V1: Summary of Issues in Budget Execution

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

<table>
<thead>
<tr>
<th></th>
<th>Approved Budget</th>
<th>Released by End Q1</th>
<th>Spent by End Q1</th>
<th>% Budget Released</th>
<th>% Budget Spent</th>
<th>% Releases Spent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Recurrent</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wage</td>
<td>1.119</td>
<td>0.280</td>
<td>0.279</td>
<td>25.0%</td>
<td>25.0%</td>
<td>99.8%</td>
</tr>
<tr>
<td>Non Wage</td>
<td>3.539</td>
<td>0.968</td>
<td>0.895</td>
<td>27.4%</td>
<td>25.3%</td>
<td>92.4%</td>
</tr>
<tr>
<td>Devt. GoU</td>
<td>0.157</td>
<td>0.049</td>
<td>0.043</td>
<td>31.2%</td>
<td>27.4%</td>
<td>87.6%</td>
</tr>
<tr>
<td>Ext. Fin.</td>
<td>0.000</td>
<td>0.000</td>
<td>0.000</td>
<td>0.0%</td>
<td>0.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>GoU Total</td>
<td>4.814</td>
<td>1.297</td>
<td>1.217</td>
<td>26.9%</td>
<td>25.3%</td>
<td>93.9%</td>
</tr>
<tr>
<td>Total GoU+Ext Fin (MTEF)</td>
<td>4.814</td>
<td>1.297</td>
<td>1.217</td>
<td>26.9%</td>
<td>25.3%</td>
<td>93.9%</td>
</tr>
<tr>
<td>Arrears</td>
<td>0.000</td>
<td>0.000</td>
<td>0.000</td>
<td>0.0%</td>
<td>0.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>Total Budget</td>
<td>4.814</td>
<td>1.297</td>
<td>1.217</td>
<td>26.9%</td>
<td>25.3%</td>
<td>93.9%</td>
</tr>
<tr>
<td>A.I.A Total</td>
<td>0.000</td>
<td>0.000</td>
<td>0.000</td>
<td>0.0%</td>
<td>0.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>Grand Total</td>
<td>4.814</td>
<td>1.297</td>
<td>1.217</td>
<td>26.9%</td>
<td>25.3%</td>
<td>93.9%</td>
</tr>
<tr>
<td>Total Vote Budget Excluding Arrears</td>
<td>4.814</td>
<td>1.297</td>
<td>1.217</td>
<td>26.9%</td>
<td>25.3%</td>
<td>93.9%</td>
</tr>
</tbody>
</table>

Table V1.2: Releases and Expenditure by Program*

<table>
<thead>
<tr>
<th>Billion Uganda Shillings</th>
<th>Approved Budget</th>
<th>Released</th>
<th>% Budget Released</th>
<th>Spent</th>
<th>% Budget Spent</th>
<th>% Releases Spent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Program: 1353 Coordination of Local Government Financing</td>
<td>4.81</td>
<td>1.30</td>
<td>26.9%</td>
<td>1.22</td>
<td>25.3%</td>
<td>93.9%</td>
</tr>
<tr>
<td>Total for Vote</td>
<td>4.81</td>
<td>1.30</td>
<td>26.9%</td>
<td>1.22</td>
<td>25.3%</td>
<td>93.9%</td>
</tr>
</tbody>
</table>

Matters to note in budget execution

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

(i) Major unspent balances

<table>
<thead>
<tr>
<th>Bn Shs</th>
<th>SubProgram/Project</th>
<th>Reason</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.067</td>
<td>01 Administration and support services</td>
<td></td>
</tr>
<tr>
<td>28,193,705,000</td>
<td>Gratuity Expenses</td>
<td></td>
</tr>
</tbody>
</table>

Vote: 147
Local Government Finance Commission

QUARTER 1: Highlights of Vote Performance

Vote Performance Report

Financial Year 2019/20
**Vote: 147  Local Government Finance Commission**

**QUARTER 1: Highlights of Vote Performance**

<table>
<thead>
<tr>
<th>Item</th>
<th>Reason</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>21,742,500,000 UShs</strong> 213001  Medical expenses (To employees)</td>
<td>Reason: Funds accumulated to cater for gratuity for staff half year</td>
<td></td>
</tr>
<tr>
<td><strong>8,500,000,000 UShs</strong> 221001  Advertising and Public Relations</td>
<td>Reason: Awaiting procurement process</td>
<td></td>
</tr>
<tr>
<td><strong>5,276,000,000 UShs</strong> 221003  Staff Training</td>
<td>Reason: Deferred to 2nd Quarter to cater for re branding</td>
<td></td>
</tr>
<tr>
<td><strong>2,484,250,000 UShs</strong> 222003  Information and communications technology (ICT)</td>
<td>Reason: Sorting out administrative issues with NITA U before disbursement</td>
<td></td>
</tr>
<tr>
<td><strong>0.002 Bn Shs</strong> SubProgram/Project :02 Revenues for Local Governments- Central Grants and Local Revenues</td>
<td>Reason: Awaiting procurement process</td>
<td></td>
</tr>
<tr>
<td><strong>2,000,000,000 UShs</strong> 221001  Advertising and Public Relations</td>
<td>Reason: Awaiting procurement process</td>
<td></td>
</tr>
<tr>
<td><strong>0.002 Bn Shs</strong> SubProgram/Project :03 Research and data management</td>
<td>Reason:</td>
<td></td>
</tr>
<tr>
<td><strong>2,000,000,000 UShs</strong> 221001  Advertising and Public Relations</td>
<td>Reason: Deferred to 2nd Quarter to cater for re branding</td>
<td></td>
</tr>
<tr>
<td><strong>275,000,000 UShs</strong> 221007  Books, Periodicals &amp; Newspapers</td>
<td>Reason: Funds were not adequate to settle September invoices.</td>
<td></td>
</tr>
</tbody>
</table>

(ii) Expenditures in excess of the original approved budget

**V2: Performance Highlights**

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

<table>
<thead>
<tr>
<th>Programme : 53 Coordination of Local Government Financing</th>
<th>Responsible Officer: Mr. Lawrence Banyoya</th>
</tr>
</thead>
<tbody>
<tr>
<td>Programme Outcome: Financially sustainable local governments with steady growth and equitable distribution of grants</td>
<td></td>
</tr>
<tr>
<td>Sector Outcomes contributed to by the Programme Outcome</td>
<td></td>
</tr>
<tr>
<td>1. Harmonized government policy formulation and implementation at central and local government level</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Programme Outcome Indicators</th>
<th>Indicator Measure</th>
<th>Planned 2019/20</th>
<th>Actuals By END Q1</th>
</tr>
</thead>
<tbody>
<tr>
<td>ratio between the highly funded and the least funded local government</td>
<td>Ratio</td>
<td>1:20</td>
<td>0</td>
</tr>
<tr>
<td>% increase in annual revenue generated across all Local Governments</td>
<td>Percentage</td>
<td>10%</td>
<td>0</td>
</tr>
</tbody>
</table>
Vote: 147  Local Government Finance Commission

QUARTER 1: Highlights of Vote Performance

Table V2.2: Key Vote Output Indicators*

<table>
<thead>
<tr>
<th>Programme : 53 Coordination of Local Government Financing</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sub Programme : 01 Administration and support services</td>
</tr>
<tr>
<td>Key Output: 01 Human Resource Management Improved</td>
</tr>
<tr>
<td>Key Output Indicators</td>
</tr>
<tr>
<td>---------------------------------------------</td>
</tr>
<tr>
<td>Number of staff trained in performance improvement</td>
</tr>
</tbody>
</table>

<p>| Key Output: 05 Institutional Capacity Maintenance and Enhancement |</p>
<table>
<thead>
<tr>
<th>Key Output Indicators</th>
<th>Indicator Measure</th>
<th>Planned 2019/20</th>
<th>Actuals By END Q1</th>
</tr>
</thead>
<tbody>
<tr>
<td>Proportion of recommendations from Policy Dialogue meetings implemented</td>
<td>Percentage</td>
<td>90%</td>
<td>20%</td>
</tr>
</tbody>
</table>

<p>| Key Output: 06 Policy, planning support services and M&amp;E enhanced |</p>
<table>
<thead>
<tr>
<th>Key Output Indicators</th>
<th>Indicator Measure</th>
<th>Planned 2019/20</th>
<th>Actuals By END Q1</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of local governments monitored on establishment of data bases and management property rates</td>
<td>Number</td>
<td>5</td>
<td>0</td>
</tr>
</tbody>
</table>

