

Vote: 147 Local Government Finance Comm

Structure of Submission

QUARTER 2 Performance Report

Summary of Vote Performance

Cumulative Progress Report for Projects and Programme

Quarterly Progress Report for Projects and Programmes

QUARTER 3: Workplans for Projects and Programmes

QUARTER 4: Cash Request

Submission Checklist

Vote: 147 Local Government Finance Comm

HALF-YEAR: Highlights of Vote Performance

V1: Summary of Issues in Budget Execution

This section provides an overview of Vote expenditure

(i) Snapshot of Vote Releases and Expenditures

Table V1.1 below summarises cumulative releases and expenditures by the end of the quarter:

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

<i>(i) Excluding Arrears, Taxes</i>	Approved Budget	Cashlimits by End	Released by End	Spent by End Dec	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	0.919	0.459	0.390	0.399	42.4%	43.4%	102.3%
Recurrent Non Wage	2.939	1.463	1.419	1.360	48.3%	46.3%	95.9%
Development GoU	0.122	0.059	0.058	0.000	47.9%	0.0%	0.0%
Development Ext Fin.	0.000	N/A	0.000	0.000	N/A	N/A	N/A
GoU Total	3.979	1.981	1.867	1.759	46.9%	44.2%	94.2%
Total GoU+Ext Fin. (MTEF)	3.979	N/A	1.867	1.759	46.9%	44.2%	94.2%
<i>(ii) Arrears and Taxes</i> Arrears	0.000	N/A	0.000	0.000	N/A	N/A	N/A
Taxes**	0.050	N/A	0.000	0.000	0.0%	0.0%	N/A
Total Budget	4.029	1.981	1.867	1.759	46.3%	43.6%	94.2%

The table below shows cumulative releases and expenditures to the Vote by Vote Function :

Table V1.2: Releases and Expenditure by Vote Function*

Billion Uganda Shillings	Approved Budget	Released	Spent	% Budget Released	% Budget Spent	% Releases Spent
VF: 1353 Coordination of Local Government Financing	3.98	1.87	1.76	46.9%	44.2%	94.2%
Total For Vote	3.98	1.87	1.76	46.9%	44.2%	94.2%

* Excluding Taxes and Arrears

(ii) Matters to note in budget execution

The budget did not have a major variances. Budget Consumption was at 98% of the released Budget.

The greatest challenge in Budget Execution is the allocation of funds when the funding is below what is expected.

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

<i>(i) Major unspent balances</i>
<i>(ii) Expenditures in excess of the original approved budget</i>

* Excluding Taxes and Arrears

V2: Performance Highlights

This section provides highlights of output performance, focusing on key outputs and actions implemented to improve section performance.

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HALF-YEAR: Highlights of Vote Performance

Table V2.1: Key Vote Output Indicators and Expenditures*

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
Vote Function: 1353 Coordination of Local Government Financing			
Output: 135302	LGs Budget Analysis		
<i>Description of Performance:</i>	Analyze 133 LG Budgets and provided feedback to LGs	They were not budgets analysed in this quarter	Delayed submission of approved budgets by local governments caused by updating of the OBT tool by MoFPED. Analysis is expected to start in Q3
<i>Performance Indicators:</i>			
No. of Local Government annual budgets analysed	133	0	
<i>Output Cost:</i>	US\$ Bn: 0.150	US\$ Bn: 0.013	% Budget Spent: 8.4%
Output: 135303	Enhancement of LG Revenue Mobilisation and Generation		
<i>Description of Performance:</i>	Provide support to 60 LGs with skills and approaches to establish fiscal databases.	Supported 16 LGs (8 urban and 8 districts) with skills and approaches to establish local revenue MS Excel data bases.	The original plan was to implement and complete the establishment of local revenue data bases in 60 LGs Q1 and Q2, however, a management decision was taken to spread out and implement this activity across the four quarters.
	Support 40 LGs to improve methods of collecting property rates	These LGs included: Jinja, Tororo, Soroti, Kabale, Mbarara, Kabarole and Arua districts and their municipal councils of Jinja, Tororo, Soroti, Kabale, Mbarara, Masaka, Fort Portal and Arua.	Out of the planned target of 60 LGs, 28 have been supported.
	Undertake review of the legal provisions and framework that govern local revenue administration and management		It is expected that the remaining 32 LGs may be supported in Q3 and A4.
	Hold 4 LRECC meetings will be held to discuss the challenges in local revenue mobilization and generation by LGs	Four (4) urban councils were supported in collection of property rates. These LGs included Bugembe, Lukaya, Bududa and Kyotera town councils.	Similarly, the remaining target of provision of technical support (26 urban councils) may be supported in the remaining quarters 3 and 4.
		The commission has identified areas for review in the legal provisions for local revenue administration.	One (1) LRECC policy dialogue meeting is scheduled for Q3 and it is expected that another one may be conducted in Q4.
		LRECC meeting was not conducted as planned for the quarter.	
<i>Performance Indicators:</i>			
No. of LGs applying Best Practices.	90	43	
<i>Output Cost:</i>	US\$ Bn: 0.438	US\$ Bn: 0.185	% Budget Spent: 42.1%
Output: 135304	Equitable Distribution of Grants to LGs		
<i>Description of Performance:</i>	Facilitate negotiations on sector conditional grants disseminate and monitor implementation of the agreements reached.	Held one (1) LGBC meeting to prepare sectors and local government and local governments for dialogue on sector policy issues in	No major variations occurred in the quarter

