

Vote:147

Local Government Finance Commission

QUARTER 1: Highlights of Vote Performance

V1: Summary of Issues in Budget Execution

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

		Approved Budget	Released by End Q 1	Spent by End Q1	% Budget Released	% Budget Spent	% Releases Spent
Recurrent	Wage	1.619	0.405	0.405	25.0%	25.0%	100.0%
	Non Wage	3.539	0.936	0.903	26.4%	25.5%	96.5%
Dev.	GoU	0.157	0.032	0.014	20.4%	8.9%	44.7%
	Ext. Fin.	0.000	0.000	0.000	0.0%	0.0%	0.0%
GoU Total		5.314	1.373	1.322	25.8%	24.9%	96.3%
Total GoU+Ext Fin (MTEF)		5.314	1.373	1.322	25.8%	24.9%	96.3%
Arrears		0.014	0.000	0.000	0.0%	0.0%	0.0%
Total Budget		5.329	1.373	1.322	25.8%	24.8%	96.3%
A.I.A Total		0.000	0.000	0.000	0.0%	0.0%	0.0%
Grand Total		5.329	1.373	1.322	25.8%	24.8%	96.3%
Total Vote Budget Excluding Arrears		5.314	1.373	1.322	25.8%	24.9%	96.3%

Table V1.2: Releases and Expenditure by Program*

Billion Uganda Shillings	Approved Budget	Released	Spent	% Budget Released	% Budget Spent	%Releases Spent
Program: 2053 Coordination of Local Government Financing	5.31	1.37	1.32	25.8%	24.9%	96.3%
Total for Vote	5.31	1.37	1.32	25.8%	24.9%	96.3%

Matters to note in budget execution

Some of the expected outputs require more time for data collection hence the progress could not be attained in the 1st quarter

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

(i) Major unspent balances	
Programs , Projects	
Program 2053 Coordination of Local Government Financing	
0.000 Bn Shs	SubProgram/Project :01 Administrative Support Services
Reason:	
Items	

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250,000.000 UShs	221012 Small Office Equipment
Reason: Need to accumulate funds for purchase of minor equipment's	
0.007 Bn Shs	<i>SubProgram/Project :03 Research and Data management</i>
Reason:	
<i>Items</i>	
5,847,500.000 UShs	212101 Social Security Contributions
Reason: Late remittances of 10% money paid subsequently	
1,463,251.000 UShs	228002 Maintenance - Vehicles
Reason: Procurement process was incomplete	
0.018 Bn Shs	<i>SubProgram/Project :1651 Retooling of Local Government Finance Commission</i>
Reason:	
<i>Items</i>	
10,899,960.000 UShs	312203 Furniture & Fixtures
Reason: Awaiting competition of the procurement process	
6,857,906.000 UShs	312202 Machinery and Equipment
Reason: Awaiting competition of the procurement process	
<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: Lawrence Banyoya			
Programme Outcome: A resourced Local Government able to carry out Decentralised roles and responsibilities			
Sector Outcomes contributed to by the Programme Outcome			
1 .Increased Sustainable Local Government Financing			
Programme Outcome Indicators	Indicator Measure	Planned 2020/21	Actuals By END Q1
Percentage share of the National budget between Central and Local governments	Percentage	13.8%	9.5%
Percentage increase in the grant transfers	Percentage	15%	19.3%
Ratio between the highly funded and the least funded local governments	Ratio	1:18	1:2

Table V2.2: Key Vote Output Indicators*

Programme : 53 Coordination of Local Government Financing
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Sub Programme : 01 Administrative Support Services			
KeyOutPut : 04 Institutional Capacity Maintenance and Enhancement			
Key Output Indicators	Indicator Measure	Planned 2020/21	Actuals By END Q1
Proportion of recommendations from policy Dialogue meetings implemented	Percentage	100%	20%
Proportion of the procurement plan implemented	Percentage	100%	14%
Number of audit recommendations implemented	Number	19	9
KeyOutPut : 05 Planning Support Services and M&E handed			
Key Output Indicators	Indicator Measure	Planned 2020/21	Actuals By END Q1
Percentage execution of the work plan	Percentage	100%	20%
KeyOutPut : 06 Information and Communication Technology Management Enhanced			
Key Output Indicators	Indicator Measure	Planned 2020/21	Actuals By END Q1
Number of ICT Equipment Purchased	Number	12	0
Number of ICT Equipment Serviced	Number	8	2
Sub Programme : 02 Revenues for Local Governments-Central Grants and Local Revenues			
KeyOutPut : 02 Enhancement of LG Revenue Mobilisation and Generation			
Key Output Indicators	Indicator Measure	Planned 2020/21	Actuals By END Q1
Number of potential news sources identified for local governments	Number	2	0
Number of Local revenue ordinances reviewed by the commission	Number	2	0
KeyOutPut : 03 Equitable Distribution of Grants to LGs			
Key Output Indicators	Indicator Measure	Planned 2020/21	Actuals By END Q1
Number of policy dialogue meetings held	Number	15	4
Number of local governments lagging behind the national average for a particular service	Number	50	0
Sub Programme : 03 Research and Data management			
KeyOutPut : 01 Local Government Budget Analysis			
Key Output Indicators	Indicator Measure	Planned 2020/21	Actuals By END Q1
Number of policy briefs and advisory notes generated on LG funding from national budget	Number	3	1
Number of LGs producing budgets that comply with the legal and regulatory provisions	Number	175	81

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Number of budget analysis reports produced	Number	2	0
Number of LGs provided with feedback on the findings and reports on budget analysis	Number	175	81

Performance highlights for the Quarter

The highlights of the quarter were the Sector Negotiations which were carried out successfully between the central government and local governments on the programs and the conditional grants to be implemented in the sector. The Commission further participated in the LG budget regional consultative workshops held on the 28th September ended 16th October 2020 these were carried out across the country. The Commission is in the final stages of developing the local revenue strategy framework.

