

Vote: 145 Uganda Prisons

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) Excluding Arrears, Taxes	Approved Budget	Cashlimits by End	Released by End	Spent by End Jun	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	39.199	39.199	42.324	39.662	108.0%	101.2%	93.7%
Recurrent Non Wage	44.941	73.732	56.082	56.094	124.8%	124.8%	100.0%
Development GoU	10.187	10.328	10.187	9.809	100.0%	96.3%	96.3%
Development Donor*	0.000	N/A	0.000	0.000	N/A	N/A	N/A
GoU Total	94.326	123.259	108.593	105.564	115.1%	111.9%	97.2%
Total GoU+Donor (MTEF)	94.326	N/A	108.593	105.564	115.1%	111.9%	97.2%
(ii) Arrears and Taxes Arrears	18.598	N/A	31.598	31.611	169.9%	170.0%	100.0%
(ii) Arrears and Taxes Taxes**	0.283	N/A	0.283	0.283	100.0%	100.0%	100.0%
Total Budget	113.207	123.259	140.474	137.458	124.1%	121.4%	97.9%
(iii) Non Tax Revenue	7.700	N/A	0.000	0.000	0.0%	0.0%	N/A
Grand Total	120.907	123.259	140.474	137.458	116.2%	113.7%	97.9%
Excluding Taxes, Arrears	102.026	123.259	108.593	105.564	106.4%	103.5%	97.2%

* Donor expenditure information available

** Non VAT taxes 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: 1257 Prison and Correctional Services	102.03	108.59	105.56	106.4%	103.5%	97.2%
Total For Vote	102.03	108.59	105.56	106.4%	103.5%	97.2%

* Excluding Taxes and Arrears

(ii) Matters to note in budget execution

Prisoners' population is the major cost driver of prisons budget. It exerts pressure on housing, sanitation, Medicare, feeding, uniforms, staff numbers and delivery of prisoners to courts. Prisoners' population increased from a daily average of 41,516 prisoners in June 2014 to an average of 45,092 prisoners in June 2015 compared to the projected average of 44,476.

The daily average of prisoners for the whole FY was 42,619 prisoners. Feeding of a daily average of 42,619 Prisoners at shs.3,000 per prisoner per day required shs.46.8bn. Provided was shs 30.7bn leaving a shortfall of shs 16.1bn in arrears.

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

(i) Major unspent balances		
Programs , Projects and Items		
2.66Bn Shs	Programme/Project:01	Headquarters

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Reason: There was an over expenditure on staff training to cater for refresher courses and command courses of various in service staff. The staff were already under going training by the end of the financial year.	
Items	
2.66 Bn Shs	Item: 211101 General Staff Salaries
Reason: The funds were meant to cater for staff on training who had not yet accessed the payroll by the end of the financial year.	
(ii) Expenditures in excess of the original approved budget	
Programs and Projects	
13.01 Bn Shs	Programme/Project: 09 Communication, Lands & Estates
Reason: This was part of the funds to pay arrears on electricity	
Items	
13.00 Bn Shs	Item: 321614 Electricity arrears (Budgeting)
Reason: These were funds released to clear in part arrears on electricity.	
Programs and Projects	
2.50 Bn Shs	Programme/Project: 06 Staff Training and Training School
Reason: There were funds released in supplementary to cater for training of new staff in Prisons training school.	
Items	
2.50 Bn Shs	Item: 221003 Staff Training
Reason: These were funds released under a supplementary budget to partly cater for training of new staff in Prisons Training school	
Programs and Projects	
1.01 Bn Shs	Programme/Project: 07 Welfare & Rehabilitation
Reason: This was part of the supplementary funds to pay out standing arrears on prisoners food.	
Items	
1.00 Bn Shs	Item: 221010 Special Meals and Drinks
Reason: This was part of the supplementary funds to pay out standing arrears on prisoners food.	
Programs and Projects	
0.61 Bn Shs	Programme/Project: 01 Headquarters
Reason: There was an over expenditure on staff training to cater for refresher courses and command courses of various in service staff. The staff were already under going training by the end of the financial year.	

