

Vote:147

Local Government Finance Commission

QUARTER 4: Highlights of Vote Performance

V1: Summary of Issues in Budget Execution

Table V1.1: Overview of Vote Expenditures (UShs Billion)

	Approved Budget	Cashlimits by End Q4	Released by End Q 4	Spent by End Q4	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	1.119	1.119	1.119	1.119	100.0%	100.0%	100.0%
Non Wage	3.910	3.910	3.909	3.909	100.0%	100.0%	100.0%
Dev't. GoU	0.572	0.572	0.572	0.572	100.0%	100.0%	100.0%
Ext. Fin.	0.000	0.000	0.000	0.000	0.0%	0.0%	0.0%
GoU Total	5.600	5.600	5.600	5.600	100.0%	100.0%	100.0%
Total GoU+Ext Fin (MTEF)	5.600	5.600	5.600	5.600	100.0%	100.0%	100.0%
Arrears	0.000	0.000	0.000	0.000	0.0%	0.0%	0.0%
Total Budget	5.600	5.600	5.600	5.600	100.0%	100.0%	100.0%
<i>A.I.A Total</i>	0.000	0.000	0.000	0.000	0.0%	0.0%	0.0%
Grand Total	5.600	5.600	5.600	5.600	100.0%	100.0%	100.0%
Total Vote Budget Excluding Arrears	5.600	5.600	5.600	5.600	100.0%	100.0%	100.0%

Table V1.2: Releases and Expenditure by Program*

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% Budget Released	% Budget Spent	%Releases Spent
Program: 1353 Coordination of Local Government Financing	5.60	5.60	5.60	100.0%	100.0%	100.0%
Total for Vote	5.60	5.60	5.60	100.0%	100.0%	100.0%

Matters to note in budget execution

There is a challenge of reconciling budgeting figures from the IFMS and the PBBs

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

<i>(i) Major unspent balances</i>	
Programs , Projects	
Program 1353 Coordination of Local Government Financing	
0.000 Bn Shs	<i>SubProgram/Project :01 Administration and support services</i>
Reason:	
<i>Items</i>	

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62,250.000 UShs	227002 Travel abroad
Reason:	
0.000 Bn Shs	<i>SubProgram/Project :0389 Support LGFC</i>
Reason:	
<i>Items</i>	
8,000,000.000 UShs	312204 Taxes on Machinery, Furniture & Vehicles
Reason:	
6,012,160.000 UShs	312202 Machinery and Equipment
Reason:	
<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 Q4
Number 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 Q4
Proportion of recommendations from Policy Dialogue meetings implemented	Percentage	70%	67%
KeyOutPut : 06 Policy, planning support services and M&E enhanced			
Key Output Indicators	Indicator Measure	Planned 2017/18	Actuals By END Q4
Number of local governments monitored on technical support provided by Commission	Number	20	17
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 Q4
Number of LGs that have updated property valuation register/lists	Number	0	0
No. of LGs provided with skills in the collection of property rates	Number	20	18

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No. of LGs provided with skills to establish local revenue databases	Number	30	36
No. of LGs that can produce Registers, Issue demand notes and receipt payments using the LR databases	Number	24	24
KeyOutputPut : 04 Equitable Distribution of Grants to LGs			
Key Output Indicators	Indicator Measure	Planned 2017/18	Actuals By END Q4
Number of agreements on conditional grants between UNAT and Sectors signed and disseminated for implementation	Number	7	7
Number of Local Governments provided with skills in Budget Formulation	Number	25	28
Sub Programme : 03 Research and data management			
KeyOutputPut : 02 LGs Budget Analysis			
Key Output Indicators	Indicator Measure	Planned 2017/18	Actuals By END Q4
No. of Local Governments complying with budgeting legal requirements	Number	162	157
No. of Local Governments provided with skills in Budget Formulation	Number	25	28
No. of LGs provided with feedback on Budget analysis findings	Number	30	12
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 Q4
No. of vehicles and other transport equipment procured	Number	2	2
KeyOutputPut : 76 Purchase of Office and ICT Equipment, including Software			
Key Output Indicators	Indicator Measure	Planned 2017/18	Actuals By END Q4
No. of computers and other ICT equipment procured.	Number	5	5

Performance highlights for the Quarter

There was need for scaling down to accommodate the new activities like induction of Members of the Commission.

