

Vote:147

Local Government Finance Commission

QUARTER 3: 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 3 | Spent by End Q3 | % Budget Released | % Budget Spent | % Releases Spent |
|-------------------------------------|-----------|-----------------|---------------------|-----------------|-------------------|----------------|------------------|
| Recurrent | Wage | 1.619 | 1.214 | 1.214 | 75.0% | 75.0% | 100.0% |
| | Non Wage | 3.539 | 2.729 | 2.591 | 77.1% | 73.2% | 94.9% |
| Dev. | GoU | 0.157 | 0.092 | 0.042 | 58.6% | 26.8% | 45.0% |
| | Ext. Fin. | 0.000 | 0.000 | 0.000 | 0.0% | 0.0% | 0.0% |
| GoU Total | | 5.314 | 4.036 | 3.846 | 75.9% | 72.4% | 95.3% |
| Total GoU+Ext Fin (MTEF) | | 5.314 | 4.036 | 3.846 | 75.9% | 72.4% | 95.3% |
| Arrears | | 0.014 | 0.010 | 0.010 | 67.7% | 67.7% | 100.0% |
| Total Budget | | 5.329 | 4.045 | 3.856 | 75.9% | 72.4% | 95.3% |
| A.I.A Total | | 0.000 | 0.000 | 0.000 | 0.0% | 0.0% | 0.0% |
| Grand Total | | 5.329 | 4.045 | 3.856 | 75.9% | 72.4% | 95.3% |
| Total Vote Budget Excluding Arrears | | 5.314 | 4.036 | 3.846 | 75.9% | 72.4% | 95.3% |

Table V1.2: Releases and Expenditure by Program*

| Billion Uganda Shillings | Approved Budget | Released | Spent | % Budget Released | % Budget Spent | %Releases Spent |
|--|-----------------|----------|-------|-------------------|----------------|-----------------|
| Program: 2053 Coordination of Local Government Financing | 5.31 | 4.04 | 3.85 | 75.9% | 72.4% | 95.3% |
| Total for Vote | 5.31 | 4.04 | 3.85 | 75.9% | 72.4% | 95.3% |

Matters to note in budget execution

Variance in budget execution was due to change in the payment policy at the commission that created unspent balances

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

| (i) Major unspent balances | |
|---|--|
| Programs , Projects | |
| Program 2053 Coordination of Local Government Financing | |
| 0.106 Bn Shs | SubProgram/Project :01 Administrative Support Services |
| Reason: | |
| Items | |

Vote:147 Local Government Finance Commission

QUARTER 3: Highlights of Vote Performance

| | |
|--|--|
| 101,426,208.000 UShs | 223003 Rent – (Produced Assets) to private entities |
| | Reason: Warranted two quarters 3rd and 4th quarter |
| 4,405,000.000 UShs | 222001 Telecommunications |
| | Reason: Change in the payment policy from individuals to service provider causing delays in payments |
| 0.002 Bn Shs | <i>SubProgram/Project :02 Revenues for Local Governments-Central Grants and Local Revenues</i> |
| | Reason: |
| <i>Items</i> | |
| 1,430,000.000 UShs | 222001 Telecommunications |
| | Reason: Change in the payment policy from individuals to service provider causing delays in payments |
| 500,000.000 UShs | 221007 Books, Periodicals & Newspapers |
| | Reason: Change in the payment policy from hard paper to E-paper |
| 0.004 Bn Shs | <i>SubProgram/Project :03 Research and Data management</i> |
| | Reason: |
| <i>Items</i> | |
| 1,350,000.000 UShs | 221007 Books, Periodicals & Newspapers |
| | Reason: Change in the payment policy from hard paper to E-paper |
| 1,170,000.000 UShs | 221001 Advertising and Public Relations |
| | Reason: |
| 1,160,000.000 UShs | 222001 Telecommunications |
| | Reason: Change in the payment policy from individuals to service provider causing delays in payments |
| 0.051 Bn Shs | <i>SubProgram/Project :1651 Retooling of Local Government Finance Commission</i> |
| | Reason: |
| <i>Items</i> | |
| 43,406,406.000 UShs | 312202 Machinery and Equipment |
| | Reason: Money encumbered and awaiting completion of payment |
| 7,438,920.000 UShs | 312203 Furniture & Fixtures |
| | Reason: Money encumbered and awaiting completion of payment |
| <i>(ii) Expenditures in excess of the original approved budget</i> | |

V2: Performance Highlights

Table V2.1: Programme Outcome and Outcome Indicators*

Programme : 53 Coordination of Local Government Financing

Vote:147

Local Government Finance Commission

QUARTER 3: Highlights of Vote Performance

| Responsible Officer: Lawrence Banyoya | | | |
|---|--------------------------|------------------------|--------------------------|
| Programme Outcome: A resourced Local Government able to carry out Decentralised roles and responsibilities | | | |
| Sector Outcomes contributed to by the Programme Outcome | | | |
| 1 .Increased Sustainable Local Government Financing | | | |
| Programme Outcome Indicators | Indicator Measure | Planned 2020/21 | Actuals By END Q3 |
| Percentage share of the National budget between Central and Local governments | Percentage | 13.8% | 9.5% |
| Percentage increase in the grant transfers | Percentage | 15% | 19.3% |
| Ratio between the highly funded and the least funded local governments | Ratio | 1:18 | 1:2 |

Table V2.2: Key Vote Output Indicators*

| Programme : 53 Coordination of Local Government Financing | | | |
|--|--------------------------|------------------------|--------------------------|
| Sub Programme : 01 Administrative Support Services | | | |
| KeyOutPut : 04 Institutional Capacity Maintenance and Enhancement | | | |
| Key Output Indicators | Indicator Measure | Planned 2020/21 | Actuals By END Q3 |
| Proportion of recommendations from policy Dialogue meetings implemented | Percentage | 100% | 77% |
| Proportion of the procurement plan implemented | Percentage | 100% | 75% |
| Number of audit recommendations implemented | Number | 19 | 19 |
| KeyOutPut : 05 Planning Support Services and M&E handed | | | |
| Key Output Indicators | Indicator Measure | Planned 2020/21 | Actuals By END Q3 |
| Percentage execution of the work plan | Percentage | 100% | 75% |
| KeyOutPut : 06 Information and Communication Technology Management Enhanced | | | |
| Key Output Indicators | Indicator Measure | Planned 2020/21 | Actuals By END Q3 |
| Number of ICT Equipment Purchased | Number | 12 | 12 |
| Number of ICT Equipment Serviced | Number | 8 | 8 |
| Sub Programme : 02 Revenues for Local Governments-Central Grants and Local Revenues | | | |
| KeyOutPut : 02 Enhancement of LG Revenue Mobilisation and Generation | | | |
| Key Output Indicators | Indicator Measure | Planned 2020/21 | Actuals By END Q3 |
| Number of potential news sources identified for local governments | Number | 2 | 1 |
| Number of Local revenue ordinances reviewed by the commission | Number | 2 | 0 |

Vote:147 Local Government Finance Commission

QUARTER 3: Highlights of Vote Performance

| KeyOutPut : 03 Equitable Distribution of Grants to LGs | | | |
|--|-------------------|-----------------|-------------------|
| Key Output Indicators | Indicator Measure | Planned 2020/21 | Actuals By END Q3 |
| Number of policy dialogue meetings held | Number | 15 | 14 |
| Number of local governments lagging behind the national average for a particular service | Number | 50 | 82 |
| Sub Programme : 03 Research and Data management | | | |
| KeyOutPut : 01 Local Government Budget Analysis | | | |
| Key Output Indicators | Indicator Measure | Planned 2020/21 | Actuals By END Q3 |
| Number of policy briefs and advisory notes generated on LG funding from national budget | Number | 3 | 5 |
| Number of LGs producing budgets that comply with the legal and regulatory provisions | Number | 175 | 168 |
| Number of budget analysis reports produced | Number | 2 | 1 |
| Number of LGs provided with feedback on the findings and reports on budget analysis | Number | 175 | 168 |

Performance highlights for the Quarter

- o Research on the existing local revenue databases and support to exploit the local revenue potential was conducted
- o Dissemination and setting appropriate charges for local revenue was carried out in the local government of Lwengo, Ngora and Oyam
- o Study on the effectiveness and efficiency of transfers to LGs was commenced.