* 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: 1257 Prison and Correctional Services			
Output: 125701	Rehabilitation & re-integration of offenders		
<i>Description of Performance:</i>	8,600 prisoners imparted with life skills (5,600 with agricultural skills and 3,000 with vocational skills - Carpentry, tailoring, metal fabrication, hand craft and screen printing); 20,000 offenders linked to the outside world; 6,500 prisoners re-integrated to their communities; All prisoners and staff given	10,551 prisoners are undergoing life skills training (8,575 in agricultural skills and 1,976 in vocational skills training- Carpentry, tailoring, metal fabrication, hand craft and screen printing); 17,968 offenders linked to the outside world; 932 prisoners re-integrated to their communities; All prisoners and staff given	The positive variations were due to intensified rehabilitative activities at stations by the social welfare actors

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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
	spiritual guidance; 2,500 prisoners on educational programmes in 10 prisons supported with scholastic materials; Guidance and counseling given to prisoners and staff; Recidivism reduced from 26% to 23%	spiritual guidance; 2,330 inmates have benefited from Functional Adult Literacy programs and 2,420 prisoners on educational programmes in 10 prisons supported with scholastic materials; Guidance and counseling given to 28,905 prisoners and all staff.	
<i>Performance Indicators:</i>			
Number of prisoners on formal education programmes	2,500	28905	
Number of offenders rehabilitated	8,600	10551	
Number of offenders receiving rehabilitative counselling services	30,000	35201	
<i>Output Cost:</i>	US\$ Bn: 1.309	US\$ Bn: 1.109	% Budget Spent: 84.7%
Output: 125702	Prisoners and Staff Welfare		
<i>Description of Performance:</i>	A daily average of 44,476 prisoners looked after; 38,533 prisoners dressed with a pair of uniform each; 7,430 staff dressed with a pair of uniform each; 40,000 prisoners provided with a blanket each; sanitary items (soap, disinfectants, razor blades) provided to all prisoners - all female prisoners provided with adequate sanitary items; 236 prisons provided with kitchen utensils (service trays, feeding pans, service and cooking pots.); Staff welfare improved through supporting 35 groups of female staff and spouses to male staff under NAADS programme – benefiting 1,016 members; 403 felt mattresses procured for the sick and female prisoners; Duty free shop materials (cement, iron sheets, iron bars, ridges, chain link and paint) procured and sold to staff - enabling at least 700 staff to construct homes; 110 vehicles maintained; 222 babies staying with their mothers in prison looked after; 700 staff living with HIV/AIDS supported (provide with nutritional supplementation and drugs for opportunistic infections)	A daily average of 42,619 prisoners (provided with meals, medical care, and basic necessities of life), looked after babies (224) staying with their mothers in prison, sanitary items provided to all prisoners (bar soap, razor blades, disinfectant fluid) - a daily average of 1,913 female prisoners provided with adequate sanitary towels. 742 staff living with HIV/AIDS provided with medical and nutritional support. Dressed all (7,483) uniformed staff with a pair of uniform each; Staff welfare improved through social welfare programs like staff canteens, guidance and counseling, holiday training for staff families and children in all 16 regions, duty free shop materials procured and distributed to all regional and sub-regional stores-557 staff benefited. Completed construction of 28 staff housing units at Muinaina, Kiyunga, Ruimi	No major variations
<i>Performance Indicators:</i>			
Number of prisoners dressed with prisoners uniform	38,533	42619	

