

# Vote:147

## Local Government Finance Commission

### QUARTER 3: 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 Q3	Released by End Q 3	Spent by End Q3	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	1.119	0.839	0.839	0.785	75.0%	70.1%	93.5%
Non Wage	3.572	2.631	2.629	2.616	73.6%	73.3%	99.5%
Dev. GoU	0.572	0.572	0.559	0.175	97.7%	30.6%	31.3%
Ext. Fin.	0.000	0.000	0.000	0.000	0.0%	0.0%	0.0%
<b>GoU Total</b>	<b>5.262</b>	<b>4.041</b>	<b>4.027</b>	<b>3.576</b>	<b>76.5%</b>	<b>68.0%</b>	<b>88.8%</b>
<b>Total GoU+Ext Fin (MTEF)</b>	<b>5.262</b>	<b>4.041</b>	<b>4.027</b>	<b>3.576</b>	<b>76.5%</b>	<b>68.0%</b>	<b>88.8%</b>
Arrears	0.000	0.000	0.000	0.000	0.0%	0.0%	0.0%
<b>Total Budget</b>	<b>5.262</b>	<b>4.041</b>	<b>4.027</b>	<b>3.576</b>	<b>76.5%</b>	<b>68.0%</b>	<b>88.8%</b>
A.I.A Total	0.000	0.000	0.000	0.000	0.0%	0.0%	0.0%
<b>Grand Total</b>	<b>5.262</b>	<b>4.041</b>	<b>4.027</b>	<b>3.576</b>	<b>76.5%</b>	<b>68.0%</b>	<b>88.8%</b>
<b>Total Vote Budget Excluding Arrears</b>	<b>5.262</b>	<b>4.041</b>	<b>4.027</b>	<b>3.576</b>	<b>76.5%</b>	<b>68.0%</b>	<b>88.8%</b>

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	4.03	3.58	76.5%	68.0%	88.8%
<b>Total for Vote</b>	<b>5.26</b>	<b>4.03</b>	<b>3.58</b>	<b>76.5%</b>	<b>68.0%</b>	<b>88.8%</b>

#### Matters to note in budget execution

The development budget was released at 97.7% but under performed on expenditure because of delays in the procurement process

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	
0.004 Bn Shs	SubProgram/Project :01 Administration and support services
Reason:	
Items	
4,444,351.000 UShs	221001 Advertising and Public Relations

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Reason: Pending invoices to be cleared	
<b>0.022 Bn Shs</b>	<i>SubProgram/Project :02 Revenues for Local Governments- Central Grants and Local Revenues</i>
Reason:	
<i>Items</i>	
<b>21,660,991.000 UShs</b>	228002 Maintenance - Vehicles
Reason: Awaiting clearance of invoices by the procurement department	
<b>0.002 Bn Shs</b>	<i>SubProgram/Project :03 Research and data management</i>
Reason:	
<i>Items</i>	
<b>2,351,600.000 UShs</b>	221001 Advertising and Public Relations
Reason: Payments scheduled for next quarter	
<b>0.375 Bn Shs</b>	<i>SubProgram/Project :0389 Support LGFC</i>
Reason:	
<i>Items</i>	
<b>366,334,030.000 UShs</b>	312201 Transport Equipment
Reason: Procurement process stalled	
<b>9,000,000.000 UShs</b>	312203 Furniture & Fixtures
Reason: Procurement process stalled	
<i>(ii) Expenditures in excess of the original approved budget</i>	

### V2: Performance Highlights

Table V2.1: Programme Outcome and Outcome Indicators\*

<b>Programme : 53 Coordination of Local Government Financing</b>			
<b>Responsible Officer: Mr. Lawrence Banyoya</b>			
<b>Programme Outcome: Financially sustainable local governments with steady growth and equitable distribution of grants</b>			
<b>Sector Outcomes contributed to by the Programme Outcome</b>			
1 .Harmonized government policy formulation and implementation at central and local government level			
<b>Programme Outcome Indicators</b>	<b>Indicator Measure</b>	<b>Planned 2018/19</b>	<b>Actuals By END Q3</b>
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\*

<b>Programme : 53 Coordination of Local Government Financing</b>
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### QUARTER 3: Highlights of Vote Performance

<b>Sub Programme : 01 Administration and support services</b>			
<b>KeyOutputPut : 01 Human Resource Management Improved</b>			
Key Output Indicators	Indicator Measure	Planned 2018/19	Actuals By END Q3
Number of staff trained in performance improvement	Number	26	26
Number of staff trained in financial analysis	Number	26	0
<b>KeyOutputPut : 05 Institutional Capacity Maintenance and Enhancement</b>			
Key Output Indicators	Indicator Measure	Planned 2018/19	Actuals By END Q3
Proportion of recommendations from Policy Dialogue meetings implemented	Percentage	80%	60%
<b>KeyOutputPut : 06 Policy, planning support services and M&amp;E enhanced</b>			
Key Output Indicators	Indicator Measure	Planned 2018/19	Actuals By END Q3
Number of local governments monitored on establishment of data bases and management property rates	Number	8	6
<b>Sub Programme : 02 Revenues for Local Governments- Central Grants and Local Revenues</b>			
<b>KeyOutputPut : 03 Enhancement of LG Revenue Mobilisation and Generation</b>			
Key Output Indicators	Indicator Measure	Planned 2018/19	Actuals By END Q3
Number of LGs that have updated property valuation register/lists	Number	12	8
No. of LGs that can produce Registers, Issue demand notes and receipt payments using the LR databases	Number	35	24
<b>KeyOutputPut : 04 Equitable Distribution of Grants to LGs</b>			
Key Output Indicators	Indicator Measure	Planned 2018/19	Actuals By END Q3
Number of Local Governments provided with skills in Budget Formulation	Number	15	12
Number of undertakings and recommendations implemented from the agreed positions from sector conditional grant negotiations	Number	120	120
<b>Sub Programme : 03 Research and data management</b>			
<b>KeyOutputPut : 02 LGs Budget Analysis</b>			
Key Output Indicators	Indicator Measure	Planned 2018/19	Actuals By END Q3
No. of Local Governments complying with budgeting legal requirements	Number	168	161
No. of LGs provided with feedback on Budget analysis findings	Number	8	8

### Performance highlights for the Quarter

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### QUARTER 3: Highlights of Vote Performance

The local government budget consultative committee meeting was held and it discussed the draft Local Government Budget Analysis Report for FY 2018/19, further more an update on the Fiscal Decentralization Architecture (FDA) was provided and proposals for the revised framework for the sector conditional grant negotiations were presented discussed and generated recommendations.

