

Vote:147

Local Government Finance Commission

QUARTER 4: Highlights of Vote Performance

V1: Summary of Issues in Budget Execution

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

	Approved Budget	Released by End Q 4	Spent by End Q4	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	1.619	1.619	1.619	100.0%	100.0%	100.0%
Non Wage	4.039	3.598	3.584	89.1%	88.7%	99.6%
Devt. GoU	0.157	0.157	0.157	100.0%	100.0%	100.0%
Ext. Fin.	0.000	0.000	0.000	0.0%	0.0%	0.0%
GoU Total	5.814	5.374	5.360	92.4%	92.2%	99.7%
Total GoU+Ext Fin (MTEF)	5.814	5.374	5.360	92.4%	92.2%	99.7%
Arrears	0.000	0.000	0.000	0.0%	0.0%	0.0%
Total Budget	5.814	5.374	5.360	92.4%	92.2%	99.7%
<i>A.I.A Total</i>	0.000	0.000	0.000	0.0%	0.0%	0.0%
Grand Total	5.814	5.374	5.360	92.4%	92.2%	99.7%
Total Vote Budget Excluding Arrears	5.814	5.374	5.360	92.4%	92.2%	99.7%

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	5.37	5.36	92.4%	92.2%	99.7%
Sub-SubProgramme: 53 Coordination of Local Government Financing	5.81	5.37	5.36	92.4%	92.2%	99.7%
Total for Vote	5.81	5.37	5.36	92.4%	92.2%	99.7%

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 441 Million that led to some of the activities being un implemented.

The retooling budget for the Commission is too small to support the Commission replenish its tools including vehicles Computers etc.. For FY 2021/22, the budget provision has been Ugx. 157m. This has been reduced to Ugx. 94m for FY 2022/23.

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

Vote:147

Local Government Finance Commission

QUARTER 4: Highlights of Vote Performance

0.014 Bn Shs	<i>Department/Project :01 Administrative Support Services</i>
Reason:	
<i>Items</i>	
13,750,000.000 UShs	223005 Electricity
Reason:	
N/A	

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 Q4
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 Q4
Proportion of recommendations from policy Dialogue meetings implemented	Percentage	100%	60%
Proportion of the procurement plan implemented	Percentage	100%	92%

Vote:147 Local Government Finance Commission

QUARTER 4: 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 Q4
Percentage execution of the work plan	Percentage	100%	94.2%
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 Q4
Number of policy dialogue meetings held	Number	20	20
Number of local governments lagging behind the national average for a particular service	Number	85	85
Department : 03 Research and Data management			
Budget OutPut : 01 Local Government Budget Analysis			
Budget Output Indicators	Indicator Measure	Planned 2021/22	Actuals By END Q4
Number of policy briefs and advisory notes generated on LG funding from national budget	Number	2	2
Number of LGs producing budgets that comply with the legal and regulatory provisions	Number	176	176
Number of budget analysis reports produced	Number	2	2
Number of LGs provided with feedback on the findings and reports on budget analysis	Number	175	176

Performance highlights for the Quarter

Draft Policy Brief on Need to Re-Instate the Equalization Grant. This Policy brief is a proposal to Government to separate the Equalization Grant from the DDEG and re-activate it as defined in article 193(4) of the Constitution as one of the grants transfers to LGs. The Policy Brief also proposes to Government to provide Ugx 369 bn as Equalization Grant for FY 2023/2024 and Ugx 923 bn in the medium term, to uplift Health, Water and Roads service delivery. The policy brief is being finalized for submission to the Hon. Minister of Local Government.

Midterm review on program conditional grants negotiations were facilitated between local governments and program lead institutions. Local Government Finance Commission, Uganda Local Governments Association, Urban Authorities Association of Uganda, the Line Ministries coordinating conditional grants and cross cutting votes.

The general performance by the parties in implementing their obligations stood at 66% by the MTR, with the LGs performing at 71%, MDAs at 62%, and Line Ministries at 67%. However, the unimplemented 145 obligations for all parties are likely to affect service delivery in the LGs. The failure to have 100% performance was partially due to the challenges posed by the Covid-19 Pandemic and the resultant financing constraints as well as delayed conclusions on some of the policies that were being designed.

The Commission met a delegation Malawi. It comprised of officers from the National Planning Commission, the Ministry of Finance and Economic Affairs and the Local Government Finance Committee.

The focus was to discuss effective mechanisms to provide development planning oversight and use of performance based budgeting principals to influence development plan implementation.

The Commission met a delegation from Zambia comprising of members of Parliament on the Committee of Planning and Budgeting. The Committee came to Uganda to benchmark on administrative and policy measures on Non Tax Revenue Collection both at the Centre (URA) and local governments.

