

Vote:147

Local Government Finance Commission

QUARTER 4: Highlights of Vote Performance

V1: Summary of Issues in Budget Execution

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

		Approved Budget	Released by End Q 4	Spent by End Q4	% Budget Released	% Budget Spent	% Releases Spent
Recurrent	Wage	1.119	1.119	1.118	100.0%	100.0%	100.0%
	Non Wage	3.539	2.872	2.863	81.2%	80.9%	99.7%
Dev.	GoU	0.157	0.108	0.105	68.8%	66.9%	96.6%
	Ext. Fin.	0.000	0.000	0.000	0.0%	0.0%	0.0%
GoU Total		4.814	4.100	4.086	85.2%	84.9%	99.7%
Total GoU+Ext Fin (MTEF)		4.814	4.100	4.086	85.2%	84.9%	99.7%
Arrears		0.000	0.000	0.000	0.0%	0.0%	0.0%
Total Budget		4.814	4.100	4.086	85.2%	84.9%	99.7%
<i>A.I.A Total</i>		0.000	0.000	0.000	0.0%	0.0%	0.0%
Grand Total		4.814	4.100	4.086	85.2%	84.9%	99.7%
Total Vote Budget Excluding Arrears		4.814	4.100	4.086	85.2%	84.9%	99.7%

Table V1.2: Releases and Expenditure by Program*

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% Budget Released	% Budget Spent	% Releases Spent
Program: 1353 Coordination of Local Government Financing	4.81	4.10	4.09	85.2%	84.9%	99.7%
Total for Vote	4.81	4.10	4.09	85.2%	84.9%	99.7%

Matters to note in budget execution

Due to the Covid 19 Pandemic the Commission was not able to carry out most of the planned activities or the quarter due to insufficient release of funds

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

N/A

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(ii) Expenditures in excess of the original approved budget

V2: Performance Highlights

Table V2.1: Programme Outcome and Outcome Indicators*

Programme : 53 Coordination of Local Government Financing			
Responsible Officer: Mr. Lawrence Banyoya			
Programme Outcome: Financially sustainable local governments with steady growth and equitable distribution of grants			
Sector Outcomes contributed to by the Programme Outcome			
1 .Harmonized government policy formulation and implementation at central and local government level			
Programme Outcome Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q4
ratio between the highly funded and the least funded local government	Ratio	1:20	1:23
% increase in annual revenue generated across all Local Governments	Percentage	10%	3%

Table V2.2: Key Vote Output Indicators*

Programme : 53 Coordination of Local Government Financing			
Sub Programme : 01 Administration and support services			
KeyOutPut : 01 Human Resource Management Improved			
Key Output Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q4
Number of staff trained in performance improvement	Number	21	21
KeyOutPut : 05 Institutional Capacity Maintenance and Enhancement			
Key Output Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q4
Proportion of recommendations from Policy Dialogue meetings implemented	Percentage	90%	80%
KeyOutPut : 06 Policy, planning support services and M&E enhanced			
Key Output Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q4
Number of local governments monitored on establishment of data bases and management property rates	Number	5	5
Sub Programme : 02 Revenues for Local Governments- Central Grants and Local Revenues			
KeyOutPut : 03 Enhancement of LG Revenue Mobilisation and Generation			
Key Output Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q4
No. of LGs that can produce Registers, Issue demand notes and receipt payments using the LR databases	Number	20	11

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KeyOutputPut : 04 Equitable Distribution of Grants to LGs			
Key Output Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q4
Number of Local Governments provided with skills in Budget Formulation	Number	25	21
Number of undertakings and recommendations implemented from the agreed positions from sector conditional grant negotiations	Number	120	197
Sub Programme : 03 Research and data management			
KeyOutputPut : 02 LGs Budget Analysis			
Key Output Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q4
No. of Local Governments complying with budgeting legal requirements	Number	175	175
No. of LGs provided with feedback on Budget analysis findings	Number	5	3
KeyOutputPut : 05 Institutional Capacity Maintenance and Enhancement			
Key Output Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q4
Proportion of recommendations from Policy Dialogue meetings implemented	Percentage	0%	0%
Sub Programme : 0389 Support LGFC			
KeyOutputPut : 76 Purchase of Office and ICT Equipment, including Software			
Key Output Indicators	Indicator Measure	Planned 2019/20	Actuals By END Q4
No. of computers and other ICT equipment procured.	Number	7	7

