

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

V1: Summary of Issues in Budget Execution

Table V1.1: Overview of Vote Expenditures (US\$ Billion)

	Approved Budget	Revised Budget	Released by End Q3	Spent by End Q3	% Budget Released	% Budget Spent	% Releases Spent
Recurrent	Wage	1.619	1.619	1.214	75.0 %	75.0 %	100.0 %
	Non-Wage	3.743	3.743	2.686	72.0 %	67.8 %	94.5 %
Devt.	GoU	0.094	0.094	0.094	99.8 %	40.3 %	40.4 %
	Ext Fin.	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
GoU Total		5.456	5.456	3.994	73.2 %	69.5 %	94.9 %
Total GoU+Ext Fin (MTEF)		5.456	5.456	3.994	73.2 %	69.5 %	94.9 %
Arrears		0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Total Budget		5.456	5.456	3.994	73.2 %	69.5 %	94.9 %
A.I.A Total		0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Grand Total		5.456	5.456	3.994	73.2 %	69.5 %	94.9 %
Total Vote Budget Excluding Arrears		5.456	5.456	3.994	73.2 %	69.5 %	94.9 %

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

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q3	Spent by End Q3	% Budget Released	% Budget Spent	%Releases Spent
<b>Programme:14 Public Sector Transformation</b>	<b>3.657</b>	<b>3.657</b>	<b>3.132</b>	<b>2.953</b>	<b>85.6 %</b>	<b>80.7 %</b>	<b>94.3%</b>
Sub SubProgramme:01 Finance and Administration	3.169	3.169	2.660	2.513	83.9 %	79.3 %	94.5%
Sub SubProgramme:02 Local Government Financing	0.488	0.488	0.473	0.440	96.8 %	90.1 %	93.0%
<b>Programme:18 Development Plan Implementation</b>	<b>1.798</b>	<b>1.798</b>	<b>0.862</b>	<b>0.837</b>	<b>48.0 %</b>	<b>46.5 %</b>	<b>97.1%</b>
Sub SubProgramme:02 Local Government Financing	1.798	1.798	0.862	0.837	48.0 %	46.5 %	97.1%
<b>Total for the Vote</b>	<b>5.456</b>	<b>5.456</b>	<b>3.995</b>	<b>3.790</b>	<b>73.2 %</b>	<b>69.5 %</b>	<b>94.9 %</b>

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

(i) Major unspent balances

Departments , Projects		
Sub SubProgramme:01 Finance and Administration		
Sub Programme: 04 Decentralization and Local Economic Development		
	Bn Shs	Department : 001 Governance and leadership
	Reason: Board not yet constituted hence no allowances were paid The fund have already been committed	
Items		
0.007	UShs	221008 Information and Communication Technology Supplies.
	Reason: Committed funds spent by the end of the quarter	
0.056	Bn Shs	Project : 1651 Retooling of Local Government Finance Commission
	Reason: 0	
Items		
0.056	UShs	228003 Maintenance-Machinery & Equipment Other than Transport Equipment
	Reason:	
Sub SubProgramme:02 Local Government Financing		
Sub Programme: 02 Resource Mobilization and Budgeting		
	Bn Shs	Department : 001 Grants Management
	Reason: Committed funds spent by the end of the quarter	
Items		
0.011	UShs	211104 Employee Gratuity
	Reason: Committed funds spent by the end of the quarter	
0.008	UShs	221011 Printing, Stationery, Photocopying and Binding
	Reason: Committed funds spent by the end of the quarter	
	Bn Shs	Department : 002 Sustainable services
	Reason: Funds had already been spent by the end of the quarter	
Items		
0.002	UShs	221009 Welfare and Entertainment
	Reason:	

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(i) Major unspent balances

Departments , Projects

Sub SubProgramme:02 Local Government Financing

Sub Programme: 04 Decentralization and Local Economic Development

Bn Shs	Department : 001 Governance and leadership
Reason: Board not yet constituted hence no allowances were paid	
The fund have already been committed	

Items

0.029	UShs	211104 Employee Gratuity
Reason: Committed funds spent by the end of the quarter		
0.003	UShs	212101 Social Security Contributions
Reason: Committed funds spent by the end of the quarter		

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V2: Performance Highlights

Table V2.1: PIAP outputs and output Indicators

Programme:14 Public Sector Transformation			
SubProgramme:04 Decentralization and Local Economic Development			
Sub SubProgramme:01 Finance and Administration			
Department:001 Governance and leadership			
Budget Output: 000014 Administrative and Support Services			
PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements			
Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity			
PIAP Output Indicators	Indicator Measure	Planned 2022/23	Actuals By END Q 3
Number of LGs provided with technical support	Number	25	18
Project:1651 Retooling of Local Government Finance Commission			
Budget Output: 000014 Administrative and Support Services			
PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements			
Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity			
PIAP Output Indicators	Indicator Measure	Planned 2022/23	Actuals By END Q 3
Number of LGs provided with technical support	Number	25	
Programme:18 Development Plan Implementation			
SubProgramme:02 Resource Mobilization and Budgeting			
Sub SubProgramme:02 Local Government Financing			
Department:001 Grants Management			
Budget Output: 560006 Advisory Services			
PIAP Output: 18012001 Adequacy for and equity in financing of LGs			
Programme Intervention: 180120 Strengthen the alignment of the Sector, MDA and LG Plans to the NDP III			
PIAP Output Indicators	Indicator Measure	Planned 2022/23	Actuals By END Q 3
% increase in grants to LGs.	Percentage	17%	13%
Budget Output: 560007 Regulation and Compliance			
PIAP Output: 18012001 Adequacy for and equity in financing of LGs			
Programme Intervention: 180120 Strengthen the alignment of the Sector, MDA and LG Plans to the NDP III			
PIAP Output Indicators	Indicator Measure	Planned 2022/23	Actuals By END Q 3
% increase in grants to LGs.	Percentage	17%	13%

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Programme:18 Development Plan Implementation			
SubProgramme:02 Resource Mobilization and Budgeting			
Sub SubProgramme:02 Local Government Financing			
Department:002 Sustainable services			
Budget Output: 320008 Community Outreach services			
PIAP Output: 18010601 Enhanced Local Revenue			
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels			
PIAP Output Indicators	Indicator Measure	Planned 2022/23	Actuals By END Q 3
Percentage of LG Budgets financed by LR (Average)	Percentage	36%	20%
Proportion of LGs implementing the Local revenue enhancement management plans	Percentage	45%	30%
Budget Output: 560008 Revenue Mobilization			
PIAP Output: 18010601 Enhanced Local Revenue			
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels			
PIAP Output Indicators	Indicator Measure	Planned 2022/23	Actuals By END Q 3
Percentage of LG Budgets financed by LR (Average)	Percentage	37%	20%
Proportion of LGs implementing the Local revenue enhancement management plans	Percentage	45%	30%

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## Performance highlights for the Quarter

The Revenue Enhancement Coordinating Committee Dialogue was conducted through meeting in February 2023 to review the legal provisions for local revenue collections and management.