The Local Revenue Enhancement Coordinating Committee meeting was held and it discussed the management of revenue from natural resources in local governments and it was agreed that the legal provisions for management of royalties from protected areas be reviewed but also consider hydro electricity generation and exploitation of mineral.

The Commission also held a planning retreat which reflected on the strategies to enhance implementation of Commission mandate and functions.

### 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
<b>Program 1353 Coordination of Local Government Financing</b>	<b>5.26</b>	<b>4.03</b>	<b>3.58</b>	<b>76.5%</b>	<b>68.0%</b>	<b>88.8%</b>
<i>Class: Outputs Provided</i>	<b>4.69</b>	<b>3.47</b>	<b>3.40</b>	<b>73.9%</b>	<b>72.5%</b>	<b>98.1%</b>
135301 Human Resource Management Improved	0.22	0.16	0.15	73.5%	71.0%	96.7%
135302 LGs Budget Analysis	0.23	0.17	0.19	74.5%	81.5%	109.4%
135303 Enhancement of LG Revenue Mobilisation and Generation	0.69	0.49	0.48	71.4%	69.4%	97.2%
135304 Equitable Distribution of Grants to LGs	0.59	0.46	0.45	78.2%	77.2%	98.7%
135305 Institutional Capacity Maintenance and Enhancement	2.65	1.96	1.90	73.8%	71.6%	97.0%
135306 Policy, planning support services and M&E enhanced	0.31	0.23	0.23	72.5%	72.4%	99.9%
<i>Class: Capital Purchases</i>	<b>0.57</b>	<b>0.56</b>	<b>0.17</b>	<b>97.7%</b>	<b>30.6%</b>	<b>31.3%</b>
135375 Purchase of Motor Vehicles and Other Transport Equipment	0.51	0.49	0.13	97.4%	24.9%	25.6%
135376 Purchase of Office and ICT Equipment, including Software	0.07	0.07	0.05	100.0%	73.8%	73.8%
<b>Total for Vote</b>	<b>5.26</b>	<b>4.03</b>	<b>3.58</b>	<b>76.5%</b>	<b>68.0%</b>	<b>88.8%</b>

**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
<i>Class: Outputs Provided</i>	<b>4.69</b>	<b>3.47</b>	<b>3.40</b>	73.9%	72.5%	98.1%
211102 Contract Staff Salaries	1.12	0.84	0.78	75.0%	70.1%	93.5%
211103 Allowances (Inc. Casuals, Temporary)	0.75	0.56	0.56	75.0%	74.2%	99.0%
212101 Social Security Contributions	0.10	0.08	0.08	75.0%	75.0%	100.0%
213001 Medical expenses (To employees)	0.02	0.01	0.01	75.0%	70.4%	93.9%
213002 Incapacity, death benefits and funeral expenses	0.01	0.01	0.01	75.0%	75.0%	100.0%
213004 Gratuity Expenses	0.33	0.20	0.20	59.0%	59.4%	100.7%
221001 Advertising and Public Relations	0.03	0.02	0.02	75.0%	52.3%	69.8%
221002 Workshops and Seminars	0.22	0.16	0.16	75.0%	74.8%	99.8%

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### QUARTER 3: Highlights of Vote Performance

221003 Staff Training	0.07	0.05	0.05	75.0%	74.8%	99.8%
221004 Recruitment Expenses	0.01	0.00	0.00	75.0%	75.0%	100.0%
221007 Books, Periodicals & Newspapers	0.02	0.01	0.02	75.0%	107.4%	143.1%
221009 Welfare and Entertainment	0.02	0.02	0.02	75.0%	74.7%	99.6%
221011 Printing, Stationery, Photocopying and Binding	0.08	0.06	0.06	74.6%	74.6%	100.0%
221012 Small Office Equipment	0.00	0.00	0.00	100.0%	90.7%	90.7%
221016 IFMS Recurrent costs	0.01	0.01	0.01	75.0%	74.5%	99.3%
222001 Telecommunications	0.02	0.02	0.02	75.0%	75.0%	100.0%
222003 Information and communications technology (ICT)	0.02	0.01	0.01	59.7%	48.4%	81.1%
223003 Rent – (Produced Assets) to private entities	0.41	0.30	0.30	75.0%	75.0%	100.0%
223005 Electricity	0.08	0.06	0.06	75.0%	75.0%	100.0%
224004 Cleaning and Sanitation	0.03	0.03	0.03	90.0%	90.0%	100.0%
225001 Consultancy Services- Short term	0.15	0.13	0.13	89.7%	89.7%	100.0%
227001 Travel inland	0.80	0.58	0.58	72.6%	72.6%	100.0%
227002 Travel abroad	0.04	0.03	0.03	75.0%	75.0%	100.0%
227004 Fuel, Lubricants and Oils	0.18	0.14	0.14	75.0%	75.0%	100.0%
228002 Maintenance - Vehicles	0.19	0.14	0.13	74.3%	72.2%	97.2%
<b>Class: Capital Purchases</b>	<b>0.57</b>	<b>0.56</b>	<b>0.17</b>	97.7%	30.6%	31.3%
312201 Transport Equipment	0.51	0.49	0.13	97.4%	24.9%	25.6%
312202 Machinery and Equipment	0.05	0.05	0.04	100.0%	81.9%	81.9%
312203 Furniture & Fixtures	0.02	0.02	0.01	100.0%	55.0%	55.0%
<b>Total for Vote</b>	<b>5.26</b>	<b>4.03</b>	<b>3.58</b>	76.5%	68.0%	88.8%

