

## QUARTER 3: 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 (UShs Billion)**

<i>(i) Excluding Arrears, Taxes</i>		Approved Budget	Cashlimits by End	Released by End	Spent by End Mar	% Budget Released	% Budget Spent	% Releases Spent
Recurrent	Wage	1.119	1.017	0.850	0.825	76.0%	73.7%	97.0%
	Non Wage	3.139	2.296	2.296	2.233	73.1%	71.1%	97.3%
Development	GoU	0.272	0.256	0.237	0.123	87.1%	45.3%	52.1%
	Ext Fin.	0.000	N/A	0.000	0.000	N/A	N/A	N/A
<b>GoU Total</b>		<b>4.529</b>	<b>3.570</b>	<b>3.383</b>	<b>3.181</b>	<b>74.7%</b>	<b>70.2%</b>	<b>94.0%</b>
<b>Total GoU+Ext Fin. (MTEF)</b>		<b>4.529</b>	<b>N/A</b>	<b>3.383</b>	<b>3.181</b>	<b>74.7%</b>	<b>70.2%</b>	<b>94.0%</b>
<i>(ii) Arrears and Taxes</i>	Arrears	0.000	N/A	0.000	0.000	N/A	N/A	N/A
	Taxes**	0.039	N/A	0.039	0.000	100.0%	0.0%	0.0%
<b>Total Budget</b>		<b>4.569</b>	<b>3.570</b>	<b>3.422</b>	<b>3.181</b>	<b>74.9%</b>	<b>69.6%</b>	<b>93.0%</b>

\* 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:1353 Coordination of Local Government Financing	4.53	3.38	3.18	74.7%	70.2%	94.0%
<b>Total For Vote</b>	<b>4.53</b>	<b>3.38</b>	<b>3.18</b>	<b>74.7%</b>	<b>70.2%</b>	<b>94.0%</b>

\* Excluding Taxes and Arrears

#### (ii) Matters to note in budget execution

Insufficient funds to meet costs for the commission's function of carrying out regional workshops

**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
<b>Vote Function: 1353 Coordination of Local Government Financing</b>			
<b>Output: 135302</b>	<b>LGs Budget Analysis</b>		
<i>Description of Performance:</i>	Analyze 133 LG Budgets for compliance with legal requirements. Provide feed bank on findings from analysis of LG budgets to 133 LGs Provide technical support in identified areas of weakness	126 approved Final LGs budgets from Ministry of Finance were analysed out of 133 budgets collected.  Provided technical support to 14 LGs in identified areas of weakness in the process of budget formulation based on FY	NIL

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## QUARTER 3: Highlights of Vote Performance

<i>Vote, Vote Function Key Output</i>	<b>Approved Budget and Planned outputs</b>	<b>Cumulative Expenditure and Performance</b>	<b>Status and Reasons for any Variation from Plans</b>
	in the process of budget formulation in 20 LGs Collect, process and capture data in the fiscal data bank from LG approved final accounts	2013/14 budget analysis report Continued data analysis from the LGs Budgets and Final Accounts will be done in Q2 and Q3  Provided skills in budget formulation to the districts of Kiruhura, Oyam , Kamuli , Mayuge, Yumbe, Kitgum, Bulisa, Kyankwanzi and kaliro  Fiscal Data validation was conducted for 5 LGs of (Nwoya, Kitgum, Kaabong, Serere, and Bududa)	
<i>Performance Indicators:</i>			
No. of Local Governments provided with skills in Budget Formulation	20	8	
No. of Local Governments complying with budgeting legal requirement	40	10	
Average length of time taken to provide feedback on analyzed budgets (Days)	60	30	
<i>Output Cost:</i>	UShs Bn: 0.299	UShs Bn: 0.236	% Budget Spent: 79.0%
<b>Output: 135303</b>	<b>Enhancement of LG Revenue Mobilisation and Generation</b>		
<i>Description of Performance:</i>	Provide support to 30 LGs with skills and approaches to establish fiscal databases.	45 Local Governmnetswere supported in the establishment of local revenue databses	NIL
	Support 30 LGs to improve methods of collecting property rates	24 urban councils were support to improve on methods of collecting property rates	
	Hold 2 regional meetings to share experiences on the implementation of best practices and dessiminate updates on local revenue enhancement practices	local revenue coordinating committee meeting was conducted to discuss the proposed review of legal provision for local revenue collection and one was held to discuss the proposed review of the legal provisions for local revenue mobilization.	
	Hold 2 LRECC meetings will be held to discuss the challenges in local revenue mobilization and generation by LGs	2 LRECC was held to further discuss and and conclude on the proposed review of the legal provisions for local revenue mobilization	
	Develop a concept on mechanisms on how to utilize LED initiative to increase local revenues for service delivery in	No regional meetings were held to disseminate best practices on local revenue enhancement practices	
<i>Performance Indicators:</i>			
No. of LGs provided with skills to establish local revenue databases	36	14	
No. of LGs provided with skills in the collection of property rates	22	24	

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## QUARTER 3: Highlights of Vote Performance

