

Vote:147

Local Government Finance Commission

QUARTER 2: 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 2	Spent by End Q2	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	1.619	0.809	0.809	50.0%	50.0%	100.0%
Non Wage	4.039	1.830	1.829	45.3%	45.3%	99.9%
Dev. GoU	0.157	0.039	0.029	24.8%	18.5%	74.0%
Ext. Fin.	0.000	0.000	0.000	0.0%	0.0%	0.0%
GoU Total	5.814	2.679	2.667	46.1%	45.9%	99.6%
Total GoU+Ext Fin (MTEF)	5.814	2.679	2.667	46.1%	45.9%	99.6%
Arrears	0.000	0.000	0.000	0.0%	0.0%	0.0%
Total Budget	5.814	2.679	2.667	46.1%	45.9%	99.6%
<i>A.I.A Total</i>	0.000	0.000	0.000	0.0%	0.0%	0.0%
Grand Total	5.814	2.679	2.667	46.1%	45.9%	99.6%
Total Vote Budget Excluding Arrears	5.814	2.679	2.667	46.1%	45.9%	99.6%

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	2.68	2.67	46.1%	45.9%	99.6%
Sub-SubProgramme: 53 Coordination of Local Government Financing	5.81	2.68	2.67	46.1%	45.9%	99.6%
Total for Vote	5.81	2.68	2.67	46.1%	45.9%	99.6%

Matters to note in budget execution

Variance in budget execution is due to less release made in the quarter.

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	
0.005 Bn Shs	<i>Department/Project :1651 Retooling of Local Government Finance Commission</i>
Reason:	

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<i>Items</i>	
5,175,000.000 US\$	312211 Office Equipment
Reason: Procurement process is still on going	
<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 Q2
Percentage share of the National budget between Central and Local governments	Percentage	14%	14%
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 Q2
Proportion of recommendations from policy Dialogue meetings implemented	Percentage	100%	40%
Proportion of the procurement plan implemented	Percentage	100%	36.67%
Budget OutPut : 05 Planning Support Services and M&E handed			
Budget Output Indicators	Indicator Measure	Planned 2021/22	Actuals By END Q2
Percentage execution of the work plan	Percentage	100%	45.3%
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 Q2
Number of policy dialogue meetings held	Number	20	9

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QUARTER 2: Highlights of Vote Performance

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 Q2
Number of policy briefs and advisory notes generated on LG funding from national budget	Number	2	1
Number of LGs producing budgets that comply with the legal and regulatory provisions	Number	176	161
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	161

Performance highlights for the Quarter

- 1) LR administration automated in the local governments through IRAS in 6 Moyo, Adjumani, Lamwo, Pader, Otuke, Amuria, Moroto LGs of in Northern Uganda and 2 cities of Masaka, Lira and and 3 municipalities of Ntungamo, Kabale and Kitugum MC under USMID
- 2) A framework for appropriate tax levels was disseminated n the LGs of Kiboga, Bukomasimbi and Namayingo
- 3) A policy brief on strategies and recommendations on local revenue enhancement was produced from the backstop meetings
- 4) A report on the local government financing was produced from the negotiation report.
- 5) Conditional grant agreements signed

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	2.68	2.67	46.1%	45.9%	99.6%
<i>Class: Outputs Provided</i>	5.66	2.64	2.64	46.7%	46.6%	100.0%
205301 Local Government Budget Analysis	0.22	0.04	0.04	17.7%	17.7%	100.0%
205302 Enhancement of LG Revenue Mobilisation and Generation	0.59	0.29	0.29	48.9%	48.9%	100.0%
205303 Equitable Distribution of Grants to LGs	0.80	0.21	0.21	25.8%	25.8%	100.0%
205304 Institutional Capacity Maintenance and Enhancement	2.79	1.72	1.72	61.5%	61.4%	99.9%
205305 Planning Support Services and M&E handed	0.29	0.10	0.10	36.3%	36.2%	99.8%
205306 Information and Communication Technology Management Enhanced	0.21	0.09	0.09	41.1%	41.1%	100.0%
205307 Research Carried out	0.21	0.03	0.03	16.4%	16.4%	100.0%
205308 Operational LGs Fiscal Data bank /Fiscal Monitoring	0.19	0.03	0.03	17.7%	17.7%	100.0%