Vote: 147 Local Government Finance Comm**HALF-YEAR: Highlights of Vote Performance**

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
	Provide support to the operations of the LGBC	preparations for sector negotiations that took place in Q1.	
	Conduct review of the grants allocation formula to in-build cross-cutting issues like poverty, gender, HIV/AIDs and environment.	Consultations in LGs on the review of allocation formula were made in the following LGs: Arua, Amuru, Oyam, Budaka, Kiryandongo, Kyantode, Kyenjojo, Mubende, Isingiro, Sheema, Rubirizi, Kyegegwa, Mitooma and Kasese.	
	Follow and implement the recommendations arising from the study on LG financing.	On follow up on the recommendations of the study of LG financing, the Commission is continuing to engage with stakeholders and draft on the status of implementation of recommendations for submission to the Minister of Local Government has been made.	
	<i>Output Cost:</i> UShs Bn: 1.270	UShs Bn: 0.557	% Budget Spent: 43.8%
Vote Function Cost	UShs Bn: 3.979	UShs Bn: 1.759	% Budget Spent: 44.2%
Cost of Vote Services:	UShs Bn: 3.979	UShs Bn: 1.759	% Budget Spent: 44.2%

* Excluding Taxes and Arrears

The Commission faces challenges in arise of the execution of its work plans as the line items used in the execution of its mandate continue to be cut in some respects as much as 20%.

Table V2.2: Implementing Actions to Improve Vote Performance

Planned Actions:	Actual Actions:	Reasons for Variation
Vote: 147 Local Government Finance Comm		
Vote Function: 13 53 Coordination of Local Government Financing		
Facilitate Negotiation on sector conditional grants	Facilitation of Sector negotiations on sector conditional grants was successfully accomplished.	No variations
Support the operations of LGBC		
Finalize the review of the grant allocation formula to incorporate cross cutting issues	Finalisation of the review of the grant allocation formul to incorporate cross cutting issues is on truck. Consultations in 14 LGs have been done.	
Follow up recommendations of the study on LG financing	The Commission is following up of the recommendations of the study of LG financing. A draft status report is in place. The Commission has supported at least one	

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HALF-YEAR: Highlights of Vote Performance

Planned Actions:	Actual Actions:	Reasons for Variation
	LGBC operations	
Vote: 147 Local Government Finance Comm		
Vote Function: 13 53 Coordination of Local Government Financing		
Support 60 LGs on establishing fiscal database management systems	28 LGs were supported with skills to establish and instal local revenue data bases.	Management guided to spread out technical support to LGs across the 4 quarters instead of implementing and completing the intervention in Q1 and Q2 as per OBT quarterly work plan due to limited quarterly cash limits.
Continue with provision of technical support on the process of collection of property rates in 40 LGs	Out of the target of 40 LGs to be supported in collection of property rates, 14 have been supported.	
Provide advice on the review of legal framework effecting local revenues	The Commission has identified areas in the legal framework affecting local revenue administration that require review.	It is expected that the Commission may support the remaining 26 LGs in the collection of property rates in Q3 and Q4.

V3: Details of Releases and Expenditure

This section provides a comprehensive summary of the outputs delivered by the Vote and further details of Vote expenditures by Vote Function and Expenditure Item.

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
VF:1353 Coordination of Local Government Financing	3.98	1.87	1.76	46.9%	44.2%	94.2%
<i>Class: Outputs Provided</i>	3.86	1.81	1.76	46.9%	45.6%	97.2%
135301 Human Resource Management	1.08	0.42	0.44	39.3%	41.2%	104.6%
135302 LGs Budget Analysis	0.15	0.11	0.01	75.0%	8.4%	11.2%
135303 Enhancement of LG Revenue Mobilisation and Generation	0.44	0.21	0.18	46.9%	42.1%	89.9%
135304 Equitable Distribution of Grants to LGs	1.27	0.63	0.56	49.7%	43.8%	88.1%
135305 Institutional Capacity Maintenance and Enhancement	0.92	0.43	0.56	47.2%	60.9%	129.1%
<i>Class: Capital Purchases</i>	0.12	0.06	0.00	47.9%	0.0%	0.0%
135375 Purchase of Motor Vehicles and Other Transport Equipment	0.10	0.04	0.00	36.5%	0.0%	0.0%
135377 Purchase of Specialised Machinery & Equipment	0.01	0.01	0.00	100.0%	0.0%	0.0%
135378 Purchase of Office and Residential Furniture and Fittings	0.01	0.01	0.00	100.0%	0.0%	0.0%
Total For Vote	3.98	1.87	1.76	46.9%	44.2%	94.2%

* Excluding Taxes and Arrears

Table V3.2: 2013/14 GoU Expenditure by Item

Billion Uganda Shillings	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
Output Class: Outputs Provided	3.86	1.81	1.76	46.9%	45.6%	97.2%
211101 General Staff Salaries	0.92	0.39	0.40	42.4%	43.4%	102.3%
211103 Allowances	0.22	0.11	0.11	50.0%	51.7%	103.4%
212101 Social Security Contributions	0.22	0.11	0.13	50.0%	58.6%	117.3%
212201 Social Security Contributions	0.04	0.01	0.01	22.8%	22.8%	100.0%
213001 Medical expenses (To employees)	0.01	0.00	0.00	30.5%	49.9%	163.4%
221001 Advertising and Public Relations	0.04	0.01	0.01	31.3%	30.1%	96.1%
221002 Workshops and Seminars	0.22	0.11	0.11	50.0%	50.0%	100.0%
221003 Staff Training	0.03	0.01	0.02	34.7%	50.0%	144.2%
221006 Commissions and related charges	0.34	0.17	0.17	48.3%	50.7%	105.0%
221007 Books, Periodicals & Newspapers	0.01	0.00	0.00	43.6%	40.8%	93.5%
221008 Computer supplies and Information Technology (IT	0.01	0.00	0.00	33.8%	42.6%	126.1%
221009 Welfare and Entertainment	0.03	0.01	0.02	37.3%	54.8%	147.0%

