

Vote:147

Local Government Finance Commission

QUARTER 1: 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 1	Spent by End Q1	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	1.619	0.405	0.389	25.0%	24.0%	96.1%
Non Wage	4.039	0.914	0.888	22.6%	22.0%	97.2%
Devt. GoU	0.157	0.039	0.024	24.8%	15.3%	61.9%
Ext. Fin.	0.000	0.000	0.000	0.0%	0.0%	0.0%
GoU Total	5.814	1.357	1.301	23.3%	22.4%	95.8%
Total GoU+Ext Fin (MTEF)	5.814	1.357	1.301	23.3%	22.4%	95.8%
Arrears	0.000	0.000	0.000	0.0%	0.0%	0.0%
Total Budget	5.814	1.357	1.301	23.3%	22.4%	95.8%
<i>A.I.A Total</i>	0.000	0.000	0.000	0.0%	0.0%	0.0%
Grand Total	5.814	1.357	1.301	23.3%	22.4%	95.8%
Total Vote Budget Excluding Arrears	5.814	1.357	1.301	23.3%	22.4%	95.8%

Table V1.2: Releases and Expenditure by Programme and Sub-SubProgramme*

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% Budget Released	% Budget Spent	%Releases Spent
Programme: Regional Development	5.81	1.36	1.30	23.3%	22.4%	95.8%
Sub-SubProgramme: 53 Coordination of Local Government Financing	5.81	1.36	1.30	23.3%	22.4%	95.8%
Total for Vote	5.81	1.36	1.30	23.3%	22.4%	95.8%

Matters to note in budget execution

The variance in the budget execution was because of the under release of funds for the quarter with a deficit of almost 90M that led to some of the activities being un implemented

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

<i>(i) Major unspent balances</i>	
Departments , Projects	
Sub-SubProgramme 53 Coordination of Local Government Financing	
0.023 Bn Shs	<i>Department/Project :01 Administrative Support Services</i>
Reason:	

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<i>Items</i>	
20,000,600.000 UShs	213001 Medical expenses (To employees)
Reason: Delays in submission of invoice for payment	
2,556,250.000 UShs	222003 Information and communications technology (ICT)
Reason: Delays in submission of invoice for payment	
0.015 Bn Shs	<i>Department/Project :1651 Retooling of Local Government Finance Commission</i>
Reason:	
<i>Items</i>	
9,765,326.000 UShs	312202 Machinery and Equipment
Reason: procurement process delays	
5,175,000.000 UShs	312211 Office Equipment
Reason: procurement process delays	
<i>(ii) Expenditures in excess of the original approved budget</i>	

V2: Performance Highlights

Table V2.1: Sub-SubProgramme Outcome and Outcome Indicators*

Sub-SubProgramme : 53 Coordination of Local Government Financing			
Responsible Officer: Lawrence Banyoya			
Sub-SubProgramme Outcome: A resourced Local Government able to carry out Decentralised roles and responsibilities			
Sub-SubProgramme Outcome Indicators	Indicator Measure	Planned 2021/22	Actuals By END Q1
Percentage share of the National budget between Central and Local governments	Percentage	14%	9.8%
Percentage increase in the grant transfers	Percentage	18%	21%
Ratio between the highly funded and the least funded local governments	Ratio	1:1	1:8

Table V2.2: Budget Output Indicators*

Sub-SubProgramme : 53 Coordination of Local Government Financing			
Department : 01 Administrative Support Services			
Budget OutPut : 04 Institutional Capacity Maintenance and Enhancement			
Budget Output Indicators	Indicator Measure	Planned 2021/22	Actuals By END Q1
Proportion of recommendations from policy Dialogue meetings implemented	Percentage	100%	27%
Proportion of the procurement plan implemented	Percentage	100%	18%

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Budget OutPut : 05 Planning Support Services and M&E handed			
Budget Output Indicators	Indicator Measure	Planned 2021/22	Actuals By END Q1
Percentage execution of the work plan	Percentage	100%	20%
Department : 02 Revenues for Local Governments-Central Grants and Local Revenues			
Budget OutPut : 03 Equitable Distribution of Grants to LGs			
Budget Output Indicators	Indicator Measure	Planned 2021/22	Actuals By END Q1
Number of policy dialogue meetings held	Number	20	5
Number of local governments lagging behind the national average for a particular service	Number	85	82
Department : 03 Research and Data management			
Budget OutPut : 01 Local Government Budget Analysis			
Budget Output Indicators	Indicator Measure	Planned 2021/22	Actuals By END Q1
Number of policy briefs and advisory notes generated on LG funding from national budget	Number	2	0
Number of LGs producing budgets that comply with the legal and regulatory provisions	Number	176	40
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	40

Performance highlights for the Quarter

The Commission facilitated the negotiations between the central and local governments from 13th to 19th September 2021, the Ministries of included ,Water and Environment, Education and Sports, Works and Transport, Agriculture, Animal Industry and Fisheries + Lands, Gender, Labour and Social Development, Health, Trade, Industry and Cooperatives + Tourism.