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 2053 Coordination of Local Government Financing	5.33	1.37	1.32	25.8%	24.8%	96.3%
<i>Class: Outputs Provided</i>	<i>5.16</i>	<i>1.34</i>	<i>1.31</i>	<i>26.0%</i>	<i>25.4%</i>	<i>97.5%</i>
205301 Local Government Budget Analysis	0.21	0.03	0.03	15.5%	14.5%	93.3%
205302 Enhancement of LG Revenue Mobilisation and Generation	0.41	0.16	0.14	39.4%	35.3%	89.5%
205303 Equitable Distribution of Grants to LGs	0.68	0.21	0.21	31.6%	31.6%	100.0%
205304 Institutional Capacity Maintenance and Enhancement	2.67	0.65	0.65	24.5%	24.4%	99.6%
205305 Planning Support Services and M&E handed	0.26	0.04	0.04	16.3%	15.5%	94.8%
205306 Information and Communication Technology Management Enhanced	0.19	0.05	0.04	23.3%	21.8%	93.7%
205307 Research Carried out	0.20	0.03	0.03	17.5%	15.2%	87.3%
205308 Operational LGs Fiscal Data bank /Fiscal Monitoring	0.18	0.04	0.04	21.7%	20.7%	95.3%
205319 Human Resource Management Improved	0.36	0.12	0.12	33.0%	33.0%	100.0%
<i>Class: Capital Purchases</i>	<i>0.16</i>	<i>0.03</i>	<i>0.01</i>	<i>20.5%</i>	<i>9.2%</i>	<i>44.7%</i>
205376 Purchase of Office ICT Equipment, including software	0.16	0.03	0.01	20.5%	9.2%	44.7%
<i>Class: Arrears</i>	<i>0.01</i>	<i>0.00</i>	<i>0.00</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.0%</i>
205399 Arrears	0.01	0.00	0.00	0.0%	0.0%	0.0%
Total for Vote	5.33	1.37	1.32	25.8%	24.8%	96.3%

Table V3.2: 2020/21 GoU Expenditure by Item

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
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Class: Outputs Provided	5.16	1.34	1.31	26.0%	25.4%	97.5%
211102 Contract Staff Salaries	1.62	0.40	0.40	25.0%	25.0%	100.0%
211103 Allowances (Inc. Casuals, Temporary)	0.97	0.24	0.24	25.0%	25.0%	100.0%
212101 Social Security Contributions	0.16	0.04	0.03	25.0%	18.6%	74.6%
213001 Medical expenses (To employees)	0.12	0.05	0.05	40.9%	40.9%	100.0%
213002 Incapacity, death benefits and funeral expenses	0.01	0.00	0.00	25.0%	25.0%	100.0%
213004 Gratuity Expenses	0.49	0.05	0.05	10.7%	10.5%	98.2%
221001 Advertising and Public Relations	0.02	0.01	0.01	25.0%	25.0%	100.0%
221002 Workshops and Seminars	0.19	0.00	0.00	0.0%	0.0%	0.0%
221003 Staff Training	0.05	0.03	0.03	60.0%	60.0%	100.0%
221004 Recruitment Expenses	0.01	0.00	0.00	25.0%	25.0%	100.0%
221007 Books, Periodicals & Newspapers	0.02	0.01	0.01	52.6%	52.0%	98.8%
221009 Welfare and Entertainment	0.03	0.01	0.01	23.3%	22.7%	97.1%
221011 Printing, Stationery, Photocopying and Binding	0.08	0.03	0.02	30.4%	28.2%	92.6%
221012 Small Office Equipment	0.00	0.00	0.00	33.3%	25.0%	75.0%
221016 IFMS Recurrent costs	0.00	0.00	0.00	50.0%	50.0%	100.0%
222001 Telecommunications	0.03	0.01	0.01	27.6%	26.0%	94.5%
222003 Information and communications technology (ICT)	0.02	0.01	0.01	39.4%	33.8%	85.7%
223003 Rent – (Produced Assets) to private entities	0.41	0.10	0.10	25.0%	24.9%	99.8%
223005 Electricity	0.05	0.01	0.01	25.0%	25.0%	100.0%
224004 Cleaning and Sanitation	0.03	0.02	0.02	50.0%	50.0%	100.0%
225001 Consultancy Services- Short term	0.11	0.06	0.06	52.3%	52.3%	100.0%
227001 Travel inland	0.35	0.17	0.15	50.6%	43.4%	85.9%
227002 Travel abroad	0.04	0.00	0.00	0.0%	0.0%	0.0%
227004 Fuel, Lubricants and Oils	0.18	0.04	0.04	25.0%	25.0%	100.0%
228002 Maintenance - Vehicles	0.19	0.05	0.05	25.3%	29.1%	114.9%
Class: Capital Purchases	0.16	0.03	0.01	20.5%	9.2%	44.7%
312202 Machinery and Equipment	0.08	0.02	0.01	23.6%	15.5%	65.7%
312203 Furniture & Fixtures	0.07	0.01	0.00	16.9%	1.7%	9.9%
Class: Arrears	0.01	0.00	0.00	0.0%	0.0%	0.0%
321605 Domestic arrears (Budgeting)	0.01	0.00	0.00	0.0%	0.0%	0.0%
Total for Vote	5.33	1.37	1.32	25.8%	24.8%	96.3%

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 2053 Coordination of Local Government Financing	5.33	1.37	1.32	25.8%	24.8%	96.3%
<i>Recurrent SubProgrammes</i>						
01 Administrative Support Services	3.50	0.86	0.85	24.6%	24.4%	99.1%

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02 Revenues for Local Governments-Central Grants and Local Revenues	1.08	0.37	0.36	34.5%	33.0%	95.5%
03 Research and Data management	0.59	0.11	0.10	18.1%	16.7%	92.1%
<i>Development Projects</i>						
1651 Retooling of Local Government Finance Commission	0.16	0.03	0.01	20.5%	9.2%	44.7%
Total for Vote	5.33	1.37	1.32	25.8%	24.8%	96.3%

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
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QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter

