

# 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	1.619	1.619	1.619	100.0%	100.0%	100.0%
	Non Wage	3.539	3.537	3.537	99.9%	99.9%	100.0%
Dev.	GoU	0.157	0.117	0.116	74.5%	73.9%	98.5%
	Ext. Fin.	0.000	0.000	0.000	0.0%	0.0%	0.0%
<b>GoU Total</b>		<b>5.314</b>	<b>5.273</b>	<b>5.271</b>	<b>99.2%</b>	<b>99.2%</b>	<b>100.0%</b>
<b>Total GoU+Ext Fin (MTEF)</b>		<b>5.314</b>	<b>5.273</b>	<b>5.271</b>	<b>99.2%</b>	<b>99.2%</b>	<b>100.0%</b>
	Arrears	0.014	0.024	0.024	167.7%	167.7%	100.0%
<b>Total Budget</b>		<b>5.329</b>	<b>5.297</b>	<b>5.295</b>	<b>99.4%</b>	<b>99.4%</b>	<b>100.0%</b>
	<i>A.I.A Total</i>	0.000	0.000	0.000	0.0%	0.0%	0.0%
<b>Grand Total</b>		<b>5.329</b>	<b>5.297</b>	<b>5.295</b>	<b>99.4%</b>	<b>99.4%</b>	<b>100.0%</b>
<b>Total Vote Budget Excluding Arrears</b>		<b>5.314</b>	<b>5.273</b>	<b>5.271</b>	<b>99.2%</b>	<b>99.2%</b>	<b>100.0%</b>

**Table V1.2: Releases and Expenditure by Program\***

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% Budget Released	% Budget Spent	%Releases Spent
Program: 2053 Coordination of Local Government Financing	5.31	5.27	5.27	99.2%	99.2%	100.0%
<b>Total for Vote</b>	<b>5.31</b>	<b>5.27</b>	<b>5.27</b>	<b>99.2%</b>	<b>99.2%</b>	<b>100.0%</b>

#### Matters to note in budget execution

Covid lockdown before the end of the year affected performance of the commission

**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\***

<b>Programme : 53 Coordination of Local Government Financing</b>			
<b>Responsible Officer: Lawrence Banyoya</b>			
<b>Programme Outcome: A resourced Local Government able to carry out Decentralised roles and responsibilities</b>			
<b>Sector Outcomes contributed to by the Programme Outcome</b>			
1 .Increased Sustainable Local Government Financing			
<b>Programme Outcome Indicators</b>	<b>Indicator Measure</b>	<b>Planned 2020/21</b>	<b>Actuals By END Q4</b>
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\***

<b>Programme : 53 Coordination of Local Government Financing</b>			
<b>Sub Programme : 01 Administrative Support Services</b>			
<b>KeyOutPut : 04 Institutional Capacity Maintenance and Enhancement</b>			
<b>Key Output Indicators</b>	<b>Indicator Measure</b>	<b>Planned 2020/21</b>	<b>Actuals By END Q4</b>
Proportion of recommendations from policy Dialogue meetings implemented	Percentage	100%	90%
Proportion of the procurement plan implemented	Percentage	100%	75%
Number of audit recommendations implemented	Number	19	19
<b>KeyOutPut : 05 Planning Support Services and M&amp;E handed</b>			
<b>Key Output Indicators</b>	<b>Indicator Measure</b>	<b>Planned 2020/21</b>	<b>Actuals By END Q4</b>
Percentage execution of the work plan	Percentage	100%	90%
<b>KeyOutPut : 06 Information and Communication Technology Management Enhanced</b>			
<b>Key Output Indicators</b>	<b>Indicator Measure</b>	<b>Planned 2020/21</b>	<b>Actuals By END Q4</b>
Number of ICT Equipment Purchased	Number	12	12

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Number of ICT Equipment Serviced	Number	8	8
<b>Sub Programme : 02 Revenues for Local Governments-Central Grants and Local Revenues</b>			
<b>KeyOutPut : 02 Enhancement of LG Revenue Mobilisation and Generation</b>			
Key Output Indicators	Indicator Measure	Planned 2020/21	Actuals By END Q4
Number of potential news sources identified for local governments	Number	2	1
Number of Local revenue ordinances reviewed by the commission	Number	2	0
<b>KeyOutPut : 03 Equitable Distribution of Grants to LGs</b>			
Key Output Indicators	Indicator Measure	Planned 2020/21	Actuals By END Q4
Number of policy dialogue meetings held	Number	15	15
Number of local governments lagging behind the national average for a particular service	Number	50	82
<b>Sub Programme : 03 Research and Data management</b>			
<b>KeyOutPut : 01 Local Government Budget Analysis</b>			
Key Output Indicators	Indicator Measure	Planned 2020/21	Actuals By END Q4
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	175
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	175

