

Vote:147

Local Government Finance Commission

QUARTER 3: Highlights of Vote Performance

V1: Summary of Issues in Budget Execution

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

	Approved Budget	Released by End Q 3	Spent by End Q3	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	1.619	1.214	1.213	75.0%	75.0%	99.9%
Non Wage	4.039	2.490	2.434	61.7%	60.3%	97.8%
Devt. GoU	0.157	0.099	0.070	63.1%	44.6%	70.3%
Ext. Fin.	0.000	0.000	0.000	0.0%	0.0%	0.0%
GoU Total	5.814	3.803	3.717	65.4%	63.9%	97.7%
Total GoU+Ext Fin (MTEF)	5.814	3.803	3.717	65.4%	63.9%	97.7%
Arrears	0.000	0.000	0.000	0.0%	0.0%	0.0%
Total Budget	5.814	3.803	3.717	65.4%	63.9%	97.7%
<i>A.I.A Total</i>	0.000	0.000	0.000	0.0%	0.0%	0.0%
Grand Total	5.814	3.803	3.717	65.4%	63.9%	97.7%
Total Vote Budget Excluding Arrears	5.814	3.803	3.717	65.4%	63.9%	97.7%

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	3.80	3.72	65.4%	63.9%	97.7%
Sub-SubProgramme: 53 Coordination of Local Government Financing	5.81	3.80	3.72	65.4%	63.9%	97.7%
Total for Vote	5.81	3.80	3.72	65.4%	63.9%	97.7%

Matters to note in budget execution

Due to less quarterly releases, most of the activities are not yet 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	
0.011 Bn Shs	<i>Department/Project :01 Administrative Support Services</i>
Reason:	

Vote:147

Local Government Finance Commission

QUARTER 3: Highlights of Vote Performance

<i>Items</i>	
11,312,894.000 UShs	224004 Cleaning and Sanitation
Reason: Delays in procurement processes	
0.029 Bn Shs	<i>Department/Project :1651 Retooling of Local Government Finance Commission</i>
Reason:	
<i>Items</i>	
15,175,000.000 UShs	312211 Office Equipment
Reason: Procurement process is on going	
14,262,426.000 UShs	312202 Machinery and Equipment
Reason: Procurement process is 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 Q3
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 Q3
Proportion of recommendations from policy Dialogue meetings implemented	Percentage	100%	40%
Proportion of the procurement plan implemented	Percentage	100%	76%

Vote:147

Local Government Finance Commission

QUARTER 3: Highlights of Vote Performance

Budget OutPut : 05 Planning Support Services and M&E handed			
Budget Output Indicators	Indicator Measure	Planned 2021/22	Actuals By END Q3
Percentage execution of the work plan	Percentage	100%	63.9%
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 Q3
Number of policy dialogue meetings held	Number	20	10
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 Q3
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	168
Number of budget analysis reports produced	Number	2	1
Number of LGs provided with feedback on the findings and reports on budget analysis	Number	175	168

Performance highlights for the Quarter

The Districts of Nakasongola, Wakiso, Butambala and Lwengo were trained in budget formulation and supportive strategies provided and the reports are being prepared.

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	3.80	3.72	65.4%	63.9%	97.7%
<i>Class: Outputs Provided</i>	<i>5.66</i>	<i>3.70</i>	<i>3.65</i>	<i>65.5%</i>	<i>64.5%</i>	<i>98.5%</i>
205301 Local Government Budget Analysis	0.22	0.07	0.07	30.2%	30.2%	99.9%
205302 Enhancement of LG Revenue Mobilisation and Generation	0.59	0.43	0.43	73.1%	72.3%	99.0%
205303 Equitable Distribution of Grants to LGs	0.80	0.31	0.31	39.3%	38.7%	98.6%