**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
<b>Program 1353 Coordination of Local Government Financing</b>	<b>5.26</b>	<b>4.03</b>	<b>3.58</b>	<b>76.5%</b>	<b>68.0%</b>	<b>88.8%</b>
<i>Recurrent SubProgrammes</i>						
01 Administration and support services	2.91	2.15	2.08	73.8%	71.6%	97.1%
02 Revenues for Local Governments- Central Grants and Local Revenues	1.28	0.95	0.93	74.5%	73.0%	97.9%
03 Research and data management	0.50	0.37	0.38	73.4%	76.6%	104.2%
<i>Development Projects</i>						
0389 Support LGFC	0.57	0.56	0.17	97.7%	30.6%	31.3%
<b>Total for Vote</b>	<b>5.26</b>	<b>4.03</b>	<b>3.58</b>	<b>76.5%</b>	<b>68.0%</b>	<b>88.8%</b>

**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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## Local Government Finance Commission

### QUARTER 3: 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)	Conducted training for 40 staff members (15 female 25 male) in Performance Management for staff to understand setting performance targets, indicators and linking to business goals and Institutional, directorate, departmental and individual level and Developing performance plans and activities.	211102 Contract Staff Salaries	38,740
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 (Inc. Casuals, Temporary)	12,482
		212101 Social Security Contributions	11,403
		213001 Medical expenses (To employees)	13,526
		213004 Gratuity Expenses	8,208
		221001 Advertising and Public Relations	3,056
Training of Trainers for 26 Technical Officers 12 female and 14 male (Presentation Skills) carried out(Ugx 8m)	26 Technical Officers were trained in Information and Communication Technology focusing on the data packages needed for analysis of budgets	221003 Staff Training	50,137
Training for ten Members (3 female and 7 male) of the Commission in Public Policy analysis carried out .UGX (10m)		221004 Recruitment Expenses	4,499
Leadership and governance training for 10 Commission members carried out		221007 Books, Periodicals & Newspapers	751
		221009 Welfare and Entertainment	846
		221011 Printing, Stationery, Photocopying and Binding	3,750
		222001 Telecommunications	813
		227004 Fuel, Lubricants and Oils	4,990
		228002 Maintenance - Vehicles	1,008

##### Reasons for Variation in performance

<b>Total</b>	<b>154,208</b>
Wage Recurrent	38,740
Non Wage Recurrent	115,468
AIA	0

#### Output: 05 Institutional Capacity Maintenance and Enhancement

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## QUARTER 3: 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	New AC equipment's were purchased for the Commission. The AC of the Commission was serviced and the ICT equipment updated. The information on the Website updated for better branding of the Commission Resource Center system was developed for proper documentation Rent and utilities were paid and Commission fleets were maintained. One Finance Committee meetings was to discuss the allocations for the quarter. Public relation component of the Commission was enhanced and the Commission premises cleaned and maintained	<b>Item</b> 211102 Contract Staff Salaries 211103 Allowances (Inc. Casuals, Temporary) 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 222001 Telecommunications 222003 Information and communications technology (ICT) 223003 Rent – (Produced Assets) to private entities 223005 Electricity 224004 Cleaning and Sanitation 227001 Travel inland 227002 Travel abroad 227004 Fuel, Lubricants and Oils 228002 Maintenance - Vehicles	<b>Spent</b> 473,071 449,759 38,251 6,000 140,738 6,000 15,300 10,056 17,250 2,720 4,950 10,208 8,590 304,800 56,250 27,000 18,750 30,000 38,575 45,473
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	Salaries and allowances were paid for all members of staff. Reports on six Commission policy meetings were produced and recommendations implemented Value for money internal Audit was carried out to ensure activities were done and reports were produced.		
Commission fleets maintained 4 Finance Committee meetings held Public relation component of the Commission enhanced Commission premises cleaned and maintained	Monthly procurement reports were produced and submitted to Public Procurement Disposal Authority. Logistical support was provided to members of the staff. Financial statements and cash fund management reports were produced and submitted to Accountant generals office.		
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	Books of Accounts and records were maintained, Subscriptions for journals and periodicals made.		
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

<b>Total</b>	<b>1,703,742</b>
Wage Recurrent	473,071
Non Wage Recurrent	1,230,671

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## QUARTER 3: 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	Prepared and submitted the Vote quarter progress reports to OPM and MOFPED.	211102 Contract Staff Salaries 41,038
Monitoring visit to eight of Ntungamo MC, Rukungiri MC, Kisoro MC, Mayuge TC, Ngora TC, Luwero TC, Bombo TC, Pader TC.	Draft Annual Report for 2017 was prepared.	211103 Allowances (Inc. Casuals, Temporary) 12,378
Two policy Dialogue outreach conducted to provide forums on matters Concerning financing of LGs	Monitoring visit to six LGS of Ntungamo MC Rukungiri MC Kisoro MC, Mayuge TC, Luwero TC and Pader TC were carried out on progress on Local Revenue Enhancement and what can be done to improve Local revenue performance.	212101 Social Security Contributions 4,104
One planning retreat to prepare the Budget Framework Paper and Ministerial Policy Statement FY 2019/20	Half year progress report was prepared & submitted to OPM and MOFPED.	213004 Gratuity Expenses 8,208
Vote quarter progress reports in OBT prepared & submitted to OPM and MOFPED, LGFC Annual Report for 2017 prepared and submitted to top management	Held two budget Working Group Committee meetings to prepare the Budget Framework Paper FY 2019/20.	221002 Workshops and Seminars 30,000
	Held one planning staff meeting/retreat to prepare the Budget Framework Paper FY 2019/20.	221009 Welfare and Entertainment 1,573
	Held three budget Working Group Committee meetings to prepare the Ministerial Policy Statement FY 2019/20. The Ministerial Policy Statement for FY 2019/20 was produced and discussed in Parliament.	227001 Travel inland 97,500
		227004 Fuel, Lubricants and Oils 31,480

