

**HARMONISED POLICY ON  
FACILITATING GOVERNMENT OFFICIALS  
AND MEMBERS OF NON-  
GOVERNMENTAL ENTITIES  
PARTICIPATING IN ACTIVITIES FUNDED  
BY DEVELOPMENT PARTNERS**

**15 March 2023**

REVISED POLICY

Local Development Partners  
Group in Uganda - **LDPG**



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## 1. Context, objectives and scope

The Local Development Partners Group (LDPG) has since February 2019, been implementing a policy on harmonized provision of allowances to cover expenses incurred by government officials and members of non-governmental entities when they travel in Uganda for official purposes to participate in activities, programs and events funded by development partners. However, whereas the policy was agreed upon and adopted in principle, the practices of implementing agencies continued to differ from one case to another, one type of activity to another and across different levels of government. The issue was in part a lack of coordination between the implementing agencies and the varying interpretations of the policy.

Harmonisation of Development Partner practices on provision of allowances is critical for effective delivery of off-budget interventions and avoiding contradictions in how implementing agencies facilitate public officials to do their work in service of the people of Uganda.

This revised policy builds on the lessons of the previous one which provided for exceptions that were not clearly defined resulting in a situation where the exception became the rule. This undermined the intended harmonisation.

This policy is designed to achieve the following objectives:

- a) To harmonise the practices of facilitating Government of Uganda officials and members of non-governmental entities who participate in the activities and/or events funded by Development Partners off-budget and taking place in Uganda.
- b) To promote active participation by government officials and members of non-governmental entities in the activities and/or events that are relevant to them and seek to add value to the institutions they serve.
- c) To reaffirm the importance of Government of Uganda (GoU) commitment to have public officials participate in the activities and/or events funded by Development Partners, as part of their official duties, and to avoid Development Partners substituting their role as duty bearers to fulfill human rights in Uganda.

The policy is dynamic in nature and based on the current context of Uganda. It will therefore be revised after a period of three years, as we move toward sustainable partnership and the Government of Uganda assumes a larger share of the costs. Development Partners commit to supporting GoU ownership and capacity to eventually assume full responsibility for funding the accommodation, meals, transport and incidentals necessary for public officials to perform their job duties in service to the people of Uganda. The harmonised rates in this policy (see annex 1) can be updated at any time by the LDPG if needed in light of changes in the actual costs. In that case, all of the partners involved will be notified.

This policy applies to all members of the LDPG, including bilateral and multilateral development, humanitarian and implementing agencies as well as all UN organisations. These parties commit to implementing the policy in line with principles of anti-corruption, good-

governance, and GoU ownership that each of the Development Partners seeks to promote through their development cooperation in Uganda.

The policy further applies to funds from the LDPG members that are channeled through International NGOs (INGOS) and/or local civil society organisations.

The compensation of government officials who participate as experts, resource persons, or seconded staff in activities supported off-budget by Development Partners, is left out of scope of this joint policy. Development Partners are encouraged to harmonise their practice in this regard when compensating officials from the same sending organization.

## **2. Key Principles of the Policy**

The policy is implemented in accordance with the following principles :

- a) Development Partner interventions funded through off-budget support are designed to contribute to the Sustainable Development Goals of Agenda 2030 and align with the national development plans of Uganda. In accordance with their institutional mandate, it is therefore important for Government of Uganda officials and other organisations involved in sustainable development to participate in activities, programmes and events funded by Development Partners in order to serve public interests.
- b) Development Partners are not obliged<sup>1</sup> to pay allowances to cover expenses incurred by government officials while travelling for official purposes; in fact, some Development Partners are even subject to national legislation that does not allow them to make such payments. This notwithstanding, there may be circumstances where the sending organisation is unable to cover all costs related to the participation of its official representatives. This policy therefore allows the Development Partners who wish to do so to contribute to these costs in-kind, based on actual receipts or up to an agreed maximum amount as per the attached allowance schedule.
- c) The sending government institution is expected to contribute to the costs related to participation of the public official(s) including, venues for events, accommodation, meals and incidentals (also known as per diem), and/or reimbursement of transport costs (defined herein as allowances). In doing so, this will be communicated clearly to the Development Partner that is funding the activity in order to avoid situations where participants receive double payment for the same expense.
- d) Invitations to activities and/or events funded by Development Partners should always clearly state in detail which costs are covered by the implementing agency, including the mode and time of payment, to avoid misunderstanding.