<i>Vote, Vote Function Key Output</i>	<b>Approved Budget and Planned outputs</b>	<b>Cumulative Expenditure and Performance</b>	<b>Status and Reasons for any Variation from Plans</b>
No. of LGs applying Best Practices in Local revenue collection	58	23	
Percentage change in annual local revenue performance (MC)	20.6	0	
Percentage change in annual local revenue performance (Districts)	2.1	0	
<i>Output Cost:</i>	US\$ Bn: 0.804	US\$ Bn: 0.603	% Budget Spent: 75.0%
<b>Output: 135304</b>	<b>Equitable Distribution of Grants to LGs</b>		
<i>Description of Performance:</i>	Organize and Facilitate negotiations between LGs and sector Ministries and disseminate the agreements on conditions for utilization of conditional grants and implement relevant recommendations	All the 7 sectors (Agriculture, Health, Education, Water, Works, Trade and Gender) negotiations were successfully conducted between late September and early October 2014	NIL
	Provide support to 3 LGBC meetings	2 Local Government Budget meeting were successfully conducted in September, December 2014.	
	Assess the extent of implementation of extension of grants to LLGs and document lessons learnt	The questionnaire extent of implementation of extension of grants to LLGs was pre tested in Rubirizi District and it's redesigned as per the findings from the field.	
<i>Performance Indicators:</i>			
Proportion of unconditional grant compared to total transfers to LGs	4.5	4.5	
Number of negotiation forums held		0	
Number of agreements between UNAT and Sectors implemented	7	7	
<i>Output Cost:</i>	US\$ Bn: 0.703	US\$ Bn: 0.425	% Budget Spent: 60.4%
<b>Vote Function Cost</b>	<b>US\$ Bn: 4.529</b>	<b>US\$ Bn: 3.181</b>	<b>% Budget Spent: 70.2%</b>
<b>Cost of Vote Services:</b>	<b>US\$ Bn: 4.529</b>	<b>US\$ Bn: 3.181</b>	<b>% Budget Spent: 70.2%</b>

\* Excluding Taxes and Arrears

An over view of the funds for quarter three shows that development funds have been absorbed yet it had low performance in quarter one because of long procurement process.

**Table V2.2: Implementing Actions to Improve Vote Performance**

<b>Planned Actions:</b>	<b>Actual Actions:</b>	<b>Reasons for Variation</b>
Vote: 147 Local Government Finance Comm		
Vote Function: 13 53 Coordination of Local Government Financing		
Hold midterm review with 7 sectors on the implementation of agreements on the conditions for utilization of conditional grants	<b>Followed up with sectors on the agreements signed in preparation for the midterm review</b>	NIL
Hold stakeholders meeting on LG budgets and transfers.	<b>Held the budget committee meeting to follow up on Assess the benefits of extension of grants to LLGs</b>	
Assess the benefits of extension of grants to LLGs		
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## QUARTER 3: Highlights of Vote Performance

Planned Actions:	Actual Actions:	Reasons for Variation
Vote Function: 13 53 Coordination of Local Government Financing		
Support 30 LGs on establishing fiscal database management systems	<b>45 Local Government were supported in the establishment of local revenue databases</b>	NIL
Continue with provision of technical support on the process of collection of property rates	<b>24 urban councils out of 30 were support to improve on methods of collecting property rates</b>	

### 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
<b>VF:1353 Coordination of Local Government Financing</b>	<b>4.53</b>	<b>3.38</b>	<b>3.18</b>	<b>74.7%</b>	<b>70.2%</b>	<b>94.0%</b>
<i>Class: Outputs Provided</i>	4.26	3.15	3.06	73.9%	71.8%	97.2%
135301 Human Resource Management	1.27	0.95	<b>0.91</b>	75.3%	72.2%	95.8%
135302 LGs Budget Analysis	0.30	0.24	<b>0.24</b>	81.0%	79.0%	97.6%
135303 Enhancement of LG Revenue Mobilisation and Generation	0.80	0.62	<b>0.60</b>	76.8%	75.0%	97.6%
135304 Equitable Distribution of Grants to LGs	0.70	0.44	<b>0.42</b>	62.4%	60.4%	96.9%
135305 Institutional Capacity Maintenance and Enhancement	1.19	0.90	<b>0.88</b>	75.4%	74.3%	98.5%
<i>Class: Capital Purchases</i>	0.27	0.24	0.12	87.1%	45.3%	52.1%
135375 Purchase of Motor Vehicles and Other Transport Equipment	0.27	0.24	<b>0.12</b>	87.1%	45.3%	52.1%
<b>Total For Vote</b>	<b>4.53</b>	<b>3.38</b>	<b>3.18</b>	<b>74.7%</b>	<b>70.2%</b>	<b>94.0%</b>

