### **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 (UShs Billion)

(i) Excluding	Arrears, Taxes	Approved Budget	Cashlimits by End	Released by End	Spent by End Jun	% Budget Released	% Budget Spent	% Releases Spent
	Wage	1.119	1.107	1.119	1.119	100.0%	100.0%	100.0%
Recurrent	Non Wage	3.139	3.149	3.149	3.147	100.3%	100.2%	99.9%
	GoU	0.272	0.291	0.272	0.269	100.0%	99.1%	99.1%
Developme	nt Ext Fin.	0.000	N/A	0.000	0.000	N/A	N/A	N/A
	GoU Total	4.529	4.548	4.540	4.534	100.2%	100.1%	99.9%
otal GoU+Ex	t Fin. (MTEF)	4.529	N/A	4.540	4.534	100.2%	100.1%	99.9%
(ii) Arrears	Arrears	0.000	N/A	0.000	0.000	N/A	N/A	N/A
and Taxes	Taxes	0.039	N/A	0.039	0.039	100.0%	100.0%	100.0%
	<b>Total Budget</b>	4.569	4.548	4.579	4.574	100.2%	100.1%	99.9%

<sup>\*</sup> Donor expenditure information available

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	4.54	4.53	100.2%	100.1%	99.9%
Total For Vote	4.53	4.54	4.53	100.2%	100.1%	99.9%

<sup>\*</sup> Excluding Taxes and Arrears

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

The Commission received the fourth quarter budget to fund the planned activities for fourth quarter as per the submitted request. The budget was spent in line with the approved workplans for the quarter. The over expenditure amounts relate mostly to funds accumulated form quarter three

However there are significant recurrent activities that have been achieved by the Sector during the period under review and have been summarized under the physical performance.

Some of the funds released as supplementary budgets where not captured in the budget yet they are captured in expenditure hence over expenditure e.g. gratuity

On the development budget the tax was not captured yet released hence over performance

Delays in the procurement process for maintenance of vehicles

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

#### (i) Major unpsent balances

#### (ii) Expenditures in excess of the original approved budget

\* Excluding Taxes and Arrears

### V2: Performance Highlights

This section provides highlights of output performance, focusing on key outputs and actions impelemented to improve section performance.

#### Table V2.1: Key Vote Output Indicators and Expenditures\*

Vote, Vote Function<br/>Key OutputApproved Budget and<br/>Planned outputsCumulative Expenditure<br/>and Performance