V3: Details of Releases and Expenditure

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

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
Sub-SubProgramme 53 Coordination of Local Government Financing	5.81	1.36	1.30	23.3%	22.4%	95.8%
Class: Outputs Provided	5.66	1.32	1.28	23.3%	22.6%	96.8%
205301 Local Government Budget Analysis	0.22	0.02	0.02	8.9%	7.1%	80.0%

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QUARTER 1: Highlights of Vote Performance

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
205302 Enhancement of LG Revenue Mobilisation and Generation	0.59	0.13	0.13	22.4%	22.4%	100.0%
205303 Equitable Distribution of Grants to LGs	0.80	0.10	0.10	12.7%	12.6%	99.4%
205304 Institutional Capacity Maintenance and Enhancement	2.79	0.92	0.91	32.8%	32.7%	99.7%
205305 Planning Support Services and M&E handed	0.29	0.02	0.02	8.4%	8.4%	99.4%
205306 Information and Communication Technology Management Enhanced	0.21	0.03	0.02	12.8%	11.4%	88.9%
205307 Research Carried out	0.21	0.02	0.02	8.2%	7.4%	90.6%
205308 Operational LGs Fiscal Data bank /Fiscal Monitoring	0.19	0.02	0.01	8.9%	4.0%	45.5%
205319 Human Resource Management Improved	0.36	0.06	0.04	17.5%	11.9%	68.0%
Class: Capital Purchases	0.16	0.04	0.02	25.0%	15.5%	61.9%
205376 Purchase of Office ICT Equipment, including software	0.16	0.04	0.02	25.0%	15.5%	61.9%
Total for Vote	5.81	1.36	1.30	23.3%	22.4%	95.8%

Table V3.2: 2021/22 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	5.66	1.32	1.28	23.3%	22.6%	96.8%
211102 Contract Staff Salaries	1.62	0.40	0.39	25.0%	24.0%	96.1%
211103 Allowances (Inc. Casuals, Temporary)	0.97	0.24	0.24	25.0%	25.0%	100.0%
212101 Social Security Contributions	0.18	0.04	0.04	25.0%	25.0%	100.0%
213001 Medical expenses (To employees)	0.12	0.03	0.01	25.0%	7.6%	30.4%
213002 Incapacity, death benefits and funeral expenses	0.01	0.00	0.00	25.0%	22.4%	89.7%
213004 Gratuity Expenses	0.49	0.12	0.12	25.0%	24.6%	98.6%
221001 Advertising and Public Relations	0.01	0.00	0.00	25.0%	25.0%	100.0%
221002 Workshops and Seminars	0.02	0.00	0.00	0.0%	0.0%	0.0%
221003 Staff Training	0.05	0.01	0.01	25.0%	25.0%	99.9%
221004 Recruitment Expenses	0.01	0.00	0.00	25.0%	25.0%	100.0%
221007 Books, Periodicals & Newspapers	0.04	0.01	0.01	25.0%	24.9%	99.5%
221009 Welfare and Entertainment	0.03	0.01	0.01	25.0%	25.0%	100.0%
221011 Printing, Stationery, Photocopying and Binding	0.13	0.03	0.03	25.0%	25.0%	100.0%
221012 Small Office Equipment	0.00	0.00	0.00	25.0%	20.0%	80.0%
221016 IFMS Recurrent costs	0.00	0.00	0.00	25.0%	22.0%	88.0%
222001 Telecommunications	0.03	0.01	0.01	25.0%	25.0%	100.0%
222003 Information and communications technology (ICT)	0.03	0.01	0.00	25.0%	15.8%	63.1%
223003 Rent – (Produced Assets) to private entities	0.41	0.10	0.10	25.0%	24.9%	99.8%
223005 Electricity	0.06	0.01	0.01	25.0%	25.0%	100.0%

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224004 Cleaning and Sanitation	0.05	0.01	0.01	25.0%	25.0%	100.0%
225001 Consultancy Services- Short term	0.30	0.06	0.06	19.4%	19.4%	100.0%
227001 Travel inland	0.70	0.10	0.10	14.2%	14.2%	100.0%
227004 Fuel, Lubricants and Oils	0.20	0.05	0.05	25.0%	25.0%	100.0%
228002 Maintenance - Vehicles	0.23	0.06	0.06	25.2%	24.9%	98.8%
Class: Capital Purchases	0.16	0.04	0.02	25.0%	15.5%	61.9%
312202 Machinery and Equipment	0.07	0.03	0.02	47.4%	33.8%	71.3%
312211 Office Equipment	0.04	0.01	0.00	14.4%	0.0%	0.0%
312213 ICT Equipment	0.05	0.00	0.00	0.0%	0.0%	0.0%
Total for Vote	5.81	1.36	1.30	23.3%	22.4%	95.8%

