

# Briefing paper on Supplementary Expenditures

Prepared by DEG

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## Introduction

Although supplementary expenditures are provided within Uganda legal framework under the Constitution of the Republic of Uganda and Public Finance Management Act, 2015, there are concerns that the use of the supplementary expenditures by government is undermining the credibility of annual planning and budgeting. In May 2020, the Parliamentary Budget Committee noted that:

*“This worsening trend of supplementary requests undermines the credibility of annual planning and budgeting as entities appear to be avoiding detailed scrutiny during the normal budget process in favor of supplementary budgeting whose expenditure can be allowed to take effect prior to the approval of parliament. Most of this expenditure should have been foreseen and is too big to have been missed during normal budgeting.”*

## Legal Framework

Article 156 of the Constitution of the Republic of Uganda, 1995 is the primary basis for supplementary appropriation. Clause (2) of article 156, provides that- *“(2) If in respect of any financial year it is found-*

- a) That the amount appropriated for any purpose under the Appropriation Act is insufficient or that a need has arisen for expenditure for a purpose for which no amount has been appropriated by that Act; or*
- b) That any monies have been expended for any purpose in excess of the amount appropriated for that purpose or for a purpose for which no amount has been appropriated by that Act, a supplementary estimate showing the sums required or spent shall be laid down before Parliament and in the case of excess expenditure, within four months after the money is spent.”*

Section 25 of the Public Finance Management Act (PFMA), 2015 as amended by section 1 of the Public Finance Management (Amendment) Act, 2015 operationalizes supplementary expenditure as provided for in the Constitution capping the monies that can be expended within the meaning of article 156(2) to 3% of the approved budget. Thus, Section 25 of PFMA, 2015 as amended provides that-

- 1) The total supplementary expenditure that requires additional resources over and above what is approved by Parliament shall not exceed 3% of the total approved budget for that financial year, without approval of Parliament.*
- 2) Where funds are expended under subsection (1), supplementary estimates showing the sums spent shall be laid before Parliament within four months after the money is spent”.*

The Public Finance Management Regulations (2016) Regulation 18(5) provides that:-

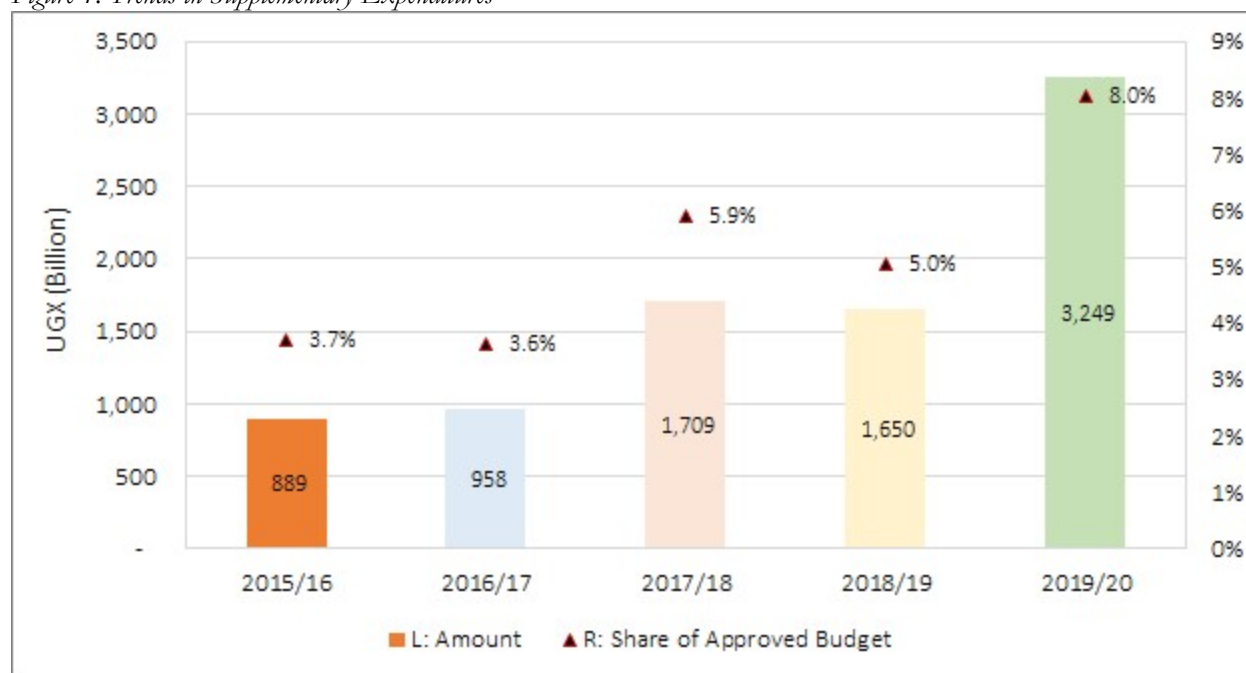
*“(5) Parliament may approve a supplementary appropriation or the Minister may approve a supplementary budget, as the case may be, where the supplementary expenditure is unabsorbable, unavoidable and unforeseeable.”*

This note analyses the trends in Supplementary Expenditures for the last five (5) financial years (FY), with more focus on 2019/20.

## 1. Trends in Supplementary Expenditures

During the last five (5) financial years (FYs), in nominal amounts, the total Supplementary expenditure approved by Parliament have been increasing from **UShs 889 billion** (3.7% of the approved budget) in 2015/16 to **UShs 3,249 billion** (8.0% of the approved budget) in 2019/20. This presents 265 percent increment (see *Figure 1*).

