Master plan for the acquired land for Kabarole Industrial & Business Park.</p> <p>Scope of Works for opening of boundaries and boarders' markers installation at Moroto & Kabarole Industrial & Business Parks.</p> <p>Namanve Roads and River Maintained.</p> <p>Terms of reference for the procurement of the Jinja Industrial Park Surveyor were developed.</p> <p>2.2 Km of road for KIBP has been opened by use of the Road re-sealing unit of Ministry of Works and Transport.</p>	<p>3.7 km roads maintained in Luzira Industrial Park</p> <p>1.9 km road at Bweyogerere Industrial Estate maintained</p> <p>Construction of 4km road in Soroti Industrial and Business Park</p> <p>2 km road at KIBP opened</p> <p>5 km road at Kasese Industrial Park opened</p>	

Section 3: Accountability Sector

<i>Outcome 3: Accountability Sector's contribution to economic growth and development enhanced</i>			
<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	2013/14 Spending and Outputs Achieved by End Sept	2014/15 Proposed Budget and Planned Outputs
<i>Output Cost (US\$ bn):</i>	6.434	1.542	6.434
Output: 140653	Develop enterpruneur skills & Enterprise Uganda services		
<i>Description of Outputs:</i>	5,000 participants both rural and urban households equipped with skills to start enterprises. 100 SMEs equipped with management and entrepreneurial skills. Support Supervision and follow up of 2000 start up businesses provided.	1,291 youths were trained in Kiruhura district respectively in the Business and Enterprise Start-up Tool (BEST) programme. 22 Mentors equipped to mentor 27 mentees (young entrepreneurs) Training of 69 agricultural field workers in entrepreneurship skills refresher.	4,000 household members equipped with skills to start enterprises. 300 SMEs received business development services to grow their businesses. 7 farmer groups strengthened The Enterprise Uganda institutional capacity strengthened. Global Entrepreneurship Week used to create entrepreneurship awareness and to recognize
<i>Performance Indicators:</i>			
Number of rural and urban participants mobilized and trained to start businesses.	5000	1291	4000
<i>Output Cost (US\$ bn):</i>	2.410	0.513	2.410
Output: 140655	SME Services		
<i>Description of Outputs:</i>	200 MSMEs trained under the Entrepreneurship Program & Technical Skills Training. Databse on 3,600 MSMEs in the Oil and Gas sector in the Albertine region created. 4,200 MSMEs profiled in the west Nile region and in put into the UIA database. Six profiling reports generated	10 Profiling officers recruited 600 MSMEs profiled from Hoima District 35 MSMEs trained under the technical skills for value addition Memo approved to train 120 MSMEs in entrepreneurship Skills in Masindi district. 31 Profiling officers recruited. 1860 businesses/MSMEs profiled from the districts of Koboko, Zombo, Arua and Nebbi	NA
<i>Output Cost (US\$ bn):</i>	0.550	0.124	0.550
<i>Vote Function: 1408 Microfinance</i>			
Output: 140801	Microfinance framework established		
<i>Description of Outputs:</i>	Microfinance Law to regulate the Tier 4 Institutions put in place. Microfinance Institutions/SMEs supported with whole sale funds. Joint Financial literacy and consumer education and	Held three (3) working committee meetings and produced drafting Instructions for Tier IV MFIs Bill. The drafting Instructions where Submitted to the First Parliamentary Counsel to draft the Tier IV Microfinance Bill.	Microfinance Law to regulate the Tier 4 Institutions put in place. Uganda Microfinance Regulatory Authority UMRA formulated Microfinance Policy 2005

Section 3: Accountability Sector

Outcome 3: Accountability Sector's contribution to economic growth and development enhanced

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	2013/14 Spending and Outputs Achieved by End Sept	2014/15 Proposed Budget and Planned Outputs
	protection exercises undertaken.	The department organized a Microfinance Forum and outcomes will aid the Microfinance Policy review.	Amended
	Microfinance policy roadmap implemented		Microfinance Institutions/SACCOs Monitored and supervised
	Strategic planning and product development undertaken in Microfinance Institutions (MFIs).	Carried out Community entry activities in West Nile region, Lango region and eastern Uganda. The outcomes were considered under the new project PROFIRA.	Village Savings and Loan Associations (VSLAs) Supported
	Self help groups to serve the financially underserved Ugandans supported.	The meetings with Bank of Uganda to amend the MDI Act are still on-going	
		Attended AGMs for the guided SACCOs on governance and management issues. The SACCOs are Kapeeka SACCO in Nakaseke district, and Namuganga SACCO in Kayunga district.	
		Held 1 monthly meeting with Implementing Agencies (RFSP, UCSCU, UCCK and MSCL) to review their performance	
		Attended the training workshop for Allied SACCO in Lira District	
		Participated in the launch of Northern Uganda Youth Entrepreneurship project in Lira	
		Finalised the MFD Quarter 4 progress report for FY 2012/13 and submitted to planning Unit	
		Finalized the Departmental Work plan for FY 2013/14	
		Prepared the Microfinance Department Performance Plan for FY 2013/14	
		Carried out monitoring activities for programme and non programme SACCOs in Central, Western, Northern and Eastern regions and collected data to update the SACCO database	
		4. Undertook study tour to Bangladesh to benchmarking Tier IV regulation	

Section 3: Accountability Sector

<i>Outcome 3: Accountability Sector's contribution to economic growth and development enhanced</i>			
<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	2013/14 Spending and Outputs Achieved by End Sept	2014/15 Proposed Budget and Planned Outputs
		5. Attended the 6th African Microfinance Conference in South Africa in August 2013.	
		6. Participated in the Parliamentary SACCO Annual General Meeting (AGM)	
<i>Performance Indicators:</i>			
Number of SACCOs strengthened through capacity building.	300	0	300
Number of SACCOs provided with specialized training.	150	0	735
Number of SACCOs monitored.	735	735	2200
<i>Output Cost (US\$ bn):</i>	<i>6.011</i>	<i>1.514</i>	<i>5.821</i>
Output: 140851	SACCOS established in every subcounty		
<i>Description of Outputs:</i>	120 institutions trained in governance, loan management, accounting and financial management.	The MFSCCL provided Business Development services (BDS) focusing on technical assistance and skills development services to company clients to enable MSC clients upgrade their capacities to manage their businesses profitably and sustainably through a two day training in Mbale Zone attended by Board members and Managers, District Commercial Officers (DCOs) and Resident District Commissioners (RDCs) from Mbale, Bududa, Bulambuli, Busia, Tororo, Budaka, Kibuku, Butaleja, Manafwa, Kapchorwa, Bukedea, Sironko and Bukwa.	Microfinance interventions conducted and evaluated
	Technical Assistance to 1,200 clients thought-out all Microfinance Support Center Zonal areas provided.		Microfinance Institutions/SACCOs Monitored and supervised
	Microfinance Regulatory Authority (MRA) established		SACCO networking activities in regions undertaken
	Microfinance policy reviewed and amended		Village Savings and Loan Associations supported
	SACCO database developed.		
		Undertook study tour to Bangladesh to benchmark Tier IV regulation.	
		Attended the 6th African Microfinance Conference in South Africa in August 2013 and outcomes aided the formulation of Tier Four drafting Instructions	
		Members of Parliament from the Finance Committee visited the Northern part of Uganda to assess government efforts in SACCO Development in order to inform future policy decisions	
		The department organized a Microfinance Forum and	

Section 3: Accountability Sector

Outcome 3: Accountability Sector's contribution to economic growth and development enhanced

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	2013/14 Spending and Outputs Achieved by End Sept	2014/15 Proposed Budget and Planned Outputs
		outcomes will aid the Microfinance Policy review process.	
<i>Performance Indicators:</i>			
No. of SACCOs registered		0	2200
<i>Output Cost (US\$ bn):</i>	8.928	0.292	9.090
Output: 140852	Microfinance Institutions supported with matching grants		
<i>Description of Outputs:</i>	<p>400 loans worth US\$ 40.75 billion to all Districts with active clients disbursed.</p> <p>Savings mobilisation increased by US\$2 billion in the FY 2013/14.</p> <p>Technical Assistance in governance, loan management, accounting and financial management offered to 120 institutions</p>	<p>The MSCL disbursed 39 loans worth US\$ 2.668bn out of which 11 were to new clients and 28 to existing ones. The loan amount disbursed to the new clients represents 29% of the total disbursements made in the Quarter.</p> <p>The MFSCCL provided Business Development services (BDS) focuses on technical assistance and skills development services to company clients to enable MSC clients upgrade their capacities to manage their businesses profitably and sustainably through a two day training in Mbale Zone attended by Board members and Managers, District Commercial Officers (DCOs) and Resident District Commissioners (RDCs) from Mbale, Bududa, Bulambuli, Busia, Tororo, Budaka, Kibuku, Butaleja, Manafwa, Kapchorwa, Bukedea, Sironko and Bukwa.</p> <p>Strengthened the MCSL capacity through recruitment of additional twelve staff to bridge the human resource gap.</p> <p>The Center also conducted midterm review of the Rural Income and Employment Enhancement project and report disseminated to stakeholders including the AfDB.</p> <p>Carried out monitoring to all the twelve Zonal offices of the MSCL to address areas of loan management, financial management and auditing.</p>	<p>Microfinance Institutions/SMEs supported with whole sale funds</p> <p>Strategic planning and product development undertaken in Microfinance</p> <p>Village Savings and Loan Associations (VSLAs) Supported</p> <p>Technical Assistance in governance, loan management, accounting and financial management offered to 120 institutions</p> <p>Savings mobilisation increased by US\$2 billion in the FY 2013/14.</p>
<i>Output Cost (US\$ bn):</i>	1.580	0.214	1.280
Vote: 122 Kampala Capital City Authority			
<i>Vote Function: 1409 Revenue collection and mobilisation</i>			
Output: 140901	Registers for various revenue sources developed		

