

Vote:147

Local Government Finance Commission

QUARTER 2: Highlights of Vote Performance

V1: Summary of Issues in Budget Execution

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

		Approved Budget	Released by End Q 2	Spent by End Q2	% Budget Released	% Budget Spent	% Releases Spent
Recurrent	Wage	1.119	0.559	0.559	50.0%	50.0%	100.0%
	Non Wage	3.539	1.830	1.772	51.7%	50.1%	96.8%
Dev't.	GoU	0.157	0.103	0.043	65.6%	27.4%	41.8%
	Ext. Fin.	0.000	0.000	0.000	0.0%	0.0%	0.0%
GoU Total		4.814	2.493	2.374	51.8%	49.3%	95.3%
Total GoU+Ext Fin (MTEF)		4.814	2.493	2.374	51.8%	49.3%	95.3%
Arrears		0.000	0.000	0.000	0.0%	0.0%	0.0%
Total Budget		4.814	2.493	2.374	51.8%	49.3%	95.3%
A.I.A Total		0.000	0.000	0.000	0.0%	0.0%	0.0%
Grand Total		4.814	2.493	2.374	51.8%	49.3%	95.3%
Total Vote Budget Excluding Arrears		4.814	2.493	2.374	51.8%	49.3%	95.3%

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	4.81	2.49	2.37	51.8%	49.3%	95.3%
Total for Vote	4.81	2.49	2.37	51.8%	49.3%	95.3%

Matters to note in budget execution

The quarter experienced unspent balances due to procurement process for items like medical expenses advertising and public relation machinery and equipment and furniture and fixtures that is ongoing

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	
0.043 Bn Shs	SubProgram/Project :01 Administration and support services
Reason:	
Items	
20,393,500.000 UShs	213001 Medical expenses (To employees)

Vote:147 Local Government Finance Commission

QUARTER 2: Highlights of Vote Performance

Reason: Contract for service provider not yet finalized	
10,000,000.000 UShs	227002 Travel abroad
Reason: Accumulating funds for travels for the Commissioners	
6,920,500.000 UShs	222003 Information and communications technology (ICT)
Reason: slight charges in requirements necessitating postponement of procurement	
5,758,000.000 UShs	221001 Advertising and Public Relations
Reason: Procurement process not yet complete	
0.002 Bn Shs	<i>SubProgram/Project :02 Revenues for Local Governments- Central Grants and Local Revenues</i>
Reason: Procurement delays	
<i>Items</i>	
2,000,000.000 UShs	221001 Advertising and Public Relations
Reason: Balance to be used in 3rd quarter	
350,000.000 UShs	221007 Books, Periodicals & Newspapers
Reason: Procurement process is on going	
0.002 Bn Shs	<i>SubProgram/Project :03 Research and data management</i>
Reason:	
<i>Items</i>	
2,000,000.000 UShs	221001 Advertising and Public Relations
Reason: Invoicing in process funds already committed	
0.060 Bn Shs	<i>SubProgram/Project :0389 Support LGFC</i>
Reason:	
<i>Items</i>	
37,169,468.000 UShs	312202 Machinery and Equipment
Reason: Procurement process not yet completed	
22,800,000.000 UShs	312203 Furniture & Fixtures
Reason: Procurement process not yet completed	
<i>(ii) Expenditures in excess of the original approved budget</i>	

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

Vote:147

Local Government Finance Commission

QUARTER 2: Highlights of Vote Performance

1 .Harmonized government policy formulation and implementation at central and local government level			
Programme Outcome Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q2
ratio between the highly funded and the least funded local government	Ratio	1:20	1:23
% increase in annual revenue generated across all Local Governments	Percentage	10%	3%

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 2019/20	Actuals By END Q2
Number of staff trained in performance improvement	Number	21	21
KeyOutputPut : 05 Institutional Capacity Maintenance and Enhancement			
Key Output Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q2
Proportion of recommendations from Policy Dialogue meetings implemented	Percentage	90%	35%
KeyOutputPut : 06 Policy, planning support services and M&E enhanced			
Key Output Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q2
Number of local governments monitored on establishment of data bases and management property rates	Number	5	0
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 2019/20	Actuals By END Q2
No. of LGs that can produce Registers, Issue demand notes and receipt payments using the LR databases	Number	20	8
KeyOutputPut : 04 Equitable Distribution of Grants to LGs			
Key Output Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q2
Number of Local Governments provided with skills in Budget Formulation	Number	25	14
Number of undertakings and recommendations implemented from the agreed positions from sector conditional grant negotiations	Number	120	197
Sub Programme : 03 Research and data management			

Vote:147

Local Government Finance Commission

QUARTER 2: Highlights of Vote Performance

KeyOutputPut : 02 LGs Budget Analysis			
Key Output Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q2
No. of Local Governments complying with budgeting legal requirements	Number	175	83
No. of LGs provided with feedback on Budget analysis findings	Number	5	3
KeyOutputPut : 05 Institutional Capacity Maintenance and Enhancement			
Key Output Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q2
Proportion of recommendations from Policy Dialogue meetings implemented	Percentage	0%	
Sub Programme : 0389 Support LGFC			
KeyOutputPut : 76 Purchase of Office and ICT Equipment, including Software			
Key Output Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q2
No. of computers and other ICT equipment procured.	Number	7	

Performance highlights for the Quarter

Conducted a readiness assessment in 8 LGs of Rukungiri, Mbale, soroti, Lira, Mukono, Kumi, Gulu and Masaka to assess their readiness to migrate to the automated local revenue collection using Integrated Revenue Administration and Conducted research on the existing local revenue databases and provide support to exploit the local revenue potential in eight districts of Kaabong, Koboko, Kwanja, Bunyagabo, Buyende, Tororo, Nebbi and Mbarara with an aim of improving the local revenues for local governments by ensuring that the data required for local revenue management is available.