V3: Details of Releases and Expenditure

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

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<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	5.60	5.60	100.0%	100.0%	100.0%
<i>Class: Outputs Provided</i>	<i>5.03</i>	<i>5.03</i>	<i>5.03</i>	<i>100.0%</i>	<i>100.0%</i>	<i>100.0%</i>
135301 Human Resource Management Improved	0.22	0.22	0.22	100.0%	100.0%	100.0%
135302 LGs Budget Analysis	0.23	0.23	0.23	100.0%	100.0%	100.0%
135303 Enhancement of LG Revenue Mobilisation and Generation	0.64	0.64	0.63	100.0%	98.8%	98.8%
135304 Equitable Distribution of Grants to LGs	0.58	0.58	0.58	100.0%	101.3%	101.3%
135305 Institutional Capacity Maintenance and Enhancement	3.15	3.15	3.15	100.0%	100.0%	100.0%
135306 Policy, planning support services and M&E enhanced	0.22	0.22	0.22	100.0%	100.0%	100.0%
<i>Class: Capital Purchases</i>	<i>0.57</i>	<i>0.57</i>	<i>0.57</i>	<i>100.0%</i>	<i>100.0%</i>	<i>100.0%</i>
135375 Purchase of Motor Vehicles and Other Transport Equipment	0.51	0.51	0.51	101.6%	100.0%	98.4%
135376 Purchase of Office and ICT Equipment, including Software	0.07	0.06	0.07	88.0%	100.0%	113.7%
Total for Vote	5.60	5.60	5.60	100.0%	100.0%	100.0%

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
<i>Class: Outputs Provided</i>	<i>5.03</i>	<i>5.03</i>	<i>5.03</i>	<i>100.0%</i>	<i>100.0%</i>	<i>100.0%</i>
211102 Contract Staff Salaries (Incl. Casuals, Temporary)	1.12	1.12	1.12	100.0%	100.0%	100.0%
211103 Allowances	0.72	0.72	0.72	100.0%	100.0%	100.0%
212101 Social Security Contributions	0.09	0.09	0.09	100.0%	100.0%	100.0%
213001 Medical expenses (To employees)	0.02	0.02	0.02	100.0%	100.0%	100.0%
213002 Incapacity, death benefits and funeral expenses	0.02	0.01	0.01	99.6%	99.6%	100.0%
213004 Gratuity Expenses	0.67	0.67	0.67	100.0%	100.0%	100.0%
221001 Advertising and Public Relations	0.05	0.05	0.05	99.9%	99.9%	100.0%
221002 Workshops and Seminars	0.28	0.28	0.28	100.0%	100.0%	100.0%
221003 Staff Training	0.07	0.07	0.07	100.0%	100.0%	100.0%
221004 Recruitment Expenses	0.01	0.01	0.01	100.0%	100.0%	100.0%
221007 Books, Periodicals & Newspapers	0.04	0.04	0.04	100.0%	100.0%	100.0%
221009 Welfare and Entertainment	0.02	0.02	0.02	99.7%	99.7%	100.0%
221011 Printing, Stationery, Photocopying and Binding	0.08	0.08	0.08	100.0%	100.0%	100.0%
221012 Small Office Equipment	0.01	0.01	0.01	100.0%	100.0%	100.0%
221016 IFMS Recurrent costs	0.01	0.01	0.01	100.0%	100.0%	100.0%
221017 Subscriptions	0.01	0.01	0.01	100.0%	100.0%	100.0%
222001 Telecommunications	0.02	0.02	0.02	100.0%	100.0%	100.0%
222003 Information and communications technology (ICT)	0.02	0.02	0.02	100.0%	100.0%	100.0%
223003 Rent – (Produced Assets) to private entities	0.41	0.41	0.41	100.0%	100.0%	100.0%

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223005 Electricity	0.06	0.06	0.06	100.0%	100.0%	100.0%
224004 Cleaning and Sanitation	0.04	0.04	0.04	100.0%	100.0%	100.0%
225001 Consultancy Services- Short term	0.27	0.27	0.27	100.0%	100.0%	100.0%
227001 Travel inland	0.64	0.64	0.64	100.0%	100.0%	100.0%
227002 Travel abroad	0.04	0.04	0.04	100.0%	99.8%	99.8%
227004 Fuel, Lubricants and Oils	0.14	0.14	0.14	100.0%	100.0%	100.0%
228002 Maintenance - Vehicles	0.19	0.19	0.19	100.0%	100.0%	100.0%
Class: Capital Purchases	0.57	0.57	0.57	100.0%	100.0%	100.0%
231005 Machinery and equipment	0.00	0.00	0.01	0.0%	0.6%	0.6%
312201 Transport Equipment	0.51	0.51	0.51	100.0%	100.0%	100.0%
312202 Machinery and Equipment	0.06	0.06	0.05	100.0%	89.7%	89.7%
312203 Furniture & Fixtures	0.01	0.00	0.01	0.0%	100.0%	0.8%
312204 Taxes on Machinery, Furniture & Vehicles	0.00	0.01	0.00	0.8%	0.0%	0.0%
Total for Vote	5.60	5.60	5.60	100.0%	100.0%	100.0%

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	5.60	5.60	100.0%	100.0%	100.0%
<i>Recurrent SubProgrammes</i>						
01 Administration and support services	3.19	3.19	3.19	100.0%	100.0%	100.0%
02 Revenues for Local Governments- Central Grants and Local Revenues	1.21	1.21	1.21	100.0%	100.0%	100.0%
03 Research and data management	0.63	0.63	0.63	100.0%	100.0%	100.0%
<i>Development Projects</i>						
0389 Support LGFC	0.57	0.57	0.57	100.0%	100.0%	100.0%
Total for Vote	5.60	5.60	5.60	100.0%	100.0%	100.0%