*Figure 1: Trends in Supplementary Expenditures*



*Source: Author's calculations based on the Parliamentary Budget Committee Reports and Supplementary Appropriation Acts*

During the last five FYs, more than two-thirds of the supplementary expenditure went to nine Ministries, Departments and Agencies (MDAs), and Local Governments (LGs), which included: Ministry of Defence, Ministry of Finance, Planning and Economic Development (MoFPED), State House, LGs, Uganda National Roads Authority (UNRA), Uganda Police Force, Ministry of Works and Transport (MoWT), Ministry of Energy and Mineral Development (MEMD), and Ministry of Health (see *Table 1 and Annex 1*). It should be noted that supplementary requests for Ministry of Defence and State House are never queried or rejected by Parliament since in most cases they are part of the 3 percent legally acceptable threshold under section 25 (1) of the Public Finance Management Act (PFMA), 2015, which states that *the total supplementary expenditure that requires additional resources over and above what is approved by Parliament shall not exceed 3% of the total approved budget for that financial year, without approval of Parliament.*

*Table 1: Trends in Supplementary Expenditures 2015/16 – 2019/20*

MDAs & LGs	2015/16	2016/17	2017/18	2018/19	2019/20	Total
Ministry of Defence	253.0	66.5	442.9	385.5	914.6	2,062.5

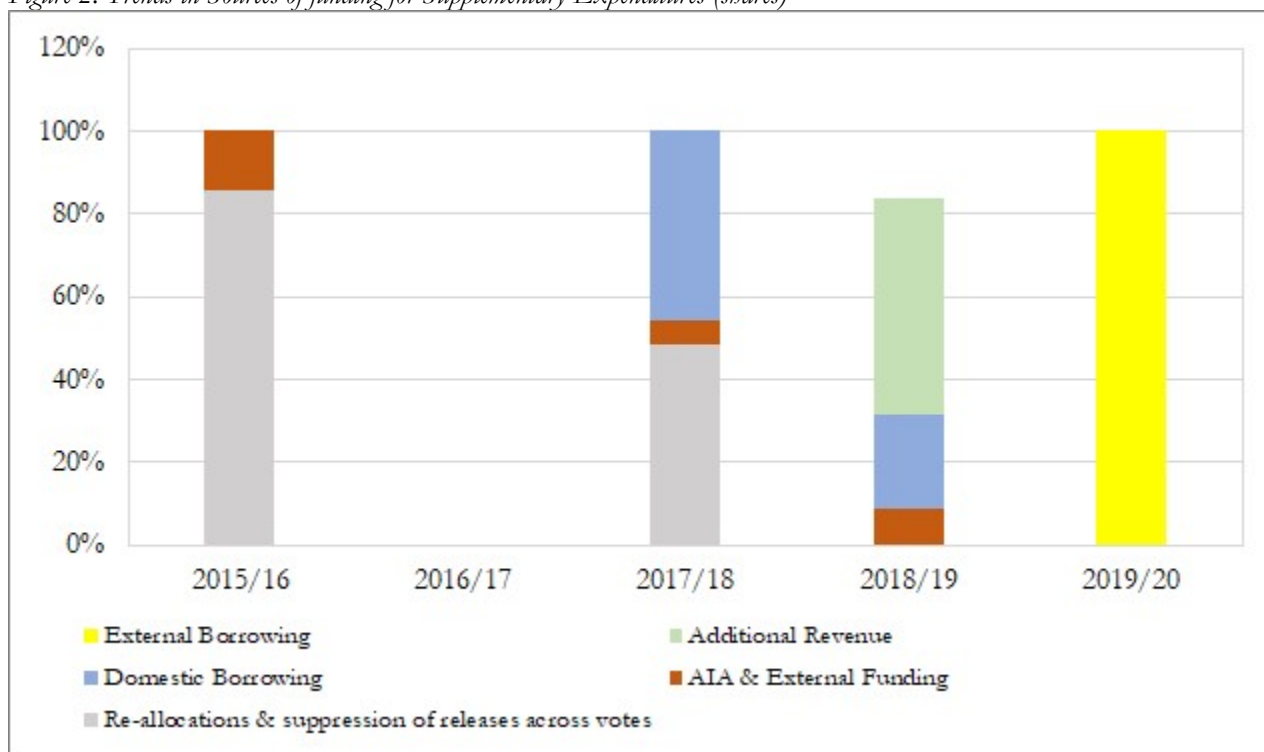
MDAs & LGs	2015/16	2016/17	2017/18	2018/19	2019/20	Total
MoFPED	6.2	48.9	32.4	30.2	590.9	708.6
State House	61.5	41.5	79.0	198.1	253.0	633.1
Local Gov'ts	96.1	77.3	26.8	130.3	246.3	576.8
UNRA	-	398.5	15.0	-	0.4	413.9
Uganda Police Force	74.8	8.2	111.7	99.7	159.6	454.1
MoWT	-	55.2	26.0	288.0	4.2	373.4
MEMD	76.4	14.5	125.2	123.4	-	339.6
MoH	13.4	-	36.3	18.5	222.9	291.1
Others (65 Votes)	307.5	246.1	814.1	375.9	856.9	2,600.5
<b>Total</b>	<b>888.9</b>	<b>956.8</b>	<b>1,709.4</b>	<b>1,649.6</b>	<b>3,248.7</b>	<b>8,453.5</b>

Source: Author's calculations based on the Parliamentary Budget Committee Reports and Supplementary Appropriation Acts

## 2. Sources of funding of the Supplementary Expenditures

Although information on the sources of funding for the supplementary expenditures is scanty for some FYs, available information from Parliamentary Budget Committee reports indicate that the major sources of funding were borrowing (domestic and external), external funding, re-allocations and suppression of releases across votes, and additional revenue from taxes and appropriation in aid (AIA) (see Figure 2).