### Reasons for Variation in performance

<b>Total</b>	<b>226,281</b>
Wage Recurrent	41,038
Non Wage Recurrent	185,243
AIA	0
<b>Total For SubProgramme</b>	<b>2,084,231</b>
Wage Recurrent	552,849
Non Wage Recurrent	1,531,382
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 3: 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.	One Local Revenue Enhancement Coordinating Committee meeting was held and it discussed the management of revenue from natural resources in local governments and consider exploitation of minerals and hydro electricity generation.	<b>Item</b>	<b>Spent</b>
Two Regional Workshops to share best practices and experiences in local revenue mobilization	One regional workshops was held in Fort Portal on sharing experiences and best practices in local revenue generation and mobilization.	211102 Contract Staff Salaries	66,636
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.	Eight urban councils provided with technical support in improved methods for collection of property rates in Apac MC, Busia MC, Bukedea Nakasongola TC, Rukungiri MC, Masindi MC, Mityana, Nakasongola and Bushenyi	211103 Allowances (Inc. Casuals, Temporary)	19,484
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	Technical support was provided in establishment of local revenue databases in the 24 districts of Kitgum, Luuka, Kibuuku, Nakaseke, Isingiro Rukiga, Kween, Butebo, Dokolo, Nwoya, Amuru, Buvuma, Kalungu, Sheema, Kagadi Bulambuli, Nakapiripirit, Maracha, Packwach, Lubirizi, Rubanda, Buikwe, Kyankwanzi and Namisindwa	212101 Social Security Contributions	6,664
Rubanda, Rubirizi, Rukiga, Sheema, Koboko, Buvuma, Kagadi, Isingiro, Buyangabo, Dokolo, Buikwe, Kibaale, Nwoya, Kitugum, Nakaseke		213004 Gratuity Expenses	12,312
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.	Eight Local Governments were provided with skills and approaches to establish local revenue databases i.e. Bunyangabo, Namisindwa, Buyende, Kaabong, Buliisa, Koboko, Kwania and Amudat	221001 Advertising and Public Relations	4,500
		221002 Workshops and Seminars	82,500
		221009 Welfare and Entertainment	1,305
		221011 Printing, Stationery, Photocopying and Binding	10,500
		222001 Telecommunications	1,278
		227001 Travel inland	245,124
		227004 Fuel, Lubricants and Oils	14,346
		228002 Maintenance - Vehicles	16,170

### Reasons for Variation in performance

<b>Total</b>	<b>480,817</b>
Wage Recurrent	66,636
Non Wage Recurrent	414,181
A/A	0

Output: 04 Equitable Distribution of Grants to LGs

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## QUARTER 3: 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 regional Fiscal Decentralization Architecture (FDA) dissemination workshops conducted	Four Fiscal Decentralization Architecture regional dissemination workshops were held with local leaders in the centers of Mbarara, Fort Portal, Lira and Mbale.	<b>Item</b>	<b>Spent</b>
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)	Organized and facilitated sector conditional grants the negotiations between Local Governments and sector. The process was successfully conducted with the seven sectors of Education and Sports, Health, Water and Environment, Works and Transport, Agriculture, Trade and Social Development and this was carried out on 27 st – 31st August 2018.	211102 Contract Staff Salaries	89,428
Advocate for increased conditional grant allocation per child from 10,000 to 17,000 ugx		211103 Allowances (Inc. Casuals, Temporary)	25,876
Planned indicative planning figures and budget guidelines for Youth Livelihood programme and Women Entrepreneurship Programme adhered too.		212101 Social Security Contributions	7,118
Special Need funds release to Local governments communicated by MoES for follow up and monitoring	One local government budget consultative committee meeting was held and it discussed;	213004 Gratuity Expenses	14,654
Two Local Government Budget Committee (LGBC) meetings held	The draft Local Government Budget Analysis Report for FY 2018/19.	221002 Workshops and Seminars	29,973
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	The Update on the Fiscal Decentralization Architecture (FDA) and proposals for the revised framework for the sector conditional grant negotiations	221007 Books, Periodicals & Newspapers	1,714
	12 LGs were provided with technical support in budget formulation and these were Kiryandongo Kyotera, Kyankwanzi, Kagadi, Kakumiro Iganga, Kiboga, Kaliro Mc, Kabale, Buyangabo, Kalungu and Moyo	221009 Welfare and Entertainment	1,752
		221011 Printing, Stationery, Photocopying and Binding	12,000
		222001 Telecommunications	1,704
		225001 Consultancy Services- Short term	134,595
		227001 Travel inland	75,000
		227004 Fuel, Lubricants and Oils	12,118
		228002 Maintenance - Vehicles	45,554

### Reasons for Variation in performance

<b>Total</b>	<b>451,486</b>
Wage Recurrent	89,428
Non Wage Recurrent	362,058
AIA	0
<b>Total For SubProgramme</b>	<b>932,303</b>
Wage Recurrent	156,064
Non Wage Recurrent	776,239
AIA	0

### Recurrent Programmes

#### Subprogram: 03 Research and data management

#### Outputs Provided

#### Output: 02 LGs Budget Analysis

# Vote:147 Local Government Finance Commission

## QUARTER 3: 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
Hire 4 Data Entry Assistants to help capture LGs Budget Analysis Data Analysis of 168 LGs FY 2018/19 carried out to ensure equitable distribution of resources and track releases and expenditure for improved service delivery	Data capture from approved Budgets was done for 161 Local governments for FY 2018/19 and this is ongoing. Fiscal data validation, verification, and collection was done in five LGs of Kotido MC, Nebbi MC, Rukiga DLG, Nabilatuk and Kapelabyong on the findings from the budget analysis.	<b>Item</b> 211102 Contract Staff Salaries 211103 Allowances (Inc. Casuals, Temporary) 212101 Social Security Contributions 213004 Gratuity Expenses 221002 Workshops and Seminars 221007 Books, Periodicals & Newspapers 221009 Welfare and Entertainment 221011 Printing, Stationery, Photocopying and Binding 222001 Telecommunications 227001 Travel inland 227004 Fuel, Lubricants and Oils 228002 Maintenance - Vehicles	<b>Spent</b> 41,037 17,123 4,104 4,104 5,031 741 950 7,500 813 88,875 2,567 17,755
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	Nine LGs of Moroto DLG, Bullisa DLG, and Masaka DLG, Katakwi, Lyantonde, Mpigi, Mubende, Abim and Ntoroko DLG provided with feedback from the findings of the LGs Budget Analysis provided Analysis was provided collation and collection of data on FY 2018/19 releases to LGs done. Analysis was provided collation and collection of data on FY 2018/19 releases for 3rd Quarter. Budget for legal requirements was done for 161 LGs. The framework for analysis of the LG budget was reviewed and updated to fit the changes that came with the new allocation formula that involved merged some grants and budget requirements.		
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

