

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 1

V1: Summary of Issues in Budget Execution

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

	Approved Budget	Revised Budget	Released by End Q1	Spent by End Q1	% Budget Released	% Budget Spent	% Releases Spent
Recurrent	Wage	1.619	1.619	0.405	25.0 %	24.0 %	95.3 %
	Non-Wage	9.289	9.289	2.491	27.0 %	23.2 %	86.6 %
Dev.	GoU	0.100	0.100	0.000	0.0 %	0.0 %	0.0 %
	Ext Fin.	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
GoU Total		11.008	11.008	2.896	26.3 %	23.1 %	87.8 %
Total GoU+Ext Fin (MTEF)		11.008	11.008	2.896	26.3 %	23.1 %	87.8 %
Arrears		0.003	0.003	0.000	0.0 %	0.0 %	0.0 %
Total Budget		11.010	11.010	2.896	26.3 %	23.1 %	87.8 %
A.I.A Total		0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Grand Total		11.010	11.010	2.896	26.3 %	23.1 %	87.8 %
Total Vote Budget Excluding Arrears		11.008	11.008	2.896	26.3 %	23.1 %	87.8 %

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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 Q1	Spent by End Q1	% Budget Released	% Budget Spent	%Releases Spent
Programme:14 Public Sector Transformation	9.113	9.113	2.896	2.544	31.8 %	27.9 %	87.8%
Sub SubProgramme:01 Finance and Administration	5.760	5.760	1.522	1.292	26.4 %	22.4 %	84.9%
Sub SubProgramme:02 Local Government Financing	3.353	3.353	1.374	1.252	41.0 %	37.3 %	91.1%
Programme:17 Regional Balanced Development	0.100	0.100	0.000	0.000	0.0 %	0.0 %	0.0%
Sub SubProgramme:02 Local Government Financing	0.100	0.100	0.000	0.000	0.0 %	0.0 %	0.0%
Programme:18 Development Plan Implementation	1.798	1.798	0.000	0.000	0.0 %	0.0 %	0.0%
Sub SubProgramme:02 Local Government Financing	1.798	1.798	0.000	0.000	0.0 %	0.0 %	0.0%
Total for the Vote	11.010	11.010	2.896	2.544	26.3 %	23.1 %	87.8 %

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

<i>(i) Major unspent balances</i>		
Departments , Projects		
Programme:14 Public Sector Transformation		
Sub SubProgramme:01 Finance and Administration		
Sub Programme: 04 Decentralization and Local Economic Development		
0.211	Bn Shs	Department : 001 Governance and leadership
	Reason:	
	0	
		Failure to raise LPOs on the IFMS system causing procurement delays
<i>Items</i>		
0.127	UShs	211104 Employee Gratuity
	Reason:	Being accumulated for half year
0.013	UShs	221001 Advertising and Public Relations
	Reason:	Failure to raise LPOs on the IFMS system
0.011	UShs	221008 Information and Communication Technology Supplies.
	Reason:	Failure to raise LPOs on the IFMS system
0.011	UShs	212102 Medical expenses (Employees)
	Reason:	Failure to raise LPOs on the IFMS system
0.011	UShs	221007 Books, Periodicals & Newspapers
	Reason:	Failure to raise LPOs on the IFMS system
0.010	UShs	223001 Property Management Expenses
	Reason:	
0.010	UShs	221005 Official Ceremonies and State Functions
	Reason:	
0.005	UShs	211107 Boards, Committees and Council Allowances
	Reason:	
0.004	UShs	212101 Social Security Contributions
	Reason:	
0.003	UShs	221012 Small Office Equipment
	Reason:	
0.002	UShs	212103 Incapacity benefits (Employees)
	Reason:	
0.002	UShs	211106 Allowances (Incl. Casuals, Temporary, sitting allowances)

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(i) Major unspent balances

Departments , Projects

Programme:14 Public Sector Transformation

Sub SubProgramme:01 Finance and Administration

Sub Programme: 04 Decentralization and Local Economic Development

		Reason:
0.001	UShs	223005 Electricity
		Reason:
0.001	UShs	221009 Welfare and Entertainment
		Reason:
0.000	UShs	221003 Staff Training
		Reason:
0.000	UShs	223003 Rent-Produced Assets-to private entities
		Reason:
0.000	UShs	221004 Recruitment Expenses
		Reason:
0.000	UShs	224011 Research Expenses
		Reason:
0.000	UShs	225101 Consultancy Services
		Reason:
0.000	UShs	227001 Travel inland
		Reason:
0.000	UShs	227004 Fuel, Lubricants and Oils
		Reason:

Sub SubProgramme:02 Local Government Financing

Sub Programme: 04 Decentralization and Local Economic Development

0.122	Bn Shs	Department : 001 Governance and leadership
		Reason:
		0
		Failure to raise LPOs on the IFMS system causing procurement delays

Items

0.072	UShs	225101 Consultancy Services
		Reason:
0.029	UShs	221011 Printing, Stationery, Photocopying and Binding

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(i) Major unspent balances		
Departments , Projects		
Programme:14 Public Sector Transformation		
Sub SubProgramme:02 Local Government Financing		
Sub Programme: 04 Decentralization and Local Economic Development		
Reason: Failure to raise LPOs on the IFMS system causing procurement delays		
0.014	UShs	224011 Research Expenses
Reason:		
0.007	UShs	227001 Travel inland
Reason:		
0.000	UShs	228002 Maintenance-Transport Equipment
Reason:		
0.000	UShs	221002 Workshops, Meetings and Seminars
Reason:		
0.000	UShs	221007 Books, Periodicals & Newspapers
Reason:		
0.000	UShs	227004 Fuel, Lubricants and Oils
Reason:		
Programme:18 Development Plan Implementation		
Sub SubProgramme:02 Local Government Financing		
Sub Programme: 02 Resource Mobilization and Budgeting		
0.000	Bn Shs	Department : 001 Grants Management
Reason: 0		
Items		
0.000	UShs	221011 Printing, Stationery, Photocopying and Binding
Reason: Failure to raise LPOs on the IFMS system causing procurement delays		
0.000	UShs	224011 Research Expenses
Reason:		
0.000	UShs	227001 Travel inland
Reason:		
0.000	Bn Shs	Department : 002 Sustainable services
Reason: 0		
Items		
0.000	UShs	221011 Printing, Stationery, Photocopying and Binding

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(i) Major unspent balances

Departments , Projects		
Programme:18 Development Plan Implementation		
Sub SubProgramme:02 Local Government Financing		
Sub Programme: 02 Resource Mobilization and Budgeting		
Reason:		
0.000	UShs	227001 Travel inland
Reason:		
0.000	UShs	227004 Fuel, Lubricants and Oils
Reason:		
0.000	UShs	228002 Maintenance-Transport Equipment
Reason:		

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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 2023/24	Actuals By END Q 1
Number of LGs provided with technical support	Number	30	12
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 2023/24	Actuals By END Q 1
Number of LGs provided with technical support	Number	30	
Sub SubProgramme:02 Local Government Financing			
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			
PIAP Output Indicators	Indicator Measure	Planned 2023/24	Actuals By END Q 1
Number of LGs provided with technical support	Number	30	12

