

Vote:147

Local Government Finance Commission

QUARTER 1: Highlights of Vote Performance

V1: Summary of Issues in Budget Execution

Table V1.1: Overview of Vote Expenditures (US\$ Billion)

	Approved Budget	Cashlimits by End Q1	Released by End Q 1	Spent by End Q1	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	1.119	0.280	0.280	0.280	25.0%	25.0%	100.0%
Non Wage	3.910	0.936	0.936	0.885	23.9%	22.6%	94.6%
Dev. GoU	0.572	0.027	0.027	0.006	4.7%	1.0%	21.4%
Ext. Fin.	0.000	0.000	0.000	0.000	0.0%	0.0%	0.0%
GoU Total	5.600	1.242	1.242	1.171	22.2%	20.9%	94.2%
Total GoU+Ext Fin (MTEF)	5.600	1.242	1.242	1.171	22.2%	20.9%	94.2%
Arrears	0.000	0.000	0.000	0.000	0.0%	0.0%	0.0%
Total Budget	5.600	1.242	1.242	1.171	22.2%	20.9%	94.2%
A.I.A Total	0.000	0.000	0.000	0.000	0.0%	0.0%	0.0%
Grand Total	5.600	1.242	1.242	1.171	22.2%	20.9%	94.2%
Total Vote Budget Excluding Arrears	5.600	1.242	1.242	1.171	22.2%	20.9%	94.2%

Table V1.2: Releases and Expenditure by Program*

Billion Uganda Shillings	Approved Budget	Released	Spent	% Budget Released	% Budget Spent	% Releases Spent
Program: 1353 Coordination of Local Government Financing	5.60	1.24	1.17	22.2%	20.9%	94.2%
Total for Vote	5.60	1.24	1.17	22.2%	20.9%	94.2%

Matters to note in budget execution

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

(i) Major unspent balances	
Programs , Projects	
Program 1353 Coordination of Local Government Financing	
0.016 Bn Shs	SubProgram/Project :01 Administration and support services
Reason: The unspent balances were planned for the Members of the Commission who were to be appointed	
Items	
3,750,000.000 US\$	213001 Medical expenses (To employees)
Reason: Accumulated funds for medical expenses for Chairman and Vice Chairperson	

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2,500,000.000 UShs	221001 Advertising and Public Relations
Reason: Awaiting invoices	
2,153,750.000 UShs	227002 Travel abroad
Reason: Funds being accumulates to be used in 3rd quarter	
2,010,000.000 UShs	225001 Consultancy Services- Short term
Reason: Awaiting completion of the procurement process	
1,922,486.000 UShs	213002 Incapacity, death benefits and funeral expenses
Reason: No claims made	
0.017 Bn Shs	<i>SubProgram/Project :02 Revenues for Local Governments- Central Grants and Local Revenues</i>
Reason: The biggest unspent balances are due to delays in invoices	
Items	
7,315,427.000 UShs	211103 Allowances
Reason: Funds set aside for settlement of PAYE taxes	
5,341,560.000 UShs	225001 Consultancy Services- Short term
Reason: Awaiting completion of the procurement process to settle outstanding hotels bills	
1,587,183.000 UShs	227001 Travel inland
Reason: Travel postponed to when the Commissioners are recruited third quarter	
1,500,000.000 UShs	221001 Advertising and Public Relations
Reason: Awaiting invoices to settle payments	
490,500.000 UShs	221007 Books, Periodicals & Newspapers
Reason: N/L	
0.018 Bn Shs	<i>SubProgram/Project :03 Research and data management</i>
Reason: Awaiting completion of the procurement process	
Items	
5,256,171.000 UShs	225001 Consultancy Services- Short term
Reason: Awaiting completion of the procurement process	
2,954,000.000 UShs	221002 Workshops and Seminars
Reason: awaiting workshops bills from the hotels	
2,490,166.000 UShs	211103 Allowances
Reason: Funds retained for settlement of PAYE taxes	
2,123,500.000 UShs	227001 Travel inland
Reason: travel postponed due to Commissioners not being recruited yet	
1,942,800.000 UShs	228002 Maintenance - Vehicles
Reason: Awaiting completion of the procurement process	

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0.021 Bn Shs	SubProgram/Project :0389 Support LGFC
Reason: Accumulation of funds fro purchase of the Vehicles	
<i>Items</i>	
19,222,496.000 US\$	312202 Machinery and Equipment
Reason: Procurement process not yet complete	
1,785,000.000 US\$	312201 Transport Equipment
Reason: Balances to be rolled over for 2nd quarter	
<i>(ii) Expenditures in excess of the original approved budget</i>	

V2: Performance Highlights

Table V2.1: Programme Outcome and Outcome Indicators*

Table V2.2: Key Vote Output Indicators*

Programme : 53 Coordination of Local Government Financing			
Sub Programme : 01 Administration and support services			
KeyOutPut : 01 Human Resource Management Improved			
Key Output Indicators	Indicator Measure	Planned 2017/18	Actuals By END Q1
No. of staff trained in performance improvement	Number	38	38
KeyOutPut : 05 Institutional Capacity Maintenance and Enhancement			
Key Output Indicators	Indicator Measure	Planned 2017/18	Actuals By END Q1
Proportion of recommendations from Policy Dialogue meetings implemented	Percentage	70%	30%
KeyOutPut : 06 Policy, planning support services and M&E enhanced			
Key Output Indicators	Indicator Measure	Planned 2017/18	Actuals By END Q1
No. of local governments monitored on technical support provided by Commission	Number	20	5
Sub Programme : 02 Revenues for Local Governments- Central Grants and Local Revenues			
KeyOutPut : 03 Enhancement of LG Revenue Mobilisation and Generation			
Key Output Indicators	Indicator Measure	Planned 2017/18	Actuals By END Q1
No. of LGs having an increase in local revenue in the previous year	Number	0	
No. of LGs provided with skills in the collection of property rates	Number	20	10
No. of LGs provided with skills to establish local revenue databases	Number	30	8

