

Vote: 004 Ministry of Defence

QUARTER 3: Highlights of Vote Performance

VI: Summary of Issues in Budget Execution

This section provides an overview of Vote expenditure

(i) Snapshot of Vote Releases and Expenditures

Table V1.1 below summarises cumulative releases and expenditures by the end of the quarter:

Table V1.1: Overview of Vote Expenditures (US\$ Billion)

(i) Excluding Arrears, Taxes	Approved Budget	Cashlimits by End	Released by End	Spent by End Mar	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	388.823	292.931	294.072	261.963	75.6%	67.4%	89.1%
Recurrent Non Wage	360.169	300.850	292.118	248.894	81.1%	69.1%	85.2%
Development GoU	103.395	77.546	77.546	75.518	75.0%	73.0%	97.4%
Development Donor*	253.244	N/A	0.000	0.000	0.0%	0.0%	N/A
GoU Total	852.387	671.327	663.736	586.376	77.9%	68.8%	88.3%
Total GoU+Donor (MTEF)	1,105.631	N/A	663.736	586.376	60.0%	53.0%	88.3%
(ii) Arrears and Taxes Arrears	1.271	N/A	1.271	1.247	100.0%	98.1%	98.1%
(ii) Arrears and Taxes Taxes**	0.000	N/A	0.000	0.000	N/A	N/A	N/A
Total Budget	1,106.902	671.327	665.007	587.623	60.1%	53.1%	88.4%
(iii) Non Tax Revenue	0.400	N/A	0.000	0.000	0.0%	0.0%	N/A
Grand Total	1,107.302	671.327	665.007	587.623	60.1%	53.1%	88.4%
Excluding Taxes, Arrears	1,106.031	671.327	663.736	586.376	60.0%	53.0%	88.3%

* Donor expenditure information available

** Non VAT on capital expenditure

The table below shows cumulative releases and expenditures to the Vote by Vote Function :

Table V1.2: Releases and Expenditure by Vote Function*

Billion Uganda Shillings	Approved Budget	Released	Spent	% Budget Released	% Budget Spent	% Releases Spent
VF: 1101 National Defence (UPDF)	1,090.12	644.69	568.66	59.1%	52.2%	88.2%
VF: 1149 Policy, Planning and Support Services	15.91	19.05	17.72	119.7%	111.3%	93.0%
Total For Vote	1,106.03	663.74	586.38	60.0%	53.0%	88.3%

* Excluding Taxes and Arrears

(ii) Matters to note in budget execution

The biggest challenge in budget execution is under funding

Table V1.3: High Unspent Balances and Over-Expenditure in the Domestic Budget (Ushs Bn)

(i) Major unspent balances	
Programs , Projects and Items	
VF: 1101 National Defence (UPDF)	
73.85 Bn Shs	Programme/Project: 02 UPDF Land forces
Reason: Payments are still ongoing	
Items	

Vote: 004 Ministry of Defence

QUARTER 3: Highlights of Vote Performance

34.15 Bn Shs 224003
Reason: Payments are still ongoing
32.01 Bn Shs Item: 211101 General Staff Salaries
Reason: Payments are still ongoing
2.55 Bn Shs Item: 224005 Uniforms, Beddings and Protective Gear
Reason: Payments are still ongoing
1.19 Bn Shs Item: 221009 Welfare and Entertainment
Reason: Payments are still ongoing
1.13 Bn Shs Item: 223006 Water
Reason: Payments are still ongoing
0.86 Bn Shs Item: 223005 Electricity
Reason: Payments are still ongoing
0.81 Bn Shs Item: 227001 Travel inland
Reason: Payments are still ongoing
Programs , Projects and Items
<i>VF: 1101 National Defence (UPDF)</i>
2.03 Bn Shs Programme/Project: 0023 Defence Equipment Project
Reason: payments are ongoing
Items
1.17 Bn Shs Item: 231004 Transport equipment
Reason: payments are ongoing
0.57 Bn Shs Item: 231005 Machinery and equipment
Reason: payments are ongoing
Programs , Projects and Items
<i>VF: 1149 Policy, Planning and Support Services</i>
0.73 Bn Shs Programme/Project: 04 Internal Audit Department
Reason: Payments are ongoing
Items
0.56 Bn Shs Item: 228002 Maintenance - Vehicles
Reason: Payments are ongoing
Programs , Projects and Items
<i>VF: 1149 Policy, Planning and Support Services</i>
0.62 Bn Shs Programme/Project: 01 Headquarters
Reason: payments are ongoing
(ii) Expenditures in excess of the original approved budget
Programs and Projects
<i>VF: 1149 Policy, Planning and Support Services</i>
5.71 Bn Shs Programme/Project: 04 Internal Audit Department
Reason: Payments are ongoing
Items
5.23 Bn Shs Item: 228002 Maintenance - Vehicles

Vote: 004 Ministry of Defence

QUARTER 3: Highlights of Vote Performance

Reason: Payments are ongoing

0.52 Bn Shs Item: 227004 Fuel, Lubricants and Oils

Reason: Payments are ongoing

* Excluding Taxes and Arrears

V2: Performance Highlights

This section provides highlights of output performance, focusing on key outputs and actions implemented to improve section performance.

