

Vote: 118 Road Fund

QUARTER 1: 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 Sept	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	1.995	0.000	0.499	0.496	25.0%	24.9%	99.4%
Recurrent Non Wage	415.936	0.000	103.984	103.537	25.0%	24.9%	99.6%
Development GoU	0.000	0.000	0.000	0.000	N/A	N/A	N/A
Development Donor*	0.000	N/A	0.000	0.000	N/A	N/A	N/A
GoU Total	417.930	0.000	104.483	104.033	25.0%	24.9%	99.6%
Total GoU+Donor (MTEF)	417.930	N/A	104.483	104.033	25.0%	24.9%	99.6%
<i>(ii) Arrears and Taxes</i> Arrears	0.000	N/A	0.000	0.000	N/A	N/A	N/A
Taxes**	0.000	N/A	0.000	0.000	N/A	N/A	N/A
Total Budget	417.930	0.000	104.483	104.033	25.0%	24.9%	99.6%

* Donor expenditure data 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:0452 National and District Road Maintenance	417.93	104.48	104.03	25.0%	24.9%	99.6%
Total For Vote	417.93	104.48	104.03	25.0%	24.9%	99.6%

* Excluding Taxes and Arrears

(ii) Matters to note in budget execution

Delay in providing the correct account details to which disbursements should be made especially for UNRA and KCCA led to delays in remitting funds to the benefiting agencies resulting in poor delivery on the KPI.

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

<i>(i) Major unspent balances</i>
<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*

Vote, Vote Function Key Output	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
Vote Function: 0452 National and District Road Maintenance			
Output:045251	National Road Maintenance		
<i>Description of Performance:</i>	Provide financing of UGX 274.4bn for Routine & Periodic Maintenance of national roads listed below:	Cumulative outputs for Q1-2015/16 not yet received from UNRA	•The KPI on average time of disbursement from date of receipt of MoFPED releases underperformed because UNRA's road maintenance bank account in Bank of Uganda (BoU) was closed on
	Routine Maintenance - Paved Roads - Manual		

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QUARTER 1: 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
	<p>Maintenance - 300km - Paved Roads - Mechanized Maintenance - 1000km - Paved Roads - Term Maintenance (Mechanized) - 2,000km Periodic maintenance (Rehabilitation and resealing) - 100km Low cost seals - 5km. - Un paved Roads - Manual Maintenance - 7,600km - Un paved Roads - Mechanized Maintenance - 5,500km - Un paved Roads - Term Maintenance (Mechanized) - 8,000km - Periodic maintenance (regraveling) -2,000km -- Labour based rehabilitation 20km. Bridges -Routine maintenance 350 bridges maintained -Periodic maintenance (major repairs) 7 bridges</p> <p>Road Safety works - Street lighting in all major urban centres on National Roads - 55km - Road Signs installed on all major national roads 3,500km - Marking of paved Roads - 1,460km - Demarcation of road reserves - 300km - Protection of road reserves of national roads -Ferry Operation: - Operations (11 ferries) Maintenance (11 ferries)</p> <p>Vehicle load control Operations (10fixed, 2 mobile and 1 patrol)</p>		<p>30 June 2015 and reopened in the second week of August 2015 with a new account number. These changes occasioned by instructions from PS/ST precluded disbursements from URF to UNRA until UNRA's new bank account details were submitted to URF. •The KPI on % of funds released to UNRA on time underperformed due to closure and reopening of UNRA's road maintenance bank account in BoU at the end of FY 2014/15. •The KPI on % of approved annual budget released for maintenance of national roads performed well as a result of good performance of MoFPED releases and URF disbursement of 100% of the funds received.</p>
<i>Performance Indicators:</i>			
Average time (days) of disbursements from date of receipt of MFPEd releases (National Roads)	14		21
% of funds released to UNRA on time (as per performance agreement)	90		0
% of approved annual budget released for maintenance of National roads	90		24.9
<i>Output Cost:</i>	US\$ Bn: 270.438	US\$ Bn: 66.731	% Budget Spent: 24.7%
Output:045252	District , Urban and Community Access Road Maintenance		
<i>Description of Performance:</i>	Finance the Routine & Periodic Maintenance of Districts, KCCA, Urban councils and community access roads as follows:	Cumulative outputs up to Q1- 2015/16 are not yet fully submitted by DUCAR agencies.	•The KPI on average time of disbursement from date of receipt of MoFPED releases underperformed for 2 reasons: 1. Disbursements to KCCA which constituted 16% of disbursements made to DUCAR in Q1 FY 2015/16 delayed due
	District Roads - Routine Maintenance		