Produced Advisory notes

Enhancement of salary for Local Government Political Leaders

Achievements of negotiations for conditional grant

## Variances and Challenges

Commission fleet is depilated

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V3: Details of Releases and Expenditure

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

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q3	Spent by End Q3	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:14 Public Sector Transformation	3.657	3.657	3.132	2.953	85.6 %	80.7 %	94.3 %
Sub SubProgramme:01 Finance and Administration	3.169	3.169	2.660	2.513	83.9 %	79.3 %	94.5 %
000014 Administrative and Support Services	3.169	3.169	2.660	2.513	83.9 %	79.3 %	94.5 %
Sub SubProgramme:02 Local Government Financing	0.488	0.488	0.473	0.440	96.8 %	90.1 %	93.0 %
390004 Research and evaluation	0.488	0.488	0.473	0.440	96.8 %	90.1 %	93.0 %
Programme:18 Development Plan Implementation	1.798	1.798	0.862	0.837	48.0 %	46.5 %	97.1 %
Sub SubProgramme:02 Local Government Financing	1.798	1.798	0.862	0.837	48.0 %	46.5 %	97.1 %
320008 Community Outreach services	0.331	0.331	0.113	0.112	34.1 %	33.8 %	99.0 %
560006 Advisory Services	0.379	0.379	0.296	0.275	78.0 %	72.5 %	92.9 %
560007 Regulation and Compliance	0.625	0.625	0.348	0.346	55.6 %	55.4 %	99.6 %
560008 Revenue Mobilization	0.462	0.462	0.106	0.104	22.9 %	22.5 %	98.3 %
Total for the Vote	5.456	5.456	3.995	3.790	73.2 %	69.5 %	94.9 %



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**Table V3.2: GoU Expenditure by Item 2022/23 GoU Expenditure by Item**

<i>Billion Uganda Shillings</i>	<b>Approved Budget</b>	<b>Revised Budget</b>	<b>Released by End Q3</b>	<b>Spent by End Q3</b>	<b>% GoU Budget Released</b>	<b>% GoU Budget Spent</b>	<b>% GoU Releases Spent</b>
211102 Contract Staff Salaries	1.619	1.619	1.214	1.214	75.0 %	75.0 %	100.0 %
211104 Employee Gratuity	0.486	0.486	0.364	0.278	75.0 %	57.2 %	76.2 %
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0.516	0.516	0.391	0.390	75.8 %	75.6 %	99.8 %
211107 Boards, Committees and Council Allowances	0.340	0.340	0.135	0.113	39.7 %	33.3 %	83.9 %
212101 Social Security Contributions	0.177	0.177	0.112	0.109	63.3 %	61.8 %	97.6 %
212102 Medical expenses (Employees)	0.136	0.136	0.102	0.102	75.0 %	75.0 %	100.0 %
212103 Incapacity benefits (Employees)	0.008	0.008	0.005	0.003	62.5 %	35.2 %	56.4 %
221001 Advertising and Public Relations	0.010	0.010	0.010	0.010	100.0 %	99.6 %	99.6 %
221003 Staff Training	0.040	0.040	0.028	0.027	68.8 %	68.5 %	99.6 %
221004 Recruitment Expenses	0.006	0.006	0.003	0.003	50.0 %	50.0 %	100.0 %
221007 Books, Periodicals & Newspapers	0.040	0.040	0.028	0.026	68.8 %	65.8 %	95.7 %
221008 Information and Communication Technology Supplies.	0.025	0.025	0.020	0.012	76.8 %	48.4 %	63.1 %
221009 Welfare and Entertainment	0.030	0.030	0.021	0.018	70.8 %	58.5 %	82.6 %
221011 Printing, Stationery, Photocopying and Binding	0.095	0.095	0.071	0.062	74.7 %	65.4 %	87.5 %
221012 Small Office Equipment	0.003	0.003	0.002	0.001	66.7 %	37.8 %	56.6 %
221016 Systems Recurrent costs	0.027	0.027	0.015	0.015	54.7 %	54.1 %	98.9 %
221017 Membership dues and Subscription fees.	0.010	0.010	0.010	0.010	100.0 %	100.0 %	100.0 %
222001 Information and Communication Technology Services.	0.028	0.028	0.018	0.015	61.5 %	52.4 %	85.2 %
223001 Property Management Expenses	0.040	0.040	0.030	0.027	75.0 %	68.6 %	91.5 %
223003 Rent-Produced Assets-to private entities	0.443	0.443	0.329	0.323	74.3 %	72.9 %	98.2 %
223005 Electricity	0.055	0.055	0.043	0.043	78.2 %	78.2 %	100.0 %
224011 Research Expenses	0.100	0.100	0.075	0.075	75.0 %	74.6 %	99.5 %
225101 Consultancy Services	0.180	0.180	0.120	0.120	66.7 %	66.6 %	100.0 %
227001 Travel inland	0.584	0.584	0.485	0.485	83.1 %	83.0 %	99.9 %
227004 Fuel, Lubricants and Oils	0.184	0.184	0.134	0.134	72.8 %	72.8 %	100.0 %
228002 Maintenance-Transport Equipment	0.180	0.180	0.137	0.137	76.1 %	76.1 %	100.0 %
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0.094	0.094	0.094	0.038	100.0 %	40.2 %	40.2 %
<b>Total for the Vote</b>	<b>5.456</b>	<b>5.456</b>	<b>3.995</b>	<b>3.790</b>	<b>73.2 %</b>	<b>69.5 %</b>	<b>94.9 %</b>

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

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q3	Spent by End Q3	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:14 Public Sector Transformation	3.657	3.657	3.132	2.953	85.64 %	80.74 %	94.28 %
Sub SubProgramme:01 Finance and Administration	3.169	3.169	2.660	2.513	83.92 %	79.30 %	94.5 %
<i>Departments</i>							
001 Governance and leadership	3.075	3.075	2.565	2.475	83.4 %	80.5 %	96.5 %
<i>Development Projects</i>							
1651 Retooling of Local Government Finance Commission	0.094	0.094	0.094	0.038	100.0 %	40.2 %	40.2 %
Sub SubProgramme:02 Local Government Financing	0.488	0.488	0.473	0.440	96.85 %	90.08 %	93.0 %
<i>Departments</i>							
001 Governance and leadership	0.976	0.976	0.946	0.879	96.8 %	90.1 %	93.0 %
002 Sustainable services	0.793	0.793	0.219	0.216	27.5 %	27.2 %	98.7 %
<i>Development Projects</i>							
N/A							
Programme:18 Development Plan Implementation	1.798	1.798	0.862	0.837	47.95 %	46.55 %	97.07 %
Sub SubProgramme:02 Local Government Financing	0.488	0.488	0.473	0.440	96.85 %	90.08 %	93.0 %
<i>Departments</i>							
001 Governance and leadership	0.976	0.976	0.946	0.879	96.8 %	90.1 %	93.0 %
002 Sustainable services	0.793	0.793	0.219	0.216	27.5 %	27.2 %	98.7 %
<i>Development Projects</i>							
N/A							
Total for the Vote	5.456	5.456	3.995	3.790	73.2 %	69.5 %	94.9 %