Vote: 147 Local Government Finance Comm**HALF-YEAR: Highlights of Vote Performance**

<i>Billion Uganda Shillings</i>	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
221012 Small Office Equipment	0.01	0.00	0.00	42.0%	42.0%	100.0%
221016 IFMS Recurrent costs	0.01	0.00	0.00	32.9%	42.8%	130.1%
222001 Telecommunications	0.04	0.02	0.02	47.1%	49.6%	105.2%
223003 Rent – (Produced Assets) to private entities	0.19	0.13	0.05	72.4%	26.8%	37.0%
223005 Electricity	0.01	0.01	0.01	50.0%	50.0%	100.0%
223006 Water	0.00	0.00	0.00	49.0%	48.0%	98.0%
223901 Rent – (Produced Assets) to other govt. units	0.20	0.07	0.16	33.3%	81.7%	245.2%
224002 General Supply of Goods and Services	0.07	0.03	0.03	37.5%	42.8%	114.2%
225002 Consultancy Services- Long-term	0.42	0.21	0.10	49.8%	24.8%	49.8%
227001 Travel inland	0.68	0.33	0.35	49.3%	51.0%	103.6%
227002 Travel abroad	0.04	0.02	0.01	52.4%	24.5%	46.8%
227004 Fuel, Lubricants and Oils	0.05	0.02	0.02	50.0%	50.0%	100.0%
228002 Maintenance - Vehicles	0.06	0.03	0.01	42.5%	16.0%	37.7%
Output Class: Capital Purchases	0.17	0.06	0.00	34.0%	0.0%	0.0%
231004 Transport equipment	0.10	0.04	0.00	36.5%	0.0%	0.0%
231005 Machinery and equipment	0.01	0.01	0.00	100.0%	0.0%	0.0%
231006 Furniture and fittings (Depreciation)	0.01	0.01	0.00	100.0%	0.0%	0.0%
312206 Gross Tax	0.05	0.00	0.00	0.0%	0.0%	N/A
Grand Total:	4.03	1.87	1.76	46.3%	43.6%	94.2%
Total Excluding Taxes and Arrears:	3.98	1.87	1.76	46.9%	44.2%	94.2%

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
VF:1353 Coordination of Local Government Financing	3.98	1.87	1.76	46.9%	44.2%	94.2%
<i>Recurrent Programmes</i>						
01 Headquarters	3.86	1.81	1.76	46.9%	45.6%	97.2%
<i>Development Projects</i>						
0389 Support LGFC	0.12	0.06	0.00	47.9%	0.0%	0.0%
Total For Vote	3.98	1.87	1.76	46.9%	44.2%	94.2%

* Excluding Taxes and Arrears

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

Vote: 147 Local Government Finance Comm**QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter**

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter (Quantity and Location)	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>US\$ Thousands</i>
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Vote Function: 1353 Coordination of Local Government Financing*Recurrent Programmes***Programme 01 Headquarters***Outputs Provided***Output: 13 5301 Human Resource Management**

		<i>Item</i>	<i>Spent</i>
Records management practices and systems strengthened	Records management practices and systems will be strengthened by introducing an electronic records management system planned in Q3.	211101 General Staff Salaries	398,855
Health and Safety Policy Developed		211103 Allowances	17,316
Staff welfare programs implemented	Healthy and safety policy not undertaken.	221003 Staff Training	15,500
Staff training conducted	Various staff welfare programs have been implemented to motivate staff.	221007 Books, Periodicals & Newspapers	1,000
		221008 Computer supplies and Information Technology (IT)	1,000
		221009 Welfare and Entertainment	2,000
		221012 Small Office Equipment	400
		221016 IFMS Recurrent costs	4,325
		222001 Telecommunications	2,175
		224002 General Supply of Goods and Services	1,600

Reasons for Variation in performance

The process of developing the healthy and safety staff policy was halted due to insufficient funds to finance other key prioritised outputs in the OBT in the quarter under review.

Total	444,170
Wage Recurrent	398,855
Non Wage Recurrent	45,316
NTR	0

Output: 13 5302 LGs Budget Analysis

		<i>Item</i>	<i>Spent</i>
133 LG budget analyzed for compliance with legal requirements	Data was extracted from the 133 LGs budgets for FY2012/13	221002 Workshops and Seminars	12,569

Feedback on results of LG Budget Analysis disseminated to 133 LGs

Reasons for Variation in performance

Analysis of the 133 LG budgets for 2013/14 is delayed in receiving these budgets from Ministry of Finance Planning and Economic Development. Therefore, analysis of LGs budgets for FY2013/14 is expected to commence in Q3 with a review of the analysis tool. Feed back therefore on the analysis of LGs Budgets for 2013/14 is likely to be conducted in Q4 after analysis report has been completed and discussed.