<b>Total</b>	<b>190,600</b>
Wage Recurrent	41,037
Non Wage Recurrent	149,563
<i>AIA</i>	0

### Output: 05 Institutional Capacity Maintenance and Enhancement

# Vote:147 Local Government Finance Commission

## QUARTER 3: 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
The efficacy of DDEG on service delivery in LGs assessed	Policy briefs on reinstatement of equalization grant was developed.	<b>Item</b>	<b>Spent</b>
A study on effects of LED on the performance of local revenues in LGs carried out	Two meetings of research task force committee were held to discuss the research function.	211102 Contract Staff Salaries	34,844
4 meetings of Research Task force held and produce minutes	A concept note for LED was developed and reviewed by members of the research committee.	211103 Allowances (Inc. Casuals, Temporary)	18,783
		212101 Social Security Contributions	3,485
		213004 Gratuity Expenses	9,104
		221001 Advertising and Public Relations	2,148
		221002 Workshops and Seminars	15,000
		221007 Books, Periodicals & Newspapers	2,001
		221009 Welfare and Entertainment	1,790
		221011 Printing, Stationery, Photocopying and Binding	9,000
		221016 IFMS Recurrent costs	2,497
		222001 Telecommunications	485
		227001 Travel inland	52,500
		227004 Fuel, Lubricants and Oils	33,925
		228002 Maintenance - Vehicles	8,557

### Reasons for Variation in performance

<b>Total</b>	<b>194,118</b>
Wage Recurrent	34,844
Non Wage Recurrent	159,274
AIA	0
<b>Total For SubProgramme</b>	<b>384,718</b>
Wage Recurrent	75,881
Non Wage Recurrent	308,837
AIA	0

### Development Projects

#### Project: 0389 Support LGFC

#### Capital Purchases

#### Output: 75 Purchase of Motor Vehicles and Other Transport Equipment

Two vehicles purchased	Procurement is still on going	<b>Item</b>	<b>Spent</b>
		312201 Transport Equipment	125,866

### Reasons for Variation in performance

<b>Total</b>	<b>125,866</b>
GoU Development	125,866
External Financing	0
AIA	0

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

# Vote:147

## Local Government Finance Commission

### QUARTER 3: 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
Office Fittings and Furniture	Eight iPads were procured for the Commission and top management.	<b>Item</b>	<b>Spent</b>
Eight office Desks Procured	Executive Chairs and conference tables with chairs were procured.	312202 Machinery and Equipment	38,072
One Binding Machine procured	2 desktop computers, one laptop and one air conditioner was procured	312203 Furniture & Fixtures	11,000
Five Desk top Computers and 2 laptops procured			
Provision of 10 iPads to the members of the Commission			

#### Reasons for Variation in performance

	<b>Total</b>	<b>49,072</b>
GoU Development		49,072
External Financing		0
AIA		0
<b>Total For SubProgramme</b>		<b>174,938</b>
GoU Development		174,938
External Financing		0
AIA		0
<b>GRAND TOTAL</b>		<b>3,576,191</b>
Wage Recurrent		784,794
Non Wage Recurrent		2,616,459
GoU Development		174,938
External Financing		0
AIA		0

# Vote:147 Local Government Finance Commission

## QUARTER 3: 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			
Recurrent Programmes			
Subprogram: 01 Administration and support services			
Outputs Provided			
Output: 01 Human Resource Management Improved			
ICT Training for 26 Technical Officers carried out	26 Technical Officers were trained in Information and Communication Technology focusing on the data packages needed for analysis of budgets	Item	Spent
		211102 Contract Staff Salaries	13,679
		211103 Allowances (Inc. Casuals, Temporary)	4,167
		212101 Social Security Contributions	3,801
		213001 Medical expenses (To employees)	3,926
		221001 Advertising and Public Relations	243
		221003 Staff Training	16,664
		221004 Recruitment Expenses	1,500
		221007 Books, Periodicals & Newspapers	250
		221009 Welfare and Entertainment	282
		221011 Printing, Stationery, Photocopying and Binding	1,250
		222001 Telecommunications	271
		227004 Fuel, Lubricants and Oils	1,663
Reasons for Variation in performance			
Total			47,697
Wage Recurrent			13,679
Non Wage Recurrent			34,018
A/A			0

*Reasons for Variation in performance*

**Output: 05 Institutional Capacity Maintenance and Enhancement**

# Vote:147 Local Government Finance Commission

## QUARTER 3: 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 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 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 Commission fleets maintained 1 Finance Committee meetings held Public relation component of the Commission enhanced Commission premises cleaned and maintained Staff salaries and allowances paid Reports produced and recommendations from the meetings implemented 1 general staff meeting held 2 Commission policy meetings held 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 The AC of the Commission was serviced and the ICT equipment updated. The software was updated and the information on the Website updated for better branding of the Commission Resource Center system was developed for proper documentation Rent and utilities were paid and Commission fleets were maintained. One Finance Committee meetings was to discuss the allocations for the quarter. Public relation component of the Commission was enhanced and the Commission premises cleaned and maintained  Salaries and allowances were paid for all members of staff. Reports on 4 Commission policy meetings were produced and recommendations implemented Value for money internal Audit was carried out to ensure activities were done and progress reports were produced. Monthly procurement reports were produced and submitted to PPDA. Logistical support provided Financial statements and cash fund management reports produced Books of Accounts and records maintained, Subscriptions for journals and periodicals made.	<b>Item</b> 211102 Contract Staff Salaries 211103 Allowances (Inc. Casuals, Temporary) 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 221012 Small Office Equipment 222001 Telecommunications 222003 Information and communications technology (ICT) 223003 Rent – (Produced Assets) to private entities 223005 Electricity 224004 Cleaning and Sanitation 227001 Travel inland 227002 Travel abroad 227004 Fuel, Lubricants and Oils 228002 Maintenance - Vehicles	<b>Spent</b> 175,128 146,118 12,750 2,561 191 8,300 3,349 5,750 2,000 3,403 4,006 101,600 18,750 13,655 6,325 21,000 12,858 15,473