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

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Quarter 3: Outputs and Expenditure in the Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
<b>Programme:14 Public Sector Transformation</b>		
<b>SubProgramme:04 Decentralization and Local Economic Development</b>		
<b>Sub SubProgramme:01 Finance and Administration</b>		
<i>Departments</i>		
<b>Department:001 Governance and leadership</b>		
<b>Budget Output:000014 Administrative and Support Services</b>		
<b>PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements</b>		
<b>Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity</b>		
2 Commission policy meetings held reports produced and recommendations implemented. 2 National Forums attended. 1 Finance Committee meetings held Commission premises cleaned and Maintained.	2 Commission policy meetings held reports produced and recommendations implemented. 2 National Forums attended. 1 Finance Committee meetings held Commission premises cleaned and Maintained.	NA
Value for money and internal Audit Reports produced. Board of survey carried out	Value for money and internal Audit Reports were produced for Q2 and the Board of Survey report was produced	NA
Books of Accounts and records maintained. Stake Holders engagement carried out Staff Salaries and allowances paid for for 44 staff and members of the Commission 3 Monthly procurement reports produced Obsolete assets disposed off.	Books of accounts were produced for Quarter 3. Stake Holders engagements were carried out with ULGA and ACODE on the financing of local governments. Enageded with SEATINI on launch of the local revenue enhancement management plan for Soroti City, Action Aid International on Sensitization on Automation and Digitization by using IRAS, and engagement with political leaders and technical staff of Arua City and Hoima City on issues of Local revenue performance. The commission participated in the CSOs budget dialogue in which budget priorities for FY 2023/24 were discussed assessing the potential to aid economic recovery of the economy The Commission participated in launching the Public investment financing Strategy that was targeting integrated financing of the national development Plan III and the Sustainable development goals 3 Monthly procurement reports were produced. Training was carried out for the new members of the contract committee by PPDA on public procurement and disposal	
NA	LGFC Annual Report for 2021-2022 was prepared 3 Technical committee meetings held on planning and budgeting PBS reports produced for Q2	NA
4 Technical meetings held	4 technical meetings were held and Ministerial Policy Statement FY 2023/24 was produced and submitted to parliament. Vote quarter progress report for Q2 was prepared and submitted in the program budget system.	NA

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
<b>PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements</b>		
<b>Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity</b>		
AC Telephone and Bio metric Servicing done 1 time. Serviced and supported ICT system in the Commission Repairs and maintenance of machines carried out. subscriptions for E library Paid	AC, Telephone and Bio Metric Servicing was done for quarter Two . The ICT system was serviced in theCommission Machine Repairs and maintenance was carriedout for computers	NA
Increased awareness on HIV AIDS, Covid 19 and malaria to reduce on the stigma carried out for 41 for (14 females and 27 males) Medical insurance package managed for staff of the Commission	Sensitization was carried out to increase awareness on HIVAIDS, Covid 19 and malaria to reduce on the stigma carried out for41 for (14 females and 27 males) and Medical was provided for staff that were sick. Medical insurance was provided for staff and staff members who had malaria or HIV were treated off the medical package	NA
Induction undertaken for staff of the Commission Staff positions advertised, interviews conducted and staff recruited Staff performance agreements monitored and appraised	NA	NA
Capacity Needs Assessment for directorates, departments and individuals undertaken and	Training was carried out for staff in Risk management for 38 staff members	NA

**Expenditures incurred in the Quarter to deliver outputs***US\$ Thousand*

Item	Spent
211102 Contract Staff Salaries	127,147.969
211104 Employee Gratuity	30,306.367
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	28,505.925
211107 Boards, Committees and Council Allowances	103,276.310
212101 Social Security Contributions	39,300.426
212102 Medical expenses (Employees)	34,000.000
212103 Incapacity benefits (Employees)	2,488.580
221003 Staff Training	12,400.000
221004 Recruitment Expenses	3,000.000
221009 Welfare and Entertainment	281.000
221011 Printing, Stationery, Photocopying and Binding	90.000
221012 Small Office Equipment	383.000
221016 Systems Recurrent costs	13,050.000
221017 Membership dues and Subscription fees.	7,424.397
222001 Information and Communication Technology Services.	4,988.750
223001 Property Management Expenses	9,970.000
223003 Rent-Produced Assets-to private entities	108,931.064
223005 Electricity	12,500.000
227001 Travel inland	9,213.533
227004 Fuel, Lubricants and Oils	7,500.000

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Total For Budget Output	554,757.321
	Wage Recurrent	127,147.969
	Non Wage Recurrent	427,609.352
	Arrears	0.000
	AIA	0.000
	Total For Department	554,757.321
	Wage Recurrent	127,147.969
	Non Wage Recurrent	427,609.352
	Arrears	0.000
	AIA	0.000

Development Projects

Project:1651 Retooling of Local Government Finance Commission

Budget Output:000014 Administrative and Support Services

PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements

Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity

4 Desktops , 3 laptops 1 projector, and associated software purchased Wireless Router cells procured 1 internet switch procured	4 Desktops ,3 laptops 1 projector, and associated software were purchased 1 Wireless Router cell was purchased with one internet switch procured	NA
NA	One cooker, one fridge, one water boiler, one Waste bin and one lower desk Cabin were purchased	NA
NA	24 Vehicle tyres were procured for 6 cars	NA

Expenditures incurred in the Quarter to deliver outputs US\$ Thousand

Item	Spent
Total For Budget Output	10,100.000
GoU Development	10,100.000
External Financing	0.000
Arrears	0.000
AIA	0.000
Total For Project	10,100.000
GoU Development	10,100.000
External Financing	0.000
Arrears	0.000
AIA	0.000

Sub SubProgramme:02 Local Government Financing

Departments

Department:001 Governance and leadership

Budget Output:390004 Research and evaluation

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements		
Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity		
Research on Alternative financing mechanism for Local Governments conducted. Grants allocation formula and models in light of sector policies reviewed to in-build crosscutting issues like poverty, HIV/AIDS, gender and environment	NA	
Financing Gaps in Physical planning land management function at the local government level identified Action research on effective utilization of locally raised revenue in LGs conducted	Commenced research on Financing Gaps in Physical planning land management function at the local government level was carried out in 9, Jinja, Bugweri, Wakiso, Kiboga, Budekea, Buikwe, Pallisa, Rakai and Busia	
Expenditures incurred in the Quarter to deliver outputs		UShs Thousand
Item		Spent
211102 Contract Staff Salaries		213,886.000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		41,801.597
221009 Welfare and Entertainment		982.400
227001 Travel inland		95,833.000
227004 Fuel, Lubricants and Oils		5,732.998
	Total For Budget Output	358,235.995
	Wage Recurrent	213,886.000
	Non Wage Recurrent	144,349.995
	Arrears	0.000
	AIA	0.000
	Total For Department	358,235.995
	Wage Recurrent	213,886.000
	Non Wage Recurrent	144,349.995
	Arrears	0.000
	AIA	0.000
Development Projects		
N/A		
Programme:18 Development Plan Implementation		
SubProgramme:02 Resource Mobilization and Budgeting		
Sub SubProgramme:02 Local Government Financing		
Departments		
Department:001 Grants Management		
Budget Output:560006 Advisory Services		

