

QUARTER 4: Highlights of Vote Performance

V1: 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>(i) Excluding Arrears, Taxes</i>		Approved Budget	Cashlimits by End	Released by End	Spent by End Jun	% Budget Released	% Budget Spent	% Releases Spent
Recurrent	Wage	2.185	2.398	2.455	2.462	112.4%	112.7%	100.3%
	Non Wage	4.085	4.096	3.572	3.542	87.4%	86.7%	99.2%
Development	GoU	153.664	154.048	153.439	150.964	99.9%	98.2%	98.4%
	Ext Fin.	0.000	N/A	0.000	0.000	N/A	N/A	N/A
GoU Total		159.934	160.542	159.466	156.969	99.7%	98.1%	98.4%
Total GoU+Ext Fin. (MTEF)		159.934	N/A	159.466	156.969	99.7%	98.1%	98.4%
<i>(ii) Arrears and Taxes</i>	Arrears	0.000	N/A	0.000	0.000	N/A	N/A	N/A
	Taxes	0.769	N/A	0.769	0.769	100.0%	100.0%	100.0%
Total Budget		160.703	160.542	160.235	157.738	99.7%	98.2%	98.4%

* 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:0154	Agriculture Advisory Services	159.93	159.47	156.97	99.7%	98.1%	98.4%
Total For Vote		159.93	159.47	156.97	99.7%	98.1%	98.4%

* Excluding Taxes and Arrears

(ii) Matters to note in budget execution

The NAADS Secretariat approved budget for FY 2014/15 is UGX 160.703 billion including taxes. By end of quarter four, a total of UGX 159.47 (99.7%) of the budget had been released and of which UGX 156.97 (98.1%) has been spent. The percentage releases spent was 98.4%.

•However, following a Cabinet directive, Government restructured NAADS, leading to refocusing of its mandate, to be executed by a lean NAADS Secretariat. Consequently, effective 1st July 2014 (FY 2014/15) the NAADS Secretariat started supporting interventions in areas under the new mandate which constitute major output areas for the Secretariat:

i. Management of agricultural input distribution chains

ii. Strategic interventions for priority commodities under the commodity approach, including multiplication of planting and stocking materials

iii. Agribusiness development

iv. Value chain development focusing on the upper end of the chain

•This meant that procurement and distribution of agricultural inputs to District Local Governments under the specified areas of mandate was to be handled centrally at the NAADS Secretariat. As a result of the above, all resources that were meant for the local governments were rechanneled to the NAADS Secretariat.

•The budget for the Secretariat therefore increased from UGX. 52 billion to UGX 204.45 billion of which UGX 32.824 billion and UGX 159.78 billion were released to the NAADS Project account and the NAADS Treasury General Account respectively. An additional UGX 10.924 billion was released to the Local Governments to cater for staff terminal benefits. Hence UGX 922.41 billion remained unreleased as at 30th June 2015. This means that UGX 203.528 billion was released which is 99.5% performance.

•During the course of the FY2014/15, UGX 25 billion was re-allocated to procurement of 250 units of double Cabin Pickups for the Operation Wealth Creation Programme.

•Out of the UGX 203.528 Billion released, UGX 198.77 billion was expensed (98% performance) leaving UGX

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4.763 billion unspent (2%).

This state of affairs can be attributed to the following:

- Poor performance of suppliers for mangoes and oranges seedlings due to inadequate availability of seedlings in the market.

Despite the above challenges, there are better prospects for improved physical and financial performance during the FY 15/16 based on the following positive factors:

- A more efficient procurement strategy for agricultural inputs involving framework contracts is now in place for majority the planting and stocking materials as well as other key agricultural inputs.
- The overwhelming demand for planting and stocking materials among the farming population as has been evidenced in the growing concerns about the small quantities of agricultural inputs, particularly the seeds and seedlings distributed during the financial year and consequently the calls for providing higher quantities of seeds and seedlings, and indeed various types of livestock.