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

Recurrent Programmes

Subprogram: 01 Administrative Support Services

Outputs Provided

Output: 04 Institutional Capacity Maintenance and Enhancement

Value for money internal Audit Reports produced and recommendations implemented	Value for money internal Audit Report was produced	Item	Spent
Commission fleet of 22 cars maintained	Commission fleet of 21 cars was maintained and 3 Monthly procurement reports produced.	211102 Contract Staff Salaries	216,613
12 Monthly procurement reports produced	The process on obsolete assets disposal was commenced	211103 Allowances (Inc. Casuals, Temporary)	189,686
Obsolete assets disposed off.	1 appointments committee meeting was held and minutes were produced	212101 Social Security Contributions	16,688
2 general purpose meetings held	The audit committee meeting was held to discuss the internal audit reports.	213002 Incapacity, death benefits and funeral expenses	2,000
2 appointments committee meetings held	Logistical support was provided in terms of Welfare, electricity, rent online newspaper etc.	213004 Gratuity Expenses	51,022
4 audit committee meetings held	Books of Accounts and records were maintained	221001 Advertising and Public Relations	5,000
Logistical support provided and Financial statements provided. Cash fund management reports produced	Salaries and allowances were paid for members of staff.	221007 Books, Periodicals & Newspapers	9,877
Books of Accounts and records maintained.	2 Commission policy meetings were held on research for the Commission and Finance and Administration and reports were produced.	221009 Welfare and Entertainment	2,175
Procurement reports produced	1 Finance Committee meeting was held to discuss the cash limits for the quarter.	221011 Printing, Stationery, Photocopying and Binding	1,610
Salaries and allowances paid for members of staff	Commission premises were cleaned and Maintained.	221012 Small Office Equipment	750
6 Commission policy meetings held and minutes produced and recommendations implemented		222001 Telecommunications	6,616
4 Finance Committee meetings held		223003 Rent – (Produced Assets) to private entities	101,391
Commission premises cleaned and Maintained		223005 Electricity	12,500
2 general staff meetings held		224004 Cleaning and Sanitation	15,000
		227004 Fuel, Lubricants and Oils	8,748
		228002 Maintenance - Vehicles	12,499

Reasons for Variation in performance

Disposal still waiting for reserve prices from the evaluation team.

The general staff meeting was not held due to failure to get all the staff because of the public service directive of 30% staff at work

Total	652,175
Wage Recurrent	216,613
Non Wage Recurrent	435,562
AIA	0

Output: 05 Planning Support Services and M&E handed

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QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
The Commission Plan monitored to ensure all planned activities are implemented	Quarter 4 progress report for Vote 147 was prepared and submitted to MoFPED and OPM.	Item	Spent
Meetings to prepare the Budget Framework Paper and Ministerial Policy Statement FY 2021/22 held.		211102 Contract Staff Salaries	19,779
Vote quarter progress reports in PBS prepared and submitted to OPM and MOFPED, LGFC Annual Report for 2019 prepared and submitted to Speaker of Parliament and the Hon. Minister		211103 Allowances (Inc. Casuals, Temporary)	5,161
		221009 Welfare and Entertainment	748
		221011 Printing, Stationery, Photocopying and Binding	2,000
		221016 IFMS Recurrent costs	2,500
		227004 Fuel, Lubricants and Oils	9,362
Reasons for Variation in performance			
		Total	39,549
		Wage Recurrent	19,779
		Non Wage Recurrent	19,770
		AIA	0

Output: 06 Information and Communication Technology Management Enhanced

New Computer software and hardware purchased	The Servicing of AC, Telephone and Bio Metric Servicing was done for Quarter 1 in August 2020 The Servicing of ICT systems in the Commission done for Quarter 1 in August 2020. The Commission website is being redesigned by NITA U, it will be completed by December 2020.	Item	Spent
AC, Telephone and Bio metric Servicing done 4 times.		211102 Contract Staff Salaries	19,789
Serviced and supported ICT system in the Commission		211103 Allowances (Inc. Casuals, Temporary)	5,161
One Commission Website redesigned.		212101 Social Security Contributions	313
5 New Banners printed for the Commission		221009 Welfare and Entertainment	750
ICT security Policy reviewed		221011 Printing, Stationery, Photocopying and Binding	2,000
Staff oriented on the new internet system under NITA U		222003 Information and communications technology (ICT)	6,000
Resource center Enhanced		227004 Fuel, Lubricants and Oils	8,388
Zoom infrastructure established for the Commission			
Reasons for Variation in performance		Total	42,401
		Wage Recurrent	19,789
		Non Wage Recurrent	22,612
		AIA	0

Output: 19 Human Resource Management Improved

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QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
Medical Insurance to Members of the Commission, Staff and 3 Dependents provided.	Medical Insurance to Members of the Commission, Staff and 3 Dependents was provided.	Item	Spent
Staff salaries paid for members of staff	Staff salaries paid for members of staff	211102 Contract Staff Salaries	19,786
Hands-on Financial Analysis training for 26 technical officers(12 male and 14 male) in qualitative and Quantitative Analysis using computer software??s carried out (20m)	Performance Management under COVID 19 Environment training was carried out for support staff.	211103 Allowances (Inc. Casuals, Temporary)	5,161
Medical Insurance to Members of the Commission, Staff and 3 Dependents.	Performance Management under COVID 19 Environment training was carried out for Technical staff.	212101 Social Security Contributions	6,021
Development and Cascading HIV/AIDS Policy and Mainstreaming HIV/AIDS in activities in the Commission by Conducting HIV/AIDS Counselling, Staff sensitization programmes done	Works have commenced on the development of the HIV /AIDS policy	213001 Medical expenses (To employees)	47,000
Practical Team Building Sessions for 40 (25 males and 15 females) staff members Conducted.		221003 Staff Training	29,992
Defensive Driving Training for drivers carried out		221004 Recruitment Expenses	1,500
Training for members of the Commission and staff in Policy Development, Analysis carried out		221009 Welfare and Entertainment	499
		221011 Printing, Stationery, Photocopying and Binding	2,000
		227004 Fuel, Lubricants and Oils	1,663
		228002 Maintenance - Vehicles	3,787

Reasons for Variation in performance

Total	117,408
Wage Recurrent	19,786
Non Wage Recurrent	97,622
AIA	0
Total For SubProgramme	851,533
Wage Recurrent	275,967
Non Wage Recurrent	575,566
AIA	0

Recurrent Programmes

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

Outputs Provided

Output: 02 Enhancement of LG Revenue Mobilisation and Generation

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QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
Local Revenue mobilization strategy Finalized and disseminated	Works commenced on the local Revenue mobilization strategy for finalization and dissemination and the Inception Report was received and approved in June 2020. The process had three draft reports that were discussed and these included a) Draft Report on Diagnostic Study on Local Governments Own Source Revenue. b) Draft Report on Legal and Policy framework for local revenue mobilization. c) Report on Local Government IT Systems Local Governments Own Source with the end of the process the Revenue Mobilization Strategy and the end of assignment Report will be produced	Item 211102 Contract Staff Salaries 211103 Allowances (Inc. Casuals, Temporary) 212101 Social Security Contributions 221009 Welfare and Entertainment 221011 Printing, Stationery, Photocopying and Binding 227001 Travel inland 227004 Fuel, Lubricants and Oils 228002 Maintenance - Vehicles	Spent 32,133 6,466 3,519 718 2,000 75,342 4,782 18,050
Support in dissemination and setting appropriate charges for local revenue for local governments provided Yumbe, Dokolo, Kyenjojo, Kaliro, Kanungu, Budaka, Oyam, Kaberamaido, kitgum, Ngora	Action research in revenues potential from natural resources conducted focusing on poorly performing LGs		
Research conducted in revenues potential from all sources available in LGs.	Research was conducted in revenues potential from all traditional existing revenue local sources available in LGs and this was carried out in the areas of Mbarara, Wakiso, mbale, Lira and Nebbi.		
Research on the existing local revenue enhancement strategies conducted			