Figure 2: Trends in Sources of funding for Supplementary Expenditures (shares)



Source: Author's calculations based on the Parliamentary Budget Committee Reports and Supplementary Appropriation Acts

It should be noted that during FY 2019/20 the entire supplementary expenditure was largely funded by borrowing which included: EUR 600 million (US\$ 2,497 billion) budget support loan from Stanbic Bank (U) Ltd and Trade Development Bank<sup>1</sup>, USD 300 million (US\$ 1,125 billion) from the World Bank and

<sup>1</sup><http://parliamentwatch.ug/parliament-approves-a-loan-of-up-to-600-million-euros-to-finance-the-budget-deficit-for-fy-201920/>.

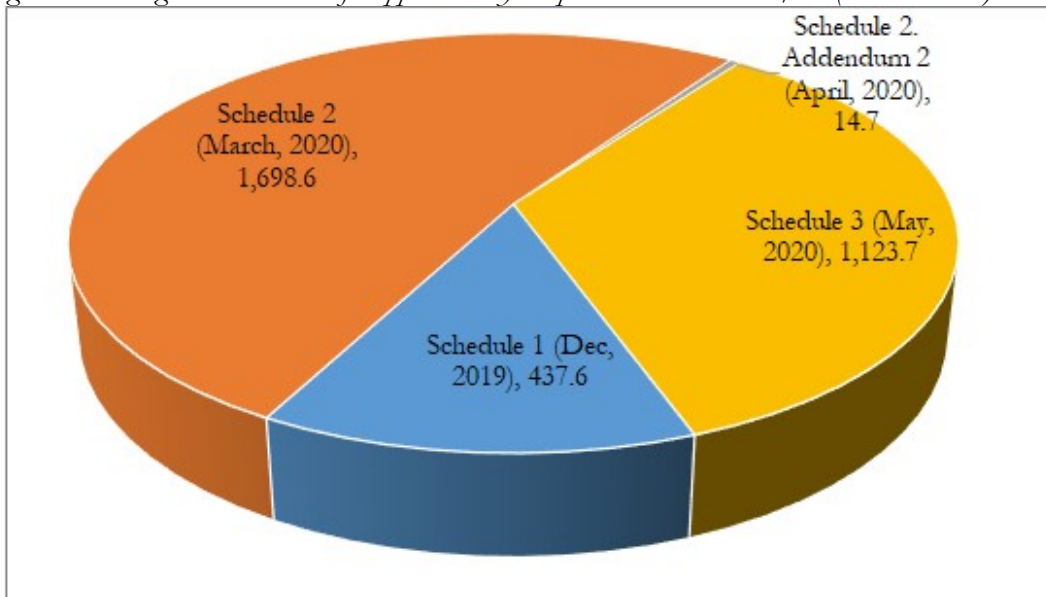
USD 491.5 million (US\$ 1,843 billion) from IMF. The Covid-19 pandemic, also led to the re-priorization of Q4 budget (since a number of activities as originally projected under the fourth quarter would not be implemented), which also contributed funds towards the 2019/20 supplementary expenditures.

### 3. Supplementary Expenditures requests for FY 2019/20

During FY 2019/20, there were three supplementary expenditure requests with four (4) addenda by the Ministry of Finance, Planning and Economic Development, amounting to **US\$ 3,275 billion**, which was equivalent to **8.1 percent** of the total approved budget of **US\$ 40,487.9 trillion**. More than three-quarters of the supplementary expenditure requests were made in the third quarter of the FY (i.e. January - March, 2020) [see *Figure 3*].

Parliament approved **US\$ 3,249 billion** which was equivalent to **8.0 percent** of the total approved budget. This mainly because some of the supplementary expenditure requests by some votes did not meet the criteria under Section 25(7) b, and c of the PFMA, 2015 which dictates that the supplementary request should be *unavoidable*<sup>2</sup> and; *unforeseeable*<sup>3</sup>. For instance, Parliament rejected **Shs 45.67 billion** from URA since it did not meet the criteria.

*Figure 3: Timing and Amounts of Supplementary Expenditures FY 2019/20 (US\$ Billion)*



*Source: Author's calculations based on the Parliamentary Budget Committee Reports*

### 4. Beneficiaries of Supplementary Expenditures FY 2019/20

As indicated in Table 2, six (6) MDAs and LGs accounted for almost **three-quarters (74 percent)** of the total supplementary expenditures for FY 2019/20. Further, the Ministry of Defence and Veterans Affairs had the highest supplementary allocation (**28.2 percent**), followed by MoFPED (**18.2 percent**), State House (**7.6 percent**), and Local Governments (**7.6 percent**). It should be noted that Ministry of Defence and State House are perennially the highest beneficiaries of supplementary expenditures. It should be noted that supplementary allocations to the Ministry of Defence and State House is mainly for classified expenditure, whose details are unknown and can't be audited by the Office of the Auditor General (OAG).