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
<b>PIAP Output: 18012001 Adequacy for and equity in financing of LGs</b>		
<b>Programme Intervention: 180120 Strengthen the alignment of the Sector, MDA and LG Plans to the NDP III</b>		
Advisory Notes to H.E the President on the current funding for local governments Stake holder engagements on LG financing carried out Support funding to Climate Change reviewed for local governments	Advisory notes were conceptualized on -Estimate the salaries and wages for Local Council leaders and the exercise was completed -Policy draft for negotiation done -Draft on re-instating equalization was completed. Stake holder engagements were carried out in launching the Public investment financing Strategy that was targeting integrated financing of the national development Plan III and the Sustainable development goals	NA
Reduced the gap of local governments lagging behind from the National Average for particular services.	Data was analyzed for local governments lagging behind from the National Average for particular services and Health Service had (82 districts), Water service (48 districts) and Roads service (70 districts) lagging behind the national average implying inadequacies in resources allocation.	NA
<b>Expenditures incurred in the Quarter to deliver outputs</b>		<i>US\$ Thousands</i>
<b>Item</b>	<b>Spent</b>	
211102 Contract Staff Salaries	110,204.700	
211104 Employee Gratuity	4,500.000	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	25,748.575	
221009 Welfare and Entertainment	946.000	
221011 Printing, Stationery, Photocopying and Binding	120.000	
224011 Research Expenses	24,599.000	
227004 Fuel, Lubricants and Oils	10,153.002	
228002 Maintenance-Transport Equipment	40,162.000	
	<b>Total For Budget Output</b>	<b>216,433.277</b>
	Wage Recurrent	110,204.700
	Non Wage Recurrent	106,228.577
	Arrears	0.000
	<i>AIA</i>	0.000
<b>Budget Output:560007 Regulation and Compliance</b>		
<b>PIAP Output: 18012002 Validate data on grants transfers updated</b>		
<b>Programme Intervention: 180120 Strengthen the alignment of the Sector, MDA and LG Plans to the NDP III</b>		
NA	NA	NA
Feed back and Validation of Budget Analysis Reports provided Statistical Abstract on LG financing produced	Feedback was provided to the LG of 7 Pallisa, Amuria, Kapelebyong, Bugweri, Omoro, Kanungu and Rubanda local government on financing of local governments in regards to release and expenditures for local governments.	NA



VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

Outputs Planned in Quarter		Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 18012002 Validate data on grants transfers updated			
Programme Intervention: 180120 Strengthen the alignment of the Sector, MDA and LG Plans to the NDP III			
Local government Technical Planning Committee's capacities enhanced for effective budget formulation	Local government Technical Planning Committee's capacities enhanced for effective budget formulation and target support in budget formulation was provided to 9 LG Kagadi, Rakai, Gomba Buikwe, Nwoya, Buyende, Oyam, Ngora, Kibuku		NA
Expenditures incurred in the Quarter to deliver outputs			US\$ Thousand
Item			Spent
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)			23,249.578
221009 Welfare and Entertainment			2,985.000
221011 Printing, Stationery, Photocopying and Binding			15,729.418
225101 Consultancy Services			39,945.898
227001 Travel inland			49,614.736
227004 Fuel, Lubricants and Oils			6,500.000
228002 Maintenance-Transport Equipment			2,231.806
Total For Budget Output			140,256.436
Wage Recurrent			0.000
Non Wage Recurrent			140,256.436
Arrears			0.000
AIA			0.000
Total For Department			356,689.713
Wage Recurrent			110,204.700
Non Wage Recurrent			246,485.013
Arrears			0.000
AIA			0.000
Department:002 Sustainable services			
Budget Output:320008 Community Outreach services			
PIAP Output: 18010601 Enhanced Local Revenue			
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels			
Implementation of guidelines for LR mobilization and generation across the Country with special emphasis on regional development. Policy dialogue through the Local Revenue Enhancement Coordinating Committee supported Research conducted on local revenue	Implementation of guidelines for LR mobilization and generation under the component of best practice across the Country with special emphasis on regional development was carried out in the 7 LGS of Soroti, Luuka, Luwero, Bushenyi, Mubende, Gulu and Pakwach districts		
NA			NA
Expenditures incurred in the Quarter to deliver outputs			US\$ Thousand
Item			Spent
221007 Books, Periodicals & Newspapers			2,400.000

**VOTE: 147 Local Government Finance Commission (LGFC)**

Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
<b>Expenditures incurred in the Quarter to deliver outputs</b>		<i>US\$ Thousands</i>
<b>Item</b>		<b>Spent</b>
221009 Welfare and Entertainment		1,899.000
227001 Travel inland		34,530.666
227004 Fuel, Lubricants and Oils		6,500.000
	<b>Total For Budget Output</b>	<b>45,329.666</b>
	Wage Recurrent	0.000
	Non Wage Recurrent	45,329.666
	Arrears	0.000
	<i>ALA</i>	0.000
<b>Budget Output: 560008 Revenue Mobilization</b>		
<b>PIAP Output: 18010601 Enhanced Local Revenue</b>		
<b>Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels</b>		
Support supervision on the roll out of the automated local revenue collection Integrated Revenue Administration System (IRAS) in 24 districts and their urban councils conducted	Support supervision was carried out for automation local revenue management in the 10 local government of Otuke, Abim, Kumi, Mbarara, Moyo, Pader districts. Arua, Lira Cities, Kabale and Tororo MCs.	NA
NA	NA	NA
<b>PIAP Output: 18010601 Tax Registration expansion programme fast tracked</b>		
<b>Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels</b>		
Automation local revenue management continued.	Support supervision was carried out for automation local revenue management in the 9 local government of Otuke, Abim, Kumi, Mbarara, Moyo and Pader districts. Arua, Lira Cities, Kabale and Tororo MCs.	NA
Implementation of guidelines for LR mobilization and generation across the Country with special emphasis on regional development.	The Revenue Enhancement Coordinating Committee Dialogue was conducted through meeting in February 2023 to review the legal provisions for local revenue collections and management.	
Policy dialogue through the Local Revenue Enhancement Coordinating Committee supported Research conducted on local revenues from national resources	The Revenue Enhancement Coordinating Committee Dialogue was conducted through meeting in February 2023 to review the legal provisions for local revenue collections and management.	NA
<b>Expenditures incurred in the Quarter to deliver outputs</b>		<i>US\$ Thousands</i>
<b>Item</b>		<b>Spent</b>
221007 Books, Periodicals & Newspapers		8,920.000
221009 Welfare and Entertainment		1,559.560
227001 Travel inland		31,396.800
227004 Fuel, Lubricants and Oils		11,614.000
	<b>Total For Budget Output</b>	<b>53,490.360</b>
	Wage Recurrent	0.000