Reasons for Variation in performance

This is a phased process that going to be carried out through the year to ensure that LGs benefit sufficiently from revenues of natural resources and research was conducted in revenues potential from all traditional existing revenue

Total	143,010
Wage Recurrent	32,133
Non Wage Recurrent	110,877
<i>AIA</i>	0

Output: 03 Equitable Distribution of Grants to LGs

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QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
Consolidate and validate data on grants transfers and produce statistical trends by sector	Desk work report draft is being compiled	Item	Spent
Report on verification of verification of disbursement Linked Indicators (DLIs) under UGIFT programme Produced and presented to the FD committees and world bank.	First preliminary report on the DLI verification status was produced and submitted to the Fiscal Decentralisation Technical Committee (FDTC) in June 2020. The report showed good performance as all the DLIs under the jurisdiction of LGFC were all met.	211102 Contract Staff Salaries	43,123
Sector budget and MPS analysed for adherence to the agreed postitions on the requirements for the Conditional grants Sector budgets in the NDP III analysed to check for responsiveness to LG needs and National priorities.	Another report has been prepared and will be submitted at end of this week, to the Fiscal Decentralisation Technical Committee (FDTC).	211103 Allowances (Inc. Casuals, Temporary)	8,626
Conditional grant funded programs in the Ministry of Gender, Labor and Social Development and Ministry of Education and Sports assessed for gender enhancing programs with Areas covered range from financing needs for children, girls, boys, women youth	Sector budget and MPS were analyzed for the various sectors that have conditional grants, and that was the basis for the negotiations on the programs to be carried out in the local governments by the various sectors	212101 Social Security Contributions	3,634
The local government budget consultative workshops for FY 2021/22 facilitated	Desk work report draft is being compiled	221011 Printing, Stationery, Photocopying and Binding	1,333
	Organized and facilitated the negotiations between Local Governments and sector Ministries representing the various programs to contribute to the improvement of the state of funding for local governments in the National budget and this was carried out on 22nd -25th September 2020. The main objective of the negotiations was to facilitate local governments and sector ministries to discuss and agree on effectiveness of conditional grants funded programs under the NDP3's program-based approach to planning and budgeting for FY 2021/22. v. A total of 7 Agreements (MoUS) were reached between the respective ministries and LGs represented by UNAT, and are in the final stages of being signed for subsequent dissemination, revision of program guidelines and implementation. All the 7 line ministries selected the key areas of negotiation and include them in the draft grant budget guidelines for LGs to use in implementation.	225001 Consultancy Services- Short term	59,980
	The Commission facilitated in the Local governments budget consultative workshops from the 28th September to the 16th October 2020.	227001 Travel inland	74,814
		227004 Fuel, Lubricants and Oils	4,039
		228002 Maintenance - Vehicles	18,550

Reasons for Variation in performance

Total	214,098
Wage Recurrent	43,123
Non Wage Recurrent	170,975

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QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
		AIA	0
		Total For SubProgramme	357,108
		Wage Recurrent	75,256
		Non Wage Recurrent	281,852
		AIA	0

Recurrent Programmes

Subprogram: 03 Research and Data management

Outputs Provided

Output: 01 Local Government Budget Analysis

		Item	Spent
Data on budget formulation and other supportive strategies to enhance LG capacities analysed and report produced. Quarterly LG releases analysed and reports shared with stakeholders. FY 2020/21 Budget Analysis report on all Vote holder LGs produced and shared with stakeholders.	6 district LGs of Kazo, Rwampara, Kalaki, Karenga, Kibuku, Kitagwenda, Kwanja, Madi-Okollo and Nabilatuk were supported in budget formulation and supportive strategies to enhance LG capacities	211102 Contract Staff Salaries	19,789
		211103 Allowances (Inc. Casuals, Temporary)	7,700
		221009 Welfare and Entertainment	496
		221011 Printing, Stationery, Photocopying and Binding	1,750
		227004 Fuel, Lubricants and Oils	856
Detailed LG Specific Analytical Reports and Feedback provided to 175 LGs. The national budget analysed for legal compliance with respect to the section 9(f) of the LGFC ACT, A report on the state of LG financing in the national budget produced	Desk work report draft is being compiled		
	Detailed LG Specific Analytical Reports and Feedback was provided to 81 LGs that have serious compliance issues with the legal requirements. The national budget was analysed for legal compliance with respect to the section 9(g) of the LGFC ACT, on the share to LGs and a report on the state of LG financing in the national budget produced with the current share standing at 9.3% which is below the share of FY 2019-20 which was at 12.8%		

Reasons for Variation in performance

The over performance was due to hiring of extra manpower in data analysis that quickened the process

	Total	30,591
	Wage Recurrent	19,789
	Non Wage Recurrent	10,802
	AIA	0

Output: 07 Research Carried out

		Item	Spent
Selected LGs supported to implement LED to enhance their fiscal capacities	The LED framework was developed through which the LGs will be supported to enhance their fiscal capacities	211102 Contract Staff Salaries	16,802
Research on the financing of the newly established cities in Uganda carried out	The Technical Note of sustainable financing of the 10 newly established Cities was prepared and discussed. A fair draft in now ready.	211103 Allowances (Inc. Casuals, Temporary)	7,497
Study conducted on the impact of the new government policies on post Covid LGs financing.		221009 Welfare and Entertainment	671
		227004 Fuel, Lubricants and Oils	3,750
		228002 Maintenance - Vehicles	1,597

Reasons for Variation in performance

Vote:147

Local Government Finance Commission

QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
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		Total	30,317
		Wage Recurrent	16,802
		Non Wage Recurrent	13,515
		AIA	0