<sup>2</sup> means an expenditure that cannot be postponed to the next financial year

<sup>3</sup> means does not include an expenditure that was foreseeable by the vote at the time of preparation of the budget for the vote or an expenditure that should have been included in the budget of the vote.

The Ministry of Health featured among the highest beneficiaries of supplementary expenditures in 2019/20 mainly due to the response to the Covid-19 pandemic.

**Table 2. Major Beneficiaries of Supplementary Expenditures**

Vote	2019/20		2015/16 – 2018/19	
	UShs Bn	Share	UShs Bn	Share
Ministry of Defence	914.6	28.2%	1,147.9	22.1%
MoFPED	590.9	18.2%	117.7	2.3%
State House	253.0	7.8%	380.1	7.3%
Local Gov'ts	246.3	7.6%	330.5	6.3%
Uganda Police Force	159.6	4.9%	294.4	5.7%
MoH	222.9	6.9%	68.2	1.3%
Others (68 Votes) <sup>4</sup>	861.4	26.4%	2,866.0	55.1%
<b>Total</b>	<b>3,248.7</b>	<b>100%</b>	<b>5,204.74</b>	<b>100%</b>

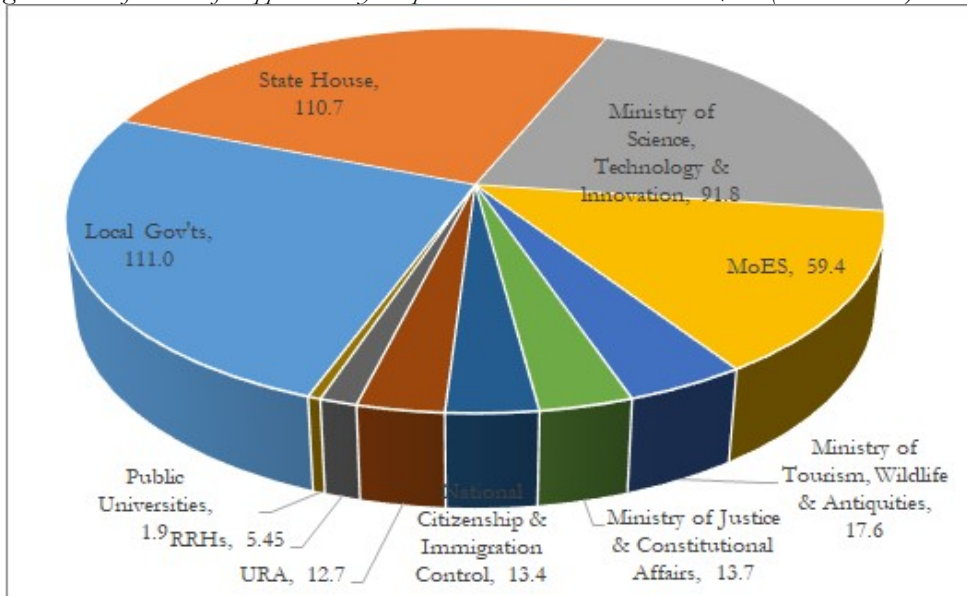
Source: Author's calculations based on the Parliamentary Budget Committee Reports

### Supplementary Expenditure Schedule 1 FY 2019/20

Towards the end of Quarter 2, on 2<sup>nd</sup> December 2019, MoFPED submitted a supplementary request to Parliament, worth **UShs 437.6 billion**, which was 1.08% of the approved budget (**UShs 40,487.9 trillion**). The major beneficiaries to this request included: Local Governments, State House, Ministry of Science, Technology & innovation, and MoES. Others were: Ministry of Tourism, Wildlife & Antiquities; Ministry of Justice & Constitutional Affairs; National Citizenship & Immigration Control; URA; Regional Referral Hospitals (RRHs); and Public Universities (see [Figure 4](#)). Awkwardly, the report of the Budget Committee on this Supplementary Expenditure Schedule is not publically available.

<sup>4</sup> UNRA; MoWT; MEMD; OPM; Ministry of Science, Technology and Innovation; UCDA; MoES; NITA; Public Universities; Uganda Prisons Services, Office of the President; Missions Abroad; Ministry of Justice and Constitutional Affairs; KCCA; National Citizenship & Immigration Control; Ministry of Tourism, Wildlife and Antiquities; Judiciary; NAADS; URA; NCDC; Parliamentary Commission; UIRI; MAAIF; MoLG; Ministry of ICT & National Guidance; MLHUD; RRHs; Uganda Land Commission; MoWT; MoWE; MGLSD; NAGC&DB; Ministry of Public Service; Public Service Commission; UNRA; LGFC; ESO; FIA; Ministry of Foreign Affairs; PPDA; NIRA; Uganda National Metrological Authority; Uganda Heart Institute; UIA; URSB; Mulago National Referral Hospital; Butabika Hospital; Education Service Commission; NARO; Health Service Commission; Uganda Human Rights Commission; and UBTS.