### Reasons for Variation in performance

<b>Total</b>	<b>553,218</b>
Wage Recurrent	175,128
Non Wage Recurrent	378,089
<i>AIA</i>	0

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

# Vote:147 Local Government Finance Commission

## QUARTER 3: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
Monitoring visit to 6 LGS		<b>Item</b>	<b>Spent</b>
Half year progress report prepared & submitted to OPM and MOFPED, LGFC	Monitoring visit to 6 LGS of Ntungamo MC Rukungiri MC Kisoro MC, Mayuge TC, Luwero TC and Pader TC were carried out on progress on Local Revenue Enhancement	211102 Contract Staff Salaries	13,679
One planning Ministerial Policy Statement FY 2019/20		211103 Allowances (Inc. Casuals, Temporary)	4,122
Vote quarter 2 progress reports in OBT prepared & submitted to OPM and MOFPED. Half year Performance Report for 2018-19 prepared and submitted to top management	Half year progress report was prepared & submitted to OPM MOFPED and discussed by the Commission. Held three budget Working Group Committee meetings to prepare the Ministerial policy statement FY 2019/20. One Ministerial Policy Statement for FY 2019/20 was produced and discussed in Parliament. Vote quarter 2 progress reports in OBT prepared & submitted to OPM and MOFPED. Half year Performance Report for 2018-19 prepared and submitted to top management	212101 Social Security Contributions	1,368
		221002 Workshops and Seminars	10,000
		221009 Welfare and Entertainment	536
		227001 Travel inland	32,780
		227004 Fuel, Lubricants and Oils	10,494

### Reasons for Variation in performance

<b>Total</b>	<b>72,978</b>
Wage Recurrent	13,679
Non Wage Recurrent	59,299
AIA	0
<b>Total For SubProgramme</b>	<b>673,893</b>
Wage Recurrent	202,487
Non Wage Recurrent	471,406
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 3: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
One Local Revenue Enhancement Coordinating Committee held.3 urban councils of Lugazi, Mityana, Nakasongola, Bushenyi, supported with improved methods for collecting property rates.Hands-on and follow up support on the existing databases in 9 districts and their urban councils provided 3 districts across the country of provided with skills and approaches to establish local revenue databases.	<p>The Local Revenue Enhancement Coordinating Committee meeting was held and it discussed the management of revenue from natural resources in local governments and it was agreed that the legal provisions for management of royalties from protected areas be reviewed but also consider hydro electricity generation and exploitation of mineral</p> <p>Three urban councils were supported with improved methods for collection of property rates Mityana, Nakasongola, Bushenyi</p> <p>Hands on support in establishment of local revenue databases was provided in the Nine districts of Bulambuli, Nakapiripirit, Maracha, Packwach, Lubirizi, Rubanda, Buikwe, Kyankwanzi and Namisindwa</p> <p>Three Local Governments were provided with skills and approaches to establish local revenue databases. Koboko, Kwanja and Amudat</p>	<p><b>Item</b></p> <p>211102 Contract Staff Salaries</p> <p>211103 Allowances (Inc. Casuals, Temporary)</p> <p>212101 Social Security Contributions</p> <p>221001 Advertising and Public Relations</p> <p>221002 Workshops and Seminars</p> <p>221009 Welfare and Entertainment</p> <p>221011 Printing, Stationery, Photocopying and Binding</p> <p>222001 Telecommunications</p> <p>227001 Travel inland</p> <p>227004 Fuel, Lubricants and Oils</p>	<p><b>Spent</b></p> <p>22,212</p> <p>6,495</p> <p>2,221</p> <p>1,500</p> <p>30,000</p> <p>441</p> <p>4,000</p> <p>426</p> <p>89,448</p> <p>4,782</p>

### Reasons for Variation in performance

<b>Total</b>	<b>161,525</b>
Wage Recurrent	22,212
Non Wage Recurrent	139,313
<b>AIA</b>	<b>0</b>

### Output: 04 Equitable Distribution of Grants to LGs

One Local Government Budget Committee (LGBC) meeting heldTechnical support on budget formulation provided to 4 weak across LGs across the country	<p><b>Item</b></p> <p>211102 Contract Staff Salaries</p> <p>211103 Allowances (Inc. Casuals, Temporary)</p> <p>212101 Social Security Contributions</p> <p>213004 Gratuity Expenses</p> <p>221002 Workshops and Seminars</p> <p>221007 Books, Periodicals &amp; Newspapers</p> <p>221009 Welfare and Entertainment</p> <p>221011 Printing, Stationery, Photocopying and Binding</p> <p>222001 Telecommunications</p> <p>225001 Consultancy Services- Short term</p> <p>227001 Travel inland</p> <p>227004 Fuel, Lubricants and Oils</p> <p>228002 Maintenance - Vehicles</p>	<p><b>Spent</b></p> <p>30,995</p> <p>8,686</p> <p>2,732</p> <p>341</p> <p>24,168</p> <p>1,014</p> <p>614</p> <p>3,500</p> <p>568</p> <p>59,674</p> <p>25,593</p> <p>4,039</p> <p>10,046</p>
One local government budget consultative committee meeting was held and it discussed the draft Local Government Budget Analysis Report for FY 2018/19, the Update on the Fiscal Decentralization Architecture (FDA) and on proposals for the revised framework for the sector conditional grant negotiations		
Four LGs were supported in budget formulation and these were Kabale, Buyangabo, Kalungu and Moyo		

### Reasons for Variation in performance

# Vote:147 Local Government Finance Commission

## QUARTER 3: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
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<b>Total</b>	<b>171,971</b>
Wage Recurrent	30,995
Non Wage Recurrent	140,976
AIA	0
<b>Total For SubProgramme</b>	<b>333,495</b>
Wage Recurrent	53,207
Non Wage Recurrent	280,289
AIA	0