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<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
205319 Human Resource Management Improved	0.36	0.13	0.13	36.3%	36.3%	100.0%
Class: Capital Purchases	0.16	0.04	0.03	25.0%	18.5%	74.0%
205376 Purchase of Office ICT Equipment, including software	0.16	0.04	0.03	25.0%	18.5%	74.0%
Total for Vote	5.81	2.68	2.67	46.1%	45.9%	99.6%

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	2.64	2.64	46.7%	46.6%	100.0%
211102 Contract Staff Salaries	1.62	0.81	0.81	50.0%	50.0%	100.0%
211103 Allowances (Inc. Casuals, Temporary)	0.97	0.49	0.49	50.0%	50.0%	100.0%
212101 Social Security Contributions	0.18	0.09	0.09	50.0%	49.9%	99.8%
213001 Medical expenses (To employees)	0.12	0.06	0.06	50.0%	50.0%	100.0%
213002 Incapacity, death benefits and funeral expenses	0.01	0.00	0.00	50.0%	49.3%	98.6%
213004 Gratuity Expenses	0.49	0.24	0.24	50.0%	50.0%	100.0%
221001 Advertising and Public Relations	0.01	0.01	0.01	50.0%	50.0%	100.0%
221002 Workshops and Seminars	0.02	0.00	0.00	0.0%	0.0%	0.0%
221003 Staff Training	0.05	0.03	0.03	50.0%	50.0%	100.0%
221004 Recruitment Expenses	0.01	0.00	0.00	50.0%	50.0%	100.0%
221007 Books, Periodicals & Newspapers	0.04	0.02	0.02	50.0%	50.0%	100.0%
221009 Welfare and Entertainment	0.03	0.02	0.02	50.0%	50.0%	100.0%
221011 Printing, Stationery, Photocopying and Binding	0.13	0.07	0.06	50.0%	50.0%	100.0%
221012 Small Office Equipment	0.00	0.00	0.00	50.0%	50.0%	100.0%
221016 IFMS Recurrent costs	0.00	0.00	0.00	50.0%	50.0%	100.0%
222001 Telecommunications	0.03	0.01	0.01	50.0%	50.0%	100.0%
222003 Information and communications technology (ICT)	0.03	0.01	0.01	50.0%	50.0%	100.0%
223003 Rent – (Produced Assets) to private entities	0.41	0.20	0.20	50.0%	50.0%	100.0%
223005 Electricity	0.06	0.03	0.03	50.0%	50.0%	100.0%
224004 Cleaning and Sanitation	0.05	0.02	0.02	50.0%	49.9%	99.7%
225001 Consultancy Services- Short term	0.30	0.12	0.12	40.0%	40.0%	100.0%
227001 Travel inland	0.70	0.20	0.20	28.5%	28.5%	100.0%
227004 Fuel, Lubricants and Oils	0.20	0.10	0.10	50.0%	50.0%	100.0%
228002 Maintenance - Vehicles	0.23	0.11	0.11	50.2%	49.9%	99.5%
Class: Capital Purchases	0.16	0.04	0.03	25.0%	18.5%	74.0%
312202 Machinery and Equipment	0.07	0.03	0.03	47.4%	40.4%	85.2%
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%

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Total for Vote	5.81	2.68	2.67	46.1%	45.9%	99.6%
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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	2.68	2.67	46.1%	45.9%	99.6%
<i>Departments</i>						
01 Administrative Support Services	3.65	2.04	2.04	55.9%	55.8%	99.9%
02 Revenues for Local Governments-Central Grants and Local Revenues	1.39	0.49	0.49	35.6%	35.6%	100.0%
03 Research and Data management	0.62	0.11	0.11	17.3%	17.3%	100.0%
<i>Development Projects</i>						
1651 Retooling of Local Government Finance Commission	0.16	0.04	0.03	25.0%	18.5%	74.0%
Total for Vote	5.81	2.68	2.67	46.1%	45.9%	99.6%