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Non Wage Recurrent	53,490.360
	Arrears	0.000
	AIA	0.000
	Total For Department	98,820.026
	Wage Recurrent	0.000
	Non Wage Recurrent	98,820.026
	Arrears	0.000
	AIA	0.000
Develoment Projects		
N/A		
	GRAND TOTAL	1,378,603.055
	Wage Recurrent	451,238.669
	Non Wage Recurrent	917,264.386
	GoU Development	10,100.000
	External Financing	0.000
	Arrears	0.000
	AIA	0.000

# VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

## Quarter 3: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
<b>Programme:14 Public Sector Transformation</b>	
<b>SubProgramme:04 Decentralization and Local Economic Development</b>	
<b>Sub SubProgramme:01 Finance and Administration</b>	
<i>Departments</i>	
<b>Department:001 Governance and leadership</b>	
<b>Budget Output:000014 Administrative and Support Services</b>	
<b>PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements</b>	
<b>Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity</b>	
6 Commission policy meetings held Reports produced and recommendations implemented. 4 National Forums attended. 4 Finance Committee meetings held Commission premises cleaned and Maintained.	2 Commission meetings were held for staff and reports produced. ? The Commission attended the -National Budget conference at Kololo. -The women's day celebration at Kakumiro DGL -The public expenditure management assessment for central government PEFA. -Budget week at Kololo Commission premises cleaned and Maintained.
Value for money and internal Audit Reports produced. Board of survey carried out	Value for money and internal Audit Reports were produced for Q1 and Q2 the Board of Survey report was produced
Books of Accounts and records maintained. Stake Holders engagement carried out Staff Salaries and allowances paid for for 41 staff and members of the Commission 12 Monthly procurement reports produced Obsolete assets disposed off.	
LGFC Annual Report for 2021-2022 prepared and submitted to Rt Hon Speaker of Parliament. 12 Technical committee meetings held on planning and budgeting PBS reports produced for Q1 Q2 Q3 and Q4	LGFC Annual Report for 2021-2022 prepared and submitted to Rt Hon Speaker of Parliament. 9 Technical committee meetings were held on planning and budgeting PBS reports produced for Q1 and Q2
2 review Retreat and budget working group meetings to prepare the Budget Framework Paper and Ministerial Policy Statement FY 2023/24 carried out Vote quarter progress reports in PBS prepared and submitted	Budget Framework Paper and Ministerial Policy Statement FY 2023/24 was produced and submitted to parliament. Vote quarter progress report for Q1 and Q2 were prepared and submitted in the program budget system
AC Telephone and Bio metric Servicing done 4 times a year Serviced and supported ICT system in the Commission Repairs and maintenance of machines carried out. subscriptions for E library and professional bodies of accountants nd Human resources paid	AC, Telephone and Bio Metric Servicing was done for quarter one and two. The ICT system was serviced in the Commission Machine Repairs and maintenance was carriedout for computers
Increased awareness on HIV AIDS, Covid 19 and malaria to reduce on the stigma carried out for 41 for (14 females and 27 males) Medical insurance package managed for staff of the Commission	Sensitization was carried out to increase awareness on HIVAIDS, Covid 19 and malaria to reduce on the stigma carried out for41 for (14 females and 27 males) and Medical was provided for staff that were sick. Medical insurance was provided for staff and staff members who had malaria or HIV were treated off the medical package

**VOTE: 147 Local Government Finance Commission (LGFC)****Quarter 3**

<b>Annual Planned Outputs</b>		<b>Cumulative Outputs Achieved by End of Quarter</b>
<b>PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements</b>		
<b>Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity</b>		
Induction undertaken for staff and members of the 7th Commission Staff positions advertised, interviews conducted and staff recruited Staff performance agreements monitored and appraised	NA	
LGFC Institutional Assessment conducted and findings adopted and implemented Restructuring of the Commission undertaken and new structure and job compliments developed Capacity Needs Assessment for directorates, departments and individuals undertaken and	Capacity building was carried out for 24 staff member in High Performance Culture in Organizations explaining the Attributes of a high performance culture and the Benefits of high performance culture. Training was carried out for staff in Risk management for 38 staff members	
<b>Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs</b>		<i>US\$ Thousand</i>
<b>Item</b>	<b>Spent</b>	
211102 Contract Staff Salaries	890,022.800	
211104 Employee Gratuity	273,078.300	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	299,530.452	
211107 Boards, Committees and Council Allowances	113,276.310	
212101 Social Security Contributions	109,300.426	
212102 Medical expenses (Employees)	102,000.000	
212103 Incapacity benefits (Employees)	2,818.580	
221001 Advertising and Public Relations	9,965.000	
221003 Staff Training	27,400.000	
221004 Recruitment Expenses	3,000.000	
221007 Books, Periodicals & Newspapers	15,000.000	
221008 Information and Communication Technology Supplies.	12,304.786	
221009 Welfare and Entertainment	9,181.000	
221011 Printing, Stationery, Photocopying and Binding	9,442.400	
221012 Small Office Equipment	1,133.000	
221016 Systems Recurrent costs	14,598.107	
221017 Membership dues and Subscription fees.	10,000.000	
222001 Information and Communication Technology Services.	14,940.269	
223001 Property Management Expenses	27,456.600	
223003 Rent-Produced Assets-to private entities	322,931.064	
223005 Electricity	43,000.000	
227001 Travel inland	69,213.533	
227004 Fuel, Lubricants and Oils	60,750.000	
228002 Maintenance-Transport Equipment	35,002.000	
<b>Total For Budget Output</b>	<b>2,475,344.627</b>	
Wage Recurrent	890,022.800	

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	
	Non Wage Recurrent	1,585,321.827
	Arrears	0.000
	AIA	0.000
	<b>Total For Department</b>	<b>2,475,344.627</b>
	Wage Recurrent	890,022.800
	Non Wage Recurrent	1,585,321.827
	Arrears	0.000
	AIA	0.000

Development Projects

Project:1651 Retooling of Local Government Finance Commission

Budget Output:000014 Administrative and Support Services

PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements

Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity

2 Desktops , 1 laptops 1 projector, and associated software purchased 1 internet switch procured	4 Desktops ,3 laptops 1 projector, and associated software were purchased 1 Wireless Router cell was purchased with one internet switch procured
Logistics provided thus one cooker, one fridge, one water boiler, one Waste bin and one lower desk Cabin procured	One cooker, one fridge, one water boiler, one Waste bin and one lower desk Cabin were purchased
vehicle tires procured	24 Vehicle tyres were procured for 6 cars

Cumulative Expenditures made by the End of the Quarter to  
Deliver Cumulative Outputs

US\$ Thousand

Item	Spent
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	37,906.700
<b>Total For Budget Output</b>	<b>37,906.700</b>
GoU Development	37,906.700
External Financing	0.000
Arrears	0.000
AIA	0.000
<b>Total For Project</b>	<b>37,906.700</b>
GoU Development	37,906.700
External Financing	0.000
Arrears	0.000
AIA	0.000