Section 3: Accountability Sector

<i>Outcome 3: Accountability Sector's contribution to economic growth and development enhanced</i>			
<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	2013/14 Spending and Outputs Achieved by End Sept	2014/15 Proposed Budget and Planned Outputs
<i>Description of Outputs:</i>	Develop registers for the five major revenue sources.	6 registers, that is, Trading License, Property rates, Ground rent, Local Service Tax, Local Hotel Tax and Taxis.	NA
<i>Output Cost (US\$ bn):</i>	0.700	0.000	0.700
Output: 140902	Local Revenue Collections		
<i>Description of Outputs:</i>	68.19Bn Mobilised and collected as NTR.	UGX 14,946,765,315 NTR collected as NTR.	78.68Bn mobilised and collected as NTR
<i>Performance Indicators:</i>			
Proportion of targeted revenue collected	68.19	14.9	78.68
<i>Output Cost (US\$ bn):</i>	1.917	0.064	1.917
Vote: 141 URA			
<i>Vote Function: 1454 Revenue Collection & Administration</i>			
Output: 145401	Customs Tax Collection		
<i>Description of Outputs:</i>	20% growth in customs revenue collection . 70% reduction in customs arrears portfolio Customs tax administration cost to revenue reduced to 2.3% 170 Comprehensive Audits & 30 Spot Audits conducted. 900 real time alerts and 30 Risk Alerts issued. 30 Tax clinics conducted. 8 stakeholder engagements conducted. 65% green and blue lane lane transactions Average clearance time reduced to 24 hours. 250 in-house and refresher trainings conducted	Customs revenue collections grew by 17.11% in the first quarter, FY 2013/14 compared to the same period last FY 2012/13. The collections were UGX 860.92Bn against a target of UGX 864.50Bn, registering a deficit of UGX 3.58 Bn. The Customs arrears portfolio reduced by 10%. By the end of FY 2012/13, the debt stock was UGX 81.57Bn and UGX 90.67Bn by the end of first quarter 2013/14, a reduction of UGX 9.1Bn (10%). 41 comprehensive audits and 6 issue audits were conducted during the first quarter. 20 system checks were carried out and 19 risk alerts were raised. 15 tax clinics were conducted in the first quarter. 04 of these were in Central region, 02 in South Western region and 09 in Eastern region. 5 stakeholder engagements were held with UMA, PSFU, KACITA, Fuel dealers and clearing agents. The Customs lane performance and transaction average clearance times could not be established due to ASYCUDA ++ system upgrade to ASYCUDA World involving data cleaning and migration. 208 Customs Officers in	18% Growth in customs Revenue 100% Customs revenue collection to target. 30% Reduction in Arrears 20% Red lane transactions 160 Comprehensive Audits 40 Oil Issue Audits completed. 12 Taxpayers accredited

Section 3: Accountability Sector

<i>Outcome 3: Accountability Sector's contribution to economic growth and development enhanced</i>			
<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	2013/14 Spending and Outputs Achieved by End Sept	2014/15 Proposed Budget and Planned Outputs
<i>Performance Indicators:</i>		Kampala were trained in ASYCUDA World.	
Proportion of green lane transaction to total lane transactions	65	-	65
% of Customs tax Revenue collected against target (Ush bn)	3549.92	860.92	100
<i>Output Cost (UShs bn):</i>	51.232	12.446	49.433
Output: 145402	Domestic Tax Collection		
<i>Description of Outputs:</i>	86% average Filing Ratio 65 % reduction in Arrears Portfolio 50% Audit yield 24% growth in DT revenue collection. Growth in Tax payers Register by 30% 77 tax clinics conducted 0.1% of collected revenue from newly registered taxpayers. 253 Comprehensive and 1671 issue audits carried out.	The average filing ratio for the first quarter period was 87.72%. The total DT collectible arrears by the end of first quarter were UGX 72.22Bn, out of which UGX 43.11Bn were collected, posting a performance of 59.70%. There was 16.14% audit yield. This resulted from the agreed taxes after audits of UGX 42.93Bn. The taxes paid after the audits were UGX 6.93Bn, thus the reported audit yield. Domestic taxes revenue collections grew by 17.09% (UGX 147.86Bn) in quarter 1 FY 2013/14 compared to the same period in FY 2012/13. The collections were UGX 1,013.26Bn against a target of UGX 1,029.47 Bn, registering a deficit of UGX 16.21 Bn. The taxpayer register grew by 12% from 245,067 as at 31st July, 2013 to 274,634 as at 30th September 2013. 26 tax clinics were carried out in first quarter. The proportion of revenue from new DT clients was 2.5% (23.54Bn). 77 comprehensive and 246 issue were completed in the first quarter period.	88 Average filing ratio 65% Collectable arrears collected & 30% Reduction in total arrears portfolio 3568 Audits completed broken down as follows: 2421 desk audits, 828 field issue and 319 comprehensive audits 0.1% Of collected revenue from new value registered taxpayers. 64 Tax hubs conducted Growth in Tax payers Register by 30% 22% Growth in DT revenue collection. 50% Audit yield for current year audits and 90% of previous years
<i>Performance Indicators:</i>			
Percentage growth in tax register	30	12	30
% of Domestic Tax Revenue collected against target (Ush	4906.16	1013.26	100

Section 3: Accountability Sector

<i>Outcome 3: Accountability Sector's contribution to economic growth and development enhanced</i>			
<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	2013/14 Spending and Outputs Achieved by End Sept	2014/15 Proposed Budget and Planned Outputs
bn)			
Average filling ratio	86	87.72	88
<i>Output Cost (US\$ bn):</i>	62.621	15.655	61.662
Output: 145403	Tax Investigations		
<i>Description of Outputs:</i>			
	100% Budget absorption rate	TID absorbed 60% of the first quarter budget.	100% Planned compliance programme executed
	80% of client issues addressed	100% of the client issues were fully addressed.	55 Investigation cases concluded & 17 investigated Cases recommended for prosecution.
	75% of business units employing the TI business Standards in their work	100% of the business units adhered to the department's business standards.	Industry familiarization visits to 4 players conducted.
	5 Partners engaged.	3 partners were engaged. These were Uganda Police, KCCA and NSSF.	Expert intervention on 30% of the cases investigated carried out.
	70% of partners expectations met	100% of partners expectations were met during the first quarter.	100% Quality Service Management Plan (QSMP) executed.
	80% of Investigation cases handled as per re-engineered investigations processes	100% of cases in the TID were handled as per the re-engineered investigations processes.	100% Stakeholder engagement program implemented
	30 investigations cases completed	11 investigations cases were completed in the first quarter.	
	15 investigated cases recommended for prosecution.	No cases were recommended for prosecution.	
	100% business units complying to the TI business Standards.	100% of the activities scheduled for the first quarter were accomplished.	
	100% Investigations processes re-engineered.		
	4 Stakeholder engagements executed		
	4 Innovations and ideas developed and implemented		
	4 Knowledge sources acquired		
<i>Performance Indicators:</i>			
Number of investigations cases completed	30	11	17
% of investigated cases recommended for prosecution	80	-	55
<i>Output Cost (US\$ bn):</i>	6.253	1.563	6.257
Vote: 143 Uganda Bureau of Statistics			
<i>Vote Function: 1455 Statistical production and Services</i>			
Output: 145501	Economic statistical indicators		
<i>Description of Outputs:</i>	Annual Statistical Abstract, Quartely key economic indicators, monthly import and expeort data and monthly index of production	The Annual Statistical Abstract compiling is on course, The Quartely key economic indicators, monthly import and expeort data and monthly index of production are being compiled	Monthly inflation, GDP Estimates, Trade Balance, and Annual Abstracts, - Monthly inflation rates - Monthly Trade Balance - Annual GDP - Quarterly GDP

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Outcome 3: Accountability Sector's contribution to economic growth and development enhanced

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	2013/14 Spending and Outputs Achieved by End Sept	2014/15 Proposed Budget and Planned Outputs
			<ul style="list-style-type: none"> - Annual Statistical Abstract 2013 - Monthly Import & Export Data - Rebased GDP - Quarterly Key Economic Indicators - Monthly Government Finance Statistics - Information on Non Profit Institutions - Information from the Real Estate Survey - Information on International Trade in Services - International Comparison Program and Harmonized Consumer Price Index
<i>Performance Indicators:</i>			
Weekly/monthly statistical indicators: inflation rates, import and exports, government finance statistics	12	3	12
Quarterly GDP and key economic indicators	4	1	4
Annual: GDP, informal cross boarder trade, statistical abstract 2012 and environment statistical data 2012	1	0	1
<i>Output Cost (US\$ bn):</i>	2.454	0.594	2.797
Output: 145502	Population and Social Statistics indicators		
<i>Description of Outputs:</i>	Uganda National Panel survey report (wave III), Uganda National Panel Survey Report (wave III) disseminated	Data on the Uganda National Panel survey report (wave III), Uganda National Panel Survey Report (wave III) is being collected	Uganda National House hold Survey, Updating Geo Files, & compile Unemployment indicators, •Digitized Enumeration Area level GIS layers <ul style="list-style-type: none"> - Updated EA National Geographic Frame - Revised Integration Socio-Economic Database - Revised Geospatial open-source Web Based Strategy - Information on Urban unemployment rate - Social Statistics on Governance and Crime - Tourism Statistics (Arrivals & Departures) - Population Projections - Guidelines for conducting Household Surveys - Pilot manpower Survey - Information on Uganda National Household Survey - Information on Uganda National Panel Survey - Survey Reports

