

Vote:147

Local Government Finance Commission

QUARTER 4: Highlights of Vote Performance

V1: Summary of Issues in Budget Execution

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

	Approved Budget	Cashlimits by End Q4	Released by End Q 4	Spent by End Q4	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	1.119	1.119	1.119	1.119	100.0%	100.0%	100.0%
Non Wage	3.572	3.572	3.576	3.575	100.1%	100.1%	100.0%
Dev't. GoU	0.572	0.572	0.572	0.572	100.0%	100.0%	100.0%
Ext. Fin.	0.000	0.000	0.000	0.000	0.0%	0.0%	0.0%
GoU Total	5.262	5.262	5.266	5.266	100.1%	100.1%	100.0%
Total GoU+Ext Fin (MTEF)	5.262	5.262	5.266	5.266	100.1%	100.1%	100.0%
Arrears	0.000	0.000	0.000	0.000	0.0%	0.0%	0.0%
Total Budget	5.262	5.262	5.266	5.266	100.1%	100.1%	100.0%
A.I.A Total	0.000	0.000	0.000	0.000	0.0%	0.0%	0.0%
Grand Total	5.262	5.262	5.266	5.266	100.1%	100.1%	100.0%
Total Vote Budget Excluding Arrears	5.262	5.262	5.266	5.266	100.1%	100.1%	100.0%

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	5.27	5.27	100.1%	100.1%	100.0%
Total for Vote	5.26	5.27	5.27	100.1%	100.1%	100.0%

Matters to note in budget execution

The overall performance for the vote was good although some of the activities were not implemented 100% some of the planned local governments were not visited because the budget could not accommodate all of them.

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	
0.001 Bn Shs	SubProgram/Project :03 Research and data management
Reason:	
Items	
1,251,482.000 UShs	221016 IFMS Recurrent costs

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Reason:	
<i>(ii) Expenditures in excess of the original approved budget</i>	
Program 1353 Coordination of Local Government Financing	
0.000 Bn Shs	SubProgram/Project :01 Administration and support services
Reason:	
<i>Items</i>	
4,799,950.000 UShs	221007 Books, Periodicals & Newspapers
Reason: System errors from the IFMS data	
0.000 Bn Shs	SubProgram/Project :02 Revenues for Local Governments- Central Grants and Local Revenues
Reason:	
<i>Items</i>	
664,000.000 UShs	221007 Books, Periodicals & Newspapers
Reason: System errors from the IFMS data	
0.021 Bn Shs	SubProgram/Project :03 Research and data management
Reason: System errors from the IFMS data	
<i>Items</i>	
17,755,191.000 UShs	228002 Maintenance - Vehicles
Reason: System errors from the IFMS data	
2,496,667.000 UShs	221016 IFMS Recurrent costs
Reason: System errors from the IFMS data	
799,800.000 UShs	221007 Books, Periodicals & Newspapers
Reason: System errors from the IFMS data	

V2: Performance Highlights

Table V2.1: Programme Outcome and Outcome Indicators*

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 Q4
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%

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QUARTER 4: Highlights of Vote Performance

Table V2.2: Key Vote Output Indicators*

Programme : 53 Coordination of Local Government Financing			
Sub Programme : 01 Administration and support services			
KeyOutputPut : 01 Human Resource Management Improved			
Key Output Indicators	Indicator Measure	Planned 2018/19	Actuals By END Q4
Number of staff trained in performance improvement	Number	26	26
Number of staff trained in financial analysis	Number	26	26
KeyOutputPut : 05 Institutional Capacity Maintenance and Enhancement			
Key Output Indicators	Indicator Measure	Planned 2018/19	Actuals By END Q4
Proportion of recommendations from Policy Dialogue meetings implemented	Percentage	80%	75%
KeyOutputPut : 06 Policy, planning support services and M&E enhanced			
Key Output Indicators	Indicator Measure	Planned 2018/19	Actuals By END Q4
Number of local governments monitored on establishment of data bases and management property rates	Number	8	6
Sub Programme : 02 Revenues for Local Governments- Central Grants and Local Revenues			
KeyOutputPut : 03 Enhancement of LG Revenue Mobilisation and Generation			
Key Output Indicators	Indicator Measure	Planned 2018/19	Actuals By END Q4
Number of LGs that have updated property valuation register/lists	Number	12	12
No. of LGs that can produce Registers, Issue demand notes and receipt payments using the LR databases	Number	35	33
KeyOutputPut : 04 Equitable Distribution of Grants to LGs			
Key Output Indicators	Indicator Measure	Planned 2018/19	Actuals By END Q4
Number of Local Governments provided with skills in Budget Formulation	Number	15	15
Number of undertakings and recommendations implemented from the agreed positions from sector conditional grant negotiations	Number	120	120
Sub Programme : 03 Research and data management			
KeyOutputPut : 02 LGs Budget Analysis			
Key Output Indicators	Indicator Measure	Planned 2018/19	Actuals By END Q4
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