Performance highlights for the Quarter

No highlights in performance for the quarter due to less release of funds

V3: Details of Releases and Expenditure

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

Billion Uganda Shillings	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
Program 1353 Coordination of Local Government Financing	4.81	4.10	4.09	85.2%	84.9%	99.7%
<i>Class: Outputs Provided</i>	<i>4.66</i>	<i>3.99</i>	<i>3.98</i>	<i>85.7%</i>	<i>85.5%</i>	<i>99.8%</i>
135301 Human Resource Management Improved	0.33	0.27	0.27	82.2%	82.0%	99.8%
135302 LGs Budget Analysis	0.21	0.15	0.15	72.2%	72.2%	100.0%
135303 Enhancement of LG Revenue Mobilisation and Generation	0.43	0.40	0.40	93.0%	93.2%	100.1%
135304 Equitable Distribution of Grants to LGs	0.52	0.44	0.43	83.9%	82.4%	98.2%

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QUARTER 4: Highlights of Vote Performance

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
135305 Institutional Capacity Maintenance and Enhancement	2.89	2.48	2.47	85.7%	85.7%	100.0%
135306 Policy, planning support services and M&E enhanced	0.28	0.26	0.26	91.8%	91.8%	99.9%
Class: Capital Purchases	0.16	0.11	0.10	69.2%	66.8%	96.6%
135376 Purchase of Office and ICT Equipment, including Software	0.16	0.11	0.10	69.2%	66.8%	96.6%
Total for Vote	4.81	4.10	4.09	85.2%	84.9%	99.7%

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

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
Class: Outputs Provided	4.66	3.99	3.98	85.7%	85.5%	99.8%
211102 Contract Staff Salaries	1.12	1.12	1.12	100.0%	100.0%	100.0%
211103 Allowances (Inc. Casuals, Temporary)	0.97	0.79	0.79	81.0%	80.9%	100.0%
212101 Social Security Contributions	0.10	0.08	0.08	75.0%	75.0%	100.0%
213001 Medical expenses (To employees)	0.11	0.09	0.09	80.0%	80.0%	100.0%
213002 Incapacity, death benefits and funeral expenses	0.01	0.01	0.01	75.0%	75.0%	100.0%
213004 Gratuity Expenses	0.34	0.34	0.34	100.0%	100.0%	100.0%
221001 Advertising and Public Relations	0.05	0.04	0.04	75.0%	75.0%	100.0%
221002 Workshops and Seminars	0.16	0.16	0.16	100.0%	100.0%	100.0%
221003 Staff Training	0.07	0.05	0.05	75.0%	74.3%	99.1%
221004 Recruitment Expenses	0.01	0.00	0.00	75.0%	75.0%	100.0%
221007 Books, Periodicals & Newspapers	0.02	0.01	0.01	75.0%	75.0%	100.0%
221009 Welfare and Entertainment	0.03	0.02	0.02	75.0%	75.0%	100.0%
221011 Printing, Stationery, Photocopying and Binding	0.09	0.07	0.07	75.0%	75.0%	100.0%
221012 Small Office Equipment	0.00	0.00	0.00	75.0%	75.0%	100.0%
221016 IFMS Recurrent costs	0.01	0.01	0.00	50.0%	50.0%	100.0%
222001 Telecommunications	0.02	0.02	0.02	75.0%	75.0%	100.0%
222003 Information and communications technology (ICT)	0.02	0.01	0.01	75.0%	75.0%	100.0%
223003 Rent – (Produced Assets) to private entities	0.41	0.30	0.30	75.0%	75.0%	100.0%
223005 Electricity	0.07	0.05	0.05	73.2%	73.2%	100.0%
224004 Cleaning and Sanitation	0.03	0.02	0.02	75.0%	73.6%	98.1%
225001 Consultancy Services- Short term	0.11	0.09	0.09	75.0%	75.0%	100.0%
227001 Travel inland	0.50	0.40	0.40	79.8%	79.8%	100.0%
227002 Travel abroad	0.04	0.04	0.04	100.0%	100.0%	100.0%
227004 Fuel, Lubricants and Oils	0.18	0.13	0.13	74.5%	74.5%	100.0%
228002 Maintenance - Vehicles	0.19	0.14	0.13	75.5%	71.2%	94.3%
Class: Capital Purchases	0.16	0.11	0.10	69.2%	66.8%	96.6%
312202 Machinery and Equipment	0.13	0.09	0.09	63.9%	63.9%	100.0%
312203 Furniture & Fixtures	0.02	0.02	0.02	100.0%	83.8%	83.8%