Table V3.3: Releases and Expenditure by Department and Project*

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
Sub-SubProgramme 2053 Coordination of Local Government Financing	5.81	1.36	1.30	23.3%	22.4%	95.8%
<i>Departments</i>						
01 Administrative Support Services	3.65	1.03	1.00	28.3%	27.5%	97.5%
02 Revenues for Local Governments-Central Grants and Local Revenues	1.39	0.23	0.23	16.8%	16.8%	99.7%
03 Research and Data management	0.62	0.05	0.04	8.6%	6.3%	72.4%
<i>Development Projects</i>						
1651 Retooling of Local Government Finance Commission	0.16	0.04	0.02	25.0%	15.5%	61.9%
Total for Vote	5.81	1.36	1.30	23.3%	22.4%	95.8%

Table V3.4: External Financing Releases and Expenditure by Sub-SubProgramme and Project

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% Budget Released	% Budget Spent	%Releases Spent
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QUARTER 1: 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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Sub-SubProgramme: 53 Coordination of Local Government Financing

Departments

Department: 01 Administrative Support Services

Outputs Provided

Budget Output: 04 Institutional Capacity Maintenance and Enhancement

		Item	Spent
12 Commission policy meetings held reports produced and recommendations implemented.	3 Top management meetings were held on the 12th August, 5th and 20th September and minutes produced.	211102 Contract Staff Salaries	216,613
National Forums attended.		211103 Allowances (Inc. Casuals, Temporary)	243,029
4 Finance Committee meetings held Commission premises cleaned and Maintained.	1 Finance Committee meeting was held Commission to discuss the release for the quarter and align the plan to the budget. Commission premises were cleaned and Maintained.	212101 Social Security Contributions	44,228
Value for money and internal Audit Reports produced.	Salaries and allowances were paid for 35 members of staff .	213002 Incapacity, death benefits and funeral expenses	1,795
Salaries and allowances paid for members of staff	3 Monthly procurement reports were produced and submitted to PPDA.	213004 Gratuity Expenses	119,629
12 Monthly procurement reports produced	Obsolete assets disposed off was carried out for 7 note pads	221001 Advertising and Public Relations	2,500
Obsolete assets disposed off	Logistical support was provided in terms of Assorted office stationery, Six locks (06) for the wash rooms & one (01) for the Commission Secretary's office	221007 Books, Periodicals & Newspapers	9,945
Logistical support provided and Financial statements provided.		221009 Welfare and Entertainment	7,500
Cash fund management reports produced		221011 Printing, Stationery, Photocopying and Binding	32,490
Books of Accounts and records maintained.		221012 Small Office Equipment	600
Stake Holders engagement carried out	Engraving of assorted office assets/items (Computers, Printers, Hot plates, Television etc)	222001 Telecommunications	6,350
Annual Report produced	Financial statements were provided. Cash fund management reports were produced	223003 Rent – (Produced Assets) to private entities	101,391
Board of survey carried out	Books of Accounts and records were maintained.	223005 Electricity	13,750
		224004 Cleaning and Sanitation	11,250
		227004 Fuel, Lubricants and Oils	46,992
		228002 Maintenance - Vehicles	56,532
	Stake Holders engagement carried out The Annual Report for FY 2020/21 was produced		
	Board of survey was carried out and a report produced		

Reasons for Variation in performance

Total	914,594
Wage Recurrent	216,613
Non Wage Recurrent	697,981
Arrears	0
AIA	0

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

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QUARTER 1: 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
Salaries and allowances paid for staff members	Salaries and allowances were paid for staff 4 members in the planning departments. Quarter 4 progress report FY 2020/21 was produced in PBS prepared and submitted.	Item	Spent
One review Retreat and budget working group meetings to prepare the Budget Framework Paper and Ministerial Policy Statement FY 2022/23 carried out	Strategic Plan activities were Implemented with Quarterly activities implemented on schedule	211102 Contract Staff Salaries	19,789
Vote quarter progress reports in PBS prepared and submitted.	2 Technical meeting were held on alignment of the budget to the NDP III and the program based planning and budgeting	221016 IFMS Recurrent costs	1,100
Strategic Plan Implemented with Quarterly activities implemented on schedule		227004 Fuel, Lubricants and Oils	3,078
LGFC Annual Report for 2020-2021 prepared and submitted to Speaker of Parliament.			
8 Technical meetings held on planning and budgeting			
Reasons for Variation in performance			

Total	23,967
Wage Recurrent	19,789
Non Wage Recurrent	4,178
Arrears	0
AIA	0

Budget Output: 06 Information and Communication Technology Management Enhanced

AC, Telephone and Bio metric Servicing done 4 times.	AC, Telephone and Bio metric Servicing was done for quarter one. The ICT system was serviced in the Commission	Item	Spent
Serviced and supported ICT system in the Commission	Machine Repairs and maintenance was carried out for 5 computers o	211102 Contract Staff Salaries	19,376
Repairs and maintenance of machines carried out.		222003 Information and communications technology (ICT)	4,380