Vote:147

Local Government Finance Commission

QUARTER 3: Highlights of Vote Performance

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	%GoU Releases Spent
205304 Institutional Capacity Maintenance and Enhancement	2.79	2.24	2.23	80.4%	79.9%	99.5%
205305 Planning Support Services and M&E handed	0.29	0.15	0.13	51.4%	46.2%	89.9%
205306 Information and Communication Technology Management Enhanced	0.21	0.15	0.14	74.0%	64.8%	87.5%
205307 Research Carried out	0.21	0.05	0.05	25.3%	24.7%	97.9%
205308 Operational LGs Fiscal Data bank /Fiscal Monitoring	0.19	0.05	0.05	26.6%	26.5%	99.8%
205319 Human Resource Management Improved	0.36	0.24	0.24	67.5%	67.5%	100.0%
Class: Capital Purchases	0.16	0.10	0.07	63.2%	44.4%	70.3%
205376 Purchase of Office ICT Equipment, including software	0.16	0.10	0.07	63.2%	44.4%	70.3%
Total for Vote	5.81	3.80	3.72	65.4%	63.9%	97.7%

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	3.70	3.65	65.5%	64.5%	98.5%
211102 Contract Staff Salaries	1.62	1.21	1.21	75.0%	75.0%	99.9%
211103 Allowances (Inc. Casuals, Temporary)	0.97	0.74	0.74	75.8%	75.8%	100.0%
212101 Social Security Contributions	0.18	0.13	0.13	75.1%	73.5%	97.9%
213001 Medical expenses (To employees)	0.12	0.09	0.09	75.0%	75.0%	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	0.36	0.33	75.0%	68.4%	91.2%
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	0.10	0.10	75.0%	74.1%	98.8%
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	0.04	0.04	75.0%	75.0%	100.0%
224004 Cleaning and Sanitation	0.05	0.03	0.02	75.0%	49.9%	66.5%
225001 Consultancy Services- Short term	0.30	0.12	0.12	40.0%	40.0%	100.0%

Vote:147

Local Government Finance Commission

QUARTER 3: Highlights of Vote Performance

227001 Travel inland	0.70	0.25	0.25	35.6%	35.1%	98.5%
227004 Fuel, Lubricants and Oils	0.20	0.15	0.15	74.9%	74.9%	100.0%
228002 Maintenance - Vehicles	0.23	0.17	0.17	75.2%	73.1%	97.3%
Class: Capital Purchases	0.16	0.10	0.07	63.2%	44.4%	70.3%
312202 Machinery and Equipment	0.07	0.06	0.05	89.0%	69.2%	77.7%
312211 Office Equipment	0.04	0.02	0.00	42.3%	0.0%	0.0%
312213 ICT Equipment	0.05	0.02	0.02	40.6%	40.6%	100.0%
Total for Vote	5.81	3.80	3.72	65.4%	63.9%	97.7%

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	3.80	3.72	65.4%	63.9%	97.7%
<i>Departments</i>						
01 Administrative Support Services	3.65	2.79	2.74	76.5%	75.2%	98.3%
02 Revenues for Local Governments-Central Grants and Local Revenues	1.39	0.75	0.74	53.6%	53.0%	98.8%
03 Research and Data management	0.62	0.17	0.17	27.5%	27.2%	99.3%
<i>Development Projects</i>						
1651 Retooling of Local Government Finance Commission	0.16	0.10	0.07	63.2%	44.4%	70.3%
Total for Vote	5.81	3.80	3.72	65.4%	63.9%	97.7%

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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Vote:147

Local Government Finance Commission

QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
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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 6th Commission. 7 top management meetings were held. Two Finance Committee meeting was held to discuss releases and allocation for the quarter. Commission premises were cleaned and maintained.	211102 Contract Staff Salaries	649,840
National Forums attended.		211103 Allowances (Inc. Casuals, Temporary)	737,042
4 Finance Committee meetings held Commission premises cleaned and Maintained.		212101 Social Security Contributions	73,001
Value for money and internal Audit Reports produced.		213002 Incapacity, death benefits and funeral expenses	3,945
Salaries and allowances paid for members of staff		213004 Gratuity Expenses	277,244
12 Monthly procurement reports 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
Books of Accounts and records maintained.		221012 Small Office Equipment	1,500
Stake Holders engagement carried out		222001 Telecommunications	12,700
Annual Report produced		223003 Rent – (Produced Assets) to private entities	203,183
Board of survey carried out		223005 Electricity	41,250
		224004 Cleaning and Sanitation	22,437
		227004 Fuel, Lubricants and Oils	46,992
		228002 Maintenance - Vehicles	89,871