### Performance highlights for the Quarter

-Midterm review of Negotiations between LGs and Sector Ministries with decentralized services was successfully conducted  
 Action research in revenues potential from natural resources was conducted focusing on poorly performing LGs

### V3: Details of Releases and Expenditure

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

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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
<b>Program 2053 Coordination of Local Government Financing</b>	<b>5.33</b>	<b>5.30</b>	<b>5.30</b>	<b>99.4%</b>	<b>99.4%</b>	<b>100.0%</b>
<i>Class: Outputs Provided</i>	<i>5.16</i>	<i>5.16</i>	<i>5.16</i>	<i>100.0%</i>	<i>100.0%</i>	<i>100.0%</i>
205301 Local Government Budget Analysis	0.21	0.21	0.21	100.0%	100.0%	100.0%
205302 Enhancement of LG Revenue Mobilisation and Generation	0.41	0.41	0.41	100.0%	100.0%	100.0%
205303 Equitable Distribution of Grants to LGs	0.68	0.68	0.68	100.0%	100.0%	100.0%
205304 Institutional Capacity Maintenance and Enhancement	2.67	2.67	2.67	99.9%	99.9%	100.0%
205305 Planning Support Services and M&E handed	0.26	0.26	0.26	100.0%	100.0%	100.0%
205306 Information and Communication Technology Management Enhanced	0.19	0.19	0.19	100.0%	100.0%	100.0%
205307 Research Carried out	0.20	0.20	0.20	100.0%	100.0%	100.0%
205308 Operational LGs Fiscal Data bank /Fiscal Monitoring	0.18	0.18	0.18	100.0%	100.0%	100.0%
205319 Human Resource Management Improved	0.36	0.36	0.36	100.0%	100.0%	100.0%
<i>Class: Capital Purchases</i>	<i>0.16</i>	<i>0.12</i>	<i>0.12</i>	<i>74.9%</i>	<i>73.8%</i>	<i>98.5%</i>
205376 Purchase of Office ICT Equipment, including software	0.16	0.12	0.12	74.9%	73.8%	98.5%
<i>Class: Arrears</i>	<i>0.01</i>	<i>0.02</i>	<i>0.02</i>	<i>167.7%</i>	<i>167.7%</i>	<i>100.0%</i>
205399 Arrears	0.01	0.02	0.02	167.7%	167.7%	100.0%
<b>Total for Vote</b>	<b>5.33</b>	<b>5.30</b>	<b>5.30</b>	<b>99.4%</b>	<b>99.4%</b>	<b>100.0%</b>

**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
<i>Class: Outputs Provided</i>	<i>5.16</i>	<i>5.16</i>	<i>5.16</i>	<i>100.0%</i>	<i>100.0%</i>	<i>100.0%</i>
211102 Contract Staff Salaries	1.62	1.62	1.62	100.0%	100.0%	100.0%
211103 Allowances (Inc. Casuals, Temporary)	0.97	0.97	0.97	100.0%	100.0%	100.0%
212101 Social Security Contributions	0.16	0.16	0.16	100.0%	100.0%	100.0%
213001 Medical expenses (To employees)	0.12	0.12	0.12	100.0%	100.0%	100.0%
213002 Incapacity, death benefits and funeral expenses	0.01	0.01	0.01	75.0%	75.0%	100.0%
213004 Gratuity Expenses	0.49	0.49	0.49	100.0%	100.0%	100.0%
221001 Advertising and Public Relations	0.02	0.02	0.02	100.0%	100.0%	100.0%
221002 Workshops and Seminars	0.19	0.19	0.19	100.0%	100.0%	100.0%
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%	100.0%	100.0%
221007 Books, Periodicals & Newspapers	0.02	0.02	0.02	100.0%	100.0%	100.0%
221009 Welfare and Entertainment	0.03	0.03	0.03	100.0%	100.0%	100.0%
221011 Printing, Stationery, Photocopying and Binding	0.08	0.08	0.08	100.0%	100.0%	100.0%

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### QUARTER 4: Highlights of Vote Performance