Total	12,569
Wage Recurrent	0
Non Wage Recurrent	12,569
NTR	0

Output: 13 5303 Enhancement of LG Revenue Mobilisation and Generation

Vote: 147 Local Government Finance Comm**QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter**

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter (Quantity and Location)	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
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Vote Function: 1353 Coordination of Local Government Financing*Recurrent Programmes***Programme 01 Headquarters**

		<i>Item</i>	<i>Spent</i>
60 LGs supported with skills and approaches to establish fiscal databases	Out of a total of 60 planned LGs to be supported with skills and approached to establish fiscal databases, a total of 28 (46%) both urban and districts have been supported.	211103 Allowances	23,688
40 LGs supported on improved methods of collecting property rates	Out of the planned 40 LGs to be supported on improved methods of collecting property rates; 14 (35%) have been supported.	212101 Social Security Contributions	21,058
A relevant draft of legal provisions that require review prepared and discussed with a view to making require		213001 Medical expenses (To employees)	995
		221006 Commissions and related charges	5,746
		221007 Books, Periodicals & Newspapers	1,000
		221008 Computer supplies and Information Technology (IT)	837
		221009 Welfare and Entertainment	5,991
		224002 General Supply of Goods and Services	4,000
		227001 Travel inland	121,276

Reasons for Variation in performance

There was a re-prioritisation of output due to constrained allocations therefore LRECC meeting was stayed and the draft report on legal provision that required review for effective mobilisaiton and generation of local revenues could not be undertaken in quarter under reporting.

Total	184,590
<i>Wage Recurrent</i>	0
<i>Non Wage Recurrent</i>	184,590
<i>NTR</i>	0

Output: 13 5304 Equitable Distribution of Grants to LGs

		<i>Item</i>	<i>Spent</i>
Improved financing of LGs for effective and efficient service delivery	Terms of Reference have been developed for a study on the impact of off budget funding of service delivery in LGs to measure issues of effectiveness and efficiency in financing decentralised services.	211103 Allowances	52
Mechanisms for equitable distribution of financial resources among LGs developed	5 weak LGs were supported in budget formulation. These included: Koboko, Yumbe, Kitgum, Lamwo and Arua.	212101 Social Security Contributions	23,409
		213001 Medical expenses (To employees)	996
		221002 Workshops and Seminars	96,858
		221006 Commissions and related charges	20,919
		221007 Books, Periodicals & Newspapers	531
		221008 Computer supplies and Information Technology (IT)	2,000
		221009 Welfare and Entertainment	4,000
		221012 Small Office Equipment	850
		222001 Telecommunications	274
		223003 Rent – (Produced Assets) to private entities	49,534
		223005 Electricity	5,280
		223006 Water	36
		224002 General Supply of Goods and Services	5,000
		227001 Travel inland	217,210
		227004 Fuel, Lubricants and Oils	18,871
		228002 Maintenance - Vehicles	8,202

Reasons for Variation in performance

The major variation was on negotiations which were held earlier than planned as a result of recommendations from the study on the financing of LGs to change the timing of negotiations so that policy sectoral issues identified at these negotiations could be discussed at the appropriate forums during the national budgeting cycle particularly at the Local Government Budget Framework Papers Regional Consultative Workshops.

Total	556,772
<i>Wage Recurrent</i>	0
<i>Non Wage Recurrent</i>	556,772
<i>NTR</i>	0

Output: 13 5305 Institutional Capacity Maintenance and Enhancement

Vote: 147 Local Government Finance Comm**QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter**

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter (Quantity and Location)	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
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Vote Function: 1353 Coordination of Local Government Financing*Recurrent Programmes***Programme 01 Headquarters**

		<i>Item</i>	<i>Spent</i>
8 Commission meetings held,	5 Commission meetings have been held to date	211103 Allowances	73,637
		212101 Social Security Contributions	85,903
8 Finance and Administration meeting held	4 Research and Policy Analysis Committee meeting of the 5th Commission have been held	212201 Social Security Contributions	9,804
		213001 Medical expenses (To employees)	2,522
4 Budget Committee meetings held		221001 Advertising and Public Relations	11,880
	4 Finance and Administration Committee meeting of th 5th Commission were held	221006 Commissions and related charges	147,294
Annual performance report produce		221007 Books, Periodicals & Newspapers	1,855
		221009 Welfare and Entertainment	3,625
Bi-annual performance report produced		221012 Small Office Equipment	850
	2 Budget Committee meetings have been held	222001 Telecommunications	17,726
		223005 Electricity	721
Commission Annual Work Plan produced		223006 Water	108
	Bi annual report has been produced and submitted to OPM	223901 Rent – (Produced Assets) to other govt. units	161,489
Final accounts pr		224002 General Supply of Goods and Services	18,592
		227001 Travel inland	7,000
		227002 Travel abroad	8,825
		227004 Fuel, Lubricants and Oils	5,878
		228002 Maintenance - Vehicles	1,906

Reasons for Variation in performance

No major variations

Total	560,614
<i>Wage Recurrent</i>	0
<i>Non Wage Recurrent</i>	560,614
<i>NTR</i>	0

*Development Projects***Project 0389 Support LGFC***Capital Purchases***Output: 13 5372 Government Buildings and Administrative Infrastructure**

n/a

Reasons for Variation in performance

n/a

Total	0
<i>GoU Development</i>	0
<i>External Financing</i>	0
<i>NTR</i>	0

Output: 13 5375 Purchase of Motor Vehicles and Other Transport Equipment

Vote: 147 Local Government Finance Comm**QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter**

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter (Quantity and Location)	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>US\$ Thousand</i>
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Vote Function: 1353 Coordination of Local Government Financing*Development Projects***Project 0389 Support LGFC**

Purchase of one station wagon, No outputs as no funding expected.
Purchase of tyres and spare parts.