Reasons for Variation in performance

Total	2,232,999
Wage Recurrent	649,840
Non Wage Recurrent	1,583,159
Arrears	0
AIA	0

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

Vote:147

Local Government Finance Commission

QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
Salaries and allowances paid for staff members	Salaries and allowances were paid for 4 staff members in the planning departments. Quarter 1 and Quarter 2 progress report FY 2021/22 were produced in PBS were 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	59,366
Vote quarter progress reports in PBS prepared and submitted.	7 Technical meetings were held on planning and budgeting.	212101 Social Security Contributions	9,421
Strategic Plan Implemented with Quarterly activities implemented on schedule	Budget Framework paper for FY 2022/33 and the Ministerial Policy Statements were produced. Strategic Plan for Statistics was produced and approved for implementation.	213004 Gratuity Expenses	8,759
LGFC Annual Report for 2020-2021 prepared and submitted to Speaker of Parliament.		221009 Welfare and Entertainment	3,000
8 Technical meetings held on planning and budgeting		221011 Printing, Stationery, Photocopying and Binding	10,000
		221016 IFMS Recurrent costs	2,499
		227004 Fuel, Lubricants and Oils	39,446

Reasons for Variation in performance

Total	132,491
Wage Recurrent	59,366
Non Wage Recurrent	73,125
Arrears	0
AIA	0

Budget Output: 06 Information and Communication Technology Management Enhanced

AC, Telephone and Bio metric Servicing done 4 times.	Two Air Conditioners In The Server Room. Telephone and Bio metric Servicing was done for quarter one and quarter 2. The ICT system was serviced in the Commission	Item	Spent
Serviced and supported ICT system in the Commission		211102 Contract Staff Salaries	59,366
Repairs and maintenance of machines carried out.		212101 Social Security Contributions	7,085
		213004 Gratuity Expenses	6,575
		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	35,554

Reasons for Variation in performance

Total	135,453
Wage Recurrent	59,366
Non Wage Recurrent	76,087
Arrears	0
AIA	0

Budget Output: 19 Human Resource Management Improved

Vote:147

Local Government Finance Commission

QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
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	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	Item	Spent
Medical insurance package managed for the employees and staff of the Commission	Medical insurance package was managed for the 34 employees and their dependents. Increased awareness on HIV AIDS, Covid and malaria to reduce on the stigma	211102 Contract Staff Salaries	59,361
Increased awareness on HIV AIDS, Covid and malaria to reduce on the stigma	Increased awareness on HIV AIDS, Covid and malaria to reduce on the stigma	212101 Social Security Contributions	26,631
		213001 Medical expenses (To employees)	86,250
		213004 Gratuity Expenses	23,511
		221003 Staff Training	25,000
		221004 Recruitment Expenses	3,000
		221011 Printing, Stationery, Photocopying and Binding	10,000
		227004 Fuel, Lubricants and Oils	7,653

Reasons for Variation in performance

Total	241,406
Wage Recurrent	59,361
Non Wage Recurrent	182,045
Arrears	0
AIA	0
Total For Department	2,742,349
Wage Recurrent	827,934
Non Wage Recurrent	1,914,415
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

Vote:147

Local Government Finance Commission

QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
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 districts 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 fair framework for LGs accessing royalties can be produced	Item 211102 Contract Staff Salaries 212101 Social Security Contributions 213004 Gratuity Expenses 221011 Printing, Stationery, Photocopying and Binding 227001 Travel inland 227004 Fuel, Lubricants and Oils 228002 Maintenance - Vehicles	Spent 95,837 13,867 15,973 10,000 246,323 20,128 24,083