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	0.03	0.03	100.0%	100.0%	100.0%
222003 Information and communications technology (ICT)	0.02	0.02	0.02	100.0%	100.0%	100.0%
223003 Rent – (Produced Assets) to private entities	0.41	0.41	0.41	100.0%	100.0%	100.0%
223005 Electricity	0.05	0.05	0.05	100.0%	100.0%	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%	100.0%	100.0%
227001 Travel inland	0.35	0.35	0.35	100.0%	100.0%	100.0%
227002 Travel abroad	0.04	0.04	0.04	100.0%	100.0%	100.0%
227004 Fuel, Lubricants and Oils	0.18	0.18	0.18	100.0%	100.0%	100.0%
228002 Maintenance - Vehicles	0.19	0.19	0.19	100.0%	100.0%	100.0%
<b>Class: Capital Purchases</b>	<b>0.16</b>	<b>0.12</b>	<b>0.12</b>	74.9%	73.8%	98.5%
312202 Machinery and Equipment	0.08	0.08	0.08	100.0%	99.7%	99.7%
312203 Furniture & Fixtures	0.07	0.03	0.03	45.3%	43.2%	95.4%
<b>Class: Arrears</b>	<b>0.01</b>	<b>0.02</b>	<b>0.02</b>	167.7%	167.7%	100.0%
321605 Domestic arrears (Budgeting)	0.01	0.02	0.02	167.7%	167.7%	100.0%
<b>Total for Vote</b>	<b>5.33</b>	<b>5.30</b>	<b>5.30</b>	99.4%	99.4%	100.0%

**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
<b>Program 2053 Coordination of Local Government Financing</b>	<b>5.33</b>	<b>5.30</b>	<b>5.30</b>	<b>99.4%</b>	<b>99.4%</b>	<b>100.0%</b>
<i>Recurrent SubProgrammes</i>						
01 Administrative Support Services	3.50	3.50	3.50	100.2%	100.2%	100.0%
02 Revenues for Local Governments-Central Grants and Local Revenues	1.08	1.08	1.08	100.0%	100.0%	100.0%
03 Research and Data management	0.59	0.59	0.59	100.0%	100.0%	100.0%
<i>Development Projects</i>						
1651 Retooling of Local Government Finance Commission	0.16	0.12	0.12	74.9%	73.8%	98.5%
<b>Total for Vote</b>	<b>5.33</b>	<b>5.30</b>	<b>5.30</b>	<b>99.4%</b>	<b>99.4%</b>	<b>100.0%</b>

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

##### Recurrent Programmes

#### Subprogram: 01 Administrative Support Services

##### Outputs Provided

#### Output: 04 Institutional Capacity Maintenance and Enhancement

Salaries and allowances paid for members of staff	Salaries and allowances were paid for members of staff.	Item	Spent
6 Commission policy meetings held and minutes produced and recommendations implemented	6 Commission policy meetings were held with minutes produced and recommendations implemented.	211102 Contract Staff Salaries	866,453
4 Finance Committee meetings held	4 Finance Committee meetings were held to discuss the plan and release of the commission.	211103 Allowances (Inc. Casuals, Temporary)	758,742
Commission premises cleaned and Maintained	Commission premises were cleaned and maintained.	212101 Social Security Contributions	67,930
2 general staff meetings held	2 general staff meetings were held to discuss the changes in the Commission with the new chairperson leaving office.	213002 Incapacity, death benefits and funeral expenses	6,002
Value for money internal Audit Reports produced and recommendations implemented	4 Value for money and internal Audit Reports were produced and the recommendations were implemented.	213004 Gratuity Expenses	277,653
Commission fleet of 22 cars maintained	Commission fleet of 22 cars was maintained.	221001 Advertising and Public Relations	8,000
12 Monthly procurement reports produced	12 Monthly procurement reports were produced.	221007 Books, Periodicals & Newspapers	12,500
Obsolete assets disposed off.	The process on obsolete assets disposal was concluded the best bidders took there items.	221009 Welfare and Entertainment	9,000
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.	221011 Printing, Stationery, Photocopying and Binding	8,170
Books of Accounts and records maintained.	Books of Accounts and records were maintained.	221012 Small Office Equipment	3,000
Procurement reports produced	2 appointments committee meetings held and minutes were produced.	222001 Telecommunications	17,966
2 general purpose meetings held	4 Audit Committee meetings were held	223003 Rent – (Produced Assets) to private entities	406,400
2 appointments committee meetings held		223005 Electricity	50,000
4 audit committee meetings held		224004 Cleaning and Sanitation	30,000
		227001 Travel inland	26,183
		227002 Travel abroad	40,000
		227004 Fuel, Lubricants and Oils	34,992
		228002 Maintenance - Vehicles	50,000

#### Reasons for Variation in performance

Organizational self assessment was not carried out due to covid-19

<b>Total</b>	<b>2,672,991</b>
Wage Recurrent	866,453
Non Wage Recurrent	1,806,538
AIA	0