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Total for Vote	4.81	4.10	4.09	85.2%	84.9%	99.7%
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Table V3.3: GoU Releases and Expenditure by Project and Programme*

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
Program 1353 Coordination of Local Government Financing	4.81	4.10	4.09	85.2%	84.9%	99.7%
<i>Recurrent SubProgrammes</i>						
01 Administration and support services	3.22	2.79	2.79	86.7%	86.7%	99.9%
02 Revenues for Local Governments- Central Grants and Local Revenues	0.95	0.84	0.83	88.0%	87.3%	99.1%
03 Research and data management	0.49	0.37	0.37	74.3%	74.3%	100.0%
<i>Development Projects</i>						
0389 Support LGFC	0.16	0.11	0.10	69.2%	66.8%	96.6%
Total for Vote	4.81	4.10	4.09	85.2%	84.9%	99.7%

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

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

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

Recurrent Programmes

Subprogram: 01 Administration and support services

Outputs Provided

Output: 01 Human Resource Management Improved

		Item	Spent
LGFC structure reviewed, new structure developed and Job Descriptions realigned to the mandate of the Commission.	The process for the review and realignment of the Job descriptions to the mandate of the Commission stalled	211102 Contract Staff Salaries	54,717
Medical insurance package established and managed for the employees and staff of the Commission.	The contract for provision of medical was signed between the LGFC and the international Medical Link and its operational effective 15th January 2020.	211103 Allowances (Inc. Casuals, Temporary)	12,482
Refresher on the HIV/ AIDS Policy at work place conducted	Training was carried out for the support staff of the Commission on Office management. The technical team were trained in analytical financial management	212101 Social Security Contributions	11,403
Performance Management System reviewed, developed and implemented	In order to increase performance management staff were trained in Job code of conduct and ethics and integrity in the Public Service	213001 Medical expenses (To employees)	91,959
26 technical Officers 12 male and 14 female trained in Data analysis computer packages. (16m)	43 Staff members were trained in performance outcome results based planning and reporting under the performance management system.	213004 Gratuity Expenses	16,411
Members of the Commission trained in Planning and Policy Analysis.		221001 Advertising and Public Relations	7,500
		221003 Staff Training	49,792
		221004 Recruitment Expenses	4,500
		221007 Books, Periodicals & Newspapers	750
		221009 Welfare and Entertainment	1,500
		221011 Printing, Stationery, Photocopying and Binding	9,750
		222001 Telecommunications	813
		227004 Fuel, Lubricants and Oils	4,990
		228002 Maintenance - Vehicles	634

Reasons for Variation in performance

The training for the Members of the Commission in Planning and Policy Analysis was slated for 4th quarter but due to lack of resources and covid issues it was not carried out.

The Refresher on the HIV/ AIDS Policy at work place will be conducted next Financial because of failure to have quorum during the 4th quarter Process of Job review stalled due to the Members Commission passing no confidence vote in the Chairperson and the Vice Chair person. This was deferred to next FY.

