

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 4

V1: Summary of Issues in Budget Execution

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

	Approved Budget	Revised Budget	Released by End Q4	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	3.743	3.743	3.735	100.0 %	99.8 %	100.0 %
Dev.	GoU	0.094	0.094	0.094	99.8 %	98.7 %	98.9 %
	Ext Fin.	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
GoU Total		5.456	5.456	5.448	99.9 %	99.8 %	100.0 %
Total GoU+Ext Fin (MTEF)		5.456	5.456	5.448	99.9 %	99.8 %	100.0 %
Arrears		0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Total Budget		5.456	5.456	5.448	99.9 %	99.8 %	100.0 %
A.I.A Total		0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Grand Total		5.456	5.456	5.448	99.9 %	99.8 %	100.0 %
Total Vote Budget Excluding Arrears		5.456	5.456	5.448	99.9 %	99.8 %	100.0 %

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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 Q4	Spent by End Q4	% Budget Released	% Budget Spent	%Releases Spent
Programme:14 Public Sector Transformation	3.657	3.657	3.654	3.653	99.9 %	99.9 %	100.0%
Sub SubProgramme:01 Finance and Administration	3.169	3.169	3.166	3.164	99.9 %	99.8 %	100.0%
Sub SubProgramme:02 Local Government Financing	0.488	0.488	0.488	0.488	100.0 %	100.0 %	100.0%
Programme:18 Development Plan Implementation	1.798	1.798	1.794	1.794	99.8 %	99.8 %	100.0%
Sub SubProgramme:02 Local Government Financing	1.798	1.798	1.794	1.794	99.8 %	99.8 %	100.0%
Total for the Vote	5.456	5.456	5.448	5.447	99.9 %	99.8 %	100.0 %

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

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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 4
Number of LGs provided with technical support	Number	25	25
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 4
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 4
% 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 4
% increase in grants to LGs.	Percentage	17%	

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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 4
Percentage of LG Budgets financed by LR (Average)	Percentage	36%	13%
Proportion of LGs implementing the Local revenue enhancement management plans	Percentage	45%	41%
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 4
Percentage of LG Budgets financed by LR (Average)	Percentage	37%	13%
Proportion of LGs implementing the Local revenue enhancement management plans	Percentage	45%	45%

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Performance highlights for the Quarter

Midterm review of conditional grant negotiations with Program Lead Institutions managing decentralized services organized and facilitated. The signed agreements for FY 2023/24 established that the overall performance was at 59%. A total of 133 issues concerning the 9-line ministries were agreed upon from which 369 undertakings were generated and signed between the parties, 219 (59%) had already been implemented by midterm while 131 (36%) of them were pending implementation.

Local government Technical Planning Committee's capacities enhanced for effective budget formulation and target support in budget formulation was provided to 30 LG of Kwanja, Kyenjojo, Mbarara, Kyanwazi, Nakasongola, Kiryandongo, Apac, Namutumba, Kaliro Kagadi, Rakai, Gomba Buikwe, Nwoya, Buyende, Oyam, Ngora, Kibuku Amuru, Pakwach, Nebbi, Luwero, Mubende, Kabarole, Jinja, Kamuli, Buikwe, and the urban Councils of Kasere MC, Masaka City, and Kamuli MC

Variances and Challenges

Non

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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 Q4	Spent by End Q4	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:14 Public Sector Transformation	3.657	3.657	3.654	3.653	99.9 %	99.9 %	100.0 %
Sub SubProgramme:01 Finance and Administration	3.169	3.169	3.166	3.164	99.9 %	99.8 %	100.0 %
000014 Administrative and Support Services	3.169	3.169	3.166	3.164	99.9 %	99.8 %	100.0 %
Sub SubProgramme:02 Local Government Financing	0.488	0.488	0.488	0.488	100.0 %	100.0 %	100.0 %
390004 Research and evaluation	0.488	0.488	0.488	0.488	100.0 %	100.0 %	100.0 %
Programme:18 Development Plan Implementation	1.798	1.798	1.794	1.794	99.8 %	99.8 %	100.0 %
Sub SubProgramme:02 Local Government Financing	1.798	1.798	1.794	1.794	99.8 %	99.8 %	100.0 %
320008 Community Outreach services	0.331	0.331	0.331	0.331	100.0 %	100.0 %	100.0 %
560006 Advisory Services	0.379	0.379	0.379	0.379	100.0 %	100.0 %	100.0 %
560007 Regulation and Compliance	0.625	0.625	0.621	0.621	99.4 %	99.4 %	100.0 %
560008 Revenue Mobilization	0.462	0.462	0.462	0.462	100.0 %	100.0 %	100.0 %
Total for the Vote	5.456	5.456	5.448	5.447	99.9 %	99.8 %	100.0 %