\* Excluding Taxes and Arrears

**Table V3.2: 2015/16 GoU Expenditure by Item**

Billion Uganda Shillings	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
<b>Output Class: Outputs Provided</b>	<b>4.26</b>	<b>3.15</b>	<b>3.06</b>	<b>73.9%</b>	<b>71.8%</b>	<b>97.2%</b>
211101 General Staff Salaries	1.12	0.85	<b>0.82</b>	76.0%	73.7%	97.0%
211103 Allowances	0.34	0.26	<b>0.26</b>	78.4%	78.3%	100.0%
212101 Social Security Contributions	0.09	0.04	<b>0.04</b>	41.3%	41.3%	100.0%
213001 Medical expenses (To employees)	0.01	0.01	<b>0.00</b>	50.0%	44.7%	89.5%
213002 Incapacity, death benefits and funeral expenses	0.01	0.00	<b>0.00</b>	75.0%	74.8%	99.8%
213004 Gratuity Expenses	0.28	0.23	<b>0.22</b>	83.2%	79.4%	95.4%
221001 Advertising and Public Relations	0.01	0.00	<b>0.00</b>	75.0%	50.0%	66.7%
221002 Workshops and Seminars	0.22	0.18	<b>0.17</b>	84.1%	78.6%	93.4%
221003 Staff Training	0.05	0.04	<b>0.03</b>	75.0%	65.5%	87.3%
221004 Recruitment Expenses	0.01	0.00	<b>0.00</b>	48.6%	24.2%	49.8%
221006 Commissions and related charges	0.34	0.26	<b>0.26</b>	75.0%	74.4%	99.3%
221007 Books, Periodicals & Newspapers	0.01	0.01	<b>0.01</b>	75.0%	75.0%	100.0%
221008 Computer supplies and Information Technology (IT)	0.01	0.00	<b>0.00</b>	64.7%	39.8%	61.5%
221009 Welfare and Entertainment	0.02	0.02	<b>0.02</b>	75.0%	74.9%	99.8%
221011 Printing, Stationery, Photocopying and Binding	0.01	0.01	<b>0.00</b>	75.0%	27.8%	37.0%
221012 Small Office Equipment	0.00	0.00	<b>0.00</b>	75.0%	39.9%	53.2%
221016 IFMS Recurrent costs	0.00	0.00	<b>0.00</b>	75.0%	50.0%	66.7%
221017 Subscriptions	0.00	0.00	<b>0.00</b>	75.0%	75.0%	100.0%
222001 Telecommunications	0.04	0.03	<b>0.03</b>	74.5%	73.2%	98.3%
222003 Information and communications technology (ICT)	0.00	0.00	<b>0.00</b>	25.0%	25.0%	100.0%
223003 Rent – (Produced Assets) to private entities	0.19	0.14	<b>0.14</b>	75.0%	75.0%	100.0%
223005 Electricity	0.01	0.01	<b>0.01</b>	100.0%	100.0%	100.0%
223006 Water	0.00	0.00	<b>0.00</b>	100.0%	25.0%	25.0%
223901 Rent – (Produced Assets) to other govt. units	0.20	0.16	<b>0.16</b>	80.7%	80.7%	100.0%
224004 Cleaning and Sanitation	0.02	0.02	<b>0.01</b>	76.4%	42.5%	55.7%
225001 Consultancy Services- Short term	0.38	0.25	<b>0.25</b>	66.9%	66.5%	99.4%
225002 Consultancy Services- Long-term	0.14	0.10	<b>0.10</b>	74.5%	71.7%	96.2%
227001 Travel inland	0.62	0.41	<b>0.41</b>	65.8%	65.8%	100.0%
227002 Travel abroad	0.04	0.03	<b>0.03</b>	70.7%	70.7%	100.0%

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<i>Billion Uganda Shillings</i>	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
227004 Fuel, Lubricants and Oils	0.05	0.04	0.04	75.0%	75.0%	100.0%
228002 Maintenance - Vehicles	0.06	0.05	0.04	74.5%	60.6%	81.2%
<b>Output Class: Capital Purchases</b>	<b>0.31</b>	<b>0.28</b>	<b>0.12</b>	<b>88.7%</b>	<b>39.6%</b>	<b>44.6%</b>
231004 Transport equipment	0.27	0.24	0.12	87.1%	45.3%	52.1%
312204 Taxes on Machinery, Furniture & Vehicles	0.04	0.04	0.00	100.0%	0.0%	0.0%
<b>Grand Total:</b>	<b>4.57</b>	<b>3.42</b>	<b>3.18</b>	<b>74.9%</b>	<b>69.6%</b>	<b>93.0%</b>
<b>Total Excluding Taxes and Arrears:</b>	<b>4.53</b>	<b>3.38</b>	<b>3.18</b>	<b>74.7%</b>	<b>70.2%</b>	<b>94.0%</b>

**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
<b>VF:1353 Coordination of Local Government Financing</b>	<b>4.53</b>	<b>3.38</b>	<b>3.18</b>	<b>74.7%</b>	<b>70.2%</b>	<b>94.0%</b>
<i>Recurrent Programmes</i>						
01 Headquarters	4.26	3.15	3.06	73.9%	71.8%	97.2%
<i>Development Projects</i>						
0389 Support LGFC	0.27	0.24	0.12	87.1%	45.3%	52.1%
<b>Total For Vote</b>	<b>4.53</b>	<b>3.38</b>	<b>3.18</b>	<b>74.7%</b>	<b>70.2%</b>	<b>94.0%</b>

\* Excluding Taxes and Arrears

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