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<i>Outcome 3: Accountability Sector's contribution to economic growth and development enhanced</i>			
<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	2013/14 Spending and Outputs Achieved by End Sept	2014/15 Proposed Budget and Planned Outputs
			- Poverty maps - 2014 PHC Preliminary Estimates - Information on the 2014 PHC Post Enumeration Survey - Information on the National Service Delivery Survey
<i>Performance Indicators:</i>			
preliminary results on the 2012 population and housing census	Yes	No	Yes
Information on Uganda Demographic and Health Survey and updated Uganda Info Database	Yes	No	Yes
Information on annual urban unemployment rate	Yes	Yes	Yes
<i>Output Cost (US\$ bn):</i>	54.827	13.357	93.789
Output: 145503	Industrial and Agricultural indicators		
<i>Description of Outputs:</i>	Monthly Consumer Price Index (CPI), Monthly Producer Prices Indices -Manufacturing (PPI-M)	The periods Monthly Consumer Price Index (CPI), Monthly Producer Prices Indices - Manufacturing (PPI-M) have been generated	Monthly Survey: Ppi, IoP, Annual Business Inquiry, •Monthly Construction Sector Index compiled quarterly - Monthly PPI and IoP compiled quarterly - Monthly Energy & Infrastructure Statistics - Monthly Agriculture Producer prices - Monthly Environmental Statistics and updated Country Stat Website - Annual Crop Production statistics - Annual Livestock Production - Quarterly Livestock Slaughters - Distributive Trade Statistics - Information from the Annual Business Inquiry
<i>Performance Indicators:</i>			
No. of reports on Construction and energy sector statistics compiled	12	3	12
No. of Industrial/producer price indices compiled	12	3	12
Report on annual census of business establishment complied	Yes	No	Yes
<i>Output Cost (US\$ bn):</i>	2.228	0.598	2.357
Output: 145504	District Statistics and Capacity Building		
<i>Description of Outputs:</i>	Local Government Profile Reports, Compilations of Higher Local Government annual statistical abstracts, implementation of Community Informations Systems	The Process of Local Government Profile Reports, Compilations of Higher Local Government annual statistical abstracts, implementation of Community Informations Systems is on course	Design and support the development of capacity within local governments to produce, process, analyse and onformation to inform planning and service delivery administration, •Number of

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Outcome 3: Accountability Sector's contribution to economic growth and development enhanced

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	2013/14 Spending and Outputs Achieved by End Sept	2014/15 Proposed Budget and Planned Outputs
			statistical training modules revised - Number of Staff managing statistics in selected MDAs and local governments trained - Functional Community Information System (CIS) database developed - Number of districts updating community level data to facilitate public expenditure monitoring and analysis - Community level statistics disseminated in selected HLGs - Technical backstopping conducted in the HLGs to consolidate the CIS implementation - Local Government statistics compiled for the determination of the FY 2014/15 Indicative Planning Figures for the LGs, •CIS New Approach rolled out to 4 Districts - 2 operational Zonal Offices - Information on the Statistics Sector Review - Information on the Professional Services Unit
<i>Performance Indicators:</i>			
No. Higher Local Government profiles reports produced and disseminated	1	0	1
No. Higher Local Government compiling District Annual Statistical Abstracts	50	2	139
No. Districts implementing Community Information System .	24	2	112
<i>Output Cost (US\$ bn):</i>	1.578	0.395	1.458
Output: 145505	National statistical system database maintained		
<i>Description of Outputs:</i>	updating of the Uganda info data base	The updating of the Uganda info data base is on going	Designing a back up system, updated UBOS Website and development of the Plan for National Statistical Development, •PNSD Report (2013-14 -2017-18) - Statistical Research papers produced - Gender Statistics Developed & mainstreamed in MDAs - Statistical Standard Tools & protocols developed - Statistical Quality Assessments undertaken - Operational and Updated UBOS website

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<i>Outcome 3: Accountability Sector's contribution to economic growth and development enhanced</i>				
<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	2013/14 Spending and Outputs Achieved by End Sept	2014/15 Proposed Budget and Planned Outputs	
			<ul style="list-style-type: none"> - IT Infrastructure development - Design of UBOS integrated database - Expand MDAs and support LGs to develop SSPS - Information on Monitoring & Evaluation of Programs - Information on the User Satisfaction Survey - Information on Certification of Official Statistics 	
<i>Performance Indicators:</i>				
Updated National Statistical Database	Yes	Yes	Yes	
operational and updated UBOS website	Yes	Yes	Yes	
<i>Output Cost (US\$ bn):</i>	1.763	0.514	1.584	

* Excludes taxes and arrears

2014/15 Planned Outputs

1. Macroeconomic Policy, Monitoring and Analysis

This Vote Function aims at formulation of appropriate fiscal and monetary policies for revenue generation and management, coordination of aid policy and mobilization of external resources and monitoring public debt to ensure debt sustainability. The Sector through this vote function will monitor and evaluate tax policy measures and URA efficiency to ensure improved revenue generation and further facilitate external resource mobilization. Establish and facilitate a modelling unit which shall operationalise the macroeconomic model.

As required by law, the Sector will prepare and present to Parliament amendments to the Income Tax, Excise Duty, VAT, Stamps Act and Finance Bill 2014 in addition to revenue measures for financing the FY 2015/16 National Budget. It will also mobilise 16% (external resources) of National budget for the FY 2014/15. 10% of the external resources mobilized in loans shall be earmarked for infrastructure financing, 30 Grant Financing Agreements with Development Partners will be concluded, monitor Official Development Assistance (ODA) disbursement, external debt stock and repayments in line with the debt strategy. The Sector through this Vote Function will carry out Annual Debt Sustainability Analysis (DSA) and Sovereign debt risk and produce reports.

The Sector seeks to strengthen and put in place prudent measures for oil and gas revenue management thus staff will be trained in oil and gas management so that they are able to analyse and effectively monitor the Oil and Gas sector. Furthermore, it will update the Oil and Gas industry tax legislation and populate the Oil and Gas sector in the Macro-econometric model. The Ministry also seeks to establish and facilitate a modelling Unit

2. Investment and Private Sector Development

This vote function is to formulate and coordinate investment policies that support implementation of private sector development. The outputs include promotion of private sector investment and value addition, entrepreneurial skills development, development of Industrial parks, strengthening of the Public Private Partnerships PPPs. Implementation of the Micro Small and Medium Enterprises - MSME Policy, free zones Bill, Investment code Bill and reviewing necessary policies that promote private sector development. Other outputs include; production of 1 set of estimated contingent liabilities from public-private partnership projects on Government, licensing of 350 Investments project, providing 300 SMEs with business development services.

Section 3: Accountability Sector

3. Policy, Planning and Support Services

The key outputs under this Vote Function include; operationalization of the MoFPED five year strategic plan, implementing the M&E framework for tracking performance progress, Renovation of the treasury building and maintenance of structures and retiring Tax subsidies for qualifying Institutions

4. Microfinance

The microfinance vote output function aims at formulating policies for promoting the microfinance sector programmes and providing matching grants to micro finance institutions and affordable finances for economic activities to the communities. The outputs include; Microfinance Law to regulate the Tier 4 institutions and establish Microfinance Regulatory Authority-(MRA) enacted, disbursement of 400 loans worth UGX.40.75 billion to clients in all Districts with active clients and offering 120 institutions with technical assistance in governance, loan management, accounting and financial management.

5. Revenue Collection and Administration

This vote function output aims at strengthening taxpayer service delivery to mobilize more tax revenues so as to reduce dependence of fiscal operations on donor support, this output will aim at achieving 100% Revenue collection to target;24% Growth in DT Revenue collection,18%Growth in Customs Revenue,2.30% Tax Administration Costs as % of Revenue,88% Average filing ratio,55 Tax cases investigated&15 recommended for prosecution,-Annual debt stock of private arrears reduced by 50Bn,30% Growth in value tax register

6. Statistical Production and Services

This vote function output aims at developing and maintaining the national statistical system(NSS) so as to ensure collection , analysis and publication of integrated, relevant, reliable and timely statistical information; constitute the coordinating, monitoring and supervisory body for NSS. The outputs include production of regular Macro-Economic Statistics, Population & Social Statistics, Industry and Agriculture Indicators, District Statistics & Capacity Building. Establishment of Community Information System in 4 districts, district annual statistical abstract, producer price index for hotels, higher local government profile abstract. National Statistical System database maintained

Medium Term Plans

Macroeconomic Policy, Monitoring and Analysis

Prudent Macroeconomic management to reduce on donor dependence and implement the debt sustainability strategy

A Comprehensive macroeconomic model developed to support economic policies

Investment and Private Sector Development

Development of regional industrial parks for increased private sector development

Establishment of incubation centres for science research and development and training of graduate youths to reduce the unemployment gap

Entrepreneurial skills development in various parts of the country to reduce unemployment not only amongst the youth

Enhance skills development for improved productivity of Government Units

Revenue Collection and Administration

In order to achieve its mandate, this vote function will strive to Increase Revenue yield by increasing tax awareness, trade facilitation and making it easy for taxpayers to declare and pay taxes as well as firmly dealing with the non-compliant taxpayers, also increase tax compliance through Increasing the average

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filing 86% to 88%. (LTO 100%, MTO 94% and other stations 70% - looking at VAT, PAYE and Local, roll out Authorised Economic Operator Programme. Improve Quality of service through the quality service enhancement initiative, review client service standards at corporate and departmental level, roll out the AEO (Authorized Economic Operator) program.