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

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q4	Spent by End Q4	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
211102 Contract Staff Salaries	1.619	1.619	1.619	1.619	100.0 %	100.0 %	100.0 %
211104 Employee Gratuity	0.486	0.486	0.486	0.486	100.0 %	100.0 %	100.0 %
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0.516	0.516	0.516	0.516	100.0 %	100.0 %	100.0 %
211107 Boards, Committees and Council Allowances	0.340	0.340	0.340	0.340	100.0 %	100.0 %	100.0 %
212101 Social Security Contributions	0.177	0.177	0.177	0.177	100.0 %	100.0 %	100.0 %
212102 Medical expenses (Employees)	0.136	0.136	0.136	0.136	100.0 %	100.0 %	100.0 %
212103 Incapacity benefits (Employees)	0.008	0.008	0.008	0.008	100.0 %	100.0 %	100.0 %
221001 Advertising and Public Relations	0.010	0.010	0.010	0.010	100.0 %	100.0 %	100.0 %
221003 Staff Training	0.040	0.040	0.040	0.040	100.0 %	100.0 %	100.0 %
221004 Recruitment Expenses	0.006	0.006	0.006	0.006	100.0 %	100.0 %	100.0 %
221007 Books, Periodicals & Newspapers	0.040	0.040	0.040	0.040	100.0 %	100.0 %	100.0 %
221008 Information and Communication Technology Supplies.	0.025	0.025	0.025	0.025	100.0 %	100.0 %	100.0 %
221009 Welfare and Entertainment	0.030	0.030	0.030	0.030	100.0 %	100.0 %	100.0 %
221011 Printing, Stationery, Photocopying and Binding	0.095	0.095	0.091	0.091	95.8 %	95.7 %	99.9 %
221012 Small Office Equipment	0.003	0.003	0.003	0.003	100.0 %	100.0 %	100.0 %
221016 Systems Recurrent costs	0.027	0.027	0.027	0.027	100.0 %	100.0 %	100.0 %
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	0.025	0.025	87.9 %	87.9 %	100.0 %
223001 Property Management Expenses	0.040	0.040	0.040	0.040	100.0 %	100.0 %	100.0 %
223003 Rent-Produced Assets-to private entities	0.443	0.443	0.443	0.443	100.0 %	100.0 %	100.0 %
223005 Electricity	0.055	0.055	0.055	0.055	100.0 %	100.0 %	100.0 %
224011 Research Expenses	0.100	0.100	0.100	0.100	100.0 %	100.0 %	100.0 %
225101 Consultancy Services	0.180	0.180	0.180	0.180	100.0 %	100.0 %	100.0 %
227001 Travel inland	0.584	0.584	0.584	0.584	100.0 %	100.0 %	100.0 %
227004 Fuel, Lubricants and Oils	0.184	0.184	0.184	0.184	100.0 %	100.0 %	100.0 %
228002 Maintenance-Transport Equipment	0.180	0.180	0.180	0.180	100.0 %	100.0 %	100.0 %

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<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q4	Spent by End Q4	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0.094	0.094	0.094	0.093	100.0 %	98.7 %	98.7 %
Total for the Vote	5.456	5.456	5.448	5.447	99.9 %	99.8 %	100.0 %

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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 Q4	Spent by End Q4	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:14 Public Sector Transformation	3.657	3.657	3.654	3.653	99.91 %	99.87 %	99.96 %
Sub SubProgramme:01 Finance and Administration	3.169	3.169	3.166	3.164	99.89 %	99.85 %	100.0 %
<i>Departments</i>							
001 Governance and leadership	3.075	3.075	3.072	3.072	99.9 %	99.9 %	100.0 %
<i>Development Projects</i>							
1651 Retooling of Local Government Finance Commission	0.094	0.094	0.094	0.093	100.0 %	98.7 %	98.7 %
Sub SubProgramme:02 Local Government Financing	0.488	0.488	0.488	0.488	100.00 %	100.00 %	100.0 %
<i>Departments</i>							
001 Governance and leadership	0.976	0.976	0.976	0.976	100.0 %	100.0 %	100.0 %
002 Sustainable services	0.793	0.793	0.793	0.793	100.0 %	100.0 %	100.0 %
<i>Development Projects</i>							
N/A							
Programme:18 Development Plan Implementation	1.798	1.798	1.794	1.794	99.78 %	99.77 %	100.00 %
Sub SubProgramme:02 Local Government Financing	0.488	0.488	0.488	0.488	100.00 %	100.00 %	100.0 %
<i>Departments</i>							
001 Governance and leadership	0.976	0.976	0.976	0.976	100.0 %	100.0 %	100.0 %
002 Sustainable services	0.793	0.793	0.793	0.793	100.0 %	100.0 %	100.0 %
<i>Development Projects</i>							
N/A							
Total for the Vote	5.456	5.456	5.448	5.447	99.9 %	99.8 %	100.0 %