V3: Details of Releases and Expenditure

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

| <i>Billion Uganda Shillings</i> | Approved Budget | Released | Spent | % GoU Budget Released | % GoU Budget Spent | %GoU Releases Spent |
|---|-----------------|-------------|-------------|-----------------------|--------------------|---------------------|
| Program 2053 Coordination of Local Government Financing | 5.33 | 4.05 | 3.86 | 75.9% | 72.4% | 95.3% |
| <i>Class: Outputs Provided</i> | <i>5.16</i> | <i>3.94</i> | <i>3.80</i> | <i>76.5%</i> | <i>73.8%</i> | <i>96.5%</i> |
| 205301 Local Government Budget Analysis | 0.21 | 0.15 | 0.14 | 70.4% | 67.3% | 95.7% |
| 205302 Enhancement of LG Revenue Mobilisation and Generation | 0.41 | 0.28 | 0.28 | 69.8% | 69.5% | 99.5% |
| 205303 Equitable Distribution of Grants to LGs | 0.68 | 0.46 | 0.45 | 67.4% | 66.6% | 98.8% |
| 205304 Institutional Capacity Maintenance and Enhancement | 2.67 | 2.22 | 2.11 | 83.0% | 78.9% | 95.0% |
| 205305 Planning Support Services and M&E handed | 0.26 | 0.16 | 0.16 | 63.7% | 63.5% | 99.6% |
| 205306 Information and Communication Technology Management Enhanced | 0.19 | 0.13 | 0.13 | 66.3% | 66.2% | 99.8% |

Vote:147

Local Government Finance Commission

QUARTER 3: Highlights of Vote Performance

| <i>Billion Uganda Shillings</i> | Approved Budget | Released | Spent | % GoU Budget Released | % GoU Budget Spent | %GoU Releases Spent |
|---|-----------------|-------------|-------------|-----------------------|--------------------|---------------------|
| 205307 Research Carried out | 0.20 | 0.13 | 0.12 | 63.9% | 61.8% | 96.8% |
| 205308 Operational LGs Fiscal Data bank /Fiscal Monitoring | 0.18 | 0.12 | 0.12 | 67.3% | 63.1% | 93.8% |
| 205319 Human Resource Management Improved | 0.36 | 0.29 | 0.29 | 81.9% | 81.3% | 99.2% |
| Class: Capital Purchases | 0.16 | 0.09 | 0.04 | 59.0% | 26.6% | 45.0% |
| 205376 Purchase of Office ICT Equipment, including software | 0.16 | 0.09 | 0.04 | 59.0% | 26.6% | 45.0% |
| Class: Arrears | 0.01 | 0.01 | 0.01 | 67.7% | 67.7% | 100.0% |
| 205399 Arrears | 0.01 | 0.01 | 0.01 | 67.7% | 67.7% | 100.0% |
| Total for Vote | 5.33 | 4.05 | 3.86 | 75.9% | 72.4% | 95.3% |

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

| <i>Billion Uganda Shillings</i> | Approved Budget | Released | Spent | % GoU Budget Released | % GoU Budget Spent | %GoU Releases Spent |
|--|-----------------|-------------|-------------|-----------------------|--------------------|---------------------|
| Class: Outputs Provided | 5.16 | 3.94 | 3.80 | 76.5% | 73.8% | 96.5% |
| 211102 Contract Staff Salaries | 1.62 | 1.21 | 1.21 | 75.0% | 75.0% | 100.0% |
| 211103 Allowances (Inc. Casuals, Temporary) | 0.97 | 0.82 | 0.80 | 83.9% | 82.0% | 97.6% |
| 212101 Social Security Contributions | 0.16 | 0.12 | 0.12 | 75.0% | 74.4% | 99.3% |
| 213001 Medical expenses (To employees) | 0.12 | 0.12 | 0.11 | 100.0% | 100.0% | 100.0% |
| 213002 Incapacity, death benefits and funeral expenses | 0.01 | 0.01 | 0.01 | 75.0% | 72.5% | 96.6% |
| 213004 Gratuity Expenses | 0.49 | 0.24 | 0.24 | 50.0% | 50.0% | 100.0% |
| 221001 Advertising and Public Relations | 0.02 | 0.01 | 0.01 | 70.0% | 61.6% | 87.9% |
| 221002 Workshops and Seminars | 0.19 | 0.00 | 0.00 | 0.0% | 0.0% | 0.0% |
| 221003 Staff Training | 0.05 | 0.05 | 0.05 | 100.0% | 100.0% | 100.0% |
| 221004 Recruitment Expenses | 0.01 | 0.01 | 0.01 | 100.0% | 87.5% | 87.5% |
| 221007 Books, Periodicals & Newspapers | 0.02 | 0.02 | 0.01 | 88.4% | 77.1% | 87.2% |
| 221009 Welfare and Entertainment | 0.03 | 0.02 | 0.02 | 73.3% | 70.1% | 95.5% |
| 221011 Printing, Stationery, Photocopying and Binding | 0.08 | 0.07 | 0.07 | 82.3% | 81.1% | 98.6% |
| 221012 Small Office Equipment | 0.00 | 0.00 | 0.00 | 100.0% | 100.0% | 100.0% |
| 221016 IFMS Recurrent costs | 0.00 | 0.00 | 0.00 | 100.0% | 99.8% | 99.8% |
| 222001 Telecommunications | 0.03 | 0.02 | 0.01 | 85.0% | 57.5% | 67.6% |
| 222003 Information and communications technology (ICT) | 0.02 | 0.01 | 0.01 | 78.9% | 78.9% | 100.0% |
| 223003 Rent – (Produced Assets) to private entities | 0.41 | 0.41 | 0.30 | 100.0% | 75.0% | 75.0% |
| 223005 Electricity | 0.05 | 0.04 | 0.04 | 75.0% | 75.0% | 100.0% |
| 224004 Cleaning and Sanitation | 0.03 | 0.03 | 0.03 | 100.0% | 100.0% | 100.0% |
| 225001 Consultancy Services- Short term | 0.11 | 0.11 | 0.11 | 100.0% | 99.0% | 99.0% |
| 227001 Travel inland | 0.35 | 0.35 | 0.34 | 100.0% | 99.6% | 99.6% |
| 227002 Travel abroad | 0.04 | 0.00 | 0.00 | 0.0% | 0.0% | 0.0% |
| 227004 Fuel, Lubricants and Oils | 0.18 | 0.13 | 0.13 | 75.0% | 75.0% | 100.0% |

Vote:147

Local Government Finance Commission

QUARTER 3: Highlights of Vote Performance

| | | | | | | |
|-------------------------------------|-------------|-------------|-------------|-------|-------|--------|
| 228002 Maintenance - Vehicles | 0.19 | 0.14 | 0.14 | 75.3% | 75.2% | 99.9% |
| Class: Capital Purchases | 0.16 | 0.09 | 0.04 | 59.0% | 26.6% | 45.0% |
| 312202 Machinery and Equipment | 0.08 | 0.06 | 0.02 | 70.7% | 19.5% | 27.7% |
| 312203 Furniture & Fixtures | 0.07 | 0.03 | 0.03 | 45.3% | 34.9% | 77.1% |
| Class: Arrears | 0.01 | 0.01 | 0.01 | 67.7% | 67.7% | 100.0% |
| 321605 Domestic arrears (Budgeting) | 0.01 | 0.01 | 0.01 | 67.7% | 67.7% | 100.0% |
| Total for Vote | 5.33 | 4.05 | 3.86 | 75.9% | 72.4% | 95.3% |