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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
Number of staff housing units constructed	20	28	
A daily average of prisoners looked after (fed)	44,476	42619	
<i>Output Cost:</i>	US\$ Bn: 37.623	US\$ Bn: 38.623	% Budget Spent: 102.7%
Output: 125705	Prisons Management		
<i>Description of Performance:</i>	Service delivery standards, human rights observance and compliance enforced in 236 prisons; 9,000 Tons of Maize produced; access to justice enhanced through transporting a daily average of 1,491 prisoners to 213 courts spread country wide; Prisons buildings maintained; utility bills (Water, Electricity and telephone) paid; equipment such as water pumps, boilers, radios etc. maintained; Prisoners' monitoring system and staff protection equipment procured and installed; Land for 8 prisons surveyed and titled; Construct 2 drying platforms at Amita and Patiko Prisons to improve food quality and reduce on post-harvest losses; Prisons Infrastructure Development Plan Developed; 17 prisons farms and other development activities monitored and evaluated	Service delivery standards, human rights observance and compliance enforced in 247 prisons; 4,880 acres of maize harvested in 6 project farms – total expected output is 6,675MT, 30MT of processed and certified maize seed were produced and 142 acres planted with maize seed at Amita Prison farm. Feed the Karamoja children project is ongoing at Namalu Prison Farm in partnership with OPM – 355MT have been harvested, 400 acres planted with maize with an expected output of 600MT, Feasibility studies for irrigation system at Ruimi, Ibuga and Mubuku Prison farms are ongoing; access to justice enhanced through transporting a daily average of 1,220 inmates to 213 courts spread country wide. Five (5) prisons lands surveyed at Kaiti, Nyarubare/Ntungamo, Ibuga, Yumbe and Loro	The Funds meant for surveying of three prisons was used to procure GPS machines.
<i>Performance Indicators:</i>			
Number of prisons whose land has been surveyed	8	5	
A daily average of prisoners delivered to courts	1,491	1220	
<i>Output Cost:</i>	US\$ Bn: 49.730	US\$ Bn: 49.741	% Budget Spent: 100.0%
Output: 125751	Murchison Bay Hospital		
<i>Description of Performance:</i>	3,000 in-patients and 100,000 out patients treated; hospital machinery maintained	Health of inmates improved through 4,300 in-patients and 474,661 out patients treated; hospital machinery maintained; HIV/AIDS patients supported with drugs and nutritional supplementation	No variations
<i>Output Cost:</i>	US\$ Bn: 0.419	US\$ Bn: 0.419	% Budget Spent: 100.0%
Output: 125780	Construction and Rehabilitation of Prisons		
<i>Description of Performance:</i>	Prisons holding capacity increased by 350(space to accommodate 350 prisoners) through renovation of 5 prisoners' wards at Isimba, purchase and installation of	Completed construction of Oyam Prison, renovation of M/Bay hospital theatre, expansion of Mbarara Prison, construction of 28 staff housing units at Muinaina, Kiyunga,	The positive variations were due support from JLOS. The negative variations are due to delayed completion of construction projects.

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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
	uniports for emergency establishment of prisons; Security enhanced through fencing of Namalu prison; Engineering designs and architectural plans for capital works developed	Ruimi, and 1 prisoners' ward at Amita, a second twin ward at Ruimi and fixing of 80 Uniports for the 10 prisons (Sanga, Kihihi, Buhweju, Nyarushanje, Ntungamo, Mitooma, Nakapiripirit, Lamwo, Bukwo, Sentema and Bututumula, construction of 2 classrooms at Masindi, reception centre at Pader, Amuru, Isingiro, Kaabong and Paidha prisons, re-modification of Ndorwa prison and re-construction of water and sanitation system at Tororo Prison.	
		Renovation of Kampala Remand and Gulu prisons, development of engineering designs, Studies and Plans for Capital works and feasibility studies for various construction works and construction of Ndorwa prison, 4 prisoners' wards at Tororo prison (final finishes) and Construction of water borne toilets in 40 prisons of Nakatunya, Kotido, Ngoma, Wakyato, Bamunanika, Nyimbwa, Buwambo, Kabasanda, Muduuma, Galilaya, Busaana, Nakifuma, Ngogwe, Nagoje, Nakisunga, Buyende, Nabwigulu, Kagoma, Namugalwe, Kalangala, Lukaya, Kyazanga, Rakai, Kasaali, Kakuuto, Bukomero, Hoima, Kiryandongo, Kisoko, Ngenge, Pece, Giligili, Nyabuhikye, Kicheche, and Kiburara – final stages of	
<i>Performance Indicators:</i>			
Prisons holding capacity created	350	483	
<i>Output Cost:</i>	US\$ Bn: 2.072	US\$ Bn: 1.724	% Budget Spent: 83.2%
Vote Function Cost	US\$ Bn: 102.026	US\$ Bn: 105.564	% Budget Spent: 103.5%
Cost of Vote Services:	US\$ Bn: 102.026	US\$ Bn: 105.564	% Budget Spent: 103.5%

* Excluding Taxes and Arrears

Most development activities, especially constructions were still ongoing by the end of the Financial Year. This delay was caused by delayed initiation of procurements. This had an effect on absorption of funds.