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

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Quarter 4: Outputs and Expenditure in the Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Programme:14 Public Sector Transformation		
SubProgramme:04 Decentralization and Local Economic Development		
Sub SubProgramme:01 Finance and Administration		
<i>Departments</i>		
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		
4 Commission policy meetings held reports produced and recommendations implemented. 1 National Forums attended. 1 Finance Committee meetings held Commission premises cleaned and Maintained.	8 Commission Meetings were held to discuss the implementation strategy and discuss the mandate of the working of the Commission by the new Board of the Commission	NA
Value for money and internal Audit Reports produced.	Value for money and internal Audit Report for quarter 3 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 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.	
Q3 performance report produced	4 technical meetings were held in preparation of the new board and planning for the 4 quarter	NA
4 Technical meetings held	NA	NA
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. Serviced and supported ICT system in the Commission. Repairs and maintenance of machines was carried out.	
Medical insurance package managed for staff of the Commission	The Medical insurance package was managed for staff of the Commission and it covers those with HIV AIDS. Covid and Malaria (14 females and 27 males)	NA
Induction undertaken for staff of the Commission Staff positions advertised, interviews conducted and staff recruited Staff performance agreements monitored and appraised	Induction was undertaken for staff and members of the 7th Commission Staff performance agreements were monitored and appraised for all members of staff	Staff positions were not advertised and no interviews or staff recruited done due to commission board being appointed at the end of the Financial year.

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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		
NA	<p>LGFC Institutional Assessment was conducted but the findings are yet to be adopted till the new Commission settles in office</p> <p>Restructuring of the Commission has commenced and it will be finalized in FY 2023/24</p> <p>Capacity Needs Assessment for directorates, departments and individuals undertaken during the appraisal process for the Commission.</p> <p>Training was carried out for performance management of the commission</p>	.

Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>
Item	Spent	
211104 Employee Gratuity	45,750.664	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	23,148.761	
211107 Boards, Committees and Council Allowances	226,660.355	
212101 Social Security Contributions	87.968	
212102 Medical expenses (Employees)	34,000.000	
212103 Incapacity benefits (Employees)	5,181.420	
221001 Advertising and Public Relations	35.000	
221003 Staff Training	12,600.000	
221004 Recruitment Expenses	3,000.000	
221007 Books, Periodicals & Newspapers	1,394.965	
221008 Information and Communication Technology Supplies.	13,097.214	
221009 Welfare and Entertainment	6,492.946	
221011 Printing, Stationery, Photocopying and Binding	557.600	
221012 Small Office Equipment	1,867.000	
221016 Systems Recurrent costs	12,401.891	
222001 Information and Communication Technology Services.	4,019.737	
223001 Property Management Expenses	12,543.400	
223003 Rent-Produced Assets-to private entities	120,068.936	
223005 Electricity	12,000.000	
227001 Travel inland	143.867	

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		UShs Thousand
Item		Spent
227004 Fuel, Lubricants and Oils		38,332.964
228002 Maintenance-Transport Equipment		22,818.000
	Total For Budget Output	596,202.688
	Wage Recurrent	0.000
	Non Wage Recurrent	596,202.688
	Arrears	0.000
	AIA	0.000
	Total For Department	596,202.688
	Wage Recurrent	0.000
	Non Wage Recurrent	596,202.688
	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		
NA	NA	NA
NA	NA	NA
NA	NA	NA
Expenditures incurred in the Quarter to deliver outputs		UShs Thousand
Item		Spent
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		55,030.092
	Total For Budget Output	55,030.092
	GoU Development	55,030.092
	External Financing	0.000
	Arrears	0.000
	AIA	0.000
	Total For Project	55,030.092

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	GoU Development	55,030.092
	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		
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.	Research Commenced on alternative financing mechanism for Local Governments and a meeting was held with stakeholders to consult on the available options. The allocation formula for the Seven program conditional grants were scrutinized and evaluated in light of sector policies in-build cross cutting issues like poverty, HIV/AIDS, gender and environment this ensures that these issues of inclusiveness are taken care of in the conditional and unconditional grants.	