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Programme:17 Regional Balanced Development			
SubProgramme:01 Production and productivity			
Sub SubProgramme:02 Local Government Financing			
Department:001 Governance and leadership			
Budget Output: 000022 Research and Development			
PIAP Output: 17020801 4 Regional industrial and business parks established			
Programme Intervention: 170208 Operationalize the Industrial and Business Parks situated in the target regions			
PIAP Output Indicators	Indicator Measure	Planned 2023/24	Actuals By END Q 1
Number of industrial and business parks	Number	0%	
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 2023/24	Actuals By END Q 1
% increase in grants to LGs.	Percentage	20%	14.2%
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 2023/24	Actuals By END Q 1
Percentage of LG Budgets financed by LR (Average)	Percentage	43%	25%
Proportion of LGs implementing the Local revenue enhancement management plans	Percentage	60%	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 2023/24	Actuals By END Q 1
Percentage of LG Budgets financed by LR (Average)	Percentage	43%	25%
Proportion of LGs implementing the Local revenue enhancement management plans	Percentage	60%	30%
LG revenues as a Percentage of their Budgets	Proportion	37%	15%

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Performance highlights for the Quarter

The Commission facilitated at the Local government budget regional workshops where 24 meetings were attended to discuss local government financing like the stagnant unconditional grants amidst changes in costs of living and lack of the equalization grant because DDEG is not catering for equalization like stipulated in the Constitution

The Commission facilitated negotiations between 9 Ministries in the various programs and Local governments catering for equitable distribution of resources and ensuring the decentralized services are fully funded. e.g.

In the agriculture sector it was agreed the program would come up with alternative ways of livelihood where people could be facilitated and supported in other complementary livelihood projects such as cage fish farming so that the poverty burden can be reduced by venturing in other economic activities

To support the children in school it was agreed that MoFPED was to increase capitation for the UPE and USE in line with the program target as agreed in the Program operation manual for UGIFT from the current 17,000 per child per year because it was inadequate for service delivery

MoES undertook to increase the grant for children with special needs because the current funding of 22,000 for primary and 192,000 for secondary was inadequate to support the children the increment for capitation for the UPE and USE would be as per the program targets agreed in the Program operation manual for UGIFT.

it was noted that the youth from the Municipalities were not being represented in the youth council and this was because of the Act that needed to be amended to include the municipalities. To this the Ministry of gender labor and social development agreed to spearhead the amendment of the Act to cater for youth, older person etc. in the Municipalities

Variances and Challenges

No releases were made for development budget hence planned activities' were not implemented

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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 Q1	Spent by End Q1	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:14 Public Sector Transformation	9.113	9.113	2.896	2.543	31.8 %	27.9 %	87.8 %
Sub SubProgramme:01 Finance and Administration	5.760	5.760	1.522	1.291	26.4 %	22.4 %	84.8 %
000014 Administrative and Support Services	5.760	5.760	1.522	1.291	26.4 %	22.4 %	84.8 %
Sub SubProgramme:02 Local Government Financing	3.353	3.353	1.374	1.252	41.0 %	37.3 %	91.1 %
390004 Research and evaluation	3.353	3.353	1.374	1.252	41.0 %	37.3 %	91.1 %
Programme:17 Regional Balanced Development	0.100	0.100	0.000	0.000	0.0 %	0.0 %	0.0 %
Sub SubProgramme:02 Local Government Financing	0.100	0.100	0.000	0.000	0.0 %	0.0 %	0.0 %
000022 Research and Development	0.100	0.100	0.000	0.000	0.0 %	0.0 %	0.0 %
Programme:18 Development Plan Implementation	1.798	1.798	0.000	0.000	0.0 %	0.0 %	0.0 %
Sub SubProgramme:02 Local Government Financing	1.798	1.798	0.000	0.000	0.0 %	0.0 %	0.0 %
320008 Community Outreach services	0.331	0.331	0.000	0.000	0.0 %	0.0 %	0.0 %
560006 Advisory Services	0.379	0.379	0.000	0.000	0.0 %	0.0 %	0.0 %
560007 Regulation and Compliance	0.413	0.413	0.000	0.000	0.0 %	0.0 %	0.0 %
560008 Revenue Mobilization	0.674	0.674	0.000	0.000	0.0 %	0.0 %	0.0 %
Total for the Vote	11.010	11.010	2.896	2.543	26.3 %	23.1 %	87.8 %

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Table V3.2: GoU Expenditure by Item 2023/24 GoU Expenditure by Item

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q1	Spent by End Q1	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
211102 Contract Staff Salaries	1.619	1.619	0.405	0.386	25.0 %	23.8 %	95.3 %
211104 Employee Gratuity	0.523	0.523	0.131	0.004	25.1 %	0.8 %	3.1 %
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0.933	0.933	0.233	0.231	25.0 %	24.7 %	99.1 %
211107 Boards, Committees and Council Allowances	0.500	0.500	0.125	0.120	25.0 %	24.0 %	96.0 %
212101 Social Security Contributions	0.332	0.332	0.136	0.132	40.9 %	39.7 %	97.1 %
212102 Medical expenses (Employees)	0.180	0.180	0.045	0.034	25.0 %	18.9 %	75.6 %
212103 Incapacity benefits (Employees)	0.048	0.048	0.012	0.010	25.0 %	20.8 %	83.3 %
221001 Advertising and Public Relations	0.060	0.060	0.015	0.002	25.0 %	3.3 %	13.3 %
221002 Workshops, Meetings and Seminars	0.360	0.360	0.090	0.090	25.0 %	25.0 %	100.0 %
221003 Staff Training	0.200	0.200	0.050	0.050	25.0 %	25.0 %	100.0 %
221004 Recruitment Expenses	0.012	0.012	0.003	0.003	25.0 %	25.0 %	100.0 %
221005 Official Ceremonies and State Functions	0.040	0.040	0.010	0.000	25.0 %	0.0 %	0.0 %
221007 Books, Periodicals & Newspapers	0.051	0.051	0.013	0.002	25.5 %	3.9 %	15.4 %
221008 Information and Communication Technology Supplies.	0.075	0.075	0.019	0.007	25.3 %	9.3 %	36.8 %
221009 Welfare and Entertainment	0.038	0.038	0.010	0.009	26.0 %	23.4 %	90.0 %
221011 Printing, Stationery, Photocopying and Binding	0.168	0.168	0.042	0.013	24.9 %	7.7 %	31.0 %
221012 Small Office Equipment	0.012	0.012	0.003	0.000	25.0 %	0.0 %	0.0 %
223001 Property Management Expenses	0.066	0.066	0.017	0.006	25.8 %	9.1 %	35.3 %
223003 Rent-Produced Assets-to private entities	0.524	0.524	0.212	0.212	40.5 %	40.5 %	100.0 %
223005 Electricity	0.069	0.069	0.017	0.016	24.6 %	23.2 %	94.1 %
224011 Research Expenses	1.135	1.135	0.284	0.270	25.0 %	23.8 %	95.1 %
225101 Consultancy Services	1.815	1.815	0.454	0.382	25.0 %	21.1 %	84.1 %
227001 Travel inland	1.433	1.433	0.358	0.352	25.0 %	24.6 %	98.3 %
227004 Fuel, Lubricants and Oils	0.271	0.271	0.068	0.068	25.1 %	25.1 %	100.0 %
228002 Maintenance-Transport Equipment	0.458	0.458	0.146	0.146	31.9 %	31.9 %	100.0 %
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0.085	0.085	0.000	0.000	0.0 %	0.0 %	0.0 %
352899 Other Domestic Arrears Budgeting	0.003	0.003	0.000	0.000	0.0 %	0.0 %	0.0 %