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No. of LGs that can produce Registers, Issue demand notes and receipt payments using the LR databases	Number	24	8
KeyOutputPut : 04 Equitable Distribution of Grants to LGs			
Key Output Indicators	Indicator Measure	Planned 2017/18	Actuals By END Q1
Number of agreements on conditional grants between UNAT and Sectors signed and disseminated for implementation	Number	7	7
No. of Local Governments provided with skills in Budget Formulation.	Number	25	6
Sub Programme : 03 Research and data management			
KeyOutputPut : 02 LGs Budget Analysis			
Key Output Indicators	Indicator Measure	Planned 2017/18	Actuals By END Q1
No. of Local Governments complying with budgeting legal requirement	Number	162	50
No. of Local Governments provided with skills in Budget Formulation	Number	25	6
No. of LGs provided with feedback on Budget analysis findings	Number	30	0
Sub Programme : 0389 Support LGFC			
KeyOutputPut : 75 Purchase of Motor Vehicles and Other Transport Equipment			
Key Output Indicators	Indicator Measure	Planned 2017/18	Actuals By END Q1
No. of vehicles and other transport equipment procured	Number	2	0
KeyOutputPut : 76 Purchase of Office and ICT Equipment, including Software			
Key Output Indicators	Indicator Measure	Planned 2017/18	Actuals By END Q1
No. of computers and other ICT equipment procured.	Number	5	0

Performance highlights for the Quarter

V3: Details of Releases and Expenditure

Table V3.1: GoU Releases and Expenditure by Output*

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
Program 1353 Coordination of Local Government Financing	5.60	1.24	1.17	22.2%	20.9%	94.2%
<i>Class: Outputs Provided</i>	<i>5.03</i>	<i>1.22</i>	<i>1.16</i>	<i>24.2%</i>	<i>23.2%</i>	<i>95.8%</i>
135301 Human Resource Management Improved	0.22	0.05	0.05	23.1%	21.2%	91.9%
135302 LGs Budget Analysis	0.23	0.05	0.05	23.2%	21.4%	92.2%

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QUARTER 1: Highlights of Vote Performance

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
135303 Enhancement of LG Revenue Mobilisation and Generation	0.64	0.22	0.22	34.5%	34.0%	98.6%
135304 Equitable Distribution of Grants to LGs	0.58	0.13	0.12	23.4%	21.1%	90.0%
135305 Institutional Capacity Maintenance and Enhancement	3.15	0.71	0.68	22.4%	21.7%	96.5%
135306 Policy, planning support services and M&E enhanced	0.22	0.05	0.05	23.1%	22.7%	97.9%
Class: Capital Purchases	0.57	0.03	0.01	4.7%	1.0%	21.4%
135375 Purchase of Motor Vehicles and Other Transport Equipment	0.51	0.01	0.01	1.5%	1.1%	76.2%
135376 Purchase of Office and ICT Equipment, including Software	0.07	0.02	0.00	28.9%	0.0%	0.0%
Total for Vote	5.60	1.24	1.17	22.2%	20.9%	94.2%

Table V3.2: 2017/18 GoU Expenditure by Item

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
Class: Outputs Provided	5.03	1.22	1.16	24.2%	23.2%	95.8%
211102 Contract Staff Salaries (Incl. Casuals, Temporary)	1.12	0.28	0.28	25.0%	25.0%	100.0%
211103 Allowances	0.72	0.18	0.17	25.0%	23.6%	94.5%
212101 Social Security Contributions	0.09	0.02	0.02	25.0%	24.6%	98.4%
213001 Medical expenses (To employees)	0.02	0.00	0.00	25.0%	0.0%	0.0%
213002 Incapacity, death benefits and funeral expenses	0.02	0.00	0.00	25.0%	12.2%	48.7%
213004 Gratuity Expenses	0.67	0.04	0.04	5.3%	5.3%	100.0%
221001 Advertising and Public Relations	0.05	0.01	0.01	25.0%	14.0%	56.0%
221002 Workshops and Seminars	0.28	0.07	0.07	25.0%	23.9%	95.7%
221003 Staff Training	0.07	0.02	0.02	25.0%	25.0%	100.0%
221004 Recruitment Expenses	0.01	0.00	0.00	25.0%	25.0%	100.0%
221007 Books, Periodicals & Newspapers	0.04	0.01	0.01	25.0%	19.4%	77.7%
221009 Welfare and Entertainment	0.02	0.01	0.01	25.0%	24.4%	97.7%
221011 Printing, Stationery, Photocopying and Binding	0.08	0.03	0.03	41.7%	39.0%	93.5%
221012 Small Office Equipment	0.01	0.00	0.00	25.0%	25.0%	100.0%
221016 IFMS Recurrent costs	0.01	0.00	0.00	25.0%	25.0%	100.0%
221017 Subscriptions	0.01	0.00	0.00	25.0%	24.3%	97.2%
222001 Telecommunications	0.02	0.01	0.01	25.0%	25.0%	100.0%
222003 Information and communications technology (ICT)	0.02	0.00	0.00	25.0%	25.0%	100.0%
223003 Rent – (Produced Assets) to private entities	0.41	0.10	0.10	25.0%	25.0%	100.0%
223005 Electricity	0.06	0.02	0.02	25.0%	25.0%	100.0%
224004 Cleaning and Sanitation	0.04	0.01	0.01	25.0%	25.0%	100.0%
225001 Consultancy Services- Short term	0.27	0.07	0.05	25.0%	20.3%	81.3%
227001 Travel inland	0.64	0.23	0.22	35.4%	34.6%	97.8%
227002 Travel abroad	0.04	0.02	0.02	50.0%	44.6%	89.2%