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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			
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		Research was completed on Financing Gaps in Physical planning land management function at the local government in the 9 Local Governments of, Jinja, Bugweri, Wakiso, Kiboga, Budekea, Buikwe, Pallisa, Rakai and Busia. Findings showed that there is a problem with structure and reporting modality the local government level because land management and physical planning unit under natural resources which reports to minister of water and environment yet matters of land should be placed under Ministry of lands housing and urban development. It was also noted that as the function was decentralized it was sent with funding because there is no grant for land management.. Action research was carried out on effective utilization of locally raised revenue in 11 LGs of Kiryandongo, Maracha, Alebtong, Ibanda, Kibuku, Madi okollo, Mityana , Kumi , Fortportal, Jinja, Moroto	
Expenditures incurred in the Quarter to deliver outputs			US\$ Thousand
Item			Spent
211104 Employee Gratuity			29,357.000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)			37.187
212101 Social Security Contributions			9,412.000
221007 Books, Periodicals & Newspapers			5,605.000
221009 Welfare and Entertainment			3,343.600
222001 Information and Communication Technology Services.			646.000
227001 Travel inland			7.104
Total For Budget Output			48,407.891
Wage Recurrent			0.000
Non Wage Recurrent			48,407.891
Arrears			0.000
AIA			0.000
Total For Department			48,407.891

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Wage Recurrent	0.000
	Non Wage Recurrent	48,407.891
	Arrears	0.000
	AIA	0.000
Develoment 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		
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 current funding for local governments Stake holder engagements on LG financing carried out Support funding to Climate Change reviewed for local governments	The Commission conducted an analysis of the financing of local governments from the national budget focusing on the nominal grant’s transfers, the share of grants in the national budget and funds appropriated in MDA votes but for decentralized services and established that the transfers as a share of the national budget reduced 13.7% in FY 2021/22 to 13.1%in FY 2022/23.	NA
NA	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 a need for equalization grant	NA
Expenditures incurred in the Quarter to deliver outputs		UShs Thousand
Item		Spent
211102 Contract Staff Salaries		18,325.300
211104 Employee Gratuity		30,768.000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		229.425
212101 Social Security Contributions		15,624.000

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Outputs Planned in Quarter		Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		US\$ Thousand	
Item		Spent	
221009 Welfare and Entertainment		1,045.444	
221011 Printing, Stationery, Photocopying and Binding		7,807.076	
222001 Information and Communication Technology Services.		1,704.000	
224011 Research Expenses		25,400.000	
227004 Fuel, Lubricants and Oils		3,474.998	
		Total For Budget Output	104,378.243
		Wage Recurrent	18,325.300
		Non Wage Recurrent	86,052.943
		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			
Midterm review on Negotiations between LGs and Program Lead Institutions with decentralized services were organized and facilitated.	Midterm review on the conditional grants was carried out on local government financing to review and track progress on the status of implementation of the agreed positions in the Negotiation agreements signed in September 2022 between the Program line ministries and Local Governments Negotiating Advocacy Team in a bid to improve service delivery.		NA
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	Feedback was provided to the 13 LG of 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 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		NA

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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 12 LG of Amuru, Pakwach, Nebbi, Luwero, Mubende, Kabarole, Jinja, Kamuli, Buikwe, and the urban Councils of Kasese MC, Masaka City, and Kamuli MC	NA	
Expenditures incurred in the Quarter to deliver outputs			US\$ Thousand
Item	Spent		
211102 Contract Staff Salaries	128,530.000		
211104 Employee Gratuity	38,177.000		
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	11,252.422		
212101 Social Security Contributions	16,624.000		
221007 Books, Periodicals & Newspapers	3,400.000		
221009 Welfare and Entertainment	15.000		
221011 Printing, Stationery, Photocopying and Binding	270.582		
222001 Information and Communication Technology Services.	2,000.000		
225101 Consultancy Services	60,054.102		
227001 Travel inland	385.264		
227004 Fuel, Lubricants and Oils	4,157.000		
228002 Maintenance-Transport Equipment	10,179.894		
	Total For Budget Output	275,045.264	
	Wage Recurrent	128,530.000	
	Non Wage Recurrent	146,515.264	
	Arrears	0.000	
	AIA	0.000	
	Total For Department	379,423.507	
	Wage Recurrent	146,855.300	
	Non Wage Recurrent	232,568.207	
	Arrears	0.000	
	AIA	0.000	
Department:002 Sustainable services			