V3: Details of Releases and Expenditure

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

Billion Uganda Shillings	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
Program 1353 Coordination of Local Government Financing	4.81	2.49	2.37	51.8%	49.3%	95.3%
<i>Class: Outputs Provided</i>	<i>4.66</i>	<i>2.39</i>	<i>2.33</i>	<i>51.3%</i>	<i>50.1%</i>	<i>97.6%</i>
135301 Human Resource Management Improved	0.33	0.12	0.09	35.7%	28.2%	78.8%
135302 LGs Budget Analysis	0.21	0.10	0.10	48.0%	47.9%	99.7%
135303 Enhancement of LG Revenue Mobilisation and Generation	0.43	0.25	0.25	58.3%	57.8%	99.0%
135304 Equitable Distribution of Grants to LGs	0.52	0.27	0.26	51.3%	50.3%	98.1%
135305 Institutional Capacity Maintenance and Enhancement	2.89	1.48	1.45	51.2%	50.3%	98.3%
135306 Policy, planning support services and M&E enhanced	0.28	0.17	0.17	61.7%	61.7%	99.9%
<i>Class: Capital Purchases</i>	<i>0.16</i>	<i>0.10</i>	<i>0.04</i>	<i>65.8%</i>	<i>27.5%</i>	<i>41.8%</i>
135376 Purchase of Office and ICT Equipment, including Software	0.16	0.10	0.04	65.8%	27.5%	41.8%

Vote:147

Local Government Finance Commission

QUARTER 2: Highlights of Vote Performance

Total for Vote	4.81	2.49	2.37	51.8%	49.3%	95.3%
----------------	------	------	------	-------	-------	-------

Table V3.2: 2019/20 GoU Expenditure by Item

Billion Uganda Shillings	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
Class: Outputs Provided	4.66	2.39	2.33	51.3%	50.1%	97.6%
211102 Contract Staff Salaries	1.12	0.56	0.56	50.0%	50.0%	100.0%
211103 Allowances (Inc. Casuals, Temporary)	0.97	0.49	0.49	50.0%	50.0%	99.9%
212101 Social Security Contributions	0.10	0.05	0.05	50.0%	50.0%	100.0%
213001 Medical expenses (To employees)	0.11	0.02	0.00	18.9%	1.2%	6.2%
213002 Incapacity, death benefits and funeral expenses	0.01	0.00	0.00	50.0%	47.0%	94.0%
213004 Gratuity Expenses	0.34	0.17	0.17	50.0%	50.0%	100.0%
221001 Advertising and Public Relations	0.05	0.01	0.00	25.0%	5.5%	21.9%
221002 Workshops and Seminars	0.16	0.15	0.15	91.5%	91.4%	100.0%
221003 Staff Training	0.07	0.03	0.03	50.0%	48.6%	97.3%
221004 Recruitment Expenses	0.01	0.00	0.00	50.0%	43.6%	87.3%
221007 Books, Periodicals & Newspapers	0.02	0.01	0.01	50.0%	47.4%	94.7%
221009 Welfare and Entertainment	0.03	0.01	0.01	50.0%	47.4%	94.9%
221011 Printing, Stationery, Photocopying and Binding	0.09	0.05	0.05	50.0%	49.4%	98.8%
221012 Small Office Equipment	0.00	0.00	0.00	50.0%	43.3%	86.6%
221016 IFMS Recurrent costs	0.01	0.01	0.00	50.0%	49.5%	98.9%
222001 Telecommunications	0.02	0.01	0.01	50.0%	49.6%	99.2%
222003 Information and communications technology (ICT)	0.02	0.01	0.00	50.0%	11.0%	22.0%
223003 Rent – (Produced Assets) to private entities	0.41	0.20	0.20	50.0%	49.9%	99.9%
223005 Electricity	0.07	0.03	0.03	43.0%	43.0%	100.0%
224004 Cleaning and Sanitation	0.03	0.02	0.01	50.0%	48.2%	96.4%
225001 Consultancy Services- Short term	0.11	0.06	0.05	50.0%	46.2%	92.4%
227001 Travel inland	0.50	0.30	0.30	59.5%	59.5%	100.0%
227002 Travel abroad	0.04	0.02	0.01	50.0%	25.0%	50.0%
227004 Fuel, Lubricants and Oils	0.18	0.09	0.09	50.0%	50.0%	100.0%
228002 Maintenance - Vehicles	0.19	0.09	0.09	50.0%	48.9%	97.8%
Class: Capital Purchases	0.16	0.10	0.04	65.8%	27.5%	41.8%
312202 Machinery and Equipment	0.13	0.08	0.04	60.0%	32.2%	53.7%
312203 Furniture & Fixtures	0.02	0.02	0.00	100.0%	0.0%	0.0%
Total for Vote	4.81	2.49	2.37	51.8%	49.3%	95.3%

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

Billion Uganda Shillings	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
Program 1353 Coordination of Local Government Financing	4.81	2.49	2.37	51.8%	49.3%	95.3%
<i>Recurrent SubProgrammes</i>						