Status and Reasons for any Variation from Plans

<sup>\*\*</sup> Non VAT on capital expenditure

### **QUARTER 4: Highlights of Vote Performance**

	nation of Local Government Find	incing			
Output: 135302	Gs Budget Analysis				
Description of Performance:	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 indentified areas of weakness in the process of budget formulation in 20 LGs  Collect, process and capture data in the fiscal data bank from LG approved final accounts	Analyzed 133 LG Budgets for compliance with legal requirements.  Provide feed bank on findings from analysis of LG budgets to 133 LGs by writing letters and highlighting issues with their performance form B  Provide technical support in indentified areas of weakness in the process of budget formulation in 15 LGs.  Fiscal Data validation was conducted for 13 LGs of Gulu, Tororo, Moroto Municipal councils, Nwoya, Kitgum, Kaabong, Serere, Bududa Zombo, Kyankwanzi, Amuria, Nebbi, Kalungu, Kamwenge, Mitooma, Nwoya, and Gulu	NIL		
Performance Indicators:		Minoonia, 1440 ya, ana Gara			
No. of Local Governments provided with skills in Budget Formulation	20	15			
No. of Local Governments complying with budgeting legal requirement	40	40			
Average length of time taken to provide feedback on analyzed budgets (Days)	60	60			
Output Cost:	UShs Bn: 0.299	UShs Bn: 0.297	% Budget Spent: 99.6%		
Output: 135303 F	Enhancement of LG Revenue Mo	bilisation and Generation			
Description of Performance:	Provide support to 30 LGs with skills and approaches to establish fiscal databases.	61 Local Governmetswere supported in the establishment of local revenue databases	Some local governments had more than one urban council (Nakasongola District has 3 town councils i.e Nakasongola		
	Support 30 LGs to improve methods of collecting property rates	36 urban councils were support to improve on methods of collecting property rates	TC, Migeera TC and Kakooge TC & Buikwe has 4 town councils i.e Buikwe TC, Lugazi TC, Njeru TC and Nkokojeru		
	Hold 2 regional meetings to share experiences on the implementation of best practices and dessiminate updates on local revenue enhancement practices	proposed review of legal provision for local revenue collection and one was held to	TC while Amolatar has 2 town councils i.e Amolatar TC and Namasale TC).  There was over performance of on local government from the		
	Hold 2 LRECC meetings will be held to discuss the challenges in local revenue mobilization and generation by	discuss the proposed review of the legal provisions for local revenue mobilization.	planned. Actual for local revenue were 60 and 40 for property rates but figures were not changed in the Key performance indictor table		
	LGs  Develop a concept on mechanisms on how to utilize LED inititiative to increase local	2 LRECC was held to further discuss and and conclude on the proposed review of the legal provisions for local revenue mobilization	hence the variance in the		
	revenues for service delivery in	No regional meetings were held to disseminate best practices on local revenue enhancement practices			

Performance Indicators:

## **QUARTER 4: Highlights of Vote Performance**

No. of LGs provided with skills in the collection of propriety rates No. of LGs applying Best practices in Local revenue collection Percentage change in annual coord revenue performance MC) Percentage change in annual coord revenue performance Districts)  Output: 138304 Equitable Distribution of Grants to LGs  Description of Performance: Output: 138304 Equitable Distribution of Conditions for utilization of conditions were successfully encoded between law especial conditions were successfully conditions were successfully conditions were successfully conditions were successfully conditions for the seven sections and progress was cummendable that for a law and to cumment lessons karnt  The middern review of magnetic and to cumment lessons karnt  The middern review of fine seven sectors and progress was cummendable the data collection in the distincts of LGs and the unique seven conditions as a result of inadequate budget allocation and parts to LGs and the unique seven conditions and parts to LGs and the unique s	Vote, Vote Function Key Output	Approved Budget and Planned outputs	l	Cumulative Expend and Performance		Status and Reasons for any Variation from Pla	
No. of LGs provided with kills in the collection of superty rates.  No. of LGs applying Best Practices in Local revenue performance Districts)  Percentage change in annual cocal revenue performance Districts)  Output: 135304  Requitable Distribution of Grants to LGs and disseminate the agreements on conditions for utilization of conflictions for utilization of conditions for utilization of the conditions for utilization of the conditions for utilizatio	skills to establish local					·	
So, of LOS applying Best   S8	No. of LGs provided with	22			36		
excentage change in annual scale revenue performance MC)  recreating change in annual scale revenue performance  Output Cost:    Output Cost:   UShs Bn:   0.804   UShs Bn:   0.792   % Budget Spent:   98.5%      Description of Performance:   Cognizion and Facilitate megotiations between LGs and sector Ministries and dissemiliate the agreements on conditions for utilization of conditional grams and implement relevant recommendations   Provide support to 3 LGBC meetings   Provide support to 4 LGB m	No. of LGs applying Best	58			100		
MC) Crecentage change in annual cold revenue performance Districts)  Output Cost: UShs Br: 0.804 UShs Br: 0.792 % Budget Spent: 98.5% Equitable Distribution of Grants to LGs  Description of Performance: Organize and Facilitate megotiations between LGs and sector Ministries and disseminate the agreements on conditions for utilization of conditional grants and implement recommendations  Provide support to 3 LGBC meeting  Provide support to 3 LGBC meeting  Assess the extent of implementation of extension of grants to LLGs and testing were held for each of the seven sectors and progress was commendable. The data collection tool' checklist was reviewed and reset in a sample of LGs for Lwero, Ribaale, Apac, Oyam and Lira a few tiens were adjusted and have been pretested again in 4 local governments for Luwro, Ribaale, Apac, Oyam and Lira a few tiens were adjusted and have been pretested again in 4 local government of Kisnon, Ramwenge, Rullisa and Kasses The tool was used to collect data from Hoima, Bushenyi, Wakiso, Kabarole, Mbale and Kumi.  Performance Indicators: rooportion of unconditional rand compared to total amsfers to LGs  Washer of agreements  4.5 3.8 3.8 4 5 4 5 5 6 1 6 6 9 % Budget Spent: 99.5% 6 1 6 9 8 % Budget Spent: 99.5% 6 1 6 9 8 % Budget Spent: 99.5% 6 1 6 1 6 9 8 % Budget Spent: 99.5% 6 1 6 1 6 1 6 1 6 1 6 1 6 1 6 1 6 1 6	Percentage change in annual	20	.6		0		
Data Cost: UShs Bn: 0.804 UShs Bn: 0.792 % Budget Spent: 98.5% hattput: 135304 Equitable Distribution of Grants to LGs Description of Performance: Organize and Facilitate egotiations between LGs and disseminate the agreements on conditional grants and implement relevant recommendations Provide support to 3 L/GBC meetings were successfully conducted in Spetember, December 2014.  Assess the extent of implementation of extension of grants to LLGs and document lessons learnt  Assess the extent of implementation of extension of grants to LLGs and document lessons learnt  Assessment of the extent of implementation of extension of grants to LGs and in the districts of kanwenge, kases e, kisoro, and kum After using the data collection tool in another 5 local governments for Luwero, Kibaale, Apac, Oyam and Lira a few items were adjusted and have been pretested again in 4 local government of Kisoro, Kanwenge, Bullisa and Ksaese Interpretation of unconditional candiconsumber of local ansfers to LGs  The tool was used to collect data from Hoima, Bushenyi, Wakiso, Kabarole, Mbale and kumi Lord or proportion of unconditional candiconsumber of local ansfers to LGs  The tool was used to collect data from Hoima, Bushenyi, Wakiso, Kabarole, Mbale and kumi Lord or greements rowed to total ansfers to LGs  The tool was used to collect data from Hoima, Bushenyi, Wakiso, Kabarole, Mbale and kumi Lord or greements rowed to total ansfers to LGs  The tool was used to collect data from Hoima, Bushenyi, Wakiso, Kabarole, Mbale and kumi Lord or greements rowed to total ansfers to LGs  The tool was used to collect data from Hoima, Bushenyi, Wakiso, Kabarole, Mbale and kumi Lord or greements rowed to collect data from Hoima, Bushenyi, Wakiso, Kabarole, Mbale and kumi Lord or greements rowed to collect data from Hoima, Bushenyi, Wakiso, Kabarole, Mbale and kumi Lord or greements rowed to collect data from Hoima, Bushenyi, Wakiso, Kabaro	MC)	2			0		