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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. Research conducted on local revenue	Implementation of guidelines for LR mobilization and generation underthe component of best practice across the Country with special emphasison 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.	NA	NA
Expenditures incurred in the Quarter to deliver outputs		US\$ Thousand
Item		Spent
211102 Contract Staff Salaries		85,356.000
211104 Employee Gratuity		26,079.000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		30,048.000
212101 Social Security Contributions		16,219.000
221007 Books, Periodicals & Newspapers		2,100.000
221009 Welfare and Entertainment		1,101.000
221011 Printing, Stationery, Photocopying and Binding		20,000.000
222001 Information and Communication Technology Services.		646.000
227001 Travel inland		23,809.378
227004 Fuel, Lubricants and Oils		4,000.000
228002 Maintenance-Transport Equipment		9,999.999
Total For Budget Output		219,358.377
Wage Recurrent		85,356.000
Non Wage Recurrent		134,002.377
Arrears		0.000
AIA		0.000
Budget Output:560008 Revenue Mobilization		

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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	NA	NA
NA	NA	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		
NA	Follow up Follow up on the implementation of Integrated Revenue Administration System (IRAS) was conducted in eleven (10) local governments of Lira, Soroti and Gulu cities, Moroto, Ntungamo and Sheema municipal councils and Mbale, Luweero, Mukono and Bushenyi districts. In addition, refresher training was conducted in Lira and Gulu cities. All eleven local governments have appreciated the system. Lira and Soroti cities are fully using IRAS. There is need for frequent follow up on the implementation of IRAS for better revenue performance.	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 under the component of best practice across the Country with special emphasis on regional development was carried out in the 5 LGs of Kapchorwa, Budaka, Nwoya, Sembabule and Kikuube districts	
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
Expenditures incurred in the Quarter to deliver outputs		UShs Thousand
Item		Spent
211102 Contract Staff Salaries		172,493.000
211104 Employee Gratuity		37,835.000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		60,935.000
212101 Social Security Contributions		9,584.000
221007 Books, Periodicals & Newspapers		1,180.000

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		US\$ Thousand
Item		Spent
221009 Welfare and Entertainment		440.440
221011 Printing, Stationery, Photocopying and Binding		149.116
222001 Information and Communication Technology Services.		1,084.000
227001 Travel inland		74,603.200
	Total For Budget Output	358,303.756
	Wage Recurrent	172,493.000
	Non Wage Recurrent	185,810.756
	Arrears	0.000
	AIA	0.000
	Total For Department	577,662.133
	Wage Recurrent	257,849.000
	Non Wage Recurrent	319,813.133
	Arrears	0.000
	AIA	0.000
Development Projects		
N/A		
	GRAND TOTAL	1,656,726.311
	Wage Recurrent	404,704.300
	Non Wage Recurrent	1,196,991.919
	GoU Development	55,030.092
	External Financing	0.000
	Arrears	0.000
	AIA	0.000

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 4

Quarter 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter	
Programme:14 Public Sector Transformation			
SubProgramme:04 Decentralization and Local Economic Development			
Sub SubProgramme:01 Finance and Administration			
Departments			
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			
6 Commission policy meetings held Reports produced and recommendations implemented. 4 National Forums attended. 4 Finance Committee meetings held Commission premises cleaned and Maintained.		14 Commission policy meetings were held and reports were produced and recommendations were implemented. The Commission attended 4 national forums ; - 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 4 Finance Committee meetings were held. Commission premises were cleaned and maintained.	
Value for money and internal Audit Reports produced. Board of survey carried out		Value for money and internal Audit Report for quarter 1,2 and 3 was produced. Value for money and internal Audit Reports were produced and Board of Survey carried out.	

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 4

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	
<p>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.</p>	<p>Books of Accounts and records were maintained. Stake Holders engagement carried out •with ULGA, UAAU and ACODE SEATINI and Committee of Parliament on Public Service and Local government on the financing of local governments. •The Commission participated in the CSOs budget dialogue in which budget priorities for FY 2023/24 were discussed and assessing the potential to aid economic recovery . •Interrogated the key measures to fast track the social economic transformation and livelihoods of the citizens in the wake of the current economic shocks. The outcome of these engagements was improvements in local revenue collections for local governments from central governments transfers and improve on self-reliance. Staff Salaries and allowances paid for 39 staff and members of the Commission 12 Monthly procurement reports were produced and Obsolete assets disposed off.</p>
<p>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</p>	<p>LGFC Annual Report for 2021-2022 was prepared and printed 4 technical meeting were held to discuss concept notes and questionnaires for activities planned for quarters 1,2,3 and 4 18 Technical committee meetings held on planning and budgeting PBS reports produced for Q1 Q2 Q3 and Q4</p>
<p>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</p>	<p>6 technical meeting were held to discuss concept notes and questionnaires for activities planned for quarter and the preparation of the budget framework paper for FY2023/24. Submitted the BFP for FY 2023/24 to the program secretariats and MoFPED on the Program Based budgeting system. 2 review Retreats and budget working group meetings to prepare the Budget Framework Paper and Ministerial Policy Statement FY 2023/24 were held. Submitted the vote quarter 1,2,3 and 4 progress report to MoFPED</p>