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 4: 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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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	Training was carried out in providing advisory services, enterprise development in dual carrier planning (14 Female, 24 male), Absentee business manager and Self-drive business managers,	211102 Contract Staff Salaries (Incl. Casuals, Temporary)	54,717
Capacity built enhanced for staff	Procurement planning and procurement management, Supervisory management, Local revenue data base management for 12 females and 14 males, technical staff were oriented in Programme Based Budgeting in preparation for the new budget circle.	211103 Allowances	15,990
Staff trained in Public policy analysis, providing advisory services and procurement management		212101 Social Security Contributions	5,472
Staff salaries and allowances paid		213001 Medical expenses (To employees)	15,000
Staff welfare provided		213004 Gratuity Expenses	16,415
Staff oriented in Programme Based budgeting		221001 Advertising and Public Relations	13,968
Staff trained in designing a logical framework and balanced score card.		221003 Staff Training	67,534
Staff trained in Entrepreneurship and per-retirement	12 females and 14 males Staff were trained Public policy analysis, and providing advisory services.	221004 Recruitment Expenses	10,000
	12 females and 14 males technical staff were trained in presentation skills.	221007 Books, Periodicals & Newspapers	980
		221009 Welfare and Entertainment	1,128
		221011 Printing, Stationery, Photocopying and Binding	5,000
		222001 Telecommunications	1,084
		227004 Fuel, Lubricants and Oils	6,653
		228002 Maintenance - Vehicles	2,016

Reasons for Variation in performance

Due to limited resources training the members of the Commission in Governance was postponed to FY 2018/19.
Team building was not carried out too

	Total	215,958
	Wage Recurrent	54,717
	Non Wage Recurrent	161,241
	AIA	0

Output: 05 Institutional Capacity Maintenance and Enhancement

		Item	Spent
4 Commission reports and 4 Committee meetings	Four Commission meetings were held with activities like welcoming the Chairperson and the Vice chairperson, introduce the Commission to the Minister and take the judicial oath of secrecy and allegiance, to form committees of the Commission i.e. the Finance & Administration; Research and Policy and the Audit Committee and reports were produced.	211102 Contract Staff Salaries (Incl. Casuals, Temporary)	700,123
4 staff technical meetings held		211103 Allowances	583,493
2 general staff meetings held		212101 Social Security Contributions	47,269
4 Commission reports and 4 Committee meetings		213002 Incapacity, death benefits and funeral expenses	14,944
4 staff technical meetings held		213004 Gratuity Expenses	544,427
2 general staff meetings held		221001 Advertising and Public Relations	24,000
Staff salaries paid, staff Meetings Held, Outreach conducted,	Four Finance Committee meetings were held to discuss the budget release and performance for the Commission.	221007 Books, Periodicals & Newspapers	33,134
Advisory note submitted to H.E. the President. African Day for Decentralization and JARD attended	Two general staff meetings were held to discuss; - changes in motor vehicle	221009 Welfare and Entertainment	13,401

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QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Provide Commission utilities, consumables, transport facilities and other planned logistical operations office accommodation paid	management and redeployment of drivers - the introduction of the Chairperson and the Vice chairperson to staff	221011 Printing, Stationery, Photocopying and Binding	23,000
Provide Commission utilities, consumables, transport facilities and other planned logistical operations office accommodation paid	67% of the policy action recommendations were implemented out of a set target of 70% made for betterment of the management of the Commission of which 43 were fully implemented and the rest will be implemented in FY 2018/19	221012 Small Office Equipment	5,000
Internet and ICT equipment Serviced, Website Hosting done, Server Room AC and Fire	Staff salaries were paid.	221016 IFMS Recurrent costs	5,000
Extinguisher serviced, Bio-metric Systems serviced and Website Updated	Induction for the new members of the Commission to orient them on the working environment in the Commission.	221017 Subscriptions	10,000
	Utilities, consumables, transport facilities and other planned logistical operations were procured.	222001 Telecommunications	13,612
Value for money and internal Audit Reports produced	Prepared quarterly financial statements and submitted to management.	222003 Information and communications technology (ICT)	17,745
Monthly Procurement reports produced	Prepared cash and fund management reports and submit to Finance Committee for review and submit to management.	223003 Rent – (Produced Assets) to private entities	414,000
Policy briefs prepared	Servicing of equipment's like the AC for the server room, Telephone, bio-metric servicing and the fire extinguisher in server room was done.	223005 Electricity	63,000
Antivirus Licenses and Network cables purchased,	Web-hosting, Website update and internet services were provided.	224004 Cleaning and Sanitation	36,000
Firewall maintenance and spam filter serviced,	Value for money and internal Audit Reports were produced.	225001 Consultancy Services- Short term	25,000
	Monthly Procurement reports were produced.	227001 Travel inland	25,000
	Gratuity, NSSF and allowances were paid on time.	227002 Travel abroad	39,938
	Outreach activity was carried in the districts of Kumi, Kaliro, Budaka, Mbarara, kabalore, Rukungiri and Wakiso for policy dialogue in local revenue database management and this was the basis for the advisory note to the president	227004 Fuel, Lubricants and Oils	52,150
		228002 Maintenance - Vehicles	60,000