Vote:147

Local Government Finance Commission

QUARTER 4: Highlights of Vote Performance

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	5.37	5.36	92.4%	92.2%	99.7%
<i>Class: Outputs Provided</i>	5.66	5.22	5.20	92.2%	92.0%	99.7%
205301 Local Government Budget Analysis	0.22	0.19	0.19	83.0%	83.0%	100.0%
205302 Enhancement of LG Revenue Mobilisation and Generation	0.59	0.53	0.53	89.8%	89.8%	100.0%
205303 Equitable Distribution of Grants to LGs	0.80	0.71	0.71	89.0%	89.0%	100.0%
205304 Institutional Capacity Maintenance and Enhancement	2.79	2.72	2.71	97.4%	96.9%	99.5%
205305 Planning Support Services and M&E handed	0.29	0.19	0.19	65.9%	65.9%	100.0%
205306 Information and Communication Technology Management Enhanced	0.21	0.20	0.20	96.7%	96.7%	100.0%
205307 Research Carried out	0.21	0.16	0.16	79.4%	79.4%	100.0%
205308 Operational LGs Fiscal Data bank /Fiscal Monitoring	0.19	0.17	0.17	91.5%	91.5%	100.0%
205319 Human Resource Management Improved	0.36	0.34	0.34	95.1%	95.1%	100.0%
<i>Class: Capital Purchases</i>	0.16	0.16	0.16	100.0%	100.0%	100.0%
205376 Purchase of Office ICT Equipment, including software	0.16	0.16	0.16	100.0%	100.0%	100.0%
Total for Vote	5.81	5.37	5.36	92.4%	92.2%	99.7%

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
<i>Class: Outputs Provided</i>	5.66	5.22	5.20	92.2%	92.0%	99.7%
211102 Contract Staff Salaries	1.62	1.62	1.62	100.0%	100.0%	100.0%
211103 Allowances (Inc. Casuals, Temporary)	0.97	0.97	0.97	100.0%	100.0%	100.0%
212101 Social Security Contributions	0.18	0.18	0.18	100.0%	100.0%	100.0%
213001 Medical expenses (To employees)	0.12	0.12	0.12	100.0%	100.0%	100.0%
213002 Incapacity, death benefits and funeral expenses	0.01	0.01	0.01	75.0%	75.0%	100.0%
213004 Gratuity Expenses	0.49	0.49	0.49	100.0%	100.0%	100.0%
221001 Advertising and Public Relations	0.01	0.01	0.01	100.0%	100.0%	100.0%
221002 Workshops and Seminars	0.02	0.00	0.00	0.0%	0.0%	0.0%
221003 Staff Training	0.05	0.04	0.04	75.0%	75.0%	100.0%
221004 Recruitment Expenses	0.01	0.00	0.00	50.0%	50.0%	100.0%
221007 Books, Periodicals & Newspapers	0.04	0.03	0.03	70.0%	70.0%	100.0%
221009 Welfare and Entertainment	0.03	0.02	0.02	75.0%	75.0%	100.0%

Vote:147

Local Government Finance Commission

QUARTER 4: Highlights of Vote Performance

221011 Printing, Stationery, Photocopying and Binding	0.13	0.13	0.13	100.0%	100.0%	100.0%
221012 Small Office Equipment	0.00	0.00	0.00	100.0%	100.0%	100.0%
221016 IFMS Recurrent costs	0.00	0.00	0.00	75.0%	75.0%	100.0%
222001 Telecommunications	0.03	0.02	0.02	75.0%	75.0%	100.0%
222003 Information and communications technology (ICT)	0.03	0.02	0.02	75.0%	75.0%	100.0%
223003 Rent – (Produced Assets) to private entities	0.41	0.41	0.41	100.0%	100.0%	100.0%
223005 Electricity	0.06	0.06	0.04	100.0%	75.0%	75.0%
224004 Cleaning and Sanitation	0.05	0.05	0.05	100.0%	100.0%	100.0%
225001 Consultancy Services- Short term	0.30	0.21	0.21	71.1%	71.1%	100.0%
227001 Travel inland	0.70	0.42	0.42	59.4%	59.4%	100.0%
227004 Fuel, Lubricants and Oils	0.20	0.20	0.20	99.9%	99.9%	100.0%
228002 Maintenance - Vehicles	0.23	0.23	0.23	100.0%	100.0%	100.0%
Class: Capital Purchases	0.16	0.16	0.16	100.0%	100.0%	100.0%
312202 Machinery and Equipment	0.07	0.07	0.07	100.0%	99.9%	99.9%
312211 Office Equipment	0.04	0.04	0.04	100.0%	100.0%	100.0%
312213 ICT Equipment	0.05	0.05	0.05	100.0%	100.0%	100.0%
Total for Vote	5.81	5.37	5.36	92.4%	92.2%	99.7%