Reasons for Variation in performance

Total	23,756
Wage Recurrent	19,376
Non Wage Recurrent	4,380
Arrears	0
AIA	0

Budget Output: 19 Human Resource Management Improved

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QUARTER 1: 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
26 technical Officers 12 male and 14 male competent and well-motivated staff. Staff retained with welfare programs developed and implemented. Undertake Systems Re-Engineering efforts adopt to post COVID and performance Improvement	Under system / works force re-engineering training was carried out for 26 staff members on the Challenges of COVID-19 in the Public Sector. staff were trained in E-library training and E- registration Medical insurance package was managed for the employees and staff of the Commission. Increased awareness on HIV AIDS, Covid and malaria to reduce on the stigma	Item 211102 Contract Staff Salaries 213001 Medical expenses (To employees) 221003 Staff Training 221004 Recruitment Expenses	Spent 19,786 8,749 12,491 1,500
Medical insurance package managed for the employees and staff of the Commission Increased awareness on HIV AIDS, Covid and malaria to reduce on the stigma			

Reasons for Variation in performance

Total	42,526
Wage Recurrent	19,786
Non Wage Recurrent	22,740
Arrears	0
AIA	0
Total For Department	1,004,844
Wage Recurrent	275,565
Non Wage Recurrent	729,279
Arrears	0
AIA	0

Departments

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

Outputs Provided

Budget Output: 02 Enhancement of LG Revenue Mobilisation and Generation

Item	Spent
Tax registration expansion program enhanced. LR administration automated in the local governments through IRAS in 18LGs in Northern Uganda and 10 cities and 12 municipalities under USMID A framework for appropriate tax levels disseminated to LGs.	211102 Contract Staff Salaries 227001 Travel inland
Data was collected from the LGs of Busia, Bududa and Buliisa on revenues from natural resources so that a framework for LGs can be produced	32,111 99,999

A policy brief on strategies and recommendations on local revenue enhancements produced.
A framework for LGs to realize revenue from natural resources produced
A recommendation to H.E on potential source of revenue produced

Reasons for Variation in performance

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QUARTER 1: 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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Due to limited resources for the quarter the activity was not carried out

Total	132,110
Wage Recurrent	32,111
Non Wage Recurrent	99,999
Arrears	0
<i>AIA</i>	0

Budget Output: 03 Equitable Distribution of Grants to LGs

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QUARTER 1: Cumulative Outputs and Expenditure by End of Quarter

Status report on the financing of local governments produced Grants allocation formulae and models reviewed to make them responsive to sector policies, to in-build crosscutting issues like demographic population poverty, HIV/AIDS, gender and environment DLI under Ugift verified in line with the GOU/ World bank funding agreement. Advisory note produced on the framework for sharing funds between the center and the local governments produced A report on local governments lagging behind the national average produced. Agreements produced between local governments and program lead institutions on program conditional grants negotiations and implementation monitored.	Status report on the financing of local governments was produced by attending 4 meetings the Local government budget consultative regional workshops The Grants allocation formulae and models were reviewed to make them responsive to sector policies, to in-build crosscutting issues like poverty, HIV/AIDS, gender and environment through 7 meetings of negotiations between the central and local governments and these were held From 13th to 19th September 2021. The relevant Disbursement Linked Indicators for four Ministries of Health, Education, Water and Agriculture were verified to prove performance of the DLIs and a Preliminary Report produced Seven (7) Agreements on the financing and operationalization of conditional grant-funded programmes for FY 2022/23 were signed between LGs and the Ministries of Water and Environment Education and Sports; Works and Transport; Agriculture, Animal Industry and Fisheries; Gender, Labour and Social Development; Health; Trade, Industry and Cooperatives. The parties agreed on Government programs to be implemented in LGs in Financial Year 2022/2023 as part of the budget formulation process Guidelines and conditions on the operationalization of conditional grant-funded programmes for FY 2022/23 were revised and disseminated to the LGs by the line ministries. The management of emerging policy issues concerning service delivery and local development in LGs under the Programme-based approach to planning were discussed The expected engagement between the Line Ministries and LGs under the new program approach to planning and budgeting was discussed; Programs designed for implementation of decentralized services were agreed upon; The human resource requirements for LGs to be able to deliver effectively on service delivery requirements were discussed. A draft report on the Negotiations was produced, will be reviewed and disseminated to parties	Item 211102 Contract Staff Salaries 225001 Consultancy Services- Short term	Spent 42,529 58,429
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QUARTER 1: 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

The agreed positions will be monitored during the mid term review

Total	100,958
Wage Recurrent	42,529
Non Wage Recurrent	58,429
Arrears	0
AIA	0
Total For Department	233,067
Wage Recurrent	74,639
Non Wage Recurrent	158,428
Arrears	0
AIA	0