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 4

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			
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 1,2,3 and 4. The ICT system was serviced in the Commission. Machine Repairs and maintenance was carried out for 23 computers. Upgraded the servers from windows server 2012 to windows server 2022 to improve on the security of the network and improve the Internet services in the Commission.	
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 members of staff to increase awareness on HIVAIDS, Covid 19and malaria to reduce on the stigma carried out for41 for (14 females and27 males). Medical insurance was provided for staff members who had malaria or HIV.	
Induction undertaken for staff and members of the 7th Commission Staff positions advertised, interviews conducted and staff recruited Staff performance agreements monitored and appraised		Induction was undertaken for staff and members of the new 7th Commission at imperial Royale. Staff performance agreements were monitored and appraised for all members of staff.	
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		LGFC Institutional Assessment was conducted but the findings are yet to be adopted and implemented Restructuring of the Commission has commenced and it will be finalized in FY 2023/24 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. Capacity Needs Assessment for directorates, departments and individuals undertaken during the appraisal process for the Commission	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand	

Item	Spent
211102 Contract Staff Salaries	890,022.800
211104 Employee Gratuity	318,828.964
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	322,679.213
211107 Boards, Committees and Council Allowances	339,936.665
212101 Social Security Contributions	109,388.394
212102 Medical expenses (Employees)	136,000.000

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 4

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
Item	Spent	
212103 Incapacity benefits (Employees)	8,000.000	
221001 Advertising and Public Relations	10,000.000	
221003 Staff Training	40,000.000	
221004 Recruitment Expenses	6,000.000	
221007 Books, Periodicals & Newspapers	16,394.965	
221008 Information and Communication Technology Supplies.	25,402.000	
221009 Welfare and Entertainment	15,673.946	
221011 Printing, Stationery, Photocopying and Binding	10,000.000	
221012 Small Office Equipment	3,000.000	
221016 Systems Recurrent costs	26,999.998	
221017 Membership dues and Subscription fees.	10,000.000	
222001 Information and Communication Technology Services.	18,960.006	
223001 Property Management Expenses	40,000.000	
223003 Rent-Produced Assets-to private entities	443,000.000	
223005 Electricity	55,000.000	
227001 Travel inland	69,357.400	
227004 Fuel, Lubricants and Oils	99,082.964	
228002 Maintenance-Transport Equipment	57,820.000	
Total For Budget Output		3,071,547.315
Wage Recurrent		890,022.800
Non Wage Recurrent		2,181,524.515
Arrears		0.000
AIA		0.000
Total For Department		3,071,547.315
Wage Recurrent		890,022.800
Non Wage Recurrent		2,181,524.515
Arrears		0.000
AIA		0.000
Development Projects		

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 4

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter
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	2 Desktops , 1 laptop, 1 projector, and associated software were purchased 1 internet switch was purchased	
Logistics provided thus one cooker, one fridge, one water boiler, one Waste bin and one lower desk Cabin procured	Logistics were procured i.e. one cooker, one water boiler, one Waste bin, one lower desk Cabin.	
vehicle tires procured	36 Vehicle tyres were procured	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand
Item		Spent
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		92,936.792
Total For Budget Output		92,936.792
GoU Development		92,936.792
External Financing		0.000
Arrears		0.000
AIA		0.000
Total For Project		92,936.792
GoU Development		92,936.792
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		

