

LOCAL PUBLIC SECTOR INSTITUTIONAL COUNTRY PROFILE: GENERAL COUNTRY INFORMATION

C1 Basic Country Information

C1.1	Country Name:	Uganda
C1.2	Information/Data for Year:	2010/2011
C1.3	Budget Year (Central Government Budget):	Jul-Jun
C1.4	Local Government Budget Year same?	Yes
C1.5	Currency Name:	Uganda Shillings
C1.6	Currency Unit (used in budget tables for this survey):	Millions
C1.7	Exchange Rate (US\$ 1 = X Local Currency)	2,275
C1.8	Gross Domestic Product	39,056,000
C1.9	Total National Population	33,425,000
C1.10	Population density (people per square kilometers)	127
C1.11	Percent Urban Population	14.9%

C2 Central Public Sector Information

C2.1	Administrative tradition	British
C2.2	System of government	Presidential
C2.3	Competitive elections at national level?	Yes
C2.4	Parliament structure	Mixed/Other
C2.5	Election of parliament (general assembly / lower house)	Other Direct Election
C2.6	Election of parliament (upper house), if any	...

C3 Framework guiding local public sector and intergovernmental relations

C3.1	Intergovernmental political structure?	Unitary
C3.2	Is the LPS structure uniform across urban and rural areas?	No
C3.3	Are there (other) asymmetries in the structure of the LPS?	No
C3.4	Recognition of principles of autonomy and subsidiarity?	No
C3.5	Clear and consistent assignment of the powers?	No
C3.6	Formal mechanism for intergovernmental coordination?	Yes
C3.7	Experience with regular local elections?	Yes
C3.8	Timing of central and local elections coincide?	Yes
C3.9	Recent or ongoing decentralization reforms?	No

C4 Name/year of the main law(s) guiding structure and finances of the local public sector

C4.1	The Constitution of Republic of Uganda (as amended) - 1995
C4.2	The Local Government Act Act (as amended) - 1997
C4.3	Local Government Financial and Accounting Regulations (as amended) - 1998

LOCAL PUBLIC SECTOR ORGANIZATIONAL / GOVERNANCE PROFILE: ORGANIZATIONAL STRUCTURE OF THE PUBLIC SECTOR

		(a) Main Structure	(b) Alternate Structure
S1	First administrative-territorial level/tier		
S1.1	Name of regional level/tier	District Council	Kampala City Council
S1.2	Name of regional level/tier (in English)	Higher Local Government (LC V)	Higher Local Government (LC V)
S1.3	Number of jurisdictions at this level:	111	1
S1.4	Complete national coverage?	Yes (a+b)	Yes (a+b)
S2	Second administrative-territorial level/tier		
S2.1	Name of local level/tier	County Council	Municipal Council
S2.2	Name of local level/tier (in English)	Lower Local Government (LC IV)	Lower Local Government (LC IV)
S2.3	Number of jurisdictions at this level:	168	22
S2.4	Complete coverage of higher level?	No	No
S3	Third administrative-territorial level/tier		
S3.1	Name of local level/tier	Sub-county Council	Town/Municipal Division Council
S3.2	Name of local level/tier (in English)	Lower Local Government (LC III)	Lower Local Government (LC III)
S3.3	Number of jurisdictions at this level:	1,121	237
S3.4	Complete coverage of higher level?	Yes	Yes
S4	Fourth administrative-territorial level/tier		
S4.1	Name of alternate level/tier	Parish Council	Ward
S4.2	Name of alternate level/tier (in English)	Parish Council (LC II)	Ward
S4.3	Number of jurisdictions at this level:	7,296	Included in total
S4.4	Complete coverage of higher level?	Yes	Yes
S5	Fifth administrative-territorial level/tier		
S5.1	Name of alternate level/tier	Village Council	Urban Cell
S5.2	Name of alternate level/tier (in English)	Village (LC I)	Cell
S5.3	Number of jurisdictions at this level:	57,610	Included in total
S5.4	Complete coverage of higher level?	Yes	Yes
S6	Sixth administrative-territorial level/tier		
S6.1	Name of alternate level/tier		
S6.2	Name of alternate level/tier (in English)		
S6.3	Number of jurisdictions at this level:		
S6.4	Complete coverage of higher level?	...	...