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	5.37	5.36	92.4%	92.2%	99.7%
<i>Departments</i>						
01 Administrative Support Services	3.65	3.45	3.44	94.6%	94.2%	99.6%
02 Revenues for Local Governments-Central Grants and Local Revenues	1.39	1.24	1.24	89.3%	89.3%	100.0%
03 Research and Data management	0.62	0.52	0.52	84.4%	84.4%	100.0%
<i>Development Projects</i>						
1651 Retooling of Local Government Finance Commission	0.16	0.16	0.16	100.0%	100.0%	100.0%
Total for Vote	5.81	5.37	5.36	92.4%	92.2%	99.7%

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 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
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Sub-SubProgramme: 53 Coordination of Local Government Financing

Departments

Department: 01 Administrative Support Services

Outputs Provided

Budget Output: 04 Institutional Capacity Maintenance and Enhancement

Vote:147

Local Government Finance Commission

QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
12 Commission policy meetings held reports produced and recommendations implemented. National Forums attended. 4 Finance Committee meetings held Commission premises cleaned and Maintained. Value for money and internal Audit Reports produced. Salaries and allowances paid for members of staff 12 Monthly procurement reports produced Obsolete assets disposed off Logistical support provided and Financial statements provided. Cash fund management reports produced Books of Accounts and records maintained. Stake Holders engagement carried out Annual Report produced Board of survey carried out	5 Commission policy meetings were held and Minutes were produced and recommendations implemented. The Commission retreat was held to send off the 6ths Commission. 10 top management meetings were held. 4 Finance Committee meetings were held to discuss performance releases and allocation for the quarter. Commission premises were cleaned and maintained. Salaries and allowances were paid for 38 members of staff . 12 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 were procured and installed. Engraving of assorted office assets/items (Computers, Printers, Hot plates, Television etc.) Financial statements were produced. Cash fund management reports were produced Books of Accounts and records were maintained. Stake Holders engagement were carried out with Malawi delegation to discuss effective mechanisms to provide development planning oversight and use of performance based budgeting principals to influence development plan implementation The Commission met a delegation from Zambia comprising of members of Parliament on the Committee of Planning and Budgeting. The Committee came to Uganda to benchmark on administrative and policy measures on Non Tax Revenue Collection both at the Centre (URA) and local governments. One Annual Report for FY 2020/21 was produced and the Board of survey was carried out and a report produced. Participated in the Upgrade of the program budgeting system aligned to the NDP III	Item 211102 Contract Staff Salaries 211103 Allowances (Inc. Casuals, Temporary) 212101 Social Security Contributions 213002 Incapacity, death benefits and funeral expenses 213004 Gratuity Expenses 221001 Advertising and Public Relations 221007 Books, Periodicals & Newspapers 221009 Welfare and Entertainment 221011 Printing, Stationery, Photocopying and Binding 221012 Small Office Equipment 222001 Telecommunications 223003 Rent – (Produced Assets) to private entities 223005 Electricity 224004 Cleaning and Sanitation 227004 Fuel, Lubricants and Oils 228002 Maintenance - Vehicles	Spent 866,443 758,743 73,001 6,000 277,653 10,000 19,995 9,000 40,000 3,000 12,700 406,376 41,250 45,000 46,992 90,000

Reasons for Variation in performance

Total	2,706,152
Wage Recurrent	866,443

Vote:147

Local Government Finance Commission

QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
		Non Wage Recurrent	1,839,709
		Arrears	0
		AIA	0

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

Salaries and allowances paid for staff members	Salaries and allowances were paid for 4 staff members in the planning departments. Q1 Q2 and Q3 progress report FY 2021/22 were produced in PBS were submitted to MoFPED Strategic Plan activities were Implemented with quarterly activities implemented but due to constrained financing for the quarter some activities were not carried out comprehensively. 13 Technical meetings were held on planning and budgeting. Budget Framework paper for FY 2022/23 and the Ministerial Policy Statements were produced. Strategic Plan for Statistics was produced and approved for implementation.	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		211102 Contract Staff Salaries	79,153
Vote quarter progress reports in PBS prepared and submitted.		211103 Allowances (Inc. Casuals, Temporary)	20,642
Strategic Plan Implemented with Quarterly activities implemented on schedule		212101 Social Security Contributions	9,584
LGFC Annual Report for 2020-2021 prepared and submitted to Speaker of Parliament.		213004 Gratuity Expenses	23,511
8 Technical meetings held on planning and budgeting		221009 Welfare and Entertainment	3,000
		221011 Printing, Stationery, Photocopying and Binding	10,000
		221016 IFMS Recurrent costs	3,748
		227004 Fuel, Lubricants and Oils	39,446