Vote:147

Local Government Finance Commission

QUARTER 2: Highlights of Vote Performance

01 Administration and support services	3.22	1.64	1.59	51.0%	49.6%	97.1%
02 Revenues for Local Governments- Central Grants and Local Revenues	0.95	0.52	0.51	54.5%	53.7%	98.5%
03 Research and data management	0.49	0.23	0.23	46.9%	46.3%	98.7%
<i>Development Projects</i>						
0389 Support LGFC	0.16	0.10	0.04	65.8%	27.5%	41.8%
Total for Vote	4.81	2.49	2.37	51.8%	49.3%	95.3%

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
---------------------------------	-----------------	----------	-------	-------------------	----------------	-----------------

Vote:147 Local Government Finance Commission

QUARTER 2: 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
------------------------	---	--	---------------

Program: 53 Coordination of Local Government Financing

Recurrent Programmes

Subprogram: 01 Administration and support services

Outputs Provided

Output: 01 Human Resource Management Improved

LGFC structure reviewed, new structure developed and Job Descriptions realigned to the mandate of the Commission.	The process for the review and realignment of the Job descriptions to the mandate of the Commission stalled	Item	Spent
Medical insurance package established and managed for the employees and staff of the Commission.	The contract for provision of medical was signed between the LGFC and the international Medical Link and its operational effective 15th January 2020	211102 Contract Staff Salaries	27,359
Refresher on the HIV/ AIDS Policy at work place conducted	In order to increase performance management staff were trained in Job code of conduct and ethics and integrity in the Public Service	211103 Allowances (Inc. Casuals, Temporary)	8,321
Performance Management System reviewed, developed and implemented		212101 Social Security Contributions	7,602
26 technical Officers 12 male and 14 male trained in Data analysis computer packages. (16m)		213001 Medical expenses (To employees)	1,349
Members of the Commission trained in Planning and Policy Analysis.	43 Staff members were trained in performance outcome results based planning and reporting under the performance management system.	221003 Staff Training	32,589
		221004 Recruitment Expenses	2,618
		221007 Books, Periodicals & Newspapers	500
		221009 Welfare and Entertainment	914
		221011 Printing, Stationery, Photocopying and Binding	6,500
		222001 Telecommunications	542
		227004 Fuel, Lubricants and Oils	3,327
		228002 Maintenance - Vehicles	119

Reasons for Variation in performance

Process of Job review stalled due to the Commission members passing no confidence vote in the Chairperson and the Vice Chair person.

Total	91,739
Wage Recurrent	27,359
Non Wage Recurrent	64,380
<i>AIA</i>	0

Output: 05 Institutional Capacity Maintenance and Enhancement

Vote:147 Local Government Finance Commission

QUARTER 2: 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
Review of financial statements and preparation of reports carried out Value for money audit, Pre audit of payment files, Verification of deliveries and provided services, Board of survey review, Review of operating controls verification of accountabilities. Implementation of the cooperate brand of the Commission and Complete the corporate branding strategy and Stake Holders Consultative Meetings held. Functional Server Room equipment's and secure premises in the Commission Servicing to be done after every three months. New LGFC website in place and a new Intranet website in Place, Firewall maintenance and spam filter serviced. Outreach and monitoring conducted by the Commission and National Forums attended. The Commission Board charter developed and the African Day for Decentralization attended. Local government performance assessment activities carried out in conjunction with	Financial statements and report for Q1 was prepared and submitted to Accountant general. Value for money audit was carried out. Verification of deliveries and provision of services was done and Board of survey report was produced and the items for boarding off added to the procurement plan for FY 2019/20. Operating controls for verification of accountability was done by management. Proposals for re branding were presented to the commission awaiting decisions from members of the commission. Stake holder consultations were carried out on the budget performance for local governments FY 2018-19 with the technical staff of the budget office from Parliament of Uganda to understand the issue of financing local governments. All ICT equipment 31 desktops 16 laptops, 17 printers, 3 projectors, 2 PABXS, 3 Switches 2 wireless Routers were serviced. 45 Eset antivirus licences were purchased. LGFC website was updated with information and publications from the Commission. 5 Server equipment were serviced. A new Intranet was connected. One firewall was maintained and the spam filter serviced.	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 350,049 415,805 26,501 3,760 169,498 2,742 7,000 7,390 12,543 1,299 4,945 6,806 1,952 202,991 30,100 14,460 12,783 10,000 19,273 27,866

Reasons for Variation in performance

Board of survey report was produced and the items for boarding off presented but this was delayed due to Commission members not meeting
The re branding process was stalled due to the Commission members passing no confidence vote in the Chairperson and the Vice Chair person.

Total	1,327,761
Wage Recurrent	350,049
Non Wage Recurrent	977,712
AIA	0

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

One review Retreats and budget working group meetings to prepare the Budget Framework Paper and Ministerial Policy Statement FY 2020/21 carried out Vote quarter progress reports in PBS prepared and submitted to OPM and MOFPED, LGFC Annual Report for 2018 prepared and submitted to Speaker of Parliament top management and the Minister for Local Governments.	A planning retreat was held to discuss the Commission performance for FY 2018/19 and plan for FY 2020-21. Budget working group meetings were held to prepare the Budget Framework Paper FY 2020/21 Q4 Vote progress reports in PBS was prepared and submitted to OPM and MOFPED. The LGFC Annual Report for 2018-2019 was prepared the Q1 progress report for FY 2019/20 was produced	Item 211102 Contract Staff Salaries 211103 Allowances (Inc. Casuals, Temporary) 212101 Social Security Contributions 221002 Workshops and Seminars 221009 Welfare and Entertainment 227001 Travel inland 227004 Fuel, Lubricants and Oils	Spent 27,359 8,321 2,736 40,000 1,336 71,175 23,723
--	---	---	---