<p>| Sub Programme : 02 Revenues for Local Governments- Central Grants and Local Revenues |
| Key Output: 03 Enhancement of LG Revenue Mobilisation and Generation |</p>
<table>
<thead>
<tr>
<th>Key Output Indicators</th>
<th>Indicator Measure</th>
<th>Planned 2019/20</th>
<th>Actuals By END Q1</th>
</tr>
</thead>
<tbody>
<tr>
<td>No. of LGs that can produce Registers, Issue demand notes and receipt payments using the LR databases</td>
<td>Number</td>
<td>20</td>
<td>5</td>
</tr>
</tbody>
</table>

<p>| Key Output: 04 Equitable Distribution of Grants to LGs |</p>
<table>
<thead>
<tr>
<th>Key Output Indicators</th>
<th>Indicator Measure</th>
<th>Planned 2019/20</th>
<th>Actuals By END Q1</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of Local Governments provided with skills in Budget Formulation</td>
<td>Number</td>
<td>25</td>
<td>7</td>
</tr>
<tr>
<td>Number of undertakings and recommendations implemented from the agreed positions from sector conditional grant negotiations</td>
<td>Number</td>
<td>120</td>
<td>120</td>
</tr>
</tbody>
</table>

<p>| Sub Programme : 03 Research and data management |
| Key Output: 02 LGs Budget Analysis |</p>
<table>
<thead>
<tr>
<th>Key Output Indicators</th>
<th>Indicator Measure</th>
<th>Planned 2019/20</th>
<th>Actuals By END Q1</th>
</tr>
</thead>
<tbody>
<tr>
<td>No. of Local Governments complying with budgeting legal requirements</td>
<td>Number</td>
<td>175</td>
<td>47</td>
</tr>
<tr>
<td>No. of LGs provided with feedback on Budget analysis findings</td>
<td>Number</td>
<td>5</td>
<td>0</td>
</tr>
</tbody>
</table>
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 16th September ended 4th October 2019. these were carried out across the country.

V3: Details of Releases and Expenditure

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

<table>
<thead>
<tr>
<th>Billion Uganda Shillings</th>
<th>Approved Budget</th>
<th>Released</th>
<th>Spent</th>
<th>% GoU Budget Released</th>
<th>% GoU Budget Spent</th>
<th>% GoU Releases Spent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Program 1353 Coordination of Local Government Financing</td>
<td>4.81</td>
<td>1.30</td>
<td>1.22</td>
<td>26.9%</td>
<td>25.3%</td>
<td>93.9%</td>
</tr>
<tr>
<td>Class: Outputs Provided</td>
<td>4.66</td>
<td>1.25</td>
<td>1.17</td>
<td>26.8%</td>
<td>25.2%</td>
<td>94.1%</td>
</tr>
<tr>
<td>135301 Human Resource Management Improved</td>
<td>0.33</td>
<td>0.07</td>
<td>0.04</td>
<td>21.6%</td>
<td>12.3%</td>
<td>57.1%</td>
</tr>
<tr>
<td>135302 LGs Budget Analysis</td>
<td>0.21</td>
<td>0.05</td>
<td>0.05</td>
<td>24.0%</td>
<td>23.8%</td>
<td>98.9%</td>
</tr>
<tr>
<td>135303 Enhancement of LG Revenue Mobilisation and Generation</td>
<td>0.43</td>
<td>0.12</td>
<td>0.12</td>
<td>28.2%</td>
<td>27.8%</td>
<td>98.3%</td>
</tr>
<tr>
<td>135304 Equitable Distribution of Grants to LGs</td>
<td>0.52</td>
<td>0.12</td>
<td>0.12</td>
<td>23.7%</td>
<td>23.7%</td>
<td>100.0%</td>
</tr>
<tr>
<td>135305 Institutional Capacity Maintenance and Enhancement</td>
<td>2.89</td>
<td>0.75</td>
<td>0.71</td>
<td>25.8%</td>
<td>24.4%</td>
<td>94.6%</td>
</tr>
<tr>
<td>135306 Policy, planning support services and M&amp;E enhanced</td>
<td>0.28</td>
<td>0.14</td>
<td>0.14</td>
<td>48.0%</td>
<td>48.0%</td>
<td>99.9%</td>
</tr>
<tr>
<td>Class: Capital Purchases</td>
<td>0.16</td>
<td>0.05</td>
<td>0.04</td>
<td>31.4%</td>
<td>27.5%</td>
<td>87.6%</td>
</tr>
<tr>
<td>135376 Purchase of Office and ICT Equipment, including Software</td>
<td>0.16</td>
<td>0.05</td>
<td>0.04</td>
<td>31.4%</td>
<td>27.5%</td>
<td>87.6%</td>
</tr>
<tr>
<td>Total for Vote</td>
<td>4.81</td>
<td>1.30</td>
<td>1.22</td>
<td>26.9%</td>
<td>25.3%</td>
<td>93.9%</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Billion Uganda Shillings</th>
<th>Approved Budget</th>
<th>Released</th>
<th>Spent</th>
<th>% GoU Budget Released</th>
<th>% GoU Budget Spent</th>
<th>% GoU Releases Spent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class: Outputs Provided</td>
<td>4.66</td>
<td>1.25</td>
<td>1.17</td>
<td>26.8%</td>
<td>25.2%</td>
<td>94.1%</td>
</tr>
<tr>
<td>211102 Contract Staff Salaries</td>
<td>1.12</td>
<td>0.28</td>
<td>0.28</td>
<td>25.0%</td>
<td>25.0%</td>
<td>99.8%</td>
</tr>
</tbody>
</table>
## Vote: 147  Local Government Finance Commission