Reasons for Variation in performance

	Total	2,750,235
	Wage Recurrent	700,123
	Non Wage Recurrent	2,050,112
	<i>AIA</i>	0

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

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QUARTER 4: 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
Monitoring and evaluation carried out in 20 LGs, Planning and Budget retreats, Half year and Annual performance reports produced, BFP and MPS produced Staff salaries and allowances paid. Monitoring and evaluation framework plan developed for the Commission	Seventeen LGs of Nkokonjeru, Kamuli, Sheema, Kumi, Bugiri, Mityana, Kayunga, Pader, Amolator, Bukomasimbi, Butambala, Manafwa, Kole, Zombo, Kyegegwa, Buwheju and Sheema were monitored to establish progress on advice provided in FY 2016/17 towards establishment of the local revenue data management system. Annual performance report for FY 2016/17 was prepared. Vote quarter progress reports was produced for quarter four FY 2016/17 and submitted to MOFPED and OPM. Half Year performance report was produced and submitted to MOFPED. Prepared the Vote Budget Framework Paper for FY 2018/19 and submit to OPM/MoFPED. Three budget task force meeting were held to discuss the development of the budget framework paper and second quarter activities and recommendations were implemented Planning retreat was organized to enable compilation of the annual work plan and Ministerial policy statement for FY 2018/19. Vote quarter progress reports for Q1, Q2 and Q3 were produced. Participated in the development of the National Standard Indicators for the Commission under Public Sector management. Participated in the development of the Strategic Plan for Public Sector Management	Item 211102 Contract Staff Salaries (Incl. Casuals, Temporary) 211103 Allowances 212101 Social Security Contributions 213004 Gratuity Expenses 221002 Workshops and Seminars 221009 Welfare and Entertainment 227001 Travel inland	Spent 54,717 15,990 5,472 16,415 27,387 1,128 99,999

Reasons for Variation in performance

Due to limited resources three local government were not monitored and hence postponed to FY 2018/19
Development of the Monitoring and evaluation framework plan will commence in FY 2018/19

Total	221,108
Wage Recurrent	54,717
Non Wage Recurrent	166,391

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QUARTER 4: 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
		AIA	0
		Total For SubProgramme	3,187,301
		Wage Recurrent	809,557
		Non Wage Recurrent	2,377,744
		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

	Item	Spent
Local revenue databases established in 30 local governments; 15 districts and 15 urban councils.	Roll out establishment of local revenue databases to 36 (18 districts and 18 urban councils) Local governments was carried out in Ntoroko, Budibugyo, Amuru, Lyantonde, Budaka, Kaliro, Lamwo, Kyotera, Omoro, Pakwach, Butaleja, Namutumba, Kalungu, Kakumiro	211102 Contract Staff Salaries (Incl. Casuals, Temporary) 88,848
2 Regional meetings on local revenue mobilization held.	Bulambuli, Maracha, Mitooma and Kyankwanzi.	211103 Allowances 24,960
2 Local Revenue Enhancement Coordinating Committee meeting held.	One regional meeting was held on local revenue mobilization for the Acholi and Lango sub-regions.	212101 Social Security Contributions 8,885
Local revenue databases established in 30 local governments; 15 districts and 15 urban councils.	One Local revenue enhancement coordinating committee meeting was held to discuss the emerging issues on property rate management.	213004 Gratuity Expenses 26,654
2 Regional meetings on local revenue mobilization held.	Provided technical support in the improved methods for property rate collection in 18 urban councils of Ntungamo MC, Rukungiri MC, Kisoro MC, Mayuge TC, Ngora TC, Luwero TC, Mubende MC, Bombo TC, Pader TC, Pakwach TC, Agago, Kibaale, Ibanda, Namayingo, Zombo, Buhweju, Abim and Butambala.	221001 Advertising and Public Relations 6,000
2 Local Revenue Enhancement Coordinating Committee meeting held.	Hands-on and follow up support on establishment of Local revenue databases was provided to 24 districts of Ngora, Kapchorwa, Oyam, Kole, Lwengo, Gombe, Kyegegwa, Kamwenge, Agago, Kibaale, Ibanda, Namayingo, Zombo, Buhweju, Abim, Butambala, Ntoroko, Butaleja, Kaliro, Namutumba, Lyantonde, Kyotera, Bundibugyo and Omoro.	221002 Workshops and Seminars 117,876
Staff salaries and allowances paid 20 local governments supported with improved methods for collecting property rates.		221009 Welfare and Entertainment 1,727
Hands on and follow up support on the existing databases in 24 districts and their urban councils provided.		221011 Printing, Stationery, Photocopying and Binding 13,000
		222001 Telecommunications 1,704
		227001 Travel inland 295,547
		227004 Fuel, Lubricants and Oils 12,355
		228002 Maintenance - Vehicles 32,443