Description of Performance:  Observation of Observation of Section of Section of Conditions of Performance Indicators:  Observation of Performance:  Observation of Observation of Section of Conditions of Carlos of the Sevents sections of Indicators:  Observation of Performance:  Observation of Observation of Section of Observation of Carlos of the September and Sectors of the September of Carlos of Carlos of the September of Carlos of Carl	ocal revenue performance	2.	I		0		
Description of Performance:  Observiption of Observation of Calculation Observation of Observation Observation of Observation of Observation of Observation of Observation of Observation of Observation Observation of Observation Obs	Output Cost:	UShs Bn:	0.804	UShs Bn:	0.792	% Budget Spent:	98.5%
Organize and Facilitate negotiations between LGs and sector Ministries and disseminate the agreements or conditions of utilization of conditional grants and implement relevant recommendations  Provide support to 3 LGBC meetings  Assess the extent of implementation of extension of grants to LLGs and document lessons learnt  Assess the extent of implementation of extension of grants to LLGs and document lessons learnt  The midterm review of megotiation meetings were held for each of the seven sectors and progress was commendable. The data collection tool/ checklist was reviewed and tested in a sample of LGS and in the districts of kamwenge, kasese, kisoro, and kumi After using the data collection tool in another 5 local government of Kisoro, Kabanele, Apac, Oyam and Lira a few items were adjusted and have been pretested again in 4 local government of Kisoro, Kamwenge, Bullisa and Kasese. The tool was used to collect data from Holima, Bushenyi, Wakiso, Kabarole, Mbale and Kumi .  Performance Indicators:  roportion of unconditional rant compared to total aranfers to LGS fumber of agreements etween UNAT and Sectors mplemented  Output Cost: UShs Bn: 0.703 UShs Bn: 0.699 % Budget Spent: 99.5%						C I	
Proportion of unconditional 4.5 3.8 grant compared to total ransfers to LGs Number of negotiation 0 Forums held Number of agreements 7 7 7 Detween UNAT and Sectors mplemented  Output Cost: UShs Bn: 0.703 UShs Bn: 0.699 % Budget Spent: 99.5%	Description of Performance.	negotiations between L sector Ministries and disseminate the agreem conditions for utilization conditional grants and implement relevant recommendations  Provide support to 3 Lomeetings  Assess the extent of implementation of extegrants to LLGs and documents.	Gs and nents on on of GBC	Health, Education, W Works, Trade and Genegotiations were succonducted between lasseptember and early 2014  2 Local Government meeting were success conducted in September 2014.  The midterm review enegotiation meetings for each of the seven and progress was controlled to the checklist was reviewed tested in a sample of Assessment of the eximplementation of exgrants to LLGs and in districts of kamwenge kisoro, and kumi Afte data collection tool in local governments for Kibaale, Apac, Oyam few items were adjusted and government of 10 Kamwenge, Bullisa at The tool was used to data from Hoima, Bu, Wakiso, Kabarole, M.	Vater, ender) Cocessfully atte October  Budget Ifully ber,  of were held sectors mendable ool/ ed and LGs for  tent of tension of a the e, kasese, er using the a another 5 r Luwero, a and Lira a ted and Igain in 4 Kisoro, and Kasese o collect shenyi	while the rest are either or static! Thus LG discreand service delivery are threatened. This is incorwith decentralization ter Some of the expected or was delayed due to late implementation as a rest inadequate budget allocated.	falling etion assistent nets. atput alt of ation
grant compared to total ransfers to LGs Number of negotiation 0 Forums held Number of agreements 7 7 Detween UNAT and Sectors Implemented  Output Cost: UShs Bn: 0.703 UShs Bn: 0.699 % Budget Spent: 99.5%	Performance Indicators:						
orums held Number of agreements 7 7  between UNAT and Sectors mplemented  Output Cost: UShs Bn: 0.703 UShs Bn: 0.699 % Budget Spent: 99.5%	rant compared to total	4.:	5		3.8		
etween UNAT and Sectors  mplemented  Output Cost: UShs Bn: 0.703 UShs Bn: 0.699 % Budget Spent: 99.5%	orums held				0		
<u> </u>	etween UNAT and Sectors	7			7		
	Output Cost:	UShs Bn:	0.703	UShs Bn:	0.699	% Budget Spent:	99.5%
	<del>-</del>		4.529	UShs Bn:			100.1%