Output: 08 Operational LGs Fiscal Data bank /Fiscal Monitoring

Fiscal data from audited annual final accounts Collected captured and processed in the fiscal data bank.	Fiscal Data capture from the approved final accounts accounts commenced	Item	Spent
Data on grants transfers Collected consolidated and validated to produce statistical trends by sector.	Desk work report draft is being compiled	211102 Contract Staff Salaries	16,879
Data to identify local governments lagging behind the national average for Education Health & Water Collected & analyzed and a report produced	Desk work report draft is being compiled	211103 Allowances (Inc. Casuals, Temporary)	7,474
		221009 Welfare and Entertainment	742
		221011 Printing, Stationery, Photocopying and Binding	10,458
		227004 Fuel, Lubricants and Oils	2,558

Reasons for Variation in performance

	Total	38,110
	Wage Recurrent	16,879
	Non Wage Recurrent	21,231
	AIA	0
Total For SubProgramme		99,017
	Wage Recurrent	53,470
	Non Wage Recurrent	45,547
	AIA	0

Development Projects

Project: 1651 Retooling of Local Government Finance Commission

Capital Purchases

Output: 76 Purchase of Office ICT Equipment, including software

2 wooden coat hangers 4 Computers purchased 2 Printers purchased and installed 2 Laptop computers purchased and installed 4 Ipads procured 20 Wooden office Chairs, 4 Executive Arm wooden office chairs 1 Ordinary Office filling cabinet 1 Lockable office book shelf with glass door	The procurement process is on going.Request for procurement method to be presented to Contracts Committee on 21st October 2020The procurement process is on going	Item	Spent
		312202 Machinery and Equipment	13,142
		312203 Furniture & Fixtures	1,200

Reasons for Variation in performance

	Total	14,342
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Vote:147

Local Government Finance Commission

QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>
		GoU Development	14,342
		External Financing	0
		AIA	0
		Total For SubProgramme	14,342
		GoU Development	14,342
		External Financing	0
		AIA	0
		GRAND TOTAL	1,322,000
		Wage Recurrent	404,692
		Non Wage Recurrent	902,966
		GoU Development	14,342
		External Financing	0
		AIA	0

Vote:147

Local Government Finance Commission

QUARTER 1: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
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Program: 53 Coordination of Local Government Financing

Recurrent Programmes

Subprogram: 01 Administrative Support Services

Outputs Provided

Output: 04 Institutional Capacity Maintenance and Enhancement

Value for money internal Audit Reports produced and recommendations implemented	Value for money internal Audit Report was produced	Item	Spent
Commission fleet of 22 cars maintained	Commission fleet of 21 cars was maintained and 3 Monthly procurement reports produced.	211102 Contract Staff Salaries	216,613
3 Monthly procurement reports produced	The process on obsolete assets disposal was commenced	211103 Allowances (Inc. Casuals, Temporary)	189,686
Obsolete assets disposed off	1 appointments committee meeting was held and minutes were produced	212101 Social Security Contributions	16,688
1 appointments committee meeting held	The audit committee meeting was held to discuss the internal audit reports.	213002 Incapacity, death benefits and funeral expenses	2,000
audit committee meeting held	Logistical support was provided in terms of Welfare, electricity, rent online newspaper etc.	213004 Gratuity Expenses	51,022
support provided and	Books of Accounts and records were maintained	221001 Advertising and Public Relations	5,000
Financial statements provided. Cash fund management reports produced	Salaries and allowances were paid for members of staff.	221007 Books, Periodicals & Newspapers	9,877
Books of Accounts and records maintained.	2 Commission policy meetings were held on research for the Commission and Finance and Administration and reports were produced.	221009 Welfare and Entertainment	2,175
Procurement reports produced	1 Finance Committee meeting was held to discuss the cash limits for the quarter.	221011 Printing, Stationery, Photocopying and Binding	1,610
Salaries and allowances paid for members of staff	Commission premises were cleaned and Maintained.	221012 Small Office Equipment	750
2 Commission policy meetings held		222001 Telecommunications	6,616
reports produced and recommendations implemented		223003 Rent – (Produced Assets) to private entities	101,391
1 Finance Committee meetings held		223005 Electricity	12,500
Commission premises cleaned and Maintained		224004 Cleaning and Sanitation	15,000
1 general staff meeting held		227004 Fuel, Lubricants and Oils	8,748
		228002 Maintenance - Vehicles	12,499

Reasons for Variation in performance

Disposal still waiting for reserve prices from the evaluation team.

The general staff meeting was not held due to failure to get all the staff because of the public service directive of 30% staff at work

Total	652,175
Wage Recurrent	216,613
Non Wage Recurrent	435,562
A/A	0

Output: 05 Planning Support Services and M&E handed

Vote:147

Local Government Finance Commission

QUARTER 1: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
Vote quarter progress reports in PBS prepared and submitted to OPM and MOFPED,	Quarter 4 progress report for Vote 147 was prepared and submitted to MoFPED and OPM.	Item	Spent
		211102 Contract Staff Salaries	19,779
		211103 Allowances (Inc. Casuals, Temporary)	5,161
		221009 Welfare and Entertainment	748
		221011 Printing, Stationery, Photocopying and Binding	2,000
		221016 IFMS Recurrent costs	2,500
		227004 Fuel, Lubricants and Oils	9,362
Reasons for Variation in performance			
		Total	39,549
		Wage Recurrent	19,779
		Non Wage Recurrent	19,770
		AIA	0

Output: 06 Information and Communication Technology Management Enhanced

New Computer software and hardware purchased	The Servicing of AC, Telephone and Bio Metric Servicing was done for Quarter 1 in August 2020	Item	Spent
AC, Telephone and Bio metric Servicing done 4 times.		211102 Contract Staff Salaries	19,789
Serviced and supported ICT system in the Commission	The Servicing of ICT systems in the Commission done for Quarter 1 in August 2020.	211103 Allowances (Inc. Casuals, Temporary)	5,161
One Commission Website redesigned.		212101 Social Security Contributions	313
5 New Banners printed for the Commission	The Commission website is being redesigned by NITA U, it will be completed by December 2020.	221009 Welfare and Entertainment	750
ICT security Policy reviewedStaff oriented on the new internet system under NITA U		221011 Printing, Stationery, Photocopying and Binding	2,000
Enhancement of the Resource center		222003 Information and communications technology (ICT)	6,000
		227004 Fuel, Lubricants and Oils	8,388