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 2: 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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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.	5 Commission policy meetings were held and reports were produced and recommendations implemented. The Commission retreat was held to send off the 6ths Commission. 7 top management meetings were held.	211102 Contract Staff Salaries	433,227
National Forums attended.		211103 Allowances (Inc. Casuals, Temporary)	485,941
4 Finance Committee meetings held Commission premises cleaned and Maintained.	Two Finance Committee meeting was held to discuss releases for the quarter. Commission premises were cleaned and maintained.	212101 Social Security Contributions	73,001
Value for money and internal Audit Reports produced.	Salaries and allowances were paid for 35 members of staff . 6 Monthly procurement reports were produced and submitted to PPDA. Obsolete assets disposed off was carried out for 7 note pads 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 Engraving of assorted office assets/items (Computers, Printers, Hot plates, Television etc) Financial statements were provided. Cash fund management reports were produced	213002 Incapacity, death benefits and funeral expenses	3,945
Salaries and allowances paid for members of staff	Books of Accounts and records were maintained. Stake Holders engagement were carried out on Local Government financing	213004 Gratuity Expenses	242,773
12 Monthly procurement reports produced	The Annual Report for FY 2020/21 was produced Board of survey was carried out and a report produced	221001 Advertising and Public Relations	5,000
Obsolete assets disposed off		221007 Books, Periodicals & Newspapers	19,995
Logistical support provided and Financial statements provided.		221009 Welfare and Entertainment	9,000
Cash fund management reports produced		221011 Printing, Stationery, Photocopying and Binding	40,000
		221012 Small Office Equipment	1,500
		222001 Telecommunications	12,700
		223003 Rent – (Produced Assets) to private entities	203,183
		223005 Electricity	27,500
		224004 Cleaning and Sanitation	22,437
		227004 Fuel, Lubricants and Oils	46,992
		228002 Maintenance - Vehicles	89,387

Reasons for Variation in performance

Total	1,716,580
Wage Recurrent	433,227
Non Wage Recurrent	1,283,353
Arrears	0
AIA	0

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

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QUARTER 2: 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
Salaries and allowances paid for staff members	Salaries and allowances were paid for staff 4 members in the planning departments. Quarter 1 progress report FY 2021/22 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 but due to constrained financing for the quarter some activities were not carried out comprehensively	211102 Contract Staff Salaries	39,578
Vote quarter progress reports in PBS prepared and submitted.	5 Technical meetings were held on planning and budgeting. Finalized the Annual report Budget Framework paper for FY 2022/33 produced. Strategic plan for statistics approved	212101 Social Security Contributions	9,421
Strategic Plan Implemented with Quarterly activities implemented on schedule		221009 Welfare and Entertainment	3,000
LGFC Annual Report for 2020-2021 prepared and submitted to Speaker of Parliament.		221011 Printing, Stationery, Photocopying and Binding	10,000
8 Technical meetings held on planning and budgeting		221016 IFMS Recurrent costs	2,499
		227004 Fuel, Lubricants and Oils	39,446

Reasons for Variation in performance

Total	103,944
Wage Recurrent	39,578
Non Wage Recurrent	64,366
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		211102 Contract Staff Salaries	39,578
Repairs and maintenance of machines carried out.		212101 Social Security Contributions	5,870
		221009 Welfare and Entertainment	3,000
		221011 Printing, Stationery, Photocopying and Binding	10,000
		222003 Information and communications technology (ICT)	13,873
		227004 Fuel, Lubricants and Oils	13,703

Reasons for Variation in performance

Total	86,023
Wage Recurrent	39,578
Non Wage Recurrent	46,445
Arrears	0
AIA	0

Budget Output: 19 Human Resource Management Improved

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QUARTER 2: 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. Staff welfare programs were implemented and staff were trained in the Human capital management systems by Ministry of Public service 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 221011 Printing, Stationery, Photocopying and Binding	Spent 39,573 57,498 25,000 3,000 4,990