Table V2.2: Implementing Actions to Improve Vote Performance

Planned Actions:	Actual Actions:	Reasons for Variation
Vote: 145 Uganda Prisons		
Vote Function: 1257 Prison and Correctional Services		

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Planned Actions:	Actual Actions:	Reasons for Variation
<p>8,600 prisoners imparted with life skills (5,600 in agriculture and 3,000 in vocational studies); 2,500 prisoners on formal education programme supported; rate of recidivism reduced from 26% to 23%</p>	<p>10,551 prisoners are undergoing life skills training (8,575 in agricultural skills and 1,976 in vocational skills training- Carpentry, tailoring, metal fabrication, hand craft and screen printing); 17,968 offenders linked to the outside world; 932 prisoners re-integrated to their communities; All prisoners and staff given spiritual guidance; 2,330 inmates have benefited from FAL programs and 2,420 prisoners on educational programmes in 10 prisons supported with scholastic materials; Guidance and counseling given to 28,905 prisoners and all staff.</p>	<p>The variation was due to intensified rehabilitation programs by the social welfare actors.</p>
<p>14 vehicles procured - a daily average of 1,491 prisoners delivered to courts;enable 700 staff benefit from Duty Free Shop; Improve staff savings through Prisons SACCO; 35 groups of female staff and spouses supported through NAADS</p>	<p>19 vehicles to deliver prisoners to court and improve service delivery procured and handed over; enabled at least 557 staff to construct homes through the duty free shop; Staff welfare improved through dressing all staff with a pair of uniform each; 224 babies staying with their mothers in prison looked after; 742 staff living with HIV/AIDS supported (provided with nutritional supplementation and drugs for opportunistic infections).</p>	<p>The positive variation in number of vehicles purchased was due to support from JLOS</p>
<p>5 prisoners' wards at Isimba rennovated; Fencing of Namalu prison completed; uniports procured for emergengy establishment of prisons to reduce congestion levels</p>	<p>Completed construction of Oyam Prison, 28 staff housing units at Muinaina, Kiyunga, Ruimi, and 1 prisoners' ward at Amita, reception centers at Pader, Amuru, Isingiro, Kaabong and Paidha prisons, re-modification of Ndorwa prison and re-construction of water and sanitation system at Tororo Prison, renovation of M/Bay hospital theatre and renovation and expansion of Mbarara Prison. Renovation of Kampala Remand and Gulu prisons, development of engineering designs, Studies and Plans for Capital works and feasibility studies for various construction works , construction of Ndorwa prison, and construction of water borne toilets in 40 prisons of Nakatunya, Kotido, Ngoma, Wakyato, Bamunanika, Nyimbwa, Buwambo, Kabasanda, Muduuma, Galilaya, Busaana, Nakifuma, Ngogwe, Nagoje, Nakisunga, Buyende, Nabwigulu, Kagoma, Namugalwe, Kalangala, Lukaya, Kyazanga, Rakai, Kasaali, Kakuuto, Bukomero, Hoima, Kiryandongo, Kisoko, Nenge, Pece, Giligili, Nyabuhikye, Kicheche, and Kiburara – final stages of completion, ongoing.</p>	<p>The positive variations are due to support form JLOS</p> <p>The negative variations are due to delayed completion of construction projects.</p>

V3: Details of Releases and Expenditure

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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:1257 Prison and Correctional Services	94.33	108.59	105.56	115.1%	111.9%	97.2%
<i>Class: Outputs Provided</i>	87.53	101.80	99.15	116.3%	113.3%	97.4%
125701 Rehabilitation & re-integration of offenders	1.11	1.11	1.11	100.0%	100.0%	100.0%
125702 Prisoners and Staff Welfare	30.12	38.62	38.62	128.2%	128.2%	100.0%
125703 Administration, planning, policy & support services	6.57	12.34	9.67	187.8%	147.3%	78.4%
125705 Prisons Management	49.73	49.73	49.74	100.0%	100.0%	100.0%
<i>Class: Outputs Funded</i>	0.42	0.42	0.42	100.0%	100.0%	100.0%
125751 Murchison Bay Hospital	0.42	0.42	0.42	100.0%	100.0%	100.0%
<i>Class: Capital Purchases</i>	6.38	6.38	6.00	100.0%	94.1%	94.1%
125772 Government Buildings and Administrative Infrastructure	0.08	0.08	0.08	100.0%	100.0%	100.0%
125775 Purchase of Motor Vehicles and Other Transport Equipment	1.45	1.45	1.09	100.0%	74.7%	74.7%
125777 Purchase of Specialised Machinery & Equipment	2.67	2.67	2.63	100.0%	98.5%	98.5%
125778 Purchase of Office and Residential Furniture and Fittings	0.10	0.10	0.10	100.0%	100.0%	100.0%
125780 Construction and Rehabilitation of Prisons	2.07	2.07	2.10	100.0%	101.4%	101.4%
Total For Vote	94.33	108.59	105.56	115.1%	111.9%	97.2%