Figure 4: Beneficiaries of Supplementary Expenditure Schedule 1 FY 2019/20 (UShs Billion)



Source: Author's calculations based on the supplementary expenditure request Schedule 1

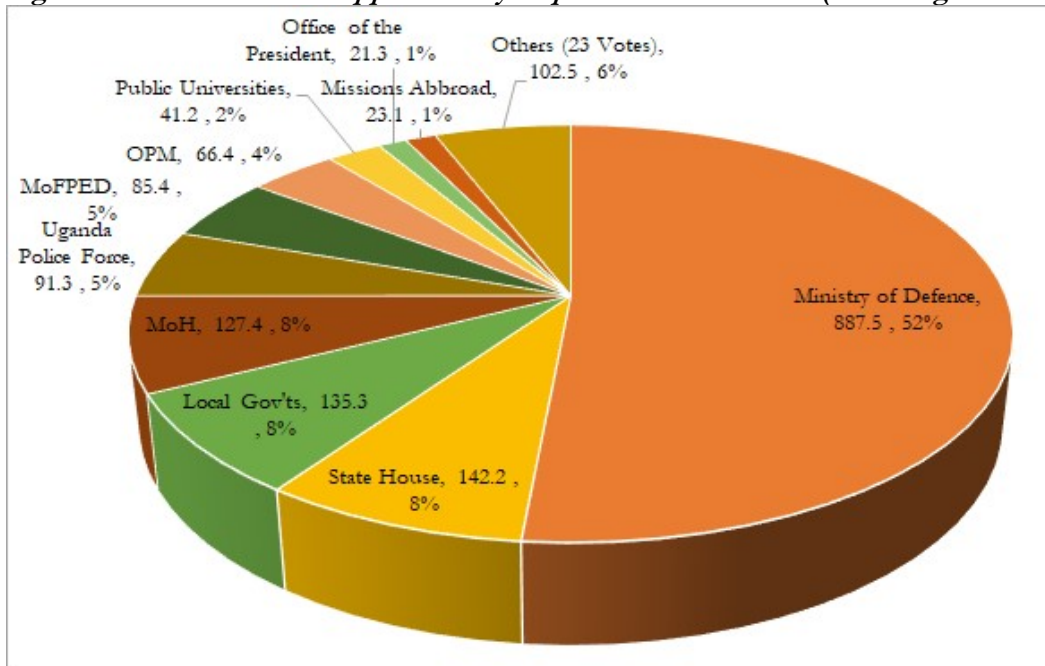
### Supplementary Expenditure Schedule 2 (including Addenda)

During the third quarter, in March, 2020, MoFPED submitted other supplementary requests to Parliament, with three Addenda (one of which was on Covid-19 response) worth **UShs 1,698.6 billion**, which was 4.2% of the approved budget (**UShs 40,487.9 trillion**). Again the main beneficiaries were Ministry of Defence (taking 51.5%), mainly for classified expenditures and wage shortfalls. This was followed by State House (8.3%) for funding for urgent classified expenditure; and Local Governments (7.8%) to cater for Ex-gratia and Councilors allowances and additional local revenue collected [see [Figure 5](#)].

It should be noted that, by the time MoFPED presented the Supplementary Expenditure Schedule 2 (amounting to **UShs 749.8 billion**), **UShs 101.1 billion** had already been spent (as part of the 3 percent legally allowed before parliamentary approval), on three agencies; State House (UShs 90 billion) for classified expenditures, Office of the Prime Minister (OPM) (**UShs 7.0 billion**), and Office of the President (**UShs 4.1 billion**) for funding the extended period of Commission of Inquiry into land matters.



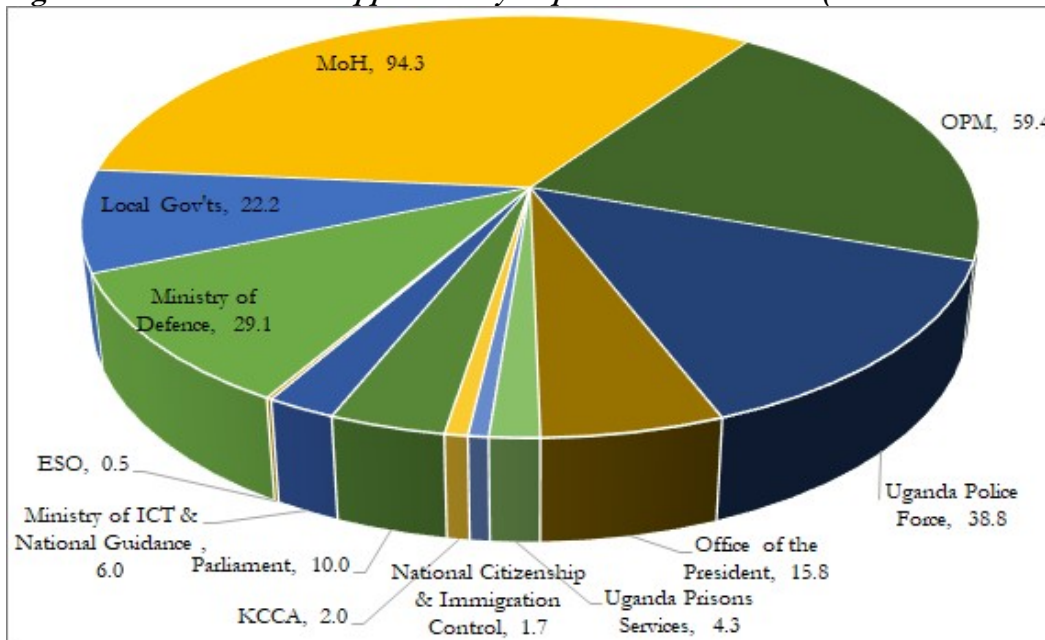
**Figure 5: Beneficiaries of Supplementary Expenditure Schedule 2 (including Addenda)**



Source: Author's calculations based on the Parliamentary Budget Committee Reports

To address the effects of Covid-19, on March 31<sup>st</sup> 2020, Parliament approved addendum 2 of the Supplementary Schedule 2, worth **US\$ 284 billion**. Major beneficiaries were: Ministry of Health (**33 percent**), Office of the Prime Minister (OPM) (Support to Vulnerable Persons) (**21 percent**), Uganda Police Force (**14 percent**) and Ministry of Defence (10 percent) (See *Figure 6*). The most controversial was the **US\$ 10 billion** which Parliament allocated to its members, yet this was not part of the request from MoFPED.