Reasons for Variation in performance

Total	189,084
Wage Recurrent	79,153
Non Wage Recurrent	109,931
Arrears	0
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	Two air conditioners in the Server Room. Telephone and Bio metric Servicing was done for Q1 Q2 and Q3. The ICT system was serviced in the Commission and installed a new sever. Fixed a new computer monitor screen E2216H 22 Inch	Item	Spent
Repairs and maintenance of machines carried out.		211102 Contract Staff Salaries	79,155
		211103 Allowances (Inc. Casuals, Temporary)	20,642
		212101 Social Security Contributions	9,584
		213004 Gratuity Expenses	23,511
		221009 Welfare and Entertainment	3,000
		221011 Printing, Stationery, Photocopying and Binding	10,000
		222003 Information and communications technology (ICT)	20,809
		227004 Fuel, Lubricants and Oils	35,554

Reasons for Variation in performance

Total	202,255
Wage Recurrent	79,155

Vote:147

Local Government Finance Commission

QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
		Non Wage Recurrent	123,100
		Arrears	0
		AIA	0

Budget Output: 19 Human Resource Management Improved

		Item	Spent
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.	211102 Contract Staff Salaries	79,144
	Staff were trained in E-library training and E- registration. Staff welfare programs were implemented.	211103 Allowances (Inc. Casuals, Temporary)	20,642
	Staff were trained in the Human capital management systems by Ministry of Public service.	212101 Social Security Contributions	26,631
	Staff were trained in systems re-engineering Private sector-transformative, leadership and modernized HR systems	213001 Medical expenses (To employees)	115,000
		213004 Gratuity Expenses	23,511
		221003 Staff Training	37,500
		221004 Recruitment Expenses	3,000
		221009 Welfare and Entertainment	2,000
		221011 Printing, Stationery, Photocopying and Binding	10,000
		227004 Fuel, Lubricants and Oils	7,653
		228002 Maintenance - Vehicles	15,194
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		
Increased awareness on HIV AIDS, Covid and malaria to reduce on the stigma	Sensitization meetings were held Increased awareness on HIV AIDS, Covid and malaria to reduce on the stigma		

Reasons for Variation in performance

Total	340,275
Wage Recurrent	79,144
Non Wage Recurrent	261,131
Arrears	0
AIA	0
Total For Department	3,437,766
Wage Recurrent	1,103,895
Non Wage Recurrent	2,333,871
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 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
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.	Under the Tax registration expansion program the Commission provided technical support to Mubende, FortPortal, Nansana, Mubende, Omoro, Pader, Soroti, Amuria, Adjumani, Masaka, Mbarara, Hoima, Mbale, Kole, Entebbe, Makindye Ssebagabo to ensure the continuity and sustainability of the integrated Revenue Administration System. IRAS	Item 211102 Contract Staff Salaries 211103 Allowances (Inc. Casuals, Temporary) 212101 Social Security Contributions 213004 Gratuity Expenses 221009 Welfare and Entertainment 221011 Printing, Stationery, Photocopying and Binding 222001 Telecommunications 227001 Travel inland 227004 Fuel, Lubricants and Oils 228002 Maintenance - Vehicles	Spent 128,530 25,978 15,624 35,268 2,000 10,000 1,704 250,000 20,128 40,162
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	LR administration and management was automated in LGs of Masaka City, Kabale Municipal Council, Lira City, Soroti City, Mbale City, Kitgum Municipal Council, Tororo Municipal Council, Mbale District, Kumi district, Lira District, Gulu District, Wakiso District and Mbarara District. This brings the number of vote level local governments activated on Integrated Revenue Administration System (IRAS) to 37. This has been possible with support from USMID DINU and REAP programs of Government. Policy brief on appropriation of local revenues by Parliament was produce and submitted to Hon. Minister for Local Government A policy brief on strategies and recommendations on local revenue enhancements produced. A report on revenues from natural resources so that a fair framework for LGs accessing royalties was produced. A policy brief on strategies and recommendations on local revenue enhancement was produced from royalties will be produced and submitted to Hon Minister for consideration of the recommendations		

Reasons for Variation in performance

Total	529,394
Wage Recurrent	128,530
Non Wage Recurrent	400,864
Arrears	0
AIA	0

QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

11/22

Vote:147

Local Government Finance Commission

QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

5 meetings were held on the verification of the Disbursement Linked Indicators (DLIs) focusing on Adequacy, Equity and Efficiency in Management of grants. 4 Ministries of Health, Education, Water and Agriculture were verified to prove performance of the DLIs and a Preliminary Report produced. It was noted that there was failure to full fill some of the indicators especially on the recruitments in the health and the education sectors and this was causing the GoU to lose close to \$ 8 million. The Commissions also held a meeting for the crosscutting votes i.e. OPM, MoLGSD, MoPS to discuss how the issues that are affecting the implementing agencies under the UGIFT program could be solved

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.