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<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q1	Spent by End Q1	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Total for the Vote	11.010	11.010	2.898	2.545	26.3 %	23.1 %	87.8 %

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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 Q1	Spent by End Q1	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:14 Public Sector Transformation	9.113	9.113	2.896	2.543	31.78 %	27.91 %	87.81 %
Sub SubProgramme:01 Finance and Administration	5.760	5.760	1.522	1.291	26.42 %	22.41 %	84.8 %
<i>Departments</i>							
001 Governance and leadership	5.660	5.660	1.522	1.291	26.9 %	22.8 %	84.8 %
<i>Development Projects</i>							
1651 Retooling of Local Government Finance Commission	0.100	0.100	0.000	0.000	0.0 %	0.0 %	0.0 %
Sub SubProgramme:02 Local Government Financing	3.353	3.353	1.374	1.252	40.98 %	37.35 %	91.1 %
<i>Departments</i>							
001 Governance and leadership	3.353	3.353	1.374	1.252	41.0 %	37.3 %	91.1 %
<i>Development Projects</i>							
N/A							
Programme:17 Regional Balanced Development	0.100	0.100	0.000	0.000	0.00 %	0.00 %	0.00 %
Sub SubProgramme:02 Local Government Financing	3.353	3.353	1.374	1.252	40.98 %	37.35 %	91.1 %
<i>Departments</i>							
001 Governance and leadership	0.100	0.100	0.000	0.000	0.0 %	0.0 %	0.0 %
<i>Development Projects</i>							
N/A							
Programme:18 Development Plan Implementation	1.798	1.798	0.000	0.000	0.00 %	0.00 %	0.00 %
Sub SubProgramme:02 Local Government Financing	3.353	3.353	1.374	1.252	40.98 %	37.35 %	91.1 %
<i>Departments</i>							
001 Grants Management	0.792	0.792	0.000	0.000	0.0 %	0.0 %	0.0 %
002 Sustainable services	1.006	1.006	0.000	0.000	0.0 %	0.0 %	0.0 %
<i>Development Projects</i>							
N/A							
Total for the Vote	11.010	11.010	2.896	2.543	26.3 %	23.1 %	87.8 %

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

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Quarter 1: 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		
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		
2 Commission policy meetings held reports produced and recommendations implemented. 6 Commission subcommittee meetings 1 Finance Committee meetings held Value for money and internal Audit Reports produced. Commission premises cleaned and Maintained.	4 Commission policy meetings were held and minutes produced with 90% of the recommendations implemented. 8 Commission sub committee meetings were held for Finance and administration/ appointments' committee, Research and Policy and Audit committee. One Finance Committee meeting was held and Value for money and internal Audit Report produced. Commission premises were cleaned and Maintained.	NA

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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		
12 Stake Holders engagement carried out. Staff Salaries and allowances paid for 45 staff and members of the Commission 3 Monthly procurement reports produced	11 Stake Holders engagement were held on 1.LG financing with ULGA UAAU Chairperson of CAOs and Chairperson of TC on issues facing local governments 2.MoFPED and EOC on the gender responsive planning and budgeting majoring in equity in resource allocation given the peculiarities of some LGs. 3.LGs assessment launch of the report on dissemination of LG management of service delivery the National synthesis report 2023 4.Review and harmonization of the Tourism licensing and taxation framework for Ministry of Tourism wildlife and Antiquities. 5.Committee on Parliament on Public Service and LG to discuss issues of financing for the Commission and the LGs. 6.Dialogue meeting on the status of implementation of the Audit recommendation for the Auditor general and the IGG on transparency and accountability for resources in Uganda. 7.Dissemination of assessment of the FY 2023/24 Agro industrialization budget towards provision of agriculture extension in Uganda by EPRC.	NA
3 Technical meetings held on planning budgeting and reporting	4 Technical meetings were held on the i)Planning and budgeting for quarter one ii)The annual report for FY 2022/23 iii) Evaluating of the strategic plan iv) Preparatory meetings for the Budget framework paper for FY 2024/25.	NA
1 Vote quarterly progress reports in PBS prepared and submitted AC Telephone and Bio Metric Servicing done 1 time Serviced and supported ICT system in the Commission. Repairs and maintenance of 10 cars and machines carried out.	One progress report was produced for 4th Quarter FY 2022/23 and submitted to the MoFPED and the Office of the Prime Minister for the annual government report. The AC Telephone and Bio Metric Servicing was done 1 time. The ICT system was serviced. Repairs and maintenance was done for 20 cars and machines repairs and maintenance carried out.	NA

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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		
Increased awareness on HIV AIDS, Covid 19, Ebola and malaria to reduce on the stigma carried out for 41 for (14 females and 27 males) Medical insurance package managed for staff 46members and 3 dependents of the Commission	Awareness meetings were held on HIV AIDS, Covid 19 and malaria and this was carried out for 39 for (14 females and 25 males). Medical insurance package was managed for staff 39 members and 3 respective dependents of the Commission	
Staff performance agreements agreed, monitored and appraised for 38 staff 15 female and 23 male	Staff performance agreements were agreed on monitored and appraised for 19 staff of the Commission that needed new contracts.	NA
Training programs conducted for staff and members of the Commission Capacity Needs Assessment for directorates, departments, individuals undertaken and performance development plans developed and implemented for 42 staff (7female 38 male)	Capacity Needs Assessment was provided for directorates, departments and individuals and performance development plans were developed and implemented for 38 staff (7 female 31 male)	NA
Change Management activities developed and implemented for 38 staff LGFC Client Charter developed and implemented	Develop LGFC Client Charter- Resource Person handling. Review of the Human Resource Policy for Effective Management of Human Resources commenced	NA
4 National Forums attended. i.e. NRM Day, women day, Independence day African day of Decentralization	The Commission attended the national Youth Day in Kabale District Local government	NA
Newspapers for the Commission bind. Conceptualization of E repository carried out	Newspapers for the Commission were bond and conceptualization of E repository was carried out	NA
Member oversight roles carried out by the Commission on implementation of climate change financing and implementation in the local governments	The members of the Commission carried out there oversight roles through outreach activities with an objective of the sharing experiences with the Local Government leaders (EC and TPC) is to familiarize themselves and document issues related to policy and matters related to financing service delivery in light of the constitutional mandate of the LGFC. This was carried out in the 12 LGs of Butebo, Kibuku, Budaka, Kalaki, Kapelebyong, Katakwi, Buhweju, Isingiro, Kazo, Terego, Koboko, Maracha A total of 274 targeted district officials participated in the activity of which 67 were female translating in 24%; and 207 were male translating in 76%.	NA
Rent water and electricity paid for the Commission	Rent water and electricity were paid for the Commission	NA