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<sup>1</sup> Of course it is understood that when a development partner enters into an agreement with an implementing agency which has as standard practice to pay allowances within the limits of this LDPG policy, that the implementing agency can pay allowances unless specified otherwise in the agreement.

- e) Participants should never be allowed to claim reimbursement of the same cost from more than one institution/funder.
- f) Development Partners should carefully consider the purpose of all meetings, expected impact, and necessity of in-person participation, utilizing virtual options whenever feasible. They should seek to minimize the number of officials attending meetings if allowances are being provided. Focus should be on inviting key individuals who will contribute the most and benefit the most from the activity. Other participants may participate through non-personal avenues like virtual platforms to ensure inclusive participation without the requirement for unreasonable allowance payments.
- g) Where development cooperation is provided on-budget and/or implemented through national execution, it is logical that official Government of Uganda rates are allowed to prevail. In such circumstances, no additional off-budget allowances will be paid.

### **3. Roles and Responsibilities**

- a) The leadership of LDPG shall make efforts to engage in high level discussion with key Government of Uganda Ministries namely, Ministry of Finance Planning and Economic Development, Ministry of Public Service, Ministry of Foreign Affairs, Ministry of Local Government, and the Office of the Prime Minister with a view of reconfirming government wide (i.e., including also all other ministries) buy-in and intent to implement this policy as well, as engage on subsequent revisions of the policy.
- b) Every LDPG member has a responsibility to ensure that this harmonised policy is implemented in the programs and activities they fund. This includes making the policy a contractual obligation for locally contracted implementing partners as well as strongly encouraging centrally contracted partners to abide by the policy. Every LDPG member should monitor the application of the policy by its implementing partners and ensure continued compliance.
- c) All implementing agencies have the responsibility to implement the principles and rates prescribed in this policy. They are also responsible to share this policy with all of their partners to ensure adherence. They are encouraged to share their annual work plans and budgets with relevant Government of Uganda institutions, preferably before the beginning of the financial year and, where possible, highlight the activities or events in which government officials are expected to participate. This is critical for keeping the government informed about how much Development Partners planned for the allowance related expenses for public officials, which will help them better plan for assumption of these allowances when that transition occurs in the future.

## 4. Policy Details

This policy will be applied to Development Partner practices when facilitating government officials' travel to participate in partner-funded activities. These activities include among others seminars, meetings, training workshops, field visits and talk shows on radio and television.

This policy will be applied to all government officials, including civil servants and other public officials. A government official in the context of this policy refers to someone who holds a legislative, administrative, or judicial position of any kind, whether appointed or elected.

The policy will also be applied to members of non-governmental entities, but in a slightly differentiated way as outlined below. They include NGOs, civil society organisations, community based organisations and cooperatives, refugee organisations and representatives, academia, etc.

### a) Excluded activities

Development Partners will not provide or pay for accommodation, meals and incidentals and transport costs incurred by government officials when participating in activities that are part of their core duties or responsibilities. As public servants and duty bearers, government officials have key responsibilities and obligations that should not be funded using off budget support from Development Partners, which by its nature is more temporary and unpredictable than domestic resources. Activities related to these key responsibilities, therefore, should be funded by the Government of Uganda and factored into the national budget<sup>2</sup>. Such routine activities that are conducted with on-budget funding from Development Partners can, however, be supported with allowance type payments in accordance with Government of Uganda rules, and through Government of Uganda channels.

### b) Harmonised Rates

In case of other activities, not excluded under 4 a) above, Development Partners may cover the related accommodation, meals and incidentals, and transport costs for participating government officials. They include activities where the Development Partners aim to bring added value in the form of capacity building, training, innovation and advocacy as well as activities that take place outside of the jurisdiction of the government officials concerned<sup>3</sup> (e.g., a district official who is invited to participate in a workshop in another district).

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<sup>2</sup> When development partners contribute to creating new or expanding existing government services/responsibilities, they can temporarily support allowances off budget for a period of maximum one year to provide the Government of Uganda with an opportunity to factor them into the national budget.