Increase client Base; a 30% Growth of value taxpayers in the tax register is targeted with 0.1% of the revenue from newly registered value tax payers. This will be achieved through: -Identification and registration of value clients based on third party information (ASYCUDA, IFMS, e-TAX, TID)

Increase Communication through adherence to communication standards and conduct media relations enhancement programs

Improve Business Process Management to attain Level Two Business Process maturity through implementation an oil and gas module, design processes to manage mobile platform services, design processes for specialized return filing, design processes for collaboration between different agencies namely KCCA, URSB, and local government, design processes to cater for transfer pricing and international taxation, review processes for management of branch operations, proactively roll out the science/Forensics support services to other departments, engineer the Single Customs Territory Processes

Improve Knowledge Management

Develop and implement Knowledge management programme & develop and Implement knowledge management frame work.

Increase Staff Productivity through staff capacity building, staff competences, staff motivation

Statistical Production and Services

In the midterm, the Sector under this vote function plans to conduct the PHC2014, the Census of Business Establishment (COBE), the Business Inquiry, Guidelines for conducting household and economic survey developed, Pilot manpower survey report produced, Uganda national panel survey report wave V produced, Progress report for the Uganda national panel survey report wave VI produced, Progress report for the National service delivery survey, Progress report for the post enumeration survey, Data request from stakeholders addressed

Actions to Improve Outcome Performance

Improve macroeconomic management through enhanced revenue forecasting for better revenue estimation, maintain stability of the financial sector by advancing the pension reforms and develop capacity for better management of public private partnerships.

Develop a Comprehensive macroeconomic model to support economic policies

Improve tax administration systems that will facilitate taxpayer compliance, enhancing taxpayer education and sensitization programmes as well as introducing additional tax and non-tax revenue sources

Conduct the PHC2014, the Census of Business Establishment (COBE), the Business Inquiry, Guidelines for conducting household and economic survey developed, Pilot manpower survey report produced, Uganda national panel survey

Table S2.3: Actions and Medium Term Strategy to Improve Sector Outcome

<i>Sector Outcome 3: Accountability Sector's contribution to economic growth and development enhanced</i>			
2013/14 Planned Actions:	2013/14 Actions by Sept:	2014/15 Planned Actions:	MT Strategy:

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<i>Sector Outcome 3: Accountability Sector's contribution to economic growth and development enhanced</i>			
2013/14 Planned Actions:	2013/14 Actions by Sept:	2014/15 Planned Actions:	MT Strategy:
Vote: 008 Ministry of Finance, Planning & Economic Dev.			
Vote Function: 14 01 Macroeconomic Policy and Management			
Existing revenue measures analyzed to generate policy measures for FY2014/15 through regular consultations with key stakeholders	Q1 Impact of revenue measures for FY 2013/14 on revenue performance evaluated and draft measures for 2014/14 generated.	Tax Bills for 2013 published Carryout studies on enhancing tax revenue efforts Collaboration with KCCA with Local Government regarding hard to reach small businesses	Formulate policies that will enhance tax administration Effective tax issues awareness Bring the services closer to the people. Reform the tax system to ensure consistence with the current economic situation.
Business activities in the informal sector monitored to widen the taxbase			
Vote Function: 14 04 Development Policy Research and Monitoring			
Increasing technical capacity for undertaking development policy research	10 staff trained in CGE modelling	The current staff structure does not reflect the new demands on the department. Need for review of the Staff	Skills developed; improved work environment and high staff retention capacity; Support PIBID's effort to model sustainable agriculture by supporting the associated Biogas & fish production under the banana industry
Vote Function: 14 06 Investment and Private Sector Promotion			
Develop the MSME Strategy	No action taken	Enhance advocacy and lobbying with relevant institutions like Cabinet and Parliament of Uganda	Enforce the laws
Follow up PIRT recommendations in the various relevant institutions		Fast track the development of private sector development strategy	
Follow up the legal process of enacting the Bills			
Train 12 Staff in Public Private partnerships (Implementation, costing, structuring, monitoring, appraising and development)	1 staff was trained in Public Private Partnerships (PPP) policy initiatives and options. Training plan for PPPs was developed	Hold quarterly executive directors' meetings of MDAs involved in the investment and private sector development function Initiate focal points in MDAs and Local governments to ease coordination	To merge all the institutions involved in investment and private sector development under one umbrella
Vote Function: 14 08 Microfinance			
Continue monitoring of SACCOs and training of executives	Periodically monitored and supervised Microfinance Institutions and SACCOs.	Continue monitoring of SACCOs and training of executives	Monitoring framework Communication strategy
Vote Function: 14 49 Policy, Planning and Support Services			
Monitoring & Evaluation Framework and the Ministry strategic Plan fully operationalised	No Action Taken	Monitoring & Evaluation Framework and the Ministry strategic Plan fully operationalised	Monitoring and evaluation of Ministry projects and programmes to be a core activity of the department, and to be incorporated in all programmes
Vote: 103 Inspectorate of Government (IG)			
Vote Function: 14 51 Corruption investigation ,Litigation & Awareness			
strengthen existing regional offices to improve service delivery	strengthen existing regional offices to improve service delivery	strengthen existing regional offices to improve service delivery	strengthen existing regional offices to improve service delivery

(iv) Efficiency of Sector Budget Allocations

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1. There are plans to enhance the functionality and usage coverage of the Output Budgeting Tool (OBT) to make it more comprehensive and improve alignment of budget preparation to procurement planning and accountability. This entails an integration of budgeting and accounting systems for better budget execution and control as well as ease reconciliation of budget performance information
2. The Integrated Financial Management System (IFMS) with in-built Commitment Control features which allows entities to commit Government only up to appropriated funds will be extended to cover the remaining referral hospitals, donor funded projects and Local Governments
3. Based on the IFMS functionality, coverage and infrastructure set up, the Treasury Single Account (Phase Two) will be extended to cover more public resources. This involves institutional strengthening and capacity development both at the Ministry and votes for better day to day cash and debt management. This will eliminate the need for cash rationing which affects service delivery
4. Strengthen Compliance inspection, monitoring and audit through institutional strengthening and enhanced capacity for Internal Audit, Budget Monitoring and Accountability Unit and PPDA to monitor compliance and budget performance
5. Also cleaning of the Government payroll, improving the management of donor disbursements, strengthening the security of the Integrated Financial Management System (IFMS) and interfacing it with the Integrated Personnel and Payroll System (IPPS), improving the process of bank account reconciliation between Bank of Uganda and Ministry of Finance, Planning and Economic Development (Accountant General's Office), migration of the Salary and Pension payrolls to the IPPS and regular rotation of critical staff such as Accounting Officers, Accountants, Auditors and Procurement Officers
6. To enhance financial management in Public Universities and Self Accounting Tertiary Institutions, there are plans to computerize the education management and accounting systems
7. To enhance efficiency and transparency in public procurement, plans are underway to introduce e-procurement following a readiness and feasibility study together with appropriate guidance and regulation as per the National Public Procurement Policy that is currently under development

Table S2.4: Allocations to Key Sector and Service Delivery Outputs over the Medium Term

Billion Uganda Shillings	(i) Allocation (Shs Bn)				(ii) % Sector Budget			
	2013/14	2014/15	2015/16	2016/17	2013/14	2014/15	2015/16	2016/17
Key Sector	354.5	363.8	501.7	514.3	51.7%	54.5%	65.1%	62.3%
Service Delivery	189.4	174.1	201.6	206.3	27.6%	26.1%	26.2%	25.0%

Table S2.5: Key Unit Costs of Services in the Sector (Shs '000)

Unit Cost Description	Actual 2012/13	Planned 2013/14	Proposed 2014/15	Costing Assumptions and Reasons for any Changes and Variations from Plan
Note: 103 Inspectorate of Government (IG)				
<i>Vote Function: 1451 Corruption investigation, Litigation & Awareness</i>				
Computers and Printers and accessories		75	38	Its assumed that Gov't will still wave off taxes on ICT equipments.
Investigation		6,271	0	Its based on past experience and the fact that fuel prices are on the rise.
Policy and systems study		25,000	8,333	No clear benchmarks but tried to fit within the available resources
Procurement of Vehicles		118,333	29,000	The price variation is a result of differences in Vehilces types & Classes.
Prosecution		28,571	16,000	No clear benchmarks but tried to fit within the available resources

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Unit Cost Description	Actual 2012/13	Planned 2013/14	Proposed 2014/15	Costing Assumptions and Reasons for any Changes and Variations from Plan
Verification and Investigation		3,000	0	No clear benchmarks but tried to fit within the available resources
Workshops		90,000	50,000	No clear benchmarks but tried to fit within the available resources
Civil Litigation		10,000	10,000	No clear benchmarks but tried to fit within the available resources
Vote: 122 Kampala Capital City Authority				
<i>Vote Function: 1409 Revenue collection and mobilisation</i>				
Revenue software				software will capture data base for all local revenue sources.
revaluation of a rating zone.				All properties in CBD, commercial and owner occupied properties.
Revenue mobilisation				Field revenue staff facilitated and equipped
Revenue register				Various revenue sources identified and corresponding registers updated
Vote: 131 Auditor General				
<i>Vote Function: 1453 External Audit</i>				
No of Central Government Two audits	47,230	26,297	22,100	Resources and personnel available to carry out the audits. Unit costs changed due to the anticipated inflations.
No of Central Govt One Audits	19,663	33,528	39,246	Personnel availability, unit costs remain constant, and the number of audit entities remain the same.
No of LG entities audited	7,535	15,456	7,652	Personnel availability and stable exchange rate. The directorate shall continue using outsourced audit firms to assist in audit of LLGs.
No of Vehicles Purchased	41,330	115,000	153,333	Stable foreign exchange rate. The Office recruited more staff and it plans to acquire 3 field vehicles to carry out the Audits.
No of VFM audits carried out	166,579	309,966	304,731	Resources and personnel available to carry out the audits.
Number of Offices Constructed	13,027,000	20,000,000		Stable exchange rate leading to minimum project cost overruns.
Number of Offices Renovated	42,955	85,909	28,636	Timely awarding of contracts. Most of the buildings have been renovated.
Office furniture and fittings (4 lots)	18,430	18,430	16,023	Stable foreign exchange rate. The office met the biggest proportion of its furniture requirements in the FY 2011/12, hence maintaining the allocation in the FY 2014/15.
Management Efficiency	9,899,460	10,330,131	10,389,194	Availability of Personnel and timely procurement.
Vote: 143 Uganda Bureau of Statistics				
<i>Vote Function: 1455 Statistical production and Services</i>				
Data Processing	88,145,300	88,145,300	89,128,200	Assuming 27 concluded surveys requiring the data personnel, stationery, scanning facility, printing, verification, data analysis.
Data collection	100,000	100,000	100,000	For data collection, every field staff is paid per diem of Shs. 100,000/= on average. Given the current budget levels, the bureau is likely to visit only 33,535 units (households/ industries/businesses).