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

| <i>Billion Uganda Shillings</i> | Approved Budget | Released | Spent | % GoU Budget Released | % GoU Budget Spent | %GoU Releases Spent |
|---|-----------------|-------------|-------------|-----------------------|--------------------|---------------------|
| Program 2053 Coordination of Local Government Financing | 5.33 | 4.05 | 3.86 | 75.9% | 72.4% | 95.3% |
| <i>Recurrent SubProgrammes</i> | | | | | | |
| 01 Administrative Support Services | 3.50 | 2.81 | 2.70 | 80.5% | 77.3% | 96.0% |
| 02 Revenues for Local Governments-Central Grants and Local Revenues | 1.08 | 0.74 | 0.73 | 68.3% | 67.7% | 99.0% |
| 03 Research and Data management | 0.59 | 0.40 | 0.38 | 67.2% | 64.2% | 95.5% |
| <i>Development Projects</i> | | | | | | |
| 1651 Retooling of Local Government Finance Commission | 0.16 | 0.09 | 0.04 | 59.0% | 26.6% | 45.0% |
| Total for Vote | 5.33 | 4.05 | 3.86 | 75.9% | 72.4% | 95.3% |

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

| <i>Billion Uganda Shillings</i> | Approved Budget | Released | Spent | % Budget Released | % Budget Spent | %Releases Spent |
|---------------------------------|-----------------|----------|-------|-------------------|----------------|-----------------|
|---------------------------------|-----------------|----------|-------|-------------------|----------------|-----------------|

Vote:147

Local Government Finance Commission

QUARTER 3: 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 |
|------------------------|---|--|---------------|
|------------------------|---|--|---------------|

Program: 53 Coordination of Local Government Financing

Recurrent Programmes

Subprogram: 01 Administrative Support Services

Outputs Provided

Output: 04 Institutional Capacity Maintenance and Enhancement

| | | Item | Spent |
|--|--|--|---------|
| Salaries and allowances paid for members of staff | Salaries and allowances were paid for members of staff. 8 Commission policy meetings were held on research, Finance and Administration Audit and a special advisory notes to the minister and full Commission meeting and minutes were produced. 3 Finance Committee meetings were held to discuss the cash limits for the quarter 1 and 2. Commission premises were cleaned and Maintained. | 211102 Contract Staff Salaries | 649,821 |
| 6 Commission policy meetings held and minutes produced and recommendations implemented | | 211103 Allowances (Inc. Casuals, Temporary) | 652,685 |
| 4 Finance Committee meetings held | | 212101 Social Security Contributions | 50,948 |
| Commission premises cleaned and Maintained | | 213002 Incapacity, death benefits and funeral expenses | 5,798 |
| 2 general staff meetings held | | 213004 Gratuity Expenses | 242,618 |
| Value for money internal Audit Reports produced and recommendations implemented | 3 Value for money internal Audit Report were produced and the recommendations implemented | 221001 Advertising and Public Relations | 5,000 |
| Commission fleet of 22 cars maintained | | 221007 Books, Periodicals & Newspapers | 12,500 |
| 12 Monthly procurement reports produced | Commission fleet of 22 cars was maintained and 9 Monthly procurement reports produced. The process on obsolete assets disposal was concluded and a report produced on who the best bidders for the items to be disposed. | 221009 Welfare and Entertainment | 6,695 |
| Obsolete assets disposed off. | | 221011 Printing, Stationery, Photocopying and Binding | 6,128 |
| Logistical support provided and Financial statements provided. Cash fund management reports produced | Logistical support was provided in terms of Welfare, electricity, rent online newspaper etc. Books of Accounts and records were maintained | 221012 Small Office Equipment | 3,000 |
| Books of Accounts and records maintained. | | 222001 Telecommunications | 14,081 |
| Procurement reports produced | | 223003 Rent – (Produced Assets) to private entities | 304,974 |
| 2 general purpose meetings held | | 223005 Electricity | 37,500 |
| 2 appointments committee meetings held | 1 appointments committee meeting was held and minutes were produced | 224004 Cleaning and Sanitation | 30,000 |
| | | 227001 Travel inland | 25,255 |
| 4 audit committee meetings held | | 227004 Fuel, Lubricants and Oils | 26,244 |
| | | 228002 Maintenance - Vehicles | 37,364 |

Reasons for Variation in performance

| | |
|--------------------|------------------|
| Total | 2,110,610 |
| Wage Recurrent | 649,821 |
| Non Wage Recurrent | 1,460,789 |
| AIA | 0 |

Output: 05 Planning Support Services and M&E handed

Vote:147

Local Government Finance Commission

QUARTER 3: 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 |
|--|--|--|--|
| Meetings to prepare the Budget Framework Paper and Ministerial Policy Statement FY 2021/22 held. Vote quarter progress reports in PBS prepared and submitted to OPM and MOFPED, LGFC Annual Report for 2019 prepared and submitted to Speaker of Parliament and the Hon. Minister The Commission Plan monitored to ensure all planned activities are implemented | The budget framework paper for FY 2021/22 was produced and submitted to MoFPED Meetings to Ministerial Policy Statement FY 2021/22 was produced and submitted to MOFPED The Strategic Plan for the Commission FY 2020-21 to 2024-25 was produced and submitted to NPA. Quarter 4 progress report for Vote 147 for FY 2019/20 and progress report for Q1 and Q2 FY 2020/20 were produced and submitted to MoFPED and OPM. The annual report for FY 2019/20 was prepared and submitted to the Speaker of Parliament The Members of the Commission were facilitated to assess the performance of the strategic plan 2015/16-2019/20. | Item 211102 Contract Staff Salaries 211103 Allowances (Inc. Casuals, Temporary) 212101 Social Security Contributions 221009 Welfare and Entertainment 221011 Printing, Stationery, Photocopying and Binding 221016 IFMS Recurrent costs 227001 Travel inland 227004 Fuel, Lubricants and Oils | Spent 59,243 15,363 6,501 2,238 6,000 4,990 39,687 28,085 |

Reasons for Variation in performance

| | |
|--------------------|----------------|
| Total | 162,106 |
| Wage Recurrent | 59,243 |
| Non Wage Recurrent | 102,863 |
| AIA | 0 |

Output: 06 Information and Communication Technology Management Enhanced

| | | | |
|---|---|---|---|
| AC, Telephone and Bio metric Servicing done 4 times. Serviced and supported ICT system in the Commission One Commission Website redesigned. 5 New Banners printed for the Commission ICT security Policy reviewed Staff oriented on the new internet system under NITA U Resource center Enhanced Zoom infrastructure established for the Commission New Computer software and hardware purchased | The Servicing of AC, ICT systems, Telephone and Bio Metric Servicing was done in August, November 2020 and January 2021. The Commission website is was redesigned by NITA U. Enhancement of the Resource center: Furniture were repaired and a resource center was re-located to a new room to cater for more people in the board room during meetings in line with SOPS for COVID 19. New Computer software and hardware were purchased. Enhancement of the Resource center: Furniture were repaired and a resource center was re-located to a new room to cater for more people in the board room during meetings in line with SOPS for COVID 19. | Item 211102 Contract Staff Salaries 211103 Allowances (Inc. Casuals, Temporary) 212101 Social Security Contributions 221009 Welfare and Entertainment 221011 Printing, Stationery, Photocopying and Binding 222003 Information and communications technology (ICT) 227004 Fuel, Lubricants and Oils | Spent 59,366 15,478 6,501 2,044 6,000 13,999 25,165 |
|---|---|---|---|

Reasons for Variation in performance

| | |
|--------------------|----------------|
| Total | 128,553 |
| Wage Recurrent | 59,366 |
| Non Wage Recurrent | 69,187 |

QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

| Output: 19 Human Resource Management Improved | | | |
|---|--|---|---------|
| Medical Insurance to Members of the Commission, Staff and 3 Dependents provided. | Medical Insurance to Members of the Commission, Staff and 3 Dependents provided | Item | Spent |
| Staff salaries paid for members of staff | Staff salaries paid for members of staff | 211102 Contract Staff Salaries | 59,364 |
| Medical Insurance to Members of the Commission, Staff and 3 Dependents. | Conducted HIV/AIDS Counselling, Staff sensitization was carried out. | 211103 Allowances (Inc. Casuals, Temporary) | 15,444 |
| Development and Cascading HIV/AIDS Policy and Mainstreaming HIV/AIDS in activities in the Commission by | defensive driving for drivers was carried out by the Ministry of works and transport and police | 212101 Social Security Contributions | 18,064 |
| Conducting HIV/AIDS Counselling, Staff | Performance Management under COVID 19 | 213001 Medical expenses (To employees) | 114,946 |
| sensitization programmes done | Environment training was carried out for support staff. Performance Management under COVID 19 | 221001 Advertising and Public Relations | 2,510 |
| Training for members of the Commission and staff in Policy Development, Analysis carried out | Environment training was carried out for Technical staff. | 221003 Staff Training | 50,000 |
| Hands-on Financial Analysis training for 26 technical officers(12 male and 14 male) in qualitative and Quantitative Analysis using computer software??s carried out (20m) | Practical Team Building Sessions for 40 (25 males and 15 females) staff members was conducted-Performance Management and Zoom Training | 221004 Recruitment Expenses | 5,250 |
| Practical Team Building Sessions for 40 (25 males and 15 females) staff members Conducted. | | 221007 Books, Periodicals & Newspapers | 300 |
| Defensive Driving Training for drivers carried out | | 221009 Welfare and Entertainment | 1,400 |
| | | 221011 Printing, Stationery, Photocopying and Binding | 6,000 |
| | | 227004 Fuel, Lubricants and Oils | 4,990 |
| | | 228002 Maintenance - Vehicles | 11,396 |

Reasons for Variation in performance

Arrears

| | Item | Spent |
|---|-------------------------------|------------------|
| <i>Reasons for Variation in performance</i> | | |
| | Total | 0 |
| | Wage Recurrent | 0 |
| | Non Wage Recurrent | 0 |
| | AIA | 0 |
| | Total For SubProgramme | 2,690,932 |
| | Wage Recurrent | 827,794 |
| | Non Wage Recurrent | 1,863,138 |
| | AIA | 0 |

Vote:147

Local Government Finance Commission

QUARTER 3: 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 |
|------------------------|---|--|---------------|
|------------------------|---|--|---------------|

Recurrent Programmes

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

Outputs Provided

Output: 02 Enhancement of LG Revenue Mobilisation and Generation

| | | Item | Spent |
|--|--|---|---------|
| Research on the existing local revenue enhancement strategies conducted | Data was collected from 8 LGs of Mbarara, Wakiso, mbale, Lira Nebbi Arua, Soroti and Masaka and a report is being produced. | 211102 Contract Staff Salaries | 96,395 |
| Research conducted in revenues potential from all sources available in LGs. | | 211103 Allowances (Inc. Casuals, Temporary) | 18,579 |
| | | 212101 Social Security Contributions | 10,556 |
| Action research in revenues potential from natural resources conducted | Data was collected from 11 LGs of Masindi, Moroto, Mubende, Jinja and Buhweju Buikwe, Nwoya, Kanungu, Kasese, Tororo, Hoima and a report on revenue enhancement strategies produced. | 221001 Advertising and Public Relations | 2,970 |
| focusing on poorly performing LGs | | 221009 Welfare and Entertainment | 1,578 |
| Support in dissemination and setting appropriate charges for local revenue for local governments provided Yumbe, Dokolo, Kyenjojo, Kaliro, Kanungu, Budaka, Oyam, Kaberamaido, kitgum, Ngora | Dissemination was carried out in the local governments of Lwengo, Ngora and Oyam and a report was produced | 221011 Printing, Stationery, Photocopying and Binding | 6,000 |
| Local Revenue mobilization strategy Finalized and disseminated | The Revenue Mobilization Strategy was received and discussed by all stakeholders. | 222001 Telecommunications | 520 |
| | | 227001 Travel inland | 100,000 |
| | | 227004 Fuel, Lubricants and Oils | 14,346 |
| | | 228002 Maintenance - Vehicles | 30,479 |

Reasons for Variation in performance

| | |
|--------------------|----------------|
| Total | 281,423 |
| Wage Recurrent | 96,395 |
| Non Wage Recurrent | 185,028 |
| AIA | 0 |

Output: 03 Equitable Distribution of Grants to LGs

Vote:147

Local Government Finance Commission

QUARTER 3: 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 |
|--|--|--|---------------|
| Sector budgets in the NDP III analysed to check for responsiveness to LG needs and National priorities. | Sector budget and MPS analysed for adherence to the agreed postilions on the requirements for the Conditional grants | Item | Spent |
| Sector budget and MPS analysed for adherence to the agreed postilions on the requirements for the Conditional grants | Statistical data on grants comparisons between the different FYs was generated and shared with all stakeholders | 211102 Contract Staff Salaries | 129,370 |
| Consolidate and validate data on grants transfers and produce statistical trends by sector | 2 reports on performance of Disbursement Linked Indicators (DLIs) was submitted to the Committees, Fiscal Decentralization Technical Committee (FDTC), MoFPED and World Bank. | 211103 Allowances (Inc. Casuals, Temporary) | 22,971 |
| Report on verification of verification of disbursement Linked Indicators (DLIs) under UGIFT programe Produced and presented to the FD committees and world bank. | The report showed good performance as all the DLIs under the jurisdiction of LGFC were all met. | 212101 Social Security Contributions | 11,276 |
| Conditional grant funded programs in the Ministry of Gender, Labor and Social Development and Ministry of Education and Sports assessed for gender enhancing programs with Areas covered range from financing needs for children, girls, boys, women youth | 3 meetings were held with the sectors of Education, Heath, Water and Agriculture | 221007 Books, Periodicals & Newspapers | 500 |
| The local government budget consultative workshops for FY 2021/22 facilitated | Report was produced for the negotiations between Local Governments and sector Ministries representing the various programs to contribute to the improvement of the state of funding for local governments in the National budget and this was carried out on 22nd -25th September 2020. The main objective of the negotiations was to facilitate local governments and sector ministries to discuss and agree on effectiveness of conditional grants funded programs under the NDPIII's program-based approach to planning and budgeting for FY 2021/22. | 221009 Welfare and Entertainment | 1,476 |
| | v. A total of 7 Agreements (MoUS) were reached between the respective ministries and LGs represented by UNAT, and are all were signed for dissemination, revision of program guidelines and implementation. All the 7 line ministries selected the key areas of negotiation and include them in the draft grant budget guidelines for LGs to use in implementation. | 221011 Printing, Stationery, Photocopying and Binding | 5,250 |
| | The LG consultative workshops for FY 2021/22 were facilitated and a brief of the undertakings from the negotiations were presented to the LGs with the emerging issues with regards to financing of LGs | 225001 Consultancy Services- Short term | 113,510 |
| | | 227001 Travel inland | 100,563 |
| | | 227004 Fuel, Lubricants and Oils | 12,118 |
| | | 228002 Maintenance - Vehicles | 54,011 |

Reasons for Variation in performance

| | |
|--------------------|----------------|
| Total | 451,045 |
| Wage Recurrent | 129,370 |
| Non Wage Recurrent | 321,675 |

Vote:147

Local Government Finance Commission

QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

| Annual Planned Outputs | Cumulative Outputs Achieved by End of Quarter | Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | US\$ Thousand |
|------------------------|---|--|----------------|
| | | AIA | 0 |
| | | Total For SubProgramme | 732,469 |
| | | Wage Recurrent | 225,765 |
| | | Non Wage Recurrent | 506,704 |
| | | AIA | 0 |

Recurrent Programmes

Subprogram: 03 Research and Data management

Outputs Provided

Output: 01 Local Government Budget Analysis

The national budget analysed for legal compliance with respect to the section 9(f) of the LGFC ACT, A report on the state of LG financing in the national budget produced
FY 2020/21 Budget Analysis report on all Vote holder LGs produced and shared with stakeholders.
Detailed LG Specific Analytical Reports and Feedback provided to 175 LGs.
Quarterly LG releases analysed and reports shared with stakeholders.
Data on budget formulation and other supportive strategies to enhance LG capacities analysed and report produced.