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

<i>(i) Major unspent balances</i>	
Programs , Projects and Items	
2.47 Bn Shs	Programme/Project: 0903 Government Purchases
	Reason: Poor performance of suppliers for mangoes and oranges seedlings due to inadequate availability of seedlings in the market.
<i>Items</i>	
2.46 Bn Shs	Item: 224001 Medical and Agricultural supplies
	Reason: Poor performance of suppliers for mangoes and oranges seedlings due to inadequate availability of seedlings in the market.
<i>(ii) Expenditures in excess of the original approved budget</i>	
* 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*

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
Vote Function: 0154 Agriculture Advisory Services			
Output: 015401	Farmer Institutional development		
<i>Description of Performance:</i>	<ul style="list-style-type: none"> - Contracting 12 regional FID service providers to support the formation and strengthening of farmer groups and HLFOs in all the zones; - Develop and translate training materials for FID; - Printing copies of FID Training Materials; - Disseminating FID info in the media – print/ electronic media; - Hold regional review meetings to monitor and supervise FID implementation in 9 regions; - Procure a consultant to carry out external quality assessment of HLFOs, including development of database for HLFOs - Technical supervision of FID implementation in 61 districts (Regional service providers, District staff, CBFs/ Group promoters, FF and LG staff, HLFOs, etc.; Hold annual national farmer forum review meeting 	N/A	FID materials not disseminated due to the on- going restructuring of the NAADS Programme. New guidelines for the new NAADS mandate were developed

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<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
<i>Performance Indicators:</i>			
No. of district local government staff trained on FID implementation	500	0	
No. of types of FID materials disseminated to District local governments	3	0	
<i>Output Cost:</i>	US\$ Bn: 0.344	US\$ Bn: 0.344	% Budget Spent: 100.1%
Output: 015402	Technology promotion for priority commodities and farmers' access to information		
<i>Description of Performance:</i>	<ul style="list-style-type: none"> - Sourcing, Translating and disseminating Technical materials/information; - Develop capacity of input dealers in the 9 Zones; - Promote various technologies Cassava, Mangoes, Pineapples, Poultry, Cocoa, Banana, Beans, Beef, Citrus, Coffee, Dairy, Fish, Irish, Maize, Rice and Tea) :- (production, value addition/processing, water etc.); - Undertake National strategic and periodic technical supervision in the 4 Quarters; 	<p>The agricultural inputs procured and distributed from July 2014 to June 2015 (FY 2014/15) are summarized below, respectively; present planting and stocking materials and value addition equipment.</p> <ul style="list-style-type: none"> •3,423.501 tons of maize seed in 111 District Local Governments (DLGs) under Operation wealth Creation (OWC) and Constituency Food Security Initiative to establish 342,350.1 acres (for 1,369,400 Households). •784.43 tons of bean seed in 92 District Local Governments (DLGs) to establish 19,610.75 acres (for 78,443 Households). •200 tons of rice seed in 39 District Local Governments (DLGs) to establish 8,000 acres (for 16,000 Households). •51.009 tons of Soya bean seed in 27 District Local Governments (DLGs) to establish 1,275 acres (for 5,101 Households). •17.5 tons of Sunflower seed in 6 District Local Governments (DLGs) to establish 4,375 acres (for 17,500 households). •27.28 tons of Sinsim seed in 15 District Local Governments (DLGs) to establish 6,820 acres (for 27,280 households). •97.2 tons of Sorghum seed in 14 District Local Governments (DLGs) to establish 34,300 acres (for 97,200 households). •43.12 tons of Groundnuts seed in 39 District Local Governments (DLGs) to establish 1,437 acres (for 5,749 households). <p>Procured and distributed Vegetative Materials including;</p> <ul style="list-style-type: none"> •3,151,498 seedlings of Cocoa in 18 District Local Governments (DLGs) to establish 7,003 acres (for 28,013 households). •653,875 seedlings of Mango in 75 District Local Governments 	<p>Underperformance is explained by Technical materials not disseminated due to the on going restructuring of the NAADS Programme; while overperformance was due to a wide range of new technologies being promoted</p>

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Vote, Vote Function Key Output	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
		<p>(DLGs) to establish 9,341 acres (for 18,682 households).</p> <ul style="list-style-type: none"> •65,000, 000 seedlings of Coffee in 78 District Local Governments (DLGs) to establish 146,558.2 acres (for 586,233 households). •82,863,589 plantlets of Tea in 18 District Local Governments (DLGs) to establish 16,573 acres (for 33,145 households). •2,062,286 seedlings of Orange in 103 District Local Governments (DLGs) to establish 16,904 acres (for 33,808 households). •525,850 plantlets of Bananas (Tissue Cultured) in 66 District Local Governments (DLGs) to establish 1,169 acres (for 2,337 households). •3,616 bags of Irish potato in 42 District Local Governments (DLGs) to establish 278 acres (for 1,113 households). •82,700 bags of Cassava cuttings in 102 District Local Governments (DLGs) to establish 11,814 acres (for 23,629 households). •2,642,521 Suckers of Pineapple in 66 District Local Governments (DLGs) to establish 264 acres (for 1,057 households). 	
		<p>Procured Livestock including;</p> <ul style="list-style-type: none"> •5,831 heifers to support 5,831 households. •50 Artificial Insemination (AI) Kits •390 beef cattle to support 390 households •Pasture Seeds Multiplication: This area focused on pasture seed multiplication for enhanced strategic pasture improvement in the cattle corridor. So far 167 acres of bush clearing was done in Kiruhura and Lyantonde districts; First ploughing for 246 acres of the pasture seed multiplication sites in Kiruhura, Lyantonde, Mbarara, Isingiro, Ntungamo, Ibanda, Sheema and Lyantonde have been done; Second ploughing 107acres and third ploughing 107 acres; A total of 437 rolls of barbed wires, 660 kgs of fencing nails and 100 kg of ordinary nails were distributed to 39 beneficiary's farmers in eight participating districts. •26.667 tons of pasture seed to support pasture seed 	