LOCAL PUBLIC SECTOR ORGANIZATIONAL / GOVERNANCE PROFILE: GOVERNANCE STRUCTURE OF THE PUBLIC SECTOR

Uganda 2010/2011		LPS Level/Type 1 District Council	LPS Level/Type 2 Sub-county Council	LPS Level/Type 3 Village Council	LPS Level/Type 4 ...
G1	Main institutional features of local entities				
G1.1	Name of the local entity level/type	District Council	Sub-county Council	Village Council	...
G1.1a	Are local entities at this level/type institutional units?	Yes	Yes	Yes	
G1.2	Are local entities at this level/type (semi-)autonomous corporate bodies?	Yes	Yes	Mixed/Other	
G1.3	Do local entities at this level/type engage in governance functions?	Yes	Yes	Yes	
G1.4	Do local entities at this level/type have their own political leadership?	Yes	Yes	Yes	
G1.5	Do local entities at this level/type prepare/adopt/manage their own budgets?	Yes	Yes	No	...
G1.6	Are local entities entitled to own assets and raise funds in own name?	Yes	Yes	No	
G1.7	Are local entities able to incur liabilities by borrowing on their own account?	Yes	Yes	No	
G1.8	Are local entities able to appoint their own officers?	Mixed/Other	No	No	
G1.9	Are local entities able to employ, hire/fire/promote their own staff?	Mixed/Other	No	No	...
G1.10	Are local entities budgetary units or sub-units of the higher-level government?	Mixed/Other	Mixed/Other	No	
G1.11	If (G1.10) yes, are local departments organized sectorally or territorially?	Territorial	Sectoral	...	
G1.12	If (G1.10) no, are local entities non-budgetary sub-units of the higher level?	...	...	...	...
G2	Governance of local entities				
G2.1	If (G1.4) yes, is the local political leadership (at least in part) locally elected?	Yes	Yes	Yes	
G2.2	If (G2.1) yes, have elections been held in the past seven years?	Yes	Yes	Yes	
G2.3	Does the local political leadership include elected local councils ?	Yes	Yes	Yes	
G2.4	If (G2.3) no, is there a local advisory / supervisory council?	...	...	...
G2.5	Does the local governance structure include (in)directly elected executive ?	No	No	No	...

LOCAL PUBLIC SECTOR INSTITUTIONAL COUNTRY PROFILE: FUNCTIONS & PUBLIC SERVICE DELIVERY RESPONSIBILITIES

Uganda 2010/2011		Central Government	LPS Level/Type 1 District Council	LPS Level/Type 2 Sub-county Council	LPS Level/Type 3 ...	LPS Level/Type 4 ...
F1	Responsibility for performing functions and delivering public services					
	General Public Services (701)					
F1.1	Civil administration*	...	Shared	Shared	...	...
	Public Order and Safety (703)					
F1.2	Police Services (7031)	Main	Limited	Limited	...	...
F1.3	Fire protection (7032)	Main	Limited	Limited	...	...
	Economic Affairs (704)					
F1.4	Agricultural extension services*	Shared	Main	Shared	...	...
F1.5	Irrigation*	Limited	Limited	Limited	...	...
F1.6	Livestock promotion*	Limited	Main	Limited	...	...
F1.7	Development and operation of markets *	...	Main	Limited	...	...
F1.8	Roads and infrastructure *	Shared	Shared	Limited	...	...
F1.9	Traffic and urban transportation *	...	Shared	Limited	...	...
F1.10	Local economic development *	Shared	Shared	Shared	...	...
	Environmental Protection (705)					
F1.11	Waste management (7051)	...	Main	Shared	...	...
F1.12	Waste water management (7052)	...	Main	Shared	...	...
F1.13	Protection of biodiversity and landscape (7054)	Limited	Main	Shared	...	...
	Housing and Community Amenities (706)					
F1.14	Housing development (7061)	Shared	Shared	...	...	...
F1.15	Community development (7062)	...	Main	Shared	...	...
F1.16	Water supply (7063)	Shared	Shared	...	...	...
F1.17	Street lighting (7064)	...	Main	Shared	...	...
	Health (707)					
F1.18	Public health and outpatient services (7072,7074)	Shared	Main	Limited	...	...
F1.19	Hospital services (7073)	Shared	Shared	...	...	...
	Recreation, culture, and religion (708)					
F1.20	Recreation and sporting services (7081) – includes parks	Shared	Shared	Limited	...	...
F1.21	Cultural, religious and other community services (7082, 7084)	Limited	Shared	Shared	...	...
	Education (709)					
F1.22	Pre-primary Education (70911)	...	Main	Shared	...	...
F1.23	Primary Education (70912)	Shared	Shared	Shared	...	...
F1.24	Secondary Education (7092)	Shared	Shared	Shared	...	...
F1.25	Vocational (postsecondary, nontertiary) Education (7093)	Main	Shared	...	...	...
F1.26	Tertiary Education (7094)	Main	...	...	...	...
	Social Protection (710)					
F1.27	Social Protection (710)	Main	...	...	...	...
A1	Authority to regulate and plan physical space					
A1.1	Land use planning and zoning	Main	Shared	...	...	...
A1.2	Land assignment, acquisition and transfer	Main	Shared	...	...	...
A1.3	Land conservancy; environmental protection	Main	Shared	Shared	...	...
A1.4	Building and construction regulation; building permits	...	Main	Shared	...	...
A1.5	Traffic and parking	...	Main	Shared	...	...
A1.6	Local tourism promotion; regulation of hotels and guest houses	...	Main	Shared	...	...
A1.7	Billboards and the display of advertisements in public places	...	Main	Shared	...	...
A1.8	Cemeteries, funeral parlors and crematoria	...	Main	...	...	...
A1.9	Regulation of local markets and street vendors	...	Main	Shared	...	...
A1.10	Regulation of local businesses	...	Main	Shared	...	...