Reasons for Variation in performance

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QUARTER 4: 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	<i>UShs Thousand</i>
		Total	630,000
		Wage Recurrent	88,848
		Non Wage Recurrent	541,152
		<i>AIA</i>	0

Output: 04 Equitable Distribution of Grants to LGs

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QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

		Item	Spent
Staff salaries and Allowances paid	The negotiations were successfully		
Two Local Government Budget	conducted with the seven sectors of	211102 Contract Staff Salaries (Incl. Casuals, Temporary)	119,238
Committee (LGBC) meetings held	Education & Sports, Health, Water &	211103 Allowances	33,150
Negotiation process evaluated and a	Environment, Works & Transport,	212101 Social Security Contributions	9,491
viable design developed	Agriculture, Trade & Social	213004 Gratuity Expenses	35,771
Negotiations with sectors on conditional	Development. Conditional grants	221002 Workshops and Seminars	40,000
grants and midterm review of progress	agreements were signed & shared with	221007 Books, Periodicals & Newspapers	1,962
conducted.	sectors & LGs for implementation.	221009 Welfare and Entertainment	2,336
Technical support on LG budget	28 LGs were supported in budget	221011 Printing, Stationery, Photocopying and Binding	17,000
formulation provided to 25 weak LGs.	formulation & these were Sheema MC,	222001 Telecommunications	2,272
Task force Committee to provide quality	Makindye, Ssabagabo Mc, Rukiga,	225001 Consultancy Services- Short term	170,000
assurance on the Fiscal Decentralization	Nansana MC, Mukono MC, Iganga,	227001 Travel inland	56,794
Architecture Design and determining the	Kyenjojo, Ntungamo, Gombe, Koboko,	227004 Fuel, Lubricants and Oils	16,157
share of Lgs grants in the National budget	Nebbi, & Budaka MC Bundibugyo,	228002 Maintenance - Vehicles	78,736
established.	Kasese, Luuka, kayunga, Zombo,		
	Kitgum, Bukedea Lyantonde, Ibanda,		
	Luuka, Manafwa, Soroti, Kaberamaido		
	Kiryandongo, & Kalungu.		
	Two Local government Budget		
	Consultative Committee meetings were		
	held in Aug 2017 & March 2018 to		
	discuss the proposal for Fiscal		
	Decentralization Architecture, the status		
	of implementation of the new grants		
	allocation formula & Disbursement		
	linked indicators Protocols for		
	Programme for Results (PforR) in Health		
	& Education sectors.		
	Meeting was held on 24th January & 2nd		
	March 2018 to discuss the Fiscal		
	Decentralization Architecture Design &		
	determining the share of LGs grants in		
	the National budget. To attain equity, the		
	allocation formula was based on the		
	following parameters poverty head count,		
	population in hard to reach areas, distance		
	from Kampala, infant mortality, maternal		
	mortality etc.		
	The Commission Midterm review on		
	negotiations was conducted on 2nd May		
	2018 between the Local Governments &		
	the Central government to discuss the		
	progress & implementation challenges		
	faced as per the agreed positions. Under		
	MoLGSD the consolidated Grant it was		
	agreed that the should clearly indicate the		
	shares of the transfers for the different		
	beneficiaries as follows: Youth Council		
	14%, Women council 8%, Council for		
	Disability 4%, Libraries 4%, Community		
	based Rehabilitation 5%, Community		
	Development 5%, Special Grant for		
	PWDs 39% etc		

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Local Government Finance Commission

QUARTER 4: 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

Total	582,907
Wage Recurrent	119,238
Non Wage Recurrent	463,669
AIA	0
Total For SubProgramme	1,212,907
Wage Recurrent	208,086
Non Wage Recurrent	1,004,821
AIA	0

Recurrent Programmes

Subprogram: 03 Research and data management

Outputs Provided

Output: 02 LGs Budget Analysis

Fiscal data bank with data from the FY 2016/2017 LGs final Accounts for 162 HLGs updated
Analyzed Grants Releases to the 162 HLGs

Staff salaries and allowances paid.
Feedback provided to 30 LGS on the findings of the LGs budget analysis.
162 approved LGs budgets analyzed.
6 meetings of budget analysis task force held.
Fiscal data validation, verification, and collection done 30 LGs,

- Updated the fiscal data bank with data from the FY 2015/2016 LGs Final Accounts for 93 DLGs out of 112, 30 MCs out of 41, and 148 TCs out of 174.