Reasons for Variation in performance

Due to less releases some of the activities could not be carried out

Total	130,061
Wage Recurrent	39,573
Non Wage Recurrent	90,488
Arrears	0
AIA	0
Total For Department	2,036,606
Wage Recurrent	551,954
Non Wage Recurrent	1,484,652
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

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QUARTER 2: 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
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.	LR administration automated in the local governments through IRAS in 6 Moyo, Adjumani, Lamwo, Pader, Otuke, Amuria, Moroto LGs of in Northern Uganda and 2 cities of Masaka, Lira and and 3 municipalities of Ntungamo, Kabale and Kitugum MC under USMID. A framework for appropriate tax levels was disseminated in the LGs of Kiboga, Bukomasimbi and Namayingo A policy brief on strategies and recommendations on local revenue enhancement was produced from the backstop meetings 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	Item 211102 Contract Staff Salaries 227001 Travel inland 228002 Maintenance - Vehicles	Spent 64,265 200,000 24,083

Reasons for Variation in performance

Total	288,348
Wage Recurrent	64,265
Non Wage Recurrent	224,083
Arrears	0
AIA	0

Budget Output: 03 Equitable Distribution of Grants to LGs

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QUARTER 2: Cumulative Outputs and Expenditure by End of Quarter

		Item	Spent
<p>Status report on the financing of local governments produced</p> <p>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</p> <p>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</p> <p>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.</p>	<p>Status report on the financing of local governments was produced by attending 24 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.</p> <p>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.</p> <p>Two Meetings were held to discuss the progress on the DLI with Ministry of Agriculture animal industry and fishers on Micro scale irrigation and the Ministry of Water and Environment on Water projects under UGIFT</p> <p>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</p> <p>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</p>	<p>211102 Contract Staff Salaries</p> <p>225001 Consultancy Services- Short term</p>	<p>86,247</p> <p>120,367</p>

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QUARTER 2: 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 Sector of Education health will be handled in the next quarter.

Total	206,614
Wage Recurrent	86,247
Non Wage Recurrent	120,367
Arrears	0
AIA	0
Total For Department	494,962
Wage Recurrent	150,512
Non Wage Recurrent	344,450
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.	Status report on the financing of local governments was produced. A technical Status report on budget analysis for compliance with legal requirements was produced	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	39,578
Quarterly and annual grants release tracking report produced.	Quarter 2 grants release tracking report was produced. Quarterly 2 local revenue release tracking report was produced.		
Quarterly and annual local revenue release tracking report produced.	Feedback information was provided to 3 LGs of , Kween DLG, Nwoya DLG, Nakaseke DLG,		
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

Total	39,578
Wage Recurrent	39,578
Non Wage Recurrent	0
Arrears	0
AIA	0

Budget Output: 07 Research Carried out

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QUARTER 2: 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	Policy brief on financing of local governments under LED initiatives was produced	Item 211102 Contract Staff Salaries	Spent 33,604

Reasons for Variation in performance

	Total	33,604
	Wage Recurrent	33,604
	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 for quarter one and quarter two with the exception of 16 LGs	Item 211102 Contract Staff Salaries	Spent 33,761
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Reasons for Variation in performance

	Total	33,761
	Wage Recurrent	33,761
	Non Wage Recurrent	0
	Arrears	0
	AIA	0
	Total For Department	106,943
	Wage Recurrent	106,943
	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 28,985
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Reasons for Variation in performance

	Total	28,985
	GoU Development	28,985

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QUARTER 2: 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
		Arrears	0
		AIA	0
		Total For Project	28,985
		GoU Development	28,985
		External Financing	0
		Arrears	0
		AIA	0
		GRAND TOTAL	2,667,497
		Wage Recurrent	809,409
		Non Wage Recurrent	1,829,103
		GoU Development	28,985
		External Financing	0
		Arrears	0
		AIA	0