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227004 Fuel, Lubricants and Oils	0.14	0.04	0.04	25.0%	25.0%	100.0%
228002 Maintenance - Vehicles	0.19	0.05	0.04	25.0%	24.0%	95.8%
Class: Capital Purchases	0.57	0.03	0.01	4.7%	1.0%	21.4%
312201 Transport Equipment	0.51	0.01	0.01	1.5%	1.1%	76.2%
312202 Machinery and Equipment	0.06	0.02	0.00	32.9%	0.0%	0.0%
312203 Furniture & Fixtures	0.01	0.00	0.00	0.0%	0.0%	0.0%
Total for Vote	5.60	1.24	1.17	22.2%	20.9%	94.2%

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
Program 1353 Coordination of Local Government Financing	5.60	1.24	1.17	22.2%	20.9%	94.2%
<i>Recurrent SubProgrammes</i>						
01 Administration and support services	3.19	0.71	0.70	22.3%	21.8%	97.7%
02 Revenues for Local Governments- Central Grants and Local Revenues	1.21	0.35	0.34	29.2%	27.9%	95.3%
03 Research and data management	0.63	0.15	0.13	23.8%	20.9%	88.0%
<i>Development Projects</i>						
0389 Support LGFC	0.57	0.03	0.01	4.7%	1.0%	21.4%
Total for Vote	5.60	1.24	1.17	22.2%	20.9%	94.2%

Table V3.4: External Financing Releases and Expenditure by Sub Programme

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% Budget Released	% Budget Spent	%Releases Spent
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QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
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Program: 53 Coordination of Local Government Financing

Recurrent Programmes

Subprogram: 01 Administration and support services

Outputs Provided

Output: 01 Human Resource Management Improved

	Item	Spent
Team Building secession carried out	211102 Contract Staff Salaries (Incl. Casuals, Temporary)	13,679
Capacity built enhanced for staff	211103 Allowances	3,997
Staff trained in Public policy analysis, providing advisory services and procurement management	212101 Social Security Contributions	1,368
	221001 Advertising and Public Relations	3,500
	221003 Staff Training	16,886
	221004 Recruitment Expenses	2,500
	221009 Welfare and Entertainment	260
	221011 Printing, Stationery, Photocopying and Binding	1,250
	222001 Telecommunications	271
	227004 Fuel, Lubricants and Oils	1,663
	228002 Maintenance - Vehicles	504

Reasons for Variation in performance

Total	45,878
Wage Recurrent	13,679
Non Wage Recurrent	32,199
<i>AIA</i>	0

Output: 05 Institutional Capacity Maintenance and Enhancement

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QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
4 Commission reports and 4 Committee meetings 4 staff technical meetings held 2 general staff meetings held	Staff salaries and allowances were paid. Utilities, consumables, transport facilities and other planned logistical operations were procured. Paid monthly office accommodation/rent. Prepared quarterly financial statements and submitted to management . Prepared cash and fund management reports and submit to Finance Committee for review and submit to management"	Item 211102 Contract Staff Salaries (Incl. Casuals, Temporary) 211103 Allowances 212101 Social Security Contributions 213002 Incapacity, death benefits and funeral expenses 213004 Gratuity Expenses 221001 Advertising and Public Relations 221007 Books, Periodicals & Newspapers 221009 Welfare and Entertainment 221011 Printing, Stationery, Photocopying and Binding 221012 Small Office Equipment 221016 IFMS Recurrent costs 221017 Subscriptions 222001 Telecommunications 222003 Information and communications technology (ICT) 223003 Rent – (Produced Assets) to private entities 223005 Electricity 224004 Cleaning and Sanitation 225001 Consultancy Services- Short term 227001 Travel inland 227002 Travel abroad 227004 Fuel, Lubricants and Oils 228002 Maintenance - Vehicles	Spent 175,031 145,829 11,817 1,828 35,506 3,500 7,483 3,309 17,927 1,250 1,250 2,430 3,403 4,436 103,500 15,750 9,000 4,240 5,997 17,846 13,038 15,000

Reasons for Variation in performance

Since the members of the Commission have not yet been appointed the meetings for quarter one were postponed till the next quarter

Outreach activity for the Commission was postponed until board members are recruited

Total	599,370
Wage Recurrent	175,031
Non Wage Recurrent	424,339
AIA	0

Output: 06 Policy, planning support services and M&E enhanced

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QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
Monitoring and evaluation carried out in 20 LGs, Planning and Budget retreats, Half year and Annual performance reports produced, BFP and MPS produced	1 Budget Working group Committee meetings was held to discuss the budget performance for the Commission Vote quarter progress reports was produced for quarter four FY 2016/17 and submitted to MOFPED and OPM Draft annual performance report for FY 2016/17 was prepared 1 Technical staff meetings held and recommendations implemented 5 monitoring visit were conducted in the local governments of Pader, Amolator, Bukomasimbi, Butambala and Manafwa on monitoring establishment of local revenue databases	Item 211102 Contract Staff Salaries (Incl. Casuals, Temporary) 211103 Allowances 212101 Social Security Contributions 221002 Workshops and Seminars 221009 Welfare and Entertainment 227001 Travel inland	Spent 13,679 3,997 1,368 6,847 252 23,949