- Analyzed Q2 Grants Releases to LGs for all votes - the 115 DLGs and 41 MCs
Captured data from the FY 2017/18 approved LGs budgets for 63 HLGs out of the expected 156 into the budget analysis tool.

- Feedback was provided to 12 LGs on the findings of the LGs budget analysis. These were; Bundibugyo, Kalungu, Oyam, Iganga, AmuraKyegegwa, Moyo, Amudat and Kabarole.

- Produced the budget analysis report for FY 2016-17.

- Has been done for 120 FY 2017/18 LGs budgets. Efforts are ongoing to get and analyze data for the remaining 42 LGs.

- 6 budget analysis task force meetings were held to discuss the budget for to discuss the 2016/2017 budget analysis report and plan for the analysis of 2017/2018 budgets.

- Forums on data validation and verification were conducted in 5 LGs of Pakwach, Namisindwa, Kyotera DLGs and Sheema and Koboko MCs,

Item	Spent
211102 Contract Staff Salaries (Incl. Casuals, Temporary)	54,717
211103 Allowances	21,990
212101 Social Security Contributions	5,472
213004 Gratuity Expenses	16,415
221002 Workshops and Seminars	8,990
221007 Books, Periodicals & Newspapers	974
221009 Welfare and Entertainment	1,280
221011 Printing, Stationery, Photocopying and Binding	10,000
222001 Telecommunications	1,084
227001 Travel inland	100,000
227004 Fuel, Lubricants and Oils	6,653
228002 Maintenance - Vehicles	3,422

Vote:147

Local Government Finance Commission

QUARTER 4: 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

Due to new activities in the annual work plan scaling down was done to some of the activities under budget analysis

	Total	230,997
	Wage Recurrent	54,717
	Non Wage Recurrent	176,280
	AIA	0

Output: 05 Institutional Capacity Maintenance and Enhancement

	Item	Spent
Staff salaries and allowances paid.		
Research on the Impact of negotiations carried out.	211102 Contract Staff Salaries (Incl. Casuals, Temporary)	46,457
The benefits of extending grants to lower local governments assessed and lessons learnt produced	211103 Allowances	24,067
	212101 Social Security Contributions	4,647
The extent to which local governments are implementing LED assessed	213004 Gratuity Expenses	13,890
	221001 Advertising and Public Relations	6,000
A study on the effects of climate change on service delivery in LGs carried out	221002 Workshops and Seminars	82,523
4 technical meetings held and recommendations implemented	221007 Books, Periodicals & Newspapers	1,471
	221009 Welfare and Entertainment	2,407
	221011 Printing, Stationery, Photocopying and Binding	12,000
	221016 IFMS Recurrent costs	4,998
	222001 Telecommunications	645
	225001 Consultancy Services- Short term	75,000
	227001 Travel inland	65,000
	227004 Fuel, Lubricants and Oils	48,058
	228002 Maintenance - Vehicles	9,756

Reasons for Variation in performance

	Total	396,918
	Wage Recurrent	46,457
	Non Wage Recurrent	350,461
	AIA	0
	Total For SubProgramme	627,914
	Wage Recurrent	101,174
	Non Wage Recurrent	526,740
	AIA	0

Development Projects

Project: 0389 Support LGFC

Capital Purchases

Output: 75 Purchase of Motor Vehicles and Other Transport Equipment

Vote:147

Local Government Finance Commission

QUARTER 4: 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
Two four wheel vehicles purchased	Two four wheel vehicles purchased	Item	Spent
		312201 Transport Equipment	505,200

Reasons for Variation in performance

	Total	505,200
	GoU Development	505,200
	External Financing	0
	AIA	0

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

1 Sofa Set purchased	1 Sofa Set purchased	Item	Spent
5 Computers purchased	5 Computers purchased	231005 Machinery and equipment	6,012
1 Heavy duty printer purchased	1 Heavy duty printer purchased	312202 Machinery and Equipment	52,488
1 overhead projector purchased	1 overhead projector purchased	312203 Furniture & Fixtures	7,999
1 Sofa Set purchased			
5 Computers purchased			
1 Heavy duty printer purchased			
1 overhead projector purchased			

Reasons for Variation in performance

	Total	66,499
	GoU Development	66,499
	External Financing	0
	AIA	0
	Total For SubProgramme	571,699
	GoU Development	571,699
	External Financing	0
	AIA	0
	GRAND TOTAL	5,599,821
	Wage Recurrent	1,118,817
	Non Wage Recurrent	3,909,305
	GoU Development	571,699
	External Financing	0
	AIA	0