#### Output: 05 Planning Support Services and M&E handed

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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
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. The 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, Q2 and Q3 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.	<b>Item</b> 211102 Contract Staff Salaries 211103 Allowances (Inc. Casuals, Temporary) 212101 Social Security Contributions 213004 Gratuity Expenses 221002 Workshops and Seminars 221009 Welfare and Entertainment 221011 Printing, Stationery, Photocopying and Binding 221016 IFMS Recurrent costs 227001 Travel inland 227004 Fuel, Lubricants and Oils	<b>Spent</b> 79,155 20,642 8,668 23,511 30,000 3,000 8,000 4,990 40,000 37,446
			<b>Total</b>
			<b>255,411</b>
			Wage Recurrent
			79,155
			Non Wage Recurrent
			176,256
			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, January and April 2021. The Commission website is was redesigned by NITA U. Enhancement of the Resource center was done with furniture repaired and the resource center 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.	<b>Item</b> 211102 Contract Staff Salaries 211103 Allowances (Inc. Casuals, Temporary) 212101 Social Security Contributions 213004 Gratuity Expenses 221009 Welfare and Entertainment 221011 Printing, Stationery, Photocopying and Binding 222003 Information and communications technology (ICT) 227004 Fuel, Lubricants and Oils	<b>Spent</b> 79,155 20,642 8,668 23,511 3,000 8,000 17,745 33,554
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#### Reasons for Variation in performance

<b>Total</b>	<b>194,275</b>
Wage Recurrent	79,155
Non Wage Recurrent	115,120

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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
		AIA	0

#### 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	79,145
Medical Insurance to Members of the Commission, Staff and 3 Dependents.	Conducted HIV/AIDS Counselling, Staff sensitization was carried out. Condoms were provided to members of staff and	211103 Allowances (Inc. Casuals, Temporary)	20,641
Development and Cascading HIV/AIDS Policy and Mainstreaming HIV/AIDS in activities in the Commission by	Sick leave for those who were not well.	212101 Social Security Contributions	24,085
Conducting HIV/AIDS Counselling, Staff	Defensive driving for drivers was carried out by the Ministry of works and transport and police.	213001 Medical expenses (To employees)	115,000
sensitization programmes done	Performance Management under COVID	213004 Gratuity Expenses	23,511
Training for members of the Commission and staff in Policy Development, Analysis carried out	19 Environment training was carried out for support staff.	221001 Advertising and Public Relations	4,000
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.	221003 Staff Training	50,000
Practical Team Building Sessions for 40 (25 males and 15 females) staff members Conducted.	Performance Management and Zoom Training.	221004 Recruitment Expenses	6,000
Defensive Driving Training for drivers carried out		221007 Books, Periodicals & Newspapers	1,000
		221009 Welfare and Entertainment	2,000
		221011 Printing, Stationery, Photocopying and Binding	8,000
		222001 Telecommunications	1,084
		227004 Fuel, Lubricants and Oils	6,653
		228002 Maintenance - Vehicles	15,194

#### Reasons for Variation in performance

	<b>Total</b>	<b>356,313</b>
	Wage Recurrent	79,145
	Non Wage Recurrent	277,168
	AIA	0

#### Arrears

#### Output: 99 Arrears

Item	Spent
<i>Reasons for Variation in performance</i>	

#### Reasons for Variation in performance



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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
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#### 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 Lira, Nebbi, Mbarara, Mbale, Wakiso ,Arua, soroti, Masaka ,Gulu, Bukedea and Bushenyi districts with their urban councils and a report was produced.	211102 Contract Staff Salaries	128,530
Research conducted in revenues potential from all sources available in LGs.	A Technical Note Framework for setting of rates for taxes and levies was disseminated.	211103 Allowances (Inc. Casuals, Temporary)	25,978
Action research in revenues potential from natural resources conducted focusing on poorly performing LGs	Potential new sources were identified for LGs in the Loading and offloading fees	212101 Social Security Contributions	14,075
Support in dissemination and setting appropriate charges for local revenue for local governments provided Yumbe, Dokolo, Kyenjojo, Kaliro, Kanungu, Budaka, Oyam, Kaberamaido, kitgum, Ngora	Data was collected from 14 Masindi, Moroto, Buwheju, Jinja ,Mubende, Buikwe, Nwoya, Kanugu ,kasese ,tororo ,Hoima, Kasandha, Amuru, Rubirizi and a report on revenue enhancement strategies was produced.	213004 Gratuity Expenses	35,268
Local Revenue mobilization strategy Finalized and disseminated	Dissemination was carried out in the local governments of Lwengo, Ngora, Oyam Kayunga, Pakwach, and Serere districts and a report was produced.	221001 Advertising and Public Relations	4,000
		221002 Workshops and Seminars	26,232
		221009 Welfare and Entertainment	2,000
		221011 Printing, Stationery, Photocopying and Binding	8,000
		222001 Telecommunications	1,698
		227001 Travel inland	100,000
		227004 Fuel, Lubricants and Oils	19,128
		228002 Maintenance - Vehicles	40,162
	The Revenue Mobilization Strategy was produced.		