Reasons for Variation in performance

There was no funding.

Total	0
<i>GoU Development</i>	<i>0</i>
<i>External Financing</i>	<i>0</i>
<i>NTR</i>	<i>0</i>

Output: 13 5377 Purchase of Specialised Machinery & Equipment

Procurement of Printers, fans etc No outputs as no funding expected.

Reasons for Variation in performance

There was no funding for this output.

Total	0
<i>GoU Development</i>	<i>0</i>
<i>External Financing</i>	<i>0</i>
<i>NTR</i>	<i>0</i>

Output: 13 5378 Purchase of Office and Residential Furniture and Fittings

Purchase of partitons for sixth floor No outputs as no funding expected.
Purchase of six tables (workstations)
six chairs, filing cabinets

Reasons for Variation in performance

There was no output as there was no funding.

Total	0
<i>GoU Development</i>	<i>0</i>
<i>External Financing</i>	<i>0</i>
<i>NTR</i>	<i>0</i>

GRAND TOTAL	1,758,716
<i>Wage Recurrent</i>	<i>398,855</i>
<i>Non Wage Recurrent</i>	<i>1,359,861</i>
<i>GoU Development</i>	<i>0</i>
<i>External Financing</i>	<i>0</i>
<i>NTR</i>	<i>0</i>

Vote: 147 Local Government Finance Comm**QUARTER 2: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs
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US\$ Thousand

Vote Function: 1353 Coordination of Local Government Financing*Recurrent Programmes***Programme 01 Headquarters***Outputs Provided***Output: 13 5301 Human Resource Management**

		<i>Item</i>	<i>Spent</i>
Health and Safety Policy Developed	Work on developing the health and safety policy in the Commission is yet to be undertaken.	211101 General Staff Salaries	199,308
Staff welfare programs implemented		211103 Allowances	7,266
Staff training conducted	A number of staff welfare programmes were implemented including end of year staff party, supporting staff in moments when they have lost their relatives in terms of burial expenses.	221003 Staff Training	12,500
		221007 Books, Periodicals & Newspapers	1,000
		221008 Computer supplies and Information Technology (IT)	1,000
		221009 Welfare and Entertainment	2,000
	Staff salaries and allowance were paid promptly.	221012 Small Office Equipment	400
		221016 IFMS Recurrent costs	4,325
		222001 Telecommunications	2,175
	I staff was trained in ICT security and all staff were trained in local revenue management system.	224002 General Supply of Goods and Services	1,600

Reasons for Variation in performance

The process of developing the healthy and safety staff policy was halted due to insufficient funds to finance other key prioritised outputs in the OBT in the quarter under review.

Total	231,573
<i>Wage Recurrent</i>	199,308
<i>Non Wage Recurrent</i>	32,266
<i>NTR</i>	0

Output: 13 5302 LGs Budget Analysis

		<i>Item</i>	<i>Spent</i>
133 LG budget analyzed for compliance with legal requirements	A final draft report of the analysis of all the 133 budgets for FY2012/13 was produced.	221002 Workshops and Seminars	6,285

Reasons for Variation in performance

Analysis of the 133 LG budgets for 2013/14 is delayed in receiving these budgets from Ministry of Finance Planning and Economic Development. Therefore, analysis of LGs budgets for FY2013/14 is expected to commence in Q3 with a review of the analysis tool. Feed back therefore on the analysis of LGs Budgets for 2013/14 is likely to be conducted in Q4 after analysis report has been completed and discussed.

Total	6,285
<i>Wage Recurrent</i>	0
<i>Non Wage Recurrent</i>	6,285
<i>NTR</i>	0

Vote: 147 Local Government Finance Comm**QUARTER 2: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs
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US\$ Thousand

Vote Function: 1353 Coordination of Local Government Financing*Recurrent Programmes***Programme 01 Headquarters****Output: 13 5303 Enhancement of LG Revenue Mobilisation and Generation**

		<i>Item</i>	<i>Spent</i>
30 LGs supported with skills and approaches to establish fiscal databases	MS-Access local revenue data base for effective and efficient management of local revenue data collected by LGs was introduced and installed in 8 districts namely (Jinja, Tororo, Soroti, Kabale, Mbarara, Kabarole and Arua) and 8 Urban Councils namely (Jinja, Tororo, Soroti, Kabale, Mbarara, Masaka, Fort Portal and Arua). A total of 16 LGs supported in the establishment of local revenue MS-Access data base.	211103 Allowances	12,710
A relevant draft of legal provisions that require review prepared and discussed with a view to making required changes	A draft on legal provisions that require review was not prepared.	212101 Social Security Contributions	15,784
1 LRECC meetings held to discuss identified challenges	The planned LRECC meeting was not undertaken.	213001 Medical expenses (To employees)	995
	4 Urban councils were supported on the process of collection of property rates. Urban councils supported included Bugembe, Lukaya, Bududa and Kyotera.	221006 Commissions and related charges	5,746
		221007 Books, Periodicals & Newspapers	1,000
		221008 Computer supplies and Information Technology (IT)	837
		221009 Welfare and Entertainment	4,482
		224002 General Supply of Goods and Services	4,000
		227001 Travel inland	60,638

Reasons for Variation in performance

There was a re-prioritisation of output due to constrained allocations therefore LRECC meeting was stayed and the draft report on legal provision that required review for effective mobilisation and generation of local revenues could not be undertaken in quarter under reporting.