Reasons for Variation in performance

Total	42,401
Wage Recurrent	19,789
Non Wage Recurrent	22,612
AIA	0

Output: 19 Human Resource Management Improved

Vote:147

Local Government Finance Commission

QUARTER 1: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
Medical Insurance to Members of the Commission, Staff and 3 Dependents provided. Staff salaries paid for members of staff Hands-on Financial Analysis training for 26 technical officers (12 male and 14 male) in qualitative and Quantitative Analysis using computer software??s carried out (20m) Development and Cascading HIV/AIDS Policy and Mainstreaming HIV/AIDS in activities in the Commission by Conducting HIV/AIDS Counselling, Staff sensitization programmes done Defensive Driving Training for drivers carried out	Medical Insurance to Members of the Commission, Staff and 3 Dependents was provided. Staff salaries paid for members of staff Performance Management under COVID 19 Environment training was carried out for support staff. Performance Management under COVID 19 Environment training was carried out for Technical staff. Works have commenced on the development of the HIV /AIDS policy	Item 211102 Contract Staff Salaries 211103 Allowances (Inc. Casuals, Temporary) 212101 Social Security Contributions 213001 Medical expenses (To employees) 221003 Staff Training 221004 Recruitment Expenses 221009 Welfare and Entertainment 221011 Printing, Stationery, Photocopying and Binding 227004 Fuel, Lubricants and Oils 228002 Maintenance - Vehicles	Spent 19,786 5,161 6,021 47,000 29,992 1,500 499 2,000 1,663 3,787
Reasons for Variation in performance			
		Total	117,409
		Wage Recurrent	19,786
		Non Wage Recurrent	97,622
		AIA	0
Arrears			
		Total For SubProgramme	851,533
		Wage Recurrent	275,967
		Non Wage Recurrent	575,566
		AIA	0
Recurrent Programmes			
Subprogram: 02 Revenues for Local Governments-Central Grants and Local Revenues			
Outputs Provided			
Output: 02 Enhancement of LG Revenue Mobilisation and Generation			

Vote:147 Local Government Finance Commission

QUARTER 1: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
Works commenced on the local Revenue mobilization strategy for finalization and dissemination	Works commenced on the local Revenue mobilization strategy for finalization and dissemination and the Inception Report was received and approved in June 2020.	Item	Spent
Action research in revenues potential from natural resources conducted focusing on poorly performing LGs	The process had three draft reports that were discussed and these included a) Draft Report on Diagnostic Study on Local Governments Own Source Revenue. b) Draft Report on Legal and Policy framework for local revenue mobilization. c) Report on Local Government IT Systems Local Governments Own Source with the end of the process the Revenue Mobilization Strategy and the end of assignment Report will be produced	211102 Contract Staff Salaries	32,133
Research on the existing local revenue enhancement strategies conducted		211103 Allowances (Inc. Casuals, Temporary)	6,466
		212101 Social Security Contributions	3,519
		221009 Welfare and Entertainment	718
		221011 Printing, Stationery, Photocopying and Binding	2,000
		227001 Travel inland	75,342
		227004 Fuel, Lubricants and Oils	4,782
		228002 Maintenance - Vehicles	18,050
	Action research in revenues potential from natural resources conducted focusing on poorly performing LGs was carried out in 5LGs of Masindi, Moroto, Mubende, Jinja and Buhweju		
	Research was conducted in revenues potential from all traditional existing revenue local sources available in LGs and this was carried out in the areas of Mbarara, Wakiso, mbale, Lira and Nebbi.		

Reasons for Variation in performance

This is a phased process that going to be carried out through the year to ensure that LGs benefit sufficiently from revenues of natural resources and research was conducted in revenues potential from all traditional existing revenue

Total	143,009
Wage Recurrent	32,133
Non Wage Recurrent	110,877
<i>AIA</i>	0

Output: 03 Equitable Distribution of Grants to LGs

Vote:147 Local Government Finance Commission

QUARTER 1: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
Consolidate and validate data on grants transfers and produce statistical trends by sector Relevant data from MDAs and report on performance of Disbursement Linked Indicators (DLIs) to the Committees, MoFPED and World Bank produced	Desk work report draft is being compiled First preliminary report on the DLI verification status was produced and submitted to the Fiscal Decentralisation Technical Committee (FDTC) in June 2020. The report showed good performance as all the DLIs under the jurisdiction of LGFC were all met. Another report has been prepared and will be submitted at end of this week, to the Fiscal Decentralisation Technical Committee (FDTC).	Item	Spent
Sector budget and MPS analysed for adherence to the agreed postulations on the requirements for the Conditional grants Sector budgets in the NDP III analysed to check for responsiveness to LG needs and National priorities and report produced		211102 Contract Staff Salaries	43,123
Conditional grant funded programs in the Ministry of Gender, Labor and Social Development and Ministry of Education and Sports assessed for gender enhancing programs with Areas covered range from financing needs for children, girls, boys, women youth The local government budget consultative workshops for FY 2021/22 facilitated		211103 Allowances (Inc. Casuals, Temporary)	8,626
		212101 Social Security Contributions	3,634
		221011 Printing, Stationery, Photocopying and Binding	1,333
		225001 Consultancy Services- Short term	59,980
		227001 Travel inland	74,814
		227004 Fuel, Lubricants and Oils	4,039
		228002 Maintenance - Vehicles	18,550
	Sector budget and MPS were analyzed for the various sectors that have conditional grants, and that was the basis for the negotiations on the programs to be carried out in the local governments by the various sectors		
	Desk work report draft is being compiled Organized and facilitated the negotiations between Local Governments and sector Ministries representing the various programs to contribute to the improvement of the state of funding for local governments in the National budget and this was carried out on 22nd -25th September 2020. The main objective of the negotiations was to facilitate local governments and sector ministries to discuss and agree on effectiveness of conditional grants funded programs under the NDP3's program-based approach to planning and budgeting for FY 2021/22. v. A total of 7 Agreements (MoUS) were reached between the respective ministries and LGs represented by UNAT, and are in the final stages of being signed for subsequent dissemination, revision of program guidelines and implementation. All the 7 line ministries selected the key areas of negotiation and include them in the draft grant budget guidelines for LGs to use in implementation.		
	The Commission facilitated in the Local governments budget consultative workshops from the 28th September to the 16th October 2020.		