### **QUARTER 4: Highlights of Vote Performance**

Vote, Vote Function Key Output	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons any Variation from	
<b>Cost of Vote Services:</b>	UShs Bn:	<b>4.529</b> UShs Bn:	<b>4.534</b> % Budget Spent:	100.1%

<sup>\*</sup> Excluding Taxes and Arrears

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

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

Planned Actions:	Actual Actions:	Reasons for Variation
Vote: 147 Local Government Finance Co	mm	
Vote Function: 1353 Coordination of Loca	l Government Financing	
Hold midterm review with 7 sectors on the implementation of agreements on the conditions for utilization of conditional grants  Hold stakeholders meeting on LG budgets and transfers.	sectors were received and discussed. Implementation was generally commendable for all the sectors. Sectors were asked to put extra effort in the few areas that were poorly done. The issues were discussed during the	Some of the expected output was delayed due to late implementation as a result of inadequate budget allocation and poor stake holder uptake
Assess the benefits of extension of grants to LLGs	separate meetings held at LG levels	
	The reviewed tool/ checklist has been pretested in 4 LGs and is now ready for use	
Vote: 147 Local Government Finance Co	mm	
Vote Function: 1353 Coordination of Loca	l Government Financing	
Support 30 LGs on establishing fiscal database management systems  Continue with provision of technical support on the process of collection of property rates	28 districts and 33 urban councils (total of 61 local governments) were supported to establish fiscal databases for management of local revenues.  36 Urban councils were supported in	Some local governments had more than one urban council (Nakasongola District has 3 town councils i.e Nakasongola TC, Migeera TC and Kakooge TC & Buikwe has 4 town councils i.e Buikwe TC, Lugazi TC, Njeru TC and Nkokojeru TC
	the improved methods for property rate collection.	while Amolatar has 2 town councils i.e Amolatar TC and Namasale TC).
		In quarter three only 8 urban councils were supported instead of 12 urban councils that was the target, this was because little funds allocated for the exercise.

### 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	% GoU Budget	% GoU Releases
				Released	Spent	Spent
VF:1353 Coordination of Local Government Financing	4.53	4.54	4.53	100.2%	100.1%	99.9%
Class: Outputs Provided	4.26	4.27	4.27	100.2%	100.2%	99.9%
135301 Human Resource Management	1.27	1.30	1.30	102.7%	102.7%	100.0%
135302 LGs Budget Analysis	0.30	0.30	0.30	100.0%	99.6%	99.6%
135303 Enhancement of LG Revenue Mobilisation and Generation	0.80	0.79	0.79	98.6%	98.5%	100.0%
135304 Equitable Distribution of Grants to LGs	0.70	0.70	0.70	99.7%	99.5%	99.8%
135305 Institutional Capacity Maintenance and Enhancement	1.19	1.18	1.18	99.1%	99.1%	100.0%
Class: Capital Purchases	0.27	0.27	0.27	100.0%	99.1%	99.1%
135375 Purchase of Motor Vehicles and Other Transport Equipment	0.27	0.27	0.27	100.0%	99.1%	99.1%
Total For Vote	4.53	4.54	4.53	100.2%	100.1%	99.9%

<sup>\*</sup> Excluding Taxes and Arrears

Table V3.2: 2014/15 GoU Expenditure by Item

	Billion Uganda Shillings	Approved Budget	Releases	Expend- iture	% Budged Released	% Budget Spent	%Releases Spent
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## **QUARTER 4: Highlights of Vote Performance**