Draft Policy Brief on Need to Re-Instate the Equalization Grant. This Policy brief is a proposal to Government to separate the Equalization Grant from the DDEG and re-activate it as defined in article 193(4) of the Constitution as one of the grants transfers to LGs. The Policy Brief also proposes to Government to provide Ugx 369 bn as Equalization Grant for FY 2023/2024 and Ugx 923 bn in the medium term, to uplift Health, Water and Roads service delivery. The policy brief is being finalized for submission to the Hon. Minister of Local Government

Reasons for Variation in performance

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.

Reviewed the DDEG allocation formulae to ascertain the extent of the formula in addressing surveillance and social, environmental and epidemiological vulnerability and risks across the LGs of Mbale, Sironko, Butaleja and they assessed how the formula has catered for peculiar issues that these local governments are facing. This was done financial support from European Union program of Support to Decentralization and Service Delivery

Total	713,307
Wage Recurrent	172,493
Non Wage Recurrent	540,814
Arrears	0
AIA	0

Vote:147

Local Government Finance Commission

QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
		Total For Department	1,242,701
		Wage Recurrent	301,023
		Non Wage Recurrent	941,678
		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.	25 LGs of Lira City, Bugiri MC, Busia Mc, Kamuli Mc, Tororo Mc, Kasese Mc Rukungiri Mc, Masindi Mc, Kumi Mc, Mubende Mc, Ntungamo Mc, and the Districts of Nakasongola, Wakiso, Butambala, Lwengo, Mbarara, Kanungu, Kyotera, Gulu, Kaliro, Kiboga, Bugiri, Kabong and Luuka were trained in budget formulation and supportive strategies provided and the reports produced	Item	Spent
A technical Status report on budget analysis for compliance with legal requirements produced		211102 Contract Staff Salaries	79,155
Quarterly and annual grants release tracking report produced.		211103 Allowances (Inc. Casuals, Temporary)	30,887
Quarterly and annual local revenue release tracking report produced.		212101 Social Security Contributions	9,584
		213004 Gratuity Expenses	11,756
		221007 Books, Periodicals & Newspapers	8,000
		221009 Welfare and Entertainment	499
		221011 Printing, Stationery, Photocopying and Binding	7,975
		222001 Telecommunications	1,084
		227001 Travel inland	31,790
		227004 Fuel, Lubricants and Oils	4,422
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	Data on the quarterly grants releases and local revenue for local governments was collected and its being validated. Quarter 4 grants release tracking report was produced. Quarterly 4 local revenue release tracking report was produced. 10 LGs of, Kween, Ntororko, Bundibugyo, Ibanda, Nwoya, Serere, Amuru, Bulambuli, and Bugweri		

Reasons for Variation in performance

	Total	185,153
	Wage Recurrent	79,155
	Non Wage Recurrent	105,998
	Arrears	0
	AIA	0

Budget Output: 07 Research Carried out

Vote:147

Local Government Finance Commission

QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
Policy briefs on financing of local governments produced	A report on the dissemination framework linking LED to Local revenue for local government was produced from the LGS of Kasese, Nebbi, Tororo, Hoima, Kayunga, Entebbe Kamuli, Soroti, Mayuge	Item 211102 Contract Staff Salaries 211103 Allowances (Inc. Casuals, Temporary) 212101 Social Security Contributions 213004 Gratuity Expenses 221011 Printing, Stationery, Photocopying and Binding 222001 Telecommunications 227004 Fuel, Lubricants and Oils 228002 Maintenance - Vehicles	Spent 67,209 30,048 8,139 26,079 4,000 646 17,000 9,953

Reasons for Variation in performance

Total	163,074
Wage Recurrent	67,209
Non Wage Recurrent	95,865
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 the Year 2020/21	Item 211102 Contract Staff Salaries 211103 Allowances (Inc. Casuals, Temporary) 212101 Social Security Contributions 213004 Gratuity Expenses 221011 Printing, Stationery, Photocopying and Binding 222001 Telecommunications 227004 Fuel, Lubricants and Oils	Spent 67,520 30,048 8,139 26,079 30,000 644 11,929
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Reasons for Variation in performance