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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			
Subscriptions paid for Uganda Evaluation association ACCA, CPA, CIPS, IPPU and ICTAU, ILA	Subscriptions were paid for Uganda Evaluation association ACCA, CPA, CIPS, IPPU and ICTAU, ILA	NA	
website design carried out Pull up banners Printed Subscriptions for antivirus paid Flash disks and External hard drives purchased, NITA U audit recommendations implemented	The Commission website updated . Terms of reference were shared with Procurement to acquire firms to implement some network recommendations from NITA U.	NA	
Capacity Development implemented for 42 staff members	NA	To be carried out in the Second Quarter	
Commence the procurement of Tyres for the Commission cars	Activity to be carried out in quarter 2	NA	
Expenditures incurred in the Quarter to deliver outputs			<i>US\$ Thousand</i>
Item			Spent
211102 Contract Staff Salaries			385,574.903
211104 Employee Gratuity			3,994.250
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)			231,070.582
211107 Boards, Committees and Council Allowances			119,581.888
212101 Social Security Contributions			132,188.577
212102 Medical expenses (Employees)			34,000.000
212103 Incapacity benefits (Employees)			9,723.000
221001 Advertising and Public Relations			1,625.000
221003 Staff Training			49,900.000
221004 Recruitment Expenses			3,000.000
221007 Books, Periodicals & Newspapers			2,149.426
221008 Information and Communication Technology Supplies.			7,388.586
221009 Welfare and Entertainment			8,534.000
221012 Small Office Equipment			470.000
223001 Property Management Expenses			6,470.000
223003 Rent-Produced Assets-to private entities			211,729.328
223005 Electricity			16,000.000
227004 Fuel, Lubricants and Oils			67,805.750
Total For Budget Output			1,291,205.290

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Wage Recurrent	385,574.903
	Non Wage Recurrent	905,630.387
	Arrears	0.000
	AIA	0.000
	Total For Department	1,291,205.290
	Wage Recurrent	385,574.903
	Non Wage Recurrent	905,630.387
	Arrears	0.000
	AIA	0.000
Development Projects		
N/A		
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		
Grants allocation formula reviewed to show vertical and horizontal allocation in light of emerging socio-economic shocks i.e Covid inflation, increase in population, disasters, refugees influx, for the Conditional grants under Education, Health, water.	Grants allocation formulas were reviewed to show vertical and horizontal allocation in light of emerging socio-economic shocks i.e Covid inflation, increase in population, disasters, refugees influx, for the Conditional grants under Education, Health, water.	NA
Local revenue enhancement management plans produced and LG Technical Planning Committees capacities enhanced to partake strategies that lead to self-reliance for LGs.	In a bid to enhance local revenue generation and collection local governments were supported to in the local revenue enhancement management plans in the 10 LGs of Ngora, Namutumba, Nakapiripirit, Buikwe, Sheema, Buhweju, Ibanda, Otuke, Sembabule, Amuru	NA
Activities in natural resources that have potential to generate local revenues for local governments finalized. New guidelines for the management royalties from natural resources for stakeholders developed and awareness on sources and benefit created.	Update of guidelines for management of royalties from natural resources was conducted in ten local governments of Kasese, Kasandha, Nwoya, Moyo,Ntungamo,Kanungu,Jinja,Busia, Moroto and Namayingo districts	NA

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 1

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
221002 Workshops, Meetings and Seminars		89,998.377
221011 Printing, Stationery, Photocopying and Binding		12,928.220
224011 Research Expenses		270,203.500
225101 Consultancy Services		381,673.187
227001 Travel inland		351,533.461
228002 Maintenance-Transport Equipment		145,821.761
	Total For Budget Output	1,252,158.506
	Wage Recurrent	0.000
	Non Wage Recurrent	1,252,158.506
	Arrears	0.000
	AIA	0.000
	Total For Department	1,252,158.506
	Wage Recurrent	0.000
	Non Wage Recurrent	1,252,158.506
	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 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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		
Reviews on the Grants allocation formula and models in light of sector policies reviewed to in-build crosscutting issues like poverty, HIV/AIDS, gender and environment conducted	<p>The allocation formula for the Nine program conditional grants were scrutinized and evaluated in light of sector policies to in-build cross cutting issues like poverty, HIV/AIDS, gender and environment. This catered for issues of inclusiveness in the conditional and unconditional grants.</p> <p>Grants allocation formulas were reviewed to show vertical and horizontal allocation in light of emerging socio-economic shocks i.e. Covid inflation, increase in population, disasters, refugees’ influx, for the Conditional grants under Education, Health, water.</p> <p>The commission reviewed in particular the DDEG allocation formulae to include surveillance and addressing of social, environmental and epidemiological vulnerability and risks and the Road Maintenance Grants Expenditure Tracking and its Impact on Service Delivery in Local Governments</p>	NA
Negotiations between LGs and Sector Ministries with decentralized services to improve on modalities of their implementation conducted Local government regional budget consultative workshops facilitated	<p>Convened and facilitated Negotiations on effective implementation of conditional grants programs and agreements were signed with 9 Ministries expected to attend namely: Water and Environment; Health, Trade, Industry and Cooperatives, Agriculture, Animal Industry and Fisheries, Works and Transport, Gender, Labour and Social Development, Education and sports, Tourism and Lands. The conditional grants guidelines were also reviewed as agreed by both the Ministries and Local Governments.</p> <p>9 agreements were produced and presented at the Local governments budget consultative workshops</p>	NA
Local Government Budget Forum at regional levels Conducted to discuss local government funding and budget implementation issues	NA	NA
Expenditures incurred in the Quarter to deliver outputs		UShs Thousand
Item		Spent

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Total For Budget Output	0.000
	Wage Recurrent	0.000
	Non Wage Recurrent	0.000
	Arrears	0.000
	AIA	0.000
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		
Review on sharing of resources among LGs Planned, facilitate, conduct, and findings disseminated	NA	NA
Partnership on promoting equity, transparency and fairness in grants developed Data to identify local governments lagging behind Collected and analyzed	NA	NA
Data on grants transfers and produce statistical trends by sector Collected consolidated and validated National and LG budgets Analyzed for compliance; adequacy, equity in allocations and absorption issues	NA	NA
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		
NA	The share of revenue between Central and local governments was established to be at 14.2% for FY 2023/24 an improvement from the previous year of 13.1% in FY 2022/23. the improvement in the share was due to decentralization of funds for LGs held in Central governments votes.	NA