Reasons for Variation in performance

Vote:147 Local Government Finance Commission

QUARTER 2: 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
------------------------	---	--	---------------

Total	174,650
Wage Recurrent	27,359
Non Wage Recurrent	147,291
AIA	0
Total For SubProgramme	1,594,149
Wage Recurrent	404,766
Non Wage Recurrent	1,189,383
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
<p>Rukungiri, Ntungamo, Mbale ,Lira, Tororo, Soroti Gulu, Kumi Mukono, Wakiso, Kabaloro, Jinja, Mbarara, Masaka, Arua, Nebbi</p> <p>Technical support provided to 5 local governments on implementation of guidelines and strategies for local revenue mobilization and generation i.e. Royalties and local service tax. Jinja DC, Jinja MC, Buikwe DC, Njeru MC, Tororo Dc, A Feasibility study on the roll out of the automated local revenue collection using Integrated Revenue Administration System (IRAS).</p> <p>Dissemination the framework for setting local revenue rates Kabale, Isingiro, Mityana, Nakaseke, Busia, Kamuli, Lira, Gulu, Nasana MC, Masindi MC Kaabong, Buliisa, Zombo, Kyotera, Ntoroko, Kotido, Nakapiripirit, Kayunga, Masaka, Bushenyi, Kanungu, Masindi, Ibanda, Luweero, Alebtong, Ngora</p> <p>Research on the on the existing local Revenue databases carried out and support provided to exploit the local revenue potential in 20 districts and their respective urban councils- Koboko, Kwanja, Bunyagabu, Buyende,</p>	211102 Contract Staff Salaries	44,424
	211103 Allowances (Inc. Casuals, Temporary)	12,989
	212101 Social Security Contributions	4,443
	221002 Workshops and Seminars	51,955
	221009 Welfare and Entertainment	1,000
	221011 Printing, Stationery, Photocopying and Binding	6,500
	222001 Telecommunications	852
	227001 Travel inland	95,586
	227004 Fuel, Lubricants and Oils	9,564
	228002 Maintenance - Vehicles	19,686
	Conducted a readiness assessment in 8 LGs of Rukungiri, Mbale, soroti, Lira, Mukono, Kumi, Gulu and Masaka to assess their readiness to migrate to the automated local revenue collection using Integrated Revenue Administration.	
	The framework for setting rates for Local Governments' local revenue sources was presented and discussed	
	Conducted research on the existing local revenue databases and provide support to exploit the local revenue potential in eight districts of Kaabong, Koboko, Kwanja, Bunyagabo, Buyende, Tororo, Nebbi and Mbarara.	

Research on the on the existing local Revenue databases carried out and support provided to exploit the local revenue potential in 20 districts and their respective urban councils- Koboko, Kwanja, Bunyagabu, Buyende,

Reasons for Variation in performance

Total	246,998
Wage Recurrent	44,424
Non Wage Recurrent	202,574
AIA	0

Output: 04 Equitable Distribution of Grants to LGs

Vote:147 Local Government Finance Commission

QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

		Item	Spent
Sector Conditional Grants negotiations between LGs and 7 sector Ministries of Agriculture, Health, Education, Water, Works, Trade and Gender and midterm review of activities organized and facilitated.	The negotiations were successfully conducted with the 7 Sectors of Agriculture, Health, Education, Water, Works, Trade and Gender and conditional grants agreements are in place and shared with sectors and LGs.	211102 Contract Staff Salaries	59,619
Kiboga, Rubanda, Rukungiri, Tororo and Sironko. The support given to the LGs includes, among others; building their (TPC members) skills on inclusive planning and budgeting in areas like mainstreaming the cross-cutting elements of Gender, Environment, HI	Study research conducted in the LGs of Kiruhura, Rubanda, Bugiri, kamuli, Namisindwa, Agago, Pallisa, Kiboga, Bundibugyo, Kabarole, kikube, Kaliro, Kumi Mc, Sheema Mc and Bugiri Mc to establish the causes of poor budget formulation.	211103 Allowances (Inc. Casuals, Temporary)	17,073
Study research on causes of poor budget formulation carried out in 25 Districts of Moroto, Kapchorwa, Kamuli, Apac, Kotido, Nebbi, Hoima, Kisoro MCs and Katakwi Bugiri, Gulu, Kumi, Kiruhura, Agago, Kween, Rubanda, Namisindwa, Pader, Pallisa, Kibaale,	The Commission staff participated in the LG budget consultative workshops (regional levels) which started on 16th September ended 4th October 2019	212101 Social Security Contributions	4,746
Four Regional Local Government Budget Consultative Workshops for FY 2020/2021 facilitated	The negotiations ensured that Planned indicative planning figures and budget guidelines for the various sectors catered for the Youth the Women and the Children and and the disabled in the various grants for service delivery.	221002 Workshops and Seminars	40,000
The negotiations will ensure that Planned indicative planning figures and budget guidelines for the various sectors cater for the Youth the Women and the Children and and the disabled in the various grants for service delivery. (115m)	In Education sector MoES had communicated to the LGs on the releases of the funds to Special Needs Education schools and units to enable them monitor and it also ensured that the funds had been decentralized to the special needs schools	221007 Books, Periodicals & Newspapers	350
One Local Government Budget Committee (LGBC) meetings facilitated	LGFC followed up on the Agriculture sector to ensure equity in the allocation criteria of the Motor cycles and vehicles in all regions but also to ensure equitable recruitment for extension workers across the country.	221009 Welfare and Entertainment	1,350
In Education sector it was agreed that MoES shall always communicate to the LGs on the releases of the funds to Special Needs Education schools and units to enable them monitor and follow up but also MOES shall decentralize the special needs funds once	In the health sector Ministry of health carried out affirmative action for Health Centers in hard to reach and hard to stay LGs in regards the health sector wage grant	221011 Printing, Stationery, Photocopying and Binding	6,000
In the health sector it was agreed that Ministry of health would carry out affirmative action for Health Centers in hard to reach and hard to stay LGs in regards the health sector wage grant		222001 Telecommunications	1,136
MoES shall always communicate to the LGs on the releases of the funds to Special Needs Education schools and units to enable them monitor and follow up but also MOES shall decentralize the special needs funds once		225001 Consultancy Services- Short term	52,985
In the health sector it was agreed that Ministry of health would carry out affirmative action for Health Centers in hard to reach and hard to stay LGs in regards the health sector wage grant		227001 Travel inland	35,634
the memorandum of understanding is completed by the Ministry		227004 Fuel, Lubricants and Oils	8,078
The negotiations will ensure that Planned indicative planning figures and budget guidelines for the various sectors cater for the Youth the Women and the Children and the disabled in the various grants for service delivery.		228002 Maintenance - Vehicles	35,448
were extension workers have been recruited.			