### Recurrent Programmes

#### Subprogram: 03 Research and data management

##### Outputs Provided

##### Output: 02 LGs Budget Analysis

	Item	Spent
Continue with analysis of 168 LGs FY 2018/19 Budgets for legal requirement doneFiscal data validation, verification, and collection done in 2 LGs,	211102 Contract Staff Salaries	13,679
3 LGs provided with feedback from the findings of the LGs Budget Analysis providedBudgets for legal requirement done	211103 Allowances (Inc. Casuals, Temporary)	5,680
Review the LG budget analysis framework (LGBARS)	212101 Social Security Contributions	1,368
	221002 Workshops and Seminars	1,851
	221007 Books, Periodicals & Newspapers	191
	221009 Welfare and Entertainment	316
	221011 Printing, Stationery, Photocopying and Binding	2,500
	222001 Telecommunications	271
	227001 Travel inland	32,673
	227004 Fuel, Lubricants and Oils	856
	228002 Maintenance - Vehicles	17,755

### Reasons for Variation in performance

<b>Total</b>	<b>77,141</b>
Wage Recurrent	13,679
Non Wage Recurrent	63,461
AIA	0

#### Output: 05 Institutional Capacity Maintenance and Enhancement

# Vote:147 Local Government Finance Commission

## QUARTER 3: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
.Policy Note of the effects of LED on the performance of local revenues in LGs carried out	Policy briefs on reinstatement of equalization grant was developed.	<b>Item</b>	<b>Spent</b>
		211102 Contract Staff Salaries	11,615
		211103 Allowances (Inc. Casuals, Temporary)	6,260
		212101 Social Security Contributions	1,162
		213004 Gratuity Expenses	1,968
		221002 Workshops and Seminars	9,740
		221007 Books, Periodicals & Newspapers	1,201
		221009 Welfare and Entertainment	600
		221011 Printing, Stationery, Photocopying and Binding	3,000
		221016 IFMS Recurrent costs	2,497
		222001 Telecommunications	162
		227001 Travel inland	19,394
		227004 Fuel, Lubricants and Oils	11,308
		228002 Maintenance - Vehicles	3,300

### Reasons for Variation in performance

<b>Total</b>	<b>72,204</b>
Wage Recurrent	11,615
Non Wage Recurrent	60,589
AIA	0
<b>Total For SubProgramme</b>	<b>149,345</b>
Wage Recurrent	25,294
Non Wage Recurrent	124,051
AIA	0

### Development Projects

#### Project: 0389 Support LGFC

#### Capital Purchases

#### Output: 75 Purchase of Motor Vehicles and Other Transport Equipment

Procurement is still on going

<b>Item</b>	<b>Spent</b>
312201 Transport Equipment	7,983

### Reasons for Variation in performance

<b>Total</b>	<b>7,983</b>
GoU Development	7,983
External Financing	0
AIA	0

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

# Vote:147 Local Government Finance Commission

## QUARTER 3: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
	Eight iPads were procured for the members of the Commission. Executive Chairs and conference tables with chairs were procured. 2 desktop computers, one laptop and one air conditioner was procured	<b>Item</b> 312202 Machinery and Equipment	<b>Spent</b> 13,216
<i>Reasons for Variation in performance</i>			
		<b>Total</b>	<b>13,216</b>
		GoU Development	13,216
		External Financing	0
		AIA	0
		<b>Total For SubProgramme</b>	<b>21,199</b>
		GoU Development	21,199
		External Financing	0
		AIA	0
		<b>GRAND TOTAL</b>	<b>1,177,932</b>
		Wage Recurrent	280,988
		Non Wage Recurrent	875,745
		GoU Development	21,199
		External Financing	0
		AIA	0

# Vote:147

## Local Government Finance Commission

### QUARTER 4: Revised Workplan

<i>US\$ Thousands</i>	<b>Planned Outputs for the Quarter</b>	<b>Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)</b>		
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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

Financial analysis training carried out for 26 members of staff.	<b>Item</b>	<b>Balance b/f</b>	<b>New Funds</b>	<b>Total</b>
Implementation of the strategic thinking outcomes carried out.	211102 Contract Staff Salaries	2,298	0	2,298
	213001 Medical expenses (To employees)	874	0	874
	221001 Advertising and Public Relations	1,444	0	1,444
	221003 Staff Training	113	0	113
	221004 Recruitment Expenses	1	0	1
	228002 Maintenance - Vehicles	504	0	504
	<b>Total</b>	<b>5,234</b>	<b>0</b>	<b>5,234</b>
	<b>Wage Recurrent</b>	<b>2,298</b>	<b>0</b>	<b>2,298</b>
	<b>Non Wage Recurrent</b>	<b>2,936</b>	<b>0</b>	<b>2,936</b>
	<b>AIA</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Vote:147 Local Government Finance Commission

## QUARTER 4: Revised Workplan

<i>US\$ Thousands</i>	<b>Planned Outputs for the Quarter</b>	<b>Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)</b>		
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### Output: 05 Institutional Capacity Maintenance and Enhancement

	<b>Item</b>	<b>Balance b/f</b>	<b>New Funds</b>	<b>Total</b>
Improved AC services in the Commission				
Serviced and updated ICT equipment's and software	211102 Contract Staff Salaries	52,021	0	52,021
Up to Date Information on the Website				
Resource Center system developed and in place	211103 Allowances (Inc. Casuals, Temporary)	5,703	0	5,703
Staff salaries and allowances paid	212101 Social Security Contributions	1	0	1
Reports produced and recommendations from the meetings implemented	221001 Advertising and Public Relations	3,000	0	3,000
1 general staff meeting held	221007 Books, Periodicals & Newspapers	(4,800)	0	(4,800)
2 Commission policy meetings held				
	221009 Welfare and Entertainment	24	0	24
	221012 Small Office Equipment	280	0	280
Logistical support provided				
Financial statements and cash fund management reports produced	221016 IFMS Recurrent costs	50	0	50
Books of Accounts and records maintained,	222001 Telecommunications	1	0	1
Subscriptions for journals and periodicals made.	222003 Information and communications technology (ICT)	2,000	0	2,000
	228002 Maintenance - Vehicles	(473)	0	(473)
Commission fleets maintained	<b>Total</b>	<b>57,806</b>	<b>0</b>	<b>57,806</b>
1 Finance Committee meetings held	<b>Wage Recurrent</b>	<b>52,021</b>	<b>0</b>	<b>52,021</b>
Public relation component of the Commission enhanced	<b>Non Wage Recurrent</b>	<b>5,785</b>	<b>0</b>	<b>5,785</b>
Commission premises cleaned and maintained	<b>AIA</b>	<b>0</b>	<b>0</b>	<b>0</b>
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