Departments

Department: 03 Research and Data management

Outputs Provided

Budget Output: 01 Local Government Budget Analysis

Status report on the financing of local governments produced. A technical Status report on budget analysis for compliance with legal requirements produced	Data on the financing of local governments was collected and its being validated. Data on the quarterly grants releases and local revenue for local governments was collected and its being validated.	Item	Spent
Quarterly and annual grants release tracking report produced. Quarterly and annual local revenue release tracking report produced.		211102 Contract Staff Salaries	15,829
Feedback provided to 10LGs of Kaabong DLG, Bulambuli DLG, Ibanda DLG, Kween DLG, Nwoya DLG, Nakaseke DLG, Serere DLG, Bundibugyo DLG, Ntoroko DLG Amuru DLG			

Reasons for Variation in performance

Activity was not carried out due to less release in the quieter

Total	15,829
Wage Recurrent	15,829
Non Wage Recurrent	0
Arrears	0
AIA	0

Budget Output: 07 Research Carried out

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QUARTER 1: 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
Policy briefs on financing of local governments produced	Data was collected from all the Local governments and the 1st draft of the policy brief was produced	Item 211102 Contract Staff Salaries	Spent 15,224

Reasons for Variation in performance

Total	15,224
Wage Recurrent	15,224
Non Wage Recurrent	0
Arrears	0
AIA	0

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

The fiscal databank updated and maintained with local government data	The fiscal databank was updated and maintained with local government data	Item 211102 Contract Staff Salaries	Spent 7,678
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Reasons for Variation in performance

Total	7,678
Wage Recurrent	7,678
Non Wage Recurrent	0
Arrears	0
AIA	0
Total For Department	38,731
Wage Recurrent	38,731
Non Wage Recurrent	0
Arrears	0
AIA	0

Development Projects

Project: 1651 Retooling of Local Government Finance Commission

Capital Purchases

Budget Output: 76 Purchase of Office ICT Equipment, including software

Switches, 1 Heavy duty printer 3 Desk top computers 2Laptops purchased New Tyres purchased for cars	Procurement process ins ongoingTyres were replace for four (04) motor vehicles	Item 312202 Machinery and Equipment	Spent 24,235
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Reasons for Variation in performance

Total	24,235
GoU Development	24,235
External Financing	0

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QUARTER 1: 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>
		Arrears	0
		AIA	0
		Total For Project	24,235
		GoU Development	24,235
		External Financing	0
		Arrears	0
		AIA	0
		GRAND TOTAL	1,300,877
		Wage Recurrent	388,935
		Non Wage Recurrent	887,707
		GoU Development	24,235
		External Financing	0
		Arrears	0
		AIA	0

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QUARTER 1: 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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Sub-SubProgramme: 53 Coordination of Local Government Financing

Departments

Department: 01 Administrative Support Services

Outputs Provided

Budget Output: 04 Institutional Capacity Maintenance and Enhancement

		Item	Spent
3Commission policy meetings held reports produced and recommendations implemented.	3 Top management meetings were held on the 12th August, 5th and 20th September and minutes produced.	211102 Contract Staff Salaries	216,613
1 Finance Committee meetings held		211103 Allowances (Inc. Casuals, Temporary)	243,029
Commission premises cleaned and Maintained.Salaries and allowances paid for members of staff	1 Finance Committee meeting was held Commission to discuss the release for the quarter and align the plan to the budget. Commission premises were cleaned and Maintained.	212101 Social Security Contributions	44,228
12 Monthly procurement reports produced	Salaries and allowances were paid for 35 members of staff .	213002 Incapacity, death benefits and funeral expenses	1,795
Obsolete assets disposed off	3 Monthly procurement reports were produced and submitted to PPDA.	213004 Gratuity Expenses	119,629
Logistical support provided and Financial statements provided.	Obsolete assets disposed off was carried out for 7 note pads	221001 Advertising and Public Relations	2,500
Cash fund management reports produced	Logistical support was provided in terms of Assorted office stationery, Six locks (06) for the wash rooms & one (01) for the Commission Secretary's office	221007 Books, Periodicals & Newspapers	9,945
Books of Accounts and records maintained.		221009 Welfare and Entertainment	7,500
Stake Holders engagement carried out		221011 Printing, Stationery, Photocopying and Binding	32,490
Annual Report produced		221012 Small Office Equipment	600
Board of survey carried out		222001 Telecommunications	6,350
		223003 Rent – (Produced Assets) to private entities	101,391
	Engraving of assorted office assets/items (Computers, Printers, Hot plates, Television etc)	223005 Electricity	13,750
	Financial statements were provided. Cash fund management reports were produced	224004 Cleaning and Sanitation	11,250
	Books of Accounts and records were maintained.	227004 Fuel, Lubricants and Oils	46,992
		228002 Maintenance - Vehicles	56,532
	Stake Holders engagement carried out		
	The Annual Report for FY 2020/21 was produced		
	Board of survey was carried out and a report produced		