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QUARTER 4: Highlights of Vote Performance

Performance highlights for the Quarter

The performance highlights included the training of technical staff in Financial analysis as a measure to increase the institutional capacity given the diverse work load of the commission.

The Midterm review on the status of implementation of the agreed position in the conditional grant negotiations carried out on 7th May 2019 with the Seven sectors to assess the level of implementation and challenges faced and how best they can be solved. The review also discussed the proposal on improving the negotiations to make them more impact full and hold stakeholders accountable

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	5.27	5.27	100.1%	100.1%	100.0%
<i>Class: Outputs Provided</i>	<i>4.69</i>	<i>4.69</i>	<i>4.69</i>	<i>100.1%</i>	<i>100.1%</i>	<i>100.0%</i>
135301 Human Resource Management Improved	0.22	0.22	0.22	100.5%	100.0%	99.5%
135302 LGs Budget Analysis	0.23	0.24	0.25	100.7%	107.6%	106.8%
135303 Enhancement of LG Revenue Mobilisation and Generation	0.69	0.69	0.68	100.0%	98.5%	98.5%
135304 Equitable Distribution of Grants to LGs	0.59	0.59	0.58	100.5%	98.8%	98.3%
135305 Institutional Capacity Maintenance and Enhancement	2.65	2.65	2.66	100.1%	100.3%	100.2%
135306 Policy, planning support services and M&E enhanced	0.31	0.31	0.31	98.4%	98.4%	100.0%
<i>Class: Capital Purchases</i>	<i>0.57</i>	<i>0.57</i>	<i>0.57</i>	<i>100.0%</i>	<i>100.0%</i>	<i>100.0%</i>
135375 Purchase of Motor Vehicles and Other Transport Equipment	0.51	0.51	0.51	100.0%	100.0%	100.0%
135376 Purchase of Office and ICT Equipment, including Software	0.07	0.07	0.07	100.0%	100.0%	100.0%
Total for Vote	5.26	5.27	5.27	100.1%	100.1%	100.0%

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>	<i>4.69</i>	<i>4.69</i>	<i>4.69</i>	<i>100.1%</i>	<i>100.1%</i>	<i>100.0%</i>
211102 Contract Staff Salaries	1.12	1.12	1.12	100.0%	100.0%	100.0%
211103 Allowances (Inc. Casuals, Temporary)	0.75	0.75	0.75	100.0%	100.0%	100.0%
212101 Social Security Contributions	0.10	0.10	0.10	100.0%	100.0%	100.0%
213001 Medical expenses (To employees)	0.02	0.02	0.02	100.0%	100.0%	100.0%
213002 Incapacity, death benefits and funeral expenses	0.01	0.01	0.01	100.0%	100.0%	100.0%
213004 Gratuity Expenses	0.33	0.33	0.33	99.6%	100.0%	100.4%