### QUARTER 1: Highlights of Vote Performance

<table>
<thead>
<tr>
<th>Project Description</th>
<th>Approved Budget</th>
<th>Released</th>
<th>Spent</th>
<th>% GoU Budget Released</th>
<th>% GoU Budget Spent</th>
<th>% GoU Releases Spent</th>
</tr>
</thead>
<tbody>
<tr>
<td>211103 Allowances (Inc. Casuals, Temporary)</td>
<td>0.97</td>
<td>0.24</td>
<td>0.24</td>
<td>25.0%</td>
<td>25.0%</td>
<td>99.9%</td>
</tr>
<tr>
<td>212101 Social Security Contributions</td>
<td>0.10</td>
<td>0.03</td>
<td>0.03</td>
<td>25.0%</td>
<td>25.0%</td>
<td>100.0%</td>
</tr>
<tr>
<td>213001 Medical expenses (To employees)</td>
<td>0.11</td>
<td>0.02</td>
<td>0.00</td>
<td>18.9%</td>
<td>0.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>213002 Incapacity, death benefits and funeral expenses</td>
<td>0.01</td>
<td>0.00</td>
<td>0.00</td>
<td>25.0%</td>
<td>25.0%</td>
<td>100.0%</td>
</tr>
<tr>
<td>213004 Gratuity Expenses</td>
<td>0.34</td>
<td>0.08</td>
<td>0.06</td>
<td>25.0%</td>
<td>16.7%</td>
<td>66.7%</td>
</tr>
<tr>
<td>221001 Advertising and Public Relations</td>
<td>0.05</td>
<td>0.01</td>
<td>0.00</td>
<td>25.0%</td>
<td>0.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>221002 Workshops and Seminars</td>
<td>0.16</td>
<td>0.08</td>
<td>0.08</td>
<td>53.3%</td>
<td>53.1%</td>
<td>99.7%</td>
</tr>
<tr>
<td>221003 Staff Training</td>
<td>0.07</td>
<td>0.02</td>
<td>0.01</td>
<td>25.0%</td>
<td>17.1%</td>
<td>68.5%</td>
</tr>
<tr>
<td>221004 Recruitment Expenses</td>
<td>0.01</td>
<td>0.00</td>
<td>0.00</td>
<td>25.0%</td>
<td>18.7%</td>
<td>74.7%</td>
</tr>
<tr>
<td>221007 Books, Periodicals &amp; Newspapers</td>
<td>0.02</td>
<td>0.00</td>
<td>0.00</td>
<td>25.0%</td>
<td>23.1%</td>
<td>92.5%</td>
</tr>
<tr>
<td>221009 Welfare and Entertainment</td>
<td>0.03</td>
<td>0.01</td>
<td>0.01</td>
<td>25.0%</td>
<td>24.7%</td>
<td>98.6%</td>
</tr>
<tr>
<td>221011 Printing, Stationery, Photocopying and Binding</td>
<td>0.09</td>
<td>0.02</td>
<td>0.02</td>
<td>25.0%</td>
<td>25.0%</td>
<td>100.0%</td>
</tr>
<tr>
<td>221012 Small Office Equipment</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>25.0%</td>
<td>3.2%</td>
<td>12.7%</td>
</tr>
<tr>
<td>221016 IFMS Recurrent costs</td>
<td>0.01</td>
<td>0.00</td>
<td>0.00</td>
<td>25.0%</td>
<td>25.0%</td>
<td>100.0%</td>
</tr>
<tr>
<td>222001 Telecommunications</td>
<td>0.02</td>
<td>0.01</td>
<td>0.01</td>
<td>25.0%</td>
<td>24.9%</td>
<td>99.7%</td>
</tr>
<tr>
<td>222003 Information and communications technology (ICT)</td>
<td>0.02</td>
<td>0.00</td>
<td>0.00</td>
<td>25.0%</td>
<td>11.0%</td>
<td>44.0%</td>
</tr>
<tr>
<td>223003 Rent – (Produced Assets) to private entities</td>
<td>0.41</td>
<td>0.10</td>
<td>0.10</td>
<td>25.0%</td>
<td>25.0%</td>
<td>100.0%</td>
</tr>
<tr>
<td>223005 Electricity</td>
<td>0.07</td>
<td>0.02</td>
<td>0.02</td>
<td>25.0%</td>
<td>25.0%</td>
<td>100.0%</td>
</tr>
<tr>
<td>224004 Cleaning and Sanitation</td>
<td>0.03</td>
<td>0.01</td>
<td>0.01</td>
<td>25.0%</td>
<td>23.6%</td>
<td>94.3%</td>
</tr>
<tr>
<td>225001 Consultancy Services- Short term</td>
<td>0.11</td>
<td>0.03</td>
<td>0.03</td>
<td>25.0%</td>
<td>25.0%</td>
<td>100.0%</td>
</tr>
<tr>
<td>227001 Travel inland</td>
<td>0.50</td>
<td>0.17</td>
<td>0.17</td>
<td>34.1%</td>
<td>34.0%</td>
<td>99.8%</td>
</tr>
<tr>
<td>227002 Travel abroad</td>
<td>0.04</td>
<td>0.01</td>
<td>0.01</td>
<td>25.0%</td>
<td>25.0%</td>
<td>100.0%</td>
</tr>
<tr>
<td>227004 Fuel, Lubricants and Oils</td>
<td>0.18</td>
<td>0.04</td>
<td>0.04</td>
<td>25.0%</td>
<td>25.0%</td>
<td>100.0%</td>
</tr>
<tr>
<td>228002 Maintenance - Vehicles</td>
<td>0.19</td>
<td>0.05</td>
<td>0.05</td>
<td>25.0%</td>
<td>24.9%</td>
<td>99.6%</td>
</tr>
<tr>
<td><strong>Class: Capital Purchases</strong></td>
<td><strong>0.16</strong></td>
<td><strong>0.05</strong></td>
<td><strong>0.04</strong></td>
<td>31.4%</td>
<td>27.5%</td>
<td>87.6%</td>
</tr>
<tr>
<td>312202 Machinery and Equipment</td>
<td>0.13</td>
<td>0.05</td>
<td>0.04</td>
<td>36.8%</td>
<td>32.2%</td>
<td>87.6%</td>
</tr>
<tr>
<td>312203 Furniture &amp; Fixtures</td>
<td>0.02</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0%</td>
<td>0.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td><strong>Total for Vote</strong></td>
<td><strong>4.81</strong></td>
<td><strong>1.30</strong></td>
<td><strong>1.22</strong></td>
<td>26.9%</td>
<td>25.3%</td>
<td>93.9%</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Billion Uganda Shillings</th>
<th>Approved Budget</th>
<th>Released</th>
<th>Spent</th>
<th>% GoU Budget Released</th>
<th>% GoU Budget Spent</th>
<th>% GoU Releases Spent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Program 1353 Coordination of Local Government Financing</td>
<td>4.81</td>
<td>1.30</td>
<td>1.22</td>
<td>26.9%</td>
<td>25.3%</td>
<td>93.9%</td>
</tr>
</tbody>
</table>

**Recurrent SubProgrammes**

- 01 Administration and support services 3.22 0.89 0.82 27.6% 25.5% 92.3%
- 02 Revenues for Local Governments- Central Grants and Local Revenues 0.95 0.24 0.24 25.8% 25.5% 99.1%
- 03 Research and data management 0.49 0.12 0.11 23.7% 23.0% 97.1%

**Development Projects**

- 0389 Support LGFC 0.16 0.05 0.04 31.4% 27.5% 87.6%

**Total for Vote** 4.81 1.30 1.22 26.9% 25.3% 93.9%
Vote: 147  Local Government Finance Commission

QUARTER 1: Highlights of Vote Performance

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

<table>
<thead>
<tr>
<th>Billion Uganda Shillings</th>
<th>Approved Budget Released</th>
<th>% Budget Released</th>
<th>% Budget Spent</th>
<th>% Releases Spent</th>
</tr>
</thead>
</table>

Financial Year 2019/20
Vote: 147  Local Government Finance Commission

QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter

<table>
<thead>
<tr>
<th>Annual Planned Outputs</th>
<th>Cumulative Outputs Achieved by End of Quarter</th>
<th>Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs</th>
<th>UShs Thousand</th>
</tr>
</thead>
<tbody>
<tr>
<td>Program: 53 Coordination of Local Government Financing</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subprogram: 01 Administration and support services</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Output: 01 Human Resource Management Improved</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Outputs Provided:

- The process is underway for the review and realignment of the Job descriptions to the mandate of the Commission.
- Procurement process is on going of which the advert was set out and submission of proposals was ending 18th October, 2019.
- In order to increase performance management staff were trained in Job code of conduct and ethics and integrity in the Public Service.
- Medical insurance package established and managed for the employees and staff of the Commission.
- Refresher on the HIV/ AIDS Policy at work place conducted.
- Performance Management System reviewed, developed and implemented.
- 26 technical Officers 12 male and 14 male trained in Data analysis computer packages. (16m)
- Members of the Commission trained in Planning and Policy Analysis.

Item | Spent
--- | ---
211102 Contract Staff Salaries | 13,679
211103 Allowances (Inc. Casuals, Temporary) | 4,161
212101 Social Security Contributions | 3,801
221003 Staff Training | 11,474
221004 Recruitment Expenses | 1,120
221007 Books, Periodicals & Newspapers | 167
221009 Welfare and Entertainment | 500
221011 Printing, Stationery, Photocopying and Binding | 3,250
222001 Telecommunications | 271
227004 Fuel, Lubricants and Oils | 1,663
228002 Maintenance - Vehicles | 89

Reasons for Variation in performance

<table>
<thead>
<tr>
<th>Total</th>
<th>40,174</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wage Recurrent</td>
<td>13,679</td>
</tr>
<tr>
<td>Non Wage Recurrent</td>
<td>26,495</td>
</tr>
</tbody>
</table>

AIA | 0 |

Output: 05 Institutional Capacity Maintenance and Enhancement
Vote: 147  Local Government Finance Commission

QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter

<table>
<thead>
<tr>
<th>Annual Planned Outputs</th>
<th>Cumulative Outputs Achieved by End of Quarter</th>
<th>Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Review of financial statements and preparation of reports carried out Value for money audit, Pre audit of payment files, Verification of deliveries and provided services, Board of survey review, Review of operating controls verification of accountabilities. Implementation of the corporate branding strategy and Stake Holders Consultative Meetings held. Functional Server Room equipment’s and secure premises in the Commission Servicing to be done after every three months. New LGFC website in place and a new Intranet website in Place, Firewall maintenance and spam filter serviced. Outreach and monitoring conducted by the Commission and National Forums attended. The Commission Board charter developed and the African Day for Decentralization attended. Local government performance assessment activities carried out in conjunction with</td>
<td>Financial statements a and report for Q1 was prepared and submitted to Accountant general. Value for money audit was carried out. Verification of deliveries and provided services was done and Board of survey report was produced and the items for boarding off added to the procurement plan for FY 2019/20. Operating controls for verification of accountability was done by management. Proposals for re branding were presented to the commission awaiting decisions from above All ICT equipment’s were serviced 45 Equipment’s were secured with Eset antivirus. LGFC website was updated with information and publications from the Commission.</td>
<td>Item</td>
</tr>
<tr>
<td></td>
<td></td>
<td>211102 Contract Staff Salaries</td>
</tr>
<tr>
<td></td>
<td></td>
<td>211103 Allowances (Inc. Casuals, Temporary)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>212101 Social Security Contributions</td>
</tr>
<tr>
<td></td>
<td></td>
<td>213002 Incapacity, death benefits and funeral expenses</td>
</tr>
<tr>
<td></td>
<td></td>
<td>213004 Gratuity Expenses</td>
</tr>
<tr>
<td></td>
<td></td>
<td>221007 Books, Periodicals &amp; Newspapers</td>
</tr>
<tr>
<td></td>
<td></td>
<td>221009 Welfare and Entertainment</td>
</tr>
<tr>
<td></td>
<td></td>
<td>221011 Printing, Stationery, Photocopying and Binding</td>
</tr>
<tr>
<td></td>
<td></td>
<td>221012 Small Office Equipment</td>
</tr>
<tr>
<td></td>
<td></td>
<td>221016 IFMS Recurrent costs</td>
</tr>
<tr>
<td></td>
<td></td>
<td>222001 Telecommunications</td>
</tr>
<tr>
<td></td>
<td></td>
<td>222003 Information and communications technology (ICT)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>223003 Rent – (Produced Assets) to private entities</td>
</tr>
<tr>
<td></td>
<td></td>
<td>223005 Electricity</td>
</tr>
<tr>
<td></td>
<td></td>
<td>224004 Cleaning and Sanitation</td>
</tr>
<tr>
<td></td>
<td></td>
<td>227001 Travel inland</td>
</tr>
<tr>
<td></td>
<td></td>
<td>227002 Travel abroad</td>
</tr>
<tr>
<td></td>
<td></td>
<td>227004 Fuel, Lubricants and Oils</td>
</tr>
<tr>
<td></td>
<td></td>
<td>228002 Maintenance - Vehicles</td>
</tr>
</tbody>
</table>

Reasons for Variation in performance

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

One review Retreats and budget working group meetings to prepare the Budget Framework Paper and Ministerial Policy Statement FY 2020/21 carried out Vote quarter progress reports in PBS prepared and submitted to OPM and MOFED, LGFC Annual Report for 2018 prepared and submitted to Speaker of Parliament top management and the Minister for Local Governments.