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QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
Sub-SubProgramme: 53 Coordination of Local Government Financing			
<i>Departments</i>			
Department: 01 Administrative Support Services			
<i>Outputs Provided</i>			
Budget Output: 04 Institutional Capacity Maintenance and Enhancement			
2 Commission policy meetings held reports produced and recommendations implemented.	2 Commission policy meetings were held and reports were produced and recommendations implemented. The Commission retreat was held to send off the 6ths Commission. 4 top management meetings were held.	Item	Spent
4 top management meetings held	Commission retreat was held to send off the 6ths Commission. 4 top management meetings were held.	211102 Contract Staff Salaries	216,613
1 Finance Committee meetings held	1 Finance Committee meeting was held to discuss releases for the quarter.	211103 Allowances (Inc. Casuals, Temporary)	242,912
Maintained.Salaries and allowances paid for members of staff	Commission premises were cleaned and maintained.	212101 Social Security Contributions	28,774
3 Monthly procurement reports produced	Salaries and allowances were paid for members of staff 3 Monthly procurement reports were produced. Obsolete assets disposed off was carried out. Logistical support was provided in terms of newspapers utilities paid etc. Financial statements were produced for the quarter. Cash fund management were reports produced	213002 Incapacity, death benefits and funeral expenses	2,150
Obsolete assets disposed off	Books of Accounts and records were maintained. Stake Holders engagement were carried out on Local Government financing	213004 Gratuity Expenses	123,144
Logistical support provided and Financial statements provided.		221001 Advertising and Public Relations	2,500
Cash fund management reports produced		221007 Books, Periodicals & Newspapers	10,050
Books of Accounts and records maintained.		221009 Welfare and Entertainment	1,500
Stake Holders engagement carried out		221011 Printing, Stationery, Photocopying and Binding	7,510
		221012 Small Office Equipment	900
		222001 Telecommunications	6,350
		223003 Rent – (Produced Assets) to private entities	101,791
		223005 Electricity	13,750
		224004 Cleaning and Sanitation	11,187
		228002 Maintenance - Vehicles	32,855
Total			801,986
Wage Recurrent			216,613
Non Wage Recurrent			585,372
AIA			0

Reasons for Variation in performance

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

Vote:147

Local Government Finance Commission

QUARTER 2: 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	Salaries and allowances were paid for staff 4 members in the planning departments.	Item	Spent
Strategic Plan Implemented with Quarterly activities implemented on schedule	Quarter 1 progress report FY 2021/22 was produced in PBS prepared and submitted.	211102 Contract Staff Salaries	19,789
2 Technical meetings held on planning and budgeting.	Strategic Plan activities were Implemented with quarterly activities implemented but due to constrained financing for the quarter some activities were not carried out comprehensively	212101 Social Security Contributions	9,421
Finalize the Annual report	3 Technical meetings were held on planning and budgeting. Finalized the Annual report Budget Framework paper for FY 2022/33 produced. Strategic plan for statistics approved	221009 Welfare and Entertainment	3,000
Budget Framework paper for FY 2022/33 produced.		221011 Printing, Stationery, Photocopying and Binding	10,000
		221016 IFMS Recurrent costs	1,399
		227004 Fuel, Lubricants and Oils	36,367

Reasons for Variation in performance

Total	79,977
Wage Recurrent	19,789
Non Wage Recurrent	60,188
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 of machines carried out	211102 Contract Staff Salaries	20,201
		212101 Social Security Contributions	5,870
		221009 Welfare and Entertainment	3,000
		221011 Printing, Stationery, Photocopying and Binding	10,000
		222003 Information and communications technology (ICT)	9,493
		227004 Fuel, Lubricants and Oils	13,703

