

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 (UShs 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	0.279	25.0%	25.0%	99.9%
Non Wage	3.572	0.642	0.642	0.636	18.0%	17.8%	99.2%
Dev't. GoU	0.572	0.229	0.229	0.151	40.0%	26.4%	65.7%
Ext. Fin.	0.000	0.000	0.000	0.000	0.0%	0.0%	0.0%
GoU Total	5.262	1.151	1.151	1.066	21.9%	20.3%	92.7%
Total GoU+Ext Fin (MTEF)	5.262	1.151	1.151	1.066	21.9%	20.3%	92.7%
Arrears	0.000	0.000	0.000	0.000	0.0%	0.0%	0.0%
Total Budget	5.262	1.151	1.151	1.066	21.9%	20.3%	92.7%
A.I.A Total	0.000	0.000	0.000	0.000	0.0%	0.0%	0.0%
Grand Total	5.262	1.151	1.151	1.066	21.9%	20.3%	92.7%
Total Vote Budget Excluding Arrears	5.262	1.151	1.151	1.066	21.9%	20.3%	92.7%

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	5.26	1.15	1.07	21.9%	20.3%	92.7%
Total for Vote	5.26	1.15	1.07	21.9%	20.3%	92.7%

Matters to note in budget execution

There was less release of funds to the commission and this affected the planned activities for the quarter

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	
0.005 Bn Shs	SubProgram/Project :01 Administration and support services
Reason:	
Items	

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2,000,000.000 UShs	222003 Information and communications technology (ICT)
Reason: No costs incurred	
1,800,000.000 UShs	213002 Incapacity, death benefits and funeral expenses
Reason: No request was made against this item	
646,750.000 UShs	213001 Medical expenses (To employees)
Reason: Reserved for emergencies	
299,691.000 UShs	227004 Fuel, Lubricants and Oils
Reason: Reserved for emergencies	
250,000.000 UShs	221016 IFMS Recurrent costs
Reason: No costs incurred	
0.000 Bn Shs	SubProgram/Project :02 Revenues for Local Governments- Central Grants and Local Revenues
Reason:	
<i>Items</i>	
109,298.000 UShs	211103 Allowances
Reason: NiL	
0.000 Bn Shs	SubProgram/Project :03 Research and data management
Reason:	
<i>Items</i>	
2,000.000 UShs	221009 Welfare and Entertainment
Reason: NiL	
400.000 UShs	228002 Maintenance - Vehicles
Reason: NiL	
0.079 Bn Shs	SubProgram/Project :0389 Support LGFC
Reason:	
<i>Items</i>	
47,966,690.000 UShs	312201 Transport Equipment
Reason: Procurement process not yet completed its in bidding phase	
21,643,535.000 UShs	312202 Machinery and Equipment
Reason: Procurement process not yet completed its in Tendering Phase	
9,000,000.000 UShs	312203 Furniture & Fixtures
Reason: Procurement Process to be completed in Q2	
(ii) Expenditures in excess of the original approved budget	

V2: Performance Highlights

Table V2.1: Programme Outcome and Outcome Indicators*

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QUARTER 1: Highlights of Vote Performance

Programme : 53 Coordination of Local Government Financing			
Responsible Officer: Mr. Lawrence Banyoya			
Programme Outcome: Financially sustainable local governments with steady growth and equitable distribution of grants			
Sector Outcomes contributed to by the Programme Outcome			
1 .Harmonized government policy formulation and implementation at central and local government level			
Programme Outcome Indicators	Indicator Measure	Planned 2018/19	Actuals By END Q1
ratio between the highly funded and the least funded local government	Ratio	1:23	1:10
% increase in annual revenue generated across all Local Governments	Percentage	10%	4.5%

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 2018/19	Actuals By END Q1
Number of staff trained in performance improvement	Number	26	0
Number of staff trained in financial analysis	Number	26	0
KeyOutPut : 05 Institutional Capacity Maintenance and Enhancement			
Key Output Indicators	Indicator Measure	Planned 2018/19	Actuals By END Q1
Proportion of recommendations from Policy Dialogue meetings implemented	Percentage	80%	15%
KeyOutPut : 06 Policy, planning support services and M&E enhanced			
Key Output Indicators	Indicator Measure	Planned 2018/19	Actuals By END Q1
Number of local governments monitored on establishment of data bases and management property rates	Number	8	0
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 2018/19	Actuals By END Q1
Number of LGs that have updated property valuation register/lists	Number	12	0
No. of LGs that can produce Registers, Issue demand notes and receipt payments using the LR databases	Number	35	6