LOCAL PUBLIC SECTOR FISCAL PROFILE: PUBLIC SECTOR EXPENDITURES

Uganda 2010/2011	Central Public Sector	Direct / Delegated Central Expend.	LPS Level/Type 1 District Council	LPS Level/Type 2 ...	LPS Level/Type 3 ...	LPS Level/Type 4 ...	Total Public Sector
Total Expenditures (by Functional Classification)							
E701	1,076,670,602,135	0	309,182,117,000				1,385,852,719,135
E702	2,044,130,030,257	0	0.0				2,044,130,030,257
E703	692,409,619,962	320,965,168,242	0.0				1,013,374,788,204
E704	774,499,688,903	28,074,271,254	2,463,801,000				805,037,761,157
E7042	84,986,197,596	53,736,504,120	133,451,394,000				272,174,095,716
E705	30,502,686,317	2,958,177,242	773,425,000				34,234,288,559
E706	21,091,347,587	2,694,310,943	2,708,705,000				26,494,363,530
E7063	30,502,686,317	2,958,177,242	58,141,505,000				91,602,368,559
E707	62,042,587,127	297,855,340,170	208,365,213,000				568,263,140,297
E708	0	0	1,592,409,000				1,592,409,000
E709	222,402,362,191	115,523,013,965	105,727,712,000				443,653,088,156
E7092	0	0	614,968,726,000				614,968,726,000
E710	17,616,213,712	0.0	2,990,060,000.0				20,606,273,712
Total	5,056,854,022,104	824,764,963,178	1,440,365,067,000	0.0	0.0	0.0	7,321,984,052,282
Total Expenditures (by Economic Classification)							
E21	1,306,815,000,000						1,306,815,000,000
E22	2,894,711,000,000						2,894,711,000,000
E23	1,120,720,000,000						1,120,720,000,000
E24	392,088,000,000						392,088,000,000
E25	0						0
E26	2,773,043,000,000						2,773,043,000,000
E263	0						0
E27	2,082,000,000						2,082,000,000
E28	116,010,000,000						116,010,000,000
Total	8,605,469,000,000.0	0.0	0.0	0.0	0.0	0.0	8,605,469,000,000

LOCAL PUBLIC SECTOR FISCAL PROFILE: PUBLIC SECTOR REVENUES (INCLUDING TRANSFERS AND BORROWING)