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221001 Advertising and Public Relations	0.03	0.03	0.03	100.0%	100.0%	100.0%
221002 Workshops and Seminars	0.22	0.22	0.22	100.0%	100.0%	100.0%
221003 Staff Training	0.07	0.07	0.07	100.0%	100.0%	100.0%
221004 Recruitment Expenses	0.01	0.01	0.01	100.0%	100.0%	100.0%
221007 Books, Periodicals & Newspapers	0.02	0.02	0.03	100.0%	132.8%	132.8%
221009 Welfare and Entertainment	0.02	0.02	0.02	100.0%	100.0%	100.0%
221011 Printing, Stationery, Photocopying and Binding	0.08	0.08	0.08	105.3%	100.0%	95.0%
221012 Small Office Equipment	0.00	0.00	0.00	100.0%	100.0%	100.0%
221016 IFMS Recurrent costs	0.01	0.01	0.01	100.0%	75.0%	75.0%
222001 Telecommunications	0.02	0.02	0.02	100.0%	99.9%	99.9%
222003 Information and communications technology (ICT)	0.02	0.02	0.02	100.0%	100.0%	100.0%
223003 Rent – (Produced Assets) to private entities	0.41	0.41	0.41	100.0%	100.0%	100.0%
223005 Electricity	0.08	0.08	0.08	100.0%	100.0%	100.0%
224004 Cleaning and Sanitation	0.03	0.03	0.03	100.0%	99.9%	99.9%
225001 Consultancy Services- Short term	0.15	0.15	0.15	100.0%	100.0%	100.0%
227001 Travel inland	0.80	0.80	0.80	100.0%	100.0%	100.0%
227002 Travel abroad	0.04	0.04	0.04	100.0%	100.0%	100.0%
227004 Fuel, Lubricants and Oils	0.18	0.18	0.18	100.0%	100.0%	100.0%
228002 Maintenance - Vehicles	0.19	0.19	0.19	100.7%	100.0%	99.3%
Class: Capital Purchases	0.57	0.57	0.57	100.0%	100.0%	100.0%
312201 Transport Equipment	0.51	0.51	0.51	100.0%	100.0%	100.0%
312202 Machinery and Equipment	0.05	0.05	0.05	100.0%	100.0%	100.0%
312203 Furniture & Fixtures	0.02	0.02	0.02	100.0%	100.0%	100.0%
Total for Vote	5.26	5.27	5.27	100.1%	100.1%	100.0%

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

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
Program 1353 Coordination of Local Government Financing	5.26	5.27	5.27	100.1%	100.1%	100.0%
<i>Recurrent SubProgrammes</i>						
01 Administration and support services	2.91	2.91	2.91	99.9%	100.0%	100.1%
02 Revenues for Local Governments- Central Grants and Local Revenues	1.28	1.28	1.26	100.2%	98.7%	98.4%
03 Research and data management	0.50	0.51	0.52	100.9%	104.2%	103.2%
<i>Development Projects</i>						
0389 Support LGFC	0.57	0.57	0.57	100.0%	100.0%	100.0%
Total for Vote	5.26	5.27	5.27	100.1%	100.1%	100.0%

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

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% Budget Released	% Budget Spent	%Releases Spent
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QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

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

Recurrent Programmes

Subprogram: 01 Administration and support services

Outputs Provided

Output: 01 Human Resource Management Improved

		Item	Spent
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)	Enterprise Development Training for Members of the Commission was held 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. 26 Technical Officers were trained in Information and Communication Technology focusing on the data packages needed for analysis of budgets 26 technical officers were trained in Financial analysis and Implementation of the strategic thinking outcomes carried out.	211102 Contract Staff Salaries	54,717
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)	16,642
		212101 Social Security Contributions	15,204
		213001 Medical expenses (To employees)	19,200
		213004 Gratuity Expenses	16,415
		221001 Advertising and Public Relations	6,000
		221003 Staff Training	67,000
		221004 Recruitment Expenses	6,000
Training of Trainers for 26 Technical Officers 12 female and 14 male (Presentation Skills) carried out(Ugx 8m)		221007 Books, Periodicals & Newspapers	1,001
Training for ten Members (3 female and 7 male) of the Commission in Public Policy analysis carried out .UGX (10m)		221009 Welfare and Entertainment	1,128
Leadership and governance training for 10 Commission members carried out		221011 Printing, Stationery, Photocopying and Binding	5,000
		222001 Telecommunications	1,084
		227004 Fuel, Lubricants and Oils	6,653
		228002 Maintenance - Vehicles	1,008
	Training of Trainers for 26 Technical Officers 12 female and 14 male in Presentation Skills was carried out Training for ten Members (3 female and 7 male) of the Commission in Public Policy analysis was carried out. Leadership and governance training was Carried out for 10 Commission members.		