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KeyOutputPut : 04 Equitable Distribution of Grants to LGs			
Key Output Indicators	Indicator Measure	Planned 2018/19	Actuals By END Q1
Number of Local Governments provided with skills in Budget Formulation	Number	15	5
Number of undertakings and recommendations implemented from the agreed positions from sector conditional grant negotiations	Number	120	35
Sub Programme : 03 Research and data management			
KeyOutputPut : 02 LGs Budget Analysis			
Key Output Indicators	Indicator Measure	Planned 2018/19	Actuals By END Q1
No. of Local Governments complying with budgeting legal requirements	Number	168	0
No. of LGs provided with feedback on Budget analysis findings	Number	8	0

Performance highlights for the Quarter

The negotiations process was successfully undertaken and conducted with the seven sectors of Education and Sports, Health, Water and Environment, Works and Transport, Agriculture, Trade and Social Development.

Hands on support in establishment of local revenue databases was provided in the six districts of Kitgum, Luuka, Kibuuku, Nakaseke, Isingiro and Rukiga

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	5.26	1.15	1.07	21.9%	20.3%	92.7%
<i>Class: Outputs Provided</i>	<i>4.69</i>	<i>0.92</i>	<i>0.92</i>	<i>19.6%</i>	<i>19.5%</i>	<i>99.4%</i>
135301 Human Resource Management Improved	0.22	0.04	0.04	17.1%	16.8%	98.0%
135302 LGs Budget Analysis	0.23	0.02	0.02	9.2%	9.2%	99.4%
135303 Enhancement of LG Revenue Mobilisation and Generation	0.69	0.11	0.11	16.6%	16.5%	99.9%
135304 Equitable Distribution of Grants to LGs	0.59	0.11	0.10	18.0%	17.9%	99.9%
135305 Institutional Capacity Maintenance and Enhancement	2.65	0.58	0.58	21.9%	21.7%	99.3%
135306 Policy, planning support services and M&E enhanced	0.31	0.06	0.06	20.1%	20.0%	99.4%
<i>Class: Capital Purchases</i>	<i>0.57</i>	<i>0.23</i>	<i>0.15</i>	<i>40.1%</i>	<i>26.3%</i>	<i>65.7%</i>
135375 Purchase of Motor Vehicles and Other Transport Equipment	0.51	0.16	0.11	32.2%	22.7%	70.5%

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<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
135376 Purchase of Office and ICT Equipment, including Software	0.07	0.07	0.04	100.0%	53.9%	53.9%
Total for Vote	5.26	1.15	1.07	21.9%	20.3%	92.7%

Table V3.2: 2018/19 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	4.69	0.92	0.92	19.6%	19.5%	99.4%
211102 Contract Staff Salaries (Incl. Casuals, Temporary)	1.12	0.28	0.28	25.0%	25.0%	99.9%
211103 Allowances	0.75	0.18	0.18	23.4%	23.4%	99.9%
212101 Social Security Contributions	0.10	0.02	0.02	17.9%	17.8%	99.5%
213001 Medical expenses (To employees)	0.02	0.00	0.00	9.4%	6.0%	64.1%
213002 Incapacity, death benefits and funeral expenses	0.01	0.00	0.00	25.0%	2.5%	10.0%
213004 Gratuity Expenses	0.33	0.03	0.03	9.0%	9.0%	99.8%
221001 Advertising and Public Relations	0.03	0.00	0.00	0.0%	0.0%	0.0%
221002 Workshops and Seminars	0.22	0.03	0.03	12.7%	12.7%	100.0%
221003 Staff Training	0.07	0.01	0.01	14.9%	14.8%	99.2%
221004 Recruitment Expenses	0.01	0.00	0.00	0.0%	0.0%	0.0%
221007 Books, Periodicals & Newspapers	0.02	0.00	0.00	11.5%	11.5%	100.0%
221009 Welfare and Entertainment	0.02	0.01	0.01	25.0%	25.0%	100.0%
221011 Printing, Stationery, Photocopying and Binding	0.08	0.02	0.02	24.9%	24.9%	100.0%
221012 Small Office Equipment	0.00	0.00	0.00	0.0%	0.0%	0.0%
221016 IFMS Recurrent costs	0.01	0.00	0.00	5.0%	2.5%	50.0%
222001 Telecommunications	0.02	0.00	0.00	14.2%	14.2%	100.0%
222003 Information and communications technology (ICT)	0.02	0.00	0.00	11.3%	0.0%	0.0%
223003 Rent – (Produced Assets) to private entities	0.41	0.10	0.10	25.0%	25.0%	100.0%
223005 Electricity	0.08	0.02	0.02	25.0%	25.0%	100.0%
224004 Cleaning and Sanitation	0.03	0.00	0.00	10.0%	10.0%	100.0%
225001 Consultancy Services- Short term	0.15	0.02	0.02	10.0%	10.0%	100.0%
227001 Travel inland	0.80	0.13	0.13	15.8%	15.8%	100.0%
227002 Travel abroad	0.04	0.00	0.00	0.0%	0.0%	0.0%
227004 Fuel, Lubricants and Oils	0.18	0.05	0.05	25.0%	24.8%	99.3%
228002 Maintenance - Vehicles	0.19	0.03	0.03	18.1%	18.1%	100.0%
Class: Capital Purchases	0.57	0.23	0.15	40.1%	26.3%	65.7%
312201 Transport Equipment	0.51	0.16	0.11	32.2%	22.7%	70.5%
312202 Machinery and Equipment	0.05	0.05	0.02	100.0%	53.5%	53.5%
312203 Furniture & Fixtures	0.02	0.02	0.01	100.0%	55.0%	55.0%
Total for Vote	5.26	1.15	1.07	21.9%	20.3%	92.7%