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 1

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 budgets analyzed for compliance with legal requirement and provided with feedback	<p>Local government data was analyzed and feedback provided for 9 local governments of Otuke, Lira city, Rukungiri Bugweri, Kabale MC, Napak, Kotido MC, Busia Mc and Kibuku DLG. This was in Compliance with establishing whether the LG budget balances and reflects all the revenues to be collected or received by the local government and to be appropriated for each year, establish the revenue and expenditure performance of the LGs in the previous FY and ascertain whether the LG accorded national priority programme areas preferential budget outlays (especially when considering discretionary resources such as local revenues and discretionary donor budget support) .</p> <p>Data validation was done for 14 LGs of Tororo, Bukwo, Ntoroko, Terego, Apac Mc, Kapchorwa, Kumi Mc, Rakia, Serere, Gulu city Mbale City, Buikwe, Kayunga and Kaperebyong DLG</p>	NA
Expenditures incurred in the Quarter to deliver outputs		US\$ Thousand
Item		Spent
	Total For Budget Output	0.000
	Wage Recurrent	0.000
	Non Wage Recurrent	0.000
	Arrears	0.000
	AIA	0.000
	Total For Department	0.000
	Wage Recurrent	0.000
	Non Wage Recurrent	0.000
	Arrears	0.000
	AIA	0.000
Department:002 Sustainable services		
Budget Output:320008 Community Outreach services		

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 1

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		
Local Government Budget Forum at regional levels Conducted to discuss local government funding and budget implementation issues	NA	NA
Expenditures incurred in the Quarter to deliver outputs		US\$ Thousand
Item		Spent
	Total For Budget Output	0.000
	Wage Recurrent	0.000
	Non Wage Recurrent	0.000
	Arrears	0.000
	AIA	0.000
	Total For Department	0.000
	Wage Recurrent	0.000
	Non Wage Recurrent	0.000
	Arrears	0.000
	AIA	0.000
Development Projects		
N/A		
	GRAND TOTAL	2,543,363.796
	Wage Recurrent	385,574.903
	Non Wage Recurrent	2,157,788.893
	GoU Development	0.000
	External Financing	0.000
	Arrears	0.000
	AIA	0.000

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 1

Quarter 1: 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			
8 Commission policy meetings held reports produced and recommendations implemented. 24 Commission sub committee meetings 4 Finance Committee meetings held 4 Value for money and internal Audit Reports produced. Commission premises cleaned and Maintained.		4 Commission policy meetings were held and minutes produced with 90% of the recommendations implemented. 8 Commission sub committee meetings were held for Finance and administration/ appointments' committee, Research and Policy and Audit committee. One Finance Committee meeting was held and Value for money and internal Audit Report produced. Commission premises were cleaned and Maintained.	
48 Stake Holders engagement carried out. Staff Salaries and allowances paid for for 45 staff and members of the Commission 12 Monthly procurement reports produced Obsolete assets disposed off based on board of survey report.		11 Stake Holders engagement were held on 1.LG financing with ULGA UAAU Chairperson of CAOs and Chairperson of TC on issues facing local governments 2.MoFPED and EOC on the gender responsive planning and budgeting majoring in equity in resource allocation given the peculiarities of some LGs. 3.LGs assessment launch of the report on dissemination of LG management of service delivery the National synthesis report 2023 4.Review and harmonization of the Tourism licensing and taxation framework for Ministry of Tourism wildlife and Antiquities. 5.Committee on Parliament on Public Service and LG to discuss issues of financing for the Commission and the LGs. 6.Dialogue meeting on the status of implementation of the Audit recommendation for the Auditor general and the IGG on transparency and accountability for resources in Uganda. 7.Dissemination of assessment of the FY 2023/24 Agro industrialization budget towards provision of agriculture extension in Uganda by EPRC.	

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 1

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	
12 Technical meetings held on planning budgeting and reporting 2 review retreats and budget working group meetings held to prepare the Budget Framework Paper and Ministerial Policy Statement FY 2024/25 carried out.	4 Technical meetings were held on the i)Planning and budgeting for quarter one ii)The annual report for FY 2022/23 iii) Evaluating of the strategic plan iv) Preparatory meetings for the Budget framework paper for FY 2024/25.
4 Vote quarterly progress reports in PBS prepared and submitted AC Telephone and Bio metric Servicing done 4 times. Serviced and supported ICT system in the Commission. Repairs and maintenance of 20 cars and machines carried out.	One progress report was produced for 4th Quarter FY 2022/23 and submitted to the MoFPED and the Office of the Prime Minister for the annual government report. The AC Telephone and Bio Metric Servicing was done 1 time. The ICT system was serviced. Repairs and maintenance was done for 20 cars and machines repairs and maintenance carried out.
Increased awareness on HIV AIDS, Covid 19, Ebola and malaria to reduce on the stigma carried out for 41 for (14 females and 27 males) Medical insurance package managed for staff 46members and 3 dependents foe each	Awareness meetings were held on HIV AIDS, Covid 19 and malaria and this was carried out for 39 for (14 females and 25 males). Medical insurance package was managed for staff 39 members and 3 respective dependents of the Commission
Staff performance agreements agreed, monitored and appraised for 38 staff 15 female and 23 male Staff mentored and bench making activities undertaken for 38 staff 15 female and 2 Rewards Management and sanctions programmes developed and undertaken	Staff performance agreements were agreed on monitored and appraised for 19 staff of the Commission that needed new contracts.
Training programs conducted for staff and members of the Commission Capacity Needs Assessment for directorates, departments, individuals undertaken and performance development plans developed and implemented for 42 staff (7female 38 male)	Capacity Needs Assessment was provided for directorates, departments and individuals and performance development plans were developed and implemented for 38 staff (7 female 31 male)
Change Management activities developed and implemented for 38 staff LGFC Client Charter developed and implemented Records Management System Developed and Implemented for 38 staff	Develop LGFC Client Charter- Resource Person handling. Review of the Human Resource Policy for Effective Management of Human Resources commenced
4 National Forums attended. i.e. NRM Day, women day, Independence day, budget day	The Commission attended the national Youth Day in Kabale District Local government
News papers for the Commission binded Conceptualization of E repository carried out	Newspapers for the Commission were bond and conceptualization of E repository was carried out

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 1

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			
Member oversight roles carried out by the Commission on implementation of climate change financing and implementation in the local governments		The members of the Commission carried out there oversight roles through outreach activities with an objective of the sharing experiences with the Local Government leaders (EC and TPC) is to familiarize themselves and document issues related to policy and matters related to financing service delivery in light of the constitutional mandate of the LGFC. This was carried out in the 12 LGs of Butebo, Kibuku, Budaka, Kalaki, Kapelebyong, Katakwi, Buhweju, Isingiro, Kazo, Terego, Koboko, Maracha A total of 274 targeted district officials participated in the activity of which 67 were female translating in 24%; and 207 were male translating in 76%.	
Rent water and electricity paid for the Commission premises		Rent water and electricity were paid for the Commission	
Subscriptions paid for Uganda Evaluation association ACCA, CPA, CIPS, IPPU and ICTAU, ILA		Subscriptions were paid for Uganda Evaluation association ACCA, CPA, CIPS, IPPU and ICTAU, ILA	
One Commission website design carried out Two Pullup banners Printed One Anti virus subscription paid Ten Flash disks and three External hard drives purchased. NITA U audit recommendations implemented		The Commission website updated . Terms of reference were shared with Procurement to acquire firms to implement some network recommendations from NITA U.	
Capacity Development implemented for 42 staff members		NA	
80 Tyres for the Commission cars procured		Activity to be carried out in quarter 2	