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Vote, Vote Function Key Output	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
		<p>multiplication</p> <ul style="list-style-type: none"> •249,000 birds (including poultry feeds) •1,503 Pigs (Gilts) •3,484 improved goats •246 units of fish (constituting 1,968,000 fish fingerings, 229,553 Kgs of fish feeds) expected to support 360 households. <p>Procured fertilizer and agriculture chemicals including:</p> <ul style="list-style-type: none"> •209.225 – Tons of Fertilizers (NPK 17:17:17 and NPK 17:5:5) expected to support 9,558 households. •15,360 Litres /packets of chemicals (Tebuconazole and Thimethoate) expected to cover 4,779 acres for 9,558 expected households. •Procured 28 Apiary Units (each unit to containing; Hives, handling, protective and processing Equipment) <p>Procured Value addition equipment including:</p> <ul style="list-style-type: none"> •15 Milk Coolers and Matching Generators •20 Maize Milling equipment with Engines/Motors •5 Feed milling equipment with Engines/Motors •Conducted survey of the seven sites of Maize mills - power extension for maize milling equipment (Units) under OWC in DLGs of Wakiso, Luwero, Kiboga, Nakaseke, Butambala, and Kyankwanzi. •Construction of two Sunflower oil mill houses on-going in the DLGs of Kaabong and Kotido Districts (Units). •Delivered 150 Motorised Knapsack Sprayers for distribution to farmers in 17 OWC regions across the country. •Installation of 11 Solar water pumping systems on-going in the DLGs of Kaberamaido, Kumi, Soroti, Mukono, Katakwi, Masindi, Kiryandongo 	
<i>Performance Indicators:</i>			
Number of technologies promoted	11	18	
No. of various types of technical materials disseminated to District Local Governments	2	0	
<i>Output Cost:</i>	UShs Bn: 146.639	UShs Bn: 142.984	% Budget Spent: 97.5%
Output: 015403	Agri-business development and market linkage		
<i>Description of Performance:</i>	- Conduct Gross Margin	N/A	Running contracts of

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Vote, Vote Function Key Output	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
	<p>analysis studies for 5 enterprises; Conduct market and value chain analysis studies for 5 enterprises, Train 2,594 District and sub-county staff from all the 112 districts (1,364 SNCs, 782 AASPS, 448 SMS) in Enterprise Selection and farm level business skills;</p> <ul style="list-style-type: none"> - Supervise Agribusiness business development services implementation in 27 Districts; - Hold meetings to review implementation of Agribusiness Advisory Services in selected districts; Procure a consultant to translate 1 training manual on enterprise selection and farm level business skills into 10 local languages (Luganda, Runyankore, Rutooro, Rukonzo, Lugisu, Kupsabin, Karimajong, Itesot, Luo, Lugbara); - Print 6,000 copies of 10 translated training manuals on enterprise selection and farm level business skills; - Carry out supervision visits on studies on gross margin analysis studies, market studies and value chain analysis; - Print and distribute 4,488 fliers with literature on gross margins and market surveys to farmer groups in all the 112 Districts; - Conduct District based Market Studies throughout the country, collect and analyze data; - Print and distribute 4,488 fliers on market information /opportunities to 112 districts; - Hold 86 Radio talk shows on Market information; - Produce 4 News Paper pullouts on market information; - Develop 2 MOUs with financial institutions for enhancing farmer access to credit; - Develop 14 MOUs for provision of Business development services to HLFOs; 		<p>Agricultural Advisory Service providers and Sub-county NAADS Coordinators were terminated and expired contracts were not renewed following the restructuring of the NAADS Organisations. Hence no trainings were conducted. Funds were re-allocated to provision of agricultural inputs in line with the new NAADS mandate.</p>