Table V2.1: Key Vote Output Indicators and Expenditures*

Vote, Vote Function Key Output	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
Vote Function: 1101 National Defence (UPDF)			
Output: 110102	Logistical support		
<i>Description of Performance:</i>	Logistics (food, fuel, uniforms, spare parts, tyres, accomodation items & all other logistical items) procured and delivered to quality, quantity and time; Aircrafts refurbished, maintained and operated at the desired levels	Logistics (food, fuel, uniforms, spare parts, tyres, accomodation items & all other logistical items) were procured and delivered to quality, quantity and time; Aircrafts refurbished, maintained and operated at the desired levels	Under funding in the areas of food and fuel
<i>Performance Indicators:</i>			
Value of uniforms procured and supplied	10.9	6.7	
Value of food stuffs procured and supplied	18.895	32.1	
Value of petroleum Oil and Lubricants (POL) procured	10.304	16.4	
<i>Output Cost:</i>	US\$ Bn: 83.436	US\$ Bn: 32.540	% Budget Spent: 39.0%
Output: 110104	Classified UPDF support/ Capability consolidation		
<i>Description of Performance:</i>	<ul style="list-style-type: none"> Acquire, maintain and upgrade Strategic capabilities Gather intelligence Information. 	<ul style="list-style-type: none"> Acquire, maintain and upgrade Strategic capabilities Gather intelligence Information. 	n/a
<i>Performance Indicators:</i>			
Value of classified expenditures	296.983	222.737	
<i>Output Cost:</i>	US\$ Bn: 342.252	US\$ Bn: 231.349	% Budget Spent: 67.6%
Output: 110105	Force welfare		
<i>Description of Performance:</i>	Provide welfare to the troops and their families in order to boost their morale. This will be in the following areas; <ul style="list-style-type: none"> Salaries paid by 28th month All other allowances and emoluments paid Medicare to the troops and their families provided 	Provided welfare to the troops and their families in order to boost their morale. This was done in the following areas; <ul style="list-style-type: none"> Salaries were paid by 28th month All other allowances and emoluments paid Medicare to the troops and their families was provided 	n/a

Vote: 004 Ministry of Defence

QUARTER 3: Highlights of Vote Performance

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
	<ul style="list-style-type: none"> Formal education provided to the soldier's children UPDF Welfare projects enhanced 	<ul style="list-style-type: none"> Formal education was provided to the soldier's children UPDF Welfare projects were enhanced 	
<i>Performance Indicators:</i>			
Value of wages and salaries paid		291.6	
No. of projects constructed, renovated and upgraded for officers and militants	49	38	
No. of children accessing education in army formal schools.	40842	40842	
% of required medicare services accessible to UPDF officers, militants and their families	66	66	
<i>Output Cost:</i>	US\$ Bn: 595.537	US\$ Bn: 280.982	% Budget Spent: 47.2%
Output: 110106	Train to enhance combat readiness		
<i>Description of Performance:</i>	Enhanced capability in terms of training. Have different types of courses carried out. These will include; <ul style="list-style-type: none"> Basic military courses Advanced Leadership courses Specialized courses Command courses Auxiliary Training Courses Peace support training Courses 	Enhanced capability in terms of training. Have different types of courses carried out. These were; <ul style="list-style-type: none"> Basic military courses Advanced Leadership courses Specialized courses Command courses Auxiliary Training Courses Peace support training Courses 	n/a
<i>Performance Indicators:</i>			
Number of category courses conducted for officers and militants	6	6	
<i>Output Cost:</i>	US\$ Bn: 11.417	US\$ Bn: 6.054	% Budget Spent: 53.0%
Vote Function Cost	US\$ Bn: 1,090.116	US\$ Bn: 568.655	% Budget Spent: 52.2%
Vote Function: 1149 Policy, Planning and Support Services			
Vote Function Cost	US\$ Bn: 15.914	US\$ Bn: 17.720	% Budget Spent: 111.3%
Cost of Vote Services:	US\$ Bn: 1,106.031	US\$ Bn: 586.376	% Budget Spent: 53.0%