(v) Sector Investment Plans

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Table S2.6: Allocations to Capital Investment over the Medium Term

Billion Uganda Shillings	(i) Allocation (Shs Bn)				(ii) % Sector Budget			
	2013/14	2014/15	2015/16	2016/17	2013/14	2014/15	2015/16	2016/17
Consumption Expenditure(Outputs Provided)	461.6	466.3	609.6	611.2	67.3%	69.9%	79.1%	74.0%
Grants and Subsidies (Outputs Funded)	149.6	128.3	102.3	125.4	21.8%	19.2%	13.3%	15.2%
Investment (Capital Purchases)	74.6	72.7	58.8	89.1	10.9%	10.9%	7.6%	10.8%
Grand Total	685.8	667.3	770.7	825.7	100.0%	100.0%	100.0%	100.0%

Uganda Revenue Authority will be kick starting the construction of office building with procurement of the contractors, quality assurance and ground work. The project is estimated to cost over 140bn over the medium term and will be funded from GoU budget.

Also URA will incur 4Bn as payment for the leased vehicles

Disaster Recovery Solution worth UGX 2.6Bn

Data Warehouse Project, UGX2.49Bn

Inspectorate of Government will in the next FY 2014/15 pay for preparing architectural plans and designs worth UGX 1.5bn

For Ministry of Finance, Planning and Economic Development, renovation of the Treasury Building will cost 6.02Bns

7.44bn has been allocated to the data centre and recovery site hardware maintenance and IFMS licenses procurement from Oracle

Table S2.7: Major Capital Investments

Project Vote Function Output <i>UShs Thousand</i>	2013/14		2014/15
	Approved Budget, Planned Outputs (Quantity and Location)	Actual Expenditure and Outputs by September (Quantity and Location)	Proposed Budget, Planned Outputs (Quantity and Location)
Vote: 008 Ministry of Finance, Planning & Economic Dev.			
Vote Function: 1404 Development Policy Research and Monitoring			
<i>Project 0978 Presidential Initiatives on Banana Industry</i>			
140472 Government Buildings and Administrative Infrastructure	Construction of the Pilot Banana Processing plant 100% completed	Construction of the Pilot Banana Processing plant 82% completed.	Operationalisation of the Pilot Banana Processing plant 100% completed
	Quality Assurance & Research facilities constructed 100%	Quality Assurance & Research facilities constructed 69% .	Operationalisation of Quality Assurance & Research facilities 100%
	Phase I Raw & Instant flour equipment installed & test run 100%	Construction of phase II Water works (secondary treatment) 20% completed (TBI).	Phase II Raw & Instant flour equipment procured, installed & test run 100%
	Biscuit line & Confectionery equipment installed & test run 100%	Maintainance of Banana demo garden at the TBI.	Procurement, iinstallation of Biogas of Biogas equipment at the TBI 100%
	2 Silos & hammer mill installed & test run (100%)	Product testing under the school feeding programme was done in 6 schools; product promotion undertaken at Jinja Agricultural show, Halaal food festival, 2013 Agro forum in Gulu.	Automation of 2 Silos & hammer mill installed & test run (100%)
	In-take water works completed & water pumped to the TBI 100%.	Continous research, PhD, and Msc development in Matooke industrial development.	Operationalisation of Irrigation System in the Demo gardens 20 arces at the TBI completed
	Procurement, Installation & test running of Irrigation System in the Demo gardens 20 arces at the TBI completed	2 farmer training done at TBI for farmers from Kyangyenyi, Kigarama & Masheruka.	15- Farmer trainings at the TBI.
	Construction of phase II Water works (secondary treatment) 100% completed (TBI)		Increased Banana Production at the TBI.
			Phase II Lab. Equipment Delivered & Installed (100%)

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Project	2013/14		2014/15	
Vote Function Output <i>UShs Thousand</i>	Approved Budget, Planned Outputs (Quantity and Location)	Actual Expenditure and Outputs by September (Quantity and Location)	Proposed Budget, Planned Outputs (Quantity and Location)	
Vote Function: 1404 Development Policy Research and Monitoring				
	12- Farmer trainings at the TBI.		Continous product development testing & promotion undertaken Development & Production of Tooke products for the market on a large scale. Continous research, 2 PhD & 4 Msc on going. 3 Community Processing Units complete in the districts of Rubirizi, Sheema, Mitooma. Production of the Tooke book.	
	Increased Banana Production at the TBI.			
	Phase II Lab. Equipment Delivered & Installed (80%)			
	Continous product development testing & promotion undertaken			
	Development & Production of Tooke products for the market.			
	Continous research, PhD-1 complete, 4- On going & Msc - 2 complete, 4 Msc registered.			
	3 Community Processing Units complete in the districts of Rubirizi, Sheema, Mitooma.			
	Production of first draft of the Tooke book.			
	Total	22,600,310		16,400,000
	<i>GoU Development</i>	<i>22,600,310</i>		<i>16,400,000</i>
	<i>External Financing</i>	<i>0</i>	<i>0</i>	
Vote Function: 1449 Policy, Planning and Support Services				
<i>Project 0054 Support to MFPEd</i>				
144978 Purchase of Office and Residential Furniture and Fittings	Work stations provided	Sound proof glass fitted in the 7th Floor Boardroom, refurbishing done and ceiling boards replaced.	6 round reading tables and 24 reading chairs for resource centre procured 150 executive Office chairs and 50 Secretarial chairs procured 50 Working tabled procured 30 filing cabinets procured. 10 executive bookshelves procured 20 sets of Window blinds procured. Conference Hall curtains procured.	
	Chairs for conference Hall and 7th floor board room procured			
	Fittings provided in offices and committee rooms	1 heavy duty Photocopier procured.		
	6 round reading tables and 24 reading chairs for resource centre procured	Procurement for repair of conference Hall chairs done pending Contracts Committee Approval.		
	Reception desk and 4 Chairs procur	5 offices fitted with blinds, 14 seater conference chair and table procured, wall to wall carpet fitted in 4 offices,		
		3 filling cabinets, 3 executive chairs, 5 visitors chairs, 2 executive filling cabinets, 1 bookshelf, 1 executive desk, 1 fridge procured.		
	Total	637,400		637,400
	<i>GoU Development</i>	<i>637,400</i>	<i>637,400</i>	
	<i>External Financing</i>	<i>0</i>	<i>0</i>	
144977 Purchase of Specialised Machinery & Equipment	Ministry stand by Generator procured	Generator delivered and installed.	Fire safety system installed	
	Fire Safety system enhanced.		CCTV upgrade and card reader system maintenance	

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Project	2013/14		2014/15
Vote Function Output <i>US\$ Thousand</i>	Approved Budget, Planned Outputs (Quantity and Location)	Actual Expenditure and Outputs by September (Quantity and Location)	Proposed Budget, Planned Outputs (Quantity and Location)
Vote Function: 1449 Policy, Planning and Support Services			
			Centralised UPS procured and installed
Total	26,487,450	92,683	1,687,450
<i>GoU Development</i>	<i>26,487,450</i>	92,683	<i>1,687,450</i>
<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>
144976 Purchase of Office and ICT Equipment, including Software	Information systems hardware, software and consumables provided and managed	Data on donor disbursement migrated from Legacy System to PIMIS	Digital Computerised display screen procured and installed.
	Computer and equipment provided to staff	Reports on external assistance produced.	Electronic content management system procured
	Office communication systems upgraded and maintained	Procurement initiated for preventive maintenance and network switch and bandwidth upgraded.	ECMS installed and operationalised
	Security systems enhanced.	Reports on external assistance for Q 1 produced.	Users trained in the use of ECMS
	CCTV system Upgraded and maintained	Central UPS for server room and Switchboard procured and installed.	Computer and equipment provided to staff
	Data on donor disbursement migrated from Legacy System to PIMIS	Server procured pending delivery.	Information systems hardware, software and consumables provided and managed
	Roll out of PIMIS to Development Partners	1 fax Machine, 2 UPS ,6 Laptops and 3 printers procured.	Software and licences managed
	Aid data Geo-coding set up		Hardware upgrade d and maintained
	Reports on external assistance produced		Hardware inventory managed
	Improved processes/Data flows established		
	MTEF External Resource envelope 2014/15 produced		
Total	1,504,106	367,761	3,504,106
<i>GoU Development</i>	<i>1,504,106</i>	367,761	<i>3,504,106</i>
<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>
144972 Government Buildings and Administrative Infrastructure	Treasury building renovated	Treasury building re-roofed and ceilings replaced.	Renovation of Treasury Building and overhaul of Water System completed.
	Ministry water and plumbing system overhauled.	Painting, refurbishing and remodeling of offices and partitioning done in 20% of the offices.	Works certified and handover done
		Terms of reference for cleaning developed and service provider procured.	Minor repiures on main Finance building done
		1 tank replaced and plumbing works done at the main Finance building.	
Total	2,020,877	501,919	6,020,877
<i>GoU Development</i>	<i>2,020,877</i>	501,919	<i>6,020,877</i>
<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>
Vote: 103 Inspectorate of Government (IG)			