Reasons for Variation in performance

Total	217,051
Wage Recurrent	54,717
Non Wage Recurrent	162,334
AIA	0

Output: 05 Institutional Capacity Maintenance and Enhancement

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QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
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	Item 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	Spent 700,123 607,282 51,002 8,000 221,479 12,000 18,800 13,440 28,399 3,000 5,000 13,611 17,745 406,400 75,000 29,980 25,000 40,000 51,433 57,777
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. Recommendations on 10 Commission policy meetings were produced and recommendations implemented and two general staff meetings were held to discuss staff welfare Value for money internal Audit was carried out to ensure activities were done and reports were produced. 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. Books of Accounts and records were maintained, Subscriptions for journals and periodicals made.		
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

Some of the planned activities like JARD were not carried out by the Ministry so the activity was not conducted

Total	2,385,471
Wage Recurrent	700,123

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QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
		Non Wage Recurrent	1,685,348
		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	211102 Contract Staff Salaries	54,717
Monitoring visit to eight of Ntungamo MC, Rukungiri MC, Kisoro MC, Mayuge TC, Ngora TC, Luwero TC, Bombo TC, Pader TC.	211103 Allowances (Inc. Casuals, Temporary)	16,642
	212101 Social Security Contributions	5,472
	213004 Gratuity Expenses	16,415
Two policy Dialogue outreach conducted to provide forums on matters Concerning financing of LGs	221002 Workshops and Seminars	40,000
governments	221009 Welfare and Entertainment	2,128
One planning retreat to prepare the Budget Framework Paper and Ministerial Policy Statement FY 2019/20	227001 Travel inland	130,000
	227004 Fuel, Lubricants and Oils	41,974
Vote quarter progress reports in OBT prepared & submitted to OPM and MOFPED, LGFC Annual Report for 2017 prepared and submitted to top management		
	Prepared and submitted the Vote quarter progress reports to OPM and MOFPED. Draft Annual Report for 2017 was prepared. 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. Half year progress report was prepared & submitted to OPM and MOFPED.	
	Held two budget Working Group Committee meetings to prepare the Budget Framework Paper FY 2019/20. Held one planning staff meeting/retreat to prepare the Budget Framework Paper FY 2019/20. 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.	
	Held four technical meetings to discuss the formation of the sector and the sector outcomes indicators and outputs	

Reasons for Variation in performance

Total	307,348
Wage Recurrent	54,717
Non Wage Recurrent	252,631
AIA	0
Total For SubProgramme	2,909,870
Wage Recurrent	809,557
Non Wage Recurrent	2,100,313
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 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
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. One regional workshops was held in Fort Portal on sharing experiences and best practices in local revenue generation and mobilization.	Item	Spent
Two Regional Workshops to share best practices and experiences in local revenue mobilization	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. 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	211102 Contract Staff Salaries	88,848
		211103 Allowances (Inc. Casuals, Temporary)	25,978
		212101 Social Security Contributions	8,885
		213004 Gratuity Expenses	24,623
		221001 Advertising and Public Relations	6,000
		221002 Workshops and Seminars	110,000
		221009 Welfare and Entertainment	1,752
		221011 Printing, Stationery, Photocopying and Binding	13,000
		222001 Telecommunications	1,704
		227001 Travel inland	352,626
		227004 Fuel, Lubricants and Oils	19,128
		228002 Maintenance - Vehicles	30,116
	12 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, Bushenyi, Koboko MC, Kapchorwa MC, and Pader TC		
	Technical support was provided in establishment of local revenue databases in the 33 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, Namisindwa Koboko, Buyangabu, Kakumiro, Bukwo, Buyende, Bullisa, Amudat, Kibaale and Kaabong		
	12 Local Governments were provided with skills and approaches to establish local revenue databases i.e. Bunyagabo, Namisindwa, Buyende, Kaabong, Buliisa, Koboko, Kwania, Amudat, Kiryandongo, Kotido and Sembabule		