**Figure 6: Beneficiaries of Supplementary Expenditure Schedule 2 (Addendum 2 - COVID-19 Pandemic)**



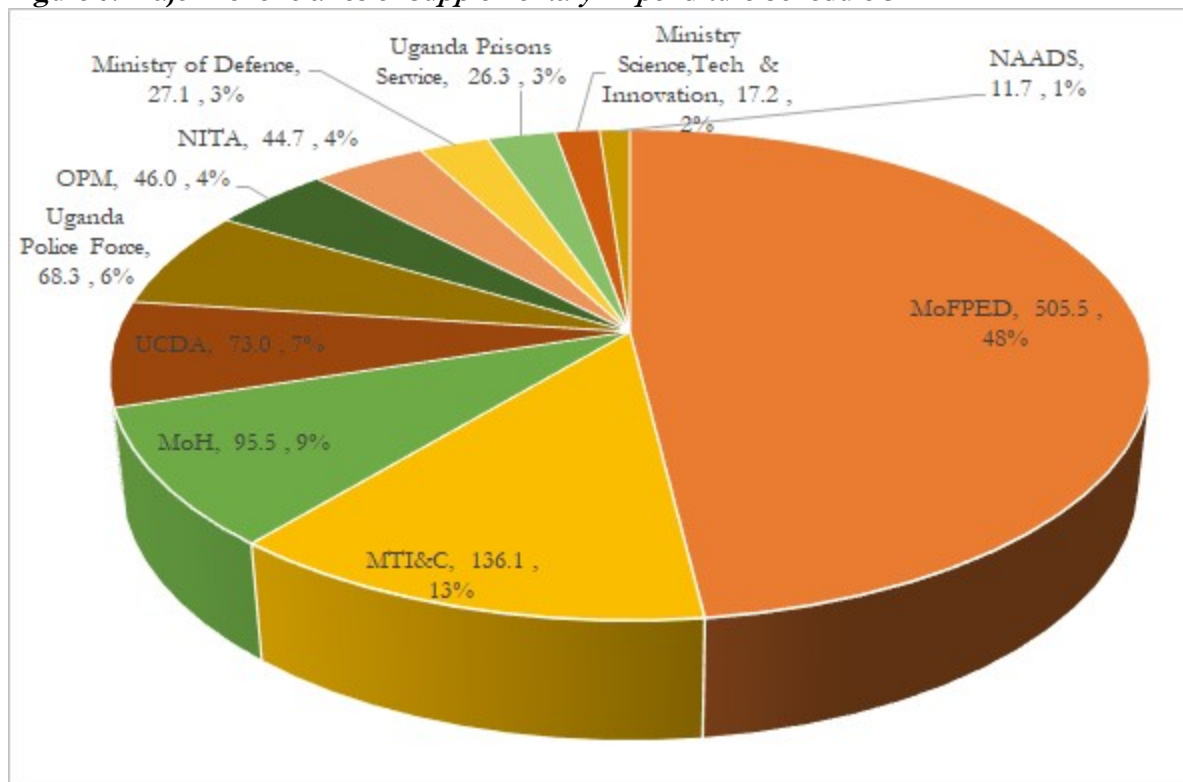
Source: Author's calculations based on the Parliamentary Budget Committee Reports

### Supplementary Expenditure Schedule 3

As part of the Government actions to mitigate the negative social economic impacts of the Covid-19, on May 28<sup>th</sup> 2020, submitted another supplementary request to Parliament, worth **UShs 1,090.5 billion**, however, Parliament approved **UShs 1,087.7 billion** which was 2.7% of the approved budget (**UShs 40,487.9 trillion**). This supplementary request is funded by the US\$ 491.5 million loan from IMF and US \$ 300 loan from the World Bank.

The main beneficiaries were *MoFPED* for: transfer to Uganda Development Bank (UDB) to support the Private Sector that has adversely been affected by the Covid-19 pandemic; support the implementation of the Import Substitution Strategy through support to the manufacturing sector; and Provision of affordable credit through Microfinance Support Centre (MSC) to mitigate the negative impact of COVID-19 and ensure continuity of the business activities severely affected. This was followed by *Ministry of Trade, Industry and Cooperatives* for transfer to Uganda Development Corporation (UDC) to invest in businesses that will be adversely affected by the Covid-19 pandemic; and payment for war debt claims to the Cooperatives. Additional funding for *Ministry of Health* was for procurement of face masks; Transport and allowance for distribution of face masks; Procurement of Test kits and laboratory consumables; Re-modelling of Intensive Care Units; Support to LGs for District-based Surveillance activities in the forty (48) boarder districts and other districts with COVID-19 CASES; and procurement of Tents [see [Figure 7](#)].