#### Reasons for Variation in performance

	<b>Total</b>	<b>405,071</b>
	Wage Recurrent	128,530
	Non Wage Recurrent	276,541
	<i>AIA</i>	0

#### Output: 03 Equitable Distribution of Grants to LGs

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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
Sector budgets in the NDP III analysed to check for responsiveness to LG needs and National priorities.	Sector budget and MPS were analysed for adherence to the agreed positions on the requirements for the Conditional grants. A Technical Note on percentage Share of funds between the central and local government was produced	<b>Item</b>	<b>Spent</b>
Sector budget and MPS analysed for adherence to the agreed positions on the requirements for the Conditional grants	Statistical data on grants comparisons between the different Financial Years was generated and shared with all stakeholders.	211102 Contract Staff Salaries	172,493
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. The report showed good performance as all the DLIs under the jurisdiction of LGFC were all met.	211103 Allowances (Inc. Casuals, Temporary)	34,501
Report on verification of verification of disbursement Linked Indicators (DLIs) under UGIFT programe Produced and presented to the FD committees and world bank.	4 meetings were held with the sectors of Education, Health, Water and Agriculture	212101 Social Security Contributions	15,035
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	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.	213004 Gratuity Expenses	38,176
The local government budget consultative workshops for FY 2021/22 facilitated	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.	221002 Workshops and Seminars	100,000
	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.	221007 Books, Periodicals & Newspapers	1,400
	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.	221009 Welfare and Entertainment	3,000
	A midterm review was carried out to track progress on the agreed positions from the sectors and the local governments.	221011 Printing, Stationery, Photocopying and Binding	7,000
	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.	222001 Telecommunications	2,272
		225001 Consultancy Services- Short term	114,673
		227001 Travel inland	100,563
		227004 Fuel, Lubricants and Oils	16,157
		228002 Maintenance - Vehicles	72,018

# 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
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*Reasons for Variation in performance*

<b>Total</b>	<b>677,287</b>
Wage Recurrent	172,493
Non Wage Recurrent	504,794
AIA	0
<b>Total For SubProgramme</b>	<b>1,082,358</b>
Wage Recurrent	301,023
Non Wage Recurrent	781,335
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%.  
FY 2020/21 Budget Analysis report on all Vote holder LGs was produced.  
Detailed LG Specific Analytical Reports were produced.  
Feedback was provided to LGs of Pader, Agago, Otuke, Buyende, Kaliro, Napak, and Nakapiripit that had serious compliance issues with the legal requirements. that have serious compliance issues with the legal requirements.  
Quarterly LG releases were analysed and reports produced.  
25 district LGs of Kazo, Rwampara, Kalaki, Karenga, Kibuku, Kitagwenda, Kwanja, Madi-Okollo, Nabilatuk Arua City, Rukiga Dlg, Buhweju Dlg, Mitooma Dlg, Terego Dlg, Gulu City, Jinja City, Mbale City Masaka City, Lira, Fort portal city Kwanja, Buhweju, Lyantonde, Nabilatuk, Mitooma were in budget formulation and supportive strategies provided and the reports are being prepared.

Item	Spent
211102 Contract Staff Salaries	79,155
211103 Allowances (Inc. Casuals, Temporary)	30,887
212101 Social Security Contributions	8,668
213004 Gratuity Expenses	11,756
221002 Workshops and Seminars	17,000
221007 Books, Periodicals & Newspapers	1,100
221009 Welfare and Entertainment	2,000
221011 Printing, Stationery, Photocopying and Binding	7,000
222001 Telecommunications	1,084
227001 Travel inland	48,996
227004 Fuel, Lubricants and Oils	3,422

*Reasons for Variation in performance*

# 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
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Report was not shared due to Covid 19 pandemic

	<b>Total</b>	<b>211,068</b>
	Wage Recurrent	79,155
	Non Wage Recurrent	131,913
	<i>AIA</i>	0

#### Output: 07 Research Carried out

Study conducted on the impact of the new government policies on post Covid LGs financing.