Total	106,192
<i>Wage Recurrent</i>	0
<i>Non Wage Recurrent</i>	106,192
<i>NTR</i>	0

Output: 13 5304 Equitable Distribution of Grants to LGs

		<i>Item</i>	<i>Spent</i>
Conduct review of the grants allocation formula and models in light of sector policies	Consultations on the review of grants allocation formula to incorporate cross cutting issue namely gender, environment, HIV/AIDS were carried out in Oyam, Arua, Amuru, Budaka, Kiryandongo, Lyantode, Kyenjojo, Mubended, Isingiro, Sheema, Rubirizi, Kyegegwa, Mitooma and Kasese.	211103 Allowances	39
Follow up on the recommendations of the study on LG financing	5 weak LGs were support in the process of budget formulation. These included: Koboko, Yumbe, Kitgum, Lamwo and Arua.	212101 Social Security Contributions	13,498
		213001 Medical expenses (To employees)	996
		221002 Workshops and Seminars	48,429
		221006 Commissions and related charges	10,943
		221007 Books, Periodicals & Newspapers	531
		221008 Computer supplies and Information Technology (IT)	2,000
		221009 Welfare and Entertainment	4,000
		221012 Small Office Equipment	850
		222001 Telecommunications	137

Vote: 147 Local Government Finance Comm**QUARTER 2: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs
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US\$ Thousand

Vote Function: 1353 Coordination of Local Government Financing*Recurrent Programmes***Programme 01 Headquarters**

Follow up on the recommendations of the study on LGs financing is underway and discussions of such issues is currently at policy level.	223003 Rent – (Produced Assets) to private entities	14,767
	223005 Electricity	2,640
Negotiations between UNAT and the 7 Sectors managing conditional grants to LGs were organised and facilitated. These meetings took place between 9th and 13th September 2013 at Piato Hotel in Kampala.	223006 Water	18
	224002 General Supply of Goods and Services	5,000
	227001 Travel inland	107,105
	227004 Fuel, Lubricants and Oils	9,436
	228002 Maintenance - Vehicles	3,579

Reasons for Variation in performance

The major variation was on negotiations which were held earlier than planned as a result of recommendations from the study on the financing of LGs to change the timing of negotiations so that policy sectoral issues identified at these negotiations could be discussed at the appropriate forums during the national budgeting cycle particularly at the Local Government Budget Framework Papers Regional Consultative Workshops.

Total	223,967
<i>Wage Recurrent</i>	0
<i>Non Wage Recurrent</i>	223,967
<i>NTR</i>	0

Output: 13 5305 Institutional Capacity Maintenance and Enhancement

		<i>Item</i>	<i>Spent</i>
2 Commission meetings held	3 Commission meetings (thus the 4th, 5th and 6th meetings) of the 5th Commission were held.	211103 Allowances	37,866
2 Finance and Administration meeting held		212101 Social Security Contributions	45,103
Fiscal data bank enhanced and maintained	2 Research and Policy Committee meetings of the 5th Commission were held.	212201 Social Security Contributions	4,902
Policy dialogue and outreach conducted	2 Finance and Administration Committee meetings of the 5th Commission were held.	213001 Medical expenses (To employees)	2,022
A framework for conducting research and writing position papers on various issues affect	Policy dialogue and outreach to 3 LGs (Kabarole, Kasese and Kyenjojo) were conducted.	221001 Advertising and Public Relations	11,880
		221006 Commissions and related charges	83,126
		221007 Books, Periodicals & Newspapers	1,000
		221009 Welfare and Entertainment	125
		221012 Small Office Equipment	633
		222001 Telecommunications	8,875
		223005 Electricity	360
		223006 Water	54
		223901 Rent – (Produced Assets) to other govt. units	95,638
		224002 General Supply of Goods and Services	10,744
		227001 Travel inland	7,000
		227002 Travel abroad	8,825
		227004 Fuel, Lubricants and Oils	2,939
		228002 Maintenance - Vehicles	30
	Data was captured in the fiscal data bank from LGs approved annual budgets, BFPs and final accounts		
	20 antivirus licenses software were renewed for Commission Computers		
	Terms of Reference for redesigning LGFC website with new content management system was done		

Vote: 147 Local Government Finance Comm**QUARTER 2: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs
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US\$ Thousands

Vote Function: 1353 Coordination of Local Government Financing*Recurrent Programmes***Programme 01 Headquarters**

Purchase of windows 8 software was done

Firewall serviv and maintenance of computers was done.

Reasons for Variation in performance

No major variations

Total	321,121
<i>Wage Recurrent</i>	0
<i>Non Wage Recurrent</i>	321,121
<i>NTR</i>	0

*Development Projects***Project 0389 Support LGFC***Capital Purchases***Output: 13 5372 Government Buildings and Administrative Infrastructure**

N/A

n/a

Reasons for Variation in performance

n/a

Total	0
<i>GoU Development</i>	0
<i>External Financing</i>	0
<i>NTR</i>	0

Output: 13 5375 Purchase of Motor Vehicles and Other Transport Equipment

No outputs as no funding expected.