Reasons for Variation in performance

Total	914,594
Wage Recurrent	216,613
Non Wage Recurrent	697,981
AIA	0

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

Vote:147 Local Government Finance Commission

QUARTER 1: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
Salaries and allowances paid for staff members. Vote quarter 4 progress reports in PBS prepared and submitted. Strategic Plan Implemented with Quarterly activities implemented on schedule LGFC Annual Report for 2020-2021 prepared and submitted to Speaker of Parliament. 2 Technical meetings held on planning and budgeting	Salaries and allowances were paid for staff 4 members in the planning departments. Quarter 4 progress report FY 2020/21 was produced in PBS prepared and submitted. Strategic Plan activities were Implemented with Quarterly activities implemented on schedule 2 Technical meeting were held on alignment of the budget to the NDP III and the program based planning and budgeting	Item 211102 Contract Staff Salaries 221016 IFMS Recurrent costs 227004 Fuel, Lubricants and Oils	Spent 19,789 1,100 3,078

Reasons for Variation in performance

Total	23,967
Wage Recurrent	19,789
Non Wage Recurrent	4,178
AIA	0

Budget 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 Repairs and maintenance of machines carried out	AC, Telephone and Bio metric Servicing was done for quarter one. The ICT system was serviced in the Commission Machine Repairs and maintenance was carried out for 5 computers o	Item 211102 Contract Staff Salaries 222003 Information and communications technology (ICT)	Spent 19,376 4,380
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Reasons for Variation in performance

Total	23,756
Wage Recurrent	19,376
Non Wage Recurrent	4,380
AIA	0

Budget Output: 19 Human Resource Management Improved

Competent and well-motivated staff attracted, developed and Retained with Staff welfare programs developed and implemented Undertake Systems Re-Engineering efforts adopt to post COVID and performance Improvement Medical insurance package managed for the employees and staff of the Commission	Under system / works force re-engineering training was carried out for 26 staff members on the Challenges of COVID-19 in the Public Sector. staff were trained in E-library training and E- registration Medical insurance package was managed for the employees and staff of the Commission. Increased awareness on HIV AIDS, Covid and malaria to reduce on the stigma	Item 211102 Contract Staff Salaries 213001 Medical expenses (To employees) 221003 Staff Training 221004 Recruitment Expenses	Spent 19,786 8,749 12,491 1,500
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Reasons for Variation in performance

Total	42,527
Wage Recurrent	19,786
Non Wage Recurrent	22,740

Vote:147

Local Government Finance Commission

QUARTER 1: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
		AIA	0
		Total For Department	1,004,844
		Wage Recurrent	275,565
		Non Wage Recurrent	729,279
		AIA	0

Departments

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

Outputs Provided

Budget Output: 02 Enhancement of LG Revenue Mobilisation and Generation

	Item	Spent
LR administration automated in the local governments through IRAS in 5 LGs in Northern Uganda and 2 cities and 3 municipalities under USMIDA framework for LGs to realize revenue from natural resources produced	211102 Contract Staff Salaries	32,111
Data was collected from the LGs of Busia, Bududa and Buliisa on revenues from natural resources so that a framework for LGs can be produced	227001 Travel inland	99,999

Reasons for Variation in performance

Due to limited resources for the quarter the activity was not carried out

Total	132,110
Wage Recurrent	32,111
Non Wage Recurrent	99,999
AIA	0

Budget Output: 03 Equitable Distribution of Grants to LGs

Vote:147

Local Government Finance Commission

QUARTER 1: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
Status report on the financing of local governments produced	Status report on the financing of local governments was produced by attending 4 meetings the Local government budget consultative regional workshops	Item	Spent
Grants allocation formulae and models reviewed to make them responsive to sector policies, to in-build crosscutting issues like poverty, HIV/AIDS, gender and environment through the regional workshops	The Grants allocation formulae and models were reviewed to make them responsive to sector policies, to in-build crosscutting issues like poverty, HIV/AIDS, gender and environment through 7 meetings of negotiations between the central and local governments and these were held From 13th to 19th September 2021.	211102 Contract Staff Salaries	42,529
DLI under Ugift verified in line with the GOU/ World bank funding agreement.	The relevant Disbursement Linked Indicators for four Ministries of Health, Education, Water and Agriculture were verified to prove performance of the DLIs and a Preliminary Report produced	225001 Consultancy Services- Short term	58,429
Advisory note produced on the framework for sharing funds between the center and the local governments	Seven (7) Agreements on the financing and operationalization of conditional grant-funded programmes for FY 2022/23 were signed between LGs and the Ministries of Water and Environment Education and Sports; Works and Transport; Agriculture, Animal Industry and Fisheries; Gender, Labour and Social Development; Health; Trade, Industry and Cooperatives.		
produced Agreements produced between local governments and program lead institutions on program conditional grants negotiations and implementation monitored.	The parties agreed on Government programs to be implemented in LGs in Financial Year 2022/2023 as part of the budget formulation process		
	Guidelines and conditions on the operationalization of conditional grant-funded programmes for FY 2022/23 were revised and disseminated to the LGs by the line ministries.		
	The management of emerging policy issues concerning service delivery and local development in LGs under the Programme-based approach to planning were discussed		
	The expected engagement between the Line Ministries and LGs under the new program approach to planning and budgeting was discussed;		
	Programs designed for implementation of decentralized services were agreed upon;		
	The human resource requirements for LGs to be able to deliver effectively on service delivery requirements were discussed.		
	A draft report on the Negotiations was produced, will be reviewed and disseminated to parties		