Total	267,200
Wage Recurrent	54,717
Non Wage Recurrent	212,483
AIA	0

Output: 05 Institutional Capacity Maintenance and Enhancement

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QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
Review of financial statements and preparation of reports carried out Value for money audit, Pre audit of payment files, Verification of deliveries and provided services, Board of survey review, Review of operating controls verification of accountabilities. Implementation of the cooperate brand of the Commission and Complete the corporate branding strategy and Stake Holders Consultative Meetings held. Functional Server Room equipment's and secure premises in the Commission Servicing to be done after every three months. New LGFC website in place and a new Intranet website in Place, Firewall maintenance and spam filter serviced. Outreach and monitoring conducted by the Commission and National Forums attended. The Commission Board charter developed and the African Day for Decentralization attended. Local government performance assessment activities carried out in conjunction with	Financial statements and reports for Q1, Q2 and Q3 were prepared and submitted to Accountant general. Value for money audit was carried out. Verification of deliveries and provision of services was done and Board of survey report was produced and the items for boarding off added to the procurement plan for FY 2019/20. Operating controls for verification of accountability was done by management. Proposals for re branding were presented to the commission awaiting decisions from members of the commission. Stake holder consultations were carried out on the budget performance for local governments FY 2018-19 with the technical staff of the budget office from Parliament of Uganda to understand the issue of financing local governments. Strategy and Stake Holders Consultative Meetings were held on the funding of local governments in order t attain sustainability and how to strengthen fiscal decentralization All ICT equipment 31 desktops 16 laptops, 17 printers, 3 projectors,2 PABXS,3 Switches 2 wireless Routers were serviced. 45 Eset antivirus licences were purchased. LGFC website was updated with information and publications from the Commission. 5 Server equipment were serviced. A new Intranet was connected. One firewall was maintained and the spam filter serviced. Outreach was carried out by the Members of the Commission in Lira,Tororo, Masaka, Kamuli, Hoima the objective was to assess and support to the municipal councils is to improve the performance of property rates. Members of the Commission attended National forums like the Independence day in Sironko, Women day, the launch of Agri led in fort portal and the youth day. The Commission held 10 Policy dialogue meetings and minutes and recommendations were produced.	Item 211102 Contract Staff Salaries 211103 Allowances (Inc. Casuals, Temporary) 212101 Social Security Contributions 213002 Incapacity, death benefits and funeral expenses 213004 Gratuity Expenses 221001 Advertising and Public Relations 221007 Books, Periodicals & Newspapers 221009 Welfare and Entertainment 221011 Printing, Stationery, Photocopying and Binding 221012 Small Office Equipment 221016 IFMS Recurrent costs 222001 Telecommunications 222003 Information and communications technology (ICT) 223003 Rent – (Produced Assets) to private entities 223005 Electricity 224004 Cleaning and Sanitation 227001 Travel inland 227002 Travel abroad 227004 Fuel, Lubricants and Oils 228002 Maintenance - Vehicles	Spent 699,884 681,602 39,752 6,000 228,479 18,000 10,500 11,250 19,628 2,250 4,999 10,209 13,308 304,800 51,250 22,070 25,565 40,000 28,909 42,797

Reasons for Variation in performance

Total 2,261,251

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QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
		Wage Recurrent	699,884
		Non Wage Recurrent	1,561,367
		AIA	0

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

One review Retreats and budget working group meetings to prepare the Budget Framework Paper and Ministerial Policy Statement FY 2020/21 carried out	Four Technical meetings were held to discuss the budget framework paper process for setting priorities for FY 2021	Item	Spent
Vote quarter progress reports in PBS prepared and submitted to OPM and MOFPED, LGFC Annual Report for 2018 prepared and submitted to Speaker of Parliament top management and the Minister for Local Governments.	Three finance Committee meetings were held to discuss the budget and releases for the Commission.	211102 Contract Staff Salaries	54,563
	A planning retreat was held to discuss the Commission performance for FY 2018/19 and plan for FY 2020-21. Budget working group meetings were held to prepare the Budget Framework Paper FY 2020/21. The Strategic plan for FY 2016-17/2019-20 was reviewed and evaluated and the report produced and Commencement of strategic plan for FY 2020-21/2024-25 was started.	211103 Allowances (Inc. Casuals, Temporary)	12,482
	Q4 Vote progress reports in PBS was prepared and submitted to OPM and MOFPED. The LGFC Annual Report for 2018-2019 was prepared. The progress reports for Q1, Q2 and Q3 progress report for FY 2019/20 was produced and submitted to OPM and MOFPED	212101 Social Security Contributions	4,104
		213004 Gratuity Expenses	16,415
		221002 Workshops and Seminars	40,000
		221009 Welfare and Entertainment	2,250
		227001 Travel inland	94,528
		227004 Fuel, Lubricants and Oils	35,585