Sub SubProgramme:02 Local Government Financing

Departments

Department:001 Governance and leadership

Budget Output:390004 Research and evaluation

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Quarter 3

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter	
PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements			
Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity			
Research on Alternative financing mechanism for Local Governments conducted.			
Grants allocation formula and models in light of sector policies reviewed to in-build crosscutting issues like poverty, HIV/AIDS, gender and environment			
Financing Gaps in Physical planning land management function at the local government level identified			
Action research on effective utilization of locally raised revenue in LGs conducted			
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand	
Item		Spent	
211102 Contract Staff Salaries		213,886.000	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		41,801.597	
221009 Welfare and Entertainment		982.400	
221011 Printing, Stationery, Photocopying and Binding		15,000.000	
227001 Travel inland		155,833.000	
227004 Fuel, Lubricants and Oils		12,232.998	
Total For Budget Output		439,735.995	
Wage Recurrent		213,886.000	
Non Wage Recurrent		225,849.995	
Arrears		0.000	
AIA		0.000	
Total For Department		439,735.995	
Wage Recurrent		213,886.000	
Non Wage Recurrent		225,849.995	
Arrears		0.000	
AIA		0.000	
Development Projects			
N/A			
Programme:18 Development Plan Implementation			
SubProgramme:02 Resource Mobilization and Budgeting			
Sub SubProgramme:02 Local Government Financing			
Departments			
Department:001 Grants Management			
Budget Output:560006 Advisory Services			

**VOTE: 147 Local Government Finance Commission (LGFC)**

Quarter 3

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter
PIAP Output: 18012001 Adequacy for and equity in financing of LGs		
Programme Intervention: 180120 Strengthen the alignment of the Sector, MDA and LG Plans to the NDP III		
Advisory Notes to H.E the President on the financing for local governments Stake holder engagements on LG financing carried out Support funding to Climate Change reviewed for local governments and advice provided	Advisory notes were conceptualized on -Estimate the salaries and wages for Local Council leaders and the exercise was completed -Policy draft for negotiation done -Draft on re-instating equalization was completed Stake holder engagements were carried out in launching the Public investment financing Strategy that was targeting integrated financing of the national development Plan III and the Sustainable development goals	
Reduced the gap of local governments lagging behind from the National Average for particular services. facilitate local government Budget Consultative workshops	Data was analyzed for local governments lagging behind from the National Average for particular services and Health Service had (82 districts), Water service (48 districts) and Roads service (70 districts) lagging behind the national average implying inadequacies in resources allocation.	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand
Item	Spent	
211102 Contract Staff Salaries	110,204.700	
211104 Employee Gratuity	4,500.000	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	25,748.575	
221009 Welfare and Entertainment	946.000	
221011 Printing, Stationery, Photocopying and Binding	2,120.000	
224011 Research Expenses	74,599.000	
227004 Fuel, Lubricants and Oils	16,653.002	
228002 Maintenance-Transport Equipment	40,162.000	
	Total For Budget Output	274,933.277
	Wage Recurrent	110,204.700
	Non Wage Recurrent	164,728.577
	Arrears	0.000
	AIA	0.000
Budget Output:560007 Regulation and Compliance		
PIAP Output: 18012002 Validate data on grants transfers updated		
Programme Intervention: 180120 Strengthen the alignment of the Sector, MDA and LG Plans to the NDP III		
Negotiations between LGs and Program Lead Institutions with decentralized services Organized and facilitated. Grants allocation formulae reviewed to make them responsive to Program policies like gender, HIV Covid 19	Negotiations between LGs and Program Lead Institutions with decentralized services were organized and facilitated and Conditional grants agreements for the various Ministries were signed and disseminated. The outputs informed the budget grant guidelines to local governments	



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Quarter 3

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter
PIAP Output: 18012002 Validate data on grants transfers updated		
Programme Intervention: 180120 Strengthen the alignment of the Sector, MDA and LG Plans to the NDP III		
Feed back and Validation of Budget Analysis Reports provided Statistical Abstract on Local Government financing produced	Feedback was provided to the LG of 14 Agago, Luuka, Pader, Ntungamo, Apac Buyende Pallisa, Amuria, Kapelebyong, Bugweri, Omoro, Kanungu and Rubanda local government on financing of local governments in regards to release and expenditures for local governments for Q1 Q2 and Q3. Data analysis for the Statistical Abstract on Local Government financing commenced. The strategic plan for statistics for the commission was printed and disseminated	
Local government Technical Planning Committee's capacities enhanced for effective budget formulation Partnership on promoting adequacy, equity, transparency and fairness in grants allocation built	Local government Technical Planning Committee's capacities enhanced for effective budget formulation and target support in budget formulation was provided to 17 LG of Kwanja, Kyenjojo, Mbarara, Kyanwanzu, Nakasongola, Kiryandongo, Apac, Namutumba, Kaliro Kagadi, Rakai, Gomba Buikwe, Nwoya, Buyende, Oyam, Ngora and Kibuku	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		US\$ Thousand
Item	Spent	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	23,249.578	
221009 Welfare and Entertainment	2,985.000	
221011 Printing, Stationery, Photocopying and Binding	15,729.418	
225101 Consultancy Services	119,945.898	
227001 Travel inland	109,614.736	
227004 Fuel, Lubricants and Oils	13,000.000	
228002 Maintenance-Transport Equipment	61,838.106	
Total For Budget Output		346,362.736
Wage Recurrent		0.000
Non Wage Recurrent		346,362.736
Arrears		0.000
AIA		0.000
Total For Department		621,296.013
Wage Recurrent		110,204.700
Non Wage Recurrent		511,091.313
Arrears		0.000
AIA		0.000
Department:002 Sustainable services		
Budget Output:320008 Community Outreach services		

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Quarter 3

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter
PIAP Output: 18010601 Enhanced Local Revenue		
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels		
Implementation of guidelines for LR mobilization and generation across the Country with special emphasis on regional development. Policy dialogue through the Local Revenue Enhancement Coordinating Committee supported Research conducted on local revenue	Implementation of guidelines for LR mobilization and generation under the component of best practice across the Country with special emphasis on regional development was carried out in the 13 LGS of Lira, Tororo, Kalungu, Mbarara, Kiryandongo and Bukedea Soroti, Luuka, Luwero, Bushenyi, Mubende, Gulu and Pakwach districts	
Implementation of guidelines for LR mobilization and generation across the Country with special emphasis on regional development. Policy dialogue through the Local Revenue Enhancement Coordinating Committee supported Research conducted on local revenue		
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		US\$ Thousand
Item	Spent	
221007 Books, Periodicals & Newspapers	2,400.000	
221009 Welfare and Entertainment	1,899.000	
227001 Travel inland	94,530.666	
227004 Fuel, Lubricants and Oils	13,000.000	
	Total For Budget Output	111,829.666
	Wage Recurrent	0.000
	Non Wage Recurrent	111,829.666
	Arrears	0.000
	AIA	0.000
Budget Output:560008 Revenue Mobilization		
PIAP Output: 18010601 Enhanced Local Revenue		
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels		
Support supervision on the roll out of the automated local revenue collection Integrated Revenue Administration System(IRAS) in 24 districts and their urban councils conducted	Support supervision was carried out for automation local revenue management in the 17 local government of Kamuli, Busia, Moroto, Apac, Kasese, Bugiri, Sheema Otuke, Abim, Kumi, Mbarara, Moyo and Pader districts. Arua, Lira Cities, Kabale and Tororo MCs.	
Policy dialogue through the Local Revenue Enhancement Coordinating Committee supported Research conducted on local revenues from national resources	NA	
PIAP Output: 18010601 Tax Registration expansion programme fast tracked		
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels		
Automation local revenue management continued.	Support supervision was carried out for automation local revenue management in the 17 local government of Kamuli, Busia, Moroto, Apac, Kasese, Bugiri, Sheema, Otuke, Abim, Kumi, Mbarara, Moyo and Pader districts. Arua, Lira Cities, Kabale and Tororo MCs.	