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

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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
Program 1353 Coordination of Local Government Financing	5.26	1.15	1.07	21.9%	20.3%	92.7%
<i>Recurrent SubProgrammes</i>						
01 Administration and support services	2.91	0.63	0.63	21.7%	21.6%	99.2%
02 Revenues for Local Governments- Central Grants and Local Revenues	1.28	0.22	0.22	17.2%	17.2%	99.9%
03 Research and data management	0.50	0.07	0.07	13.7%	13.7%	99.8%
<i>Development Projects</i>						
0389 Support LGFC	0.57	0.23	0.15	40.1%	26.3%	65.7%
Total for Vote	5.26	1.15	1.07	21.9%	20.3%	92.7%

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	
Enterprise Development Training for Members of the Commission held Financial Analysis for 26 Technical Officers 12 male and 14 male at UMI carried out (Ugx 4m)	Leadership and governance training was carried out for 10 Commission members and one technical staff carried out.	211102 Contract Staff Salaries (Incl. Casuals, Temporary)	13,679
Performance management Training for Staff and Members of the Commission carried out for 14 female and 24 male at a cost of Ugx 18m		211103 Allowances	4,159
		212101 Social Security Contributions	3,801
		213001 Medical expenses (To employees)	1,153
		221003 Staff Training	9,923
		221009 Welfare and Entertainment	282
Training of Trainers for 26 Technical Officers 12 female and 14 male (Presentation Skills) carried out(Ugx 8m)		221011 Printing, Stationery, Photocopying and Binding	1,250
Training for ten Members (3 female and 7 male) of the Commission in Public Policy analysis carried out .UGX (10m)		227004 Fuel, Lubricants and Oils	1,663
Leadership and governance training for 10 Commission members carried out		228002 Maintenance - Vehicles	503

Reasons for Variation in performance

Total	36,414
Wage Recurrent	13,679
Non Wage Recurrent	22,735
<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	UShs Thousand
Improved AC services in the Commission Serviced and updated ICT equipment's and software Up to Date Information on the Website Resource Center system developed and in place New equipment's purchased for Management Information System improvement	Rent paid and utilities paid Staff salaries and allowances were paid to all commission staff Two Commission Committee meeting and One Finance Committee meeting was held to discuss the 1st quarter budget allocations	Item 211102 Contract Staff Salaries (Incl. Casuals, Temporary) 211103 Allowances 212101 Social Security Contributions 213002 Incapacity, death benefits and funeral expenses 213004 Gratuity Expenses 221007 Books, Periodicals & Newspapers 221009 Welfare and Entertainment 221011 Printing, Stationery, Photocopying and Binding 221016 IFMS Recurrent costs 222001 Telecommunications 223003 Rent – (Produced Assets) to private entities 223005 Electricity 224004 Cleaning and Sanitation 227001 Travel inland 227004 Fuel, Lubricants and Oils 228002 Maintenance - Vehicles	Spent 174,978 151,820 12,751 200 29,950 2,200 3,360 5,750 250 2,895 101,600 18,750 3,000 6,250 12,858 2,095
Improved AC services in the Commission Serviced and updated ICT equipment's and software Up to Date Information on the Website Resource Center system developed and in place New equipment's purchased for Management Information System improvement	Logistical support was provided to staff of the commission to enable them carry out their assignments. Books of Accounts and records were maintained, Rent and utilities were paid		
Commission fleets maintained 4 Finance Committee meetings held Public relation component of the Commission enhanced Commission premises cleaned and maintained			
Binding of news papers Staff salaries and allowances paid Reports produced and recommendations from the meetings implemented 2 general staff meeting held 8 Commission policy meetings held			
Value for money internal Audit Reports produced Monthly procurement reports produced Obsolete assets disposed off African Day for Decentralization and JARD attended Value for money and internal Audit Reports produced Monthly			
Logistical support provided Financial statements and cash fund management reports produced Books of Accounts and records maintained, Subscriptions for journals and periodicals made.			