Reasons for Variation in performance

Total	426,211
Wage Recurrent	95,837
Non Wage Recurrent	330,374
Arrears	0
AIA	0

Budget Output: 03 Equitable Distribution of Grants to LGs

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 from attending 24 meetings of 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. 4 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	Item 211102 Contract Staff Salaries 221011 Printing, Stationery, Photocopying and Binding 225001 Consultancy Services- Short term 227004 Fuel, Lubricants and Oils 228002 Maintenance - Vehicles	Spent 129,370 8,000 120,367 296 52,313
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Vote:147

Local Government Finance Commission

QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

projects under UGIFT, Ministry of Health and Ministry of Education and sports projects under UGIFT
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

Reasons for Variation in performance

Total	310,347
Wage Recurrent	129,370
Non Wage Recurrent	180,977
Arrears	0
AIA	0
Total For Department	736,558
Wage Recurrent	225,207
Non Wage Recurrent	511,351
Arrears	0
AIA	0

Departments

Vote:147

Local Government Finance Commission

QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
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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 produced.	Item	Spent
A technical Status report on budget analysis for compliance with legal requirements produced	15 LGs of Rukungiri Mc Kasese Mc, Lira City, Masindi MC, Tororo City, Kamuli MC, Busia Mc, Kumi Mc, Tororo Mc, Mubende Mc, Ntungamo Mc, and the Districts of Nakasongola, Wakiso and Butambala and Lwengo were trained in budget formulation and supportive strategies provided and the reports are being prepared.	211102 Contract Staff Salaries	59,366
Quarterly and annual grants release tracking report produced.	Data on the quarterly grants releases and local revenue for local governments was collected and its being validated. Quarter 3 grants release tracking report was produced. Quarterly 3 local revenue release tracking report was produced.	221011 Printing, Stationery, Photocopying and Binding	7,925
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	67,291
Wage Recurrent	59,366
Non Wage Recurrent	7,925
Arrears	0
AIA	0

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	Spent
		211102 Contract Staff Salaries	50,407
		221011 Printing, Stationery, Photocopying and Binding	400

Reasons for Variation in performance

Total	50,807
Wage Recurrent	50,407
Non Wage Recurrent	400
Arrears	0

Vote:147 Local Government Finance Commission

QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
		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 8 LGs	Item 211102 Contract Staff Salaries	Spent 50,542
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Reasons for Variation in performance

Total	50,542
Wage Recurrent	50,542
Non Wage Recurrent	0
Arrears	0
AIA	0
Total For Department	168,640
Wage Recurrent	160,315
Non Wage Recurrent	8,325
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	Repaired two lap tops Battery for dell Inspiron 15 lap top, fibre for dell inspiron 15 lap top, hard disc drive ITB, general service charge for dell inspiron 15 lap top	Item 312202 Machinery and Equipment 312213 ICT Equipment	Spent 49,654 19,917
	Eset internet security with web control on premise central console, antimalware firewall for Eset Internet security with Web control on Premise central console, Antimalware firewall was provided. Four (04) laptops, (01) desktop computer and one (01) color printer was procured with a complete Set of Logitech conferencing facility with a stand. Procured of dell inspiron 15 500 series 3 pin adaptor.		

Reasons for Variation in performance

Total	69,571
GoU Development	69,571
External Financing	0

Vote:147

Local Government Finance Commission

QUARTER 3: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>
		Arrears	0
		AIA	0
		Total For Project	69,571
		GoU Development	69,571
		External Financing	0
		Arrears	0
		AIA	0
		GRAND TOTAL	3,717,118
		Wage Recurrent	1,213,456
		Non Wage Recurrent	2,434,091
		GoU Development	69,571
		External Financing	0
		Arrears	0
		AIA	0

Vote:147

Local Government Finance Commission

QUARTER 3: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	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
3 Commission policy meetings held reports produced and recommendations implemented.	1 Finance Committee meetings held Commission premises cleaned and Maintained.	211102 Contract Staff Salaries	216,613
1 Finance Committee meetings held Commission premises cleaned and Maintained.Salaries and allowances paid for members of staff	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.	211103 Allowances (Inc. Casuals, Temporary)	251,101
3 Monthly procurement reports produced Obsolete assets disposed off Logistical support provided and Financial statements provided.	Cash fund management were reports produced	213004 Gratuity Expenses	34,471
Cash fund management reports produced Books of Accounts and records maintained.	Books of Accounts and records were maintained.	223005 Electricity	13,750
Stake Holders engagement carried out		228002 Maintenance - Vehicles	484

