

Vote: 147 Local Government Finance Comm

Structure of Submission

QUARTER 2 Performance Report

Summary of Vote Performance

Cumulative Progress Report for Projects and Programme

Quarterly Progress Report for Projects and Programmes

QUARTER 3: Workplans for Projects and Programmes

QUARTER 4: Cash Request

Submission Checklist

Vote: 147 Local Government Finance Comm

HALF-YEAR: 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	Released by End	Spent by End Dec	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	0.919	0.413	0.340	44.9%	37.0%	82.5%
Recurrent Non Wage	2.889	1.488	1.415	51.5%	49.0%	95.1%
Development GoU	0.122	0.030	0.028	25.0%	22.6%	90.5%
Development Donor*	0.000	0.000	0.000	N/A	N/A	N/A
GoU Total	3.929	1.931	1.783	49.2%	45.4%	92.3%
Total GoU+Donor (MTEF)	3.929	1.931	1.783	49.2%	45.4%	92.3%
<i>(ii) Arrears and Taxes</i> Arrears	0.000	0.000	0.000	N/A	N/A	N/A
Taxes**	0.050	0.000	0.000	0.0%	0.0%	N/A
Total Budget	3.979	1.931	1.783	48.5%	44.8%	92.3%

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	3.93	1.93	1.78	49.2%	45.4%	92.3%
Total For Vote	3.93	1.93	1.78	49.2%	45.4%	92.3%

* Excluding Taxes and Arrears

(ii) Matters to note in budget execution

The major challenge faced by the Commission in Budget Execution was the budget cuts. This greatly affected the achievements of major planned targets. Late releases of funds also affected the implementation of activities.

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.

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HALF-YEAR: Highlights of Vote Performance

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

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
Vote Function: 1353 Coordination of Local Government Financing			
Output: 135302	LGs Budget Analysis		
<i>Description of Performance:</i>	Capture data for all new and other LGs available and clean it for users	39 LG Budgets Analyzed	Activity is on track
<i>Performance Indicators:</i>			
No. of Local Government annual budgets analysed	48	39	
<i>Output Cost:</i>	US\$ Bn: 0.150	US\$ Bn: 0.064	% Budget Spent: 42.4%
Output: 135303	Enhancement of LG Revenue Mobilisation and Generation		
<i>Description of Performance:</i>	6 meetings of Local Revenue enhancement and Coordination Committee meetings and Advisory Notes to Government and Local Governments	Held one LRECC meeting	Budget cuts could not allow the Commission to hold the second LRECC meeting
<i>Performance Indicators:</i>			
No. of LGs applying Best Practices.	70	30	
<i>Output Cost:</i>	US\$ Bn: 0.573	US\$ Bn: 0.202	% Budget Spent: 35.2%
Output: 135304	Equitable Distribution of Grants to LGs		
<i>Description of Performance:</i>	6 Meetings of the Local Government Budget Committee and annual negotiations with six sector ministries manging conditional grants and advisory	1 meeting Held Conducted mid term review on implementation of agreements reached with sector ministries during negotiations.	The second LGBC meeting was not held due to budget cuts. Negotiations will be held in the third quarter
<i>Output Cost:</i>	US\$ Bn: 1.419	US\$ Bn: 0.821	% Budget Spent: 57.9%
Vote Function Cost	US\$ Bn: 3.929	US\$ Bn: 1.783	% Budget Spent: 45.4%
Cost of Vote Services:	US\$ Bn: 3.929	US\$ Bn: 1.783	% Budget Spent: 45.4%

* Excluding Taxes and Arrears

Enhanced capacities of 13 weak LGs in Budget formulation and management. These were districts of Rukungiri, Kamwenge, Isingiro, Bukomansimbi, Kibale, Maracha, Kitgum, Yumbe, Kaberamaido, Otuke, Kibuku, Butaleja and Nakaseke

Held Midterm review meeting for 6 sectors on implementation of conditional grant agreements
Developed a ToR for the Review of Grant Allocation Formulae to incorporate cross-cutting issues

Provided technical support on the process of collection of property rates in 5 LGs of Katakwi, Amuria, Kamuli, Kabwohe-Itendero and Isingiro TCs

Conducted Action Research on the Existing Revenue Sources and Streamlining exemptions in 13 LGs

Table V2.2: Implementing Actions to Improve Vote Performance

Planned Actions:	Actual Actions:	Reasons for Variation
Vote: 147 Local Government Finance Comm		
Vote Function: 1353 Coordination of Local Government Financing		

Vote: 147 Local Government Finance Comm

HALF-YEAR: Highlights of Vote Performance

Planned Actions:	Actual Actions:	Reasons for Variation
Research is being undertaken in these areas.	<p>Conducted action research on existing local revenue sources in 30 LGs of Arua, Gulu, Hoima, Jinja, Kabale, Kabarole, Kasese, Lira, Masaka, Mbale, Mbarara, Mukono, Soroti, Tororo, Iganga, Masindi, Wakiso, Apac, Kamuli, Busia, Kumi, Sironko, Kitgum, Buikwe, Mubende, Ntungamo, Rukungiri, Bushenyi, Luwero and Nebbi.</p> <p>Technical support on the process of collection of property rates provided to Town Councils of Amuria, Katakwi, Isingiro, Kabohwe-Itendero and Kamuli.</p>	No major variations recorded