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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			
	<p>(Manual) of District Rds 25,528km; - Routine Maintenance (Mechanized) of District Rds 5,000km; - Periodic Maintenance of District Rds 1,000km; - Routine Maintenance (Bridges)/District Rds 10No; - Culverts (Nos)/ District Rds 5,500No.</p> <p>Urban Roads - Routine Maintenance (Manual) of Urban Rds 1,200km; - Routine Maintenance (Mechanized) of Urban Rds 206km; - Periodic Maintenance of Urban Rds 50km; - Routine Maintenance (Bridges)/Urban Rds 6No; - Culverts (lines)/Urban Rds 100No.</p> <p>KCCA Roads •Routine Maintenance (Bituminous roads-force account)-480km; •Routine Maintenance (Mechanized) gravel roads force account 400km •Periodic Maintenance of KCCA Rds 8.85km;</p> <p>Community Access Roads - Routine Maintenance (Manual) of CARs of 5,832km; - Routine Maintenance (Bridges)/CARs 14No; - Culverts (lines)/CARs 1,050No;</p>		<p>to closure and reopening of KCCA's bank account for URF funding in BoU at the end of FY 2014/15 – 2. Disbursements to LGs which constituted 84% of disbursements made to DUCAR during Q1 FY 2015/16 were made depending on submission of bank account details to URF by the respective LGs, consequently only 36% of funds disbursed to DUCAR were made in a timely manner as these were the only ones that had made timely submission of their bank account details to URF.</p> <p>•The KPI on % of funds released to DUCAR agencies on time underperformed due to delay in submission of new bank details by majority of DUCAR agencies. Consequently, disbursements to such agencies were late as they were only made after the agencies had submitted their bank account details. •The KPI on % of approved annual budget released for maintenance of DUCAR underperformed due to two reasons: 1. The funds for extended periodic maintenance on a select of town council roads were retained at URF as procurement of a consultant to do the detailed engineering design and monitoring for all the benefiting town councils was still underway. 2. The funds for community access roads (CARs) were retained at URF so as to make one lump sum disbursement of the annual budget for CARs in Q2 FY 2015/16.</p>			
<i>Performance Indicators:</i>						
Average time (days) of disbursements from date of receipt of MPFED releases (DUCAR)		14	19.6			
% of funds released to DUCAR agencies on time (as per performance agreement)		90	30.6			
% of approved annual budget released for maintenance of DUCAR roads		90	21.3			
<i>Output Cost:</i>	US\$ Bn:	140.440	US\$ Bn:	34.492	% Budget Spent:	24.6%
Vote Function Cost	US\$ Bn:	417.930	US\$ Bn:	104.033	% Budget Spent:	24.9%
Cost of Vote Services:	US\$ Bn:	417.930	US\$ Bn:	104.033	% Budget Spent:	24.9%

* Excluding Taxes and Arrears

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QUARTER 1: Highlights of Vote Performance

Frequent transfers of Accounting officers of District Local Governments affects quality and strict observance to reporting timelines.

Table V2.2: Implementing Actions to Improve Vote Performance

Planned Actions:	Actual Actions:	Reasons for Variation
Vote: 118 Road Fund		
Vote Function: 04 52 National and District Road Maintenance		
Use and Operationalise the guiding regulations in place	Follow up of Minister's approval of the regulations	Regulations awaiting Minister's approval.
Operationalise framework for collection and management of RUCs and other revenue sources,	Follow up on the Cabinet Memo to amend the URA Act to enable direct transfer of Road User Charges and other revenue sources to Uganda Road Fund	Cabinet Memo not yet tabled before the cabinet
Vote: 118 Road Fund		
Vote Function: 04 52 National and District Road Maintenance		
Routinely update the road condition data for better planning	Updated Allocation Formula.	Submission of road data in progress

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:0452 National and District Road Maintenance	417.93	104.48	104.03	25.0%	24.9%	99.6%
<i>Class: Outputs Provided</i>	7.05	2.94	2.81	41.7%	39.8%	95.5%
045201 Road Fund Secretariat Services	7.05	2.94	2.81	41.7%	39.8%	95.5%
<i>Class: Outputs Funded</i>	410.88	101.54	101.22	24.7%	24.6%	99.7%
045251 National Road Maintenance	270.44	66.73	66.73	24.7%	24.7%	100.0%
045252 District , Urban and Community Access Road Maintenance	140.44	34.81	34.49	24.8%	24.6%	99.1%
Total For Vote	417.93	104.48	104.03	25.0%	24.9%	99.6%