Reasons for Variation in performance

Total	682,659
Wage Recurrent	88,848
Non Wage Recurrent	593,811
AIA	0

Output: 04 Equitable Distribution of Grants to LGs

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QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
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.	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)	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	119,238
Advocate for increased conditional grant allocation per child from 10,000 to 17,000 ugx	The Midterm review on the status of implementation of the the agreed position in the negotiations carried out on 7th May 2019 with the Seven sectors . The meeting also discussed the proposal on improving the negotiations.	211103 Allowances (Inc. Casuals, Temporary)	34,502
Planned indicative planning figures and budget guidelines for Youth Livelihood programme and Women Entrepreneurship Programme adhered too.	Advocate for increased conditional grant allocation per child from 10,000 to 17,000 ugx	212101 Social Security Contributions	9,491
Special Need funds release to Local governments communicated by MoES for follow up and monitoring	Planned indicative planning figures and budget guidelines for Youth Livelihood programme and Women Entrepreneurship Programme adhered too	213004 Gratuity Expenses	26,654
Two Local Government Budget Committee (LGBC) meetings held	Special Need funds release to Local governments communicated by MoES for follow up and monitoring	221002 Workshops and Seminars	40,000
Technical support on LG budget formulation to 15 weak across the country LGs of Bundibugyo, Iganga,Kabale,Kabalore,Kaberaido,Ki boga, Moyo,Kaliro,Kalungu,Oyam, Mc, Bugiri,Njeru,Koboko,Sheema and Kumi, weak local governments	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 proposals for the revised framework for the sector conditional grant negotiations	221007 Books, Periodicals & Newspapers	2,064
	15 LGs were provided with technical support in budget formulation and these were Kiryandongo Kyotera, Kyankwanzi, Kagadi, Kakumiro Iganga, Kiboga, Kaliro Mc, Kabale, Buyangabo, Kalungu, Moyo, Omoro, Ngora and Kwania	221009 Welfare and Entertainment	2,336
		221011 Printing, Stationery, Photocopying and Binding	12,000
		222001 Telecommunications	2,272
		225001 Consultancy Services- Short term	150,000
		227001 Travel inland	100,000
		227004 Fuel, Lubricants and Oils	16,157
		228002 Maintenance - Vehicles	63,309

Reasons for Variation in performance

Total	578,022
Wage Recurrent	119,238
Non Wage Recurrent	458,784
AIA	0
Total For SubProgramme	1,260,681
Wage Recurrent	208,086

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Local Government Finance Commission

QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
		Non Wage Recurrent	1,052,595
		AIA	0

Recurrent Programmes

Subprogram: 03 Research and data management

Outputs Provided

Output: 02 LGs Budget Analysis

		Item	Spent
Hire 4 Data Entry Assistants to help capture LGs Budget Analysis Data	4 Data Entry Assistants were hired to help capture from approved Budgets was done for 161 Local governments for FY 2018/19.	211102 Contract Staff Salaries	54,717
Analysis of 168 LGs FY 2018/19 carried out to ensure equitable distribution of resources and track releases and expenditure for improved service delivery	Fiscal data validation, verification, and collection was done in Seven LGs of Kotido MC, Nebbi MC, Rukiga DLG, Nabilatuk, Kapelabyong, Buyangabu and Kikuube on the findings from the budget analysis.	211103 Allowances (Inc. Casuals, Temporary)	22,871
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	13 LGs of Moroto DLG, Bullisa DLG, and Masaka DLG, Katakwi, Lyantonde, Mpigi, Mubende, Abim, Ntoroko DLG Yumbe, Tororo, Kabong and Budaka 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.	212101 Social Security Contributions	5,472
15 of Bugweri, Kikuube, Nabilatuk, Kasanda, Kwanja, Kapelebyong, Rukiga and Bunyangabu 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 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.	213004 Gratuity Expenses	8,208
Collation and collection of data on FY 2018/19 releases to LGs done		221002 Workshops and Seminars	7,200
Analysis of 164 LGs FY 2018/19		221007 Books, Periodicals & Newspapers	1,100
Budgets for legal requirement done		221009 Welfare and Entertainment	1,280
Review the LG budget analysis framework (LGBARS)		221011 Printing, Stationery, Photocopying and Binding	10,000
Collation and collection of data on FY 2018/19 releases to LGs done		222001 Telecommunications	1,084
Analysis of 164 LGs FY 2018/19		227001 Travel inland	118,500
Budgets for legal requirement done to ensure adherence to national priorities		227004 Fuel, Lubricants and Oils	3,422
		228002 Maintenance - Vehicles	17,755