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>US\$ Thousand</i>
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Item	Spent
211102 Contract Staff Salaries	385,574.903
211104 Employee Gratuity	3,994.250
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	231,070.582
211107 Boards, Committees and Council Allowances	119,581.888
212101 Social Security Contributions	132,188.577
212102 Medical expenses (Employees)	34,000.000
212103 Incapacity benefits (Employees)	9,723.000
221001 Advertising and Public Relations	1,625.000
221003 Staff Training	49,900.000
221004 Recruitment Expenses	3,000.000
221007 Books, Periodicals & Newspapers	2,149.426

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 1

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
221008 Information and Communication Technology Supplies.		7,388.586
221009 Welfare and Entertainment		8,534.000
221012 Small Office Equipment		470.000
223001 Property Management Expenses		6,470.000
223003 Rent-Produced Assets-to private entities		211,729.328
223005 Electricity		16,000.000
227004 Fuel, Lubricants and Oils		67,805.750
	Total For Budget Output	1,291,205.290
	Wage Recurrent	385,574.903
	Non Wage Recurrent	905,630.387
	Arrears	0.000
	AIA	0.000
	Total For Department	1,291,205.290
	Wage Recurrent	385,574.903
	Non Wage Recurrent	905,630.387
	Arrears	0.000
	AIA	0.000
Development Projects		
N/A		
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		
Grants allocation formula reviewed to show vertical and horizontal allocation in light of emerging socio-economic shocks i.e Covid inflation, increase in population, disasters, refugees influx, for the Conditional grants under Education, Health, water.	Grants allocation formulas were reviewed to show vertical and horizontal allocation in light of emerging socio-economic shocks i.e Covid inflation, increase in population, disasters, refugees influx, for the Conditional grants under Education, Health, water.	

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 1

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			
Local revenue enhancement management plans produced and LG Technical Planning Committees capacities enhanced to partake strategies that lead to improvement in self-reliance for LGs.		In a bid to enhance local revenue generation and collection local governments were supported to in the local revenue enhancement management plans in the 10 LGs of Ngora, Namutumba, Nakapiripirit, Buikwe, Sheema, Buhweju, Ibanda, Otuke, Sembabule, Amuru	
Activities in natural resources that have potential to generate local revenues for local governments finalized. New guidelines for the management royalties from natural resources for stakeholders developed and awareness on sources and benefit created.		Update of guidelines for management of royalties from natural resources was conducted in ten local governments of Kasese, Kasandha, Nwoya, Moyo,Ntungamo,Kanungu,Jinja,Busia, Moroto and Namayingo districts	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs			UShs Thousand
Item			Spent
221002 Workshops, Meetings and Seminars			89,998.377
221011 Printing, Stationery, Photocopying and Binding			12,928.220
224011 Research Expenses			270,203.500
225101 Consultancy Services			381,673.187
227001 Travel inland			351,533.461
228002 Maintenance-Transport Equipment			145,821.761
Total For Budget Output			1,252,158.506
Wage Recurrent			0.000
Non Wage Recurrent			1,252,158.506
Arrears			0.000
AIA			0.000
Total For Department			1,252,158.506
Wage Recurrent			0.000
Non Wage Recurrent			1,252,158.506
Arrears			0.000
AIA			0.000
Development Projects			
N/A			
Programme:18 Development Plan Implementation			
SubProgramme:02 Resource Mobilization and Budgeting			

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 1

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter	
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			
Reviews on the Grants allocation formula and models in light of sector policies reviewed to in-build crosscutting issues of poverty, HIV/AIDS, gender and environment conducted		The allocation formula for the Nine program conditional grants were scrutinized and evaluated in light of sector policies to in-build cross cutting issues like poverty, HIV/AIDS, gender and environment. This catered for issues of inclusiveness in the conditional and unconditional grants. Grants allocation formulas were reviewed to show vertical and horizontal allocation in light of emerging socio-economic shocks i.e. Covid inflation, increase in population, disasters, refugees’ influx, for the Conditional grants under Education, Health, water. The commission reviewed in particular the DDEG allocation formulae to include surveillance and addressing of social, environmental and epidemiological vulnerability and risks and the Road Maintenance Grants Expenditure Tracking and its Impact on Service Delivery in Local Governments	
Negotiations between LGs and Program line Ministries with decentralized services to improve on modalities of their implementation conducted Local government regional budget consultative workshops facilitated		Convened and facilitated Negotiations on effective implementation of conditional grants programs and agreements were signed with 9 Ministries expected to attend namely: Water and Environment; Health, Trade, Industry and Cooperatives, Agriculture, Animal Industry and Fisheries, Works and Transport, Gender, Labour and Social Development, Education and sports, Tourism and Lands. The conditional grants guidelines were also reviewed as agreed by both the Ministries and Local Governments. 9 agreements were produced and presented at the Local governments budget consultative workshops	
Local Government Budget Forum at regional levels Conducted to discuss local government funding and budget implementation issues		NA	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs			UShs Thousand
Item		Spent	
Total For Budget Output		0.000	
Wage Recurrent		0.000	
Non Wage Recurrent		0.000	

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 1

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

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

Review on sharing of resources among LGs Planned, facilitate, conduct, and findings disseminated	NA
Partnership on promoting equity, transparency and fairness in grants developed Local governments lagging behind identified through service delivery data analysis	NA
Data on grants transfers analysed and produce statistical trends by sector Collected consolidated and validated National and LG budgets Analyzed for compliance; adequacy, equity in allocations and absorption issues	NA

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

The share of revenue between Central and local governments taking into account parameters of national priorities at program and subprogram level of funding established	The share of revenue between Central and local governments was established to be at 14.2% for FY 2023/24 an improvement from the previous year of 13.1% in FY 2022/23. the improvement in the share was due to decentralization of funds for LGs held in Central governments votes.
Local government budgets analyzed for compliance with legal requirement and provided with feedback	Local government data was analyzed and feedback provided for 9 local governments of Otuke, Lira city, Rukungiri Bugweri, Kabale MC, Napak, Kotido MC, Busia Mc and Kibuku DLG. This was in Compliance with establishing whether the LG budget balances and reflects all the revenues to be collected or received by the local government and to be appropriated for each year, establish the revenue and expenditure performance of the LGs in the previous FY and ascertain whether the LG accorded national priority programme areas preferential budget outlays (especially when considering discretionary resources such as local revenues and discretional donor budget support) . Data validation was done for 14 LGs of Tororo, Bukwo, Ntoroko, Terego, Apac Mc, Kapchorwa, Kumi Mc, Rakia, Serere, Gulu city Mbale City, Buikwe, Kayunga and Kaperebyong DLG