Vote:147 Local Government Finance Commission

QUARTER 4: 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

Staff salaries paid	Staff salaries and welfare allowances were paid.	Item	Spent
Staff welfare provided	12 females and 14 males technical staff	211102 Contract Staff Salaries (Incl. Casuals, Temporary)	13,679
Team Building sessions	12 females and 14 males technical staff	211103 Allowances	4,041
Members of the Commission trained in Governance.	were trained in presentation skills.	212101 Social Security Contributions	1,368
Staff trained in designing a logical framework and balanced score card.		213001 Medical expenses (To employees)	8,197
		213004 Gratuity Expenses	16,415
		221001 Advertising and Public Relations	7,780
		221003 Staff Training	15,225
		221004 Recruitment Expenses	3,910
		221007 Books, Periodicals & Newspapers	490
		221009 Welfare and Entertainment	282
		221011 Printing, Stationery, Photocopying and Binding	1,250
		222001 Telecommunications	271
		227004 Fuel, Lubricants and Oils	1,663
		228002 Maintenance - Vehicles	816

Reasons for Variation in performance

Due to limited resources training the members of the Commission in Governance was postponed to FY 2018/19.
Team building was not carried out too

Total	75,388
Wage Recurrent	13,679
Non Wage Recurrent	61,708
A/A	0

Output: 05 Institutional Capacity Maintenance and Enhancement

Vote:147 Local Government Finance Commission

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
2 Commission meetings held Staff salaries and allowances paid in timeProvide Commission utilities, consumables, transport facilities and other planned logistical operations office accommodation paidInternet and ICT equipment Serviced, Website Hosting done, Server Room AC and Fire Extinguisher serviced, Bio-metric Systems serviced and Website Updated Value for money internal Audit Reports produced Monthly Procurement reports produced Prepare policy briefs	2 Commission meetings were held to discuss the policy issues of the Commission Staff salaries and allowances were paid on time. Outreach activity was carried in the districts o Kumi Kaliro Budaka, Mbarara kabalore Rukungiri and Wakiso for policy dialogue in local revenue database management Utilities, consumables, transport facilities and other planned logistical operations were procured. Servicing of equipment??s like the AC for the server room, Telephone, bio-metric servicing and the fire extinguisher in server room was done Web-hosting, Website update and internet services were provided. Value for money and internal Audit Reports were produced. Monthly Procurement reports were produced	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 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 183,238 145,511 11,817 3,694 284,472 10,550 10,761 3,321 1,251 890 1,624 3,403 9,167 103,500 15,750 9,000 6,250 6,220 520 13,038 15,227

Reasons for Variation in performance

Total	839,203
Wage Recurrent	183,238
Non Wage Recurrent	655,965
AIA	0

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

Monitoring visit conducted to at urban councils and districts supported during FY 2016/17	Progress report for third quarter was produced. Participated in the development of the National Standard Indicators for the Commission	Item 211102 Contract Staff Salaries (Incl. Casuals, Temporary) 211103 Allowances 212101 Social Security Contributions 213004 Gratuity Expenses 221002 Workshops and Seminars 221009 Welfare and Entertainment 227001 Travel inland	Spent 13,679 3,998 1,368 16,415 6,847 282 25,534
Vote quarter progress reports in PBB	Participated in the development of the Strategic Plan for Public Sector Management		

Reasons for Variation in performance

Vote:147 Local Government Finance Commission

QUARTER 4: 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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Due to limited resources three local government were not monitored and hence postponed to FY 2018/19
Development of the Monitoring and evaluation framework plan will commence in FY 2018/19

Total	68,123
Wage Recurrent	13,679
Non Wage Recurrent	54,443
AIA	0
Total For SubProgramme	982,713
Wage Recurrent	210,596
Non Wage Recurrent	772,117
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

Roll out establishment of local revenue databases to the remaining Local governments as per the plan Roll out establishment of local revenue databases to 8 Local governments; 4 districts and 4 urban councils Local governments supported with improved methods for collecting property rates.

Hands-on and follow up support on the existing databases in 6 districts and their urban councils

Roll out establishment of local revenue databases to Local governments was carried out in Bulisa and Luuka Hands-on and follow up support was provided to existing databases in 8 districts and their urban councils of Bulambuli, Maracha, Mitooma, Kyankwanzi, Packwach, Kalungu, Kakumiro and Buwweju

Item	Spent
211102 Contract Staff Salaries (Incl. Casuals, Temporary)	22,212
211103 Allowances	6,286
212101 Social Security Contributions	2,221
213004 Gratuity Expenses	26,654
221001 Advertising and Public Relations	3,900
221002 Workshops and Seminars	11,233
221009 Welfare and Entertainment	415
221011 Printing, Stationery, Photocopying and Binding	3,250
222001 Telecommunications	426
227001 Travel inland	30,228
227004 Fuel, Lubricants and Oils	3,089
228002 Maintenance - Vehicles	2,322