Reasons for Variation in performance

Total	50,092
Wage Recurrent	13,679
Non Wage Recurrent	36,413
AIA	0
Total For SubProgramme	695,340
Wage Recurrent	202,389
Non Wage Recurrent	492,951
AIA	0

Recurrent Programmes

Subprogram: 02 Revenues for Local Governments- Central Grants and Local Revenues

Outputs Provided

Output: 03 Enhancement of LG Revenue Mobilisation and Generation

Local revenue databases established in 30 local governments; 15 districts and 15 urban councils.	Roll out establishment of local revenue databases to 8 districts was carried out in Ntoroko, Budibugyo, Amuru, Lyantonde, Budaka, Kaliro, Lamwo and Kyotera.	Item 211102 Contract Staff Salaries (Incl. Casuals, Temporary) 211103 Allowances 212101 Social Security Contributions 221002 Workshops and Seminars 221009 Welfare and Entertainment 221011 Printing, Stationery, Photocopying and Binding 222001 Telecommunications 227001 Travel inland 227004 Fuel, Lubricants and Oils 228002 Maintenance - Vehicles	Spent 22,212 6,239 2,221 29,470 408 3,250 426 139,300 3,089 10,041
2 Regional meetings on local revenue mobilization held.	Provided technical support in the improved methods for property rate collection in 10 urban councils of Ntungamo MC, Rukungiri MC, Kisoro MC, Mayuge TC, Ngora TC, Luwero TC, Mubende MC, Bombo TC, Pader TC, and Packwach TC.		
2 Local Revenue Enhancement Coordinating Committee meeting held.	Hands-on and follow up support on establishment of Local revenue databases was provided to 8 local governments of Ngora, Kapchorwa, Oyam, Kole, Lwengo, Gombe, Kyegegwa, and Kamwenge		

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QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
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Reasons for Variation in performance

There was over performance in the property rates and hands on support because the budget for participants was scaled down to accommodate more local governments

Total	216,655
Wage Recurrent	22,212
Non Wage Recurrent	194,443
<i>AIA</i>	0

Output: 04 Equitable Distribution of Grants to LGs

Technical support on LG budget formulation provided to 25 weak LGs. Task force Committee to provide quality assurance on the Fiscal Decentralization Architecture Design and determining the share of Lgs grants in the National budget established.	6 LGs were supported in budget formulation and these were Sheema MC, Makindye Ssabagabo Mc, Rukiga, Nansana MC, Mukono MC and, Iganga MC	Item	Spent
		211102 Contract Staff Salaries (Incl. Casuals, Temporary)	29,810
		211103 Allowances	973
		212101 Social Security Contributions	2,034
		221002 Workshops and Seminars	10,000
		221009 Welfare and Entertainment	584
		221011 Printing, Stationery, Photocopying and Binding	4,250
		222001 Telecommunications	568
		225001 Consultancy Services- Short term	37,158
		227001 Travel inland	14,199
		227004 Fuel, Lubricants and Oils	4,039
		228002 Maintenance - Vehicles	17,754
	Held 2 task force meetings and workshops with the consultant to discuss and provide guidance inform of comments and observations on the draft report. with the final report expected in second quarter. The negotiations were successfully conducted with the seven sectors of Education and Sports, Health, Water and Environment, Works and Transport, Agriculture, Trade and Social Development. Conditional grants agreements were signed and shared with LGs for implementation.		

Reasons for Variation in performance

Total	121,369
Wage Recurrent	29,810
Non Wage Recurrent	91,559
<i>AIA</i>	0
Total For SubProgramme	338,024
Wage Recurrent	52,022
Non Wage Recurrent	286,002
<i>AIA</i>	0

Recurrent Programmes

Subprogram: 03 Research and data management

Outputs Provided

Output: 02 LGs Budget Analysis

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QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
Fiscal data bank with data from the FY 2016/2017 LGs final Accounts for 162 HLGs updated Analyzed Grants Releases to the 162 HLGs	Quarterly report on releases to LGs produced. 2 budget analysis task force meeting were held to discuss the report for FY 2016/17	Item	Spent
		211102 Contract Staff Salaries (Incl. Casuals, Temporary)	13,679
	Data capture from approved LGs Budgets for FY 2017/18 is ongoing	211103 Allowances	5,494
		212101 Social Security Contributions	1,368
	3 entrants hired to capture expenditure data on Town Councils from Audited Final Accounts for FY 2015/16	221009 Welfare and Entertainment	320
		221011 Printing, Stationery, Photocopying and Binding	2,500
		222001 Telecommunications	271
		227001 Travel inland	24,097
		227004 Fuel, Lubricants and Oils	1,663
		228002 Maintenance - Vehicles	52

Reasons for Variation in performance

Total	49,444
Wage Recurrent	13,679
Non Wage Recurrent	35,765
AIA	0

Output: 05 Institutional Capacity Maintenance and Enhancement

The extent to which local governments are implementing LED assessed	2 Research Task force meetings were held to discuss all research activities and minutes were produced Tools for assessing annual sector negotiations on conditional grants pretested	Item	Spent
		211102 Contract Staff Salaries (Incl. Casuals, Temporary)	11,615
A study on the effects of climate change on service delivery in LGs carried out 4 technical meetings held and recommendations implemented	Research on effects of annual sector negotiations ongoing	211103 Allowances	3,530
		212101 Social Security Contributions	1,125
		221002 Workshops and Seminars	19,928
		221009 Welfare and Entertainment	602
		221011 Printing, Stationery, Photocopying and Binding	2,027
		221016 IFMS Recurrent costs	1,250
		222001 Telecommunications	161
		225001 Consultancy Services- Short term	13,494
		227001 Travel inland	15,030
		227004 Fuel, Lubricants and Oils	12,015
		228002 Maintenance - Vehicles	1,300