Selected LGs supported to implement LED to enhance their fiscal capacities

Research on the financing of the newly established cities in Uganda carried out

Local Economic Development support was provided to enhance fiscal capacities in Kabarole, Nakaseke, Jinja, and Nwoya districts. A draft concept note is in place for the Study on the effectiveness and efficiency of transfers to LGs  
The Technical Note of sustainable financing of the 10 newly established Cities was prepared and submitted to the Minister

Item	Spent
211102 Contract Staff Salaries	67,209
211103 Allowances (Inc. Casuals, Temporary)	29,992
212101 Social Security Contributions	7,361
213004 Gratuity Expenses	26,079
221001 Advertising and Public Relations	4,000
221002 Workshops and Seminars	9,997
221007 Books, Periodicals & Newspapers	1,500
221009 Welfare and Entertainment	3,000
221011 Printing, Stationery, Photocopying and Binding	4,000
222001 Telecommunications	646
227001 Travel inland	19,999
227004 Fuel, Lubricants and Oils	15,000
228002 Maintenance - Vehicles	10,000

#### Reasons for Variation in performance

	<b>Total</b>	<b>198,783</b>
	Wage Recurrent	67,209
	Non Wage Recurrent	131,574
	<i>AIA</i>	0

#### Output: 08 Operational LGs Fiscal Data bank /Fiscal Monitoring

# 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
Data on grants transfers Collected consolidated and validated to produce statistical trends by sector. Data to identify local governments lagging behind the national average for Education Health & Water Collected & analyzed and a report produced Fiscal data from audited annual final accounts Collected captured and processed in the fiscal data bank.	Data for LGs lagging behind the national average for Education Health & Water was collected & analyzed 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 175 DLGs.	<b>Item</b> 211102 Contract Staff Salaries 211103 Allowances (Inc. Casuals, Temporary) 212101 Social Security Contributions 213004 Gratuity Expenses 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	<b>Spent</b> 67,522 30,035 7,361 26,079 3,825 1,500 3,000 23,999 646 10,000 10,233

#### Reasons for Variation in performance

<b>Total</b>	<b>184,200</b>
Wage Recurrent	67,522
Non Wage Recurrent	116,678
AIA	0
<b>Total For SubProgramme</b>	<b>594,051</b>
Wage Recurrent	213,886
Non Wage Recurrent	380,165
AIA	0

#### 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 Arm wooden office chairs	4 Executive Arm wooden office chairs.	312202 Machinery and Equipment	84,603
1 Ordinary Office filling cabinet	1 Ordinary Office filling cabinet		
1 Lockable office book shelf with glass door	Lockable office book shelf with glass door	312203 Furniture & Fixtures	31,000
2 wooden coat hangers			
4 Computers purchased	were purchased and installed		
2 Printers purchased and installed	4 Computers , 2 Printers , 2 Laptop were		
2 Laptop computers purchased and installed	purchased and installed		
4 Ipads procured			

#### Reasons for Variation in performance

Budget was not released 100%

<b>Total</b>	<b>115,603</b>
GoU Development	115,603

# 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
		<b>Total For SubProgramme</b>	<b>115,603</b>
		GoU Development	115,603
		External Financing	0
		AIA	0
		<b>GRAND TOTAL</b>	<b>5,271,003</b>
		Wage Recurrent	1,618,818
		Non Wage Recurrent	3,536,582
		GoU Development	115,603
		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	UShs Thousand
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#### Program: 53 Coordination of Local Government Financing

##### Recurrent Programmes

#### Subprogram: 01 Administrative Support Services

##### Outputs Provided

#### Output: 04 Institutional Capacity Maintenance and Enhancement

Organizational self assessment 1 general purpose meetings held	Organizational self assessment was not carried out due to covid-19 not done	<b>Item</b>	<b>Spent</b>
		211102 Contract Staff Salaries	216,632
		211103 Allowances (Inc. Casuals, Temporary)	106,057
		212101 Social Security Contributions	16,983
	One general purpose meeting was held	213002 Incapacity, death benefits and funeral expenses	204
		213004 Gratuity Expenses	35,035
		221001 Advertising and Public Relations	3,000
		221009 Welfare and Entertainment	2,305
		221011 Printing, Stationery, Photocopying and Binding	2,043
		222001 Telecommunications	3,885
		223003 Rent – (Produced Assets) to private entities	101,426
		223005 Electricity	12,500
		227001 Travel inland	928
		227002 Travel abroad	40,000
		227004 Fuel, Lubricants and Oils	8,748
		228002 Maintenance - Vehicles	12,636

#### Reasons for Variation in performance

Organizational self assessment was not carried out due to covid-19

<b>Total</b>	<b>562,381</b>
Wage Recurrent	216,632
Non Wage Recurrent	345,749
AIA	0