Reasons for Variation in performance

Total	259,926
Wage Recurrent	54,563
Non Wage Recurrent	205,363
AIA	0
Total For SubProgramme	2,788,378
Wage Recurrent	809,165
Non Wage Recurrent	1,979,213
AIA	0

Recurrent Programmes

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

Outputs Provided

Output: 03 Enhancement of LG Revenue Mobilisation and Generation

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QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
Rukungiri, Ntungamo, Mbale ,Lira, Tororo, Soroti Gulu, Kumi Mukono, Wakiso, Kabalore, Jinja, Mbarara, Masaka, Arua, Nebbi	Conducted a readiness assessment in 11 LGs of Rukungiri, Mbale, soroti, Lira, Mukono, Kumi, Gulu, Masaka, Wakiso, Kabalore and Jinja to assess their readiness to migrate to the automated local revenue collection using Integrated Revenue Administration. Conducted a Feasibility study on the roll out of the automated local revenue collection using Integrated Revenue Administration System .	Item 211102 Contract Staff Salaries 211103 Allowances (Inc. Casuals, Temporary) 212101 Social Security Contributions 213004 Gratuity Expenses 221001 Advertising and Public Relations 221002 Workshops and Seminars 221009 Welfare and Entertainment 221011 Printing, Stationery, Photocopying and Binding 222001 Telecommunications 227001 Travel inland 227004 Fuel, Lubricants and Oils 228002 Maintenance - Vehicles	Spent 88,848 19,484 6,664 24,623 6,000 51,991 1,500 9,750 1,278 143,172 14,346 30,673
Technical support provided to 5 local governments on implementation of guidelines and strategies for local revenue mobilization and generation i.e. Royalties and local service tax. Jinja DC, Jinja MC, Buikwe DC, Njeru MC, Tororo Dc, A Feasibility study on the roll out of the automated local revenue collection using Integrated Revenue Administration System (IRAS). 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, Kwanja, Bunyangabo, Buyende,	Support was provided to exploit the local revenue potential in 8 LGs of Kaabong, Koboko, Kwanja, Bunyangabo, Buyende, Tororo, Nebbi and Mbarara		
Reasons for Variation in performance			
Dissemination the framework for setting local revenue rates was not carried out due to less release of funds			
Due to less release of funds all local governments where not covered under revenue potential.			
Technical support provided to 5 local governments on implementation of guidelines and strategies for local revenue mobilization and generation was not carried out due to less release of funds			
Total			398,328
Wage Recurrent			88,848
Non Wage Recurrent			309,480
AIA			0

Output: 04 Equitable Distribution of Grants to LGs

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QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