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 1

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
	Total For Budget Output		0.000
	Wage Recurrent		0.000
	Non Wage Recurrent		0.000
	Arrears		0.000
	AIA		0.000
	Total For Department		0.000
	Wage Recurrent		0.000
	Non Wage Recurrent		0.000
	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			
Local Government Budget Forum at regional levels Conducted to discuss local government funding and budget implementation issues		NA	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand	
Item			Spent
	Total For Budget Output		0.000
	Wage Recurrent		0.000
	Non Wage Recurrent		0.000
	Arrears		0.000
	AIA		0.000
	Total For Department		0.000
	Wage Recurrent		0.000
	Non Wage Recurrent		0.000
	Arrears		0.000
	AIA		0.000
Development Projects			

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 1

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	
N/A		
	GRAND TOTAL	2,543,363.796
	Wage Recurrent	385,574.903
	Non Wage Recurrent	2,157,788.893
	GoU Development	0.000
	External Financing	0.000
	Arrears	0.000
	AIA	0.000

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 1

Quarter 2: Revised Workplan

Annual Plans			Quarter's Plan			Revised Plans		
Programme:14 Public Sector Transformation								
SubProgramme:04								
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								
8 Commission policy meetings held reports produced and recommendations implemented. 24 Commission sub committee meetings 4 Finance Committee meetings held 4 Value for money and internal Audit Reports produced. Commission premises cleaned and Maintained.			2 Commission policy meetings held reports produced and recommendations implemented. 6 Commission subcommittee meetings 1 Finance Committee meetings held Value for money and internal Audit Reports produced. Commission premises cleaned and Maintained.			2 Commission policy meetings held reports produced and recommendations implemented. 6 Commission subcommittee meetings 1 Finance Committee meetings held Value for money and internal Audit Reports produced. Commission premises cleaned and Maintained.		
48 Stake Holders engagement carried out. Staff Salaries and allowances paid for for 45 staff and members of the Commission 12 Monthly procurement reports produced Obsolete assets disposed off based on board of survey report.			12 Stake Holders engagement carried out. Staff Salaries and allowances paid for 45 staff and members of the Commission 3 Monthly procurement reports produced			8 Stake Holders engagement carried out. Staff Salaries and allowances paid for 45 staff and members of the Commission 3 Monthly procurement reports produced		
12 Technical meetings held on planning budgeting and reporting 2 review retreats and budget working group meetings held to prepare the Budget Framework Paper and Ministerial Policy Statement FY 2024/25 carried out.			3 Technical meetings held on planning budgeting and reporting 1 review retreat and budget working group meetings held to prepare the Budget Framework Paper FY 2023/24 carried out.			3 Technical meetings held on planning budgeting and reporting 1 review retreat and budget working group meetings held to prepare the Budget Framework Paper FY 2023/24 carried out.		

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Quarter 1

Annual Plans	Quarter's Plan	Revised Plans
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 Vote quarterly progress reports in PBS prepared and submitted AC Telephone and Bio metric Servicing done 4 times. Serviced and supported ICT system in the Commission. Repairs and maintenance of 20 cars and machines carried out.	1 Vote quarterly progress reports in PBS prepared and submitted AC Telephone and Bio Metric Servicing done 1 time Serviced and supported ICT system in the Commission. Repairs and maintenance of 10 cars and machines carried out.	1 Vote quarterly progress reports in PBS prepared and submitted AC Telephone and Bio Metric Servicing done 1 time Serviced and supported ICT system in the Commission. Repairs and maintenance of 10 cars and machines carried out.
Increased awareness on HIV AIDS, Covid 19, Ebola and malaria to reduce on the stigma carried out for 41 for (14 females and 27 males) Medical insurance package managed for staff 46members and 3 dependents foe each	Increased awareness on HIV AIDS, Covid 19, Ebola and malaria to reduce on the stigma carried out for 41 for (14 females and 27 males) Medical insurance package managed for staff 46members and 3 dependents of the Commission	Increased awareness on HIV AIDS, Covid 19, Ebola and malaria to reduce on the stigma carried out for 41 for (14 females and 27 males) Medical insurance package managed for staff 46members and 3 dependents of the Commission
Staff performance agreements agreed, monitored and appraised for 38 staff 15 female and 23 male Staff mentored and bench making activities undertaken for 38 staff 15 female and 2 Rewards Management and sanctions programmes developed and undertaken	Staff mentored and bench making activities undertaken for 38 staff 15 female and 2	Staff mentored and bench making activities undertaken for 38 staff 15 female and 2
Training programs conducted for staff and members of the Commission Capacity Needs Assessment for directorates, departments, individuals undertaken and performance development plans developed and implemented for 42 staff (7female 38 male)	Training programs conducted for staff and members of the Commission	Training programs conducted for staff and members of the Commission
Change Management activities developed and implemented for 38 staff LGFC Client Charter developed and implemented Records Management System Developed and Implemented for 38 staff	LGFC Online Learning Systems implemented Records Management System Developed and Implemented for 38 staff	LGFC Online Learning Systems implemented Records Management System Developed and Implemented for 38 staff
4 National Forums attended. i.e. NRM Day, women day, Independence day, budget day	4 National Forums attended. i.e. NRM Day, women day, Independence day African day of Decentralization	National Forums attended. i.e. , Independence day Budget Conference etc

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Quarter 1

Annual Plans	Quarter's Plan	Revised Plans
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		
News papers for the Commission binded Conceptualization of E repository carried out	Newspapers for the Commission bind. Conceptualization of E repository carried out	Newspapers for the Commission bind. Conceptualization of E repository carried out
Member oversight roles carried out by the Commission on implementation of climate change financing and implementation in the local governments	Member oversight roles carried out by the Commission	Member oversight roles carried out by the Commission
Rent water and electricity paid for the Commission premises	Rent water and electricity paid for the Commission	Rent water and electricity paid for the Commission
Subscriptions paid for Uganda Evaluation association ACCA, CPA, CIPS, IPPU and ICTAU, ILA	Subscriptions paid for Uganda Evaluation association ACCA, CPA, CIPS, IPPU and ICTAU, ILA	Subscriptions paid for Uganda Evaluation association ACCA, CPA, CIPS, IPPU and ICTAU, ILA
One Commission website design carried out Two Pullup banners Printed One Anti virus subscription paid Ten Flash disks and three External hard drives purchased. NITA U audit recommendations implemented	website design carried out Pull up banners Printed Subscriptions for antivirus paid Flash disks and External hard drives purchased, NITA U audit recommendations implemented	website design carried out Pull up banners Printed Subscriptions for antivirus paid Flash disks and External hard drives purchased, NITA U audit recommendations implemented
Capacity Development implemented for 42 staff members	Capacity Development implemented for 42 staff members	Capacity Development implemented for 42 staff members
80 Tyres for the Commission cars procured		