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
VF:1353 Coordination of Local Government Financing	3.93	1.93	1.78	49.2%	45.4%	92.3%
<i>Class: Outputs Provided</i>	<i>3.81</i>	<i>1.90</i>	<i>1.76</i>	<i>49.9%</i>	<i>46.1%</i>	<i>92.3%</i>
135301 Human Resource Management	0.37	0.25	0.23	68.2%	63.1%	92.5%
135302 LGs Budget Analysis	0.15	0.07	0.06	45.0%	42.4%	94.2%
135303 Enhancement of LG Revenue Mobilisation and Generation	0.57	0.22	0.20	38.1%	35.2%	92.5%
135304 Equitable Distribution of Grants to LGs	1.42	0.84	0.82	59.5%	57.9%	97.3%
135305 Institutional Capacity Maintenance and Enhancement	1.29	0.52	0.43	40.0%	33.6%	83.9%
<i>Class: Capital Purchases</i>	<i>0.12</i>	<i>0.03</i>	<i>0.03</i>	<i>25.0%</i>	<i>22.6%</i>	<i>90.5%</i>
135375 Purchase of Motor Vehicles and Other Transport Equipment	0.10	0.03	0.03	30.5%	27.6%	90.5%
135377 Purchase of Specialised Machinery & Equipment	0.01	0.00	0.00	0.0%	0.0%	N/A
135378 Purchase of Office and Residential Furniture and Fittings	0.01	0.00	0.00	0.0%	0.0%	N/A
Total For Vote	3.93	1.93	1.78	49.2%	45.4%	92.3%

* Excluding Taxes and Arrears

Table V3.2: 2012/13 GoU Expenditure by Item

Billion Uganda Shillings	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
<i>Output Class: Outputs Provided</i>	<i>3.81</i>	<i>1.90</i>	<i>1.76</i>	<i>49.9%</i>	<i>46.1%</i>	<i>92.3%</i>
211101 General Staff Salaries	0.92	0.41	0.34	44.9%	37.0%	82.5%
211103 Allowances	0.22	0.13	0.12	56.9%	56.2%	98.8%
212101 Social Security Contributions (NSSF)	0.25	0.12	0.08	48.8%	32.1%	65.7%
212201 Social Security Contributions	0.02	0.01	0.01	50.0%	50.0%	100.0%
213001 Medical Expenses (To Employees)	0.01	0.00	0.00	9.6%	4.8%	50.0%
221001 Advertising and Public Relations	0.03	0.02	0.02	56.2%	55.1%	98.0%
221002 Workshops and Seminars	0.30	0.16	0.15	55.4%	50.5%	91.2%
221003 Staff Training	0.02	0.01	0.01	36.3%	34.0%	93.6%
221006 Commissions and Related Charges	0.14	0.05	0.05	35.0%	35.0%	100.0%
221007 Books, Periodicals and Newspapers	0.01	0.01	0.00	50.0%	29.4%	58.8%
221008 Computer Supplies and IT Services	0.01	0.00	0.00	22.3%	22.3%	100.0%
221009 Welfare and Entertainment	0.02	0.01	0.01	30.7%	30.6%	99.6%

Vote: 147 Local Government Finance Comm**HALF-YEAR: Highlights of Vote Performance**

<i>Billion Uganda Shillings</i>	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
221012 Small Office Equipment	0.01	0.00	0.00	23.5%	23.5%	100.0%
221016 IFMS Recurrent Costs	0.01	0.00	0.00	31.7%	25.9%	81.8%
222001 Telecommunications	0.04	0.02	0.02	39.7%	39.7%	100.0%
223003 Rent - Produced Assets to private entities	0.19	0.16	0.16	88.3%	88.3%	100.0%
223005 Electricity	0.01	0.01	0.01	41.7%	41.7%	100.0%
223006 Water	0.00	0.00	0.00	50.0%	50.0%	100.0%
223901 Rent (Produced Assets) to other govt. Units	0.20	0.00	0.00	0.0%	0.0%	N/A
224002 General Supply of Goods and Services	0.06	0.03	0.03	56.2%	53.1%	94.4%
225002 Consultancy Services- Long-term	0.52	0.27	0.27	51.9%	51.9%	99.9%
227001 Travel Inland	0.69	0.41	0.41	59.9%	59.7%	99.6%
227002 Travel Abroad	0.03	0.01	0.01	42.5%	42.5%	100.0%
227004 Fuel, Lubricants and Oils	0.04	0.02	0.02	56.2%	56.2%	99.9%
228002 Maintenance - Vehicles	0.06	0.03	0.02	56.2%	42.2%	75.0%
Output Class: Capital Purchases	0.17	0.03	0.03	17.7%	16.0%	90.5%
231004 Transport Equipment	0.10	0.03	0.03	30.5%	27.6%	90.5%
231005 Machinery and Equipment	0.01	0.00	0.00	0.0%	0.0%	N/A
231006 Furniture and Fixtures	0.01	0.00	0.00	0.0%	0.0%	N/A
312206 Gross Tax	0.05	0.00	0.00	0.0%	0.0%	N/A
Grand Total:	3.98	1.93	1.78	48.5%	44.8%	92.3%
Total Excluding Taxes and Arrears:	3.93	1.93	1.78	49.2%	45.4%	92.3%