Reasons for Variation in performance

Total	528,707
Wage Recurrent	174,978
Non Wage Recurrent	353,729

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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
			AIA 0

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

Item	Spent
Monitoring at Policy level carried out by the Members of the Commission	
Monitoring visit to eight of Ntungamo MC, Rukungiri MC, Kisoro MC, Mayuge TC, Ngora TC, Luwero TC, Bombo TC, Pader TC.	
LGFC Annual Report for 2017 prepared and submitted to top management.	
Two policy Dialogue outreach conducted to provide forums on matters Concerning financing of LGs governments	
One planning retreat to prepare the Budget Framework Paper and Ministerial Policy Statement FY 2019/20	
Vote quarter progress reports in OBT prepared & submitted to OPM and MOFPED, LGFC Annual Report for 2017 prepared and submitted to top management	
211102 Contract Staff Salaries (Incl. Casuals, Temporary)	13,679
211103 Allowances	4,160
212101 Social Security Contributions	1,273
221009 Welfare and Entertainment	532
227001 Travel inland	32,500
227004 Fuel, Lubricants and Oils	10,194

Vote quarter progress reports in OBT prepared & submitted to OPM and MOFPED, LGFC Annual Report for 2017 prepared and submitted to top management

Reasons for Variation in performance

Total	62,338
Wage Recurrent	13,679
Non Wage Recurrent	48,659
AIA	0
Total For SubProgramme	627,459
Wage Recurrent	202,336
Non Wage Recurrent	425,123
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

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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
Two Local Revenue Enhancement Coordinating Committee held.		Item	Spent
		211102 Contract Staff Salaries (Incl. Casuals, Temporary)	22,212
Two Regional Workshops to share best practices and experiences in local revenue mobilization	Hands on support in establishment of local revenue databases was provided in the six districts of Kitgum, Luuka, Kibuuku, Nakaseke, Isingiro and Rukiga	211103 Allowances	6,411
		221002 Workshops and Seminars	27,500
12 urban councils of Apac Koboko, Pader, Bukedea, Kapchorwa, Busia, Lugazi, Mityana, Nakasongola, Bushenyi, Ishaka, Rukungiri and Masindi Mcs supported with improved methods for collecting property rates.		221009 Welfare and Entertainment	438
Hands-on and follow up support across the country on the existing databases in 35 districts of Bulambuli, Maracha, Mitooma, Kyankwazi, Kakumiro, Kalungu, Packwach, Amuru, Kween, Buyende, Luuka, Nakapiripirit, Amudat, Bukwo, Buteboo, Kaabong, Kibuuku, Kobo		221011 Printing, Stationery, Photocopying and Binding	3,250
Rubanda, Rubirizi, Rukiga, Sheema, Koboko, Buvuma, Kagadi, Isingiro, Buyangabo, Dokolo, Buikwe, Kibaale, Nwoya, Kitugum, Nakaseke		227001 Travel inland	40,000
16 districts across the country of Kween, Buyende, Luuka, Bukwo, Buteboo, Kibuuku, Koboko, Naminsidwa, Rubanda, Rubirizi, Rukiga, Sheema, Buvuma, Kagadi, Isingiro, Buyangabo provided with skills and approaches to establish local revenue databases.		227004 Fuel, Lubricants and Oils	4,782
		228002 Maintenance - Vehicles	10,041
Reasons for Variation in performance			
		Total	114,633
		Wage Recurrent	22,212
		Non Wage Recurrent	92,421
		<i>AIA</i>	0

Output: 04 Equitable Distribution of Grants to LGs

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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
Two regional Fiscal Decentralization Architecture (FDA) dissemination workshops conducted	The negotiations process was successfully undertaken conducted with the seven sectors of Education and Sports, Health, Water and Environment, Works and Transport, Agriculture, Trade and Social Development.	Item	Spent
Negotiations on Conditional grants for all the seven sectors of (Agriculture, Health, Education, Water, Works, Trade and Gender and midterm review of activities held carried out.(Ugx 150m)		211102 Contract Staff Salaries (Incl. Casuals, Temporary)	29,719
Advocate for increased conditional grant allocation per child from 10,000 to 17,000 ugx		211103 Allowances	8,600
Planned indicative planning figures and budget guidelines for Youth Livelihood programme and Women Entrepreneurship Programme adhered too.	Five LGs were supported in budget formulation and these were Kiryandongo kyotera, kyankwanzi, kagadi and kakumiro.	221009 Welfare and Entertainment	584
Special Need funds release to Local governments communicated by MoES for follow up and monitoring		221011 Printing, Stationery, Photocopying and Binding	4,250
Two Local Government Budget Committee (LGBC) meetings held		225001 Consultancy Services- Short term	15,000
Technical support on LG budget formulation to 15 weak across the country LGs of Bundibugyo, Iganga, Kabale, Kabalore, Kaberamaido, Ki boga, Moyo, Kaliro, Kalungu, Oyam, Mc, Bugiri, Njeru, Koboko, Sheema and Kumi, weak local governments		227001 Travel inland	25,000
		227004 Fuel, Lubricants and Oils	4,039
		228002 Maintenance - Vehicles	17,754