Q4 Vote quarter progress reports in PBS was prepared and submitted to OPM and MOFED. The LGFC Annual Report for 2018-2019 was prepared awaiting discussion by the Commission.

Reasons for Variation in performance

This was postponed to Q2 because the BCC was came out in Q2 there was no need to hold the meeting in Q1
Vote: 147 Local Government Finance Commission

QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter

<table>
<thead>
<tr>
<th>Annual Planned Outputs</th>
<th>Cumulative Outputs Achieved by End of Quarter</th>
<th>Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs</th>
<th>UShs Thousand</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Total 135,927</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Wage Recurrent 13,679</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Non Wage Recurrent 122,248</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>AIA 0</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Total For SubProgramme 819,167</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Wage Recurrent 202,389</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Non Wage Recurrent 616,778</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>AIA 0</td>
<td></td>
</tr>
</tbody>
</table>

Recurrent Programmes

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

Outputs Provided

Output: 03 Enhancement of LG Revenue Mobilisation and Generation

Rukungiri, Ntungamo, Mbane, Lira, Tororo, Soroti Gulu, Kumi Mukono, Wakiso, Kabalore, Jinja, Mbarara, Masaka, Arua, Nebbi

Technical support provided to 5 local governments on implementation of guidelines and strategies for local revenue mobilization and generation i.e. Royalties and local service tax. Jinja DC, Jinja MC, Buikwe DC, Njeru MC, Tororo DC,

A Feasibility study on the roll out of the automated local revenue collection using Integrated Revenue Administration (IRAS).

Dissemination the framework for setting local revenue rates Kabale, Isingiro, Mityana, Nakaseke, Busia, Kamuli, Lira, Gulu, Nasana MC, Masindi MC, Kaabong, Buliisa, Zombo, Kyotera, Ntoroko, Kotido, Nakapiripirit, Kayunga, Masaka, Bushenyi, Kanungu, Masindi, Ibanda, Luweero, Alebtong, Ngora

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

Conducted a readiness assessment in 5 LGs of Rukungiri, Mbane, soroti, Lira and Mukono to assess their readiness to migrate to the automated local revenue collection using Integrated Revenue Administration.

Conducted research on the existing local revenue databases and provide support to exploit the local revenue potential in five districts of Kaabong, Koboko, Kmania, Bunyagabo and Buyende

Reasons for Variation in performance

Item | Amount
---|---
211102 Contract Staff Salaries | 22,159
211103 Alliances (Inc. Casuals, Temporary) | 6,495
212101 Social Security Contributions | 2,221
221002 Workshops and Seminars | 33,000
221009 Welfare and Entertainment | 500
221011 Printing, Stationery, Photocopying and Binding | 3,250
222001 Telecommunications | 426
227001 Travel inland | 35,793
227004 Fuel, Lubricants and Oils | 4,782
228002 Maintenance - Vehicles | 10,031

Output: 04 Equitable Distribution of Grants to LGs

Reason for Variation in performance

Total | Amount
---|---
Wage Recurrent | 22,159
Non Wage Recurrent | 96,498
AIA | 0
The negotiations were successfully conducted with the 7 Sectors of Agriculture, Health, Education, Water, Works, Trade and Gender and conditional grants agreements are in place and shared with sectors and LGs.

Study research conducted in the LGs of Kiruhura, Rubanda, Bugiri, Kamuli, Namisindwa, Agago, Pallisa and Kiboga to establish the causes of poor budget formulation.

The Commission staff participated in the LG budget consultative workshops (regional levels) which started on 16th September ended 4th October 2019

The negotiations ensured that Planned indicative planning figures and budget guidelines for the various sectors catered for the Youth the Women and the Children and the disabled in the various grants for service delivery.

In Education sector MoES had communicated to the LGs on the releases of the funds to Special Needs Education schools and units to enable them monitor and it also ensured that the funds had been decentralized to the special needs schools

LGFC followed up on the Agriculture sector to ensure equity in the allocation criteria of the Motor cycles and vehicles in all regions but also to ensure equitable recruitment for extension workers across the country.

In the health sector Ministry of health carried out affirmative action for Health Centers in hard to reach and hard to stay LGs in regards the health sector wage grant

One Local Government Budget Committee (LGBC) meetings facilitated

In Education sector it was agreed that MoES shall always communicate to the LGs on the releases of the funds to Special Needs Education schools and units to enable them monitor and follow up but also MOES shall decentralize the special needs funds once

In the health sector it was agreed that Ministry of health would carry out affirmative action for Health Centers in hard to reach and to stay LGs in regards the health sector wage grant

The negotiations were successfully conducted with the 7 Sectors of Agriculture, Health, Education, Water, Works, Trade and Gender and conditional grants agreements are in place and shared with sectors and LGs.

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LGFC followed up on the Agriculture sector to ensure equity in the allocation criteria of the Motor cycles and vehicles in all regions but also to ensure equitable recruitment for extension workers across the country.

In the health sector Ministry of health carried out affirmative action for Health Centers in hard to reach and hard to stay LGs in regards the health sector wage grant

The negotiations were successfully conducted with the 7 Sectors of Agriculture, Health, Education, Water, Works, Trade and Gender and conditional grants agreements are in place and shared with sectors and LGs.
Vote: 147  Local Government Finance Commission

QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter

<table>
<thead>
<tr>
<th>Annual Planned Outputs</th>
<th>Cumulative Outputs Achieved by End of Quarter</th>
<th>Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>UShs Thousand</td>
</tr>
</tbody>
</table>

Reasons for Variation in performance

<table>
<thead>
<tr>
<th>Total</th>
<th>Wage Recurrent</th>
<th>Non Wage Recurrent</th>
<th>AIA</th>
</tr>
</thead>
<tbody>
<tr>
<td>123,707</td>
<td>29,810</td>
<td>93,897</td>
<td>0</td>
</tr>
</tbody>
</table>

Total For SubProgramme

<table>
<thead>
<tr>
<th>Total</th>
<th>Wage Recurrent</th>
<th>Non Wage Recurrent</th>
<th>AIA</th>
</tr>
</thead>
<tbody>
<tr>
<td>242,364</td>
<td>51,969</td>
<td>190,395</td>
<td>0</td>
</tr>
</tbody>
</table>

Recurrent Programmes

Subprogram: 03 Research and data management

Outputs Provided

Output: 02 LGs Budget Analysis

Feedback on the findings from the budget analysis provided in 5 LGs of Buliisa DLG, Otuke DLG, Serere DLG, Napak DLG and Nwoya DLG with serious issues regarding compliance with legal requirements provided.

Conduct regular data verification and validation exercises in LGs carried out in 5 LGs of Kaabong, Amuria, Ibanda, Kaliro and Kibuku to address existing gaps and inconsistencies in data.

A macro budget financial analysis framework that will link both national and local government annual budgets developed.