<sup>3</sup> It is clear that central government officials, unless specified otherwise, have the entire territory of Uganda as part of their jurisdiction. They can however qualify for allowances from development partners when traveling away from their duty station for activities that are not part of their core duties or responsibilities.

Development Partners may also cover these costs for participating members of non-governmental entities<sup>4</sup>, regardless of the type of activity since most non-government entities are more reliant on external support to finance their operations, including their core business.

When Development Partners decide to bear the costs involved, they shall apply a harmonised rate for the reimbursement of accommodation, meals and incidentals, and transport costs provided to civil servants, public officials and members of non-governmental entities (see Annex 1 and 2). The rate shall be revised from time to time by the LDPG in a meeting of the group members based on the evolution of the actual cost.

c) Cash or in-kind contributions

This policy prefers for accommodation and meals to be provided in-kind. However, Implementing agencies shall have discretion to vary between providing full board or half board accommodation in-kind or making direct payment to participants to find their own accommodation.

When government officials are invited to participate in an activity/event where the implementing agency has not made prior arrangements for full board or half board accommodation, a direct payment - aligned to the LDPG rate (see Annex 1), may be made to the public officials - irrespective of rank, category or profile - to cover accommodation, meals, transport and incidentals. However, the payment should be tied to specific requirements such as time of arrival and participation in the entirety of the activity/event. All direct payments to participants in this respect should ideally be made electronically through mobile money or bank transfer.

However, in circumstances where the implementing agency has determined that all participants will be accommodated in one place/venue and has paid the service provider directly, there will be no cash reimbursements for what is being provided in-kind.

The implementing agency, may also decide to reimburse the costs incurred based on the actual expenditure receipts provided. This is generally administratively more cumbersome, but may be helpful when the actual costs exceed the agreed harmonised rates of this policy.

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<sup>4</sup> No distinction is made in this policy between local and international entities, but as Development Partners are never obliged to cover the participation costs, they can decide at their discretion to adopt a differentiated approach within the limits of the maximum rates included in this policy.

## **5. Policy Exceptions**

### **a) Humanitarian relief**

This policy takes cognizance of the burden sharing principle that underpins humanitarian response and refugee support intervention where implementers are sometimes required to substitute the government's role and cover the expenses associated with participation of public officials in activities, programmes and/or events that could otherwise be considered part of their core business.

### **b) High Level Public Officials**

Development Partners are under no obligation to meet the duty facilitation rate for political government representatives at national level<sup>5</sup> (such as Ministers, Ministers of State, staff working directly for ministers, etc.) and Judges who may expect higher compensation than the agreed LDPG rates. The expenses of such high-profile officials, as well as their personal escorts (drivers, security guards, advisors, secretaries, etc.), shall ideally be met by their respective institutions. This also applies to the costs incurred by personal escorts of district officials. While highly discouraged on grounds that such payments contribute significantly to the perpetuation of dependency on Development Partners funding core high level government functions, this revised policy gives Development Partners the discretion to determine whether or not, and to what extent, they contribute to the travel costs of such high-profile officials in special circumstances.

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<sup>5</sup> Here we do not consider Permanent Secretaries, Executive Directors and Members of Parliament as part of this group. In their case, the general provisions of this policy apply.

## 6. Annexes

### **Annex 1: Updated<sup>6</sup> Allowance Schedule for Government Officials and Members of Non-Governmental Entities Participating in Activities, Programmes and Events funded off budget by Development Partners within Uganda**

Overnight and Safari Day Allowance are harmonised, and the same rates apply to all central level and local government officials, participants and beneficiaries irrespective of status or grade. When allowances are provided in-kind<sup>7</sup>, the amounts set forth in 1(a-d) below, do not apply.

1.	<b>Overnight Allowance</b>	<b>Accommodation (Maximum contribution in UGX)</b>	<b>Meals and Incidentals (Maximum contribution in UGX)</b>
	a) Overnight allowance may <sup>8</sup> be paid when an officer or beneficiary stays away for a night or more from the duty station on official duty to cater for meals, accommodation and other incidentals. b) Meals and incidentals cover breakfast (20%), lunch (30%), dinner (40%) and incidentals (10%). c) In exceptional cases such as inter-district travel in excess of two hours, the Development Partner may fund an overnight stay to avoid travel after dark, provided, however, that such exceptional cases may not include travel after dark within or between Kampala/Entebbe or within other cities.	200,000	80,000

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<sup>6</sup> This update is based on the rates from the 2019 LDPG Policy, with a percentage increase of 20% for accommodation to cover for the inflation since then. For the Safari Day allowance, the new rate has been rounded upward, resulting in a 25% increase compared to the previous rate. The maximum rates for meals everywhere has been increased from 50,000 to 80,000 UGX to better reflect actual cost as food prices increased more than general inflation rates.