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:1353 Coordination of Local Government Financing	3.93	1.93	1.78	49.2%	45.4%	92.3%
<i>Recurrent Programmes</i>						
01 Headquarters	3.81	1.90	1.76	49.9%	46.1%	92.3%
<i>Development Projects</i>						
0389 Support LGFC	0.12	0.03	0.03	25.0%	22.6%	90.5%
Total For Vote	3.93	1.93	1.78	49.2%	45.4%	92.3%

* Excluding Taxes and Arrears

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

Vote: 147 Local Government Finance Comm**QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter**

Annual Planned Outputs and Cumulative Outputs Achieved by End of Quarter (Quantity and Location)	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousands
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Vote Function: 1353 Coordination of Local Government Financing*Recurrent Programmes***Programme 01 Headquarters***Outputs Provided***Output: 13 5301 Human Resource Management**

	<i>Item</i>	<i>Spent</i>
Annual Planned Outputs:	211101 General Staff Salaries	200,475
Human Resource Policy reviewed and aligned with the Corporate Strategy	211103 Allowances	13,073
Organization and Staff structure reviewed	212101 Social Security Contributions (NSSF)	2,853
Job Discriptions and persons specifications reviewed	221003 Staff Training	8,425
Recognise good performance among LGFC staff	221007 Books, Periodicals and Newspapers	321
Commissioners orinated and inducted	221016 IFMS Recurrent Costs	2,619
Skills training conducted on result orinated management, team building, ethics and intergirty, ICT and M&E	223005 Electricity	127
Staff recritment cordinated	223006 Water	15
Fleet management policy developed and implemented	227001 Travel Inland	1,265
4 staff Sponsored for proffessional courses.		
Training of staff abroad on identified courses conducted		
All staff salaries and gratuity paid		
Train staff on HIV/AIDS		
Conduct an induction exercise for members of the 5th Commission		
Organize farewell party for members of the 4th Commission		
Customer care training conducted for staff		

Cumulatie Outputs Achieved by the end of the Quarter:

A Consultant has been procured to undertake review of the Human Resource Policy and has submmitted a an Inception Report

Reasons for Variation in performance

The activity is on track

Total	234,624
<i>Wage Recurrent</i>	200,475
<i>Non Wage Recurrent</i>	34,149
<i>NTR</i>	0

Output: 13 5302 LGs Budget Analysis

	<i>Item</i>	<i>Spent</i>
Annual Planned Outputs:	227001 Travel Inland	60,000
LG Budget Analysis framework reviewed		
133 LG budget analyzed for compliance with legal requirements		
Analysis results disseminated to 133 LGs		

Cumulatie Outputs Achieved by the end of the Quarter:

A Taskforce to Review the LG Budget Analysis Framework has been

Vote: 147 Local Government Finance Comm**QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter**

Annual Planned Outputs and Cumulative Outputs Achieved by End of Quarter (Quantity and Location)	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>US\$ Thousand</i>
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Vote Function: 1353 Coordination of Local Government Financing*Recurrent Programmes***Programme 01 Headquarters**

constituted, a draft framework is in place.

39 LG Budgets were received and analyzed

Reasons for Variation in performance

The Commission received 39 LG Budgets which have been analyzed and the rest (94) will be analyzed in the third quarter.

Total	63,578
<i>Wage Recurrent</i>	<i>0</i>
<i>Non Wage Recurrent</i>	<i>63,578</i>
<i>NTR</i>	<i>0</i>

Output: 13 5303 Enhancement of LG Revenue Mobilisation and Generation

<i>Annual Planned Outputs:</i>	<i>Item</i>	<i>Spent</i>
4 LRECC meetings held.	211101 General Staff Salaries	21,485
8 regional workshops conducted	212101 Social Security Contributions (NSSF)	10,529
Technical support on the process of collection of property rates provided to 60 LGs	213001 Medical Expenses (To Employees)	433
Action Research on LST and LGHT conducted	221007 Books, Periodicals and Newspapers	581
Tax education awareness created	223005 Electricity	231
Oil and gas revenue sharing formula for LGs developed	223006 Water	26
16 LGs supported to streamline collection of royalties	227001 Travel Inland	151,488

Conduct 4 media campaign events on LR enhancement

Conducted action research on existing local revenue sources in 30 LGs of Arua, Gulu, Hoima, Jinja, Kabale, Kabarole, Kasese, Lira, Masaka, Mbale, Mbarara, Mukono, Soroti, Tororo, Iganga, Masindi, Wakiso, Apac, Kamuli, Busia, Kumi, Sironko, Kitgum, Buikwe, Mubende, Ntungamo, Rukungiri, Bushenyi, Luwero and Nebbi.

Technical support on the process of collection of property rates provided to Town Councils of Amuria, Katakwi, Isingiro, Kabohwe-Itendero and Kamuli.

Cumulative Outputs Achieved by the end of the Quarter:

Conducted action research on existing local revenue sources in 30 LGs of Arua, Gulu, Hoima, Jinja, Kabale, Kabarole, Kasese, Lira, Masaka, Mbale, Mbarara, Mukono, Soroti, Tororo, Iganga, Masindi, Wakiso, Apac, Kamuli, Busia, Kumi, Sironko, Kitgum, Buikwe, Mubende, Ntungamo, Rukungiri, Bushenyi, Luwero and Nebbi.