Reasons for Variation in performance

Assessing the extent to which local governments are implementing LED was postponed due to lack of resources

Total	82,076
Wage Recurrent	11,615
Non Wage Recurrent	70,461
AIA	0
Total For SubProgramme	131,519

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QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
		Wage Recurrent	25,294
		Non Wage Recurrent	106,225
		AIA	0

Development Projects

Project: 0389 Support LGFC

Capital Purchases

Output: 75 Purchase of Motor Vehicles and Other Transport Equipment

Two four wheel vehicles purchased	Authorization to purchase cars was sort form Ministry of public service and this was granted.	Item	Spent
		312201 Transport Equipment	5,715
	Technical specification where received from ministry of works and the bidding documents are being prepared.		

Reasons for Variation in performance

	Total	5,715
	GoU Development	5,715
	External Financing	0
	AIA	0
	Total For SubProgramme	5,715
	GoU Development	5,715
	External Financing	0
	AIA	0
	GRAND TOTAL	1,170,599
	Wage Recurrent	279,705
	Non Wage Recurrent	885,179
	GoU Development	5,715
	External Financing	0
	AIA	0

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QUARTER 1: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
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Program: 53 Coordination of Local Government Financing

Recurrent Programmes

Subprogram: 01 Administration and support services

Outputs Provided

Output: 01 Human Resource Management Improved

		Item	Spent
• Staff salaries paid	Staff salaries were paid Staff and welfare		
Staff welfare provided	provided. Staff were trained in	211102 Contract Staff Salaries (Incl. Casuals, Temporary)	13,679
Performance management and balanced score card design	Performance management.	211103 Allowances	3,997
Staff oriented in Programme Based Budgeting in preparation for the new budget circle.	Staff were oriented in Programme Based Budgeting in preparation for the new budget circle.	212101 Social Security Contributions	1,368
		221001 Advertising and Public Relations	3,500
	Staff were trained in	221003 Staff Training	16,886
	-Enterprise development in dual carrier planning.	221004 Recruitment Expenses	2,500
	-Absentee business manager and Self-drive business managers.	221009 Welfare and Entertainment	260
	-Procurement planning and procurement management training.	221011 Printing, Stationery, Photocopying and Binding	1,250
	-Supervisory management training	222001 Telecommunications	271
	-Local revenue data base management.	227004 Fuel, Lubricants and Oils	1,663
	3 Staff were facilitated in project management at Uganda Management Institute, logistical management at Uganda Christian University	228002 Maintenance - Vehicles	504

Reasons for Variation in performance

Total	45,879
Wage Recurrent	13,679
Non Wage Recurrent	32,199
A/A	0

Output: 05 Institutional Capacity Maintenance and Enhancement

Vote:147 Local Government Finance Commission

QUARTER 1: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
4 Quarterly Commission reports and 4 Committee meetings Hold 4 staff technical meetings Hold 2 general staff meetings Provide Commission utilities, consumables, transport facilities and other planned logistical operations Pay monthly office accommodation/rent Prepare quarterly financial statements and submit to management "Prepare cash and fund management reports and submit to Finance Committee for review and submit to management" Provide Commission utilities, consumables, transport facilities and other planned logistical operations office accommodation paid Value for money internal Audit Reports produced Monthly Procurement reports produced Prepare policy briefs Internet and ICT equipment Serviced, Website Hosting done, Server Room AC and Fire Extinguisher serviced, Bio-metric Systems serviced and Website Updated Staff salaries and allowances paid in time 1 outreach activity for the Commission held	Staff salaries and allowances were paid. Utilities, consumables, transport facilities and other planned logistical operations were procured. Paid monthly office accommodation/rent. Prepared quarterly financial statements and submitted to management . Prepared cash and fund management reports and submit to Finance Committee for review and submit to management" Value for money and internal Audit Reports were produced. Monthly Procurement reports were produced Servicing of equipment's like the AC for the server room, Telephone, biometric servicing and the fire extinguisher in server room was done Webhosting, Website update and internet services were provided	Item 211102 Contract Staff Salaries (Incl. Casuals, Temporary) 211103 Allowances 212101 Social Security Contributions 213002 Incapacity, death benefits and funeral expenses 213004 Gratuity Expenses 221001 Advertising and Public Relations 221007 Books, Periodicals & Newspapers 221009 Welfare and Entertainment 221011 Printing, Stationery, Photocopying and Binding 221012 Small Office Equipment 221016 IFMS Recurrent costs 221017 Subscriptions 222001 Telecommunications 222003 Information and communications technology (ICT) 223003 Rent – (Produced Assets) to private entities 223005 Electricity 224004 Cleaning and Sanitation 225001 Consultancy Services- Short term 227001 Travel inland 227002 Travel abroad 227004 Fuel, Lubricants and Oils 228002 Maintenance - Vehicles	Spent 175,031 145,829 11,817 1,828 35,506 3,500 7,483 3,309 17,927 1,250 1,250 2,430 3,403 4,436 103,500 15,750 9,000 4,240 5,997 17,846 13,038 15,000

African Day for Decentralization and JARD attended

Reasons for Variation in performance

Since the members of the Commission have not yet been appointed the meetings for quarter one were postponed till the next quarter