<sup>7</sup> In-kind support means that accommodation and meals provided to officials and beneficiaries are paid for directly by the Development Partners (or organisations implementing activities/programs on behalf of Development Partners) and means that no direct payment is made to participants.

<sup>8</sup> This remains optional as this policy states that Development Partners are not obliged to pay. When they do decide to pay for these costs, it can be in-kind, based on actual receipts or up to the maximum amount mentioned here.

2.	<b>Safari Day Allowance</b>	<b>Lunch and Incidentals (Maximum contribution in UGX)</b>
	<ul style="list-style-type: none"> <li>a) Safari Day allowance is paid to cater for lunch and incidentals when participants or beneficiaries travel outside the geographical range of normal duty stations<sup>9</sup> but within Uganda for a period of more than six (6) hours and return to the duty station on the same day.</li> <li>b) When public officials are invited to participate in late evening talk shows on radio, they will be entitled to the equivalent of Safari Day Allowance</li> <li>c) Safari Day Allowance is not a sitting allowance and is not paid if lunch is provided in kind.</li> </ul>	25,000

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<sup>9</sup> Note that "jurisdiction" and "duty station" are different: the former being the area of oversight, and the latter being the location where the individual's office is and where the majority of their duties are performed.

## Annex 2: Support for Transport Costs

Financial support for transport costs is in principle based on reimbursement of actual costs, e.g. using boda bodas, buses and taxis including Uber. Transport costs may be covered for government officials participating in activities, programmes and events in towns where their offices are based, if the venue is away from their regular office. Implementing agencies should specify in their invitations which types of transport are eligible for reimbursement and at what conditions.

When public officials use personal vehicles or motorcycles, the guidelines for reimbursement *per vehicle or motorcycle* are provided below. In such cases, reimbursement of transport is based on mileage from the workplace to the place of the event, with the understanding that the number of cars, motorcycles, or other vehicles for which mileage is reimbursed must be minimized (e.g., if 4 persons travel using the same car, mileage for only one car will be reimbursed).

Transport reimbursement is not payable to public officials who have been provided with a government vehicle/motorcycle fueled by the government or bicycle for official use, except as outlined here below:

Some public officials have been provided with Government vehicles or motorcycles for official use, but their annual budget allocations are not adequate to meet the cost of fuel for inter and intra district trips all year round. In this case, the implementing agencies may consider fuel reimbursements even when the public official has used a government vehicle, provided that the traveler's institution has sent prior communication in a formal letter that they are unable to meet the cost of fuel needed by its officer to participate in the Development Partner funded activities, programmes and/or events.

### Fuel Reimbursement Guidelines

- a) Transport Cost (UGX) = Distance X Fuel Cost/Fuel Consumption
- b) Distance = Kms to venue for activity and back to duty station  
Google Maps will be used to calculate or verify the distance of travel between the point of departure and the point of arrival.
- c) Fuel Cost = Cost per liter (based on Shell or Total) pump station price for either petrol or diesel (whichever was actually used) at the time of travel.
- d) Fuel Consumption = 7 Kms per liter for passenger vehicle up to 7 seats.

### Reimbursements by Public Transport

- a) Bus – Calculated based on the actual numbers of Bus receipts presented, multiplied by 2 to cater for the return journey.
- b) Taxi – Cognizant of the fact that commuter taxi's often do not issue receipts, the reimbursable figure shall be at the discretion of the implementing agency provided that the maximum reimbursement payable is UGX 40,000 for a return journey.
- c) Uber – Reimbursements based on actual Uber receipts
- d) Boda boda - The reimbursable figure shall be at the discretion of the implementing agency. The maximum reimbursement payable is UGX 40,000 for a return journey

Note that some regions are hard to reach (islands, mountainous areas, etc.) and that this may involve extra costs in terms of transport, which justify exceptions to the above-mentioned maximum rates for public transport and boda-bodas.