Technical support on the process of collection of property rates provided to Town Councils of Amuria, Katakwi, Isingiro, Kabohwe-Itendero and Kamuli.

Reasons for Variation in performance

Budget cuts could not enable the achievements of all planned outputs

Total	201,776
<i>Wage Recurrent</i>	<i>21,485</i>
<i>Non Wage Recurrent</i>	<i>180,291</i>
<i>NTR</i>	<i>0</i>

Output: 13 5304 Equitable Distribution of Grants to LGs

Vote: 147 Local Government Finance Comm**QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter**

Annual Planned Outputs and Cumulative Outputs Achieved by End of Quarter (Quantity and Location)	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>US\$ Thousand</i>
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Vote Function: 1353 Coordination of Local Government Financing*Recurrent Programmes***Programme 01 Headquarters**

<i>Annual Planned Outputs:</i>	<i>Item</i>	<i>Spent</i>
Dialogue with sector ministries and LGs to ensure effective financing and implementation of decentralized services enhanced	211101 General Staff Salaries	23,694
	211103 Allowances	17
	212101 Social Security Contributions (NSSF)	11,705
LGBC meeting facilitated and held	221002 Workshops and Seminars	143,063
	221007 Books, Periodicals and Newspapers	642
Consultations on transfer of funds to LLGs conducted	223003 Rent - Produced Assets to private entities	163,333
	223005 Electricity	3,921
Grant allocation formula reviewed to incorporate cross-cutting issues	223006 Water	29
	225002 Consultancy Services- Long-term	267,037
Capacities of LGs in budget formulation enhanced	227001 Travel Inland	197,339
	227004 Fuel, Lubricants and Oils	6,150
Stakeholders meeting on revised LG financing framework held		
New LG financing framework disseminated		
Education sector transfers analyzed		
Survey on LG funding conducted		

Consultations held with 50 LGs for input into the advisory note

Cumulative Outputs Achieved by the end of the Quarter:

1 Local Government Budget Committee meeting held. Minutes were written and mailed to the participants together with an Action Log for implementation of agreed issues.

A draft concept note on the review of allocation formula to incorporate cross-cutting issues has been developed

Enhanced Capacities of 25 LGs of Kalangala, Zombo, Mitooma, Abim, Bukedea, Mityana, Bududa, Kumi, Nakasongola, Gomba Rukungiri, Kamwenge, Isingiro, Bukomansimbi, Kibale, Maracha, Kitgum, Yumbe, Kaberamaido, Otuke, Kibuku, Butaleja, Nakaseke and Municipal Councils of Hoima and Arua in Budget Formulation and Management

Conducted the national stakeholders' consultations meetings, this was followed by a meeting with Ministry of Local Government and Ministry of Finance. MoFPED referred it for technical discussion which was also done.

Reasons for Variation in performance

Budget cuts could not enable the achievement of all planned outputs

Total	821,290
<i>Wage Recurrent</i>	23,694
<i>Non Wage Recurrent</i>	797,595
<i>NTR</i>	0

Output: 13 5305 Institutional Capacity Maintenance and Enhancement

Vote: 147 Local Government Finance Comm**QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter**

Annual Planned Outputs and Cumulative Outputs Achieved by End of Quarter (Quantity and Location)	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>US\$ Thousand</i>
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Vote Function: 1353 Coordination of Local Government Financing*Recurrent Programmes***Programme 01 Headquarters**

	<i>Item</i>	<i>Spent</i>
Annual Planned Outputs:	211101 General Staff Salaries	94,684
8 Commission meetings held,	211103 Allowances	100,094
Commissioners oriented on the revised corporate strategy	212101 Social Security Contributions (NSSF)	53,688
8 Finance and Administration meeting held	212201 Social Security Contributions	9,805
4 Budget Committee meetings held	221001 Advertising and Public Relations	17,388
Annual performance report produce	221006 Commissions and Related Charges	50,209
Bi-annual performance report produced	221007 Books, Periodicals and Newspapers	2,406
President Advised on financing LG produced	221008 Computer Supplies and IT Services	2,533
Commission Annual Work Plan produced	221009 Welfare and Entertainment	6,975
Final accounts produced	221012 Small Office Equipment	1,175
4 quarterly staff planning meetings held	222001 Telecommunications	12,647
Management Information System strengthened	223005 Electricity	721
	223006 Water	81
	224002 General Supply of Goods and Services	30,564
	227002 Travel Abroad	13,615
	227004 Fuel, Lubricants and Oils	15,557
	228002 Maintenance - Vehicles	19,558

Resource centre enhanced

Fiscal data bank enhanced and maintained

Subscription for security tracking system for laptops and Anti virus undertaken

Organizational capacity assessment and development undertaken

Develop a framework for preparation of advisory note to government

Develop a framework for monitoring and evaluation of implementation of policies concerning financing of LGs

Conduct field visits to identify issues affecting financing of education and social development sectors

Hold 3 consultative meetings with on financing education and social development sectors

A communication strategy for the Commission developed

Cumulative Outputs Achieved by the end of the Quarter:**Procured 20 licences (ESET NOD32 Antivirus Business Edition)****Subscribed 6 laptops to global security tracking system****Held 4 Commissions meetings****Developed a draft M&E data collection tool****Produced Commissions annual budget and workplan****Prepared Final Accounts****Reasons for Variation in performance**