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

	<b>Item</b>	<b>Balance b/f</b>	<b>New Funds</b>	<b>Total</b>
Vote quarter progress reports in OBT prepared & submitted to OPM and MOFPED, LGFC	211103 Allowances (Inc. Casuals, Temporary)	103	0	103
	221009 Welfare and Entertainment	23	0	23
Vote quarter 3 progress reports in OBT prepared & submitted to OPM and MOFPED, Preparation for end of year progress report	<b>Total</b>	<b>126</b>	<b>0</b>	<b>126</b>
	<b>Wage Recurrent</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Non Wage Recurrent</b>	<b>126</b>	<b>0</b>	<b>126</b>
Monitoring at Policy level carried out to assess the End of year performance of the work plan by the Members of the Commission	<b>AIA</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Vote:147

## Local Government Finance Commission

### QUARTER 4: Revised Workplan

<i>US\$ Thousands</i>	<b>Planned Outputs for the Quarter</b>	<b>Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)</b>
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#### Subprogram: 02 Revenues for Local Governments- Central Grants and Local Revenues

##### Outputs Provided

#### Output: 03 Enhancement of LG Revenue Mobilisation and Generation

	<b>Item</b>	<b>Balance b/f</b>	<b>New Funds</b>	<b>Total</b>
Districts provided with skills and approaches to establish local revenue databases.	221009 Welfare and Entertainment	9	0	9
	228002 Maintenance - Vehicles	13,952	0	13,952
Hands-on and follow up support on the existing databases in 11 districts and their urban councils provided	<b>Total</b>	<b>13,961</b>	<b>0</b>	<b>13,961</b>
	<b>Wage Recurrent</b>	<b>0</b>	<b>0</b>	<b>0</b>
Urban councils supported with improved methods for collecting property rates.	<b>Non Wage Recurrent</b>	<b>13,961</b>	<b>0</b>	<b>13,961</b>
	<b>AIA</b>	<b>0</b>	<b>0</b>	<b>0</b>
Districts across the country of provided with skills and approaches to establish local revenue databases.				

#### Output: 04 Equitable Distribution of Grants to LGs

	<b>Item</b>	<b>Balance b/f</b>	<b>New Funds</b>	<b>Total</b>
Midterm review on the implementation the agreed position in the negotiations carried out	213004 Gratuity Expenses	(1,327)	0	(1,327)
	221002 Workshops and Seminars	27	0	27
	221007 Books, Periodicals & Newspapers	(664)	0	(664)
Technical support on budget formulation provided to three weak LGs of Omoro, Ngora and kwanja across the country	228002 Maintenance - Vehicles	7,709	0	7,709
	<b>Total</b>	<b>5,745</b>	<b>0</b>	<b>5,745</b>
One Local Government Budget Committee (LGBC) meetings held	<b>Wage Recurrent</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Non Wage Recurrent</b>	<b>5,745</b>	<b>0</b>	<b>5,745</b>
	<b>AIA</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Vote:147

## Local Government Finance Commission

### QUARTER 4: Revised Workplan

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

##### *Outputs Provided*

#### Output: 02 LGs Budget Analysis

	<b>Item</b>	<b>Balance b/f</b>	<b>New Funds</b>	<b>Total</b>
Fiscal data validation, verification, and collection done				
Budget analysis task force meetings held	211103 Allowances (Inc. Casuals, Temporary)	42	0	42
	213004 Gratuity Expenses	1	0	1
selected LGs provided with feedback from the findings of the LGs Budget Analysis provided	221002 Workshops and Seminars	369	0	369
	221007 Books, Periodicals & Newspapers	84	0	84
	221009 Welfare and Entertainment	10	0	10
Collation and collection of data on FY 2018/19 releases to LGs done	227004 Fuel, Lubricants and Oils	(1)	0	(1)
Analysis of 164 LGs FY 2018/19.	228002 Maintenance - Vehicles	(16,900)	0	(16,900)
	<b>Total</b>	<b>(16,395)</b>	<b>0</b>	<b>(16,395)</b>
	<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>Non Wage Recurrent</i>	<i>(16,395)</i>	<i>0</i>	<i>(16,395)</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

#### Output: 05 Institutional Capacity Maintenance and Enhancement

	<b>Item</b>	<b>Balance b/f</b>	<b>New Funds</b>	<b>Total</b>
Produce a report on the 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	211103 Allowances (Inc. Casuals, Temporary)	3	0	3
	221001 Advertising and Public Relations	2,352	0	2,352
	221007 Books, Periodicals & Newspapers	(800)	0	(800)
	221009 Welfare and Entertainment	16	0	16
	221016 IFMS Recurrent costs	2	0	2
	228002 Maintenance - Vehicles	(856)	0	(856)
	<b>Total</b>	<b>717</b>	<b>0</b>	<b>717</b>
	<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>Non Wage Recurrent</i>	<i>717</i>	<i>0</i>	<i>717</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

##### *Development Projects*

#### Project: 0389 Support LGFC

##### *Capital Purchases*

#### Output: 75 Purchase of Motor Vehicles and Other Transport Equipment

<b>Item</b>	<b>Balance b/f</b>	<b>New Funds</b>	<b>Total</b>
312201 Transport Equipment	366,334	0	366,334
<b>Total</b>	<b>366,334</b>	<b>0</b>	<b>366,334</b>
<i>GoU Development</i>	<i>366,334</i>	<i>0</i>	<i>366,334</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>



# Vote:147

## Local Government Finance Commission

### QUARTER 4: 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				
	Item	Balance b/f	New Funds	Total
	312202 Machinery and Equipment	8,428	0	8,428
	312203 Furniture & Fixtures	9,000	0	9,000
	Total	17,428	0	17,428
	GoU Development	17,428	0	17,428
	External Financing	0	0	0
	AIA	0	0	0
	GRAND TOTAL	450,956	0	450,956
	Wage Recurrent	54,320	0	54,320
	Non Wage Recurrent	12,875	0	12,875
	GoU Development	383,762	0	383,762
	External Financing	0	0	0
	AIA	0	0	0