Reasons for Variation in performance

Vote:147

Local Government Finance Commission

QUARTER 1: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
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The agreed positions will be monitored during the mid term review

Total	100,958
Wage Recurrent	42,529
Non Wage Recurrent	58,429
AIA	0
Total For Department	233,067
Wage Recurrent	74,639
Non Wage Recurrent	158,428
AIA	0

Departments

Department: 03 Research and Data management

Outputs Provided

Budget Output: 01 Local Government Budget Analysis

Status report on the financing of local governments produced.	Data on the financing of local governments was collected and its being validated.	Item	Spent
A technical Status report on budget analysis for compliance with legal requirements produced	Data on the quarterly grants releases and local revenue for local governments was collected and its being validated.	211102 Contract Staff Salaries	15,829
Quarterly and annual grants release tracking report produced.			
Quarterly and annual local revenue release tracking report produced.			
Feedback provided to 3 LGs of Kaabong DLG, Bulambuli DLG, Ibanda DLG,			

Reasons for Variation in performance

Activity was not carried out due to less release in the quieter

Total	15,829
Wage Recurrent	15,829
Non Wage Recurrent	0
AIA	0

Budget Output: 07 Research Carried out

Policy briefs on financing of local governments produced	Data was collected from all the Local governments and the 1st draft of the policy brief was produced	Item	Spent
		211102 Contract Staff Salaries	15,224

Reasons for Variation in performance

Total	15,224
Wage Recurrent	15,224
Non Wage Recurrent	0
AIA	0

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

Vote:147

Local Government Finance Commission

QUARTER 1: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
The fiscal databank updated and maintained with local government data	The fiscal databank was updated and maintained with local government data	Item	Spent
		211102 Contract Staff Salaries	7,678

Reasons for Variation in performance

Total	7,678
Wage Recurrent	7,678
Non Wage Recurrent	0
AIA	0
Total For Department	38,731
Wage Recurrent	38,731
Non Wage Recurrent	0
AIA	0

Development Projects

Project: 1651 Retooling of Local Government Finance Commission

Capital Purchases

Budget Output: 76 Purchase of Office ICT Equipment, including software

Switches, 1 Heavy duty printer 3 Desk top computers 2Laptops purchased New Tyres purchased for cars	Procurement process ins ongoing Tyres were replace for four (04) motor vehicles	Item	Spent
		312202 Machinery and Equipment	24,235

Reasons for Variation in performance

Total	24,235
GoU Development	24,235
External Financing	0
AIA	0
Total For Project	24,235
GoU Development	24,235
External Financing	0
AIA	0
GRAND TOTAL	1,300,877
Wage Recurrent	388,935
Non Wage Recurrent	887,707
GoU Development	24,235
External Financing	0
AIA	0

Vote:147

Local Government Finance Commission

QUARTER 2: Revised Workplan

<i>US\$ Thousands</i>	Planned Outputs for the Quarter	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)
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Sub-SubProgramme: 53 Coordination of Local Government Financing

Departments

Department: 01 Administrative Support Services

Outputs Provided

Budget Output: 04 Institutional Capacity Maintenance and Enhancement

	Item	Balance b/f	New Funds	Total
2 Commission policy meetings held reports produced and recommendations implemented.	211103 Allowances (Inc. Casuals, Temporary)	4	0	4
4 top management meetings held	213002 Incapacity, death benefits and funeral expenses	205	0	205
1 Finance Committee meetings held	213004 Gratuity Expenses	1,757	0	1,757
Commission premises cleaned and Maintained.	221007 Books, Periodicals & Newspapers	55	0	55
Salaries and allowances paid for members of staff	221011 Printing, Stationery, Photocopying and Binding	10	0	10
3 Monthly procurement reports produced	221012 Small Office Equipment	150	0	150
Obsolete assets disposed off	223003 Rent – (Produced Assets) to private entities	209	0	209
Logistical support provided and Financial statements provided.	228002 Maintenance - Vehicles	708	0	708
Cash fund management reports produced	Total	3,098	0	3,098
Books of Accounts and records maintained.	Wage Recurrent	0	0	0
Stake Holders engagement carried out	Non Wage Recurrent	3,098	0	3,098
	AIA	0	0	0