**Figure 7: Major Beneficiaries of Supplementary Expenditure Schedule 3**



Source: Author's calculations based on the MoFPED Supplementary Schedule 3



## 5. Major causes Supplementary Expenditure

- *Legal provision:* Uganda's Budget has witnessed significant growth in volume over the years, which has provided more fiscal space for supplementary expenditure under the 3% window provided by the legislation. Section 25(1) of the PFMA 2015, provides that the Minister of Finance may approve a supplementary budget up to 3% of appropriated budget but is required to seek retrospective approval from Parliament within 4 months. The Parliamentary Budget Committee noted that:

*“The Ministry of Finance, Planning and Economic Development is taking advantage of the astronomical increase in the annual budget ceiling that has provided more fiscal space for supplementary expenditure under the 3% window provided by the legal regime.”*

- *Expenditure pressures for classified expenditure.* Overtime, the budget (appropriated and supplementaries) for classified expenditure and assets has been growing annually from UGX 441 billion in FY 2016/17 to UGX 2.23 trillion in 2019/20.
- *Increasing spending on Defence.* The FY 2019/20 supplementary expenditure allocation for the Ministry of Defence (**US\$ 914.6 billion**) raises concerns especially given the fact Defence and Security received the second highest budget allocation (**US\$ 3,656.78 billion**) after Works and Transport (**US\$ 6,425.03**) and that over **US\$ 367.1 billion** is for classified expenditure.
- *Use of Single Treasury Account.* Due to supplementary requests, the Ministry of Finance sometimes arbitrarily suppresses budgets of MDAs without securing any re-allocation approvals from the affected accounting officers. This is mainly done using the 3 percent legal provision, which does not require Parliamentary approval before spending.
- *Poor Planning by MDAs and LGs:* Several votes especially Missions Abroad and LGs present supplementary requests to cater for wage-short falls during the financial year. Majority of the requests such as salaries should have been budgeted for during the annual budget process, but tactically left out or under budgeted. This is partly due to delays in recruitment of some critical staff and political pronouncements on wage increases which sometimes happen during the course of the financial year. For instance in during FY 2019/20, **US\$ 201 billion** - representing 12 percent of the total supplementary expenditure was to cater for wage shortfalls. Over 30% was under Ministry of Defence to cater for Local Defence Units (LDUs) recruited in FY 2018/19 and salary enhancement for medical personnel. MDAs ought to have budgeted for wages during the budget process.
- *Under projection of Appropriation in Aid (AIA).* Several votes especially the LGs (Districts and Municipal Councils) request for additional funding due to under estimation of local revenues collections and non-submission at the time of appropriation of expenditure by Parliament. This is partly attributed to the policy of requiring all LGs to deposit AIA and local revenue collections in a single treasury account at the Bank of Uganda, and requiring the MoFPED to disburse the funds on quarterly basis based on the approved revenue and budget estimates. Some LGs are not able to effectively estimate local revenue collections for the FY, thus, any additional revenue has to be appropriated by Parliament through a Supplementary budget.
- *Externally funded projects.* Supplementary expenditure sometime arise out of the need for government to counter-fund some of the external funded projects whose implementation start in the middle of

the financial year due to differences in the timing of development partner's budget cycles. For instance, the MoFPED had a supplementary budget request of US\$ 3.1 billion in 2019/20 for counter-funding for the winding up the Clean Cooking Supply Chain Expansion Project.

- *Emergencies.* Some of the Supplementary expenditures arise out of the need to cater for emergencies such as Covid-19 pandemic, natural disasters such as floods and locusts. However, this analysis has shown that emergencies take a small share of the supplementary expenditures.

## 6. **Implications and issues for follow-up:**

- a. Supplementary requests cause major distortions on the budget. Budget policy is an important tool for furthering a country's development agenda. However, the supplementary expenditures - including the source and uses of these expenditures do not seem to support Government's goal of achieving middle income status (as per the NDP). DPs need to engage GoU on its approach of translating Uganda's budgetary policy into achieving development objectives.
- b. Inadequate revenue and expenditure forecasting framework. Budget revision of over 5 percent of the approved budget since FY17/18, is an indication that the assumptions underpinning Uganda's budgeting projections are inadequate or unrealistic and a reflection of the impunity of a number of MDAs. Although the national budgeting process including the adequacy of revenue and expenditure forecasting framework is okay, the execution/implementation process seems to be flawed. Detailed scrutiny of the execution/implementation process is urgently needed.
- c. DEG may need to undertake or commission a political economy analysis of supplementary budgets to complement this paper, and dig deep into issues of accountability and governance.
- d. Need for broader discussion amongst the development partners on aligning their support to the government budget cycles to minimize the need for supplementary requests to fund DP funded activities.
- e. LDPG need to discuss with the Minister of Finance over the diminishing credibility of Uganda's budget execution/implementation process, and to seek clarification on how the government intends to curb the increasing supplementary budgets.