The national budget was analysed for legal compliance with respect to the section 9(g) of the LGFC ACT, on the share to LGs and a report on the state of LG financing in the national budget produced with the current share standing at 9.3% which is below the share of FY 2019-20 which was at 12.8%

Detailed LG Specific Analytical Reports and Feedback was provided to 168 LGs that have serious compliance issues with the legal requirements.

20 district LGs of Kazo, Rwampara, Kalaki, Karenga, Kibuku, Kitagwenda, Kwanja, Madi-Okollo and Nabilatuk Arua City, Rukiga Dlg, Buhweju Dlg, Mitooma Dlg, Terego Dlg, Gulu City, Jinja City, Mbale City Masaka City, Lira and Fort portal city were in budget formulation and supportive strategies provided and the reports are being prepared.

| Item | Spent |
|---|--------|
| 211102 Contract Staff Salaries | 59,366 |
| 211103 Allowances (Inc. Casuals, Temporary) | 17,768 |
| 212101 Social Security Contributions | 6,501 |
| 221007 Books, Periodicals & Newspapers | 350 |
| 221009 Welfare and Entertainment | 1,343 |
| 221011 Printing, Stationery, Photocopying and Binding | 5,250 |
| 227001 Travel inland | 48,996 |
| 227004 Fuel, Lubricants and Oils | 2,567 |

Reasons for Variation in performance

| | |
|--------------------|----------------|
| Total | 142,140 |
| Wage Recurrent | 59,366 |
| Non Wage Recurrent | 82,774 |
| AIA | 0 |

Output: 07 Research Carried out

Vote:147 Local Government Finance Commission

QUARTER 3: 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 |
|---|---|--|------------------|
| Study conducted on the impact of the new government policies on post Covid LGs financing. | Local Economic Development support was provided to enhance fiscal capacities in Kabarole, Nakaseke, Jinja, and Nwoya districts. | Item | Spent |
| Selected LGs supported to implement LED to enhance their fiscal capacities | A draft concept note is in place for the Study on the effectiveness and efficiency of transfers to LGs | 211102 Contract Staff Salaries | 50,407 |
| Research on the financing of the newly established cities in Uganda carried out | The Technical Note of sustainable financing of the 10 newly established Cities was prepared and submitted to the Minister | 211103 Allowances (Inc. Casuals, Temporary) | 21,852 |
| | | 212101 Social Security Contributions | 5,521 |
| | | 221001 Advertising and Public Relations | 1,830 |
| | | 221007 Books, Periodicals & Newspapers | 500 |
| | | 221009 Welfare and Entertainment | 2,025 |
| | | 221011 Printing, Stationery, Photocopying and Binding | 2,022 |
| | | 227001 Travel inland | 19,853 |
| | | 227004 Fuel, Lubricants and Oils | 11,250 |
| | | 228002 Maintenance - Vehicles | 7,696 |

Reasons for Variation in performance

| | |
|--------------------|----------------|
| Total | 122,955 |
| Wage Recurrent | 50,407 |
| Non Wage Recurrent | 72,548 |
| AIA | 0 |

Output: 08 Operational LGs Fiscal Data bank /Fiscal Monitoring

| | | | |
|--|---|---|--------------|
| Data on grants transfers Collected consolidated and validated to produce statistical trends by sector. | Data for LGs lagging behind the national average for Education Health & Water was collected & analyzed a report produced. | Item | Spent |
| Data to identify local governments lagging behind the national average for Education Health & Water Collected & analyzed and a report produced | Data from Final Accounts of LGs for FY 2019/20 was analyzed and report produced . So far data has been captured for 168 DLGs. | 211102 Contract Staff Salaries | 50,642 |
| Fiscal data from audited annual final accounts Collected captured and processed in the fiscal data bank. | | 211103 Allowances (Inc. Casuals, Temporary) | 16,577 |
| | | 212101 Social Security Contributions | 4,625 |
| | | 221007 Books, Periodicals & Newspapers | 500 |
| | | 221009 Welfare and Entertainment | 2,221 |
| | | 221011 Printing, Stationery, Photocopying and Binding | 23,999 |
| | | 227001 Travel inland | 10,000 |
| | | 227004 Fuel, Lubricants and Oils | 7,675 |

Reasons for Variation in performance

| | |
|-------------------------------|----------------|
| Total | 116,239 |
| Wage Recurrent | 50,642 |
| Non Wage Recurrent | 65,597 |
| AIA | 0 |
| Total For SubProgramme | 381,334 |
| Wage Recurrent | 160,415 |
| Non Wage Recurrent | 220,919 |
| AIA | 0 |

Vote:147

Local Government Finance Commission

QUARTER 3: 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 |
|------------------------|---|--|------------------|
|------------------------|---|--|------------------|

Development Projects

Project: 1651 Retooling of Local Government Finance Commission

Capital Purchases

Output: 76 Purchase of Office ICT Equipment, including software

| | | Item | Spent |
|---|--|--------------------------------|--------|
| 20 Wooden office Chairs, | 20 Wooden office Chairs, 4 Executive | | |
| 4 Executive Arm wooden office chairs | Arm wooden office chairs 1 Ordinary | 312202 Machinery and Equipment | 16,594 |
| 1 Ordinary Office filling cabinet | Office filling cabinet 1 Lockable office | | |
| 1 Lockable office book shelf with glass | book shelf with glass door 4 Computers , | 312203 Furniture & Fixtures | 25,061 |
| door2 wooden coat hangers | 2 Printers , 2 Laptop and 4 Ipads were | | |
| 4 Computers purchased | purchased and installed 4 Computers , 2 | | |
| 2 Printers purchased and installed | Printers , 2 Laptop and 4 Ipads were | | |
| 2 Laptop computers purchased and | purchased and installed | | |
| installed | | | |
| 4 Ipads procured | | | |

Reasons for Variation in performance

| | | |
|-------------------------------|--------------|------------------|
| | Total | 41,655 |
| GoU Development | | 41,655 |
| External Financing | | 0 |
| AIA | | 0 |
| Total For SubProgramme | | 41,655 |
| GoU Development | | 41,655 |
| External Financing | | 0 |
| AIA | | 0 |
| GRAND TOTAL | | 3,846,390 |
| Wage Recurrent | | 1,213,974 |
| Non Wage Recurrent | | 2,590,761 |
| GoU Development | | 41,655 |
| External Financing | | 0 |
| AIA | | 0 |