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

	Item	Balance b/f	New Funds	Total
Salaries and allowances paid for staff members	221016 IFMS Recurrent costs	150	0	150
	Total	150	0	150
Strategic Plan Implemented with Quarterly activities implemented on schedule	Wage Recurrent	0	0	0
	Non Wage Recurrent	150	0	150
2 Technical meetings held on planning and budgeting.	AIA	0	0	0
Finalize the Annual report				
Budget Framework paper for FY 2022/33 produced.				
Strategic plan for statistics approved				

Budget Output: 06 Information and Communication Technology Management Enhanced

	Item	Balance b/f	New Funds	Total
AC, Telephone and Bio metric Servicing done 4 times.	211102 Contract Staff Salaries	412	0	412
Serviced and supported ICT system in the Commission	222003 Information and communications technology (ICT)	2,556	0	2,556
Repairs and maintenance of machines carried out	Total	2,969	0	2,969
	Wage Recurrent	412	0	412
	Non Wage Recurrent	2,556	0	2,556
	AIA	0	0	0

Vote:147

Local Government Finance Commission

QUARTER 2: Revised Workplan

Budget Output: 19 Human Resource Management Improved

	Item	Balance b/f	New Funds	Total
Staff welfare programs developed and implemented				
Undertake Systems Re-Engineering efforts adopt to post COVID and performance Improvement	213001 Medical expenses (To employees)	20,001	0	20,001
	221003 Staff Training	9	0	9
	Total	20,010	0	20,010
Medical insurance package managed for the employees and staff of the Commission	Wage Recurrent	0	0	0
Increased awareness on HIV AIDS, Covid and malaria to reduce on the stigma	Non Wage Recurrent	20,010	0	20,010
	AIA	0	0	0

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

Outputs Provided

Budget Output: 02 Enhancement of LG Revenue Mobilisation and Generation

	Item	Balance b/f	New Funds	Total
LR administration automated in the local governments through IRAS in 5 LGs in Northern Uganda and 3 cities and 3 municipalities under USMID	211102 Contract Staff Salaries	22	0	22
	227001 Travel inland	1	0	1
A policy brief on strategies and recommendations on local revenue enhancements produced.	Total	23	0	23
	Wage Recurrent	22	0	22
Continue with a framework for LGs to realize revenue from natural resources produced	Non Wage Recurrent	1	0	1
	AIA	0	0	0

Budget Output: 03 Equitable Distribution of Grants to LGs

	Item	Balance b/f	New Funds	Total
A report on the local government financing produced.				
A report on negotiation produced	211102 Contract Staff Salaries	595	0	595
DLI under Ugift verified in line with the GOU/ World bank funding agreement.	Total	595	0	595
	Wage Recurrent	595	0	595
A report on local governments lagging behind the national average produced.	Non Wage Recurrent	0	0	0
	AIA	0	0	0

Department: 03 Research and Data management

Outputs Provided

Budget Output: 01 Local Government Budget Analysis

	Item	Balance b/f	New Funds	Total
Status report on the financing of local governments produced.				
A technical Status report on budget analysis for compliance with legal requirements produced	211102 Contract Staff Salaries	3,960	0	3,960
	Total	3,960	0	3,960
	Wage Recurrent	3,960	0	3,960
Quarter 2 grants release tracking report produced.	Non Wage Recurrent	0	0	0
Quarterly 2 local revenue release tracking report produced.	AIA	0	0	0
Feedback provided to 3 LGs of , Kween DLG, Nwoya DLG, Nakaseke DLG,				

Vote:147

Local Government Finance Commission

QUARTER 2: Revised Workplan

Budget Output: 07 Research Carried out

Policy briefs on financing of local governments produced	Item	Balance b/f	New Funds	Total
	211102 Contract Staff Salaries	1,578	0	1,578
	Total	1,578	0	1,578
	<i>Wage Recurrent</i>	<i>1,578</i>	<i>0</i>	<i>1,578</i>
	<i>Non Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>AIA</i>	<i>0</i>	<i>0</i>	<i>0</i>

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

The fiscal databank updated and maintained with local government data	Item	Balance b/f	New Funds	Total
	211102 Contract Staff Salaries	9,203	0	9,203
	Total	9,203	0	9,203
	<i>Wage Recurrent</i>	<i>9,203</i>	<i>0</i>	<i>9,203</i>
	<i>Non Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</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

Budget Output: 76 Purchase of Office ICT Equipment, including software

Continue with the procurement process	Item	Balance b/f	New Funds	Total
New Tyres purchased for cars	312202 Machinery and Equipment	9,765	0	9,765
	312211 Office Equipment	5,175	0	5,175
	Total	14,940	0	14,940
	<i>GoU Development</i>	<i>14,940</i>	<i>0</i>	<i>14,940</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	56,525	0	56,525
	<i>Wage Recurrent</i>	<i>15,770</i>	<i>0</i>	<i>15,770</i>
	<i>Non Wage Recurrent</i>	<i>25,815</i>	<i>0</i>	<i>25,815</i>
	<i>GoU Development</i>	<i>14,940</i>	<i>0</i>	<i>14,940</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>