Reasons for Variation in performance

Total	516,420
Wage Recurrent	216,613
Non Wage Recurrent	299,806
AIA	0

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

		Item	Spent
Salaries and allowances paid for staff members.	Salaries and allowances were paid for staff members in the planning departments.	211102 Contract Staff Salaries	19,789
Vote quarter 2 progress reports in PBS prepared and submitted.Strategic Plan Implemented with Quarterly activities implemented on schedule4 Technical meetings held on planning and budgeting	Quarter 2 progress report FY 2021/22 was produced in PBS prepared and submitted. Strategic Plan activities were Implemented with quarterly activities implemented but due to constrained financing for the quarter most activities were not carried out comprehensively	213004 Gratuity Expenses	8,759
	2 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		

Reasons for Variation in performance

Total	28,547
Wage Recurrent	19,789
Non Wage Recurrent	8,759

Vote:147

Local Government Finance Commission

QUARTER 3: Outputs and Expenditure in Quarter

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

Budget Output: 06 Information and Communication Technology Management Enhanced

AC, Telephone and Bio metric Servicing done 4 times.	Two Air Conditioners In The Server Room. Telephone and Bio metric Servicing was done for quarter one and two. The ICT system was serviced in the Commission	Item	Spent
Serviced and supported ICT system in the Commission	Repairs and maintenance of machines carried out	211102 Contract Staff Salaries	19,789
		212101 Social Security Contributions	1,215
		213004 Gratuity Expenses	6,575
		227004 Fuel, Lubricants and Oils	21,852

Reasons for Variation in performance

	Total	49,430
	Wage Recurrent	19,789
	Non Wage Recurrent	29,642
	AIA	0

Budget Output: 19 Human Resource Management Improved

staff capacity enhanced 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 AIDS, Covid and malaria to reduce on the stigma	Item	Spent
		211102 Contract Staff Salaries	19,789
		212101 Social Security Contributions	26,631
		213001 Medical expenses (To employees)	28,752
		213004 Gratuity Expenses	23,511
		221011 Printing, Stationery, Photocopying and Binding	5,010
		227004 Fuel, Lubricants and Oils	7,653

Reasons for Variation in performance

	Total	111,345
	Wage Recurrent	19,789
	Non Wage Recurrent	91,557
	AIA	0
	Total For Department	705,743
	Wage Recurrent	275,980
	Non Wage Recurrent	429,763
	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

Vote:147

Local Government Finance Commission

QUARTER 3: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
LR administration automated in the local governments through IRAS in 5 LGs in Northern Uganda and 2 cities and 3 municipalities under USMID	A policy brief on strategies and recommendations on local revenue enhancement was produced from the backstop meetings	Item 211102 Contract Staff Salaries 212101 Social Security Contributions 213004 Gratuity Expenses 221011 Printing, Stationery, Photocopying and Binding 227001 Travel inland 227004 Fuel, Lubricants and Oils	Spent 31,572 13,867 15,973 10,000 46,323 20,128

Reasons for Variation in performance

Total	137,863
Wage Recurrent	31,572
Non Wage Recurrent	106,291
AIA	0

Budget Output: 03 Equitable Distribution of Grants to LGs

DLI under Ugift verified in line with the GOU/ World bank funding agreement. Mid term assessment between local governments and program lead institutions on program conditional grants negotiations and implementation monitored.	Two Meetings were held to discuss the progress on the DLI with Ministry of Health and Ministry of Education and sports projects under UGIFT	Item 211102 Contract Staff Salaries 221011 Printing, Stationery, Photocopying and Binding 227004 Fuel, Lubricants and Oils 228002 Maintenance - Vehicles	Spent 43,123 8,000 296 52,313
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Reasons for Variation in performance

Total	103,733
Wage Recurrent	43,123
Non Wage Recurrent	60,610
AIA	0
Total For Department	241,596
Wage Recurrent	74,695
Non Wage Recurrent	166,900
AIA	0