Reasons for Variation in performance

Total	62,266
Wage Recurrent	20,201
Non Wage Recurrent	42,065
AIA	0

Budget Output: 19 Human Resource Management Improved

Vote:147 Local Government Finance Commission

QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
Staff welfare programs developed and implemented	Staff welfare programs were implemented and staff were trained in the Human	Item	Spent
Undertake Systems Re-Engineering efforts adopt to post COVID and performance Improvement	capital management systems by Ministry of Public service	211102 Contract Staff Salaries	19,786
Medical insurance package managed for the employees and staff of the Commission	Medical insurance package was managed for the employees and staff of the Commission. Increased awareness on HIV	213001 Medical expenses (To employees)	48,749
Increased awareness on HIV AIDS, Covid and malaria to reduce on the stigma	AIDS, Covid and malaria to reduce on the stigma	221003 Staff Training	12,509
	Increased awareness on HIV AIDS, Covid and malaria to reduce on the stigma	221004 Recruitment Expenses	1,500
		221011 Printing, Stationery, Photocopying and Binding	4,990

Reasons for Variation in performance

Due to less releases some of the activities could not be carried out

Total	87,534
Wage Recurrent	19,786
Non Wage Recurrent	67,748
AIA	0
Total For Department	1,031,763
Wage Recurrent	276,390
Non Wage Recurrent	755,373
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

LR administration automated in the local governments through IRAS in 5 LGs in Northern Uganda and 3 cities and 3 municipalities under USMIDA policy brief on strategies and recommendations on local revenue enhancements produced.Continue with a framework for LGs to realize revenue from natural resources produced	LR administration automated in the local governments through IRAS in 6 Moyo, Adjumani, Lamwo, Pader, Otuke, Amuria, Moroto LGs of in Northern Uganda and 2 cities of Masaka, Lira and and 3 municipalities of Ntungamo, Kabale and Kitugum MC under USMID A framework for appropriate tax levels was disseminated n the LGs of Kiboga, Bukomasimbi and Namayingo A policy brief on strategies and recommendations on local revenue enhancement was produced from the backstop meetings	Item	Spent
		211102 Contract Staff Salaries	32,155
		227001 Travel inland	100,001
		228002 Maintenance - Vehicles	24,083

Reasons for Variation in performance

Total	156,239
Wage Recurrent	32,155
Non Wage Recurrent	124,084

Vote:147

Local Government Finance Commission

QUARTER 2: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
			AIA
			0

Budget Output: 03 Equitable Distribution of Grants to LGs

		Item	Spent
A report on the local government financing produced.	A report on the local government financing was produced.	211102 Contract Staff Salaries	43,718
A report on negotiation produced DLI under Ugift verified in line with the GOU/ World bank funding agreement.	Two Meetings were held to discuss the progress on the DLI with Ministry of Agriculture animal industry and fishers on Micro scale irrigation and the Ministry of Water and Environment on Water projects under UGIFT	225001 Consultancy Services- Short term	61,938
A report on local governments lagging behind the national average produced.	Conditional grant agreements were signed		

Reasons for Variation in performance

The Sector of Education health will be handled in the next quarter.

Total	105,656
Wage Recurrent	43,718
Non Wage Recurrent	61,938
AIA	0
Total For Department	261,895
Wage Recurrent	75,872
Non Wage Recurrent	186,022
AIA	0

Departments

Department: 03 Research and Data management

Outputs Provided

Budget Output: 01 Local Government Budget Analysis

		Item	Spent
Status report on the financing of local governments produced.	Status report on the financing of local governments was produced.	211102 Contract Staff Salaries	23,748
A technical Status report on budget analysis for compliance with legal requirements produced	Status report on budget analysis for compliance with legal requirements was produced		
Quarter 2 grants release tracking report produced.	Quarter 2 grants release tracking report was produced.		
Quarterly 2 local revenue release tracking report produced.	Quarterly 2 local revenue release tracking report was produced.		
Feedback provided to 3 LGs of , Kween DLG, Nwoya DLG, Nakaseke DLG,	Feedback information was provided to 3 LGs of , Kween DLG, Nwoya DLG, Nakaseke DLG,		