Vote: 147 Local Government Finance Comm**QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter**

Annual Planned Outputs and Cumulative Outputs Achieved by End of Quarter (Quantity and Location)	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>US\$ Thousand</i>
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Vote Function: 1353 Coordination of Local Government Financing*Recurrent Programmes***Programme 01 Headquarters**

Budget cuts could not allow the achievement of all planned outputs

Total	433,829
<i>Wage Recurrent</i>	94,684
<i>Non Wage Recurrent</i>	339,145
<i>NTR</i>	0

*Development Projects***Project 0389 Support LGFC***Capital Purchases***Output: 13 5375 Purchase of Motor Vehicles and Other Transport Equipment****Annual Planned Outputs:**

Purchase of one station wagon,
Purchase of tyres and spare parts.

Cumulative Outputs Achieved by the end of the Quarter:**No purchase made****Reasons for Variation in performance**

Procurement process ongoing

Total	27,529
<i>GoU Development</i>	27,529
<i>Donor Development</i>	0
<i>NTR</i>	0

Output: 13 5377 Purchase of Specialised Machinery & Equipment**Annual Planned Outputs:**

Procurement of Printers, fans etc

Cumulative Outputs Achieved by the end of the Quarter:**No purchase made****Reasons for Variation in performance**

Procurement process ongoing

Total	0
<i>GoU Development</i>	0
<i>Donor Development</i>	0
<i>NTR</i>	0

Output: 13 5378 Purchase of Office and Residential Furniture and Fittings**Annual Planned Outputs:**

Purchase of partitons for sixth floor
Purchase of six tables (workstations)
six chairs, filing cabinets

Cumulative Outputs Achieved by the end of the Quarter:**No purchase made****Reasons for Variation in performance**

Procurement process ongoing

Total	0
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Vote: 147 Local Government Finance Comm**QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter**

Annual Planned Outputs and Cumulative Outputs Achieved by End of Quarter (Quantity and Location)	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>
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Vote Function: 1353 Coordination of Local Government Financing*Development Projects***Project 0389 Support LGFC**

	<i>GoU Development</i>	<i>0</i>
	<i>Donor Development</i>	<i>0</i>
	<i>NTR</i>	<i>0</i>
	GRAND TOTAL	1,782,626
	<i>Wage Recurrent</i>	<i>340,338</i>
	<i>Non Wage Recurrent</i>	<i>1,414,759</i>
	<i>GoU Development</i>	<i>27,529</i>
	<i>Donor Development</i>	<i>0</i>
	<i>NTR</i>	<i>0</i>

Vote: 147 Local Government Finance Comm**QUARTER 2: Outputs and Expenditure in Quarter**

Planned and Actual Outputs in Quarter (Quantity and Location)	Expenditures incurred in the Quarter to deliver outputs <i>US\$ Thousand</i>
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Vote Function: 1353 Coordination of Local Government Financing*Recurrent Programmes***Programme 01 Headquarters***Outputs Provided***Output: 13 5301 Human Resource Management**

	<i>Item</i>	<i>Spent</i>
Outputs Planned in Quarter:		
Human Resource Policy reviewed and aligned with the Corporate Strategy	211101 General Staff Salaries	138,434
Job Discriptions and persons specifications reviewed	211103 Allowances	6,793
Customer care training conducted for staff	212101 Social Security Contributions (NSSF)	2,853
Members of the 5th Commission orineted and inducted	221003 Staff Training	6,000
Staff recruitment cordinated	221007 Books, Periodicals and Newspapers	321
Train staff on HIV/AIDS	221016 IFMS Recurrent Costs	2,000
Fleet management guidline developed	223005 Electricity	64
	223006 Water	7
	227001 Travel Inland	633

Actual Outputs Achieved in Quarter:

A Consultant has been procured to undertake review of the Human Resource Policy and has submmitted a an Inception Report

Reasons for Variation in performance

The activity is on track

Total	157,104
<i>Wage Recurrent</i>	138,434
<i>Non Wage Recurrent</i>	18,670
<i>NTR</i>	0

Output: 13 5302 LGs Budget Analysis

	<i>Item</i>	<i>Spent</i>
Outputs Planned in Quarter:		
133 LG budget analyzed for compliance with legal requirements	227001 Travel Inland	30,000

Actual Outputs Achieved in Quarter:

39 LG Budgets were received and analyzed

Reasons for Variation in performance

The Commission received 39 LG Budgets which have been analyzed and the rest (94) will be analyzed in the third quarter.

Total	30,000
<i>Wage Recurrent</i>	0
<i>Non Wage Recurrent</i>	30,000
<i>NTR</i>	0

Output: 13 5303 Enhancement of LG Revenue Mobilisation and Generation

Vote: 147 Local Government Finance Comm**QUARTER 2: Outputs and Expenditure in Quarter**

Planned and Actual Outputs in Quarter (Quantity and Location)	Expenditures incurred in the Quarter to deliver outputs <i>UShs Thousand</i>
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Vote Function: 1353 Coordination of Local Government Financing*Recurrent Programmes***Programme 01 Headquarters**

<i>Outputs Planned in Quarter:</i>	<i>Item</i>	<i>Spent</i>
1 LRECC meetings held.	211101 General Staff Salaries	13,979
2 regional workshops conducted	212101 Social Security Contributions (NSSF)	10,529
Action Research on existing local revenue sources including LST and LGHT commissioned	213001 Medical Expenses(To Employees)	433
	221007 Books, Periodicals and Newspapers	581
	223005 Electricity	115
	223006 Water	13
	227001 Travel Inland	75,353

Technical support on the process of collection of property rates provided to 60 LGs

Tax education awareness created Commissioners outreach programs begin.