No outputs as no funding expected.

Reasons for Variation in performance

There was no funding.

Total	0
<i>GoU Development</i>	0
<i>External Financing</i>	0
<i>NTR</i>	0

Output: 13 5377 Purchase of Specialised Machinery & Equipment

Vote: 147 Local Government Finance Comm**QUARTER 2: Outputs and Expenditure in Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs
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US\$ Thousands

Vote Function: 1353 Coordination of Local Government Financing*Development Projects***Project 0389 Support LGFC**

No outputs, as no funding is expected. No outputs as no funding expected.

Reasons for Variation in performance

There was no funding for this output.

Total	0
<i>GoU Development</i>	0
<i>External Financing</i>	0
<i>NTR</i>	0

Output: 13 5378 Purchase of Office and Residential Furniture and Fittings

No outputs, as no funding is expected. No outputs as no funding expected.

Reasons for Variation in performance

There was no output as there was no funding.

Total	0
<i>GoU Development</i>	0
<i>External Financing</i>	0
<i>NTR</i>	0

GRAND TOTAL	889,139
<i>Wage Recurrent</i>	199,308
<i>Non Wage Recurrent</i>	689,831
<i>GoU Development</i>	0
<i>External Financing</i>	0
<i>NTR</i>	0

Vote: 147 Local Government Finance Comm

QUARTER 3: Revised Workplan

Planned Outputs for the Quarter (Quantity and Location)	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)	US\$ Thousand
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Vote Function: 1353 Coordination of Local Government Financing

Recurrent Programmes

Programme 01 Headquarters

Outputs Provided

Output: 13 5301 Human Resource Management

	Item	Balance b/f	New Funds	Total
Records management practices and systems	223006 Water	29	0	29
strengthened	227002 Travel abroad	3,000	0	3,000
	227004 Fuel, Lubricants and Oils	4,000	0	4,000
Staff welfare programs implemented	Total	-19,597	0	-19,597
Staff training conducted	Wage Recurrent	-8,970	0	-8,970
	Non Wage Recurrent	-10,627	0	-10,627
	NTR	0	0	0

Output: 13 5302 LGs Budget Analysis

	Item	Balance b/f	New Funds	Total
Feedback on results of LG Budget Analysis disseminated to 133 LGs	221002 Workshops and Seminars	0	0	0
	227001 Travel inland	100,000	0	100,000
	Total	100,000	0	100,000
	Wage Recurrent	0	0	0
	Non Wage Recurrent	100,000	0	100,000
	NTR	0	0	0

Output: 13 5303 Enhancement of LG Revenue Mobilisation and Generation

	Item	Balance b/f	New Funds	Total
20 LGs supported on improved methods of collecting property rates	221006 Commissions and related charges	10,000	0	10,000
	222001 Telecommunications	1,175	0	1,175
	223006 Water	46	0	46
A relevant draft of legal provisions that require review prepared and discussed with a view to making required changes	227001 Travel inland	8,635	0	8,635
	227002 Travel abroad	6,000	0	6,000
	227004 Fuel, Lubricants and Oils	7,000	0	7,000
1 LRECC meetings held to discuss identified challenges in local	Total	20,681	0	20,681
	Wage Recurrent	0	0	0
	Non Wage Recurrent	20,681	0	20,681
	NTR	0	0	0

Output: 13 5304 Equitable Distribution of Grants to LGs

	Item	Balance b/f	New Funds	Total
Facilitate Negotiations on sector conditional grants, disseminate and monitor implementation of agreements	212101 Social Security Contributions	0	0	0
	221007 Books, Periodicals & Newspapers	419	0	419
	222001 Telecommunications	863	0	863
Support the operations of the Local Government Budget Committee	223003 Rent – (Produced Assets) to private entities	84,461	0	84,461
	225002 Consultancy Services- Long-term	103,750	0	103,750
	227002 Travel abroad	6,854	0	6,854
Conduct review of the grants allocation formula and models in light of sector	228002 Maintenance - Vehicles	14,586	0	14,586
	Total	74,999	0	74,999
	Wage Recurrent	0	0	0
	Non Wage Recurrent	74,999	0	74,999
	NTR	0	0	0

Vote: 147 Local Government Finance Comm**QUARTER 3: Revised Workplan**

Planned Outputs for the Quarter (Quantity and Location)	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)	<i>UShs Thousand</i>	
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Vote Function: 1353 Coordination of Local Government Financing*Recurrent Programmes***Programme 01 Headquarters****Output: 13 5305 Institutional Capacity Maintenance and Enhancement**

	<i>Item</i>	<i>Balance b/f</i>	<i>New Funds</i>	<i>Total</i>
2 Commission meetings held	212201 Social Security Contributions	0	0	0
	213001 Medical expenses (To employees)	1	0	1
2 Finance and Administration meeting held	221001 Advertising and Public Relations	480	0	480
	221007 Books, Periodicals & Newspapers	1,196	0	1,196
Fiscal data bank enhanced and maintained	221008 Computer supplies and Information Technology (IT)	2,837	0	2,837
Policy dialogue and outreach conducted	221009 Welfare and Entertainment	7,000	0	7,000
Management Information System strengthened	221012 Small Office Equipment	1,250	0	1,250
	224002 General Supply of Goods and Services	6,975	0	6,975
1 Budget Committee meetings held	228002 Maintenance - Vehicles	2,146	0	2,146
1 quarte	Total	-126,220	0	-126,220
	<i>Wage Recurrent</i>	0	0	0
	<i>Non Wage Recurrent</i>	-126,220	0	-126,220
	<i>NTR</i>	0	0	0