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Quarter 3

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter
PIAP Output: 18010601 Tax Registration expansion programme fast tracked		
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels		
Implementation of guidelines for LR mobilization and generation across the Country with special emphasis on regional development.	Implementation of guidelines for LR mobilization and generation under the component of best practice across the Country with special emphasis on regional development was carried out in the 13 LGS of Lira, Tororo, Kalungu, Mbarara, Kiryandongo and Bukedea Soroti, Luuka, Luwero, Bushenyi, Mubende, Gulu and Pakwach districts The Revenue Enhancement Coordinating Committee Dialogue was conducted through meeting in February 2023 to review the legal provisions for local revenue collections and management.	
Policy dialogue through the Local Revenue Enhancement Coordinating Committee supported Research conducted on local revenues from national resources	The Revenue Enhancement Coordinating Committee Dialogue was conducted through meeting in February 2023 to review the legal provisions for local revenue collections and management.	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		US\$ Thousand
Item	Spent	
221007 Books, Periodicals & Newspapers	8,920.000	
221009 Welfare and Entertainment	1,559.560	
221011 Printing, Stationery, Photocopying and Binding	19,850.884	
227001 Travel inland	55,396.800	
227004 Fuel, Lubricants and Oils	18,114.000	
Total For Budget Output		103,841.244
Wage Recurrent		0.000
Non Wage Recurrent		103,841.244
Arrears		0.000
AIA		0.000
Total For Department		215,670.910
Wage Recurrent		0.000
Non Wage Recurrent		215,670.910
Arrears		0.000
AIA		0.000
Development Projects		
N/A		
GRAND TOTAL		3,789,954.245
Wage Recurrent		1,214,113.500
Non Wage Recurrent		2,537,934.045
GoU Development		37,906.700
External Financing		0.000
Arrears		0.000

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Quarter 3

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter	
		AIA	0.000

# VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

## Quarter 4: Revised Workplan

Annual Plans	Quarter's Plan	Revised Plans
<b>Programme:14 Public Sector Transformation</b>		
<b>SubProgramme:04</b>		
<b>Sub SubProgramme:01 Finance and Administration</b>		
<i>Departments</i>		
<b>Department:001 Governance and leadership</b>		
<b>Budget Output:000014 Administrative and Support Services</b>		
<b>PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements</b>		
<b>Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity</b>		
6 Commission policy meetings held Reports produced and recommendations implemented. 4 National Forums attended. 4 Finance Committee meetings held Commission premises cleaned and Maintained.	2 Commission policy meetings held reports produced and recommendations implemented. 1 National Forums attended. 1 Finance Committee meetings held Commission premises cleaned and Maintained.	4 Commission policy meetings held reports produced and recommendations implemented. 1 National Forums attended. 1 Finance Committee meetings held Commission premises cleaned and Maintained.
Value for money and internal Audit Reports produced. Board of survey carried out	Value for money and internal Audit Reports produced. Board of survey carried out	Value for money and internal Audit Reports produced.
Books of Accounts and records maintained. Stake Holders engagement carried out Staff Salaries and allowances paid for for 41 staff and members of the Commission 12 Monthly procurement reports produced Obsolete assets disposed off.	Books of Accounts and records maintained. Stake Holders engagement carried out Staff Salaries and allowances paid for for 44 staff and members of the Commission 3 Monthly procurement reports produced Obsolete assets disposed off.	Books of Accounts and records maintained. Stake Holders engagement carried out Staff Salaries and allowances paid for for 44 staff and members of the Commission 3 Monthly procurement reports produced Obsolete assets disposed off.
LGFC Annual Report for 2021-2022 prepared and submitted to Rt Hon Speaker of Parliament. 12 Technical committee meetings held on planning and budgeting PBS reports produced for Q1 Q2 Q3 and Q4	NA	Q3 performance report produced
2 review Retreat and budget working group meetings to prepare the Budget Framework Paper and Ministerial Policy Statement FY 2023/24 carried out Vote quarter progress reports in PBS prepared and submitted	4 Technical meetings held	4 Technical meetings held
AC Telephone and Bio metric Servicing done 4 times a year Serviced and supported ICT system in the Commission Repairs and maintenance of machines carried out. subscriptions for E library and professional bodies of accountants nd Human resources paid	AC Telephone and Bio metric Servicing done 1 time. Serviced and supported ICT system in the Commission Repairs and maintenance of machines carried out. subscriptions for E library Paid	AC Telephone and Bio metric Servicing done 1 time. Serviced and supported ICT system in the Commission Repairs and maintenance of machines carried out. subscriptions for E library Paid

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Quarter 3

Annual Plans	Quarter's Plan	Revised Plans
<b>Budget Output:000014 Administrative and Support Services</b>		
<b>PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements</b>		
<b>Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity</b>		
Increased awareness on HIV AIDS, Covid 19 and malaria to reduce on the stigma carried out for 41 for (14 females and 27 males) Medical insurance package managed for staff of the Commission	Medical insurance package managed for staff of the Commission	Medical insurance package managed for staff of the Commission
Induction undertaken for staff and members of the 7th Commission Staff positions advertised, interviews conducted and staff recruited Staff performance agreements monitored and appraised	NA	Induction undertaken for staff of the Commission Staff positions advertised, interviews conducted and staff recruited Staff performance agreements monitored and appraised
LGFC Institutional Assessment conducted and findings adopted and implemented Restructuring of the Commission undertaken and new structure and job compliments developed Capacity Needs Assessment for directorates, departments and individuals undertaken and	NA	NA
<i>Development Projects</i>		
<b>Project:1651 Retooling of Local Government Finance Commission</b>		
<b>Budget Output:000014 Administrative and Support Services</b>		
<b>PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements</b>		
<b>Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity</b>		
2 Desktops , 1 laptops 1 projector, and associated software purchased 1 internet switch procured	NA	NA
Logistics provided thus one cooker, one fridge, one water boiler, one Waste bin and one lower desk Cabin procured	NA	NA
vehicle tires procured	NA	NA
<b>Sub SubProgramme:02 Local Government Financing</b>		
<i>Departments</i>		
<b>Department:001 Governance and leadership</b>		
<b>Budget Output:390004 Research and evaluation</b>		
<b>PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements</b>		
<b>Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity</b>		
Research on Alternative financing mechanism for Local Governments conducted. Grants allocation formula and models in light of sector policies reviewed to in-build crosscutting issues like poverty, HIV/AIDS, gender and environment	NA	Research on Alternative financing mechanism for Local Governments conducted.