* 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	87.53	101.80	99.15	116.3%	113.3%	97.4%
211101 General Staff Salaries	39.10	42.22	39.56	108.0%	101.2%	93.7%
211103 Allowances	1.08	1.08	1.08	100.0%	100.2%	100.2%
211104 Statutory salaries	0.10	0.10	0.10	100.0%	96.8%	96.8%
212102 Pension for General Civil Service	0.00	0.05	0.05	N/A	N/A	100.0%
213001 Medical expenses (To employees)	0.20	0.20	0.20	100.0%	100.0%	100.0%
213002 Incapacity, death benefits and funeral expenses	0.04	0.04	0.04	100.0%	100.0%	100.0%
213004 Gratuity Expenses	0.37	0.46	0.46	125.1%	125.1%	100.0%
221001 Advertising and Public Relations	0.02	0.02	0.02	100.0%	100.0%	100.0%
221002 Workshops and Seminars	0.41	0.41	0.41	100.0%	100.0%	100.0%
221003 Staff Training	2.02	4.52	4.52	223.7%	223.7%	100.0%
221004 Recruitment Expenses	0.03	0.03	0.03	100.0%	100.0%	100.0%
221006 Commissions and related charges	0.50	0.50	0.50	100.0%	100.0%	100.0%
221007 Books, Periodicals & Newspapers	0.01	0.01	0.01	100.0%	100.0%	100.0%
221008 Computer supplies and Information Technology (IT)	0.10	0.10	0.10	100.0%	100.0%	100.0%
221009 Welfare and Entertainment	0.10	0.10	0.10	100.0%	100.0%	100.0%
221010 Special Meals and Drinks	22.21	30.71	30.71	138.3%	138.3%	100.0%
221011 Printing, Stationery, Photocopying and Binding	0.43	0.43	0.43	100.0%	100.0%	100.0%
221012 Small Office Equipment	0.14	0.14	0.14	100.0%	100.0%	100.0%
221014 Bank Charges and other Bank related costs	0.00	0.00	0.00	100.0%	0.0%	0.0%
221016 IFMS Recurrent costs	0.20	0.20	0.20	100.0%	100.0%	100.0%
221017 Subscriptions	0.01	0.01	0.01	100.0%	100.2%	100.2%
221020 IPPS Recurrent Costs	0.03	0.03	0.03	100.0%	100.0%	100.0%
222001 Telecommunications	0.19	0.19	0.19	100.0%	100.0%	100.0%
222003 Information and communications technology (ICT)	0.03	0.03	0.03	100.0%	100.0%	100.0%
223003 Rent – (Produced Assets) to private entities	0.10	0.10	0.10	100.0%	100.0%	100.0%
223005 Electricity	3.75	3.75	3.76	100.0%	100.3%	100.3%
223006 Water	1.26	1.26	1.26	100.0%	100.0%	100.0%
223007 Other Utilities- (fuel, gas, firewood, charcoal)	1.42	1.42	1.42	100.0%	100.0%	100.0%
224001 Medical and Agricultural supplies	0.38	0.38	0.38	100.0%	100.0%	100.0%