Actual Outputs Achieved in Quarter:

Conducted action research on existing local revenue sources in 13 LGs of Apac, Kamuli, Busia, Kumi, Sironko, Kitgum, Buikwe, Mubende, Ntungamo, Rukungiri, Bushenyi, Luwero and Nebbi.

Provided technical support on the process of collection of property rates in 5 TCs of Katakwi, Amuria, Kamuli, Kabwohe-Itendero and Isingiro.

Reasons for Variation in performance

Budget cuts could not enable the achievements of all planned outputs

Total	101,003
<i>Wage Recurrent</i>	13,979
<i>Non Wage Recurrent</i>	87,024
<i>NTR</i>	0

Output: 13 5304 Equitable Distribution of Grants to LGs

<i>Outputs Planned in Quarter:</i>	<i>Item</i>	<i>Spent</i>
1 LGBC meeting held	211101 General Staff Salaries	15,417
Grant allocation formula reviewed to incorporate cross-cutting issues	211103 Allowances	17
	212101 Social Security Contributions (NSSF)	11,705
	221002 Workshops and Seminars	73,952
	221007 Books, Periodicals and Newspapers	642
Survey on LG funding conducted	223003 Rent - Produced Assets to private entities	101,667
Capacities of LGs in budget formulation enhanced	223005 Electricity	2,461
	223006 Water	14
New LG financing framework disseminated	225002 Consultancy Services- Long-term	128,750
	227001 Travel Inland	67,000
	227004 Fuel, Lubricants and Oils	4,000

Actual Outputs Achieved in Quarter:

Enhanced capacities of 13 Districts of Rukungiri, Kamwenge, Isingiro, Bukomansimbi, Kibale, Maracha, Kitgum, Yumbe, Kaberamaido, Otake, Kibuku, Butaleja and Nakaseke in Budget Formulation.

Held midterm review for 6 sectors on implementation of agreed actions during negotiations.

Developed a draft ToR for the review of Grant Allocation formula to incorporate cross cutting issues in resource allocation

Reasons for Variation in performance

Budget cuts could not enable the achievement of all planned outputs

Vote: 147 Local Government Finance Comm**QUARTER 2: Outputs and Expenditure in Quarter**

Planned and Actual Outputs in Quarter (Quantity and Location)	Expenditures incurred in the Quarter to deliver outputs <i>UShs Thousand</i>
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Vote Function: 1353 Coordination of Local Government Financing*Recurrent Programmes***Programme 01 Headquarters**

Total	405,624
<i>Wage Recurrent</i>	15,417
<i>Non Wage Recurrent</i>	390,207
<i>NTR</i>	0

Output: 13 5305 Institutional Capacity Maintenance and Enhancement

<i>Outputs Planned in Quarter:</i>	<i>Item</i>	<i>Spent</i>
2 Commission meetings held.	211101 General Staff Salaries	32,643
Administration services provided	211103 Allowances	51,592
A Management Information System developed	212101 Social Security Contributions (NSSF)	33,348
Resource centre enhanced	212201 Social Security Contributions	4,903
<i>Actual Outputs Achieved in Quarter:</i>	221001 Advertising and Public Relations	7,888
Extended LAN to resource centre	221006 Commissions and Related Charges	19,210
<i>Reasons for Variation in performance</i>	221007 Books, Periodicals and Newspapers	1,816
Budget cuts could not allow the achievement of all planned outputs	221008 Computer Supplies and IT Services	1,000
	221009 Welfare and Entertainment	3,600
	221012 Small Office Equipment	500
	222001 Telecommunications	6,000
	223005 Electricity	360
	223006 Water	41
	224002 General Supply of Goods and Services	15,170
	227002 Travel Abroad	7,615
	227004 Fuel, Lubricants and Oils	7,000
	228002 Maintenance - Vehicles	14,198
	Total	206,884
	<i>Wage Recurrent</i>	32,643
	<i>Non Wage Recurrent</i>	174,241
	<i>NTR</i>	0

*Development Projects***Project 0389 Support LGFC***Capital Purchases***Output: 13 5375 Purchase of Motor Vehicles and Other Transport Equipment***Outputs Planned in Quarter:*

- Purchase of station wagon
- Purchase of 15 tyres

Actual Outputs Achieved in Quarter:

No purchase made in the quarter

Reasons for Variation in performance

Procurement process ongoing

Total	0
<i>GoU Development</i>	0
<i>Donor Development</i>	0
<i>NTR</i>	0

Output: 13 5377 Purchase of Specialised Machinery & Equipment

Vote: 147 Local Government Finance Comm**QUARTER 2: Outputs and Expenditure in Quarter**

Planned and Actual Outputs in Quarter (Quantity and Location)	Expenditures incurred in the Quarter to deliver outputs <i>UShs Thousand</i>
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Vote Function: 1353 Coordination of Local Government Financing*Development Projects***Project 0389 Support LGFC****Outputs Planned in Quarter:**