Outreach activity for the Commission was postponed until board members are recruited

Total	599,370
Wage Recurrent	175,031
Non Wage Recurrent	424,339
AIA	0

Output: 06 Policy, planning support services and M&E enhanced

Vote:147 Local Government Finance Commission

QUARTER 1: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
1 Budget Working group Committee meetings Held Vote quarter progress reports in PBB	1 Budget Working group Committee meetings was held to discuss the budget performance for the Commission Vote quarter progress reports was produced for quarter four FY 2016/17 and submitted to MOFPED and OPM Draft annual performance report for FY 2016/17 was prepared	Item	Spent
The annual performance report for FY 2016/17 prepared		211102 Contract Staff Salaries (Incl. Casuals, Temporary)	13,679
1 Technical staff meetings held and recommendations implemented		211103 Allowances	3,997
5 monitoring visit conducted in urban councils and districts supported during FY 2016/17		212101 Social Security Contributions	1,368
		221002 Workshops and Seminars	6,847
Establish the M&E framework for the Commission	1 Technical staff meetings held and recommendations implemented	221009 Welfare and Entertainment	252
	5 monitoring visit were conducted in the local governments of Pader, Amolator, Bukomasimbi, Butambala and Manafwa on monitoring establishment of local revenue databases	227001 Travel inland	23,949

Reasons for Variation in performance

Total	50,092
Wage Recurrent	13,679
Non Wage Recurrent	36,413
AIA	0
Total For SubProgramme	695,341
Wage Recurrent	202,389
Non Wage Recurrent	492,951
AIA	0

Recurrent Programmes

Subprogram: 02 Revenues for Local Governments- Central Grants and Local Revenues

Outputs Provided

Output: 03 Enhancement of LG Revenue Mobilisation and Generation

Vote:147 Local Government Finance Commission

QUARTER 1: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
Roll out establishment of local revenue databases to 8 Local governments; 4 districts and 4 urban councils	Roll out establishment of local revenue databases to 8 districts was carried out in Ntoroko, Budibugyo, Amuru, Lyantonde, Budaka, Kaliro, Lamwo and Kyotera.	Item	Spent
Roll out establishment of local revenue databases to 13 Local governments; 7 districts and 6 urban councils		211102 Contract Staff Salaries (Incl. Casuals, Temporary)	22,212
5 Local governments supported with improved methods for collecting property rates.		211103 Allowances	6,239
		212101 Social Security Contributions	2,221
		221002 Workshops and Seminars	29,470
		221009 Welfare and Entertainment	408
Hands-on and follow up support on the existing databases in 6 districts and their urban councils	Provided technical support in the improved methods for property rate collection in 10 urban councils of Ntungamo MC, Rukungiri MC, Kisoro MC, Mayuge TC, Ngora TC, Luwero TC, Mubende MC, Bombo TC, Pader TC, and Packwach TC.	221011 Printing, Stationery, Photocopying and Binding	3,250
		222001 Telecommunications	426
		227001 Travel inland	139,300
		227004 Fuel, Lubricants and Oils	3,089
	Hands-on and follow up support on establishment of Local revenue databases was provided to 8 local governments of Ngora, Kapchorwa, Oyam, Kole, Lwengo, Gombe, Kyegegwa, and Kamwenge	228002 Maintenance - Vehicles	10,041

Reasons for Variation in performance

There was over performance in the property rates and hands on support because the budget for participants was scaled down to accommodate more local governments

Total	216,655
Wage Recurrent	22,212
Non Wage Recurrent	194,443
AIA	0

Output: 04 Equitable Distribution of Grants to LGs

Technical support on LG budget formulation provided to 6 weak LGs	6 LGs were supported in budget formulation and these were Sheema MC, Makindye Ssabagabo MC, Rukiga, Nansana MC, Mukono MC and, Iganga MC	Item	Spent
Taskforce Committee to provide quality assurance on the Fiscal Decentralisation Architecture Design		211102 Contract Staff Salaries (Incl. Casuals, Temporary)	29,810
Conduct negotiation on sector conditional grants for each of the seven (7) sectors		211103 Allowances	973
		212101 Social Security Contributions	2,034
		221002 Workshops and Seminars	10,000
		221009 Welfare and Entertainment	584
		221011 Printing, Stationery, Photocopying and Binding	4,250
Negotiation process evaluated and viable design developed	Held 2 task force meetings and workshops with the consultant to discuss and provide guidance inform of comments and observations on the draft report. with the final report expected in second quarter. The negotiations were successfully conducted with the seven sectors of Education and Sports, Health, Water and Environment, Works and Transport, Agriculture, Trade and Social Development. Conditional grants agreements were signed and shared with LGs for implementation.	222001 Telecommunications	568
		225001 Consultancy Services- Short term	37,158
		227001 Travel inland	14,199
		227004 Fuel, Lubricants and Oils	4,039
		228002 Maintenance - Vehicles	17,754

Reasons for Variation in performance

Vote:147 Local Government Finance Commission

QUARTER 1: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
		Total	121,369
		Wage Recurrent	29,810
		Non Wage Recurrent	91,559
		AIA	0
		Total For SubProgramme	338,024
		Wage Recurrent	52,022
		Non Wage Recurrent	286,002
		AIA	0