* Excluding Taxes and Arrears

n/a

Table V2.2: Implementing Actions to Improve Vote Performance

Vote: 004 Ministry of Defence

QUARTER 3: Highlights of Vote Performance

Planned Actions:	Actual Actions:	Reasons for Variation
Vote: 004 Ministry of Defence		
Vote Function: 11 01 National Defence (UPDF)		
Seek extra funding to compliment the Defence budget	Sought funding to compliment the Defence budget	n/a
Continue implementing DSIIIP	Continued implementing DSIIIP	n/a
Continue developing manpower through Training and retraining of troops	Continued developing manpower through Training and retraining of troops	n/a
Vote Function: 11 49 Policy, Planning and Support Services		
Further Strengthen the monitoring and evaluation mechanisms in the ministry to ensure efficiency savings to supplement the budget	Further Strengthened the monitoring and evaluation mechanisms in the ministry to ensure efficiency savings to supplement the budget	n/a

V3: Details of Releases and Expenditure

This section provides a comprehensive summary of the outputs delivered by the Vote and further details of Vote expenditures by Vote Function and Expenditure Item.

Table V3.1: GoU Releases and Expenditure by Output*

Billion Uganda Shillings	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
VF:1101 National Defence (UPDF)	836.87	644.69	568.66	77.0%	68.0%	88.2%
<i>Class: Outputs Provided</i>	811.78	625.59	551.58	77.1%	67.9%	88.2%
110102 Logistical support	56.28	38.89	32.54	69.1%	57.8%	83.7%
110103 Other areas (Legal, CISM and Bank Charges)	0.88	0.66	0.66	75.0%	74.4%	99.2%
110104 Classified UPDF support/ Capability consolidation	336.88	265.49	231.35	78.8%	68.7%	87.1%
110105 Force welfare	409.64	314.47	280.98	76.8%	68.6%	89.4%
110106 Train to enhance combat readiness	8.09	6.07	6.05	75.0%	74.8%	99.8%
<i>Class: Capital Purchases</i>	25.09	19.10	17.07	76.1%	68.0%	89.4%
110171 Acquisition of Land by Government	1.12	1.12	1.00	100.0%	88.9%	88.9%
110172 Government Buildings and Administrative Infrastructure	16.41	12.31	12.17	75.0%	74.2%	98.9%
110175 Purchase of Motor Vehicles and Other Transport Equipment	5.16	3.87	2.70	75.0%	52.2%	69.7%
110177 Purchase of Specialised Machinery & Equipment	2.23	1.67	1.10	75.0%	49.5%	66.0%
110178 Purchase of Office and Residential Furniture and Fittings	0.17	0.13	0.11	75.0%	62.1%	82.8%
VF:1149 Policy, Planning and Support Services	15.51	19.05	17.72	122.8%	114.2%	93.0%
<i>Class: Outputs Provided</i>	15.51	19.05	17.72	122.8%	114.2%	93.0%
114901 Policy, consultation, planning and monitoring services	0.54	0.40	0.35	75.0%	65.2%	86.9%
114902 Ministry Support Services (Finance and Administration)	14.97	18.64	17.37	124.5%	116.0%	93.2%
Total For Vote	852.39	663.74	586.38	77.9%	68.8%	88.3%

* Excluding Taxes and Arrears

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

Billion Uganda Shillings	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
Output Class: Outputs Provided	827.29	644.64	569.30	77.9%	68.8%	88.3%
211101 General Staff Salaries	388.82	294.07	261.96	75.6%	67.4%	89.1%
211103 Allowances	0.56	0.42	0.39	75.0%	69.2%	92.2%
212104 Pension for Military Service	0.00	0.00	0.00	N/A	N/A	N/A
213001 Medical expenses (To employees)	0.71	0.70	0.58	98.6%	81.2%	82.4%
213002 Incapacity, death benefits and funeral expenses	0.06	0.04	0.04	75.0%	66.7%	88.9%
213004 Gratuity Expenses	0.00	0.00	0.00	N/A	N/A	N/A