Billion Uganda Shillings	Approved Budget	Releases	Expend- iture	% Budged Released	% Budget Spent	%Releases Spent
Output Class: Outputs Provided	4.26	4.27	4.27	100.2%	100.2%	99.9%
211101 General Staff Salaries	1.12	1.12	1.12	100.0%	100.0%	100.0%
211103 Allowances	0.34	0.34	0.34	100.0%	100.0%	100.0%
212101 Social Security Contributions	0.09	0.09	0.09	100.0%	100.0%	100.0%
213001 Medical expenses (To employees)	0.01	0.01	0.01	100.0%	100.0%	100.0%
213002 Incapacity, death benefits and funeral expenses	0.01	0.01	0.01	100.0%	100.0%	100.0%
213004 Gratuity Expenses	0.28	0.31	0.31	112.5%	112.5%	100.0%
221001 Advertising and Public Relations	0.01	0.01	0.01	100.0%	100.0%	100.0%
221002 Workshops and Seminars	0.22	0.22	0.22	100.0%	100.0%	100.0%
221003 Staff Training	0.05	0.05	0.05	100.0%	100.0%	100.0%
221004 Recruitment Expenses	0.01	0.01	0.01	100.0%	100.0%	100.0%
221006 Commissions and related charges	0.34	0.33	0.33	96.9%	96.9%	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	0.01	0.01	0.01	100.0%	100.0%	100.0%
221009 Welfare and Entertainment	0.02	0.02	0.02	100.0%	100.0%	100.0%
221011 Printing, Stationery, Photocopying and Binding	0.01	0.01	0.01	100.0%	100.0%	100.0%
221012 Small Office Equipment	0.00	0.00	0.00	100.0%	100.0%	100.0%
221016 IFMS Recurrent costs	0.00	0.00	0.00	100.0%	100.0%	100.0%
221017 Subscriptions	0.00	0.00	0.00	100.0%	100.0%	100.0%
222001 Telecommunications	0.04	0.04	0.04	100.0%	100.0%	100.0%
222003 Information and communications technology (ICT)	0.00	0.00	0.00	100.0%	100.0%	100.0%
223003 Rent – (Produced Assets) to private entities	0.19	0.19	0.19	100.0%	100.0%	100.0%
223005 Electricity	0.01	0.01	0.01	100.0%	100.0%	100.0%
223006 Water	0.00	0.00	0.00	100.0%	100.0%	100.0%
223901 Rent – (Produced Assets) to other govt. units	0.20	0.20	0.20	100.0%	100.0%	100.0%
224004 Cleaning and Sanitation	0.02	0.02	0.02	91.9%	91.9%	100.0%
225001 Consultancy Services- Short term	0.38	0.38	0.38	100.0%	99.6%	99.6%
225002 Consultancy Services- Long-term	0.14	0.14	0.13	100.0%	99.0%	99.0%
227001 Travel inland	0.62	0.62	0.62	100.0%	100.0%	100.0%
227002 Travel abroad	0.04	0.04	0.04	100.0%	100.0%	100.0%
227004 Fuel, Lubricants and Oils	0.05	0.05	0.05	100.0%	100.0%	100.0%
228002 Maintenance - Vehicles	0.06	0.05	0.05	81.6%	81.5%	99.9%
Output Class: Capital Purchases	0.31	0.31	0.31	100.0%	99.2%	99.2%
231004 Transport equipment	0.27	0.27	0.27	100.0%	99.1%	99.1%
312204 Taxes on Machinery, Furniture & Vehicles	0.04	0.04	0.04	100.0%	100.0%	100.0%
Grand Total:	4.57	4.58	4.57	100.2%	100.1%	99.9%
Total Excluding Taxes and Arrears:	4.53	4.54	4.53	100.2%	100.1%	99.9%

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

Table 13.3. Goo Releases and Expenditure by I	Toject and T	1051 4111	iiic			
Billion Uganda Shillings	Approved	Released	Spent	%~GoU	% $GoU$	% $GoU$
Builon Ogunda Shillings	Budget			Budget	Budget	Releases
				Released	Spent	Spent
VF:1353 Coordination of Local Government Financing	4.53	4.54	4.53	100.2%	100.1%	99.9%
Recurrent Programmes						
01 Headquarters	4.26	4.27	4.27	100.2%	100.2%	99.9%
Development Projects						
0389 Support LGFC	0.27	0.27	0.27	100.0%	99.1%	99.1%
Total For Vote	4.53	4.54	4.53	100.2%	100.1%	99.9%
Total For Vote	4.53	4.54	4.53	100.2%	100.1%	,

<sup>\*</sup> Excluding Taxes and Arrears

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