Purchase of six tables

Actual Outputs Achieved in Quarter:

No purchase made

Reasons for Variation in performance

Procurement process ongoing

Total	0
<i>GoU Development</i>	<i>0</i>
<i>Donor Development</i>	<i>0</i>
<i>NTR</i>	<i>0</i>

Output: 13 5378 Purchase of Office and Residential Furniture and Fittings**Outputs Planned in Quarter:**

Purchase of 10 chairs

Actual Outputs Achieved in Quarter:

Planned for next quarter

Reasons for Variation in performance

Procurement process ongoing

Total	0
<i>GoU Development</i>	<i>0</i>
<i>Donor Development</i>	<i>0</i>
<i>NTR</i>	<i>0</i>

GRAND TOTAL	900,615
<i>Wage Recurrent</i>	<i>200,473</i>
<i>Non Wage Recurrent</i>	<i>700,142</i>
<i>GoU Development</i>	<i>0</i>
<i>Donor Development</i>	<i>0</i>
<i>NTR</i>	<i>0</i>

Vote: 147 Local Government Finance Comm

QUARTER 3: Revised Workplan

Planned Outputs for the Quarter (Quantity and Location)	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)	US\$ Thousands
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Vote Function: 1353 Coordination of Local Government Financing

Recurrent Programmes

Programme 01 Headquarters

Outputs Provided

Output: 13 5301 Human Resource Management

	Item	Balance b/f	New Funds	Total
Conduct an induction exercise for members of the 5th Commission	211101 General Staff Salaries	5,881	0	5,881
	211103 Allowances	512	0	512
	212101 Social Security Contributions (NSSF)	5,853	0	5,853
	221002 Workshops and Seminars	4,650	0	4,650
	221003 Staff Training	575	0	575
	221007 Books, Periodicals and Newspapers	321	0	321
	221016 IFMS Recurrent Costs	582	0	582
	224002 General Supply of Goods and Services	412	0	412
	228002 Maintenance - Vehicles	186	0	186
	Total	18,971	0	18,971
	Wage Recurrent	5,881	0	5,881
	Non Wage Recurrent	13,090	0	13,090
	NTR	0	0	0

Output: 13 5302 LGs Budget Analysis

	Item	Balance b/f	New Funds	Total
94 LG budget analyzed for compliance with legal requirements	221002 Workshops and Seminars	3,922	0	3,922
	Total	3,922	0	3,922
	Wage Recurrent	0	0	0
	Non Wage Recurrent	3,922	0	3,922
	NTR	0	0	0

Output: 13 5303 Enhancement of LG Revenue Mobilisation and Generation

	Item	Balance b/f	New Funds	Total
1 LRECC meetings held.	211101 General Staff Salaries	3,753	0	3,753
	211103 Allowances	470	0	470
	212101 Social Security Contributions (NSSF)	10,529	0	10,529
Action Research on existing local revenue sources conducted	213001 Medical Expenses (To Employees)	433	0	433
	221007 Books, Periodicals and Newspapers	581	0	581
Conduct 4 media campaign events on LR enhancement	224002 General Supply of Goods and Services	557	0	557
	227001 Travel Inland	10	0	10
	227004 Fuel, Lubricants and Oils	1	0	1
Technical support on the process of collection of property rates provided to 30 LGs	228002 Maintenance - Vehicles	11	0	11
	Total	16,345	0	16,345
	Wage Recurrent	3,753	0	3,753
	Non Wage Recurrent	12,592	0	12,592
	NTR	0	0	0

Output: 13 5304 Equitable Distribution of Grants to LGs

	Item	Balance b/f	New Funds	Total
Dialogue with sector ministries and LGs to ensure effective financing and implementation of decentralized services enhanced	211101 General Staff Salaries	4,139	0	4,139
	211103 Allowances	17	0	17
	212101 Social Security Contributions (NSSF)	11,705	0	11,705
1 LGBC meeting held	221002 Workshops and Seminars	5,889	0	5,889
	221007 Books, Periodicals and Newspapers	642	0	642
Consultations held with 14 LGs for input into the advisory note	222001 Telecommunications	0	0	0
	224002 General Supply of Goods and Services	226	0	226

Vote: 147 Local Government Finance Comm**QUARTER 3: Revised Workplan**

Planned Outputs for the Quarter (Quantity and Location)	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)	US\$ Thousand	
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Vote Function: 1353 Coordination of Local Government Financing*Recurrent Programmes***Programme 01 Headquarters**

	225002 Consultancy Services- Long-term	251	0	251
	227001 Travel Inland	56	0	56
Concept Note on LG funding developed	227004 Fuel, Lubricants and Oils	0	0	0
Capacities of LGs in budget formulation enhanced	228002 Maintenance - Vehicles	118	0	118
	Total	23,044	0	23,044
	Wage Recurrent	4,139	0	4,139
Grant allocation formula reviewed to incorporate cross-cutting issues	Non Wage Recurrent	18,905	0	18,905
	NTR	0	0	0