* Excluding Taxes and Arrears

Table V3.2: 2016/17 GoU Expenditure by Item

Billion Uganda Shillings	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
Output Class: Outputs Provided	7.05	2.94	2.81	41.7%	39.8%	95.5%
211102 Contract Staff Salaries (Incl. Casuals, Temporary)	1.99	0.50	0.50	25.0%	24.9%	99.4%
211103 Allowances	0.28	0.07	0.07	25.0%	25.0%	99.9%
212101 Social Security Contributions	0.22	0.05	0.00	25.0%	0.0%	0.0%
213001 Medical expenses (To employees)	0.09	0.09	0.09	100.0%	95.3%	95.3%
213002 Incapacity, death benefits and funeral expenses	0.02	0.02	0.00	100.0%	0.0%	0.0%
213004 Gratuity Expenses	0.54	0.05	0.02	9.2%	3.5%	38.1%
221001 Advertising and Public Relations	0.29	0.11	0.11	37.7%	37.7%	100.0%
221002 Workshops and Seminars	0.07	0.07	0.07	100.0%	99.9%	99.9%
221003 Staff Training	0.22	0.12	0.12	54.0%	54.0%	100.0%
221004 Recruitment Expenses	0.02	0.02	0.02	100.0%	100.0%	100.0%
221007 Books, Periodicals & Newspapers	0.02	0.01	0.01	25.0%	25.0%	100.0%
221008 Computer supplies and Information Technology (IT)	0.04	0.02	0.02	45.5%	45.5%	100.0%
221009 Welfare and Entertainment	0.03	0.01	0.01	25.0%	25.0%	99.9%
221011 Printing, Stationery, Photocopying and Binding	0.25	0.06	0.06	25.0%	25.0%	100.0%
221012 Small Office Equipment	0.01	0.01	0.00	50.0%	40.4%	80.9%
221017 Subscriptions	0.02	0.01	0.01	57.5%	57.5%	100.0%
222001 Telecommunications	0.04	0.01	0.01	25.0%	24.6%	98.4%
222002 Postage and Courier	0.01	0.00	0.00	25.0%	19.4%	77.6%
222003 Information and communications technology (ICT)	0.09	0.02	0.02	25.0%	24.7%	98.8%
223001 Property Expenses	0.02	0.00	0.00	25.0%	10.3%	41.3%
223003 Rent – (Produced Assets) to private entities	1.00	1.00	1.00	100.0%	100.0%	100.0%
223004 Guard and Security services	0.04	0.01	0.01	25.0%	21.3%	85.3%

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<i>Billion Uganda Shillings</i>	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
223005 Electricity	0.05	0.01	0.00	25.0%	9.8%	39.3%
223006 Water	0.01	0.00	0.00	25.0%	23.7%	94.9%
225001 Consultancy Services- Short term	1.14	0.50	0.50	44.0%	44.0%	100.0%
226001 Insurances	0.03	0.01	0.01	20.0%	20.0%	100.0%
227001 Travel inland	0.26	0.07	0.06	25.0%	25.0%	99.9%
227002 Travel abroad	0.12	0.06	0.05	50.0%	45.2%	90.5%
227004 Fuel, Lubricants and Oils	0.06	0.02	0.02	25.0%	25.0%	100.0%
228002 Maintenance - Vehicles	0.06	0.01	0.01	25.0%	25.0%	100.0%
228003 Maintenance – Machinery, Equipment & Furniture	0.02	0.01	0.00	25.0%	22.3%	89.2%
Output Class: Outputs Funded	410.88	101.54	101.22	24.7%	24.6%	99.7%
263201 LG Conditional grants	140.44	34.81	34.49	24.8%	24.6%	99.1%
263204 Transfers to other govt. Units (Capital)	270.44	66.73	66.73	24.7%	24.7%	100.0%
Grand Total:	417.93	104.48	104.03	25.0%	24.9%	99.6%
Total Excluding Taxes and Arrears:	417.93	104.48	104.03	25.0%	24.9%	99.6%

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:0452 National and District Road Maintenance	417.93	104.48	104.03	25.0%	24.9%	99.6%
<i>Recurrent Programmes</i>						
01 Road Fund Secretariat	417.93	104.48	104.03	25.0%	24.9%	99.6%
Total For Vote	417.93	104.48	104.03	25.0%	24.9%	99.6%

* Excluding Taxes and Arrears

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