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<i>Billion Uganda Shillings</i>	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
224004 Cleaning and Sanitation	0.58	0.58	0.58	100.0%	100.1%	100.1%
224005 Uniforms, Beddings and Protective Gear	3.00	3.00	3.00	100.0%	100.0%	100.0%
224006 Agricultural Supplies	2.63	2.63	2.63	100.0%	100.0%	100.0%
225001 Consultancy Services- Short term	0.94	0.94	0.94	100.0%	100.0%	100.0%
227001 Travel inland	1.58	1.58	1.58	100.0%	100.0%	100.0%
227002 Travel abroad	0.24	0.24	0.24	100.0%	100.0%	100.0%
227004 Fuel, Lubricants and Oils	1.25	1.25	1.25	100.0%	100.0%	100.0%
228001 Maintenance - Civil	0.41	0.41	0.41	100.0%	100.1%	100.1%
228002 Maintenance - Vehicles	1.03	1.03	1.03	100.0%	100.0%	100.0%
228003 Maintenance – Machinery, Equipment & Furniture	0.53	0.53	0.53	100.0%	100.0%	100.0%
228004 Maintenance – Other	0.35	0.35	0.35	100.0%	100.1%	100.1%
229201 Sale of goods purchased for resale	0.76	0.76	0.76	100.0%	100.0%	100.0%
Output Class: Outputs Funded	0.42	0.42	0.42	100.0%	100.0%	100.0%
263104 Transfers to other govt. Units (Current)	0.42	0.42	0.42	100.0%	100.0%	100.0%
Output Class: Capital Purchases	6.66	6.66	6.28	100.0%	94.3%	94.3%
231001 Non Residential buildings (Depreciation)	0.08	0.08	0.08	100.0%	100.0%	100.0%
231002 Residential buildings (Depreciation)	1.70	1.70	1.71	100.0%	100.3%	100.3%
231004 Transport equipment	1.45	1.45	1.09	100.0%	74.7%	74.7%
231005 Machinery and equipment	2.67	2.67	2.63	100.0%	98.5%	98.5%
231006 Furniture and fittings (Depreciation)	0.10	0.10	0.10	100.0%	100.0%	100.0%
281502 Feasibility Studies for Capital Works	0.10	0.10	0.10	100.0%	100.0%	100.0%
281503 Engineering and Design Studies & Plans for capital	0.10	0.10	0.10	100.0%	100.0%	100.0%
281504 Monitoring, Supervision & Appraisal of capital wor	0.17	0.17	0.20	100.0%	113.7%	113.7%
312204 Taxes on Machinery, Furniture & Vehicles	0.28	0.28	0.28	100.0%	100.0%	100.0%
Output Class: Arrears	18.60	31.60	31.61	169.9%	170.0%	100.0%
321605 Domestic arrears (Budgeting)	10.00	10.00	10.01	100.0%	100.1%	100.1%
321612 Water arrears(Budgeting)	8.11	8.11	8.11	100.0%	100.0%	100.0%
321614 Electricity arrears (Budgeting)	0.49	13.49	13.49	2768.9%	2768.9%	100.0%
Grand Total:	113.21	140.47	137.46	124.1%	121.4%	97.9%
Total Excluding Taxes and Arrears:	94.33	108.59	105.56	115.1%	111.9%	97.2%

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:1257 Prison and Correctional Services	94.33	108.02	105.11	114.5%	111.4%	97.3%
<i>Recurrent Programmes</i>						
01 Headquarters	4.28	7.55	4.89	176.3%	114.2%	64.8%
02 Prison Industries	0.26	0.26	0.26	100.0%	100.0%	100.0%
03 Prison Farms	0.65	0.65	0.65	100.0%	100.0%	100.0%
04 Prison Medical Services	0.86	0.86	0.86	100.0%	100.0%	100.0%
05 Prison Inspection & Regional Services	40.10	40.10	40.10	100.0%	100.0%	100.0%
06 Staff Training and Training School	1.12	3.62	3.62	323.7%	323.7%	100.0%
07 Welfare & Rehabilitation	29.69	38.19	38.19	128.6%	128.6%	100.0%
08 Planning & Institutional Reforms	0.81	0.81	0.81	100.0%	100.0%	100.0%
09 Communication, Lands & Estates	6.02	6.02	6.03	100.0%	100.2%	100.2%
10 Internal Audit	0.35	0.35	0.35	100.0%	99.1%	99.1%
<i>Development Projects</i>						
0386 Assistance to the UPS	9.19	9.19	9.19	100.0%	100.0%	100.0%
1109 Prisons Enhancement - Northern Uganda	1.00	0.42	0.17	42.4%	16.9%	39.8%
Total For Vote	94.33	108.02	105.11	114.5%	111.4%	97.3%

* Excluding Taxes and Arrears

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