Reasons for Variation in performance

Total	251,608
Wage Recurrent	54,717
Non Wage Recurrent	196,891
AIA	0

Output: 05 Institutional Capacity Maintenance and Enhancement

Vote:147

Local Government Finance Commission

QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
The efficacy of DDEG on service delivery in LGs assessed	Policy briefs on reinstatement of equalization grant was developed. Two meetings of research task force committee were held to discuss the research function. A concept note for LED was developed and reviewed by members of the research committee.	Item	Spent
A study on effects of LED on the performance of local revenues in LGs carried out	Validation of the Local Economic Development framework was carried out in Tororo, Nwoya Nakaseke, and Kabalore for local revenue enhancement	211102 Contract Staff Salaries	46,459
4 meetings of Research Task force held and produce minutes		211103 Allowances (Inc. Casuals, Temporary)	25,048
		212101 Social Security Contributions	4,647
		213004 Gratuity Expenses	18,208
		221001 Advertising and Public Relations	6,000
		221002 Workshops and Seminars	20,000
		221007 Books, Periodicals & Newspapers	2,400
		221009 Welfare and Entertainment	2,408
		221011 Printing, Stationery, Photocopying and Binding	12,000
		221016 IFMS Recurrent costs	2,497
		222001 Telecommunications	631
		227001 Travel inland	70,000
		227004 Fuel, Lubricants and Oils	45,233
		228002 Maintenance - Vehicles	16,409

Reasons for Variation in performance

Total	271,939
Wage Recurrent	46,459
Non Wage Recurrent	225,480
AIA	0
Total For SubProgramme	523,547
Wage Recurrent	101,175
Non Wage Recurrent	422,372
AIA	0

Development Projects

Project: 0389 Support LGFC

Capital Purchases

Output: 75 Purchase of Motor Vehicles and Other Transport Equipment

Two vehicles purchased	Two vehicles were purchased	Item	Spent
		312201 Transport Equipment	505,200

Reasons for Variation in performance

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

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

Vote:147 Local Government Finance Commission

QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
Office Fittings and Furniture Eight office Desks Procured One Binding Machine procured Five Desk top Computers and 2 laptops procured Provision of 10 iPads to the members of the Commission	Eight iPads were procured for the members of the Commission. Executive table with writing pad and a conference table 2 by 1.5 meters six conference Chairs were procured. One executive chair and a wooden office trolley were procured	Item 312202 Machinery and Equipment 312203 Furniture & Fixtures	Spent 46,500 20,000

Reasons for Variation in performance

	Total	66,500
GoU Development		66,500
External Financing		0
AIA		0
Total For SubProgramme		571,700
GoU Development		571,700
External Financing		0
AIA		0
GRAND TOTAL		5,265,798
Wage Recurrent		1,118,818
Non Wage Recurrent		3,575,280
GoU Development		571,700
External Financing		0
AIA		0

Vote:147 Local Government Finance Commission

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
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			
Financial analysis training carried out for 26 members of staff.	26 technical officers were trained in Financial analysis and Implementation of the strategic thinking outcomes carried out.	Item	Spent
Implementation of the strategic thinking outcomes carried out.		211102 Contract Staff Salaries	15,977
		211103 Allowances (Inc. Casuals, Temporary)	4,160
		212101 Social Security Contributions	3,801
		213001 Medical expenses (To employees)	5,674
		213004 Gratuity Expenses	8,208
		221001 Advertising and Public Relations	2,944
		221003 Staff Training	16,863
		221004 Recruitment Expenses	1,501
		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			62,844
Wage Recurrent			15,977
Non Wage Recurrent			46,866
A/A			0
Output: 05 Institutional Capacity Maintenance and Enhancement			