Total	174,359
Wage Recurrent	67,520
Non Wage Recurrent	106,839
Arrears	0
AIA	0
Total For Department	522,585
Wage Recurrent	213,884
Non Wage Recurrent	308,701
Arrears	0
AIA	0

Vote:147

Local Government Finance Commission

QUARTER 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
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Development Projects

Project: 1651 Retooling of Local Government Finance Commission

Capital Purchases

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

		Item	Spent
Switches,	Repaired two lap tops Battery for dell		
1 Heavy duty printer	Inspiron 15 lap top, fibre for dell inspiron	312202 Machinery and Equipment	71,750
3 Desk top computers	15 lap top, hard disc drive ITB, general		
2Laptops purchased New Tyres	service charge for dell inspiron 15 lap top	312211 Office Equipment	35,900
purchased for cars	Eset internet security with web control on	312213 ICT Equipment	49,000
	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.		
	Procurement of a Complete Set of		
	Logitech conferencing facility with a		
	stand		
	New Tyres were purchased for cars		

Reasons for Variation in performance

	Total	156,650
GoU Development	156,650	
External Financing	0	
Arrears	0	
AIA	0	
Total For Project	156,650	
GoU Development	156,650	
External Financing	0	
Arrears	0	
AIA	0	
GRAND TOTAL	5,359,702	
Wage Recurrent	1,618,802	
Non Wage Recurrent	3,584,250	
GoU Development	156,650	
External Financing	0	
Arrears	0	
AIA	0	

Vote:147

Local Government Finance Commission

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	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
Commission policy meetings held reports produced and recommendations implemented.	1 Finance Committee meeting was held	211102 Contract Staff Salaries	216,603
1 Finance Committee meetings held	Commission premises cleaned and Maintained.	211103 Allowances (Inc. Casuals, Temporary)	21,701
Commission premises cleaned and Maintained.Salaries and allowances paid for members	Salaries and allowances were paid for members of staff 3 Monthly procurement reports produced Obsolete assets disposed off	213002 Incapacity, death benefits and funeral expenses	2,055
of staff	Logistical support provided and Financial statements provided. Cash fund management reports produced	213004 Gratuity Expenses	409
3 Monthly procurement reports produced	Books of Accounts and records were maintained.	221001 Advertising and Public Relations	5,000
Obsolete assets disposed off	Stake Holders engagement were carried out with Malawi delegation on National planning and the Zimbabwe delegation of fiscal decentralization	221012 Small Office Equipment	1,500
Logistical support provided and Financial statements provided.		223003 Rent – (Produced Assets) to private entities	203,193
Cash fund management reports produced		224004 Cleaning and Sanitation	22,563
Books of Accounts and records maintained.		228002 Maintenance - Vehicles	129
Stake Holders engagement carried out			

Reasons for Variation in performance

Total	473,153
Wage Recurrent	216,603
Non Wage Recurrent	256,550
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. Vote quarter 3 progress report in PBS was prepared and submitted to MoFPED	211102 Contract Staff Salaries	19,786
Vote quarter 3 progress reports in PBS prepared and submitted.Strategic Plan Implemented with Quarterly activities implemented on schedule6 Technical meetings held on planning and budgeting	Most of the Planned activities were Implemented with quarterly activities implemented on time.	211103 Allowances (Inc. Casuals, Temporary)	20,642
	6 Technical meetings were held on planning and budgeting and tracking progress in the Commission	212101 Social Security Contributions	163
		213004 Gratuity Expenses	14,752
		221016 IFMS Recurrent costs	1,249

Reasons for Variation in performance

Total	56,592
Wage Recurrent	19,786
Non Wage Recurrent	36,806
AIA	0

Budget Output: 06 Information and Communication Technology Management Enhanced

Vote:147 Local Government Finance Commission

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
AC, Telephone and Bio metric Servicing done 1 time. Serviced and supported ICT system in the Commission Repairs and maintenance of machines carried out	AC, Telephone and Bio metric Servicing was done. Serviced and supported ICT system in the Commission and installed a new sever	Item 211102 Contract Staff Salaries 211103 Allowances (Inc. Casuals, Temporary) 212101 Social Security Contributions 213004 Gratuity Expenses 222003 Information and communications technology (ICT)	Spent 19,789 20,642 2,499 16,936 6,936