Reasons for Variation in performance

Total	112,236
Wage Recurrent	22,212
Non Wage Recurrent	90,024
AIA	0

Output: 04 Equitable Distribution of Grants to LGs

Vote:147 Local Government Finance Commission

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
Conduct Mid term review on negotiations and an LGBC meeting to discuss budget operationalisation issues and recommend way forward Technical support on LG budget formulation provided to weak LGs	The Commission Mid term review on negotiations was conducted n 2nd May 2018 between the Local Governments and the Central government to discuss the progress and implementation challenges faced as per the agreed positions. 8 LGs were supported in budget formulation and these were Lyantonde, Ibanda, Luuka, Manafwa, Soroti, kaberamaido kiryandongo, and Kalungu	Item	Spent
		211102 Contract Staff Salaries (Incl. Casuals, Temporary)	29,812
		211103 Allowances	15,573
		212101 Social Security Contributions	2,373
		213004 Gratuity Expenses	35,771
		221002 Workshops and Seminars	10,000
		221007 Books, Periodicals & Newspapers	491
		221009 Welfare and Entertainment	584
		221011 Printing, Stationery, Photocopying and Binding	4,250
		222001 Telecommunications	568
		225001 Consultancy Services- Short term	22,900
		227001 Travel inland	14,335
		227004 Fuel, Lubricants and Oils	4,039
		228002 Maintenance - Vehicles	30,667

Reasons for Variation in performance

Total	171,364
Wage Recurrent	29,812
Non Wage Recurrent	141,552
AIA	0
Total For SubProgramme	283,600
Wage Recurrent	52,024
Non Wage Recurrent	231,576
AIA	0

Recurrent Programmes

Subprogram: 03 Research and data management

Outputs Provided

Output: 02 LGs Budget Analysis

Vote:147 Local Government Finance Commission

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
Fiscal data Validation, verification, and collection done in LGs	Data has been captured for 116 DLGs and 41 MCs, totaling to 157 LGs of the 162 LGs. Efforts are underway to get and capture data for the remaining 5 LGs.	Item	Spent
Analyzed Q4 Grants Releases to the 156 HLGs		211102 Contract Staff Salaries (Incl. Casuals, Temporary)	13,699
Produced a draft budget analysis report	Final analytical report for the FY 2017/18 releases to LGs is being compiled	211103 Allowances	5,555
Feedback provided to LGs on the findings of the LGs budget analysis	Feedback was provided to 3 LGs of Bundibugyo, Arua, and Hoima.	212101 Social Security Contributions	1,368
		213004 Gratuity Expenses	16,415
		221002 Workshops and Seminars	2,240
		221007 Books, Periodicals & Newspapers	283
		221009 Welfare and Entertainment	320
		222001 Telecommunications	271
		227001 Travel inland	29,698
		227004 Fuel, Lubricants and Oils	1,663
		228002 Maintenance - Vehicles	1,174

Reasons for Variation in performance

Due to new activities in the annual work plan scaling down was done to some of the activities under budget analysis

Total	72,685
Wage Recurrent	13,699
Non Wage Recurrent	58,986
A/A	0

Output: 05 Institutional Capacity Maintenance and Enhancement

Technical staff meetings held and recommendations implemented	One research task force meeting was held to discuss preliminary finding of the annual sector negotiations	Item	Spent
Continue with the research on the Impact of negotiations	The research survey for negotiations was carried out in the LGs of Busia MC, Bushenyi, Sironko, Apac MC, Kotido MC, Kira MC, Mukono MC, Pader, Mpigi, Kyenjojo, Pallisa Buikwe and kalangala	211102 Contract Staff Salaries (Incl. Casuals, Temporary)	11,614
		211103 Allowances	6,019
		212101 Social Security Contributions	1,272
		213004 Gratuity Expenses	13,890
		221001 Advertising and Public Relations	5,060
		221002 Workshops and Seminars	20,628
		221007 Books, Periodicals & Newspapers	1,471
		221009 Welfare and Entertainment	601
		221011 Printing, Stationery, Photocopying and Binding	500
		221016 IFMS Recurrent costs	1,949
		222001 Telecommunications	161
		225001 Consultancy Services- Short term	20,606
		227001 Travel inland	16,551
		227004 Fuel, Lubricants and Oils	12,014
		228002 Maintenance - Vehicles	2,440

Reasons for Variation in performance

Total 114,775

Vote:147 Local Government Finance Commission

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
		Wage Recurrent	11,614
		Non Wage Recurrent	103,161
		AIA	0
		Total For SubProgramme	187,460
		Wage Recurrent	25,312
		Non Wage Recurrent	162,147
		AIA	0

Development Projects

Project: 0389 Support LGFC

Capital Purchases

Output: 75 Purchase of Motor Vehicles and Other Transport Equipment

Item	Spent
312201 Transport Equipment	441,202
Total	441,202
GoU Development	441,202
External Financing	0
AIA	0

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

Item	Spent
231005 Machinery and equipment	6,012
312202 Machinery and Equipment	19,537
312203 Furniture & Fixtures	6,012
Total	31,561
GoU Development	31,561
External Financing	0
AIA	0
Total For SubProgramme	472,762
GoU Development	472,762
External Financing	0
AIA	0
GRAND TOTAL	1,926,535
Wage Recurrent	287,933
Non Wage Recurrent	1,165,840
GoU Development	472,762
External Financing	0
AIA	0