**VOTE: 147 Local Government Finance Commission (LGFC)**

Quarter 3

Annual Plans	Quarter's Plan	Revised Plans
<b>Budget Output:390004 Research and evaluation</b>		
<b>PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements</b>		
<b>Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity</b>		
Financing Gaps in Physical planning land management function at the local government level identified Action research on effective utilization of locally raised revenue in LGs conducted	Financing Gaps in Physical planning land management function at the local government level identified Action research on effective utilization of locally raised revenue in LGs conducted	Financing Gaps in Physical planning land management function at the local government level identified Action research on effective utilization of locally raised revenue in LGs conducted
<i>Development Projects</i>		
N/A		
<b>Programme:18 Development Plan Implementation</b>		
<b>SubProgramme:02</b>		
<b>Sub SubProgramme:02 Local Government Financing</b>		
<i>Departments</i>		
<b>Department:001 Grants Management</b>		
<b>Budget Output:560006 Advisory Services</b>		
<b>PIAP Output: 18012001 Adequacy for and equity in financing of LGs</b>		
<b>Programme Intervention: 180120 Strengthen the alignment of the Sector, MDA and LG Plans to the NDP III</b>		
Advisory Notes to H.E the President on the financing for local governments Stake holder engagements on LG financing carried out Support funding to Climate Change reviewed for local governments and advice provided	Advisory Notes to H.E the President on the current funding for local governments Stake holder engagements on LG financing carried out Support funding to Climate Change reviewed for local governments	Advisory Notes to H.E the President on the current funding for local governments Stake holder engagements on LG financing carried out Support funding to Climate Change reviewed for local governments
Reduced the gap of local governments lagging behind from the National Average for particular services. facilitate local government Budget Consultative workshops	NA	NA
<b>Budget Output:560007 Regulation and Compliance</b>		
<b>PIAP Output: 18012002 Validate data on grants transfers updated</b>		
<b>Programme Intervention: 180120 Strengthen the alignment of the Sector, MDA and LG Plans to the NDP III</b>		
Negotiations between LGs and Program Lead Institutions with decentralized services Organized and facilitated. Grants allocation formulae reviewed to make them responsive to Program policies like gender, HIV Covid 19	NA	Midterm review on Negotiations between LGs and Program Lead Institutions with decentralized services were organized and facilitated.
Feed back and Validation of Budget Analysis Reports provided Statistical Abstract on Local Government financing produced	Grants allocation formulae reviewed to make them responsive to Program policies like gender, HIV Covid Feed back and Validation of Budget Analysis Reports provided Statistical Abstract on LG financing produced	Grants allocation formulae reviewed to make them responsive to Program policies like gender, HIV Covid Feed back and Validation of Budget Analysis Reports provided Statistical Abstract on LG financing produced

**VOTE: 147 Local Government Finance Commission (LGFC)**

Quarter 3

Annual Plans	Quarter's Plan	Revised Plans
<b>Budget Output:560007 Regulation and Compliance</b>		
<b>PIAP Output: 18012002 Validate data on grants transfers updated</b>		
<b>Programme Intervention: 180120 Strengthen the alignment of the Sector, MDA and LG Plans to the NDP III</b>		
Local government Technical Planning Committee's capacities enhanced for effective budget formulation Partnership on promoting adequacy, equity, transparency and fairness in grants allocation built	NA	Local government Technical Planning Committee's capacities enhanced for effective budget formulation
<b>Department:002 Sustainable services</b>		
<b>Budget Output:320008 Community Outreach services</b>		
<b>PIAP Output: 18010601 Enhanced Local Revenue</b>		
<b>Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels</b>		
Implementation of guidelines for LR mobilization and generation across the Country with special emphasis on regional development. Policy dialogue through the Local Revenue Enhancement Coordinating Committee supported Research conducted on local revenue	Implementation of guidelines for LR mobilization and generation across the Country with special emphasis on regional development. Research conducted on local revenue	Implementation of guidelines for LR mobilization and generation across the Country with special emphasis on regional development. Research conducted on local revenue
Implementation of guidelines for LR mobilization and generation across the Country with special emphasis on regional development. Policy dialogue through the Local Revenue Enhancement Coordinating Committee supported Research conducted on local revenue	NA	Implementation of guidelines for LR mobilization and generation across the Country with special emphasis on regional development.
<b>Budget Output:560008 Revenue Mobilization</b>		
<b>PIAP Output: 18010601 Enhanced Local Revenue</b>		
<b>Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels</b>		
Support supervision on the roll out of the automated local revenue collection Integrated Revenue Administration System(IRAS) in 24 districts and their urban councils conducted	Support supervision on the roll out of the automated local revenue collection Integrated Revenue Administration System(IRAS) in 24 districts and their urban councils conducted	Support supervision on the roll out of the automated local revenue collection Integrated Revenue Administration System(IRAS) in 24 districts and their urban councils conducted
Policy dialogue through the Local Revenue Enhancement Coordinating Committee supported Research conducted on local revenues from national resources	NA	NA
<b>PIAP Output: 18010601 Tax Registration expansion programme fast tracked</b>		
<b>Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels</b>		
Automation local revenue management continued.	NA	NA
Implementation of guidelines for LR mobilization and generation across the Country with special emphasis on regional development.	Implementation of guidelines for LR mobilization and generation across the Country with special emphasis on regional development.	Implementation of guidelines for LR mobilization and generation across the Country with special emphasis on regional development.



### Quarter 3

Annual Plans	Quarter's Plan	Revised Plans
<b>Budget Output:560008 Revenue Mobilization</b>		
<b>PIAP Output: 18010601 Tax Registration expansion programme fast tracked</b>		
<b>Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels</b>		
Policy dialogue through the Local Revenue Enhancement Coordinating Committee supported Research conducted on local revenues from national resources	Policy dialogue through the Local Revenue Enhancement Coordinating Committee supported Research conducted on local revenues from national resources	Policy dialogue through the Local Revenue Enhancement Coordinating Committee supported Research conducted on local revenues from national resources
<i>Development Projects</i>		
N/A		

**VOTE:** 147 Local Government Finance Commission (LGFC)

Quarter 3

**V4: NTR Collections, Off Budget Expenditure and Vote Cross Cutting Issues**

**Table 4.1: NTR Collections (Billions)**

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

Table 4.2: Off-Budget Expenditure By Department and Project

<i>Billion Uganda Shillings</i>	2022/23 Approved Budget	Actuals By End Q3
Programme : 18 Development Plan Implementation	0.182	0.000
<i>SubProgramme : 02 Resource Mobilization and Budgeting</i>	<i>0.182</i>	<i>0.000</i>
Sub-SubProgramme : 02 Local Government Financing	0.182	0.000
<i>Department Budget Estimates</i>		
Department: 001 Grants Management	0.182	0.000
<i>Project budget Estimates</i>		
Total for Vote	0.182	0.000

**VOTE:** 147 Local Government Finance Commission (LGFC)

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Table 4.3: Vote Crosscutting Issues

i) Gender and Equity

ii) HIV/AIDS

iii) Environment

iv) Covid