Reasons for Variation in performance

Total	66,802
Wage Recurrent	19,789
Non Wage Recurrent	47,013
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 Increased awareness on HIV AIDS, Covid and malaria to reduce on the stigma	Staff were trained in systems re-engineering private sector-transformative, leadership and modernized HR systems Staff were trained in Human Capital Management System Medical insurance package was managed for the employees and staff of the Commission Sensitization meetings were held Increased awareness on HIV AIDS, Covid and malaria to reduce on the stigma	Item 211102 Contract Staff Salaries 211103 Allowances (Inc. Casuals, Temporary) 213001 Medical expenses (To employees) 221003 Staff Training 221009 Welfare and Entertainment 228002 Maintenance - Vehicles	Spent 19,783 20,642 28,750 12,500 2,000 15,194
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Reasons for Variation in performance

Total	98,869
Wage Recurrent	19,783
Non Wage Recurrent	79,086
AIA	0
Total For Department	695,416
Wage Recurrent	275,961
Non Wage Recurrent	419,455
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 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
LR administration automated in the local governments through IRAS in 5 LGs in Northern Uganda and 3 cities and 3 municipalities under USMID	Under the Tax registration expansion program THE commission provided technical support to Mubende, FortPortal, Nansana, Mubende, Omoro, Pader, Soroti, Amuria, Adjumani, Masaka, Mbarara, Hoima, Mbale, Kole, Entebbe, Makindye Ssebagabo to ensure the continuity and sustainability of the integrated Revenue Administration System.	Item	Spent
		211102 Contract Staff Salaries	32,693
		211103 Allowances (Inc. Casuals, Temporary)	25,978
		212101 Social Security Contributions	1,757
		213004 Gratuity Expenses	19,295
		221009 Welfare and Entertainment	2,000
		222001 Telecommunications	1,704
		227001 Travel inland	3,677
		228002 Maintenance - Vehicles	16,079
Reasons for Variation in performance			
Total		103,183	
Wage Recurrent		32,693	
Non Wage Recurrent		70,490	
AIA		0	

Reasons for Variation in performance

Budget Output: 03 Equitable Distribution of Grants to LGs

Midterm review on the implementation status of the agreed positions from the negotiations heldDLI under Ugift verified in line with the GOU/ World bank funding agreement.	Midterm review between local governments and program lead institutions on program conditional grants negotiations were facilitated. Local Government Finance Commission, Uganda Local Governments Association, Urban Authorities Association of Uganda, the Line Ministries coordinating conditional grants and cross cutting votes.	Item	Spent
	The general performance by the parties in implementing their obligations stood at 59% by the MTR, with the LGs performing at 71%, MDAs at 62%, and Line Ministries at 67%. However, the unimplemented 145 obligations for all parties are likely to affect service delivery in the LGs. The failure to have 100% performance was partially due to the challenges posed by the Covid-19 Pandemic and the resultant financing constraints as well as delayed conclusions on some of the policies that were being designed.	211102 Contract Staff Salaries	43,123
		211103 Allowances (Inc. Casuals, Temporary)	34,502
		212101 Social Security Contributions	16,624
		213004 Gratuity Expenses	38,177
		221009 Welfare and Entertainment	3,000
		222001 Telecommunications	2,272
		225001 Consultancy Services- Short term	93,538
		227001 Travel inland	135,301
		227004 Fuel, Lubricants and Oils	16,719
		228002 Maintenance - Vehicles	19,705
5 meetings were held on the verification of the Disbursement Linked Indicators (DLIs) focusing on Adequacy, Equity and Efficiency in Management of grants. 4 Ministries of Health, Education, Water and Agriculture were verified to prove performance of the DLIs and a Preliminary Report produced. It was noted			

Vote:147

Local Government Finance Commission

QUARTER 4: Outputs and Expenditure in Quarter

that there was failure to full fill some of the indicators especially on the recruitments in the health and the education sectors and this was causing the GoU to lose close to \$ 8 million. The Commissions also held a meeting for the crosscutting votes i.e. OPM, MoLGSD, MoPS to discuss how the issues that are affecting the implementing agencies under the Ugift program could be solved Draft Policy Brief on Need to Re-Instate the Equalization Grant. This Policy brief is a proposal to Government to separate the Equalization Grant from the DDEG and re-activate it as defined in article 193(4) of the Constitution as one of the grants transfers to LGs. The Policy Brief also proposes to Government to provide Ugx 369 bn as Equalization Grant for FY 2023/2024 and Ugx 923 bn in the medium term, to uplift Health, Water and Roads service delivery. The policy brief is being finalized for submission to the Hon. Minister of Local Government Reviewed the DDEG allocation formulae to ascertain the extent of the formula in addressing surveillance and social, environmental and epidemiological vulnerability and risks across the LGs of Mbale, Sironko, Butaleja and they assessed how the formula has catered for peculiar issues that these local governments are facing. This was done financial support from European Union program of Support to Decentralization and Service Delivery

Reasons for Variation in performance

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.