Vote:147

Local Government Finance Commission

QUARTER 3: Outputs and Expenditure in Quarter

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

Program: 53 Coordination of Local Government Financing

Recurrent Programmes

Subprogram: 01 Administrative Support Services

Outputs Provided

Output: 04 Institutional Capacity Maintenance and Enhancement

| Salaries and allowances paid for members of staff 6 Commission policy meetings held and minutes produced and recommendations implemented 1 Finance Committee meetings held Commission premises cleaned and Maintained Value for money internal Audit Reports produced and recommendations implemented Commission fleet of 22 cars maintained 12 Monthly procurement reports produced Obsolete assets disposed off. | 4 Commission policy meetings were held on Audit, special advisory notes to the minister and full Commission Value for money internal Audit Report were produced and the recommendations implemented Commission fleet of 22 cars was maintained and 3 Monthly procurement reports produced. Asset Disposal was concluded and a report produced on who the best bidders for the items to be disposed Logistical support was provided in terms of Welfare, electricity, rent online newspaper etc. Books of Accounts and records were maintained | Item | Spent |
|--|---|--|---------|
| | | 211102 Contract Staff Salaries | 216,721 |
| | | 211103 Allowances (Inc. Casuals, Temporary) | 214,688 |
| | | 212101 Social Security Contributions | 16,983 |
| | | 213002 Incapacity, death benefits and funeral expenses | 1,878 |
| | | 213004 Gratuity Expenses | 138,686 |
| | | 221007 Books, Periodicals & Newspapers | 363 |
| | | 221011 Printing, Stationery, Photocopying and Binding | 2,052 |
| | | 221012 Small Office Equipment | 1,060 |
| | | 222001 Telecommunications | 100 |
| | | 223003 Rent – (Produced Assets) to private entities | 101,791 |
| | | 223005 Electricity | 12,500 |
| | | 227001 Travel inland | 12,045 |
| | | 227004 Fuel, Lubricants and Oils | 8,748 |
| | | 228002 Maintenance - Vehicles | 13,095 |

Reasons for Variation in performance

| | |
|--------------------|----------------|
| Total | 740,709 |
| Wage Recurrent | 216,721 |
| Non Wage Recurrent | 523,988 |
| <i>AIA</i> | 0 |

Output: 05 Planning Support Services and M&E handed

Vote:147

Local Government Finance Commission

QUARTER 3: Outputs and Expenditure in Quarter

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Expenditures incurred in the Quarter to deliver outputs | US\$ Thousand |
|---|--|---|------------------|
| Meetings to Ministerial Policy Statement FY 2021/22 held Strategic plan finalized | Meetings to Ministerial Policy Statement FY 2021/22 was produced and submitted to MOFPED | Item | Spent |
| | | 211102 Contract Staff Salaries | 19,665 |
| | | 211103 Allowances (Inc. Casuals, Temporary) | 5,042 |
| | The Strategic Plan for the Commission FY 2020-21 to 2024-25 was produced and submitted to NPA. | 212101 Social Security Contributions | 2,167 |
| | Quarter 2 progress report for Vote 147 was prepared and submitted to MoFPED and OPM. | 221009 Welfare and Entertainment | 300 |
| | The annual report for FY 2019/20 was prepared and submitted to the Speaker of Parliament | 221011 Printing, Stationery, Photocopying and Binding | 2,000 |
| | | 227001 Travel inland | 19,687 |
| | | 227004 Fuel, Lubricants and Oils | 9,362 |

Reasons for Variation in performance

| | |
|--------------------|---------------|
| Total | 58,222 |
| Wage Recurrent | 19,665 |
| Non Wage Recurrent | 38,557 |
| AIA | 0 |

Output: 06 Information and Communication Technology Management Enhanced

| | | | |
|--|---|---|--------------|
| AC, Telephone and Bio metric Servicing done once. Serviced and supported ICT system in the Commission One Commission Website redesigned. | AC, Telephone and Bio metric Servicing was done in January 2021. Serviced and supported ICT system in the Commission. Website redesigned. | Item | Spent |
| | | 211102 Contract Staff Salaries | 19,789 |
| | | 211103 Allowances (Inc. Casuals, Temporary) | 5,157 |
| | | 212101 Social Security Contributions | 2,167 |
| | | 221011 Printing, Stationery, Photocopying and Binding | 2,000 |
| | | 227004 Fuel, Lubricants and Oils | 8,388 |

Reasons for Variation in performance

| | |
|--------------------|---------------|
| Total | 37,501 |
| Wage Recurrent | 19,789 |
| Non Wage Recurrent | 17,712 |
| AIA | 0 |

Output: 19 Human Resource Management Improved

Vote:147 Local Government Finance Commission

QUARTER 3: Outputs and Expenditure in Quarter

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Expenditures incurred in the Quarter to deliver outputs | US\$ Thousand |
|---|---|---|---------------|
| Medical Insurance to Members of the Commission, Staff and 3 Dependents provided | Medical Insurance to Members of the Commission, Staff and 3 Dependents provided | Item | Spent |
| | Staff salaries paid for members of staff | 211102 Contract Staff Salaries | 19,789 |
| | Conducted HIV/AIDS Counselling, Staff sensitization done Practical Team | 211103 Allowances (Inc. Casuals, Temporary) | 5,123 |
| | Building Sessions for 40 (25 males and 15 females) staff members were conducted- | 212101 Social Security Contributions | 6,021 |
| | Performance Management and Zoom Training | 213001 Medical expenses (To employees) | 64,657 |
| | defensive driving for drivers was carried out by the Ministry of works and transport and police | 221001 Advertising and Public Relations | 1,010 |
| | | 221004 Recruitment Expenses | 2,250 |
| | | 221007 Books, Periodicals & Newspapers | 300 |
| | | 221011 Printing, Stationery, Photocopying and Binding | 2,000 |
| | | 227004 Fuel, Lubricants and Oils | 1,663 |
| | | 228002 Maintenance - Vehicles | 4,670 |

Reasons for Variation in performance

| | | |
|---------|-------------------------------|----------------|
| | Total | 107,483 |
| | Wage Recurrent | 19,789 |
| | Non Wage Recurrent | 87,694 |
| | AIA | 0 |
| Arrears | | |
| | Total For SubProgramme | 943,915 |
| | Wage Recurrent | 275,964 |
| | Non Wage Recurrent | 667,951 |
| | AIA | 0 |

Recurrent Programmes

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

Outputs Provided

Output: 02 Enhancement of LG Revenue Mobilisation and Generation

| | | | |
|--|---|---|--------------|
| Research on the existing local revenue databases and provide support to exploit the local revenue potential conductedSupport in dissemination and setting appropriate charges for local revenue for local governments provided | Research was conducted in revenues potential from all traditional existing revenue local sources available in LGs and this was carried out in the areas of and Masaka and a report is being produced. | Item | Spent |
| | Continued research in revenues potential from natural resources conducted focusing on poorly performing LGs was carried out in Kasese, Tororo, Hoima, and a report was produced | 211102 Contract Staff Salaries | 32,130 |
| | Dissemination was carried out in the local governments of Lwengo, Ngora and Oyam and a report was produced | 211103 Allowances (Inc. Casuals, Temporary) | 5,600 |
| | The Revenue Mobilization Strategy was received and discussed by all stakeholders. | 212101 Social Security Contributions | 3,519 |
| | | 221001 Advertising and Public Relations | 1,470 |
| | | 221011 Printing, Stationery, Photocopying and Binding | 3,111 |
| | | 222001 Telecommunications | 520 |
| | | 227004 Fuel, Lubricants and Oils | 4,782 |
| | | 228002 Maintenance - Vehicles | 10,398 |

Reasons for Variation in performance

Vote:147

Local Government Finance Commission

QUARTER 3: Outputs and Expenditure in Quarter

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

| | | | |
|--|--|--------------------|---------------|
| | | Total | 61,529 |
| | | Wage Recurrent | 32,130 |
| | | Non Wage Recurrent | 29,399 |
| | | AIA | 0 |

Output: 03 Equitable Distribution of Grants to LGs

| | Item | Spent |
|--|---|--------|
| | 211102 Contract Staff Salaries | 43,126 |
| 3 meetings were held with the sectors of Education, Heath, Water and Agriculture | 211103 Allowances (Inc. Casuals, Temporary) | 5,720 |
| | 212101 Social Security Contributions | 3,759 |
| | 221007 Books, Periodicals & Newspapers | 500 |
| | 221011 Printing, Stationery, Photocopying and Binding | 3,917 |
| | 225001 Consultancy Services- Short term | 3,600 |
| | 227004 Fuel, Lubricants and Oils | 4,039 |
| | 228002 Maintenance - Vehicles | 18,053 |