		Item	Spent
Sector Conditional Grants negotiations between LGs and 7 sector Ministries of Agriculture, Health, Education, Water, Works, Trade and Gender and midterm review of activities organized and facilitated.	The negotiations were successfully conducted with the 7 Sectors of Agriculture, Health, Education, Water, Works, Trade and Gender and conditional grants agreements are in place and shared with sectors and LGs.	211102 Contract Staff Salaries	119,130
Kiboga, Rubanda, Rukungiri, Tororo and Sironko. The support given to the LGs includes, among others; building their (TPC members) skills on inclusive planning and budgeting in areas like mainstreaming the cross-cutting elements of Gender, Environment, HI	Study research conducted in the LGs of Kiruhura, Rubanda, Bugiri, kamuli, Namisindwa, Agago, Pallisa, Kiboga, Bundibugyo, Kabarole, kikube, Kaliro, Kumi Mc, Sheema Mc and Bugiri Mc to establish the causes of poor budget formulation.	211103 Allowances (Inc. Casuals, Temporary)	25,829
Study research on causes of poor budget formulation carried out in 25 Districts of Moroto, Kapchorwa, Kamuli, Apac, Kotido, Nebbi, Hoima, Kisoro MCs and Katakwi Bugiri, Gulu, Kumi, Kiruhura, Agago, Kween, Rubanda, Namisindwa, Pader, Pallisa, Kibaale,	The Commission staff participated in the LG budget consultative workshops (regional levels) which started on 16th September ended 4th October 2019	212101 Social Security Contributions	7,118
Four Regional Local Government Budget Consultative Workshops for FY 2020/2021 facilitated	The negotiations ensured that Planned indicative planning figures and budget guidelines for the various sectors catered for the Youth the Women and the Children and and the disabled in the various grants for service delivery.	213004 Gratuity Expenses	26,654
The negotiations will ensure that Planned indicative planning figures and budget guidelines for the various sectors cater for the Youth the Women and the Children and and the disabled in the various grants for service delivery. (115m)	Two Local Government Budget Committee consultative meetings were held to discuss an update on awareness on the intergovernmental fiscal transfer reform program for results, general local government financing, setting of rates for local government and the tapping into the LED framework for local revenue enhancement	221002 Workshops and Seminars	40,000
One Local Government Budget Committee (LGBC) meetings facilitated	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 follow up but also MOES shall decentralize the special needs funds once	221007 Books, Periodicals & Newspapers	1,050
In the health sector it was agreed that Ministry of health would carry out affirmative action for Health Centers in hard to reach and hard to stay LGs in regards the health sector wage grant	LGFC followed up on the Agriculture sector to ensure equity in the allocation criteria of the Motor cycles and vehicles in all regions but also to ensure equitable recruitment for extension workers across the country.	221009 Welfare and Entertainment	2,250
LGFC will follow up on the following agreed areas per the negotiations; In the Agriculture sector for FY 2019-20 it was agreed that MAAIF shall share the criteria for allocation of the Motor cycles and vehicles to ensure equity in all regions	In the health sector Ministry of health carried out affirmative action for Health Centers in hard to reach and hard to stay LGs in regards the health sector wage grant	221011 Printing, Stationery, Photocopying and Binding	9,000
the memorandum of understanding is completed by the Ministry		222001 Telecommunications	1,704
The negotiations will ensure that Planned indicative planning figures and budget guidelines for the various sectors cater for the Youth the Women and the Children and the disabled in the various grants for service delivery.		225001 Consultancy Services- Short term	86,005
were extension workers have been recruited.		227001 Travel inland	53,664
		227004 Fuel, Lubricants and Oils	12,118
		228002 Maintenance - Vehicles	45,369

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QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
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Reasons for Variation in performance

Total	429,890
Wage Recurrent	119,130
Non Wage Recurrent	310,760
<i>AIA</i>	0
Total For SubProgramme	828,218
Wage Recurrent	207,978
Non Wage Recurrent	620,240
<i>AIA</i>	0

Recurrent Programmes

Subprogram: 03 Research and data management

Outputs Provided

Output: 02 LGs Budget Analysis

Feedback on the findings from the budget analysis provided in 5 LGs of Buliisa DLG, Otuke DLG, Serere DLG, Napak DLG and Nwoya DLG with serious issues regarding compliance with legal requirements provided	Feedback on the findings from the budget analysis provided in 5 LGs of Buliisa, Otuke, Serere, Napak and Nwoya with serious issues regarding compliance with legal requirements provided	Item	Spent
Conduct regular data verification and validation exercises in LGs carried out in 5 LGs of Kaabong, Amuria, Ibanda, Kaliro and Kibuku to address existing gaps and inconsistencies in data	Data collection, verification and validation was done in the 3 districts of ,Obongi, Rwampara and Karenga	211102 Contract Staff Salaries	54,717
A macro budget financial analysis framework that will link both national and local government annual budgets developed.		211103 Allowances (Inc. Casuals, Temporary)	17,119
		212101 Social Security Contributions	4,104
		213004 Gratuity Expenses	8,208
		221002 Workshops and Seminars	7,200
		221007 Books, Periodicals & Newspapers	823
		221009 Welfare and Entertainment	1,500
		221011 Printing, Stationery, Photocopying and Binding	10,500
		222001 Telecommunications	813
		227001 Travel inland	45,139
		227004 Fuel, Lubricants and Oils	1,711
		228002 Maintenance - Vehicles	26

Reasons for Variation in performance

A macro budget financial analysis framework that will link both national and local government annual budgets was not developed due to last of funds