Reasons for Variation in performance

Total	23,748
Wage Recurrent	23,748
Non Wage Recurrent	0
AIA	0

Vote:147

Local Government Finance Commission

QUARTER 2: 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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Budget Output: 07 Research Carried out

Policy briefs on financing of local governments produced

Policy brief on financing of local governments under LED initiatives was produced

Item
211102 Contract Staff Salaries

Spent
18,380

Reasons for Variation in performance

Total	18,380
Wage Recurrent	18,380
Non Wage Recurrent	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 for quarter one and quarter two with the exception of 16 LGs

Item
211102 Contract Staff Salaries

Spent
26,083

Reasons for Variation in performance

Total	26,083
Wage Recurrent	26,083
Non Wage Recurrent	0
AIA	0
Total For Department	68,212
Wage Recurrent	68,212
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

Continue with the procurement process
New Tyres purchased for cars

Procurement process ins ongoing

Item
312202 Machinery and Equipment

Spent
4,750

Reasons for Variation in performance

Total	4,750
GoU Development	4,750
External Financing	0
AIA	0
Total For Project	4,750
GoU Development	4,750
External Financing	0
AIA	0

Vote:147 Local Government Finance Commission

QUARTER 2: Outputs and Expenditure in Quarter

	GRAND TOTAL	1,366,620
	Wage Recurrent	420,474
	Non Wage Recurrent	941,395
	GoU Development	4,750
	External Financing	0
	AIA	0

Vote:147

Local Government Finance Commission

QUARTER 3: 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
3 Commission policy meetings held reports produced and recommendations implemented.	211103 Allowances (Inc. Casuals, Temporary)	125	0	125
1 Finance Committee meetings held	213002 Incapacity, death benefits and funeral expenses	55	0	55
Commission premises cleaned and Maintained.	221007 Books, Periodicals & Newspapers	5	0	5
Salaries and allowances paid for members of staff	223003 Rent – (Produced Assets) to private entities	17	0	17
3 Monthly procurement reports produced	224004 Cleaning and Sanitation	63	0	63
Obsolete assets disposed off	228002 Maintenance - Vehicles	613	0	613
Logistical support provided and Financial statements provided.	Total	879	0	879
Cash fund management reports produced	Wage Recurrent	0	0	0
	Non Wage Recurrent	879	0	879
Books of Accounts and records maintained.	AIA	0	0	0
Stake Holders engagement carried out				

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

	Item	Balance b/f	New Funds	Total
Salaries and allowances paid for staff members.	212101 Social Security Contributions	163	0	163
Vote quarter 2 progress reports in PBS prepared and submitted.	227004 Fuel, Lubricants and Oils	1	0	1
Strategic Plan Implemented with Quarterly activities implemented on schedule	Total	163	0	163
	Wage Recurrent	0	0	0
4 Technical meetings held on planning and budgeting	Non Wage Recurrent	163	0	163
	AIA	0	0	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

Vote:147

Local Government Finance Commission

QUARTER 3: Revised Workplan

Budget Output: 19 Human Resource Management Improved

	Item	Balance b/f	New Funds	Total
staff capacity enhanced				
Medical insurance package managed for the employees and staff of the Commission	213001 Medical expenses (To employees)	2	0	2
	221011 Printing, Stationery, Photocopying and Binding	10	0	10
	Total	12	0	12
	<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>Non Wage Recurrent</i>	<i>12</i>	<i>0</i>	<i>12</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

	Item	Balance b/f	New Funds	Total
Continue with the procurement process				
New Tyres purchased for cars	312202 Machinery and Equipment	5,015	0	5,015
	312211 Office Equipment	5,175	0	5,175
	Total	10,190	0	10,190
	<i>GoU Development</i>	<i>10,190</i>	<i>0</i>	<i>10,190</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	11,244	0	11,244
	<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>Non Wage Recurrent</i>	<i>1,053</i>	<i>0</i>	<i>1,053</i>
	<i>GoU Development</i>	<i>10,190</i>	<i>0</i>	<i>10,190</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>