Vote:147

Local Government Finance Commission

QUARTER 2: 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
------------------------	---	--	---------------

Reasons for Variation in performance

Total	262,420
Wage Recurrent	59,619
Non Wage Recurrent	202,801
AIA	0
Total For SubProgramme	509,418
Wage Recurrent	104,043
Non Wage Recurrent	405,375
AIA	0

Recurrent Programmes

Subprogram: 03 Research and data management

Outputs Provided

Output: 02 LGs Budget Analysis

Feedback on the findings from the budget analysis provided in 5 LGs of Buliisa DLG, Otuke DLG, Serere DLG, Napak DLG and Nwoya DLG with serious issues regarding compliance with legal requirements provided	Feedback on the findings from the budget analysis provided in 5 LGs of Buliisa, Otuke, Serere, Napak and Nwoya with serious issues regarding compliance with legal requirements provided	Item	Spent
Conduct regular data verification and validation exercises in LGs carried out in 5 LGs of Kaabong, Amuria, Ibanda, Kaliro and Kibuku to address existing gaps and inconsistencies in data	Data collection, verification and validation was done in the 3 districts of ,Obongi, Rwampara and Karenga	211102 Contract Staff Salaries	27,359
A macro budget financial analysis framework that will link both national and local government annual budgets developed.		211103 Allowances (Inc. Casuals, Temporary)	11,332
		212101 Social Security Contributions	2,736
		221002 Workshops and Seminars	3,600
		221007 Books, Periodicals & Newspapers	550
		221009 Welfare and Entertainment	841
		221011 Printing, Stationery, Photocopying and Binding	7,000
		222001 Telecommunications	542
		227001 Travel inland	45,139
		227004 Fuel, Lubricants and Oils	1,711

Reasons for Variation in performance

Total	100,810
Wage Recurrent	27,359
Non Wage Recurrent	73,451
AIA	0

Output: 05 Institutional Capacity Maintenance and Enhancement

Vote:147 Local Government Finance Commission

QUARTER 2: 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
Comprehensive Research conducted on the effectiveness and efficiency of transfers to Local Governments. Carry out Research task force meetings	A concept note on the effectiveness and efficiency of transfers to LGs was developed and there was interactions with Advocates Coalition for Development and Environment (ACODE) on the study had taken place to get a way forward on how the research could be carried out. Finding from the study on the framework for linking Local economic development initiatives to local revenue enhancement for local governments was presented and discussed.	Item 211102 Contract Staff Salaries 211103 Allowances (Inc. Casuals, Temporary) 212101 Social Security Contributions 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	Spent 23,229 12,407 2,324 10,000 600 1,400 7,000 243 39,010 22,617 8,018

Reasons for Variation in performance

Total	126,847
Wage Recurrent	23,229
Non Wage Recurrent	103,618
AIA	0
Total For SubProgramme	227,656
Wage Recurrent	50,588
Non Wage Recurrent	177,068
AIA	0

Development Projects

Project: 0389 Support LGFC

Capital Purchases

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

5 Printers, 7 Computers, 1 shredder, 1 laptop and 2 iPad, 6 Office desks, 1 Boardroom table, 10 Boardroom chairs procured for members of staff	Evaluation of bids done pending approval of evaluation report by contracts committee	Item 312202 Machinery and Equipment	Spent 43,105
--	--	---	------------------------

Reasons for Variation in performance

Total	43,105
GoU Development	43,105
External Financing	0
AIA	0
Total For SubProgramme	43,105
GoU Development	43,105
External Financing	0
AIA	0

Vote:147 Local Government Finance Commission

QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

	GRAND TOTAL	2,374,328
	Wage Recurrent	559,397
	Non Wage Recurrent	1,771,826
	GoU Development	43,105
	External Financing	0
	AIA	0

Vote:147 Local Government Finance Commission

QUARTER 2: 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

	Item	Spent
Medical insurance package established and managed for the employees and staff of the Commission Performance Management System reviewed, developed and implemented	211102 Contract Staff Salaries	13,679
	211103 Allowances (Inc. Casuals, Temporary)	4,161
	212101 Social Security Contributions	3,801
	213001 Medical expenses (To employees)	1,349
	221003 Staff Training	21,115
	221004 Recruitment Expenses	1,498
	221007 Books, Periodicals & Newspapers	333
	221009 Welfare and Entertainment	414
	221011 Printing, Stationery, Photocopying and Binding	3,250
	222001 Telecommunications	271
	227004 Fuel, Lubricants and Oils	1,663
	228002 Maintenance - Vehicles	30

Reasons for Variation in performance

Process of Job review stalled due to the Commission members passing no confidence vote in the Chairperson and the Vice Chair person.