Reasons for Variation in performance

<table>
<thead>
<tr>
<th>Item</th>
<th>Spent</th>
</tr>
</thead>
<tbody>
<tr>
<td>211102 Contract Staff Salaries</td>
<td>13,679</td>
</tr>
<tr>
<td>211103 Allowances (Inc. Casuals, Temporary)</td>
<td>5,675</td>
</tr>
<tr>
<td>212101 Social Security Contributions</td>
<td>1,368</td>
</tr>
<tr>
<td>221002 Workshops and Seminars</td>
<td>1,640</td>
</tr>
<tr>
<td>221009 Welfare and Entertainment</td>
<td>411</td>
</tr>
<tr>
<td>221011 Printing, Stationery, Photocopying and Binding</td>
<td>3,500</td>
</tr>
<tr>
<td>222001 Telecommunications</td>
<td>271</td>
</tr>
<tr>
<td>227001 Travel inland</td>
<td>22,569</td>
</tr>
<tr>
<td>227004 Fuel, Lubricants and Oils</td>
<td>856</td>
</tr>
</tbody>
</table>

Output: 05 Institutional Capacity Maintenance and Enhancement

<table>
<thead>
<tr>
<th>Total</th>
<th>Wage Recurrent</th>
<th>Non Wage Recurrent</th>
<th>AIA</th>
</tr>
</thead>
<tbody>
<tr>
<td>49,969</td>
<td>13,679</td>
<td>36,290</td>
<td>0</td>
</tr>
</tbody>
</table>
**Vote: 147  Local Government Finance Commission**

**QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter**

<table>
<thead>
<tr>
<th>Annual Planned Outputs</th>
<th>Cumulative Outputs Achieved by End of Quarter</th>
<th>Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Comprehensive Research conducted on the effectiveness and efficiency of transfers to Local Governments. Carry out Research task force meetings.</td>
<td>A concept note on the effectiveness and efficiency of transfers to LGs was developed and there was interactions with Advocates Coalition for Development and Environment (ACODE) on the study had taken place to get a way forward on how the research could be carried out.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Item</th>
<th>Spent</th>
</tr>
</thead>
<tbody>
<tr>
<td>211102 Contract Staff Salaries</td>
<td>11,233</td>
</tr>
<tr>
<td>211103 Allowances (Inc. Casuals, Temporary)</td>
<td>6,153</td>
</tr>
<tr>
<td>212101 Social Security Contributions</td>
<td>1,162</td>
</tr>
<tr>
<td>221002 Workshops and Seminars</td>
<td>4,915</td>
</tr>
<tr>
<td>221007 Books, Periodicals &amp; Newspapers</td>
<td>375</td>
</tr>
<tr>
<td>221009 Welfare and Entertainment</td>
<td>750</td>
</tr>
<tr>
<td>221011 Printing, Stationery, Photocopying and Binding</td>
<td>3,500</td>
</tr>
<tr>
<td>222001 Telecommunications</td>
<td>147</td>
</tr>
<tr>
<td>227001 Travel inland</td>
<td>19,237</td>
</tr>
<tr>
<td>227004 Fuel, Lubricants and Oils</td>
<td>11,308</td>
</tr>
<tr>
<td>228002 Maintenance - Vehicles</td>
<td>4,102</td>
</tr>
</tbody>
</table>

**Reasons for Variation in performance**

There was need to co-opt ACODE because of the magnitude of the work to be done.

<table>
<thead>
<tr>
<th>Total</th>
<th>62,882</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wage Recurrent</td>
<td>11,233</td>
</tr>
<tr>
<td>Non Wage Recurrent</td>
<td>51,649</td>
</tr>
<tr>
<td>AIA</td>
<td>0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total For SubProgramme</th>
<th>112,851</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wage Recurrent</td>
<td>24,912</td>
</tr>
<tr>
<td>Non Wage Recurrent</td>
<td>87,939</td>
</tr>
<tr>
<td>AIA</td>
<td>0</td>
</tr>
</tbody>
</table>

**Development Projects**

**Project: 0389 Support LGFC**

**Capital Purchases**

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

5 Printers, 7 Computers, 1 shredder, 1 laptop and 2 iPad, 6 Office desks, 1 Boardroom table, 10 Boardroom chairs procured for members of staff.

Procurement process is ongoing to procure 5 printers, 7 desk top computers, 1 laptop and 1 shredder.

<table>
<thead>
<tr>
<th>Item</th>
<th>Spent</th>
</tr>
</thead>
<tbody>
<tr>
<td>312202 Machinery and Equipment</td>
<td>43,105</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total</th>
<th>43,105</th>
</tr>
</thead>
<tbody>
<tr>
<td>GoU Development</td>
<td>43,105</td>
</tr>
<tr>
<td>External Financing</td>
<td>0</td>
</tr>
<tr>
<td>AIA</td>
<td>0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total For SubProgramme</th>
<th>43,105</th>
</tr>
</thead>
<tbody>
<tr>
<td>GoU Development</td>
<td>43,105</td>
</tr>
<tr>
<td>External Financing</td>
<td>0</td>
</tr>
<tr>
<td>AIA</td>
<td>0</td>
</tr>
</tbody>
</table>
Vote: **147**  Local Government Finance Commission

**QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>GRAND TOTAL</td>
<td>1,217,487</td>
</tr>
<tr>
<td>Wage Recurrent</td>
<td>279,270</td>
</tr>
<tr>
<td>Non Wage Recurrent</td>
<td>895,112</td>
</tr>
<tr>
<td>GoU Development</td>
<td>43,105</td>
</tr>
<tr>
<td>External Financing</td>
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<tr>
<td>AIA</td>
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</tr>
</tbody>
</table>
### Vote: 147  Local Government Finance Commission

#### QUARTER 1: Outputs and Expenditure in Quarter

<table>
<thead>
<tr>
<th>Outputs Planned in Quarter</th>
<th>Actual Outputs Achieved in Quarter</th>
<th>Expenditures incurred in the Quarter to deliver outputs</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Program: 53 Coordination of Local Government Financing</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Recurrent Programmes</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Subprogram: 01 Administration and support services</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Outputs Provided</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Output: 01 Human Resource Management Improved</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>LGFC structure reviewed, new structure developed and JDs realigned to the mandateMedical insurance package established and managed for the employees and staff of the Commission</td>
<td>The process is underway for the review and realignment of the Job descriptions to the mandate of the Commission Procurement process is on going of which the advert was set out and submission of proposals was ending 18th October, 2019. In order to increase performance management staff were trained in Job code of conduct and ethics and integrity in the Public Service</td>
<td>Item</td>
</tr>
<tr>
<td>211102 Contract Staff Salaries</td>
<td>13,679</td>
<td></td>
</tr>
<tr>
<td>211103 Allowances (Inc. Casuals, Temporary)</td>
<td>4,161</td>
<td></td>
</tr>
<tr>
<td>212101 Social Security Contributions</td>
<td>3,801</td>
<td></td>
</tr>
<tr>
<td>221003 Staff Training</td>
<td>11,474</td>
<td></td>
</tr>
<tr>
<td>221004 Recruitment Expenses</td>
<td>1,120</td>
<td></td>
</tr>
<tr>
<td>221007 Books, Periodicals &amp; Newspapers</td>
<td>167</td>
<td></td>
</tr>
<tr>
<td>221009 Welfare and Entertainment</td>
<td>500</td>
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</tr>
<tr>
<td>221011 Printing, Stationery, Photocopying and Binding</td>
<td>3,250</td>
<td></td>
</tr>
<tr>
<td>222001 Telecommunications</td>
<td>271</td>
<td></td>
</tr>
<tr>
<td>227004 Fuel, Lubricants and Oils</td>
<td>1,663</td>
<td></td>
</tr>
<tr>
<td>228002 Maintenance - Vehicles</td>
<td>89</td>
<td></td>
</tr>
<tr>
<td><strong>Reasons for Variation in performance</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Output: 05 Institutional Capacity Maintenance and Enhancement</strong></td>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Item</th>
<th>Spent</th>
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<tbody>
<tr>
<td>211102 Contract Staff Salaries</td>
<td>13,679</td>
</tr>
<tr>
<td>211103 Allowances (Inc. Casuals, Temporary)</td>
<td>4,161</td>
</tr>
<tr>
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<td>3,801</td>
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<tr>
<td>221003 Staff Training</td>
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<tr>
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<td>1,120</td>
</tr>
<tr>
<td>221007 Books, Periodicals &amp; Newspapers</td>
<td>167</td>
</tr>
<tr>
<td>221009 Welfare and Entertainment</td>
<td>500</td>
</tr>
<tr>
<td>221011 Printing, Stationery, Photocopying and Binding</td>
<td>3,250</td>
</tr>
<tr>
<td>222001 Telecommunications</td>
<td>271</td>
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<tr>
<td>227004 Fuel, Lubricants and Oils</td>
<td>1,663</td>
</tr>
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<td>228002 Maintenance - Vehicles</td>
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<thead>
<tr>
<th>Total</th>
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<tr>
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Vote: 147  Local Government Finance Commission