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<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
	- Establish 40 Zonal /Inter-district partnerships for promoting value chains in selected enterprises; - Establish 4 National level platforms for key players in 4 value		
<i>Performance Indicators:</i>			
No. of HLFOs for which business capacity has been built	70	0	
No. of DLG staff trained in enterprise selection and farm level business skills	400	0	
<i>Output Cost:</i>	US\$ Bn: 0.222	US\$ Bn: 0.205	% Budget Spent: 92.3%
Output: 015404	Institutional and Human Capacity strengthened		
<i>Description of Performance:</i>	- 24 NAADS Secretariat staff members trained; - Capacity of DNCs, SNCs and AASPs in 38 selected Districts identified and built, PM&E capacity strengthened.	N/A	Most of the planned activities at Zonal level relate to adaptive research and extension services which are no longer under NAADS mandate and hence could not be implemented. Funds will be reallocated in line with the new NAADS mandate.
<i>Performance Indicators:</i>			
Number of AASPS trained in specialized skills	400	0	
<i>Output Cost:</i>	US\$ Bn: 0.100	US\$ Bn: 0.086	% Budget Spent: 85.8%
Output: 015407	Joint Prioritization, planning for adaptive research conducted		
<i>Description of Performance:</i>	- 18 joint NARO/ NAADS planning at the zonal level led by the ZARDIs conducted; 112 reviews of zonal research enterprises held; 112 planning and review meetings at the district level with technical support from the respective ZARDIs conducted; 18 study tours conducted; - 18 stock/type of planting that lack commercial market identified; 36 farmers for multiplication of planting materials identified; 18 training programs for members of community foundation seed & planting material multiplication centres; 18 improved technologies of new crop varieties and breeds acquired and introduced; monitoring visits conducted in 112 Districts; - Regional review meeting conducted in 112 Districts; - Stationeries, binding & photocopies, general supplies of goods & services, utilities & office consumables acquired; Fuel & lubricants, insurance, services, tyres & others	N/A	Most of the planned activities at Zonal level relate to adaptive research and extension services which are no longer under NAADS mandate and hence could not be implemented. Funds were re-allocated in line with the new NAADS mandate.

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Vote, Vote Function Key Output	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
	acquired; Prints, airtime & internets acquired; Secretariat meetings facilitated; supervision and backstopping facilitated		
<i>Performance Indicators:</i>			
No. of priority enterprises identified and related constraints assessed	9	0	
No. of new technologies introduced/multiplied	9	0	
<i>Output Cost:</i>	US\$ Bn: 1.263	US\$ Bn: 1.116	% Budget Spent: 88.4%
Output: 015409	Research-extension-farmer linkage strengthened		
<i>Description of Performance:</i>	- 9 Sustainable Land Management (SLM) Specialists contracts implemented; 9 field days done in all zones; - Trainings and demos conducted	N/A	Planned activities were not implemented due to change in NAADS mandate. Agricultural Extension services were shifted to MAAIF.
<i>Performance Indicators:</i>			
No. of adaptive research & multiplication sites hosted by farmers/ farmer groups	50	0	
<i>Output Cost:</i>	US\$ Bn: 0.232	US\$ Bn: 0.235	% Budget Spent: 101.2%
Output: 015413	Monitoring/Quality assurance on priority commodities		
<i>Description of Performance:</i>	- Implementation of support on priority commodities jointly monitored and evaluated	N/A	The planned activities were not implemented in the District Local Governments due to the on going restructuring process of the NAADS programme.
<i>Performance Indicators:</i>			
No. of districts monitored on implementation of priority commodities	30	0	
<i>Output Cost:</i>	US\$ Bn: 0.033	US\$ Bn: 0.033	% Budget Spent: 100.0%
Vote Function Cost	US\$ Bn: 159.934	US\$ Bn: 156.969	% Budget Spent: 98.1%
Cost of Vote Services:	US\$ Bn: 159.934	US\$ Bn: 156.969	% Budget Spent: 98.1%

* Excluding Taxes and Arrears

•The NAADS Secretariat approved budget for FY 2014/15 is UGX 160.703 billion including taxes. By end of quarter four, a total of UGX 159.47 (99.7%) of the budget had been released and of which UGX 156.97 (98.1%) has been spent. The percentage releases spent was 98.4%.