Total	151,859
Wage Recurrent	54,717
Non Wage Recurrent	97,142
<i>AIA</i>	0

Output: 05 Institutional Capacity Maintenance and Enhancement

Vote:147 Local Government Finance Commission

QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
Comprehensive Research conducted on the effectiveness and efficiency of transfers to Local Governments. Carry out Research task force meetings	A concept note on the effectiveness and efficiency of transfers to LGs was developed and there was interactions with Advocates Coalition for Development and Environment (ACODE) on the study had taken place to get a way forward on how the research could be carried out. Finding from the study on the framework for linking Local economic development initiatives to local revenue enhancement for local governments was presented and discussed. Continued research on the effectiveness and efficiency of transfers to Local Governments The Local Economic Development Framework for Local Revenue Enhancement was developed	Item 211102 Contract Staff Salaries 211103 Allowances (Inc. Casuals, Temporary) 212101 Social Security Contributions 213004 Gratuity Expenses 221001 Advertising and Public Relations 221002 Workshops and Seminars 221007 Books, Periodicals & Newspapers 221009 Welfare and Entertainment 221011 Printing, Stationery, Photocopying and Binding 222001 Telecommunications 227001 Travel inland 227004 Fuel, Lubricants and Oils 228002 Maintenance - Vehicles	Spent 46,459 18,720 3,485 18,208 6,000 20,000 1,124 2,250 10,500 483 39,010 33,925 13,162

Reasons for Variation in performance

Total	213,326
Wage Recurrent	46,459
Non Wage Recurrent	166,867
AIA	0
Total For SubProgramme	365,185
Wage Recurrent	101,176
Non Wage Recurrent	264,009
AIA	0

Development Projects

Project: 0389 Support LGFC

Capital Purchases

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

5 Printers, 7 Computers, 1 shredder, 1 laptop and 2 iPad, 6 Office desks, 1 Boardroom table, 10 Boardroom chairs procured for members of staff	5 Printers, 7 Computers, 1 shredder, 1 laptop and 2 iPad, 6 Office desks, 1 Boardroom table, 10 Boardroom chairs procured for members of staff	Item 312202 Machinery and Equipment 312203 Furniture & Fixtures	Spent 85,592 19,100
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Reasons for Variation in performance

Total	104,692
GoU Development	104,692
External Financing	0
AIA	0
Total For SubProgramme	104,692
GoU Development	104,692

Vote:147

Local Government Finance Commission

QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>
		External Financing	0
		AIA	0
		GRAND TOTAL	4,086,472
		Wage Recurrent	1,118,318
		Non Wage Recurrent	2,863,462
		GoU Development	104,692
		External Financing	0
		AIA	0

Vote:147 Local Government Finance Commission

QUARTER 4: Outputs and Expenditure in Quarter

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

Recurrent Programmes

Subprogram: 01 Administration and support services

Outputs Provided

Output: 01 Human Resource Management Improved

		Item	Spent
..	Paid staff salaries and statutory entitlements	211102 Contract Staff Salaries	13,802
	.	213004 Gratuity Expenses	11
	.		

Reasons for Variation in performance

The training for the Members of the Commission in Planning and Policy Analysis was slated for 4th quarter but due to lack of resources and covid issues it was not carried out.

The Refresher on the HIV/ AIDS Policy at work place will be conducted next Financial because of failure to have quorum during the 4th quarter Process of Job review stalled due to the Members Commission passing no confidence vote in the Chairperson and the Vice Chair person. This was deferred to next FY.

Total	13,813
Wage Recurrent	13,802
Non Wage Recurrent	11
AIA	0

Output: 05 Institutional Capacity Maintenance and Enhancement

		Item	Spent
Review of financial statements and preparation of reports carried outValue 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..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. .	Review of financial statements was done and the report was produced	211102 Contract Staff Salaries	174,792
		211103 Allowances (Inc. Casuals, Temporary)	57,936
	Server Room equipment's were serviced. Paid staff salaries, statutory entitlements and obligation carried forward from Quarter 3	213004 Gratuity Expenses	19,726
		221012 Small Office Equipment	354
		221016 IFMS Recurrent costs	14
		222003 Information and communications technology (ICT)	10,749
		223003 Rent – (Produced Assets) to private entities	417
		227002 Travel abroad	19,246
		228002 Maintenance - Vehicles	42