Output: 13 5305 Institutional Capacity Maintenance and Enhancement

	Item	Balance b/f	New Funds	Total
2 Commission meetings held.	211101 General Staff Salaries	58,462	0	58,462
	211103 Allowances	502	0	502
Administration services provided	212101 Social Security Contributions (NSSF)	13,008	0	13,008
Statutory reports/documents produced	221001 Advertising and Public Relations	360	0	360
Fiscal data bank enhanced and maintained	221006 Commissions and Related Charges	1	0	1
	221007 Books, Periodicals and Newspapers	1,226	0	1,226
	221008 Computer Supplies and IT Services	0	0	0
	221009 Welfare and Entertainment	25	0	25
Monitoring visits to districts conducted	221012 Small Office Equipment	0	0	0
	224002 General Supply of Goods and Services	721	0	721
	227001 Travel Inland	1,447	0	1,447
	227004 Fuel, Lubricants and Oils	23	0	23
	228002 Maintenance - Vehicles	7,680	0	7,680
	Total	83,455	0	83,455
	Wage Recurrent	58,462	0	58,462
	Non Wage Recurrent	24,993	0	24,993
	NTR	0	0	0

*Development Projects***Project 0389 Support LGFC***Capital Purchases***Output: 13 5375 Purchase of Motor Vehicles and Other Transport Equipment**

	Item	Balance b/f	New Funds	Total
Purchase of 15 tyres	231004 Transport Equipment	2,896	0	2,896
	Total	2,896	0	2,896
	GoU Development	2,896	0	2,896
	Donor Development	0	0	0
	NTR	0	0	0

Output: 13 5377 Purchase of Specialised Machinery & Equipment

Procurement of third batch of printers
Procurement of third batch of fans

	Total	0	0	0
	GoU Development	0	0	0
	Donor Development	0	0	0
	NTR	0	0	0

Vote: 147 Local Government Finance Comm

QUARTER 3: Revised Workplan

Planned Outputs for the Quarter (Quantity and Location)	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)	<i>UShs Thousand</i>
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Vote Function: 1353 Coordination of Local Government Financing

Development Projects

Project 0389 Support LGFC

Output: 13 5378 Purchase of Office and Residential Furniture and Fittings

Purchase of chairs and tables

Total	0	0	0
<i>GoU Development</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Donor Development</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>NTR</i>	<i>0</i>	<i>0</i>	<i>0</i>
GRAND TOTAL	148,633	0	148,633
<i>Wage Recurrent</i>	<i>72,235</i>	<i>0</i>	<i>72,235</i>
<i>Non Wage Recurrent</i>	<i>73,502</i>	<i>0</i>	<i>73,502</i>
<i>GoU Development</i>	<i>2,896</i>	<i>0</i>	<i>2,896</i>
<i>Donor Development</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>NTR</i>	<i>0</i>	<i>0</i>	<i>0</i>

Vote: 147 Local Government Finance Comm**QUARTER 4: Revised Cashflow Plan**

Non-Wage Recurrent

	Annual budget	Release to end of Q3	% Budget Released	Q4 Cash Requirement	
				Total	% Budget
PAF	0	0	0.0%	0	0.0%
Statutory	0	0	0.0%	0	0.0%
Other	2.888585554	0.675746	23.4%	0.714	24.7%
Total	2.888585554	0.675746	23.4%	0.714	24.7%

Reasons for cash requirement greater than 1/4 of the budget:

To cater for annual negotiations

GoU Development

	Annual budget	Release to end of Q3	% Budget Released	Q4 Cash Requirement	
				Total	% Budget
PAF	0	0	0.0%	0	0.0%
Other	0.12169984	0	0.0%	0.03	24.7%
Total	0.12169984	0	0.0%	0.03	24.7%

Reasons for cash requirement greater than 1/4 of the budget:

Purchase of tyres

Grand Total

	Annual budget	Release to end of Q3	% Budget Released	Q4 Cash Requirement	
				Total	% Budget
Grand Total	3.010285394	0.675746	22.4%	0.744	24.7%

Vote: 147 Local Government Finance Comm

Checklist for OBT Submissions made during QUARTER 3

This is an automated checklist which shows whether data has been entered into the areas which are required for a complete quarterly submission. It does not verify the quality of the data that has been entered. A complete checklist is therefore a necessary, but not sufficient condition for a satisfactory submission to MoFPED.

Project and Programme Quarterly Performance Reports and Workplans (Step 2)

The table below shows whether output information, and where relevant donor and ntr data has been entered into the required areas for the quarterly performance reports and quarterly workplans under step 2.

Output Information

Vote Function, Project and Program	Q2 Report	Q3 Workplan
1353 Coordination of Local Government Financing		
○ <i>Recurrent Programmes</i>		
- 01 Headquarters	Data In	Data In
○ <i>Development Projects</i>		
- 0389 Support LGFC	Data In	Data In

Donor Releases and Expenditure

NTR Releases and Expenditure

Vote Performance Summary (Step 3)

The table below shows whether information has been entered into the required fields in the vote performance summary tables for each vote functions under step 3.1:

Vote Function	Perf. Indicators	Output Summary	Actions
1353 Coordination of Local Government Financing	Data In	Data In	Data In

The table below shows whether data has been entered in the fields for key variances in budget execution under step 3.2:

The table below shows whether data has been entered into the vote narrative fields under step 3.3:

	Narrative
Narrative	Data In

Quarterly Cash Requests (Step 4)

The table below shows whether data has been entered into the cash request under step 4:

	Cash Request
Cash Request	Data In