## Annex 1: Trends in Supplementary Expenditures (UShs Billions)

Votes	2015/16	2016/17	2017/18	2018/19	2019/20	Total
Ministry of Defence and Veterans Affairs (MoDVA)	253.000	66.534	442.894	385.454	914.575	2,062.457
Ministry of Finance, Planning and Economic Development (MoFPED)	6.160	48.898	32.431	30.190	590.919	708.598
State House	61.492	41.518	78.973	198.133	252.984	633.100
Local Gov'ts	96.053	77.294	26.816	130.317	246.292	576.772
Uganda Police Force	74.818	8.156	111.742	99.705	159.638	454.059
Uganda National Roads Authority (UNRA)		398.545	15.000		0.400	413.945
Ministry of Works and Transport (MoWT)		55.198	26.000	288.047	4.152	373.397
Ministry of Energy and Mineral Development (MEMD)	76.422	14.550	125.213	123.415		339.600
Ministry of Health (MoH)	13.431		36.257	18.498	222.904	291.090
Ministry of Water and Environment (MoWE)	1.560	39.066	193.828	9.427	4.858	248.738
Ministry of Education and Sports (MoES)	116.720	2.000	14.701	17.425	66.185	217.031
Public Universities	2.245	47.367	47.326	53.312	43.203	193.455
Kampala City Council Authority (KCCA)	1.700	6.057	141.000	25.843	14.879	189.478
Ministry of Trade, Industry and Cooperatives (MTI&C)		0.477	33.170	2.950	136.078	172.675
Office of the Prime Minister (OPM)	5.335	25.000	2.747	0.467	112.376	145.926
Ministry of Science, Technology & Innovation						3.548
National Information Technology Authority (NITA)			48.620		44.697	93.317
National Medical Stores (NMS)		27.000	46.000	20.000		93.000
Uganda Prison Services		19.518	18.000	17.834	35.042	90.394
National Citizenship & Immigration Control Board			0.360	5.605	60.213	15.103
Uganda Coffee Development Authority (UCDA)					73.000	73.000
Uganda Land Commission	3.008	20.938	29.621	12.000	7.160	72.727
Office of the President	16.243	7.642	2.373	22.096	21.644	69.998
Ministry of Justice & Constitutional Affairs	17.407		28.671	2.378	15.378	63.834
Ministry of Local Governments (MoLG)	22.911	1.807	0.930	29.292	8.094	63.034
Ministry of Lands, Housing & Urban Development (MLH&UD)	1.020	2.692	44.210	6.000	5.634	59.555
Missions Abroad	25.111	1.644	5.126	0.250	23.052	55.183
Uganda Revenue Authority (URA)	9.940		25.000	0.930	12.709	48.579
Electoral Commission	47.156					47.156
Parliament Commission			32.851		10.000	42.851
Ministry of Foreign Affairs	0.457		25.856	12.052	0.182	38.547
Ministry of Agriculture, Animal Industry and Fisheries (MAAIF)		19.088	1.166	3.000	10.015	33.269
National Agriculture Advisory Services (NAADS)	6.000			10.000	11.740	27.740
Ministry of Tourism, Wildlife & Antiquities	0.234	5.583			17.605	23.423
Ministry of Gender Labour and Social Development (MGLSD)			15.380	3.400	2.442	21.222
Judiciary		3.090		1.947	15.222	20.259
Uganda Cotton Development Organisation	3.800	1.746	14.682			20.228

Votes	2015/16	2016/17	2017/18	2018/19	2019/20	Total
(UCDO)						
National Agricultural Research Organisation (NARO)	15.000	0.163	1.837		0.013	17.012
Ministry of East African Community Affairs	7.230	0.238	3.024	6.348		16.840
Petroleum Authority of Uganda				16.706		16.706
Mulago Hospital		0.242		15.000	1.373	16.614
Uganda National Oil Company (UNOC)				14.720		14.720
National Curriculum Development Centre (NCDC)		0.466	0.083		10.340	10.889
Uganda Industrial Research Institute (UIRI)					10.477	10.477
National Identification and Registration Authority (NIRA)			9.902		0.011	9.913
Regional Referral Hospitals (RRHs)			0.111		7.729	7.840
Uganda National Examinations Board (UNEB)		7.238				7.238
Uganda Tourism Board (UTB)			6.833			6.833
Ministry of Information and Communications Technology & National Guidance						6.067
Uganda Registration Services Bureau (URSB)		0.494	2.660	2.524	0.011	5.688
Uganda Virus Research Institute (UVRI)			4.966			4.966
Uganda National Meteorological Authority			4.198			0.006
Uganda Blood Transfusion Services (UBTS)			3.630		0.127	3.757
External Security Organisation (ESO)	2.000	1.085			0.461	3.546
Uganda Investment Authority (UIA)				2.993	0.004	2.998
National Animal Genetic Resources and Gene Bank (NAGC&DB)			0.200		2.496	2.696
Ministry of Internal Affairs				2.000		2.000
National Planning Authority (NPA)			1.857			1.857
Law Development Centre (LDC)			1.500			1.500
Uganda Tourism Board	1.500					1.500
Public Service Commission	0.003	0.007			1.202	1.212
Education Service Commission				1.200	0.003	1.203
Financial Interagency Authority (FIA)		0.223	0.391		0.267	0.881
Uganda Cancer Institute	0.494					0.494
Ministry of Public Service		0.417			0.011	0.428
Uganda Human Rights Commission						0.376
Health Service Commission			0.250		0.041	0.291
Inspectorate of Government		0.288				0.288
Director of Public Prosecutions (DPP)	0.280					0.280
Ethics & Integrity	0.131	0.010				0.141
Public Procurement and Disposal of Public Assets Authority (PPDA)					0.026	0.026
Uganda Heart Institute					0.011	0.011
Local Government Finance Commission (LGFC)					0.010	0.010
Butabika Hospital					0.002	0.002
<b>TOTAL</b>	<b>888.9</b>	<b>956.8</b>	<b>1,709.4</b>	<b>1,649.6</b>	<b>3,248.7</b>	<b>8,453.5</b>