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 4

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		Research Commenced on alternative financing mechanism for Local Governments and a meeting was held with stakeholders to consult on the available options. A technical taskforce was set up, brainstormed on the subject so as to understand what alternative financing is, what opportunities are available to LGs and how LGs can be able to exploit available opportunities. The next action is to interrogate existing legal framework on local revenue and then develop an advisory technical paper on alternative financing for LGs in Uganda. The allocation formula for the Seven program conditional grants were scrutinized and evaluated in light of sector policies in-build cross cutting issues like poverty, HIV/AIDS, gender and environment this ensures that these issues of inclusiveness are taken care of in the conditional and unconditional grants.	
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		Data was collected from 22 districts Kamuli, Amuru, Pallisa, Hoima; Bugweri, Luwero, Bukedea, Kiboga, Buikwe, Sembabule, Amuia, Kapchorwa, Lira, Koboko, Mukono, Budaka, Abim, Isingiro, Jinja, Rakai, Mpigi, Kalangala captured in the ODK tool, cleaned up and has been analyzed. Findings showed that there is a problem with structure and reporting modality the local government level because land management and physical planning unit under natural resources which reports to minister of water and environment yet matters of land should be placed under Ministry of lands housing and urban development. It was also noted that as the function was decentralized it was sent with funding because there is no grant for land management. Action research was carried out on effective utilization of locally raised revenue in 11 LGs of Kiryandongo, Maracha, Alebtong, Ibanda, Kibuku, Madi okollo, Mityana , Kumi , Fortportal, Jinja, Moroto	

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		US\$ Thousand
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Item	Spent
211102 Contract Staff Salaries	213,886.000
211104 Employee Gratuity	29,357.000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	41,838.784
212101 Social Security Contributions	9,412.000

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 4

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
Item		Spent
221007 Books, Periodicals & Newspapers		5,605.000
221009 Welfare and Entertainment		4,326.000
221011 Printing, Stationery, Photocopying and Binding		15,000.000
222001 Information and Communication Technology Services.		646.000
227001 Travel inland		155,840.104
227004 Fuel, Lubricants and Oils		12,232.998
	Total For Budget Output	488,143.886
	Wage Recurrent	213,886.000
	Non Wage Recurrent	274,257.886
	Arrears	0.000
	AIA	0.000
	Total For Department	488,143.886
	Wage Recurrent	213,886.000
	Non Wage Recurrent	274,257.886
	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 4

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 submitted to Hon. Minister for LG on -Estimate the salaries and wages for Local Council leaders and the exercise was completed -Policy brief for negotiation -Draft on re-instating equalization was completed awaiting Commission board decision. 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 The Commission conducted an analysis of the financing of local governments from the national budget focusing on the nominal grant’s transfers, the share of grants in the national budget and funds appropriated in MDA votes but for decentralized services and established that the transfers as a share of the national budget reduced from 13.7% in FY 2021/22 to 13.1%in FY 2022/23.	
Reduced the gap of local governments lagging behind from the National Average for particular services. facilitate local government Budget Consultative workshops		A report on the gap of local governments lagging behind from the National Average for particular services was produced. Analysis was done for Health Service which had (82 districts), Water service (48 districts) and Road’s service (70 districts) lagging behind the national average implying inadequacies in resources allocation and creating a justification to reinstate Equalization grant.	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs			UShs Thousand
Item			Spent
211102 Contract Staff Salaries			128,530.000
211104 Employee Gratuity			35,268.000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)			25,978.000
212101 Social Security Contributions			15,624.000
221009 Welfare and Entertainment			1,991.444
221011 Printing, Stationery, Photocopying and Binding			9,927.076
222001 Information and Communication Technology Services.			1,704.000
224011 Research Expenses			99,999.000
227004 Fuel, Lubricants and Oils			20,128.000

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 4

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	
Item			Spent
228002 Maintenance-Transport Equipment			40,162.000
	Total For Budget Output		379,311.520
	Wage Recurrent		128,530.000
	Non Wage Recurrent		250,781.520
	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. Midterm review on the conditional grants carried out on local government financing. The midterm review for FY 2023/24 established that the overall performance was at 59%. A total of 133 issues concerning the 9-line ministries were agreed upon from which 369 undertakings were generated and signed between the parties, 219 (59%) had already been implemented by midterm while 131 (36%) of them were pending implementation.	
Feed back and Validation of Budget Analysis Reports provided Statistical Abstract on Local Government financing produced		Feedback was provided to the LG of 13 Agago, Luuka, Pader, Ntungamo,Apac Buyende Pallisa, Amuria, Kapelebyong, Bugweri, Omoro, Kanunguand Rubanda local government on financing of local governments in regards to release and expenditures for Q1 Q2 andQ3. Data analysis for the Statistical Abstract on Local Government financing commenced. The Strategic Plan for Statistics for the Commission was printed and disseminated	