Reasons for Variation in performance

Total	104,946
Wage Recurrent	29,719
Non Wage Recurrent	75,227
AIA	0
Total For SubProgramme	219,580
Wage Recurrent	51,931
Non Wage Recurrent	167,649
AIA	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	UShs Thousand
Hire 4 Data Entry Assistants to help capture LGs Budget Analysis Data		Item	Spent
Analysis of 168 LGs FY 2018/19 carried out to ensure equitable distribution of resources and track releases and expenditure for improved service delivery		211102 Contract Staff Salaries (Incl. Casuals, Temporary)	13,555
		221009 Welfare and Entertainment	320
		221011 Printing, Stationery, Photocopying and Binding	2,500
		227001 Travel inland	4,250
		227004 Fuel, Lubricants and Oils	856
Fiscal data validation, verification, and collection done in 13 LGs,			
Five budget analysis task force meetings held, six data entry assistants hired to capture LGs budget analysis data into the LGBARS			
15 of Bugweri, Kikuube, Nabilatuk, Kasanda, Kwanja, Kapelebyong, Rukiga and Bunyangabu provided with feedback from the findings of the LGs Budget Analysis provided			
Collation and collection of data on FY 2018/19 releases to LGs done			
Analysis of 164 LGs FY 2018/19			
Budgets for legal requirement done			
Review the LG budget analysis framework (LGBARS)			
Collation and collection of data on FY 2018/19 releases to LGs done			
Analysis of 164 LGs FY 2018/19			
Budgets for legal requirement done to ensure adherence to national priorities			

Reasons for Variation in performance

Total	21,481
Wage Recurrent	13,555
Non Wage Recurrent	7,926
<i>AIA</i>	0

Output: 05 Institutional Capacity Maintenance and Enhancement

The efficacy of DDEG on service delivery in LGs assessed	Item	Spent
A study on effects of LED on the performance of local revenues in LGs carried out	211102 Contract Staff Salaries (Incl. Casuals, Temporary)	11,615
4 meetings of Research Task force held and produce minutes	221009 Welfare and Entertainment	600
	221011 Printing, Stationery, Photocopying and Binding	3,000
	227001 Travel inland	17,500
	227004 Fuel, Lubricants and Oils	11,308
	228002 Maintenance - Vehicles	3,294

Reasons for Variation in performance

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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
			Total
			47,318
			Wage Recurrent
			11,615
			Non Wage Recurrent
			35,703
			AIA
			0
			Total For SubProgramme
			68,798
			Wage Recurrent
			25,170
			Non Wage Recurrent
			43,628
			AIA
			0
<i>Development Projects</i>			
Project: 0389 Support LGFC			
<i>Capital Purchases</i>			
Output: 75 Purchase of Motor Vehicles and Other Transport Equipment			
Two vehicles purchased	Procurement process has started and its in bidding stage	Item	Spent
		312201 Transport Equipment	114,685
<i>Reasons for Variation in performance</i>			
NIL			
			Total
			114,685
			GoU Development
			114,685
			External Financing
			0
			AIA
			0
Output: 76 Purchase of Office and ICT Equipment, including Software			
Office Fittings and Furniture	Procurement process has started and its at tendering stage	Item	Spent
Eight office Desks Procured		312202 Machinery and Equipment	24,856
One Binding Machine procured		312203 Furniture & Fixtures	11,000
Five Desk top Computers and 2 laptops procured			
Provision of 10 iPads to the members of the Commission			
<i>Reasons for Variation in performance</i>			
NIL			
			Total
			35,856
			GoU Development
			35,856
			External Financing
			0
			AIA
			0
			Total For SubProgramme
			150,542
			GoU Development
			150,542
			External Financing
			0
			AIA
			0
			GRAND TOTAL
			1,066,378
			Wage Recurrent
			279,436