Vote:147 Local Government Finance Commission

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
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 6 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.	Item 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	Spent 227,052 157,524 12,751 2,000 80,740 6,000 3,500 3,384 11,149 280 50 3,403 9,155 101,600 18,750 2,980 6,250 10,000 12,858 12,304

Reasons for Variation in performance

Some of the planned activities like JARD were not carried out by the Ministry so the activity was not conducted

Total	681,729
Wage Recurrent	227,052
Non Wage Recurrent	454,677
A/A	0

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

Vote:147 Local Government Finance Commission

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
Monitoring at Policy level carried out to assess the End of year performance of the work plan by the Members of the Commission	Vote quarter 3 progress report was produced and submitted to OPM and MOFPED. Preparation for end of year progress report was commenced.	Item	Spent
Vote quarter progress reports in OBT prepared & submitted to OPM and MOFPED, LGFC Vote quarter 3 progress reports in OBT prepared & submitted to OPM and MOFPED, Preparation for end of year progress report		211102 Contract Staff Salaries	13,679
		211103 Allowances (Inc. Casuals, Temporary)	4,264
		212101 Social Security Contributions	1,368
		213004 Gratuity Expenses	8,207
		221002 Workshops and Seminars	10,000
		221009 Welfare and Entertainment	555
		227001 Travel inland	32,500
		227004 Fuel, Lubricants and Oils	10,494

Reasons for Variation in performance

Total	81,067
Wage Recurrent	13,679
Non Wage Recurrent	67,388
AIA	0
Total For SubProgramme	825,640
Wage Recurrent	256,708
Non Wage Recurrent	568,931
AIA	0

Recurrent Programmes

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

Outputs Provided

Output: 03 Enhancement of LG Revenue Mobilisation and Generation

		Item	Spent
Urban councils supported with improved methods for collecting property rates. Districts provided with skills and approaches to establish local revenue databases.	Three urban councils were supported with improved methods for collection of property rates in Koboko M.C, Kapchorwa MC, and Pader TC	211102 Contract Staff Salaries	22,212
		211103 Allowances (Inc. Casuals, Temporary)	6,494
		212101 Social Security Contributions	2,221
		213004 Gratuity Expenses	12,311
Hands-on and follow up support on the existing databases in 11 districts and their urban councils provided Districts across the country of provided with skills and approaches to establish local revenue databases.	Hands on support in establishment of local revenue databases was provided in the 9 districts Koboko, Buyangabu, Kakumiro, Bukwo, Buyende, Bullisa, Amudat, Kibaale and Kaabong	221001 Advertising and Public Relations	1,500
		221002 Workshops and Seminars	27,500
		221009 Welfare and Entertainment	447
		221011 Printing, Stationery, Photocopying and Binding	2,500
	Three Local Governments were provided with skills and approaches to establish local revenue databases Kiryandongo, Kotido and Sembabule	222001 Telecommunications	426
		227001 Travel inland	107,503
		227004 Fuel, Lubricants and Oils	4,782
		228002 Maintenance - Vehicles	13,946

Reasons for Variation in performance

Total	201,841
Wage Recurrent	22,212

Vote:147 Local Government Finance Commission

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
		Non Wage Recurrent	179,629
		AIA	0

Output: 04 Equitable Distribution of Grants to LGs

Midterm review on the implementation the agreed position in the negotiations carried out One Local Government Budget Committee (LGBC) meetings held Technical support on budget formulation provided to three weak LGs of Omoro, Ngora and kwania across the country	The Midterm review on the status of implementation of the the agreed position in the negotiations carried out on 7th May 2019 with the Seven sectors . The meeting also discussed the proposal on improving the negotiations.	Item	Spent
		211102 Contract Staff Salaries	29,810
		211103 Allowances (Inc. Casuals, Temporary)	8,625
		212101 Social Security Contributions	2,373
		213004 Gratuity Expenses	12,000
		221002 Workshops and Seminars	10,027
		221007 Books, Periodicals & Newspapers	350
		221009 Welfare and Entertainment	584
		222001 Telecommunications	568
	Technical support on budget formulation provided to three weak LGs of Omoro, Ngora and Kwania across the country	225001 Consultancy Services- Short term	15,405
		227001 Travel inland	25,000
		227004 Fuel, Lubricants and Oils	4,039
		228002 Maintenance - Vehicles	17,755