QUARTER 1: Outputs and Expenditure in Quarter

<table>
<thead>
<tr>
<th>Outputs Planned in Quarter</th>
<th>Actual Outputs Achieved in Quarter</th>
<th>Expenditures incurred in the Quarter to deliver outputs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Review of financial statements and preparation of reports carried out Value for money audit, Pre audit of payment files, Verification of deliveries and provided services, Board of survey review, Review of operating controls verification of accountabilities. Implementation of the cooperate brand of the Commission and Complete the corporate branding strategy and Stake Holders Consultative Meetings held. Functional Server Room equipment’s and secure premises in the Commission Servicing to be done after every three months. New LGFC website in place and a new Intranet website in Place, Firewall maintenance and spam filter serviced. National Forums attended. The Commission Board charter developed and the</td>
<td>Financial statements a and report for Q1 was prepared and submitted to Accountant general. Value for money audit was carried out. Verification of deliveries and provided services was done and Board of survey report was produced and the items for boarding off added to the procurement plan for FY 2019/20. Operating controls for verification of accountability was done by management. Proposals for re branding were presented to the commission awaiting decisions from above All ICT equipment’s were serviced 45 Equipment’s were secured with Eset antivirus. LGFC website was updated with information and publications from the Commission.</td>
<td>Item</td>
</tr>
<tr>
<td>----------------------------</td>
<td>-----------------------------------</td>
<td>--------------------------------------------------------</td>
</tr>
<tr>
<td>Item</td>
<td>Spent</td>
<td>UShs Thousand</td>
</tr>
<tr>
<td>211102 Contract Staff Salaries</td>
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</tr>
<tr>
<td>211103 Allowances (Inc. Casuals, Temporary)</td>
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</tr>
<tr>
<td>213002 Incapacity, death benefits and funeral expenses</td>
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<tr>
<td>213004 Gratuity Expenses</td>
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<td>221011 Printing, Stationery, Photocopying and Binding</td>
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<td>221012 Small Office Equipment</td>
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<td>224016 IFMS Recurrent costs</td>
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<td>222003 Information and communications technology (ICT)</td>
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<tr>
<td>223003 Rent – (Produced Assets) to private entities</td>
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<td>223005 Electricity</td>
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<td>227001 Travel inland</td>
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<td>227002 Travel abroad</td>
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<td>228002 Maintenance - Vehicles</td>
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<td>Item</td>
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<td>UShs Thousand</td>
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<tr>
<td>211102 Contract Staff Salaries</td>
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<td></td>
</tr>
<tr>
<td>211103 Allowances (Inc. Casuals, Temporary)</td>
<td>4,161</td>
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</tr>
<tr>
<td>212101 Social Security Contributions</td>
<td>1,368</td>
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</tr>
<tr>
<td>221002 Workshops and Seminars</td>
<td>35,000</td>
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</tr>
<tr>
<td>221009 Welfare and Entertainment</td>
<td>750</td>
<td></td>
</tr>
<tr>
<td>227001 Travel inland</td>
<td>69,108</td>
<td></td>
</tr>
<tr>
<td>227004 Fuel, Lubricants and Oils</td>
<td>11,862</td>
<td></td>
</tr>
<tr>
<td>Item</td>
<td>Spent</td>
<td>UShs Thousand</td>
</tr>
<tr>
<td>211102 Contract Staff Salaries</td>
<td>13,679</td>
<td></td>
</tr>
<tr>
<td>211103 Allowances (Inc. Casuals, Temporary)</td>
<td>4,161</td>
<td></td>
</tr>
<tr>
<td>212101 Social Security Contributions</td>
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<td></td>
</tr>
<tr>
<td>221002 Workshops and Seminars</td>
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<td></td>
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<tr>
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<td>750</td>
<td></td>
</tr>
<tr>
<td>227001 Travel inland</td>
<td>69,108</td>
<td></td>
</tr>
<tr>
<td>227004 Fuel, Lubricants and Oils</td>
<td>11,862</td>
<td></td>
</tr>
</tbody>
</table>

Reasons for Variation in performance

This was postponed to Q2 because the BCC was came out in Q2 there was no need to hold the meeting in Q1

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


Reasons for Variation in performance

This was postponed to Q2 because the BCC was came out in Q2 there was no need to hold the meeting in Q1

Total 135,927
Vote: 147 Local Government Finance Commission

QUARTER 1: Outputs and Expenditure in Quarter

<table>
<thead>
<tr>
<th>Outputs Planned in Quarter</th>
<th>Actual Outputs Achieved in Quarter</th>
<th>Expenditures incurred in the Quarter to deliver outputs</th>
<th>UShs Thousand</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Wage Recurrent</td>
<td>13,679</td>
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<tr>
<td></td>
<td></td>
<td>Non Wage Recurrent</td>
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<td></td>
<td><strong>Total For SubProgramme</strong></td>
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<td>Wage Recurrent</td>
<td>202,389</td>
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<tr>
<td></td>
<td></td>
<td>Non Wage Recurrent</td>
<td>616,778</td>
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<td>AIA</td>
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</tbody>
</table>

**Recurrent Programmes**

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

**Outputs Provided**

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

A Feasibility study on the roll out of the automated local revenue collection using Integrated Revenue Administration System (IRAS) i.e Rukungiri, Ntungamo, Mbale, Lira Supported to exploit their local revenue potential through provision of technical support and carry out research on the existing local Revenue databases in 20 districts and their respective urban councils- Koboko, Kwania, Bunyagabu, Buyende, Kaabong

Conducted a readiness assessment in 5 LGs of Rukungiri, Mbale, soroti, Lira and Mukono to assess their readiness to migrate to the automated local revenue collection using Integrated Revenue Administration.

Conducted research on the existing local revenue databases and provide support to exploit the local revenue potential in five districts of Kaabong, Koboko, Kwania, Bunyagabu and Buyende

<table>
<thead>
<tr>
<th>Item</th>
<th>Spent</th>
</tr>
</thead>
<tbody>
<tr>
<td>211102 Contract Staff Salaries</td>
<td>22,159</td>
</tr>
<tr>
<td>211103 Allowances (Inc. Casuals, Temporary)</td>
<td>6,495</td>
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<tr>
<td>212101 Social Security Contributions</td>
<td>2,221</td>
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<tr>
<td>221002 Workshops and Seminars</td>
<td>33,000</td>
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<tr>
<td>221009 Welfare and Entertainment</td>
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<tr>
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<td>3,250</td>
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<tr>
<td>222001 Telecommunications</td>
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<tr>
<td>227001 Travel inland</td>
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<tr>
<td>227004 Fuel, Lubricants and Oils</td>
<td>4,782</td>
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<td>228002 Maintenance - Vehicles</td>
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**Reasons for Variation in performance**

<table>
<thead>
<tr>
<th>Total</th>
<th>118,657</th>
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<tbody>
<tr>
<td>Wage Recurrent</td>
<td>22,159</td>
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<tr>
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<td>96,498</td>
</tr>
<tr>
<td>AIA</td>
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</tbody>
</table>

**Output: 04 Equitable Distribution of Grants to LGs**
Outputs Planned in Quarter

- Study research on causes of poor budget formulation carried out in 6 Districts of Moroto, Kapchorwa, Kamuli, Apc, Kotido, Nebbi.
- The negotiations were successfully conducted with the 7 Sectors of Agriculture, Health, Education, Water, Works, Trade and Gender and conditional grants agreements are in place and shared with sectors and LGs.
- Study research conducted in the LGs of Kiruhura, Rubanda, Bugiri, kamuli, Namisindwa, Agago, Pallisa and Kiboga to establish the causes of poor budget formulation.
- The Commission staff participated in the LG budget consultative workshops (regional levels) which started on 16th September ended 4th October 2019.
- The negotiations ensured that Planned indicative planning figures and budget guidelines for the various sectors catered for the Youth the Women and the Children and the disabled in the various grants for service delivery.

In Education sector MoES had communicated to the LGs on the releases of the funds to Special Needs Education schools and units to enable them monitor and it also ensured that the funds had been decentralized to the special needs schools.

LGFC followed up on the Agriculture sector to ensure equity in the allocation criteria of the Motor cycles and vehicles in all regions but also to ensure equitable recruitment for extension workers across the country.

In the health sector Ministry of health carried out affirmative action for Health Centers in hard to reach and hard to stay LGs in regards the health sector wage grant.