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 4

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		
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 Committees' capacities enhanced for effective budget formulation and target support in budget formulation was provided to 30 LGs of Kwanja, Kyenjojo, Mbarara, Kyanwazi, Nakasongola, Kiryandongo, Apac, Namutumba, Kaliro Kagadi, Rakai, Gomba Buikwe, Nwoya, Buyende, Oyam, Ngora, Kibuku Amuru, Pakwach, Nebbi, Luwero, Mubende, Kabarole, Jinja, Kamuli, Buikwe, and the urban Councils of Kasere MC, Masaka City, and Kamuli MC	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		US\$ Thousand
Item	Spent	
211102 Contract Staff Salaries	128,530.000	
211104 Employee Gratuity	38,177.000	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	34,502.000	
212101 Social Security Contributions	16,624.000	
221007 Books, Periodicals & Newspapers	3,400.000	
221009 Welfare and Entertainment	3,000.000	
221011 Printing, Stationery, Photocopying and Binding	16,000.000	
222001 Information and Communication Technology Services.	2,000.000	
225101 Consultancy Services	180,000.000	
227001 Travel inland	110,000.000	
227004 Fuel, Lubricants and Oils	17,157.000	
228002 Maintenance-Transport Equipment	72,018.000	
Total For Budget Output		621,408.000
Wage Recurrent		128,530.000
Non Wage Recurrent		492,878.000
Arrears		0.000
AIA		0.000
Total For Department		1,000,719.520
Wage Recurrent		257,060.000
Non Wage Recurrent		743,659.520
Arrears		0.000
AIA		0.000

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 4

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter	
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 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.	
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 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	
211102 Contract Staff Salaries		85,356.000	
211104 Employee Gratuity		26,079.000	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		30,048.000	
212101 Social Security Contributions		16,219.000	
221007 Books, Periodicals & Newspapers		4,500.000	
221009 Welfare and Entertainment		3,000.000	
221011 Printing, Stationery, Photocopying and Binding		20,000.000	
222001 Information and Communication Technology Services.		646.000	
227001 Travel inland		118,340.044	
227004 Fuel, Lubricants and Oils		17,000.000	
228002 Maintenance-Transport Equipment		9,999.999	
Total For Budget Output		331,188.043	
Wage Recurrent		85,356.000	

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	
	Non Wage Recurrent	245,832.043
	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	NA
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.	Follow up on the implementation of Integrated Revenue Administration System (IRAS) was conducted in eleven (10) local governments of Lira, Soroti and Gulu cities, Moroto, Ntungamo and Sheema municipal councils and Mbale, Luweero, Mukono and Bushenyi districts. In addition, refresher training was conducted in Lira and Gulu cities. All eleven local governments have appreciated the system. Lira and Soroti cities are fully using IRAS. There is need for frequent follow up on the implementation of IRAS for better revenue performance.
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 18 LGS of Lira, Tororo, Kalungu, Mbarara, Kiryandongo and Bukedea Soroti, Luuka, Luwero, Bushenyi, Mubende, Gulu, Pakwach, Kapchorwa, Budaka, Nwoya, Sembabule and Kikuube districts
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
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Item	Spent
211102 Contract Staff Salaries	172,493.000
211104 Employee Gratuity	37,835.000

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 4

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
Item		Spent
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		60,935.000
212101 Social Security Contributions		9,584.000
221007 Books, Periodicals & Newspapers		10,100.000
221009 Welfare and Entertainment		2,000.000
221011 Printing, Stationery, Photocopying and Binding		20,000.000
222001 Information and Communication Technology Services.		1,084.000
227001 Travel inland		130,000.000
227004 Fuel, Lubricants and Oils		18,114.000
	Total For Budget Output	462,145.000
	Wage Recurrent	172,493.000
	Non Wage Recurrent	289,652.000
	Arrears	0.000
	AIA	0.000
	Total For Department	793,333.043
	Wage Recurrent	257,849.000
	Non Wage Recurrent	535,484.043
	Arrears	0.000
	AIA	0.000
Development Projects		
N/A		
	GRAND TOTAL	5,446,680.556
	Wage Recurrent	1,618,817.800
	Non Wage Recurrent	3,734,925.964
	GoU Development	92,936.792
	External Financing	0.000
	Arrears	0.000
	AIA	0.000

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 4

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 4

Table 4.2: Off-Budget Expenditure By Department and Project

<i>Billion Uganda Shillings</i>	2022/23 Approved Budget	Actuals By End Q4
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)

Quarter 4

Table 4.3: Vote Crosscutting Issues

i) Gender and Equity

ii) HIV/AIDS

iii) Environment

iv) Covid