	Uganda 2010/2011	Central Public Sector	LPS Level/Type 1 District Council	LPS Level/Type 2 ...	LPS Level/Type 3 ...	LPS Level/Type 4 ...	Total Public Sector
Revenues							
R111	Taxes on income (111)	4,486,015,000,000	0				4,486,015,000,000
R112	Taxes on payroll and work force (112)	0	9,195,000,000				9,195,000,000
R113	Taxes on property (113)	0	45,598,000,000				45,598,000,000
R114	Taxes on goods and services (114)	0	0				0
R115	Taxes on international trade and transactions (115)	1,721,135,000,000	0				1,721,135,000,000
R116	Other taxes (116)	0	1,496,000,000				1,496,000,000
R12	Social Contributions (12)	0	0				0
R131	Grants from foreign govt and intl org (131, 132)	792,837,000,000	0				792,837,000,000
R133	Grants from other general govt units (133)	0	0				0
R14	Other [non-tax] revenue (14)	153,163,000,000	86,515,000,000				239,678,000,000
	Total Revenues	7,153,150,000,000	142,804,000,000	0.0	0.0	0.0	7,295,954,000,000
Intergovernmental Fiscal Transfers							
<i>General Transfers</i>							
R1331A	General Purpose Grants (incl General Revenue Sharing)						0
<i>Conditional Recurrent Transfers</i>							
R1331B	Conditional wage grants		1,099,520,000,000				1,099,520,000,000
R1331C	Conditional non-wage recurrent grants		180,480,000,000				180,480,000,000
R1331D	Other conditional recurrent grants						0
<i>Conditional Capital Transfers</i>							
R1332A	Conditional capital grants						0
R1332B	Cross-sectoral capital grants						0
	Total Intergovernmental Fiscal Transfers	0	1,280,000,000,000	0.0	0.0	0.0	1,280,000,000,000
Fiscal Balance and Assets							
R99	Net Lending/Borrowing [GFS]						0

LOCAL PUBLIC SECTOR INSTITUTIONAL PROFILE: POLITICAL ASPECTS OF THE LOCAL PUBLIC SECTOR

Uganda 2010/2011		LPS Level/Type 1 District Council	LPS Level/Type 2 Sub-county Council	LPS Level/Type 3 ...	LPS Level/Type 4 ...
P1	Local and intergovernmental political power structures				
P1.1	What is the local power structure?	Strong executive	Strong executive		
P1.2	Does the local executive have veto power over council decisions?	No	No		
P1.3	Can council remove local executive by no-confidence vote?	Yes	Yes		
P1.4	Do local decisions require higher-level (central) confirmation?	Yes	Yes		
P1.5	Can higher-level remove local officials without judicial intervention?	Partially/Mixed	Yes		
P1.6	Can local jurisdictions use legal system against higher-level government?	Yes	Yes		
P2	Structure and quality of local electoral systems				
P2.1	How are local councilors elected?	Direct/FPP (majority)	Direct/FPP (majority)		
P2.2	For what term are local councils elected (years)?	5 years	5 years		
P2.3	What is the level of citizen participation in local elections?	High (>60%)	High (>60%)		
P2.4	How are local (political) executives elected?	Direct/FPP (majority)	Direct/FPP (majority)		
P2.5	For what term are local (political) executives elected (years)?	5 years	5 years		
P2.6	Are local council elections party-based?	Yes	Yes		
P2.7	Are there electoral quotas for women and/or minority candidates?	Yes	Yes		
P2.8	Do recall provisions exist for local elected officials?	Yes	Yes		
P2.9	Are there term limits for locally elected officials?	No	No		
P3	Nature of political party systems				
P3.1	Can multiple parties run in elections?	Yes	Yes		
P3.2	Can only national parties run in local elections?	Yes, national parties only	Yes, national parties only		
P3.3	How are party candidates for local council elections selected?	Primary election	Primary election		
P3.4	Are there established rules for local party financing?	No	No		
P3.5	Does the ruling national party have a dominant position in local elections?	Yes	Yes		
P4	Local participation and accountability				
P4.1	Are all executive or council meetings (required to be) open to the public?	Partially	Partially		
P4.2	Are local records and documents (required to be) available to the public?	Partially	Partially		
P4.3	Is the jurisdiction (required to) engage in a participatory planning process?	Yes	Yes		
P4.4	Are alternative participatory mechanisms used, such as referendums?	No	No		