#### Output: 05 Planning Support Services and M&E handed

# 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
Development of M&E Framework	Concept on the development of the M and E Framework was developed. Q3 progress report was produced and submitted to MoFPED and OPM .	Item	Spent
		211102 Contract Staff Salaries	19,912
		211103 Allowances (Inc. Casuals, Temporary)	5,279
		212101 Social Security Contributions	2,167
		213004 Gratuity Expenses	23,511
		221002 Workshops and Seminars	30,000
		221009 Welfare and Entertainment	762
		221011 Printing, Stationery, Photocopying and Binding	2,000
		227001 Travel inland	313
		227004 Fuel, Lubricants and Oils	9,362
Reasons for Variation in performance			
		Total	93,306
		Wage Recurrent	19,912
		Non Wage Recurrent	73,393
		A/A	0

*Reasons for Variation in performance*

#### Output: 06 Information and Communication Technology Management Enhanced

AC, Telephone and Bio metric Servicing was done in April 2021. Serviced and supported ICT system in the Commission. Website redesigned.	<b>Item</b>	<b>Spent</b>
	211102 Contract Staff Salaries	19,789
	211103 Allowances (Inc. Casuals, Temporary)	5,164
	212101 Social Security Contributions	2,167
	213004 Gratuity Expenses	23,511
	221009 Welfare and Entertainment	956
	221011 Printing, Stationery, Photocopying and Binding	2,000
	222003 Information and communications technology (ICT)	3,746
	227004 Fuel, Lubricants and Oils	8,388

*Reasons for Variation in performance*

<b>Total</b>	<b>65,722</b>
Wage Recurrent	19,789
Non Wage Recurrent	45,933
A/A	0

#### Output: 19 Human Resource Management Improved



# 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
Medical Insurance to Members of the Commission, Staff and 3 Dependents provided.	Medical Insurance to Members of the Commission, Staff and 3 Dependents was provided. Staff salaries paid for members of staff	<b>Item</b>	<b>Spent</b>
		211102 Contract Staff Salaries	19,781
		211103 Allowances (Inc. Casuals, Temporary)	5,197
		212101 Social Security Contributions	6,021
		213001 Medical expenses (To employees)	54
		213004 Gratuity Expenses	23,511
		221001 Advertising and Public Relations	1,490
		221003 Staff Training	5,640
		221004 Recruitment Expenses	750
		221007 Books, Periodicals & Newspapers	700
		221009 Welfare and Entertainment	600
		221011 Printing, Stationery, Photocopying and Binding	2,000
		222001 Telecommunications	1,084
		227004 Fuel, Lubricants and Oils	1,663
		228002 Maintenance - Vehicles	3,799

#### Reasons for Variation in performance

	<b>Total</b>	<b>72,291</b>
	Wage Recurrent	19,781
	Non Wage Recurrent	52,510
	AIA	0

#### Arrears

	<b>Total For SubProgramme</b>	<b>793,699</b>
	Wage Recurrent	276,114
	Non Wage Recurrent	517,585
	AIA	0

#### Recurrent Programmes

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

#### Outputs Provided

#### Output: 02 Enhancement of LG Revenue Mobilisation and Generation

# Vote:147

## Local Government Finance Commission

### QUARTER 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
	Data was collected from Bukedea and Bushenyi districts with their urban councils.	<b>Item</b>	<b>Spent</b>
		211102 Contract Staff Salaries	32,135
		211103 Allowances (Inc. Casuals, Temporary)	7,399
	Data was collected from 3LGs kasandha, Amuru and Rubirizi and a report on revenue enhancement strategies produced. Dissemination of framework for setting rates for taxes and fees was conducted in Kayunga, Pakwach and Serere districts. The Revenue Mobilization Strategy was finalized.	212101 Social Security Contributions	3,519
		213004 Gratuity Expenses	35,268
		221001 Advertising and Public Relations	1,030
		221002 Workshops and Seminars	26,232
		221009 Welfare and Entertainment	422
		221011 Printing, Stationery, Photocopying and Binding	2,000
		222001 Telecommunications	1,178
		227004 Fuel, Lubricants and Oils	4,782
		228002 Maintenance - Vehicles	9,683
		<b>Total</b>	<b>123,647</b>
		Wage Recurrent	32,135
		Non Wage Recurrent	91,512
		AIA	0