Recurrent Programmes

Subprogram: 03 Research and data management

Outputs Provided

Output: 02 LGs Budget Analysis

		Item	Spent
Analyzed Q1 Grants Releases to the 133 HLGs	Quarterly report on releases to LGs produced.	211102 Contract Staff Salaries (Incl. Casuals, Temporary)	13,679
2 meetings budget analysis task force meetings held	2 budget analysis task force meeting were held to discuss the report for FY 2016/17	211103 Allowances	5,494
		212101 Social Security Contributions	1,368
Updated the fiscal data bank with data from the FY 2015/2016 LGs final Accounts for 63 HLGs	Data capture from approved LGs Budgets for FY 2017/18 is ongoing	221009 Welfare and Entertainment	320
		221011 Printing, Stationery, Photocopying and Binding	2,500
Capture data from the approved LGs budgets for 156 HLGs into the budget analysis tool	3 entrants hired to capture expenditure data on Town Councils from Audited Final Accounts for FY 2015/16	222001 Telecommunications	271
		227001 Travel inland	24,097
		227004 Fuel, Lubricants and Oils	1,663
		228002 Maintenance - Vehicles	52

Reasons for Variation in performance

	Total	49,444
	Wage Recurrent	13,679
	Non Wage Recurrent	35,765
	AIA	0

Output: 05 Institutional Capacity Maintenance and Enhancement

Vote:147 Local Government Finance Commission

QUARTER 1: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
Assessing the extent to which local governments are implementing LED	2 Research Task force meetings were held to discuss all research activities and minutes were produced	Item	Spent
1 Technical staff meetings held and recommendations implemented	Tools for assessing annual sector negotiations on conditional grants pretested	211102 Contract Staff Salaries (Incl. Casuals, Temporary)	11,615
Research on the Impact of negotiations carried out	Research on effects of annual sector negotiations ongoing	211103 Allowances	3,530
		212101 Social Security Contributions	1,125
		221002 Workshops and Seminars	19,928
		221009 Welfare and Entertainment	602
		221011 Printing, Stationery, Photocopying and Binding	2,027
		221016 IFMS Recurrent costs	1,250
		222001 Telecommunications	161
		225001 Consultancy Services- Short term	13,494
		227001 Travel inland	15,030
		227004 Fuel, Lubricants and Oils	12,015
		228002 Maintenance - Vehicles	1,300

Reasons for Variation in performance

Assessing the extent to which local governments are implementing LED was postponed due to lack of resources

Total	82,075
Wage Recurrent	11,615
Non Wage Recurrent	70,461
AIA	0
Total For SubProgramme	131,519
Wage Recurrent	25,294
Non Wage Recurrent	106,225
AIA	0

Development Projects

Project: 0389 Support LGFC

Capital Purchases

Output: 75 Purchase of Motor Vehicles and Other Transport Equipment

Authorization to purchase cars was sort form Ministry of public service and this was granted.	Item	Spent
Technical specification where received from ministry of works and the bidding documents are being prepared.	312201 Transport Equipment	5,715

Reasons for Variation in performance

Total	5,715
GoU Development	5,715
External Financing	0
AIA	0

Output: 76 Purchase of Office and ICT Equipment, including Software

Vote:147 Local Government Finance Commission

QUARTER 1: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
Sofa set purchased		Item	Spent
Sofa set purchased	Purchase of the Sofa set was postponed to the third quarter		
<i>Reasons for Variation in performance</i>			
		Total	0
		GoU Development	0
		External Financing	0
		AIA	0
		Total For SubProgramme	5,715
		GoU Development	5,715
		External Financing	0
		AIA	0
		GRAND TOTAL	1,170,599
		Wage Recurrent	279,705
		Non Wage Recurrent	885,179
		GoU Development	5,715
		External Financing	0
		AIA	0

Vote:147 Local Government Finance Commission

QUARTER 2: Revised Workplan

<i>US\$ Thousands</i>	Planned Outputs for the Quarter	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)		
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Program: 53 Coordination of Local Government Financing

Recurrent Programmes

Subprogram: 01 Administration and support services

Outputs Provided

Output: 01 Human Resource Management Improved

	Item	Balance b/f	New Funds	Total
Staff salaries paid				
Staff welfare provided	213001 Medical expenses (To employees)	3,750	0	3,750
Training carried out in leadership	221007 Books, Periodicals & Newspapers	245	0	245
Staff supported in personal development	221009 Welfare and Entertainment	22	0	22
	Total	4,017	0	4,017
	Wage Recurrent	0	0	0
	Non Wage Recurrent	4,017	0	4,017
	AIA	0	0	0

Output: 05 Institutional Capacity Maintenance and Enhancement

	Item	Balance b/f	New Funds	Total
Provide Commission utilities, consumables, transport facilities and other planned logistical operations	211103 Allowances	44	0	44
office accommodation paid	213002 Incapacity, death benefits and funeral expenses	1,922	0	1,922
	221001 Advertising and Public Relations	2,500	0	2,500
Value for money internal Audit Reports produced Monthly	221007 Books, Periodicals & Newspapers	801	0	801
Procurement reports produced	221009 Welfare and Entertainment	51	0	51
Prepare policy briefs	221011 Printing, Stationery, Photocopying and Binding	1,211	0	1,211
	221017 Subscriptions	70	0	70
Internet and ICT equipment Serviced, Website	225001 Consultancy Services- Short term	2,010	0	2,010
Hosting done, Server Room AC and Fire Extinguisher serviced, Bio metric Systems serviced and Website Updated	227001 Travel inland	253	0	253
	227002 Travel abroad	2,154	0	2,154
	Total	11,015	0	11,015
	Wage Recurrent	0	0	0
	Non Wage Recurrent	11,015	0	11,015
	AIA	0	0	0
Staff salaries and allowances paid in time				

Vote:147

Local Government Finance Commission

QUARTER 2: Revised Workplan

<i>US\$ Thousands</i>	Planned Outputs for the Quarter	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)
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Output: 06 Policy, planning support services and M&E enhanced