Total	51,564
Wage Recurrent	13,679
Non Wage Recurrent	37,884
<i>AIA</i>	0

Output: 05 Institutional Capacity Maintenance and Enhancement

Vote:147 Local Government Finance Commission

QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
Review of financial statements and preparation of reports carried out Value for money audit, Pre audit of payment files, Verification of deliveries and provided services, Board of survey review, Review of operating controls verification of accountabilities. Implementation of the cooperate brand of the Commission and Complete the corporate branding strategy and Stake Holders Consultative Meetings held. Functional Server Room equipment's and secure premises in the Commission Servicing to be done after every three months. New LGFC website in place and a new Intranet website in Place, Firewall maintenance and spam filter serviced. Outreach and monitoring conducted by the Commission	Financial statements a and report for Q2 was prepared and submitted to Accountant general. Proposals for re branding were presented to the commission awaiting decisions from above. Stake holder consultations were carried out on the budget performance for local governments FY 2018-19 with the technical staff of the budget office from Parliament of Uganda to understand the issue of financing local governments. The Server Room equipment's were supervised. New LGFC website was updated with information and a new Intranet is in place. The Firewall was maintained and the spam filter serviced.	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 223003 Rent – (Produced Assets) to private entities 223005 Electricity 224004 Cleaning and Sanitation 227001 Travel inland 227004 Fuel, Lubricants and Oils 228002 Maintenance - Vehicles	Spent 175,019 207,947 13,251 1,760 112,941 2,742 3,500 3,654 6,000 1,204 2,445 3,403 101,391 12,600 7,390 6,391 9,636 13,422

Reasons for Variation in performance

Board of survey report was produced and the items for boarding off presented but this was delayed due to Commission members not meeting
The re branding process was stalled due to the Commission members passing no confidence vote in the Chairperson and the Vice Chair person.

Total	684,695
Wage Recurrent	175,019
Non Wage Recurrent	509,677
AIA	0

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

Technical meeting held Q 1 Vote quarter progress reports in PBS prepared and submitted to OPM and MOFPED,	Four Technical meetings were held to discuss the budget framework paper process for setting priorities for FY 2021. A planning retreat was held to discuss the progress of the Commission and plan for FY 2020-21. Budget working group meetings were held to prepare the Budget Framework Paper FY 2020/21 Q1 progress report for FY 2019/20 was prepared and submitted to MOFPED.	Item 211102 Contract Staff Salaries 211103 Allowances (Inc. Casuals, Temporary) 212101 Social Security Contributions 221002 Workshops and Seminars 221009 Welfare and Entertainment 227001 Travel inland 227004 Fuel, Lubricants and Oils	Spent 13,679 4,161 1,368 5,000 586 2,067 11,862
---	--	---	---

Reasons for Variation in performance

Total 38,723

Vote:147 Local Government Finance Commission

QUARTER 2: 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	13,679
		Non Wage Recurrent	25,043
		AIA	0
		Total For SubProgramme	774,982
		Wage Recurrent	202,377
		Non Wage Recurrent	572,605
		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

A Feasibility study on the roll out of the automated local revenue collection using Integrated Revenue Administration System (IRAS) i.e Tororo, Soroti Gulu, Kumi LG Supported to exploit their local revenue potential through provision of technical support and carry out research on the on the existing local Revenue databases in 20 districts and their respective urban councils- Buliisa, Zombo, Kyotera, Ntoroko, Kotido,	Conducted a readiness assessment in 3 LGs of Kumi, Gulu and Masaka to assess their readiness to migrate to the automated local revenue collection using Integrated Revenue Administration.	Item	Spent
		211102 Contract Staff Salaries	22,265
		211103 Allowances (Inc. Casuals, Temporary)	6,495
		212101 Social Security Contributions	2,221
		221002 Workshops and Seminars	18,955
		221009 Welfare and Entertainment	500
		221011 Printing, Stationery, Photocopying and Binding	3,250
		222001 Telecommunications	426
		227001 Travel inland	59,793
		227004 Fuel, Lubricants and Oils	4,782
		228002 Maintenance - Vehicles	9,655