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Project	2013/14		2014/15
Vote Function Output <i>US\$ Thousands</i>	Approved Budget, Planned Outputs (Quantity and Location)	Actual Expenditure and Outputs by September (Quantity and Location)	Proposed Budget, Planned Outputs (Quantity and Location)
Vote Function: 1451 Corruption investigation ,Litigation & Awareness			
<i>Project 0354 Support to IGG</i>			
145175 Purchase of Motor Vehicles and Other Transport Equipment	Purchase: 5 pickups 1 toyota prado	10 pickups 1 station wagon	Purchase: pickups
Total	710,000	0	590,000
<i>GoU Development</i>	<i>710,000</i>	<i>0</i>	<i>290,000</i>
<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>300,000</i>
145171 Acquisition of Land by Government	Prepare architectural plans and designs	na	Prepare architectural plans and designs
Total	1,500,000	0	1,500,000
<i>GoU Development</i>	<i>1,500,000</i>	<i>0</i>	<i>1,500,000</i>
<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>
Vote: 141 URA			
Vote Function: 1454 Revenue Collection & Administration			
<i>Project 0653 Support to URA Projects</i>			
145479 Acquisition of Other Capital Assets	<p>Rolled out Asycuda World system to Malaba, Busia, Katuna, Mutukula and Mbale</p> <p>Signing of MOUs and hand over of Authorization certificates to 7 Companies done.</p> <p>Reviewed ECTS and In-Transit Monitoring System (IMS) business design document.</p> <p>Conduct a Business Impact Analysis</p> <p>Reviewed & completed draft BCP policy for management's consideration</p> <p>Rolled out Asycuda World system Kampala and other upcountry stations</p> <p>Installed, Tested, Piloted & rolled out ECTS</p> <p>Other 7 companies from the 40 applicants after fulfillment of the authorization requirements. Authorized.</p> <p>New Customs Business Process Reengineering Manual (5 core processes) published.</p> <p>Further identified requirements and information exchange for Asycuda system implemented;</p> <p>Stakeholders/Other Government Agencies for Asycuda system Integrated</p> <p>Completed documentation of</p>	<p>The ASYCUDA World system roll is complete in customs stations of Malaba, Busia, Katuna, Mutukula, Kampala and Mbale.</p> <p>The signing of MoUs has been completed for 10 AEOs.</p> <p>By the end of quarter one, the review of the ECTS and In-Transit Monitoring System (IMS) business design document had been completed. Installation, testing and roll out of the system is expected in quarter two.</p>	<p>Asycuda World System roll out to 29 stations (Lwakhakha, Swam river,Bunagana,Busunga,Cynika, Mirama Hills,Kikagati,Kamwezi,Oraba,V urra,Elegu,Arua,Goli,Paidha,Bus itema,Kam dini,Pakwach,Koboko ,Lia,Lokung,Madi Opei,Mbarara,Moyo,Mpondwe, Ntoroko,Kasese,Ishasha and Butyaba)</p> <p>Interface between Asycuda world and Other Government Agencies to facilitate interconnections/information exchange developed.</p> <p>Processes for Border Management and Airport and Land documented.</p> <p>Pre-authorisation activities of Bonded warehouse Keepers performed</p> <p>Pre-authorisation inspections and common risk mapping performed on 3 companies</p> <p>Self management benefit (Bonded warehouse Keeper's Program) Piloted and Evaluated</p> <p>Sensitisation of 80 operators on the Authorized Economic Operator program done.</p> <p>Standard Operating Procedures for Electronic Cargo Tracking system developed</p> <p>Operational Testing & System Handover for Electronic Cargo</p>

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Project	2013/14		2014/15
Vote Function Output <i>US\$ Thousand</i>	Approved Budget, Planned Outputs (Quantity and Location)	Actual Expenditure and Outputs by September (Quantity and Location)	Proposed Budget, Planned Outputs (Quantity and Location)
Vote Function: 1454 Revenue Collection & Administration			
	the Oil and Gas Processes		Tracking system done
	Completed Procurement of the Oil and Gas system		Electronic Cargo Tracking System rolled out.
	1 cost recovery audit under Oil & Gas carried out		User Acceptance Testing and support Interface between Asycuda world and Other Government Agencies to facilitate interconnections/information exchange Developed & performed.
	Human Resource Management System works commenced		Authorised Economic Operator for Importers and clearing agents, Bonded Warehouse keeper's and Exporters' Program implemented.
	Signing of the Human Resource Management System contract done		MoUs with importers and clearing agents on Authorized Economic Operator program Authorised, Signed & Issued with Certificates.
	Gap Analysis for Integrations in URA conducted		Authorised, Signed MoUs and Issued Certificates to Bonded Warehouse Keepers on Authorized Economic Operator program
	Diagnosis and definition of organizational culture, including road map for change management done.		Authorised 6 Exporters, Signed MOUs and issued certificates on Authorized Economic Operator Program
	Designed and developed organizational model, include implementing quick wins as elements of the model done.		Approval and licencing of agents process (Legal and Bonds) and Exemptions completed
	Solution provider to implement the Data Warehouse and Business Intelligence solution in URA contracted.		User manual for 4 processes (Border management, Airport and Land, temporary import and export, bonded warehousing) developed.
	Contract an Independent Quality assurance consultant for the DWH/BI implementation.		Signing of Contract with the System Vendor of the Oil and Gas System done
	Conduct Data Readiness assessment workshops for the mission critical process supported by three Transaction processing systems		Capacity Building for Oil & Gas done
	Conduct a readiness assessment for Data Warehouse and Business Intelligence solution together with the solution provider.		Contract with System Vendor for Human Resource Management System Signed.
	Documentation of AS-IS and TO-BE decision support mechanism for the organisation done.		Enterprise Integration Solution procured .
	Documentation of a draft Data analytics curriculum done		Human Resource Management System Developed, Testing and full Integration with e Tax and Asycuda World done.
	Developed, documented and operationalize Business Continuity Plans for at least three processes within the management processes, support processes and core processes done.		Oil and Gas System Developed,
	Completed documentation of		

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Project	2013/14		2014/15
Vote Function Output <i>UShs Thousand</i>	Approved Budget, Planned Outputs (Quantity and Location)	Actual Expenditure and Outputs by September (Quantity and Location)	Proposed Budget, Planned Outputs (Quantity and Location)
Vote Function: 1454	Revenue Collection & Administration		
	the Oil and Gas Processes		Testing and full Integration with e Tax and Asycuda World done
	1) Completed Procurement of the Oil and Gas system		Customising, testing and full integration for Enterprise Integration Solution done.
	1 cost recovery audit under Oil & Gas carried out		End User training for Enterprise Integration Solution done.
	Human Resource Management System works commenced		Human Resoucre Management System Rolled Ou.t,
			End User training for Human Resource Mangement Solution done.
			Consultancy services for Business Continuity Quality Assurance procured.
			Change programs to support the culture mainstreaming initiatives implemented
			Communication platform (intranet) with e-learning platform enhanced.
			Contact Center framework developed
			TO BE Decision Making Framework documented
			Business Continuity Quality Assurance consultant contracted
			URA Services Catalogue reviewed and published.
			Self help units in select upcountry service centers implemented.
			Contact Center solution provider procured.
			Four service centers in the Kampala region enhanced
			Staff on data management and analytics trained.
			Business Continuity Plan developed.
			URA Service Standards developed
			Technical implementation Phase 1: Design, develop, test upto to roll out of Business Intelligence solution done.
			Business Continuity Management Sustenance toolkit

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Project Vote Function Output <i>US\$ Thousands</i>	2013/14		2014/15	
	Approved Budget, Planned Outputs (Quantity and Location)	Actual Expenditure and Outputs by September (Quantity and Location)	Proposed Budget, Planned Outputs (Quantity and Location)	
Vote Function: 1454 Revenue Collection & Administration				
			developed.	
			BCM End user sensitization and training done	
			New Service Model implemented	
			ERP-HRMS procured,	
			Records Management System procured,	
			Disaster Recovery Solution and MCP	
Total	10,533,149	2,633,287		15,889,580
<i>GoU Development</i>	<i>8,100,000</i>	2,633,287		<i>13,400,000</i>
<i>External Financing</i>	<i>2,433,149</i>	0		<i>2,489,580</i>
145475 Purchase of Motor Vehicles and Other Transport Equipment	68 Vehicles. Finance Lease Payments	The 68 vehicles were leased last FY. The lease is payable every year.	Vehicle Lease	
Total	4,000,000	1,000,000		4,000,000
<i>GoU Development</i>	<i>4,000,000</i>	1,000,000		<i>4,000,000</i>
<i>External Financing</i>	<i>0</i>	0		<i>0</i>
145472 Government Buildings and Administrative Infrastructure	Redesign of Nakawa Inland Parking Yard for Office Space. At Nakawa HeadQuarters	The redesigning of NIP building for office space at Nakawa headquarters is ongoing and is expected to be completed by third quarter.	URA Headquarter Building Construction	
Total	1,600,000	400,000		20,000,000
<i>GoU Development</i>	<i>1,600,000</i>	400,000		<i>20,000,000</i>
<i>External Financing</i>	<i>0</i>	0		<i>0</i>

S3 Proposed Budget Allocations for 2014/15 and the Medium Term

This section sets out the proposed sector budget allocations for 2014/15 and the medium term, including major areas of expenditures and any notable changes in allocations.