	Item	Balance b/f	New Funds	Total
Half year performance report produced	211103 Allowances	1	0	1
7 monitoring visit conducted to Local governments supported during FY 2016/17	221009 Welfare and Entertainment	30	0	30
Vote quarter progress reports in PBB	227001 Travel inland	1,051	0	1,051
	Total	1,081	0	1,081
Prepare Sector Budget Framework Paper for FY2018/19 and submit to OPM/MoFPED	<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>Non Wage Recurrent</i>	<i>1,081</i>	<i>0</i>	<i>1,081</i>
2 budget task force meeting held and recommendations implemented	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

Subprogram: 02 Revenues for Local Governments- Central Grants and Local Revenues

Outputs Provided

Output: 03 Enhancement of LG Revenue Mobilisation and Generation

	Item	Balance b/f	New Funds	Total
Roll out establishment of local revenue databases to 12 Local governments; 6 districts and 6 urban councils	211103 Allowances	1	0	1
6 Local governments supported with improved methods for collecting property rates.	221001 Advertising and Public Relations	1,500	0	1,500
	221009 Welfare and Entertainment	30	0	30
Hands-on and follow up support on the existing databases in 8 districts and their urban councils	227001 Travel inland	1,587	0	1,587
	Total	3,118	0	3,118
One regional meeting held on local revenue mobilization	<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
Roll out establishment of local revenue databases to 6 Local governments	<i>Non Wage Recurrent</i>	<i>3,118</i>	<i>0</i>	<i>3,118</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

Output: 04 Equitable Distribution of Grants to LGs

	Item	Balance b/f	New Funds	Total
Technical support on LG budget formulation provided to 6 weak LGs	211103 Allowances	7,315	0	7,315
Taskforce Committee to provide quality assurance on the Fiscal Decentralization Architecture Design facilitated	212101 Social Security Contributions	339	0	339
	221007 Books, Periodicals & Newspapers	491	0	491
Conduct one LGBC meeting to discuss budget operationalisation issues and recommend	225001 Consultancy Services- Short term	5,342	0	5,342
	Total	13,485	0	13,485
	<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>Non Wage Recurrent</i>	<i>13,485</i>	<i>0</i>	<i>13,485</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

Vote:147 Local Government Finance Commission

QUARTER 2: Revised Workplan

<i>US\$ Thousands</i>	Planned Outputs for the Quarter	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)		
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Subprogram: 03 Research and data management

Outputs Provided

Output: 02 LGs Budget Analysis

	Item	Balance b/f	New Funds	Total
Updated the fiscal data bank with data from the FY 2015/2016 LGs	211103 Allowances	3	0	3
Final Accounts for 28 HLGs				
Analyzed Q2 Grants Releases to the 156 HLGs	221002 Workshops and Seminars	2,250	0	2,250
Capture data from the approved LGs budgets for 133 HLGs into the budget analysis tool	221007 Books, Periodicals & Newspapers	245	0	245
	227001 Travel inland	904	0	904
2 Data entry assistants to help capture LGS budget analysis data hired	228002 Maintenance - Vehicles	804	0	804
	Total	4,206	0	4,206
2 meetings budget analysis task force meetings held	Wage Recurrent	0	0	0
Feedback provided to 5 LGs on the findings of the LGs budget analysis	Non Wage Recurrent	4,206	0	4,206
	AIA	0	0	0

Output: 05 Institutional Capacity Maintenance and Enhancement

	Item	Balance b/f	New Funds	Total
2 Task force meeting held and recommendations implemented	211103 Allowances	2,487	0	2,487
Carry out research on the Impact of negotiations	221001 Advertising and Public Relations	1,500	0	1,500
	221002 Workshops and Seminars	704	0	704
	221007 Books, Periodicals & Newspapers	368	0	368
	221011 Printing, Stationery, Photocopying and Binding	973	0	973
	222001 Telecommunications	1	0	1
	225001 Consultancy Services- Short term	5,256	0	5,256
	227001 Travel inland	1,220	0	1,220
	228002 Maintenance - Vehicles	1,139	0	1,139
	Total	13,647	0	13,647
	Wage Recurrent	0	0	0
	Non Wage Recurrent	13,647	0	13,647
	AIA	0	0	0

Development Projects

Project: 0389 Support LGFC

Capital Purchases

Output: 75 Purchase of Motor Vehicles and Other Transport Equipment

	Item	Balance b/f	New Funds	Total
Procurement process for the completed and Vehicles purchased	312201 Transport Equipment	1,785	0	1,785
	Total	1,785	0	1,785
	GoU Development	1,785	0	1,785
	External Financing	0	0	0
	AIA	0	0	0

Vote:147

Local Government Finance Commission

QUARTER 2: Revised Workplan

<i>UShs Thousand</i>	Planned Outputs for the Quarter	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releaes)		
Output: 76 Purchase of Office and ICT Equipment, including Software				
1 Sofa Set purchased	Item	Balance b/f	New Funds	Total
5 Computers purchased 1 Heavy duty printer purchased.	312202 Machinery and Equipment	19,222	0	19,222
	Total	19,222	0	19,222
1 overhead projector purchased	<i>GoU Development</i>	<i>19,222</i>	<i>0</i>	<i>19,222</i>
	<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>
	GRAND TOTAL	71,577	0	71,577
	<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>Non Wage Recurrent</i>	<i>50,569</i>	<i>0</i>	<i>50,569</i>
	<i>GoU Development</i>	<i>21,007</i>	<i>0</i>	<i>21,007</i>
	<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>