<table>
<thead>
<tr>
<th>Item</th>
<th>Expended</th>
</tr>
</thead>
<tbody>
<tr>
<td>211102 Contract Staff Salaries</td>
<td>29,810</td>
</tr>
<tr>
<td>211103 Allowances (Inc. Casuals, Temporary)</td>
<td>8,578</td>
</tr>
<tr>
<td>212101 Social Security Contributions</td>
<td>2,373</td>
</tr>
<tr>
<td>221002 Workshops and Seminars</td>
<td>10,000</td>
</tr>
<tr>
<td>221007 Books, Periodicals &amp; Newspapers</td>
<td>350</td>
</tr>
<tr>
<td>221009 Welfare and Entertainment</td>
<td>750</td>
</tr>
<tr>
<td>221011 Printing, Stationery, Photocopying and Binding</td>
<td>3,000</td>
</tr>
<tr>
<td>222001 Telecommunications</td>
<td>568</td>
</tr>
<tr>
<td>225001 Consultancy Services- Short term</td>
<td>28,668</td>
</tr>
<tr>
<td>227001 Travel inland</td>
<td>17,817</td>
</tr>
<tr>
<td>227004 Fuel, Lubricants and Oils</td>
<td>4,039</td>
</tr>
<tr>
<td>228002 Maintenance - Vehicles</td>
<td>17,754</td>
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</table>

<table>
<thead>
<tr>
<th>Item</th>
<th>Expended</th>
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<tr>
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<td>221007 Books, Periodicals &amp; Newspapers</td>
<td>350</td>
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<td>28,668</td>
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<td>227001 Travel inland</td>
<td>17,817</td>
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<td>227004 Fuel, Lubricants and Oils</td>
<td>4,039</td>
</tr>
<tr>
<td>228002 Maintenance - Vehicles</td>
<td>17,754</td>
</tr>
</tbody>
</table>

Reasons for Variation in performance
Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Expenditures incurred in the Quarter to deliver outputs | UShs Thousand
---|---|---|---
Recurrent Programmes

Subprogram: 03 Research and data management

**Output: 02 LGs Budget Analysis**

Conduct regular data verification and validation exercises in LGs carried out in 5 LGs of Kaabong, Amuria, Ibamba, Kaliro and Kibuku to address existing gaps and inconsistencies in data. A macro budget financial analysis framework that will link both national and local government annual budgets developed. Data collection, verification and validation was done in the 3 districts of Obongi, Rwamara and Karenga.

<table>
<thead>
<tr>
<th>Item</th>
<th>Spent</th>
</tr>
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<tbody>
<tr>
<td>211102 Contract Staff Salaries</td>
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<tr>
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<tr>
<td>221009 Welfare and Entertainment</td>
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<tr>
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<td>222001 Telecommunications</td>
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<tr>
<td>227001 Travel inland</td>
<td>22,569</td>
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<tr>
<td>227004 Fuel, Lubricants and Oils</td>
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</tbody>
</table>

**Reasons for Variation in performance**

There was need to co-opt ACODE because of the magnitude of the work to be done.

Total Wage Recurrent: 13,679
Non Wage Recurrent: 36,290
AIA: 0

Total: 49,969

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

Comprehensive Research conducted on the effectiveness and efficiency of transfers to Local Governments. One Research task force meeting held.

A concept note on the effectiveness and efficiency of transfers to LGs was developed and there was interactions with Advocates Coalition for Development and Environment (ACODE) on the study had taken place to get a way forward on how the research could be carried out.

<table>
<thead>
<tr>
<th>Item</th>
<th>Spent</th>
</tr>
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<tbody>
<tr>
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<td>228002 Maintenance - Vehicles</td>
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</tbody>
</table>

**Reasons for Variation in performance**

There was need to co-opt ACODE because of the magnitude of the work to be done.

Total: 62,882
Wage Recurrent: 11,233
Non Wage Recurrent: 51,649
AIA: 0

Total For SubProgramme: 112,851
Vote: 147  Local Government Finance Commission

QUARTER 1: Outputs and Expenditure in Quarter

<table>
<thead>
<tr>
<th>Outputs Planned in Quarter</th>
<th>Actual Outputs Achieved in Quarter</th>
<th>Expenditures incurred in the Quarter to deliver outputs</th>
<th>UShs Thousand</th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
</tbody>
</table>

Development Projects

**Project: 0389 Support LGFC**

**Capital Purchases**

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

5 Printers, 7 Computers, 1 shredder, 1 laptop and 2 iPad, 6 Office desks, 1 Boardroom table, 10 Boardroom chairs procured for members of staff

Procurement process is ongoing to procure 5 printers, 7 desk top computers, 1 laptop and 1 shredder.

**Item**

<table>
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**Reasons for Variation in performance**

<table>
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<th>43,105</th>
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</thead>
<tbody>
<tr>
<td>GoU Development</td>
<td>43,105</td>
</tr>
<tr>
<td>External Financing</td>
<td>0</td>
</tr>
<tr>
<td>AIA</td>
<td>0</td>
</tr>
</tbody>
</table>

**Total For SubProgramme**: 43,105

| GoU Development               | 43,105  |
| External Financing            | 0       |
| AIA                           | 0       |

**GRAND TOTAL**: 1,217,488

<table>
<thead>
<tr>
<th>Wage Recurrent</th>
<th>279,270</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non Wage Recurrent</td>
<td>895,112</td>
</tr>
<tr>
<td>GoU Development</td>
<td>43,105</td>
</tr>
<tr>
<td>External Financing</td>
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</tr>
<tr>
<td>AIA</td>
<td>0</td>
</tr>
</tbody>
</table>
**Vote: 147  Local Government Finance Commission**

**QUARTER 2: Revised Workplan**

**Program: 53 Coordination of Local Government Financing**

**Recurrent Programmes**

**Subprogram: 01 Administration and support services**

**Outputs Provided**

**Output: 01 Human Resource Management Improved**

<table>
<thead>
<tr>
<th>Item</th>
<th>Balance b/f</th>
<th>New Funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>213001 Medical expenses (To employees)</td>
<td>21,743</td>
<td>0</td>
<td>21,743</td>
</tr>
<tr>
<td>221001 Advertising and Public Relations</td>
<td>2,500</td>
<td>0</td>
<td>2,500</td>
</tr>
<tr>
<td>221003 Staff Training</td>
<td>5,276</td>
<td>0</td>
<td>5,276</td>
</tr>
<tr>
<td>221004 Recruitment Expenses</td>
<td>380</td>
<td>0</td>
<td>380</td>
</tr>
<tr>
<td>221007 Books, Periodicals &amp; Newspapers</td>
<td>83</td>
<td>0</td>
<td>83</td>
</tr>
<tr>
<td>228002 Maintenance - Vehicles</td>
<td>163</td>
<td>0</td>
<td>163</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>30,145</strong></td>
<td><strong>0</strong></td>
<td><strong>30,145</strong></td>
</tr>
<tr>
<td><strong>Wage Recurrent</strong></td>
<td><strong>0</strong></td>
<td><strong>0</strong></td>
<td><strong>0</strong></td>
</tr>
<tr>
<td><strong>Non Wage Recurrent</strong></td>
<td><strong>30,145</strong></td>
<td><strong>0</strong></td>
<td><strong>30,145</strong></td>
</tr>
<tr>
<td><strong>AIA</strong></td>
<td><strong>0</strong></td>
<td><strong>0</strong></td>
<td><strong>0</strong></td>
</tr>
</tbody>
</table>

Commission staff sensitized on the HIV/ AIDS at the workplace
Performance Management System reviewed, developed and implemented
Continue with the process of Medical insurance for staff.

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

<table>
<thead>
<tr>
<th>Item</th>
<th>Balance b/f</th>
<th>New Funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>213004 Gratuity Expenses</td>
<td>28,194</td>
<td>0</td>
<td>28,194</td>
</tr>
<tr>
<td>221001 Advertising and Public Relations</td>
<td>6,000</td>
<td>0</td>
<td>6,000</td>
</tr>
<tr>
<td>221009 Welfare and Entertainment</td>
<td>14</td>
<td>0</td>
<td>14</td>
</tr>
<tr>
<td>221012 Small Office Equipment</td>
<td>655</td>
<td>0</td>
<td>655</td>
</tr>
<tr>
<td>221016 IFMS Recurrent costs</td>
<td>1</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>222003 Information and communications technology (ICT)</td>
<td>2,484</td>
<td>0</td>
<td>2,484</td>
</tr>
<tr>
<td>224004 Cleaning and Sanitation</td>
<td>430</td>
<td>0</td>
<td>430</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>37,777</strong></td>
<td><strong>0</strong></td>
<td><strong>37,777</strong></td>
</tr>
<tr>
<td><strong>Wage Recurrent</strong></td>
<td><strong>0</strong></td>
<td><strong>0</strong></td>
<td><strong>0</strong></td>
</tr>
<tr>
<td><strong>Non Wage Recurrent</strong></td>
<td><strong>37,777</strong></td>
<td><strong>0</strong></td>
<td><strong>37,777</strong></td>
</tr>
<tr>
<td><strong>AIA</strong></td>
<td><strong>0</strong></td>
<td><strong>0</strong></td>
<td><strong>0</strong></td>
</tr>
</tbody>
</table>

Functional Server Room equipment’s and secure premises in the Commission Servicing to be done after every three months. New LGFC website in place and a new Intranet website in Place, Firewall maintenance and spam filter serviced.
Value for money audit, Pre audit of payment files, Verification of deliveries and provided services,
Half year financial statements prepared and reports produced