Reasons for Variation in performance

	Total	128,341
	Wage Recurrent	22,265
	Non Wage Recurrent	106,076
	AIA	0

Output: 04 Equitable Distribution of Grants to LGs

Vote:147 Local Government Finance Commission

QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
Sector Conditional Grants negotiations between LGs and 7 sector Ministries of Agriculture, Health, Education, Water, Works, Trade and Gender and midterm review of activities organized and facilitated. Study research on causes of poor budget formulation carried out in 6 Districts of Hoima, Kisoro MCs and Katakwi Bugiri, Gulu, Kumi, Four Regional Local Government Budget Consultative Workshops for FY 2020/2021 facilitated. The negotiations will ensure that Planned indicative planning figures and budget guidelines for the various sectors cater for the Youth the Women and the Children and the disabled in the various grants for service delivery. (115m)	Study research conducted in the LGs of Bundibugyo, Kabarole, Kikube, Kaliro, Kumi MC, Sheema MC and Bugiri MC to establish the causes of poor budget formulation.	Item	Spent
		211102 Contract Staff Salaries	29,810
		211103 Allowances (Inc. Casuals, Temporary)	8,496
		212101 Social Security Contributions	2,373
		221002 Workshops and Seminars	30,000
		221009 Welfare and Entertainment	600
		221011 Printing, Stationery, Photocopying and Binding	3,000
	Two consultative meetings meeting were held and an update on awareness on the intergovernmental fiscal transfer reform program for results and the general local government financing	222001 Telecommunications	568
		225001 Consultancy Services- Short term	24,317
		227001 Travel inland	17,817
		227004 Fuel, Lubricants and Oils	4,039
		228002 Maintenance - Vehicles	17,694

LGFC will follow up on the following agreed areas per the negotiations; In the Agriculture sector for FY 2019-20 it was agreed that MAAIF shall share the criteria for allocation of the Motor cycles and vehicles to ensure equity in all regions. The negotiations will ensure that Planned indicative planning figures and budget guidelines for the various sectors cater for the Youth the Women and the Children and the disabled in the various grants for service delivery. were extension workers have been recruited.

Reasons for Variation in performance

Total	138,713
Wage Recurrent	29,810
Non Wage Recurrent	108,904
AIA	0
Total For SubProgramme	267,054
Wage Recurrent	52,074
Non Wage Recurrent	214,980
AIA	0

Recurrent Programmes

Subprogram: 03 Research and data management

Outputs Provided

Output: 02 LGs Budget Analysis

Vote:147 Local Government Finance Commission

QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
Feedback on the findings from the budget analysis provided in 5 LGs of Buliisa DLG, Otuke DLG, Serere DLG, Napak DLG and Nwoya DLG with serious issues regarding compliance with legal requirements provided Continue a macro budget financial analysis framework that will link both national and local government annual budgets developed.	Feedback on the findings from the budget analysis provided in 5 LGs of Buliisa, Otuke, Serere, Napak and Nwoya with serious issues regarding compliance with legal requirements provided	Item 211102 Contract Staff Salaries 211103 Allowances (Inc. Casuals, Temporary) 212101 Social Security Contributions 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	Spent 13,679 5,657 1,368 1,960 550 430 3,500 271 22,570 856

Reasons for Variation in performance

Total	50,840
Wage Recurrent	13,679
Non Wage Recurrent	37,161
AIA	0

Output: 05 Institutional Capacity Maintenance and Enhancement

Continue research conducted on the effectiveness and efficiency of transfers to Local Governments. One Research task force meeting held	Finding from the study on the framework for linking Local economic development initiatives to local revenue enhancement for local governments was presented and discussed.	Item 211102 Contract Staff Salaries 211103 Allowances (Inc. Casuals, Temporary) 212101 Social Security Contributions 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	Spent 11,997 6,254 1,162 5,085 225 650 3,500 97 19,772 11,308 3,916
--	--	--	---

Reasons for Variation in performance

Total	63,965
Wage Recurrent	11,997
Non Wage Recurrent	51,968
AIA	0
Total For SubProgramme	114,805
Wage Recurrent	25,676
Non Wage Recurrent	89,130
AIA	0

Vote:147 Local Government Finance Commission

QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
----------------------------	------------------------------------	---	------------------

Development Projects

Project: 0389 Support LGFC

Capital Purchases

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

Item	Spent
5 Printers, 7 Computers, 1 shredder, 1 laptop and 2 iPad, 6 Office desks, 1 Boardroom table, 10 Boardroom chairs procured for members of staff	Evaluation of bids done pending approval of evaluation report by contracts committee

Reasons for Variation in performance

	Total	0
	GoU Development	0
	External Financing	0
	AIA	0
	Total For SubProgramme	0
	GoU Development	0
	External Financing	0
	AIA	0
	GRAND TOTAL	1,156,841
	Wage Recurrent	280,127
	Non Wage Recurrent	876,714
	GoU Development	0
	External Financing	0
	AIA	0

Vote:147 Local Government Finance Commission

QUARTER 3: Revised Workplan

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

Program: 53 Coordination of Local Government Financing

Recurrent Programmes

Subprogram: 01 Administration and support services

Outputs Provided

Output: 01 Human Resource Management Improved

	Item	Balance b/f	New Funds	Total
Training for staff members carried out	213001 Medical expenses (To employees)	20,394	0	20,394
	221001 Advertising and Public Relations	2,500	0	2,500
	221003 Staff Training	911	0	911
	221004 Recruitment Expenses	382	0	382
Refresher on the HIV/ AIDS Policy at work place conducted	221009 Welfare and Entertainment	86	0	86
	228002 Maintenance - Vehicles	385	0	385
	Total	24,658	0	24,658
	<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>Non Wage Recurrent</i>	<i>24,658</i>	<i>0</i>	<i>24,658</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