Vote:147 Local Government Finance Commission

QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter

Non Wage Recurrent	636,400
GoU Development	150,542
External Financing	0
AIA	0

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
Program: 53 Coordination of Local Government Financing			
<i>Recurrent Programmes</i>			
Subprogram: 01 Administration and support services			
<i>Outputs Provided</i>			
Output: 01 Human Resource Management Improved			
Performance management Training for Staff and Members of the Commission carried out	Leadership and governance training was carried out for 10 Commission members and one technical staff carried out.	Item	Spent
		211102 Contract Staff Salaries (Incl. Casuals, Temporary)	13,679
		211103 Allowances	4,159
		212101 Social Security Contributions	3,801
		213001 Medical expenses (To employees)	1,153
		221003 Staff Training	9,923
		221009 Welfare and Entertainment	282
		221011 Printing, Stationery, Photocopying and Binding	1,250
		227004 Fuel, Lubricants and Oils	1,663
		228002 Maintenance - Vehicles	503
Reasons for Variation in performance			
Total			36,414
Wage Recurrent			13,679
Non Wage Recurrent			22,735
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
Improved AC services in the Commission		Item	Spent
Serviced and updated ICT equipment's and software	Rent paid and utilities paid	211102 Contract Staff Salaries (Incl. Casuals, Temporary)	174,978
Up to Date Information on the Website		211103 Allowances	151,820
Resource Center system developed and in place	Staff salaries and allowances were paid to all commission staff	212101 Social Security Contributions	12,751
New equipment's purchased for Management Information System improvement	Two Commission Committee meeting and One Finance Committee meeting was held to discuss the 1st quarter budget allocations	213002 Incapacity, death benefits and funeral expenses	200
Improved AC services in the Commission		213004 Gratuity Expenses	29,950
Serviced and updated ICT equipment's and software		221007 Books, Periodicals & Newspapers	2,200
Up to Date Information on the Website		221009 Welfare and Entertainment	3,360
Resource Center system developed and in place	Logistical support was provided to staff of the commission to enable them carry out their assignments.	221011 Printing, Stationery, Photocopying and Binding	5,750
Commission fleets maintained	Books of Accounts and records were maintained, Rent and utilities were paid	221016 IFMS Recurrent costs	250
1 Finance Committee meetings held		222001 Telecommunications	2,895
Public relation component of the Commission enhanced		223003 Rent – (Produced Assets) to private entities	101,600
Commission premises cleaned and maintained		223005 Electricity	18,750
Binding of news papers		224004 Cleaning and Sanitation	3,000
Staff salaries and allowances paid		227001 Travel inland	6,250
Reports produced and recommendations from the meetings implemented		227004 Fuel, Lubricants and Oils	12,858
1 general staff meeting held		228002 Maintenance - Vehicles	2,095
2 Commission policy meetings held			
Monthly procurement reports produced			
African Day for Decentralization and JARD attended			
Value for money and internal Audit Reports produced Monthly			
Logistical support provided			
Financial statements and cash fund management reports produced			
Books of Accounts and records maintained,			
Subscriptions for journals and periodicals made.			

Reasons for Variation in performance

Total	528,707
Wage Recurrent	174,978
Non Wage Recurrent	353,729
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	US\$ Thousand
Monitoring visit to two LGS Conducted and Policy dialogue meeting held		Item	Spent
Vote quarter progress reports in OBT prepared & submitted to OPM and MOFPED, LGFC Annual Report for 2017 prepared and submitted to top management & the Minister for Local Government	LGFC Annual Report for 2017 prepared and submitted to top management.	211102 Contract Staff Salaries (Incl. Casuals, Temporary)	13,679
One policy Dialogue outreach conducted to provide forums on matters concerning financing of LGs governments		211103 Allowances	4,160
Vote quarter 4 progress reports in OBT prepared & submitted to OPM and MOFPED, LGFC Annual Report for 2017 prepared and submitted to top management		212101 Social Security Contributions	1,273
		221009 Welfare and Entertainment	532
		227001 Travel inland	32,500
		227004 Fuel, Lubricants and Oils	10,194

Reasons for Variation in performance

Total	62,338
Wage Recurrent	13,679
Non Wage Recurrent	48,659
AIA	0
Total For SubProgramme	627,459
Wage Recurrent	202,336
Non Wage Recurrent	425,123
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

One Local Revenue Enhancement Coordinating Committee held.3 urban councils of Apac Koboko, Pader, Bukedea, supported with improved methods for collecting property rates.Four districts provided with skills and approaches to establish local revenue databases.	Hands on support in establishment of local revenue databases was provided in the six districts of Kitgum, Luuka, Kibuuku, Nakaseke, Isingiro and Rukiga	Item	Spent
		211102 Contract Staff Salaries (Incl. Casuals, Temporary)	22,212
		211103 Allowances	6,411
		221002 Workshops and Seminars	27,500
		221009 Welfare and Entertainment	438
		221011 Printing, Stationery, Photocopying and Binding	3,250
		227001 Travel inland	40,000
		227004 Fuel, Lubricants and Oils	4,782
		228002 Maintenance - Vehicles	10,041