The following performance challenges were encountered during the period of programme implementation;

- The Ministry of agriculture animal industry and fisheries (MAAIF) is implementing reforms in the extension system with establishment of a single spine beginning this financial year. The reforms in the extension system led to a change in the mandate of the NAADS Secretariat and consequently the necessity to restructure the secretariat into a lean organization as directed by cabinet.
- Due to change in the NAADS mandate, new guidelines for the management of input distribution chains were developed awaiting dissemination to district local governments (which is likely to impact on the performance of the programme for operation wealth creation).
- At the beginning of the FY 2014/15, due to lack of streamlined reporting structures for the implementation of the new NAADS mandate at Local Government level coupled with the absence of guidelines in line with the new NAADS mandate, the NAADS secretariat was still finding it difficult to receive reports from the District local governments.

Table V2.2: Implementing Actions to Improve Vote Performance

Planned Actions:	Actual Actions:	Reasons for Variation
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Planned Actions:	Actual Actions:	Reasons for Variation
Vote Function: 01 54 Agriculture Advisory Services		
- Work within the modality for extension service delivery as agreed upon by Policy	The Ministry of Agriculture, Animal Industry and Fisheries (MAAIF) is implementing reforms in the extension system with establishment of the single spine beginning this financial year 2014/15. Government restructured NAADS, leading to refocusing its mandate to supporting management of the agricultural input distribution chains, strategic interventions involving procurement and distribution of agricultural inputs for priority commodities under commodity approach, supporting multiplication of planting and stocking materials; as well as agribusiness development and value chain development focusing on the upper end of commodity chains.	N/A
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Vote Function: 01 54 Agriculture Advisory Services		
- Continue with capacity building activities of AASPs in specialised areas of service provision	N/A	Running contracts of Agricultural Advisory Service providers and Sub-county NAADS Coordinators were terminated and expired contracts were not renewed following the restructuring of the NAADS Organisation which affected the implementation of the planned actions.
- Build capacity for community based foundation seed and planting materials multiplication.	N/A	Change in the NAADS mandate affected the implementation of planned action. The implementation is awaiting the completion of the new NAADS guidelines in line with the reforms in the extension system.

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:0154 Agriculture Advisory Services	159.93	159.47	156.97	99.7%	98.1%	98.4%
<i>Class: Outputs Provided</i>	159.71	159.24	156.74	99.7%	98.1%	98.4%
015401 Farmer Institutional development	0.34	0.34	0.34	100.0%	100.1%	100.1%
015402 Technology promotion and farmer access to information	146.64	145.44	142.98	99.2%	97.5%	98.3%
015403 Agri-business development and market linkages	0.22	0.21	0.20	92.5%	92.3%	99.8%
015404 Service provider and institution capacity development	0.10	0.09	0.09	85.8%	85.8%	100.0%
015405 Planning, monitoring/quality assurance and evaluation	0.56	0.54	0.54	95.9%	96.4%	100.5%
015406 Secretariat Programme management and coordination	7.77	7.57	7.53	97.4%	96.9%	99.5%
015407 Joint Prioritization, planning for adaptive research conducted	1.26	1.12	1.12	88.4%	88.4%	100.0%
015408 Sustainable Land Management(SLM) Technology packages promoted	0.62	0.62	0.62	100.0%	99.6%	99.6%
015409 Research-extension-farmer linkage strengthened	0.23	0.23	0.24	100.0%	101.2%	101.2%
015410 Commercialization Challenge Fund	1.92	3.05	3.05	158.7%	158.7%	100.0%
015413 Monitoring/Quality assurance on priority commodities	0.03	0.03	0.03	100.0%	100.0%	100.0%
<i>Class: Capital Purchases</i>	0.23	0.23	0.23	100.0%	99.2%	99.2%
015476 Purchase of Office and ICT Equipment, including Software	0.22	0.22	0.22	100.0%	100.0%	100.0%
015478 Purchase of Office and Residential Furniture and Fittings	0.01	0.01	0.01	100.0%	82.5%	82.5%
Total For Vote	159.93	159.47	156.97	99.7%	98.1%	98.4%