Reasons for Variation in performance

| | | |
|-------------------------------|--------------------|----------------|
| | Total | 82,716 |
| | Wage Recurrent | 43,126 |
| | Non Wage Recurrent | 39,589 |
| | AIA | 0 |
| Total For SubProgramme | | 144,245 |
| | Wage Recurrent | 75,256 |
| | Non Wage Recurrent | 68,988 |
| | AIA | 0 |

Recurrent Programmes

Subprogram: 03 Research and Data management

Outputs Provided

Output: 01 Local Government Budget Analysis

Vote:147

Local Government Finance Commission

QUARTER 3: Outputs and Expenditure in Quarter

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Expenditures incurred in the Quarter to deliver outputs | US\$ Thousand |
|---|---|---|------------------|
| LGs supported in budget formulation and other supportive strategies to enhance LG capacities. | 5 district LGs of Jinja City, Mbale City Masaka City, Lira and Fort portal city were in budget formulation and supportive strategies provided and the reports are being prepared. | Item | Spent |
| | | 211102 Contract Staff Salaries | 19,789 |
| | | 211103 Allowances (Inc. Casuals, Temporary) | 2,338 |
| | | 212101 Social Security Contributions | 2,409 |
| | | 221007 Books, Periodicals & Newspapers | 350 |
| | | 221011 Printing, Stationery, Photocopying and Binding | 1,753 |
| | | 227001 Travel inland | 32,496 |
| | | 227004 Fuel, Lubricants and Oils | 856 |
| Reasons for Variation in performance | | | |
| | | Total | 59,989 |
| | | Wage Recurrent | 19,789 |
| | | Non Wage Recurrent | 40,200 |
| | | AIA | 0 |

Reasons for Variation in performance

Output: 07 Research Carried out

| | | | |
|---|--|---|--------|
| Study on the effectiveness and efficiency of transfers to LGs carried out | A draft concept note is in place for the Study on the effectiveness and efficiency of transfers to LGs | Item | Spent |
| | | 211102 Contract Staff Salaries | 16,802 |
| | | 211103 Allowances (Inc. Casuals, Temporary) | 6,828 |
| | | 212101 Social Security Contributions | 5,521 |
| | | 221001 Advertising and Public Relations | 330 |
| | | 221007 Books, Periodicals & Newspapers | 500 |
| | | 221011 Printing, Stationery, Photocopying and Binding | 1,000 |
| | | 227001 Travel inland | 4,780 |
| | | 227004 Fuel, Lubricants and Oils | 3,750 |
| | | 228002 Maintenance - Vehicles | 2,158 |

Reasons for Variation in performance

Output: 08 Operational LGs Fiscal Data bank /Fiscal Monitoring

Vote:147 Local Government Finance Commission

QUARTER 3: Outputs and Expenditure in Quarter

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Expenditures incurred in the Quarter to deliver outputs | US\$ Thousand |
|---|---|---|---------------|
| o Clean data on local governments lagging behind the national average for Education Health & Water Collected & analyzed and a report produced | Data from Final Accounts of LGs for FY 2019/20 is being done. So far data has been captured for more 54 DLGs. | Item | Spent |
| | | 211102 Contract Staff Salaries | 16,881 |
| | | 212101 Social Security Contributions | 4,625 |
| | | 221007 Books, Periodicals & Newspapers | 500 |
| | | 221009 Welfare and Entertainment | 50 |
| | | 221011 Printing, Stationery, Photocopying and Binding | 3,084 |
| | | 227001 Travel inland | 7,097 |
| | | 227004 Fuel, Lubricants and Oils | 2,558 |

Reasons for Variation in performance

| | |
|-------------------------------|----------------|
| Total | 34,795 |
| Wage Recurrent | 16,881 |
| Non Wage Recurrent | 17,915 |
| AIA | 0 |
| Total For SubProgramme | 136,454 |
| Wage Recurrent | 53,472 |
| Non Wage Recurrent | 82,982 |
| AIA | 0 |

Development Projects

Project: 1651 Retooling of Local Government Finance Commission

Capital Purchases

Output: 76 Purchase of Office ICT Equipment, including software

| | | | |
|--|---|-----------------------------|--------------|
| All procurements completed and supplies received | 20 Wooden office Chairs, 4 Executive Arm wooden office chairs 1 Ordinary Office filling cabinet 1 Lockable office book shelf with glass door 4 Computers , 2 Printers , 2 Laptop and 4 Ipads were purchased and installed | Item | Spent |
| All procurements completed and supplies received | 4 Computers , 2 Printers , 2 Laptop and 4 Ipads were purchased and installed | 312203 Furniture & Fixtures | 23,861 |

Reasons for Variation in performance

| | |
|-------------------------------|---------------|
| Total | 23,861 |
| GoU Development | 23,861 |
| External Financing | 0 |
| AIA | 0 |
| Total For SubProgramme | 23,861 |
| GoU Development | 23,861 |
| External Financing | 0 |
| AIA | 0 |

GRAND TOTAL 1,248,475

Vote:147 Local Government Finance Commission

QUARTER 3: Outputs and Expenditure in Quarter

| | | |
|--|--------------------|---------|
| | Wage Recurrent | 404,692 |
| | Non Wage Recurrent | 819,922 |
| | GoU Development | 23,861 |
| | External Financing | 0 |
| | AIA | 0 |

Vote:147

Local Government Finance Commission

QUARTER 4: Revised Workplan

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

Program: 53 Coordination of Local Government Financing
Recurrent Programmes
Subprogram: 01 Administrative Support Services
Outputs Provided
Output: 04 Institutional Capacity Maintenance and Enhancement

| | Item | Balance b/f | New Funds | Total |
|---|--|--------------------|------------------|----------------|
| Organizational self assessment 1 general purpose meetings held | 211102 Contract Staff Salaries | 16 | 0 | 16 |
| | 211103 Allowances (Inc. Casuals, Temporary) | 3,372 | 0 | 3,372 |
| | 213002 Incapacity, death benefits and funeral expenses | 204 | 0 | 204 |
| | 221009 Welfare and Entertainment | 55 | 0 | 55 |
| | 222001 Telecommunications | 3,885 | 0 | 3,885 |
| | 223003 Rent – (Produced Assets) to private entities | 101,426 | 0 | 101,426 |
| | 227001 Travel inland | 929 | 0 | 929 |
| | 228002 Maintenance - Vehicles | 136 | 0 | 136 |
| | Total | 110,023 | 0 | 110,023 |
| | Wage Recurrent | 16 | 0 | 16 |
| | Non Wage Recurrent | 110,007 | 0 | 110,007 |
| | AIA | 0 | 0 | 0 |

Output: 05 Planning Support Services and M&E handed

| | Item | Balance b/f | New Funds | Total |
|------------------------------|---|--------------------|------------------|--------------|
| Development of M&E Framework | 211102 Contract Staff Salaries | 124 | 0 | 124 |
| | 211103 Allowances (Inc. Casuals, Temporary) | 119 | 0 | 119 |
| | 221009 Welfare and Entertainment | 12 | 0 | 12 |
| | 221016 IFMS Recurrent costs | 8 | 0 | 8 |
| | 227001 Travel inland | 313 | 0 | 313 |
| | Total | 575 | 0 | 575 |
| | Wage Recurrent | 124 | 0 | 124 |
| | Non Wage Recurrent | 452 | 0 | 452 |
| | AIA | 0 | 0 | 0 |