LOCAL PUBLIC SECTOR INSTITUTIONAL PROFILE: ADMINISTRATIVE ASPECTS OF THE LOCAL PUBLIC SECTOR

Uganda 2010/2011		LPS Level/Type 1 District Council	LPS Level/Type 2 Sub-county Council	LPS Level/Type 3 ...	LPS Level/Type 4 ...
A2.1	Local public financial management				
A2.1a	Local entity controls and manages own finances in own bank account(s)	Yes	Yes		
A2.1b	Standardized local Chart of Account / local budget format?	Yes	Yes		
A2.1c	Computerized financial management systems widely used?	Partial	No		
A2.1d	Internal auditor / controller approval required for local transactions?	Yes	No		
A2.1e	External or higher-level approval required for transactions?	No	No		
A2.1f	Requirement for public budget transparency during execution?	Yes	Yes		
A2.1g	Regular oversight over finances by local council (committee)?	Yes	Yes		
A2.1h	Regular administrative oversight over financial management by higher level?	Yes	Yes		
A2.1i	Local bodies required to make their budget accounts public?	Yes	Yes		
A2.1j	Timely ex-post external audit of final accounts takes place	Yes	Yes		
A2.1k	Audit of local accounts performed by higher-level audit institution?	Yes	Yes		
A2.1l	Accounts reviewed by parliamentary accounts committee?	Yes, Local Accounts Committee	Yes, Local Accounts Committee		
A2.2	Local procurement				
A2.2a	Authority to procure capital infrastructure / supplies?	Yes	Yes		
A2.2b	Authority to engage in lease / concessions / mgmt contracts?	Yes	No		
A2.2c	Is there a local procurement threshold / ceiling ?	No	Yes		
A2.2d	Follows international competitive bidding standards?	Yes	No		
A2.2e	Legal requirement to make procurement information public?	Yes	No		
A3	Local human resource administration				
A3.1	Nature of the legal framework for local sector staff	Local civil service	Local civil service		
A3.2	CAO, department heads and senior staff are locally appointed	No	No		
A3.3	Wages paid/disbursed by local officials / from local treasury	No	No		
A3.4	Determine staff numbers/type by department (establishment control)	No	No		
A3.5	Authority to set wage rates?	No	No		
A3.6	Authority to set local incentives, bonuses, top-ups?	Yes	Yes		
A3.7	Authority to recruit/hire?	Partial	No		
A3.8	Higher levels recruit/hire/transfer on jurisdiction behalf?	No	No		
A3.9	Authority to dismiss staff (underperforming / surplus staff)	Partial	No		
A4	Local public service delivery				
A4.1	Formal service delivery standards exist to guide local service delivery?	Yes	Yes		
A4.2	Effective vertical coordination on (sectoral) public service delivery?	Yes	Partial		
A4.3	Are there formal mechanisms for horizontal inter-jurisdictional cooperation?	No	No		
A4.4	Do SDUs have a degree of administrative or managerial discretion?	No	No		
A4.5	Do SDUs have their own public oversight mechanism?	No	No		