Reasons for Variation in performance

Total	126,535
Wage Recurrent	29,810
Non Wage Recurrent	96,726
AIA	0
Total For SubProgramme	328,377
Wage Recurrent	52,022
Non Wage Recurrent	276,355
AIA	0

Recurrent Programmes

Subprogram: 03 Research and data management

Outputs Provided

Output: 02 LGs Budget Analysis

Vote:147 Local Government Finance Commission

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
Analysis of 7 LGs FY 2018/19 Budgets for legal requirement doneFiscal data validation, verification, and collection done	Fiscal data validation, verification, and collection was done in 2 LGs of Buyangabu and Kikuube	Item	Spent
Budget analysis task force meetings held selected LGs provided with feedback from the findings of the LGs Budget Analysis providedCollation and collection of data on FY 2018/19 releases to LGs done	6 LGs of Yumbe, Tororo, Kabong and Budaka were provided with feedback from the findings of the LGs Budget analysis provided	211102 Contract Staff Salaries	13,680
Analysis of 164 LGs FY 2018/19.	Collation and collection of data on FY 2018/19 releases to LGs was done	211103 Allowances (Inc. Casuals, Temporary)	5,747
	Analysis of 164 LGs FY 2018/19.	212101 Social Security Contributions	1,368
		213004 Gratuity Expenses	4,104
		221002 Workshops and Seminars	2,169
		221007 Books, Periodicals & Newspapers	359
		221009 Welfare and Entertainment	330
		221011 Printing, Stationery, Photocopying and Binding	2,500
		222001 Telecommunications	271
		227001 Travel inland	29,625
		227004 Fuel, Lubricants and Oils	856
		Total	61,008
		Wage Recurrent	13,680
		Non Wage Recurrent	47,328
		AIA	0

Reasons for Variation in performance

Output: 05 Institutional Capacity Maintenance and Enhancement

Produce a report on the study on effects of LED on the performance of local revenues in LGs carried out	Validation of the Local Economic Development framework was carried out in Tororo, Nwoya Nakaseke, and Kabalore	Item	Spent
One meetings of Research Task force held and produce minutes	for local revenue enhancement	211102 Contract Staff Salaries	11,615
		211103 Allowances (Inc. Casuals, Temporary)	6,265
		212101 Social Security Contributions	1,161
		213004 Gratuity Expenses	9,104
		221001 Advertising and Public Relations	3,852
		221002 Workshops and Seminars	5,000
		221007 Books, Periodicals & Newspapers	400
		221009 Welfare and Entertainment	618
		221011 Printing, Stationery, Photocopying and Binding	3,000
		222001 Telecommunications	147
		227001 Travel inland	17,500
		227004 Fuel, Lubricants and Oils	11,308
		228002 Maintenance - Vehicles	7,852

Reasons for Variation in performance

	Total	77,821
	Wage Recurrent	11,615
	Non Wage Recurrent	66,206
	AIA	0
	Total For SubProgramme	138,829

Vote:147 Local Government Finance Commission

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
		Wage Recurrent	25,294
		Non Wage Recurrent	113,534
		AIA	0

Development Projects

Project: 0389 Support LGFC

Capital Purchases

Output: 75 Purchase of Motor Vehicles and Other Transport Equipment

Two vehicles were purchased

Item	Spent
312201 Transport Equipment	379,334

Reasons for Variation in performance

Total	379,334
GoU Development	379,334
External Financing	0
AIA	0

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

Executive table with writing pad and a conference table 2 by 1.5 meters six conference Chairs were procured.

Item	Spent
312202 Machinery and Equipment	8,428
312203 Furniture & Fixtures	9,000

One executive chair and a wooden office trolley were procured

2 desktop computers one laptop and one air conditioner were procured

Reasons for Variation in performance

Total	17,428
GoU Development	17,428
External Financing	0
AIA	0
Total For SubProgramme	396,762
GoU Development	396,762
External Financing	0
AIA	0

GRAND TOTAL	1,689,607
Wage Recurrent	334,024
Non Wage Recurrent	958,821
GoU Development	396,762
External Financing	0
AIA	0