Reasons for Variation in performance

Total	214,098
Wage Recurrent	43,123
Non Wage Recurrent	170,975
AIA	0

Vote:147

Local Government Finance Commission

QUARTER 1: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
		Total For SubProgramme	357,108
		Wage Recurrent	75,256
		Non Wage Recurrent	281,852
		AIA	0

Recurrent Programmes

Subprogram: 03 Research and Data management

Outputs Provided

Output: 01 Local Government Budget Analysis

	Item	Spent
LGs supported in budget formulation and other supportive strategies to enhance LG capacities	6 district LGs of Kazo, Rwampara, Kalaki, Karenga, Kibuku, Kitagwenda, Kwanja, Madi-Okollo and Nabilatuk were supported in budget formulation and supportive strategies to enhance LG capacities	211102 Contract Staff Salaries 19,789
Produce and disseminate 1 quarterly analysis reports	Detailed LG Specific Analytical Reports and Feedback provided to 44 selected LGs that have serious compliance issues with the legal requirements. The national budget analysed for legal compliance with respect to the section 9(g) of the LGFC ACT, on the share to LGs and a report on the state of LG financing in the national budget produced	211103 Allowances (Inc. Casuals, Temporary) 7,700
	Desk work report draft is being compiled	221009 Welfare and Entertainment 496
	Detailed LG Specific Analytical Reports and Feedback was provided to 81 LGs that have serious compliance issues with the legal requirements.	221011 Printing, Stationery, Photocopying and Binding 1,750
	The national budget was analysed for legal compliance with respect to the section 9(g) of the LGFC ACT, on the share to LGs and a report on the state of LG financing in the national budget produced with the current share standing at 9.3% which is below the share of FY 2019-20 which was at 12.8%	227004 Fuel, Lubricants and Oils 856

Reasons for Variation in performance

The over performance was due to hiring of extra manpower in data analysis that quickened the process

	Total	30,590
	Wage Recurrent	19,789
	Non Wage Recurrent	10,802
	AIA	0

Output: 07 Research Carried out

	Item	Spent
LGs supported to implement LED to enhance their fiscal capacities	The LED framework was developed through which the LGs will be supported to enhance their fiscal capacities	211102 Contract Staff Salaries 16,802
Concept Note developed for the Financing of newly established cities in Uganda	The Technical Note of sustainable financing of the 10 newly established Cities was prepared and discussed. A fair draft is now ready.	211103 Allowances (Inc. Casuals, Temporary) 7,497
Concept Note on the impact of the new government policies on post Covid LGs financing produced		221009 Welfare and Entertainment 671
		227004 Fuel, Lubricants and Oils 3,750
		228002 Maintenance - Vehicles 1,597

Reasons for Variation in performance

	Total	30,317
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Vote:147

Local Government Finance Commission

QUARTER 1: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
		Wage Recurrent	16,802
		Non Wage Recurrent	13,515
		AIA	0

Output: 08 Operational LGs Fiscal Data bank /Fiscal Monitoring

Fiscal data from approved annual final accounts Collected captured and processed in the fiscal data bank.Data on grants transfers Collected consolidated and validated to produce statistical trends by sector.Data to identify local governments lagging behind the national average for Education Health & Water Collected & analyzed and a report produced

Fiscal Data capture from the approved final accounts accounts commenced
Desk work report draft is being compiled
Desk work report draft is being compiled

Item	Spent
211102 Contract Staff Salaries	16,879
211103 Allowances (Inc. Casuals, Temporary)	7,474
221009 Welfare and Entertainment	742
221011 Printing, Stationery, Photocopying and Binding	10,458
227004 Fuel, Lubricants and Oils	2,558

Reasons for Variation in performance

Total	38,110
Wage Recurrent	16,879
Non Wage Recurrent	21,231
AIA	0
Total For SubProgramme	99,017
Wage Recurrent	53,470
Non Wage Recurrent	45,547
AIA	0

Development Projects

Project: 1651 Retooling of Local Government Finance Commission

Capital Purchases

Output: 76 Purchase of Office ICT Equipment, including software

2 wooden coat hangers
4 Computers purchased
2 Printers purchased and installed
2 Laptop computers purchased and installed
4 Ipads procured
20 Wooden office Chairs,
1 Ordinary Office filling cabinet

The procurement process is on going.Request for procurement method to be presented to Contracts Committee on 21st October 2020
The procurement process is on going

Item	Spent
312202 Machinery and Equipment	13,142
312203 Furniture & Fixtures	1,200

Reasons for Variation in performance

Total	14,342
GoU Development	14,342
External Financing	0
AIA	0
Total For SubProgramme	14,342

Vote:147

Local Government Finance Commission

QUARTER 1: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
		GoU Development	14,342
		External Financing	0
		AIA	0
		GRAND TOTAL	1,322,000
		Wage Recurrent	404,692
		Non Wage Recurrent	902,966
		GoU Development	14,342
		External Financing	0
		AIA	0

Vote:147

Local Government Finance Commission

QUARTER 2: Revised Workplan

<i>US\$ Thousands</i>	Planned Outputs for the Quarter	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)
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Program: 53 Coordination of Local Government Financing

Recurrent Programmes

Subprogram: 01 Administrative Support Services

Outputs Provided

Output: 04 Institutional Capacity Maintenance and Enhancement

	Item	Balance b/f	New Funds	Total
Commission fleet of 22 cars maintained				
3 Monthly procurement reports produced	212101 Social Security Contributions	294	0	294
Obsolete assets disposed off	213004 Gratuity Expenses	951	0	951
Logistical support provided and Financial statements provided.	221007 Books, Periodicals & Newspapers	123	0	123
Cash fund management reports produced	221009 Welfare and Entertainment	75	0	75
Books of Accounts and records maintained.	221011 Printing, Stationery, Photocopying and Binding	433	0	433
Procurement reports produced	221012 Small Office Equipment	250	0	250
Salaries and allowances paid for members of staff	222001 Telecommunications	385	0	385
2 Commission policy meetings held reports produced and recommendations implemented	223003 Rent – (Produced Assets) to private entities	209	0	209
1 Finance Committee meetings held	228002 Maintenance - Vehicles	1	0	1
Commission premises cleaned and Maintained	Total	2,720	0	2,720
Value for money internal Audit Reports produced and recommendations implemented.	Wage Recurrent	0	0	0
One general staff meeting held	Non Wage Recurrent	2,720	0	2,720
	AIA	0	0	0

Value for money internal Audit Report produced

Commission fleet of 21 cars maintained and 3 Monthly procurement reports produced.