Reasons for Variation in performance

Total	114,633
Wage Recurrent	22,212
Non Wage Recurrent	92,421

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
		AIA	0

Output: 04 Equitable Distribution of Grants to LGs

one regional FDA dissemination workshops conducted	Item	Spent
Negotiations on Conditional grants for all the seven sectors of (Agriculture, Health, Education, Water, Works, Trade and Gender and midterm review of activities held carried out.(Ugx 150m)Technical support on budget formulation provided to 4 weak across LGs across the country	211102 Contract Staff Salaries (Incl. Casuals, Temporary)	29,719
	211103 Allowances	8,600
	221009 Welfare and Entertainment	584
	221011 Printing, Stationery, Photocopying and Binding	4,250
	225001 Consultancy Services- Short term	15,000
	227001 Travel inland	25,000
	227004 Fuel, Lubricants and Oils	4,039
	228002 Maintenance - Vehicles	17,754

Reasons for Variation in performance

	Total	104,946
	Wage Recurrent	29,719
	Non Wage Recurrent	75,227
	AIA	0
	Total For SubProgramme	219,579
	Wage Recurrent	51,931
	Non Wage Recurrent	167,649
	AIA	0

Recurrent Programmes

Subprogram: 03 Research and data management

Outputs Provided

Output: 02 LGs Budget Analysis

Hire 4 Data Entry Assistants to help capture LGs Budget Analysis Data. Analysis of 168 LGs FY 2018/19 Budgets for legal requirement doneFiscal data validation, verification, and collection done in 3 LGs,	Item	Spent
	211102 Contract Staff Salaries (Incl. Casuals, Temporary)	13,555
	221009 Welfare and Entertainment	320
	221011 Printing, Stationery, Photocopying and Binding	2,500
	227001 Travel inland	4,250
	227004 Fuel, Lubricants and Oils	856

Reasons for Variation in performance

	Total	21,481
	Wage Recurrent	13,555
	Non Wage Recurrent	7,926
	AIA	0

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
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Output: 05 Institutional Capacity Maintenance and Enhancement

The efficacy of DDEG on service delivery in LGs assessed
A study on effects of LED on the performance of local revenues in LGs carried out
One meetings of Research Task force held and produce minutes

Item	Spent
211102 Contract Staff Salaries (Incl. Casuals, Temporary)	11,615
221009 Welfare and Entertainment	600
221011 Printing, Stationery, Photocopying and Binding	3,000
227001 Travel inland	17,500
227004 Fuel, Lubricants and Oils	11,308
228002 Maintenance - Vehicles	3,294

Reasons for Variation in performance

Total	47,317
Wage Recurrent	11,615
Non Wage Recurrent	35,703
AIA	0
Total For SubProgramme	68,798
Wage Recurrent	25,170
Non Wage Recurrent	43,628
AIA	0

Development Projects

Project: 0389 Support LGFC

Capital Purchases

Output: 75 Purchase of Motor Vehicles and Other Transport Equipment

Procurement process for the purchase of two vehicles commenced

Procurement process has started and its in bidding stage

Item	Spent
312201 Transport Equipment	114,685

Reasons for Variation in performance

NIL

Total	114,685
GoU Development	114,685
External Financing	0
AIA	0

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

Office Fittings and Furniture
Eight office Desks Procured
Provision of 10 iPads to the members of the Commission

Procurement process has started and its at tendering stage

Item	Spent
312202 Machinery and Equipment	24,856
312203 Furniture & Fixtures	11,000

Reasons for Variation in performance

NIL

Total	35,856
GoU Development	35,856
External Financing	0

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
		AIA	0
		Total For SubProgramme	150,542
		GoU Development	150,542
		External Financing	0
		AIA	0
		GRAND TOTAL	1,066,378
		Wage Recurrent	279,436
		Non Wage Recurrent	636,400
		GoU Development	150,542
		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

Performance Management Training for Staff & Members of the Commission	Item	Balance b/f	New Funds	Total
	211103 Allowances	1	0	1
Enterprise Development Training for Members of the Commission	213001 Medical expenses (To employees)	647	0	647
	221003 Staff Training	77	0	77
	228002 Maintenance - Vehicles	1	0	1
	Total	726	0	726
	Wage Recurrent	0	0	0
	Non Wage Recurrent	726	0	726
	AIA	0	0	0