Output: 05 Institutional Capacity Maintenance and Enhancement

	Item	Balance b/f	New Funds	Total
Functional Server Room equipment's and secure premises in the Commission Servicing to be done after every three months. New LGFC website in place and a new Intranet website in Place, Firewall maintenance and spam filter serviced.	211102 Contract Staff Salaries	12	0	12
	211103 Allowances (Inc. Casuals, Temporary)	(89)	0	(89)
	213002 Incapacity, death benefits and funeral expenses	240	0	240
	213004 Gratuity Expenses	3	0	3
Strategy and Stake Holders Consultative Meetings held.	221001 Advertising and Public Relations	3,258	0	3,258
Value for money audit, Pre audit of payment files, Verification of deliveries and provided services, Board of survey review, Review of operating controls verification of accountabilities.	221009 Welfare and Entertainment	110	0	110
	221011 Printing, Stationery, Photocopying and Binding	543	0	543
	221012 Small Office Equipment	201	0	201
Review of financial statements and preparation of reports carried out	221016 IFMS Recurrent costs	56	0	56
	222003 Information and communications technology (ICT)	6,921	0	6,921
	223003 Rent – (Produced Assets) to private entities	209	0	209
	224004 Cleaning and Sanitation	540	0	540
	227002 Travel abroad	10,000	0	10,000
	228002 Maintenance - Vehicles	1,022	0	1,022
	Total	23,025	0	23,025
	<i>Wage Recurrent</i>	<i>12</i>	<i>0</i>	<i>12</i>
	<i>Non Wage Recurrent</i>	<i>23,013</i>	<i>0</i>	<i>23,013</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

Vote:147 Local Government Finance Commission

QUARTER 3: Revised Workplan

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

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

Strategic plan for FY 2016-17/2019-20 reviewed and evaluated and Commencement of strategic plan for FY 2021/2024-25 Q2 Vote quarter progress reports in PBS prepared and submitted to OPM and MOFPED.	Item	Balance b/f	New Funds	Total
	221009 Welfare and Entertainment	164	0	164
	Total	164	0	164
	Wage Recurrent	0	0	0
	Non Wage Recurrent	164	0	164
	AIA	0	0	0

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

Outputs Provided

Output: 03 Enhancement of LG Revenue Mobilisation and Generation

A Feasibility study on the roll out of the automated local revenue collection using Integrated Revenue Administration System (IRAS)	Item	Balance b/f	New Funds	Total
	221001 Advertising and Public Relations	2,000	0	2,000
	221002 Workshops and Seminars	45	0	45
	228002 Maintenance - Vehicles	395	0	395
	Total	2,440	0	2,440
	Wage Recurrent	0	0	0
	Non Wage Recurrent	2,440	0	2,440
	AIA	0	0	0

Output: 04 Equitable Distribution of Grants to LGs

Study research on causes of poor budget formulation carried out in 7 Districts	Item	Balance b/f	New Funds	Total
	211103 Allowances (Inc. Casuals, Temporary)	178	0	178
	221007 Books, Periodicals & Newspapers	350	0	350
	221009 Welfare and Entertainment	150	0	150
	225001 Consultancy Services- Short term	4,351	0	4,351
	228002 Maintenance - Vehicles	60	0	60
	Total	5,089	0	5,089
	Wage Recurrent	0	0	0
	Non Wage Recurrent	5,089	0	5,089
	AIA	0	0	0

Vote:147 Local Government Finance Commission

QUARTER 3: Revised Workplan

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

Subprogram: 03 Research and data management

Outputs Provided

Output: 02 LGs Budget Analysis

Continue a macro budget financial analysis framework that will link both national and local government annual budgets developed.	Item	Balance b/f	New Funds	Total
	211103 Allowances (Inc. Casuals, Temporary)	111	0	111
	221009 Welfare and Entertainment	159	0	159
	Total	270	0	270
	<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>Non Wage Recurrent</i>	<i>270</i>	<i>0</i>	<i>270</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

Output: 05 Institutional Capacity Maintenance and Enhancement

Continue research conducted on the effectiveness and efficiency of transfers to Local Governments.	Item	Balance b/f	New Funds	Total
	211103 Allowances (Inc. Casuals, Temporary)	117	0	117
	221001 Advertising and Public Relations	2,000	0	2,000
	221007 Books, Periodicals & Newspapers	150	0	150
	221009 Welfare and Entertainment	100	0	100
	222001 Telecommunications	80	0	80
	228002 Maintenance - Vehicles	187	0	187
	Total	2,633	0	2,633
	<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>Non Wage Recurrent</i>	<i>2,633</i>	<i>0</i>	<i>2,633</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

Development Projects

Project: 0389 Support LGFC

Capital Purchases

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

5 Printers, 7 Computers, 1 shredder, 1 laptop and 2 iPad, 6 Office desks, 1 Boardroom table, 10 Boardroom chairs procured for members of staff	Item	Balance b/f	New Funds	Total
	312202 Machinery and Equipment	37,169	0	37,169
	312203 Furniture & Fixtures	22,800	0	22,800
	Total	59,969	0	59,969
	<i>GoU Development</i>	<i>59,969</i>	<i>0</i>	<i>59,969</i>
	<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>
	GRAND TOTAL	118,250	0	118,250
	<i>Wage Recurrent</i>	<i>12</i>	<i>0</i>	<i>12</i>
	<i>Non Wage Recurrent</i>	<i>58,269</i>	<i>0</i>	<i>58,269</i>
	<i>GoU Development</i>	<i>59,969</i>	<i>0</i>	<i>59,969</i>
	<i>External Financing</i>	<i>0</i>	<i>0</i>	<i>0</i>

Vote:147 Local Government Finance Commission

QUARTER 3: Revised Workplan

<i>UShs Thousand</i>	Planned Outputs for the Quarter	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releaes)			
		<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>