Vote: 004 Ministry of Defence

QUARTER 3: Highlights of Vote Performance

<i>Billion Uganda Shillings</i>	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
221001 Advertising and Public Relations	0.09	0.07	0.05	75.0%	59.4%	79.3%
221003 Staff Training	8.29	6.26	6.24	75.6%	75.3%	99.7%
221006 Commissions and related charges	1.06	0.79	0.79	75.0%	74.7%	99.6%
221008 Computer supplies and Information Technology (IT)	0.12	0.09	0.08	75.0%	70.1%	93.4%
221009 Welfare and Entertainment	19.26	19.08	17.78	99.1%	92.3%	93.2%
221011 Printing, Stationery, Photocopying and Binding	0.49	0.37	0.34	75.0%	68.5%	91.3%
221012 Small Office Equipment	0.22	0.17	0.17	75.0%	74.4%	99.2%
221016 IFMS Recurrent costs	0.02	0.01	0.01	75.0%	75.0%	100.0%
221017 Subscriptions	0.01	0.01	0.00	75.0%	28.6%	38.1%
221020 IPPS Recurrent Costs	0.03	0.02	0.02	74.8%	69.0%	92.2%
222001 Telecommunications	2.53	1.90	1.71	75.0%	67.8%	90.4%
222003 Information and communications technology (ICT)	3.60	2.65	2.65	73.7%	73.6%	100.0%
223001 Property Expenses	0.03	0.02	0.02	75.0%	73.0%	97.4%
223003 Rent – (Produced Assets) to private entities	0.49	0.49	0.38	100.0%	76.7%	76.7%
223005 Electricity	7.47	5.60	4.75	75.0%	63.5%	84.7%
223006 Water	3.68	2.76	1.63	75.0%	44.3%	59.0%
224001 Medical and Agricultural supplies	2.19	1.64	1.59	75.0%	72.3%	96.4%
224003 Classified Expenditure	336.88	265.49	231.35	78.8%	68.7%	87.1%
224005 Uniforms, Beddings and Protective Gear	12.04	9.03	6.48	75.0%	53.8%	71.7%
225001 Consultancy Services- Short term	0.99	0.74	0.63	75.0%	63.9%	85.2%
227001 Travel inland	6.35	5.60	4.78	88.2%	75.2%	85.3%
227002 Travel abroad	3.48	3.39	3.27	97.5%	94.0%	96.3%
227003 Carriage, Haulage, Freight and transport hire	1.13	0.85	0.75	75.0%	66.2%	88.2%
227004 Fuel, Lubricants and Oils	10.98	10.57	9.91	96.3%	90.3%	93.8%
228001 Maintenance - Civil	0.49	0.37	0.36	75.0%	72.5%	96.6%
228002 Maintenance - Vehicles	14.81	11.10	10.29	75.0%	69.5%	92.7%
282104 Compensation to 3rd Parties	0.40	0.30	0.30	75.0%	74.9%	99.8%
Output Class: Capital Purchases	25.09	19.10	17.07	76.1%	68.0%	89.4%
231002 Residential buildings (Depreciation)	16.41	12.31	12.17	75.0%	74.2%	98.9%
231004 Transport equipment	5.16	3.87	2.70	75.0%	52.2%	69.7%
231005 Machinery and equipment	2.23	1.67	1.10	75.0%	49.5%	66.0%
231006 Furniture and fittings (Depreciation)	0.17	0.13	0.11	75.0%	62.1%	82.8%
311101 Land	1.12	1.12	1.00	100.0%	88.9%	88.9%
Output Class: Arrears	1.27	1.27	1.25	100.0%	98.1%	98.1%
321605 Domestic arrears (Budgeting)	0.00	0.00	0.00	N/A	N/A	N/A
321612 Water arrears(Budgeting)	0.03	0.03	0.01	100.0%	25.0%	25.0%
321614 Electricity arrears (Budgeting)	1.24	1.24	1.24	100.0%	100.0%	100.0%
Grand Total:	853.66	665.01	587.62	77.9%	68.8%	88.4%
Total Excluding Taxes and Arrears:	852.39	663.74	586.38	77.9%	68.8%	88.3%

Table V3.3: GoU Releases and Expenditure by Project and Programme*

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
VF:1101 National Defence (UPDF)	836.87	644.69	568.66	77.0%	68.0%	88.2%
<i>Recurrent Programmes</i>						
02 UPDF Land forces	722.26	565.23	491.38	78.3%	68.0%	86.9%
03 UPDF Airforce	11.21	1.91	1.76	17.1%	15.7%	91.9%
<i>Development Projects</i>						
0023 Defence Equipment Project	103.39	77.55	75.52	75.0%	73.0%	97.4%
VF:1149 Policy, Planning and Support Services	15.51	19.05	17.72	122.8%	114.2%	93.0%

Vote: 004 Ministry of Defence

QUARTER 3: Highlights of Vote Performance

<i>Recurrent Programmes</i>							
01	Headquarters	15.36	12.45	11.85	81.1%	77.2%	95.2%
04	Internal Audit Department	0.16	6.60	5.87	4207.5%	3741.7%	88.9%
Total For Vote		852.39	663.74	586.38	77.9%	68.8%	88.3%

* Excluding Taxes and Arrears

Table V3.4: Donor Releases and Expenditure by Project and Programme*

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
VF:1101 National Defence (UPDF)	253.24	0.00	0.00	0.0%	0.0%	N/A
<i>Development Projects</i>						
1178 UPDF Peace Keeping Mission in Somalia (AMISOM)	253.24	0.00	0.00	0.0%	0.0%	N/A
Total For Vote	253.24	0.00	0.00	0.0%	0.0%	N/A