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

<table>
<thead>
<tr>
<th>Item</th>
<th>Balance b/f</th>
<th>New Funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>227001 Travel inland</td>
<td>77</td>
<td>0</td>
<td>77</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>77</strong></td>
<td><strong>0</strong></td>
<td><strong>77</strong></td>
</tr>
<tr>
<td><strong>Wage Recurrent</strong></td>
<td><strong>0</strong></td>
<td><strong>0</strong></td>
<td><strong>0</strong></td>
</tr>
<tr>
<td><strong>Non Wage Recurrent</strong></td>
<td><strong>77</strong></td>
<td><strong>0</strong></td>
<td><strong>77</strong></td>
</tr>
<tr>
<td><strong>AIA</strong></td>
<td><strong>0</strong></td>
<td><strong>0</strong></td>
<td><strong>0</strong></td>
</tr>
</tbody>
</table>

One review Retreats and budget working group meetings to prepare the Budget Framework Paper and Ministerial Policy Statement FY 2020/21 carried out.
Commencement of the development of the strategic plan for FY 2020/21- 2024/25.
Technical meeting held Q 1 Vote quarter progress reports in PBS prepared and submitted to OPM and MOFPED.
Vote: 147  Local Government Finance Commission

QUARTER 2: Revised Workplan

<table>
<thead>
<tr>
<th>UShs Thousand</th>
<th>Planned Outputs for the Quarter</th>
<th>Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Outputs Provided

Output: 03 Enhancement of LG Revenue Mobilisation and Generation

LG Supported to exploit their local revenue potential through provision of technical support and carry out research on the existing local Revenue databases in 3 districts and their respective urban councils – Mbarara, Tororo and Nebbi

- A Feasibility study on the roll out of the automated local revenue collection using Integrated Revenue Administration System (IRAS) i.e Tororo, Gulu and Kumi

<table>
<thead>
<tr>
<th>Item</th>
<th>Balance b/f</th>
<th>New Funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>211102 Contract Staff Salaries</td>
<td>53</td>
<td>0</td>
<td>53</td>
</tr>
<tr>
<td>221001 Advertising and Public Relations</td>
<td>2,000</td>
<td>0</td>
<td>2,000</td>
</tr>
<tr>
<td>228002 Maintenance - Vehicles</td>
<td>9</td>
<td>0</td>
<td>9</td>
</tr>
<tr>
<td>Total</td>
<td>2,062</td>
<td>0</td>
<td>2,062</td>
</tr>
<tr>
<td>Wage Recurrent</td>
<td>53</td>
<td>0</td>
<td>53</td>
</tr>
<tr>
<td>Non Wage Recurrent</td>
<td>2,009</td>
<td>0</td>
<td>2,009</td>
</tr>
<tr>
<td>AIA</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

Output: 04 Equitable Distribution of Grants to LGs

Study research on causes of poor budget formulation carried out in 5 Bundibugyo, Kabalore, Kiboga, Kaliro, Igamma,

<table>
<thead>
<tr>
<th>Item</th>
<th>Balance b/f</th>
<th>New Funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>211103 Allowances (Inc. Casuals, Temporary)</td>
<td>48</td>
<td>0</td>
<td>48</td>
</tr>
<tr>
<td>Total</td>
<td>48</td>
<td>0</td>
<td>48</td>
</tr>
<tr>
<td>Wage Recurrent</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Non Wage Recurrent</td>
<td>48</td>
<td>0</td>
<td>48</td>
</tr>
<tr>
<td>AIA</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

Stakeholder consultation for development of 4 concept notes carried out
**Output: 02 LGs Budget Analysis**

Develop a proposal for the macro budget financial analysis framework that will link both national and local government annual budgets.

Feedback on the findings from the budget analysis provided in 3 LGs with serious issues regarding compliance with legal requirements provided.

<table>
<thead>
<tr>
<th>Item</th>
<th>Balance b/f</th>
<th>New Funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>211103 Allowances (Inc. Casuals, Temporary)</td>
<td>47</td>
<td>0</td>
<td>47</td>
</tr>
<tr>
<td>221002 Workshops and Seminars</td>
<td>160</td>
<td>0</td>
<td>160</td>
</tr>
<tr>
<td>221007 Books, Periodicals &amp; Newspapers</td>
<td>275</td>
<td>0</td>
<td>275</td>
</tr>
<tr>
<td>221009 Welfare and Entertainment</td>
<td>89</td>
<td>0</td>
<td>89</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>571</strong></td>
<td><strong>0</strong></td>
<td><strong>571</strong></td>
</tr>
<tr>
<td><strong>Wage Recurrent</strong></td>
<td><strong>0</strong></td>
<td><strong>0</strong></td>
<td><strong>0</strong></td>
</tr>
<tr>
<td><strong>Non Wage Recurrent</strong></td>
<td><strong>571</strong></td>
<td><strong>0</strong></td>
<td><strong>571</strong></td>
</tr>
<tr>
<td><strong>AIA</strong></td>
<td><strong>0</strong></td>
<td><strong>0</strong></td>
<td><strong>0</strong></td>
</tr>
</tbody>
</table>

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

Continue research conducted on the effectiveness and efficiency of transfers to Local Governments.

<table>
<thead>
<tr>
<th>Item</th>
<th>Balance b/f</th>
<th>New Funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>211102 Contract Staff Salaries</td>
<td>382</td>
<td>0</td>
<td>382</td>
</tr>
<tr>
<td>211103 Allowances (Inc. Casuals, Temporary)</td>
<td>109</td>
<td>0</td>
<td>109</td>
</tr>
<tr>
<td>221001 Advertising and Public Relations</td>
<td>2,000</td>
<td>0</td>
<td>2,000</td>
</tr>
<tr>
<td>221002 Workshops and Seminars</td>
<td>85</td>
<td>0</td>
<td>85</td>
</tr>
<tr>
<td>222001 Telecommunications</td>
<td>15</td>
<td>0</td>
<td>15</td>
</tr>
<tr>
<td>227001 Travel inland</td>
<td>268</td>
<td>0</td>
<td>268</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>2,858</strong></td>
<td><strong>0</strong></td>
<td><strong>2,858</strong></td>
</tr>
<tr>
<td><strong>Wage Recurrent</strong></td>
<td><strong>382</strong></td>
<td><strong>0</strong></td>
<td><strong>382</strong></td>
</tr>
<tr>
<td><strong>Non Wage Recurrent</strong></td>
<td><strong>2,476</strong></td>
<td><strong>0</strong></td>
<td><strong>2,476</strong></td>
</tr>
<tr>
<td><strong>AIA</strong></td>
<td><strong>0</strong></td>
<td><strong>0</strong></td>
<td><strong>0</strong></td>
</tr>
</tbody>
</table>

**Development Projects**

**Project: 0389 Support LGFC**

**Capital Purchases**

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

Continue procurement of equipment

<table>
<thead>
<tr>
<th>Item</th>
<th>Balance b/f</th>
<th>New Funds</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>312202 Machinery and Equipment</td>
<td>6,120</td>
<td>0</td>
<td>6,120</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>6,120</strong></td>
<td><strong>0</strong></td>
<td><strong>6,120</strong></td>
</tr>
<tr>
<td><strong>GoU Development</strong></td>
<td><strong>6,120</strong></td>
<td><strong>0</strong></td>
<td><strong>6,120</strong></td>
</tr>
<tr>
<td><strong>External Financing</strong></td>
<td><strong>0</strong></td>
<td><strong>0</strong></td>
<td><strong>0</strong></td>
</tr>
<tr>
<td><strong>AIA</strong></td>
<td><strong>0</strong></td>
<td><strong>0</strong></td>
<td><strong>0</strong></td>
</tr>
<tr>
<td><strong>GRAND TOTAL</strong></td>
<td><strong>79,658</strong></td>
<td><strong>0</strong></td>
<td><strong>79,658</strong></td>
</tr>
<tr>
<td><strong>Wage Recurrent</strong></td>
<td><strong>435</strong></td>
<td><strong>0</strong></td>
<td><strong>435</strong></td>
</tr>
<tr>
<td><strong>Non Wage Recurrent</strong></td>
<td><strong>73,104</strong></td>
<td><strong>0</strong></td>
<td><strong>73,104</strong></td>
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<tr>
<td><strong>GoU Development</strong></td>
<td><strong>6,120</strong></td>
<td><strong>0</strong></td>
<td><strong>6,120</strong></td>
</tr>
</tbody>
</table>
### Vote: 147  Local Government Finance Commission

#### QUARTER 2: Revised Workplan

<table>
<thead>
<tr>
<th>UShs Thousand</th>
<th>Planned Outputs for the Quarter</th>
<th>Estimated Funds Available in Quarter (from balance brought forward and actual/expected release)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td><strong>External Financing</strong> 0 0 0</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>AIA</strong> 0 0 0</td>
</tr>
</tbody>
</table>