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

	2012/13 Outturn	2013/14		Medium Term Projections		
		Appr. Budget	Spent by End Sept	2014/15	2015/16	2016/17
Vote: 008 Ministry of Finance, Planning & Economic Dev.						
1401 Macroeconomic Policy and Management	38.048	114.058	32.398	96.154	88.520	123.595
1402 Budget Preparation, Execution and Monitoring	8.359	15.612	1.685	12.623	27.789	39.961
1403 Public Financial Management	25.406	40.047	6.332	15.432	43.434	41.682
1404 Development Policy Research and Monitoring	28.241	44.000	10.424	39.434	35.718	23.000
1406 Investment and Private Sector Promotion	13.824	15.900	3.475	15.440	23.292	13.600
1408 Microfinance	10.357	16.519	2.020	16.190	29.496	28.421
1449 Policy, Planning and Support Services	20.853	30.489	6.603	35.707	45.232	26.530
Total for Vote:	145.088	276.625	62.937	230.981	293.481	296.789
Vote: 103 Inspectorate of Government (IG)						
1451 Corruption investigation ,Litigation & Awareness	26.661	35.429	7.080	35.489	35.278	38.434

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	2012/13 Outturn	2013/14		Medium Term Projections		
		Appr. Budget	Spent by End Sept	2014/15	2015/16	2016/17
Total for Vote:	26.661	35.429	7.080	35.489	35.278	38.434
Vote: 112 Ethics and Integrity						
1452 Governance and Accountability	3.920	5.404	0.792	5.404	5.561	5.914
Total for Vote:	3.920	5.404	0.792	5.404	5.561	5.914
Vote: 122 Kampala Capital City Authority						
1409 Revenue collection and mobilisation	0.103	2.617	0.174	2.617	2.767	3.015
Total for Vote:	0.103	2.617	0.174	2.617	2.767	3.015
Vote: 130 Treasury Operations						
1451 Treasury Operations	0.000	12.902	12.902	0.000	0.000	0.000
Total for Vote:	0.000	12.902	12.902	0.000	0.000	0.000
Vote: 131 Auditor General						
1453 External Audit	55.290	61.366	11.328	41.366	43.657	50.098
Total for Vote:	55.290	61.366	11.328	41.366	43.657	50.098
Vote: 141 URA						
1454 Revenue Collection & Administration	207.120	211.053	52.401	231.110	244.961	278.022
Total for Vote:	207.120	211.053	52.401	231.110	244.961	278.022
Vote: 143 Uganda Bureau of Statistics						
1455 Statistical production and Services	25.580	71.586	17.810	111.556	128.207	135.174
Total for Vote:	25.580	71.586	17.810	111.556	128.207	135.174
Vote: 153 PPDA						
1456 Regulation of the Procurement and Disposal System	5.947	8.785	1.512	8.785	9.294	10.491
Total for Vote:	5.947	8.785	1.512	8.785	9.294	10.491
Vote: 500 501-850 Local Governments						
1481 Financial Management and Accountability(LG)	17.215	15.240	3.810	15.240	16.688	17.356
1482 Internal Audit Services		0.000	0.000	0.000	0.000	0.000
Total for Vote:	17.215	15.240	3.810	15.240	16.688	17.356
Total for Sector:	486.925	701.009	170.747	682.549	779.894	835.293

* Excluding Taxes and Arrears and including NTR

(i) The Total Budget over the Medium Term

The Sector budget for FY 2014/15 is UGX 709.283 Bn which represents an increase of 8.3Bn compared to 701.009 for FY 2013/14. Out of UGX 709.283Bn, UGX155.887 Bn is for wage, UGX 225.734Bn is for Non-wage Recurrent, UGX 308.777 Bn is for GoU Development and UGX16.701 bn is for Donor and NTR is UGX 2.184Bn. In the FY 2015/16 the total budget allocation is estimated to be UGX 779.894Bn billion of which; Wage is UGX. 155.887Bn; Non - Wage is UGX. 247.178 Bn, GoU Development is UGX. 359.594 Bn, Donor of UGX 14.943bn and NTR of UGX 2.292 Bn; For FY2016/17 the total sector budget is projected to UGX. 835.293 Bn of which; Wage is UGX. 199.44Bn; Non -Wage is UGX 257.065Bn, GoU Development is UGX. 374.140 Bn, Donor of UGX 2.121bn and NTR of UGX 2.521 Bn

(ii) The major expenditure allocations in the sector

Analysis of Sector allocations shows the share of the resources among various vote functions; Out of the entire sector budget, Revenue collection and Administration takes the biggest share of UGX 231.11 representing 32.3% of the entire sector budget; this is to enhance revenue collection, this is followed by 14.8% statistical production and services with UGX 71.57 which is 16% mainly for census activities in 2014. Macroeconomic management accounts for 14% mainly due to captalisation of institutions, the Development Policy Research and Monitoring with UGX 41.159 which is 5.7%.

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

Overall, Accountability Sector will register an increment of 14.69% from UGX Bn 701.009 in FY2013/14

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to UGX 715.699 Bn in FY2014/15. This is due to provision of funds for IFMS rollout (10bn) and UBOS census activities 2014 (40bn) in addition to increase in donor commitments.

As regards OAG, the budget for FY2014/15 will reduce from UGX 61.366Bn to UGX 41.366Bn representing a decline of 32.5%. This is because construction of Audit house is in the final phase with the balance to be offset in FY2013/14.

Uganda Revenue Authority will register a budget increment of 9.5% from UGX 211.053 Bn to UGX 231.11 Bn. This is meant to kick start the construction of the offices. This is a reallocation from OAG to URA.

Allocations for FY 2014/15 for some Sector Votes have remained the same as those of the FY 2013/14 these include; Inspectorate of Government, Directorate for Ethics and Integrity, Public Procurement and Disposal of Public Asset Authority, Kampala Capital City Authority, Financial Management and Accountability LG.

Table S3.2: Major Changes in Sector Resource Allocation

* Excluding Taxes and Arrears

S4: Unfunded Outputs for 2014/15 and the Medium Term

This section sets out the highest priority outputs in 2014/15 and the medium term which the sector has been unable to fund in its spending plans.

Limited capacity

Limited capacity due to inadequate staffing and high staff turnover in some Sector Institutions affects the execution of their huge mandates and thus a bottleneck that requires innovative approaches. The Accountability Sector needs to create a strategic approach to capacity development that will have a long-term and substantial impact on the ability of the sector members

Accommodation challenges within the Sector

Accountability Sector spends a substantial amount of money on renting offices every year. Sector institutions such PPDA, URA, IG, OAG, UBOS, MoLG and DEI spend over 8 billion shillings on rent annually that would otherwise be used to strengthen accountability systems in Uganda

Inadequate technical capacity for undertaking development policy research and analysis

Inadequate monitoring and evaluation for improved service delivery

Currently most monitoring and evaluation units do not exist in the public service establishment and in cases where M&E units exist, most of them are constrained by capacity gaps (existing number of Inspectors do not match with the task of routine inspection. The current levels of staffing and their technical capacities in M&E when compared against the requirements outlined in the draft policy on M&E shows a contrast in technical capacity. This where most of the staff involved in M&E lack technical skills in monitoring and evaluation and this appears to be worse in Local Governments implying weak capacity for inspection and monitoring institutional work plans. This is mainly affected by inadequate resources; material, financial or human among other reasons.

Limited decentralized services

Some Sector Institutions face the challenge of ensuring adequate coverage and outreach of their mandates throughout Uganda. Currently, the Regional offices are insufficient in view of the increased number of districts thus a significant portion of the population is not served.

Unpredictable Donor Financing: There has been an improvement in the flow of information from donor agencies to government and currently a database is being developed to systematically capture the required information. However, forecasted data on project support is still unreliable and predictability of donor

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financing requires improvement to guide planning and budget execution.

Budget Credibility and Predictability

There has been deterioration in budget credibility and predictability over the past years which is an indication of inadequate fiscal discipline as exhibited in the excess expenditure, frequent in-year budget cuts and reallocations, delays in cash releases, accumulation of domestic arrears and inaccurate revenue forecasts. All this impede implementation of action plans providing an alibi for poor performance and planning among Sector Institutions

Laxity in the implementation of recommendations made by oversight agencies

Parliament is under an obligation to discuss the reports issued by the Office of the Auditor General and Inspectorate of Government with the objective of ensuring that recommendations are implemented to bring about efficiency in service delivery. However, these reports are not discussed within the prescribed time. In the last three years, Parliament has not debated or adopted any of the PAC reports although some special audits have been debated. As a consequence the treasury memorandum that contains government response on the issues raised by Parliament have not been produced for years since 2004/05 (PEFA 2012). This leads to complacency as no timely administrative measures are taken against institutions and individuals engaged in the violation of the set policy, rules and regulations.