Output: 05 Institutional Capacity Maintenance and Enhancement

	Item	Balance b/f	New Funds	Total
Staff salaries and allowances paid	211102 Contract Staff Salaries (Incl. Casuals, Temporary)	53	0	53
Reports produced and recommendations from the meetings implemented	211103 Allowances	1	0	1
1 general staff meeting held	213002 Incapacity, death benefits and funeral expenses	1,800	0	1,800
2 Commission policy meetings held	213004 Gratuity Expenses	50	0	50
Logistical support provided	221016 IFMS Recurrent costs	250	0	250
Financial statements and cash fund management reports produced	222003 Information and communications technology (ICT)	2,000	0	2,000
Books of Accounts and records maintained, Subscriptions for journals and periodicals made.	Total	4,154	0	4,154
	Wage Recurrent	53	0	53
	Non Wage Recurrent	4,101	0	4,101
	AIA	0	0	0

Value for money internal Audit Reports produced
Monthly procurement reports produced.

Improved AC services in the Commission
Serviced and updated ICT equipment's and software
Up to Date Information on the Website
Resource Center system developed and in place
New equipment's purchased for Management Information
System improvement

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
One outreach activities for the Commission	211103 Allowances	1	0	1
Organize and hold 1 planning staff meeting to prepare the Budget Framework Paper and Ministerial Policy Statement for FY 2019/20.	212101 Social Security Contributions	95	0	95
	227004 Fuel, Lubricants and Oils	300	0	300
Hold 2 Budget Working Group Committee meetings	Total	395	0	395
	<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>Non Wage Recurrent</i>	<i>395</i>	<i>0</i>	<i>395</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>
Vote quarter progress reports in OBT prepared & submitted to OPM and MOFPED, LGFC Annual Report for 2017 prepared and submitted to top management & the Minister for Local Government				
Vote quarter 1 progress reports in OBT prepared & submitted to OPM and MOFPED,				

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
Four districts provided with skills and approaches to establish local revenue databases.	211103 Allowances	84	0	84
	Total	84	0	84
	<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>Non Wage Recurrent</i>	<i>84</i>	<i>0</i>	<i>84</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>
Hands-on and follow up support on the existing databases in 9 districts and their urban councils provided				
3 urban councils of Kapchorwa, Busia, Lugazi, supported with improved methods for collecting property rates.				
One Regional Workshops to share best practices and experiences in local revenue mobilization				

Output: 04 Equitable Distribution of Grants to LGs

	Item	Balance b/f	New Funds	Total
One regional FDA dissemination workshops conducted	211102 Contract Staff Salaries (Incl. Casuals, Temporary)	91	0	91
	211103 Allowances	26	0	26
	Total	116	0	116
	<i>Wage Recurrent</i>	<i>91</i>	<i>0</i>	<i>91</i>
	<i>Non Wage Recurrent</i>	<i>26</i>	<i>0</i>	<i>26</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>
Technical support on budget formulation provided to 5 weak across LGs across the country				
One Local Government Budget Committee (LGBC) meetings held				

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
Fiscal data validation, verification, and collection done in 3 LGs,	211102 Contract Staff Salaries (Incl. Casuals, Temporary)	124	0	124
One budget analysis task force meetings held.	Total	124	0	124
	Wage Recurrent	124	0	124
3 LGs provided with feedback from the findings of the LGs Budget Analysis provided	Non Wage Recurrent	0	0	0
	AIA	0	0	0

Collation and collection of data on FY 2018/19 releases to LGs done
 Analysis of 164 LGs FY 2018/19 Budgets for legal requirement done

Analysis of 168 LGs FY 2018/19 Budgets for legal requirement done

Output: 05 Institutional Capacity Maintenance and Enhancement

	Item	Balance b/f	New Funds	Total
One meetings of Research Task force held and produce minutes	221009 Welfare and Entertainment	2	0	2
	Total	3	0	3
	Wage Recurrent	0	0	0
	Non Wage Recurrent	2	0	2
	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
Two vehicles purchased	312201 Transport Equipment	47,967	0	47,967
	Total	47,967	0	47,967
	GoU Development	47,967	0	47,967
	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				
One Binding Machine procured	Item	Balance b/f	New Funds	Total
Five Desk top Computers and 2 laptops procured	312202 Machinery and Equipment	21,644	0	21,644
	312203 Furniture & Fixtures	9,000	0	9,000
	Total	30,644	0	30,644
	GoU Development	30,644	0	30,644
	External Financing	0	0	0
	AIA	0	0	0
GRAND TOTAL		84,212	0	84,212
	Wage Recurrent	268	0	268
	Non Wage Recurrent	5,334	0	5,334
	GoU Development	78,610	0	78,610
	External Financing	0	0	0
	AIA	0	0	0