Logistical support in terms of Welfare, electricity, rent online newspaper etc provided. Books of Accounts and records maintained

2 audit committee meetings held

Output: 05 Planning Support Services and M&E handed

	Item	Balance b/f	New Funds	Total
One review Retreat held				
Meetings to prepare the Budget Framework Paper and Ministerial Policy Statement FY 2021/22 held.	211102 Contract Staff Salaries	10	0	10
Strategic Plan produced and submitted to NPA	212101 Social Security Contributions	2,167	0	2,167
Concept Note on the M&E framework developed	221009 Welfare and Entertainment	2	0	2
Vote quarter progress reports in PBS prepared and submitted to OPM and MOFPED,	Total	2,179	0	2,179
	Wage Recurrent	10	0	10
	Non Wage Recurrent	2,169	0	2,169
	AIA	0	0	0

Vote:147

Local Government Finance Commission

QUARTER 2: Revised Workplan

Output: 06 Information and Communication Technology Management Enhanced

AC, Telephone and Bio metric Servicing done 4 times. Serviced and supported ICT system in the Commission. Completion of Commission Website redesign.	Item	Balance b/f	New Funds	Total
	212101 Social Security Contributions	1,854	0	1,854
	222003 Information and communications technology (ICT)	1,000	0	1,000
	Total	2,854	0	2,854
	Wage Recurrent	0	0	0
	Non Wage Recurrent	2,854	0	2,854
	AIA	0	0	0

Output: 19 Human Resource Management Improved

	Item	Balance b/f	New Funds	Total
Staff salaries paid for members of staff	221003 Staff Training	8	0	8
	221009 Welfare and Entertainment	1	0	1
In house training for members of the Commission and staff in Policy Development, Analysis carried out Practical Team Building Sessions for 40 (25 males and 15 females) staff members Conducted	228002 Maintenance - Vehicles	12	0	12
	Total	21	0	21
Provide Medical Insurance to Members of the Commission, Staff and 3 Dependents.	Wage Recurrent	0	0	0
Hands-on Financial Analysis training for 26 technical officers (12 males and 14 male) in qualitative and Quantitative Analysis using computer software carried out (20m).	Non Wage Recurrent	21	0	21
Development and Cascading HIV/AIDS Policy and Mainstreaming HIV/AIDS in activities in the Commission by Conducting HIV/AIDS Counselling, Staff sensitization programmes done Defensive Driving Training for drivers carried out	AIA	0	0	0

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

Outputs Provided

Output: 02 Enhancement of LG Revenue Mobilisation and Generation

Research on the existing local revenue enhancement strategies conducted	Item	Balance b/f	New Funds	Total
	211103 Allowances (Inc. Casuals, Temporary)	28	0	28
	221009 Welfare and Entertainment	32	0	32
Action research in revenues potential from natural resources conducted focusing on poorly performing LGs	227001 Travel inland	24,658	0	24,658
	228002 Maintenance - Vehicles	(8,010)	0	(8,010)
	Total	16,709	0	16,709
	Wage Recurrent	0	0	0
	Non Wage Recurrent	16,709	0	16,709
	AIA	0	0	0

Vote:147

Local Government Finance Commission

QUARTER 2: Revised Workplan

Output: 03 Equitable Distribution of Grants to LGs

	Item	Balance b/f	New Funds	Total
	212101 Social Security Contributions	125	0	125
	221011 Printing, Stationery, Photocopying and Binding	417	0	417
	225001 Consultancy Services- Short term	20	0	20
	228002 Maintenance - Vehicles	(545)	0	(545)
	Total	17	0	17
	Wage Recurrent	0	0	0
	Non Wage Recurrent	17	0	17
	AIA	0	0	0

Subprogram: 03 Research and Data management

Outputs Provided

Output: 01 Local Government Budget Analysis

	Item	Balance b/f	New Funds	Total
	211103 Allowances (Inc. Casuals, Temporary)	22	0	22
	212101 Social Security Contributions	2,167	0	2,167
	221009 Welfare and Entertainment	4	0	4
	Total	2,193	0	2,193
	Wage Recurrent	0	0	0
	Non Wage Recurrent	2,193	0	2,193
	AIA	0	0	0

6 LGs supported in budget formulation and other supportive strategies to enhance LG capacities

Output: 07 Research Carried out

	Item	Balance b/f	New Funds	Total
LED initiatives developed	211103 Allowances (Inc. Casuals, Temporary)	15	0	15
	212101 Social Security Contributions	1,840	0	1,840
Taskforce meetings to discuss the drafts targeted on finalizing the technical note on sustainable financing of the newly established 10 cities	221009 Welfare and Entertainment	79	0	79
	221011 Printing, Stationery, Photocopying and Binding	1,000	0	1,000
	228002 Maintenance - Vehicles	1,463	0	1,463
	Total	4,398	0	4,398
	Wage Recurrent	0	0	0
	Non Wage Recurrent	4,398	0	4,398
	AIA	0	0	0

Vote:147

Local Government Finance Commission

QUARTER 2: Revised Workplan

Output: 08 Operational LGs Fiscal Data bank /Fiscal Monitoring

	Item	Balance b/f	New Funds	Total
Data to identify local governments lagging behind the national average for Education Health & Water Collected & analyzed and a report produced	211102 Contract Staff Salaries	2	0	2
	211103 Allowances (Inc. Casuals, Temporary)	38	0	38
	212101 Social Security Contributions	1,840	0	1,840
Fiscal data from audited annual final accounts Collected captured and processed in the fiscal data bank.	221009 Welfare and Entertainment	8	0	8
	Total	1,889	0	1,889
	<i>Wage Recurrent</i>	<i>2</i>	<i>0</i>	<i>2</i>
	<i>Non Wage Recurrent</i>	<i>1,887</i>	<i>0</i>	<i>1,887</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

Development Projects

Project: 1651 Retooling of Local Government Finance Commission

Capital Purchases

Output: 76 Purchase of Office ICT Equipment, including software

Finalize and procure all items from Quarter one and Quarter 2	Item	Balance b/f	New Funds	Total
	312202 Machinery and Equipment	6,858	0	6,858
	312203 Furniture & Fixtures	10,900	0	10,900
	Total	17,758	0	17,758
	<i>GoU Development</i>	<i>17,758</i>	<i>0</i>	<i>17,758</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	50,737	0	50,737
	<i>Wage Recurrent</i>	<i>12</i>	<i>0</i>	<i>12</i>
	<i>Non Wage Recurrent</i>	<i>32,967</i>	<i>0</i>	<i>32,967</i>
	<i>GoU Development</i>	<i>17,758</i>	<i>0</i>	<i>17,758</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>