Reviewed the DDEG allocation formulae to ascertain the extent of the formula in addressing surveillance and social, environmental and epidemiological vulnerability and risks across the LGs of Mbale, Sironko, Butaleja and they assessed how the formula has catered for peculiar issues that these local governments are facing. This was done financial support from European Union program of Support to Decentralization and Service Delivery

Total	402,961
Wage Recurrent	43,123
Non Wage Recurrent	359,838
AIA	0
Total For Department	506,144
Wage Recurrent	75,816
Non Wage Recurrent	430,327
AIA	0

Vote:147

Local Government Finance Commission

QUARTER 4: Outputs and Expenditure in Quarter

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

Department: 03 Research and Data management

Outputs Provided

Budget Output: 01 Local Government Budget Analysis

		Item	Spent
Financing Gaps in Physical planning land management function at the local government level identified	11 LGs Bugiri MC, Mubende Mc, Mbarara, Kanungu, Kyotera, Gulu, Kaliro, Kiboga, Bugiri, Kabong and Luuka were trained in budget formulation and supportive strategies	211102 Contract Staff Salaries	19,789
		211103 Allowances (Inc. Casuals, Temporary)	30,887
		212101 Social Security Contributions	9,584
Effect of appropriation of Local revenue by parliament on service delivery.	Quarter 4 grants release tracking report was produced. Quarterly 4 local revenue release tracking report was produced.	213004 Gratuity Expenses	11,756
		221007 Books, Periodicals & Newspapers	8,000
Quarterly and annual grants release tracking report produced.	Feedback information was provided to 6 LGs of Ntoroko Bundibugyo, Ibanda, Serere, Amuru, Bulambuli, and Bugweri	221009 Welfare and Entertainment	499
Quarterly and annual local revenue release tracking report produced.		221011 Printing, Stationery, Photocopying and Binding	50
		222001 Telecommunications	1,084
		227001 Travel inland	31,790
		227004 Fuel, Lubricants and Oils	4,422

Reasons for Variation in performance

	Total	117,861
	Wage Recurrent	19,789
	Non Wage Recurrent	98,073
	AIA	0

Budget Output: 07 Research Carried out

	Item	Spent
A report on the dissemination of the LED framework aligned to the Local revenue for local government was carried out in the LGS of Kasese, Nebbi, Tororo, Hoima, Kayunga, Entebbe Kamuli, Soroti,	211102 Contract Staff Salaries	16,802
	211103 Allowances (Inc. Casuals, Temporary)	30,048
	212101 Social Security Contributions	8,139
	213004 Gratuity Expenses	26,079
	221011 Printing, Stationery, Photocopying and Binding	3,600
	222001 Telecommunications	646
	227004 Fuel, Lubricants and Oils	17,000
	228002 Maintenance - Vehicles	9,953

Reasons for Variation in performance

	Total	112,267
	Wage Recurrent	16,802
	Non Wage Recurrent	95,465
	AIA	0

Vote:147

Local Government Finance Commission

QUARTER 4: Outputs and Expenditure in Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
Budget Output: 08 Operational LGs Fiscal Data bank /Fiscal Monitoring			
The fiscal databank updated and maintained with local government data	All data for local government was collected and updated in the fiscal data bank	Item	Spent
		211102 Contract Staff Salaries	16,978
		211103 Allowances (Inc. Casuals, Temporary)	30,048
		212101 Social Security Contributions	8,139
		213004 Gratuity Expenses	26,079
		221011 Printing, Stationery, Photocopying and Binding	30,000
		222001 Telecommunications	644
		227004 Fuel, Lubricants and Oils	11,929

Reasons for Variation in performance

Total	123,817
Wage Recurrent	16,978
Non Wage Recurrent	106,839
AIA	0
Total For Department	353,945
Wage Recurrent	53,569
Non Wage Recurrent	300,376
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	Procurement of a Complete Set of Logitech conferencing facility with a stand	Item	Spent
		312202 Machinery and Equipment	22,095
		312211 Office Equipment	35,900
		312213 ICT Equipment	29,083

Reasons for Variation in performance

Total	87,079
GoU Development	87,079
External Financing	0
AIA	0
Total For Project	87,079
GoU Development	87,079
External Financing	0
AIA	0

GRAND TOTAL	1,642,584
Wage Recurrent	405,346

Vote:147 Local Government Finance Commission

QUARTER 4: Outputs and Expenditure in Quarter

	Non Wage Recurrent	1,150,159
	GoU Development	87,079
	External Financing	0
	AIA	0