LOCAL PUBLIC SECTOR INSTITUTIONAL PROFILE: FISCAL ASPECTS OF THE LOCAL PUBLIC SECTOR

Uganda 2010/2011		LPS Level/Type 1 District Council	LPS Level/Type 2 Sub-county Council	LPS Level/Type 3 ...	LPS Level/Type 4 ...
F2	Nature of revenue assignment and subnational revenue administration				
F2.1	Local entity collects revenues?	Yes	Yes		
F2.2	Local revenues retained in own accounts?	Yes	Yes		
F2.3	Revenue assignment is 'closed-list'	No	No		
F2.4	Local authority to establish own tax instruments	Partial	Partial		
F2.5	Local authority to establish own non-tax instruments	Partial	Partial		
F2.6	Local control over tax rate				
F2.6a	Taxes on income (111)	No	No		
F2.6b	Taxes on property (113)	No	No		
F2.6c	Taxes on goods and services (114)	No	No		
F2.6d	Administrative fees (1422)	No	No		
F2.7	Local control over tax base				
F2.7a	Taxes on income (111)	Yes	Yes		
F2.7b	Taxes on property (113)	Yes	Yes		
F2.7c	Taxes on goods and services (114)	Yes	Partial		
F2.7d	Administrative fees (1422)	Yes	Partial		
F3.1	Intergovernmental fiscal transfers: ruled-based vertical allocation of resources?				
F3.1a	General Purpose Grants or General Revenue Sharing	No	No		
F3.1b	Conditional wage grants	No	No		
F3.1c	Conditional non-wage recurrent grants	No	No		
F3.1d	Other conditional recurrent grants	No	No		
F3.1e	Conditional capital grants	No	No		
F3.1f	Cross-sectoral capital grants	No	No		
F3.2	Intergovernmental fiscal transfers: formula-based horizontal allocation of resources?				
F3.2a	General Purpose Grants or General Revenue Sharing	Yes	...		
F3.2b	Conditional wage grants	No	...		
F3.2c	Conditional non-wage recurrent grants	Yes	...		
F3.2d	Other conditional recurrent grants	Yes	...		
F3.2e	Conditional capital grants	Yes	...		
F3.2f	Cross-sectoral capital grants	Yes	...		
F3.3	Intergovernmental fiscal transfers: timeliness and completeness				
F3.3a	Transfers are provided in a complete, timely and consistent manner	Yes	...		
F4	Subnational borrowing and debt				
F4.1	Authority to borrow without higher-level approval?	No	No		
F4.2	If F4.2 no, authority to borrow with higher-level approval?	Yes	Yes		
F4.3	Local borrowing takes place extensively (more than one-third of LGs)?	No	No		
F4.4	Subnational government bond issuance allowed/practiced?	Not allowed	Not allowed		
F4.5	Higher-level constraints on borrowing (limits on size or use of resources)?	Yes	Yes		
F4.6	Specific electoral or local accountability constraints on borrowing?	No	No		
F4.7	Local borrowing institution exists?	Yes	Yes		
F4.8	Vertical coordination on borrowing / fiscal rules?	...	...

LOCAL PUBLIC SECTOR COUNTRY PROFILE: PROFILE COMPLETION INFORMATION

Z1	Completion of Country Profile	
Z1.1	Name of researcher completing Country Profile	Benon Kalangari Tumwine
Z1.2a	Name of peer reviewer(s) / country expert(s)	Mwesigye Silver Katarbarwa
Z1.2b		Mary Larzelere
Z1.2c		
Z1.3	Country Profile submitted to LPSI Secretariat for review?	Yes
Z1.4	Date Country Profile completed	Apri 19,2013
Z2.1	Data / reference sources used for Fiscal Profile:	
Z2.1a	Central Government Public Expenditure and Financial Accountability Assessment Report for 2011	
Z2.1b	Local Government Finance Commission Annual Report for 2011	
Z2.1c	Annual Report of the Auditor General for the year Ended 30th June 2011	
Z2.2	Reference sources used for Institutional Profile:	
Z2.2a	Constitution of the Republic of Uganda 1995 (as amended)	
Z2.2b	Local Government Act 1997 (as amended)	
Z2.2c	Local Government Financial and Accounting Regulations 1998 (as amended)	
Z2.2d		
Z3	General Country Profile complete?	
Z3.1	General Country Information complete?	Yes
Z3.2	Organizational Structure complete?	Yes
Z3.3	Governance Structure complete?	Yes
Z3.4	Functional Profile complete?	Yes
	Fiscal Profile complete?	
Z3.5	Expenditure Profile complete?	Yes
Z3.6	Revenue Profile complete?	No
	Institutional Profile complete?	
Z3.7	Political Institutional Profile complete?	Yes
Z3.8	Administrative Institutional Profile complete?	Yes
Z3.9	Fiscal Institutional Profile complete?	Yes
Z4	Coverage of the LPS Fiscal Profile	
Z4.1	Fiscal profile covers devolved finances?	Yes
Z4.2	Fiscal profile covers deconcentrated finances?	Yes
Z4.3	Fiscal profile covers central direct/delegated finances?	Yes
Z5	Fiscal Profile: Availability and quality of public finance data	
Z5.1	IMF GFS data available for central government?	Yes
Z5.2	IMF GFS data available for state government level?	No
Z5.3	IMF GFS data available for local government level?	No
Z5.4	Detail of deconcentrated exp (if any) in public budget?	Yes
Z5.5	Detail of devolved exp (if any) in national budget?	Yes
Z5.6	Capital expenditures reflect spending or UCC?	Spending
Z5.7	Capital expenditures include non-capital development?	Yes
Z5.8	Nature of central budget data	Consol. Central Gov
Z5.9	Budget estimates or actual expenditures?	Actual expenditures
Z5.10	Local expenditures: reported data or estimated?	Reported data
Z5.11	Local own revenues: reported data or estimated?	Reported data