Departments

Department: 03 Research and Data management

Outputs Provided

Budget Output: 01 Local Government Budget Analysis

Vote:147

Local Government Finance Commission

QUARTER 3: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
Status report on the financing of local governments produced.	15 LGs of Rukungiri Mc Kasese Mc, Lira City, Masindi MC, Tororo City, Kamuli MC, Busia Mc, Kumi Mc, Tororo Mc, Mubende Mc, Ntungamo Mc, and the Districts of Nakasongola, Wakiso and Butambala and Lwengo were trained in budget formulation and supportive strategies provided and the reports are being prepared.	Item	Spent
A technical Status report on budget analysis for compliance with legal requirements produced	Quarter 3 grants release tracking report was produced. Quarterly 3 local revenue release tracking report was produced.	211102 Contract Staff Salaries	19,789
Quarterly and annual grants release tracking report produced.		221011 Printing, Stationery, Photocopying and Binding	7,925
Quarterly and annual local revenue release tracking report produced.			
Feedback provided to 4 LGs of Serere DLG, Bundibugyo DLG, Ntoroko DLG Amuru DLG			

Reasons for Variation in performance

Total	27,714
Wage Recurrent	19,789
Non Wage Recurrent	7,925
AIA	0

Budget Output: 07 Research Carried out

Policy briefs on financing of local governments produced	Item	Spent
	211102 Contract Staff Salaries	16,802
	221011 Printing, Stationery, Photocopying and Binding	400

Reasons for Variation in performance

Total	17,202
Wage Recurrent	16,802
Non Wage Recurrent	400
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 8 LGs	Item	Spent
		211102 Contract Staff Salaries	16,781

Reasons for Variation in performance

Total	16,781
Wage Recurrent	16,781
Non Wage Recurrent	0
AIA	0
Total For Department	61,697
Wage Recurrent	53,372
Non Wage Recurrent	8,325

Vote:147

Local Government Finance Commission

QUARTER 3: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	UShs Thousand
			AIA 0

Development Projects

Project: 1651 Retooling of Local Government Finance Commission

Capital Purchases

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

		Item	Spent
Continue with the procurement process	Repaired two lap tops Battery for dell Inspiron 15 lap top, fibre for dell inspiron 15 lap top, hard disc drive ITB, general service charge for dell inspiron 15 lap top	312202 Machinery and Equipment	20,670
New Tyres purchased for cars	Eset internet security with web control on premise central console, antimalware firewall for Eset Internet security with Web control on Premise central console, Antimalware firewall was provided Four (04) laptops, (01) desktop computer and one (01) color printer was procured with a complete Set of Logitech conferencing facility with a stand. Procured of dell inspiron 15 500 series 3 pin adaptor.	312213 ICT Equipment	19,917

Reasons for Variation in performance

	Total	40,586
GoU Development		40,586
External Financing		0
AIA		0
Total For Project		40,586
GoU Development		40,586
External Financing		0
AIA		0
GRAND TOTAL		1,049,621
Wage Recurrent		404,047
Non Wage Recurrent		604,988
GoU Development		40,586
External Financing		0
AIA		0

Vote:147

Local Government Finance Commission

QUARTER 4: Revised Workplan

<i>US\$ Thousands</i>	Planned Outputs for the Quarter	Estimated Funds Available in Quarter (from balance brought forward and actual/expected releases)
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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
Commission policy meetings held reports produced and recommendations implemented.	211103 Allowances (Inc. Casuals, Temporary)	19	0	19
1 Finance Committee meetings held	213002 Incapacity, death benefits and funeral expenses	55	0	55
Commission premises cleaned and Maintained.	213004 Gratuity Expenses	409	0	409
Salaries and allowances paid for members of staff	221007 Books, Periodicals & Newspapers	5	0	5
3 Monthly procurement reports produced	223003 Rent – (Produced Assets) to private entities	17	0	17
Obsolete assets disposed off	224004 Cleaning and Sanitation	11,313	0	11,313
Logistical support provided and Financial statements provided.	228002 Maintenance - Vehicles	129	0	129
Cash fund management reports produced	Total	11,948	0	11,948
	Wage Recurrent	0	0	0
Books of Accounts and records maintained.	Non Wage Recurrent	11,948	0	11,948
Stake Holders engagement carried out	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.	212101 Social Security Contributions	163	0	163
Vote quarter 3 progress reports in PBS prepared and submitted.	213004 Gratuity Expenses	14,752	0	14,752
Strategic Plan Implemented with Quarterly activities implemented on schedule	227004 Fuel, Lubricants and Oils	1	0	1
	Total	14,915	0	14,915
6 Technical meetings held on planning and budgeting	Wage Recurrent	0	0	0
	Non Wage Recurrent	14,915	0	14,915
	AIA	0	0	0