*Reasons for Variation in performance*

#### Output: 03 Equitable Distribution of Grants to LGs

	Item	Spent
	211102 Contract Staff Salaries	43,123
	211103 Allowances (Inc. Casuals, Temporary)	11,530
Midterm review of Negotiations between LGs and Sector Ministries with decentralized services was organized and facilitated	212101 Social Security Contributions	3,759
	213004 Gratuity Expenses	38,176
	221002 Workshops and Seminars	100,000
	221007 Books, Periodicals & Newspapers	900
	221009 Welfare and Entertainment	1,524
	221011 Printing, Stationery, Photocopying and Binding	1,750
	222001 Telecommunications	2,272
	225001 Consultancy Services- Short term	1,163
	227004 Fuel, Lubricants and Oils	4,039
	228002 Maintenance - Vehicles	18,007

*Reasons for Variation in performance*

**Total** **226,242**  
Wage Recurrent 43,123

# 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
		Non Wage Recurrent	183,119
		AIA	0
		<b>Total For SubProgramme</b>	<b>349,890</b>
		Wage Recurrent	75,258
		Non Wage Recurrent	274,631
		AIA	0

#### Recurrent Programmes

#### Subprogram: 03 Research and Data management

##### Outputs Provided

##### Output: 01 Local Government Budget Analysis

Data on budget formulation and other supportive strategies to enhance LG capacities analysed and report produced.

Quarterly LG releases were analysed and reports produced.  
5 district LGs of Kwanja, Buhweju, Lyantonde, Nabilatuk, Mitooma 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)	13,119
212101 Social Security Contributions	2,167
213004 Gratuity Expenses	11,756
221002 Workshops and Seminars	17,000
221007 Books, Periodicals & Newspapers	750
221009 Welfare and Entertainment	657
221011 Printing, Stationery, Photocopying and Binding	1,750
222001 Telecommunications	1,084
227004 Fuel, Lubricants and Oils	856

#### Reasons for Variation in performance

Report was not shared due to Covid 19 pandemic

<b>Total</b>	<b>68,927</b>
Wage Recurrent	19,789
Non Wage Recurrent	49,138
AIA	0

##### Output: 07 Research Carried out

# 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
		<b>Item</b>	<b>Spent</b>
		211102 Contract Staff Salaries	16,802
		211103 Allowances (Inc. Casuals, Temporary)	8,140
		212101 Social Security Contributions	1,840
		213004 Gratuity Expenses	26,079
		221001 Advertising and Public Relations	2,170
		221002 Workshops and Seminars	9,997
		221007 Books, Periodicals & Newspapers	1,000
		221009 Welfare and Entertainment	975
		221011 Printing, Stationery, Photocopying and Binding	1,978
		222001 Telecommunications	646
		227001 Travel inland	147
		227004 Fuel, Lubricants and Oils	3,750
		228002 Maintenance - Vehicles	2,304
		<b>Total</b>	<b>75,828</b>
		Wage Recurrent	16,802
		Non Wage Recurrent	59,025
		A/A	0

*Reasons for Variation in performance*

#### Output: 08 Operational LGs Fiscal Data bank /Fiscal Monitoring

	<b>Item</b>	<b>Spent</b>
	211102 Contract Staff Salaries	16,881
	211103 Allowances (Inc. Casuals, Temporary)	13,458
	212101 Social Security Contributions	2,736
	213004 Gratuity Expenses	26,079
	221002 Workshops and Seminars	3,825
	221007 Books, Periodicals & Newspapers	1,000
	221009 Welfare and Entertainment	779
	222001 Telecommunications	646
	227004 Fuel, Lubricants and Oils	2,558
	<b>Total</b>	<b>67,962</b>
	Wage Recurrent	16,881
	Non Wage Recurrent	51,082
	A/A	0
	<b>Total For SubProgramme</b>	<b>212,717</b>
	Wage Recurrent	53,472

*Reasons for Variation in performance*

# 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
		Non Wage Recurrent	159,245
		AIA	0

#### 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.		
4 Executive Arm wooden office chairs.	312202 Machinery and Equipment	68,009
1 Ordinary Office filling cabinet 1		
Lockable office book shelf with glass door were purchased and installed	312203 Furniture & Fixtures	5,939
4 Computers , 2 Printers , 2 Laptop were purchased and installed		

#### Reasons for Variation in performance

Budget was not released 100%

	<b>Total</b>	<b>73,948</b>
	GoU Development	73,948
	External Financing	0
	AIA	0
	<b>Total For SubProgramme</b>	<b>73,948</b>
	GoU Development	73,948
	External Financing	0
	AIA	0
	<b>GRAND TOTAL</b>	<b>1,430,254</b>
	Wage Recurrent	404,844
	Non Wage Recurrent	951,461
	GoU Development	73,948
	External Financing	0
	AIA	0