Vote:147

Local Government Finance Commission

QUARTER 4: Revised Workplan

Output: 06 Information and Communication Technology Management Enhanced

| Item | Balance b/f | New Funds | Total |
|--|-------------|-----------|------------|
| 211103 Allowances (Inc. Casuals, Temporary) | 4 | 0 | 4 |
| 221009 Welfare and Entertainment | 206 | 0 | 206 |
| 222003 Information and communications technology (ICT) | 1 | 0 | 1 |
| Total | 211 | 0 | 211 |
| <i>Wage Recurrent</i> | <i>0</i> | <i>0</i> | <i>0</i> |
| <i>Non Wage Recurrent</i> | <i>211</i> | <i>0</i> | <i>211</i> |
| <i>AIA</i> | <i>0</i> | <i>0</i> | <i>0</i> |

Output: 19 Human Resource Management Improved

| Medical Insurance to Members of the Commission, Staff and 3 Dependents provided. | Item | Balance b/f | New Funds | Total |
|--|---|--------------|-----------|--------------|
| | 211103 Allowances (Inc. Casuals, Temporary) | 38 | 0 | 38 |
| | 213001 Medical expenses (To employees) | 54 | 0 | 54 |
| | 221001 Advertising and Public Relations | 490 | 0 | 490 |
| | 221004 Recruitment Expenses | 750 | 0 | 750 |
| | 221007 Books, Periodicals & Newspapers | 300 | 0 | 300 |
| | 221009 Welfare and Entertainment | 100 | 0 | 100 |
| | 222001 Telecommunications | 520 | 0 | 520 |
| | Total | 2,252 | 0 | 2,252 |
| | <i>Wage Recurrent</i> | <i>0</i> | <i>0</i> | <i>0</i> |
| | <i>Non Wage Recurrent</i> | <i>2,252</i> | <i>0</i> | <i>2,252</i> |
| | <i>AIA</i> | <i>0</i> | <i>0</i> | <i>0</i> |

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

Outputs Provided

Output: 02 Enhancement of LG Revenue Mobilisation and Generation

| Item | Balance b/f | New Funds | Total |
|---|--------------|-----------|--------------|
| 211103 Allowances (Inc. Casuals, Temporary) | 904 | 0 | 904 |
| 221001 Advertising and Public Relations | 30 | 0 | 30 |
| 221009 Welfare and Entertainment | 172 | 0 | 172 |
| 222001 Telecommunications | 330 | 0 | 330 |
| 228002 Maintenance - Vehicles | 7 | 0 | 7 |
| Total | 1,443 | 0 | 1,443 |
| <i>Wage Recurrent</i> | <i>0</i> | <i>0</i> | <i>0</i> |
| <i>Non Wage Recurrent</i> | <i>1,443</i> | <i>0</i> | <i>1,443</i> |
| <i>AIA</i> | <i>0</i> | <i>0</i> | <i>0</i> |

Vote:147

Local Government Finance Commission

QUARTER 4: Revised Workplan

Output: 03 Equitable Distribution of Grants to LGs

| | Item | Balance b/f | New Funds | Total |
|--|---|--------------|-----------|--------------|
| | 211103 Allowances (Inc. Casuals, Temporary) | 2,905 | 0 | 2,905 |
| | 221007 Books, Periodicals & Newspapers | 500 | 0 | 500 |
| | 221009 Welfare and Entertainment | 24 | 0 | 24 |
| | 222001 Telecommunications | 1,100 | 0 | 1,100 |
| | 225001 Consultancy Services- Short term | 1,163 | 0 | 1,163 |
| | 228002 Maintenance - Vehicles | 2 | 0 | 2 |
| | Total | 5,694 | 0 | 5,694 |
| | Wage Recurrent | 0 | 0 | 0 |
| | Non Wage Recurrent | 5,694 | 0 | 5,694 |
| | AIA | 0 | 0 | 0 |

Subprogram: 03 Research and Data management

Outputs Provided

Output: 01 Local Government Budget Analysis

| | Item | Balance b/f | New Funds | Total |
|---|---|--------------|-----------|--------------|
| | 211103 Allowances (Inc. Casuals, Temporary) | 5,397 | 0 | 5,397 |
| | 221007 Books, Periodicals & Newspapers | 350 | 0 | 350 |
| | 221009 Welfare and Entertainment | 157 | 0 | 157 |
| | 222001 Telecommunications | 520 | 0 | 520 |
| Data on budget formulation and other supportive strategies to enhance LG capacities analysed and report produced. | 227001 Travel inland | 4 | 0 | 4 |
| | Total | 6,428 | 0 | 6,428 |
| | Wage Recurrent | 0 | 0 | 0 |
| | Non Wage Recurrent | 6,428 | 0 | 6,428 |
| | AIA | 0 | 0 | 0 |

Output: 07 Research Carried out

| | Item | Balance b/f | New Funds | Total |
|--|---|--------------|-----------|--------------|
| | 211103 Allowances (Inc. Casuals, Temporary) | 684 | 0 | 684 |
| | 221001 Advertising and Public Relations | 1,170 | 0 | 1,170 |
| | 221007 Books, Periodicals & Newspapers | 500 | 0 | 500 |
| | 221009 Welfare and Entertainment | 225 | 0 | 225 |
| | 221011 Printing, Stationery, Photocopying and Binding | 978 | 0 | 978 |
| | 222001 Telecommunications | 320 | 0 | 320 |
| | 227001 Travel inland | 147 | 0 | 147 |
| | Total | 4,024 | 0 | 4,024 |
| | Wage Recurrent | 0 | 0 | 0 |
| | Non Wage Recurrent | 4,024 | 0 | 4,024 |
| | AIA | 0 | 0 | 0 |

Vote:147

Local Government Finance Commission

QUARTER 4: Revised Workplan

Output: 08 Operational LGs Fiscal Data bank /Fiscal Monitoring

| Item | Balance b/f | New Funds | Total |
|---|--------------|-----------|--------------|
| 211103 Allowances (Inc. Casuals, Temporary) | 5,959 | 0 | 5,959 |
| 212101 Social Security Contributions | 896 | 0 | 896 |
| 221007 Books, Periodicals & Newspapers | 500 | 0 | 500 |
| 221009 Welfare and Entertainment | 29 | 0 | 29 |
| 221011 Printing, Stationery, Photocopying and Binding | 1 | 0 | 1 |
| 222001 Telecommunications | 320 | 0 | 320 |
| Total | 7,705 | 0 | 7,705 |
| <i>Wage Recurrent</i> | <i>0</i> | <i>0</i> | <i>0</i> |
| <i>Non Wage Recurrent</i> | <i>7,705</i> | <i>0</i> | <i>7,705</i> |
| <i>AIA</i> | <i>0</i> | <i>0</i> | <i>0</i> |

Development Projects

Project: 1651 Retooling of Local Government Finance Commission

Capital Purchases

Output: 76 Purchase of Office ICT Equipment, including software

| Item | Balance b/f | New Funds | Total |
|--------------------------------|----------------|-----------|----------------|
| 312202 Machinery and Equipment | 43,406 | 0 | 43,406 |
| 312203 Furniture & Fixtures | 7,439 | 0 | 7,439 |
| Total | 50,845 | 0 | 50,845 |
| <i>GoU Development</i> | <i>50,845</i> | <i>0</i> | <i>50,845</i> |
| <i>External Financing</i> | <i>0</i> | <i>0</i> | <i>0</i> |
| <i>AIA</i> | <i>0</i> | <i>0</i> | <i>0</i> |
| GRAND TOTAL | 189,201 | 0 | 189,201 |
| <i>Wage Recurrent</i> | <i>140</i> | <i>0</i> | <i>140</i> |
| <i>Non Wage Recurrent</i> | <i>138,216</i> | <i>0</i> | <i>138,216</i> |
| <i>GoU Development</i> | <i>50,845</i> | <i>0</i> | <i>50,845</i> |
| <i>External Financing</i> | <i>0</i> | <i>0</i> | <i>0</i> |
| <i>AIA</i> | <i>0</i> | <i>0</i> | <i>0</i> |