Budget Output: 06 Information and Communication Technology Management Enhanced

	Item	Balance b/f	New Funds	Total
AC, Telephone and Bio metric Servicing done 1 time.	212101 Social Security Contributions	2,499	0	2,499
Serviced and supported ICT system in the Commission	213004 Gratuity Expenses	16,936	0	16,936
Repairs and maintenance of machines carried out	Total	19,435	0	19,435
	Wage Recurrent	0	0	0
	Non Wage Recurrent	19,435	0	19,435
	AIA	0	0	0

Vote:147

Local Government Finance Commission

QUARTER 4: Revised Workplan

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

Increased awareness on HIV AIDS, Covid and malaria to reduce on the stigma

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 USMID	Item	Balance b/f	New Funds	Total
	211102 Contract Staff Salaries	561	0	561
	212101 Social Security Contributions	157	0	157
	227001 Travel inland	3,677	0	3,677
	Total	4,395	0	4,395
	Wage Recurrent	561	0	561
	Non Wage Recurrent	3,834	0	3,834
	AIA	0	0	0

Budget Output: 03 Equitable Distribution of Grants to LGs

Midterm review on the implementation status of the agreed positions from the negotiations held	Item	Balance b/f	New Funds	Total
	228002 Maintenance - Vehicles	4,530	0	4,530
DLI under Ugift verified in line with the GOU/ World bank funding agreement.	Total	4,530	0	4,530
	Wage Recurrent	0	0	0
	Non Wage Recurrent	4,530	0	4,530
	AIA	0	0	0

Department: 03 Research and Data management

Outputs Provided

Budget Output: 01 Local Government Budget Analysis

Financing Gaps in Physical planning land management function at the local government level identified	Item	Balance b/f	New Funds	Total
	221011 Printing, Stationery, Photocopying and Binding	75	0	75
	Total	75	0	75
Effect of appropriation of Local revenue by parliament on service delivery.	Wage Recurrent	0	0	0
	Non Wage Recurrent	75	0	75
	AIA	0	0	0

Quarterly and annual grants release tracking report produced.
Quarterly and annual local revenue release tracking report produced.

Vote:147

Local Government Finance Commission

QUARTER 4: Revised Workplan

Budget Output: 07 Research Carried out

	Item	Balance b/f	New Funds	Total
	221011 Printing, Stationery, Photocopying and Binding	1,100	0	1,100
	Total	1,100	0	1,100
	<i>Wage Recurrent</i>	<i>0</i>	<i>0</i>	<i>0</i>
	<i>Non Wage Recurrent</i>	<i>1,100</i>	<i>0</i>	<i>1,100</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	97	0	97
	Total	97	0	97
	<i>Wage Recurrent</i>	<i>97</i>	<i>0</i>	<i>97</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
	312202 Machinery and Equipment	14,262	0	14,262
	312211 Office Equipment	15,175	0	15,175
	Total	29,437	0	29,437
	<i>GoU Development</i>	<i>29,437</i>	<i>0</i>	<i>29,437</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	85,933	0	85,933
	<i>Wage Recurrent</i>	<i>658</i>	<i>0</i>	<i>658</i>
	<i>Non Wage Recurrent</i>	<i>55,838</i>	<i>0</i>	<i>55,838</i>
	<i>GoU Development</i>	<i>29,437</i>	<i>0</i>	<i>29,437</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>