* 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
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<i>Output Class: Outputs Provided</i>	<i>159.71</i>	<i>159.24</i>	<i>156.74</i>	<i>99.7%</i>	<i>98.1%</i>	<i>98.4%</i>
211102 Contract Staff Salaries (Incl. Casuals, Temporary)	3.08	3.35	3.36	108.8%	109.1%	100.3%
211103 Allowances	0.09	0.09	0.09	100.0%	99.3%	99.3%
212101 Social Security Contributions	0.35	0.31	0.31	90.0%	90.0%	100.0%
213001 Medical expenses (To employees)	0.12	0.07	0.07	57.7%	57.7%	100.0%
213002 Incapacity, death benefits and funeral expenses	0.05	0.03	0.03	62.5%	62.5%	100.0%
213004 Gratuity Expenses	0.80	0.80	0.80	100.0%	100.0%	100.0%
221001 Advertising and Public Relations	0.10	0.10	0.10	97.0%	96.3%	99.4%
221002 Workshops and Seminars	0.43	0.38	0.38	88.3%	89.0%	100.8%
221003 Staff Training	0.17	0.14	0.14	85.8%	85.8%	100.0%
221004 Recruitment Expenses	0.01	0.01	0.01	100.0%	99.0%	99.0%
221006 Commissions and related charges	0.30	0.30	0.28	100.0%	94.7%	94.7%
221007 Books, Periodicals & Newspapers	0.10	0.09	0.09	90.0%	87.8%	97.6%
221008 Computer supplies and Information Technology (IT)	0.03	0.03	0.03	100.0%	100.0%	100.0%
221009 Welfare and Entertainment	0.13	0.13	0.13	100.0%	97.9%	97.9%
221010 Special Meals and Drinks	0.08	0.08	0.08	100.0%	100.0%	100.0%
221011 Printing, Stationery, Photocopying and Binding	0.19	0.17	0.17	89.3%	88.2%	98.8%
221016 IFMS Recurrent costs	0.02	0.01	0.01	85.8%	85.8%	100.0%
221017 Subscriptions	0.02	0.02	0.01	100.0%	89.3%	89.3%
222001 Telecommunications	0.11	0.10	0.10	89.7%	89.3%	99.6%
222002 Postage and Courier	0.10	0.04	0.04	40.0%	38.3%	95.8%
223003 Rent – (Produced Assets) to private entities	1.12	0.93	0.93	83.3%	83.3%	100.0%
223004 Guard and Security services	0.10	0.05	0.05	54.2%	54.0%	99.6%
223005 Electricity	0.13	0.12	0.12	90.0%	90.0%	100.0%
223006 Water	0.07	0.03	0.03	40.9%	40.9%	100.0%
224001 Medical and Agricultural supplies	149.39	149.21	146.75	99.9%	98.2%	98.4%
225001 Consultancy Services- Short term	1.34	1.31	1.31	98.1%	97.9%	99.8%
226001 Insurances	0.08	0.07	0.07	85.8%	85.8%	100.0%
227001 Travel inland	0.86	0.86	0.86	100.0%	100.3%	100.3%
227002 Travel abroad	0.11	0.10	0.09	88.5%	86.7%	98.0%
227004 Fuel, Lubricants and Oils	0.13	0.13	0.13	100.0%	100.0%	100.0%
228002 Maintenance - Vehicles	0.12	0.17	0.16	147.6%	134.2%	90.9%
228003 Maintenance – Machinery, Equipment & Furniture	0.02	0.02	0.02	100.0%	95.6%	95.6%
Output Class: Capital Purchases	1.00	1.00	0.99	100.0%	99.8%	99.8%
231005 Machinery and equipment	0.22	0.22	0.22	100.0%	100.0%	100.0%
231006 Furniture and fittings (Depreciation)	0.01	0.01	0.01	100.0%	82.5%	82.5%
312204 Taxes on Machinery, Furniture & Vehicles	0.77	0.77	0.77	100.0%	100.0%	100.0%
Grand Total:	160.70	160.24	157.74	99.7%	98.2%	98.4%
Total Excluding Taxes and Arrears:	159.93	159.47	156.97	99.7%	98.1%	98.4%

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

<i>Billion Uganda Shillings</i>	<i>Approved Budget</i>	<i>Released</i>	<i>Spent</i>	<i>% GoU Budget Released</i>	<i>% GoU Budget Spent</i>	<i>% GoU Releases Spent</i>
VF:0154 Agriculture Advisory Services	159.93	159.47	156.97	99.7%	98.1%	98.4%
<i>Recurrent Programmes</i>						
01 Headquarters	6.27	6.03	6.00	96.1%	95.8%	99.6%
<i>Development Projects</i>						
0903 Government Purchases	153.66	153.44	150.96	99.9%	98.2%	98.4%
Total For Vote	159.93	159.47	156.97	99.7%	98.1%	98.4%

* Excluding Taxes and Arrears

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