Reasons for Variation in performance

Total	283,277
Wage Recurrent	174,792
Non Wage Recurrent	108,485
AIA	0

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

Vote:147 Local Government Finance Commission

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
. Q 3 Vote quarter progress reports in PBS prepared and submitted to OPM and MOFPED	Paid staff salaries and statutory entitlements.	Item	Spent
	The evaluation report for the strategic plan was produced	211102 Contract Staff Salaries	13,526
	Q 3 Vote quarter progress report in PBS was prepared and submitted to OPM and MOFPED	213004 Gratuity Expenses	14,016

Reasons for Variation in performance

Total	27,542
Wage Recurrent	13,526
Non Wage Recurrent	14,016
AIA	0
Total For SubProgramme	324,632
Wage Recurrent	202,120
Non Wage Recurrent	122,512
AIA	0

Recurrent Programmes

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

Outputs Provided

Output: 03 Enhancement of LG Revenue Mobilisation and Generation

..	Paid staff salaries, statutory entitlements and obligation carried forward from Quarter 3	Item	Spent
		211102 Contract Staff Salaries	22,212
		213004 Gratuity Expenses	24,623
		221002 Workshops and Seminars	36
		227001 Travel inland	3,142
		228002 Maintenance - Vehicles	578

Reasons for Variation in performance

Dissemination the framework for setting local revenue rates was not carried out due to less release of funds

Due to less release of funds all local governments where not covered under revenue potential.

Technical support provided to 5 local governments on implementation of guidelines and strategies for local revenue mobilization and generation was not carried out due to less release of funds

Total	50,590
Wage Recurrent	22,212
Non Wage Recurrent	28,378
AIA	0

Output: 04 Equitable Distribution of Grants to LGs

Vote:147 Local Government Finance Commission

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
.		Item	Spent
	Paid staff salaries, statutory entitlements and obligation carried forward from Quarter 3	211102 Contract Staff Salaries	29,701
		213004 Gratuity Expenses	26,654
		225001 Consultancy Services- Short term	26,188

Reasons for Variation in performance

Total	82,543
Wage Recurrent	29,701
Non Wage Recurrent	52,842
AIA	0
Total For SubProgramme	133,134
Wage Recurrent	51,913
Non Wage Recurrent	81,221
AIA	0

Recurrent Programmes

Subprogram: 03 Research and data management

Outputs Provided

Output: 02 LGs Budget Analysis

.	Item	Spent
Paid staff salaries, statutory entitlements and obligation carried forward from Quarter 3	211102 Contract Staff Salaries	13,679
	213004 Gratuity Expenses	8,208
	221002 Workshops and Seminars	1,100
	221007 Books, Periodicals & Newspapers	273
	228002 Maintenance - Vehicles	26

Reasons for Variation in performance

A macro budget financial analysis framework that will link both national and local government annual budgets was not developed due to last of funds

Total	23,286
Wage Recurrent	13,679
Non Wage Recurrent	9,607
AIA	0

Output: 05 Institutional Capacity Maintenance and Enhancement

Vote:147 Local Government Finance Commission

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
.	Paid staff salaries, statutory entitlements and obligation carried forward from Quarter 3	Item	Spent
		211102 Contract Staff Salaries	11,615
		213004 Gratuity Expenses	18,208
		221002 Workshops and Seminars	1,120
		221007 Books, Periodicals & Newspapers	363
		222001 Telecommunications	60

Reasons for Variation in performance

Total	31,366
Wage Recurrent	11,615
Non Wage Recurrent	19,751
AIA	0
Total For SubProgramme	54,653
Wage Recurrent	25,295
Non Wage Recurrent	29,358
AIA	0

Development Projects

Project: 0389 Support LGFC

Capital Purchases

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

.	Item	Spent
	312203 Furniture & Fixtures	19,100

Reasons for Variation in performance

Total	19,100
GoU Development	19,100
External Financing	0
AIA	0
Total For SubProgramme	19,100
GoU Development	19,100
External Financing	0
AIA	0

GRAND TOTAL	531,519
Wage Recurrent	279,328
Non Wage Recurrent	233,091
GoU Development	19,100
External Financing	0
AIA	0