Inadequate institutional and legal framework for production and utilization of scientific research and innovation

Table S4.1: Additional Output Funding Requests

Additional Requirements for Funding and Outputs in 2014/15	Justification of Requirement for Additional Outputs and Funding
<i>Vote Function: 1454 Development Policy Research and Monitoring</i>	
Output: 1404 54 Support to scientific and other research	
Funding Requirement (US\$ Bn): 34.243 Additional Funding required by the Uganda National Council of Science and Technology to boost scientific research and innovation	<p><i>1. Additional funding required for the projects below (Ushs 14.243bn);</i></p> <ul style="list-style-type: none"> <i>i. Appropriate Technologies Project</i> <i>ii. Oluwoko vs mosquito larvae project</i> <i>iii. Fresh vacuum sealed matooke Project</i> <i>iv. Development of bacteria mosquito larval pathogens for biological control</i> <i>v. Phytolacca dodecandra Project snailtox production to control fascioliasis</i> <i>vi. Integrated banana juice factory project</i> <i>vii. Implementation of the Intelligent Integrated System for the diagnosis and treatment of Malaria</i> <i>viii. Artemisia-Annua ovacado lemon grass beverage vs malaria project</i> <p><i>2. Other requirements (Ushs20bn)</i></p> <ul style="list-style-type: none"> <i>i. Scientific equipment, reagents, consumables, data collection and analysis, Laboratory</i> <i>ii. Product development, intellectual property and patent rights</i> <i>iii. Construction of four Pilot plants (one national and three regional , BoQs, consultants)</i> <i>iv. Support for implementation of an intelligent integrated computer system for the diagnosis, treatment of malaria and training</i> <i>v. Renewable energy, energy upgrade and access</i> <i>vi. Raw material production extension</i> <i>vii. Research and Development for water works construction and feasibility</i> <i>viii. Research and Development Climate Change feasibility study on the effects of climate Change on Environment and Economy</i> <i>ix. 12 Scientific research projects selected competitively in 2009</i> <i>x. 12 new projects selected in 2010</i> <i>xi. UNCST will initiate establishment of a science park at Namanve</i>
<i>Vote Function: 1401 Corruption investigation ,Litigation & Awareness</i>	
Output: 1451 01 Administration & Support services	
Funding Requirement (US\$ Bn): 3.000 Additional funds needed for recruitment of new staff buy equipment operational funds and architectural designs for Construction of IG office building.	Additional funds needed to buy equipment, operational funds and architectural designs for Construction of IG office building.
Output: 1451 05 Decentralised Anti - corruption programmes	

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Additional Requirements for Funding and Outputs in 2014/15	Justification of Requirement for Additional Outputs and Funding
Funding Requirement (US\$ Bn): 5.912 Additional funding for strengthening Regional Offices	<i>Additional funding for strengthening Regional Offices.</i>
<i>Vote Function: 1402 Revenue collection and mobilisation</i>	
Output: 1409 02 Local Revenue Collections	
Funding Requirement (US\$ Bn): 12.000 Funding revaluation of properties would considerably increase NTR by about 8Bn by 2015/16 from property rate only.	<i>Increased NTR would lead to increased services and infrastructure contributing to growth.</i>
<i>Vote Function: 1401 External Audit</i>	
Output: 1453 01 Financial Audits	
Funding Requirement (US\$ Bn): 54.251 A backlog of 4,943 audits will be cleared if the funding gap is addressed	<i>To address the above challenges, the office requires an additional funding of Shs 54.251bn as detailed below:</i>
<i>Wage enhancement - Shs 7.920bn</i>	
<p><i>At the commencement of the National Audit Act in October 2008, Parliament approved an enhanced salary structure for the office. The enhanced salary was however fixed and did not provide for inflationary adjustments as with the main stream public service and other institutions. OAG approached Parliament with proposals to enhance staff salary in the course of the FY 2013/14 but due to resource constraints, this was not possible. We are proposing an average increment of 35% (amounting to Shs 6.232bn) in the FY 2014/15, with reviews taking place every three years. The proposed increment will also generate additional NSSF contributions and gratuity payments amounting to Shs 1.688bn.</i></p>	
<i>Completion of Audit House – Shs 21.210bn</i>	
<p><i>The original contract price was Shs 44.060bn but this has been revised to Shs 64.270bn due to contractor's claims, inclusion of omitted items at the design stage and revised prime cost sum items. Therefore, in the FY 2014/15 the office requires an additional funding of Shs 21.210bn inclusive of the operation and maintenance costs.</i></p>	
<i>Clearing of Audit back log and Expansion of Audit Coverage - Shs 19.194bn</i>	
<p><i>In the FY 2014/15, the office requires additional funding of Shs 19.194bn to clear audit backlog and expand audit coverage as summarised below:</i></p>	
<ul style="list-style-type: none"> •Shs 2.905bn for clearing the back log of 1,168 sub-counties for the FY 2012/13 •Shs 0.681bn for FY 2013/14 audit of 681 Sub-Counties which were not catered for under the current MTEF; •Shs 4.985bn for FY 2011/12 audit of 997 secondary schools and tertiary institutions •Shs 5.400bn for FY 2012/13 audit of 1,197 secondary schools and tertiary institutions which were not catered for under the current MTEF; •Shs 4.485bn for FY 2013/14 audit of 897 secondary schools and tertiary institutions which were not catered for under the current MTEF; •Shs 0.392bn for audit of 2 Private Public Partnerships. •Shs 0.347bn to facilitate PSAs/Cost Recovery Reviews 	
<i>Capacity Building and Staff Welfare - Shs 1.915bn</i>	
<p><i>In view of the ever increasing audit demands, the office needs to respond by undertaking thorough training in financial audits, emerging specialized audit areas, professional certification and management development. This will require additional funding of Shs 1.405bn. In addition due to the recent recruitment of new staff, the office requires an additional budget of Shs 0.510bn to cater for their medical insurance scheme.</i></p>	

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Additional Requirements for Funding and Outputs in 2014/15	Justification of Requirement for Additional Outputs and Funding
	<p><i>Improvement on quality and impact of audits - Shs 1.658bn</i></p> <p><i>The office needs to develop and maintain effective communication with various stakeholders and communicate its outputs in a manner that increases stakeholders' knowledge and understanding of its role and responsibilities. In this regard, in the FY 2014/15, the office requires an additional budget of Shs 1.045bn to increase its levels of stakeholder engagement by carrying out sensitization workshops and seminars for District Public Accountability Committee, Sessional Committees of Parliament, and District and Town Council Mayors, Speakers & Executive Members. In addition, to successfully deliver on its mandate and improve on coverage, timeliness and quality of audits, the office with the planned 11 regional offices needs to effectively and efficiently replace its fleet on a regular basis. The current budget can only provide for 3 motor vehicles. Therefore, in the FY 2014/15, it requires an additional funding of Shs 0.613bn for acquisition of 4 motor vehicles.</i></p> <p><i>ICT infrastructure development – Shs 2.173bn</i></p> <p><i>As with any modern organisation, information and communication technology is essential for an effective working environment. The main aspect to this strategy will be: consolidation of the Microsoft licenses, maintaining annual subscription for Teammate licenses, procurement of a complete forensic IT laboratory and establishment of establishment of Disaster Recovery Data Center. In this regard, the office requires an additional budget of Shs 2.173.</i></p> <p><i>Support to the INTOSAI Work Group on Extractive Industries Secretariat – Shs 0.180bn</i></p> <p><i>The Office of the Auditor General was nominated to chair the INTOSAI Work Group on Extractive Industries. As such it is responsible for coordinating all activities of the Work Group both within and outside Uganda. Therefore, in the FY 2014/15, the office requires an additional budget of Shs 0.180bn for facilitating Work Group meetings, hosting and maintaining its website and making periodic publications on achievements.</i></p>
<p><i>Vote Function: 1402 Revenue Collection & Administration</i></p>	
<p>Output: 1454 02 Domestic Tax Collection</p>	
<p>Funding Requirement (US\$ Bn): 4.213</p> <p>E-tax filing racks, alteration of e-tax system and roll out of new driving permit process and contingency costs for oil & Gas</p>	<p><i>Contingency costs for oil & Gas-URA will be able to defend her self in court of law as a result we will increase on collections and reduce on damages/legal costs</i></p>
	<p><i>Alterations to be made to the eTAX system following the move to criminal focused processes in the way TID is doing business (Busines Process Re-engineering System Design User Acceptance Testing, Training Piloting Implementation).</i></p> <p><i>Roll out new driving permit process to Kampala and all regional offices- Improved service delivery as a result, the number of taxpayers renewing their permits will be increase which positively impacts on revenue yield.</i></p> <p><i>E-tax filing racks-These will support the implementation of the DMS module on Etax</i></p>
<p>Output: 1454 72 Government Buildings and Administrative Infrastructure</p>	
<p>Funding Requirement (US\$ Bn): 28.000</p> <p>Provide a one stop centre for URA operations</p>	<p><i>Construction of URA one stop centre building will save the organization vast resources in terms of rent, systems connectivity, transport and communication expenses, as well as improve service delivery to our clients.</i></p>
<p><i>Vote Function: 1401 Statistical production and Services</i></p>	
<p>Output: 1455 01 Economic statistical indicators</p>	
<p>Funding Requirement (US\$ Bn): 0.655</p> <p>Production of Quarterly GDP Estimates in addition to</p>	<p><i>Increased production and improvement of more frequent data to support more regular monitoring and evaluation of various Government</i></p>

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Additional Requirements for Funding and Outputs in 2014/15	Justification of Requirement for Additional Outputs and Funding
Annual GDP Estimates	<i>Programmes under the context of the NDP.</i>
Output: 1455 02 Population and Social Statistics indicators	
Funding Requirement (US\$ Bn): 7.000 Finalisation of the Population and Housing Census 2014 analysis of the outcome, The man powere Survey, National service delivery Survey	<i>The data from the Man power survey and the National Service Delivery Survey will infor the Planning Process especially the NDP</i>
<i>Vote Function: 1405 Regulation of the Procurement and Disposal System</i>	
Output: 1456 05 Corporate Office	
Funding Requirement (US\$ Bn): 2.340 Development of the PPDA home at Plot 39 Nakasero road	<i>The current structure at the PPDA plot 39 is small and cannot accommodate all PPDA staff thus requiring the Authority to rent extra space which is unsustainable.</i>