*Development Projects***Project 0389 Support LGFC***Capital Purchases***Output: 13 5372 Government Buildings and Administrative Infrastructure**

N/A

Total	0	0	0
<i>GoU Development</i>	0	0	0
<i>External Financing</i>	0	0	0
<i>NTR</i>	0	0	0

Output: 13 5375 Purchase of Motor Vehicles and Other Transport Equipment

	<i>Item</i>	<i>Balance b/f</i>	<i>New Funds</i>	<i>Total</i>
n/a	231004 Transport equipment	36,352	0	36,352
	Total	36,352	0	36,352
	<i>GoU Development</i>	36,352	0	36,352
	<i>External Financing</i>	0	0	0
	<i>NTR</i>	0	0	0

Output: 13 5377 Purchase of Specialised Machinery & Equipment

	<i>Item</i>	<i>Balance b/f</i>	<i>New Funds</i>	<i>Total</i>
Purchasing of 2 printers and 1 photocopier	231005 Machinery and equipment	10,300	0	10,300
	Total	10,300	0	10,300
	<i>GoU Development</i>	10,300	0	10,300
	<i>External Financing</i>	0	0	0
	<i>NTR</i>	0	0	0

Vote: 147 Local Government Finance Comm**QUARTER 3: Revised Workplan**

Planned Outputs for the Quarter (Quantity and Location)	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)	US\$ Thousand
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Vote Function: 1353 Coordination of Local Government Financing*Development Projects***Project 0389 Support LGFC****Output: 13 5378 Purchase of Office and Residential Furniture and Fittings**

<i>Item</i>	<i>Balance b/f</i>	<i>New Funds</i>	<i>Total</i>	
Purchase of 3 office Chairs	231006 Furniture and fittings (Depreciation)	11,700	0	11,700
	Total	11,700	0	11,700
	<i>GoU Development</i>	11,700	0	11,700
	<i>External Financing</i>	0	0	0
	<i>NTR</i>	0	0	0
	GRAND TOTAL	108,215	0	108,215
	<i>Wage Recurrent</i>	-8,970	0	-8,970
	<i>Non Wage Recurrent</i>	58,833	0	58,833
	<i>GoU Development</i>	58,352	0	58,352
	<i>External Financing</i>	0	0	0
	<i>NTR</i>	0	0	0

Vote: 147 Local Government Finance Comm**QUARTER 4: Revised Cashflow Plan**

Non-Wage Recurrent

	Annual budget	Release to end of Q3	% Budget Released	Q4 Cash Requirement	
				Total	% Budget
PAF	2.9388569537	0	0.0%	0.74	25.2%
Statutory	0	0	0.0%	0	0.0%
Other	0	0.678389813	0.0%	0.68	0.0%
Total	2.9388569537	0.678389813	23.1%	1.42	48.3%

Reasons for cash requirement greater than 1/4 of the budget:

There are no variations in Cash Requirements.

GoU Development

	Annual budget	Release to end of Q3	% Budget Released	Q4 Cash Requirement	
				Total	% Budget
PAF	0.12169984	0	0.0%	0.07	57.5%
Other	0	0	0.0%	0	0.0%
Total	0.12169984	0	0.0%	0.07	57.5%

Reasons for cash requirement greater than 1/4 of the budget:

There are no variations in Cash Requirements.

Grand Total

	Annual budget	Release to end of Q3	% Budget Released	Q4 Cash Requirement	
				Total	% Budget
Grand Total	3.0605567937	0.678389813	22.2%	1.49	48.7%

Vote: 147 Local Government Finance Comm

Checklist for OBT Submissions made during QUARTER 3

This is an automated checklist which shows whether data has been entered into the areas which are required for a complete quarterly submission. It does not verify the quality of the data that has been entered. A complete checklist is therefore a necessary, but not sufficient condition for a satisfactory submission to MoFPED.

Project and Programme Quarterly Performance Reports and Workplans (Step 2)

The table below shows whether output information, and where relevant donor and ntr data has been entered into the required areas for the quarterly performance reports and quarterly workplans under step 2.

Output Information

Vote Function, Project and Program	Q2 Report	Q3 Workplan
1353 Coordination of Local Government Financing		
○ <i>Recurrent Programmes</i>		
- 01 Headquarters	Data In	Data In
○ <i>Development Projects</i>		
- 0389 Support LGFC	Data In	Data In

Donor Releases and Expenditure

NTR Releases and Expenditure

The table below shows whether data has been entered in the fields for key variances in budget execution under step 2.2 and 2.3:

Vote Performance Summary (Step 3)

The table below shows whether information has been entered into the required fields in the vote performance summary tables for each vote functions under step 3.1:

Vote Function	Perf. Indicators	Output Summary	Actions
1353 Coordination of Local Government Financing	Data In	Data In	Data In

The table below shows whether data has been entered into the vote narrative fields under step 3.2:

Narrative	Narrative
Narrative	Data In

Quarterly Cash Requests (Step 4)

The table below shows whether data has been entered into the cash request under step 4:

Cash Request	Cash Request
Cash Request	Data In