Development Projects

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Quarter 1

Annual Plans			Quarter's Plan			Revised Plans		
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								
1 Centre Office Table 1 Office Side table 1 Reception Desk 1 Under desk table 2 Computer Table 3 Adjustable Secretarial Chair 1 Reception Seat 2 Executive Wall Clocks 2 Coat Hangers 3 Filing cabinet procured			Complete procurement process for 1 Centre Office Table, 1 Office Side table, 1 Reception Desk, 1 Under desk table, 2 Computer Table 3 Adjustable Secretarial Chair, 1 Reception Seat, 2 Executive Wall Clocks, 2 Coat Hangers 3 Filing cabinet started			Complete procurement process for 1 Centre Office Table, 1 Office Side table, 1 Reception Desk, 1 Under desk table, 2 Computer Table 3 Adjustable Secretarial Chair, 1 Reception Seat, 2 Executive Wall Clocks, 2 Coat Hangers 3 Filing cabinet started		
1 Network Switch 2 Access Points Routers 8 tablets			NA			NA		
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								
Grants allocation formula reviewed to show vertical and horizontal allocation in light of emerging socio-economic shocks i.e Covid inflation, increase in population, disasters, refugees influx, for the Conditional grants under Education, Health, water.			Grants allocation formula reviewed to show vertical and horizontal allocation in light of emerging socio-economic shocks i.e Covid inflation, increase in population, disasters, refugees influx, for the Conditional grants under Education, Health, water.			Grants allocation formula reviewed to show vertical and horizontal allocation in light of emerging socio-economic shocks i.e Covid inflation, increase in population, disasters, refugees influx, for the Conditional grants under Education, Health, water.		
Local revenue enhancement management plans produced and LG Technical Planning Committees capacities enhanced to partake strategies that lead to improvement in self-reliance for LGs.			Local revenue enhancement management plans produced and LG Technical Planning Committees capacities enhanced to partake strategies that lead to self-reliance for LGs.			Local revenue enhancement management plans produced and LG Technical Planning Committees capacities enhanced to partake strategies that lead to self-reliance for LGs.		

Quarter 1

Annual Plans	Quarter's Plan	Revised Plans
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		
Activities in natural resources that have potential to generate local revenues for local governments finalized. New guidelines for the management royalties from natural resources for stakeholders developed and awareness on sources and benefit created.	Activities in natural resources that have potential to generate local revenues for local governments finalized. New guidelines for the management royalties from natural resources for stakeholders developed and awareness on sources and benefit created.	Activities in natural resources that have potential to generate local revenues for local governments finalized. New guidelines for the management royalties from natural resources for stakeholders developed and awareness on sources and benefit created.
Develoment Projects		
N/A		
Programme:17 Regional Balanced Development		
SubProgramme:01		
Sub SubProgramme:02 Local Government Financing		
Departments		
Department:001 Governance and leadership		
Budget Output:000022 Research and Development		
PIAP Output: 17020801 4 Regional industrial and business parks established		
Programme Intervention: 170208 Operationalize the Industrial and Business Parks situated in the target regions		
Local Governments supported to operationalize the framework linking Local Revenue to Local Economic Development initiatives	Continue with Local Governments supported to operationalize the framework linking Local Revenue to Local Economic Development initiatives	Continue with Local Governments supported to operationalize the framework linking Local Revenue to Local Economic Development initiatives
Develoment Projects		
N/A		
Programme:18 Development Plan Implementation		
SubProgramme:02		
Sub SubProgramme:02 Local Government Financing		
Departments		
Department:001 Grants Management		

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Annual Plans	Quarter's Plan	Revised Plans
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		
Reviews on the Grants allocation formula and models in light of sector policies reviewed to in-build crosscutting issues of poverty, HIV/AIDS, gender and environment conducted	NA	NA
Negotiations between LGs and Program line Ministries with decentralized services to improve on modalities of their implementation conducted Local government regional budget consultative workshops facilitated	NA	NA
Local Government Budget Forum at regional levels Conducted to discuss local government funding and budget implementation issues	Local Government Budget Forum at regional levels Conducted to discuss local government funding and budget implementation issues	Local Government Budget Forum at regional levels Conducted to discuss local government funding and budget implementation issues
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		
Review on sharing of resources among LGs Planned, facilitate, conduct, and findings disseminated	Review on sharing of resources among LGs Planned, facilitate, conduct, and findings disseminated	Tracking of the grants and impacts on service delivery and Breakdown of funds per ministry for LG housed in the central government budget.
Partnership on promoting equity, transparency and fairness in grants developed Local governments lagging behind identified through service delivery data analysis	Partnership on promoting equity, transparency and fairness in grants developed Data to identify local governments lagging behind Collected and analyzed	Partnership on promoting equity, transparency and fairness in grants developed Data to identify local governments lagging behind Collected and analyzed
Data on grants transfers analysed and produce statistical trends by sector Collected consolidated and validated National and LG budgets Analyzed for compliance; adequacy, equity in allocations and absorption issues	Data on grants transfers and produce statistical trends by sector Collected consolidated and validated National and LG budgets Analyzed for compliance; adequacy, equity in allocations and absorption issues	Data on grants transfers and produce statistical trends by sector Collected consolidated and validated National and LG budgets Analyzed for compliance; adequacy, equity in allocations and absorption issues

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Quarter 1

Annual Plans	Quarter's Plan	Revised Plans
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		
The share of revenue between Central and local governments taking into account parameters of national priorities at program and subprogram level of funding established	NA	NA
Local government budgets analyzed for compliance with legal requirement and provided with feedback	Local government budgets analyzed for compliance with legal requirement and provided with feedback	Local government budgets analyzed for compliance with legal requirement and provided with feedback
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		
Local Government Budget Forum at regional levels Conducted to discuss local government funding and budget implementation issues	Local Government Budget Forum at regional levels Conducted to discuss local government funding and budget implementation issues	Local Government Budget Forum at regional levels Conducted to discuss local government funding and budget implementation issues
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		
Technical support provided on Integrated Revenue Administration System rolled out to LGs	Support provided on Integrated Revenue Administration System rolled out to LGs	Support provided on Integrated Revenue Administration System rolled out to LGs
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		
Technical support provided on Integrated Revenue Administration System rolled out to LGs	Support provided on Integrated Revenue Administration System rolled out to LGs	Support provided on Integrated Revenue Administration System rolled out to LGs
Development Projects		
N/A		

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

Table 4.1: NTR Collections (Billions)

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Table 4.2: Off-Budget Expenditure By Department and Project

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Table 4.3: Vote Crosscutting Issues

i) Gender and Equity

Objective:	Negotiate on gender and equity enhancing conditional grant funded programs between MDAs with Conditional grants and local governments
Issue of Concern:	Inadequate of gender and equity issues in planning and budgeting leading to wide economic social inequities.
Planned Interventions:	Review grants allocation formula & models in light of sector policies to in-build crosscutting issues like poverty, HIV/AIDS, gender & environment Negotiate on gender-enhancing conditional grant funded programs between MDAs with Conditional grants
Budget Allocation (Billion):	0.250
Performance Indicators:	Number of Recommendations and undertakings implemented from the Conditional grants negotiations
Actual Expenditure By End Q1	0.150
Performance as of End of Q1	The Commission facilitated meetings with the 9 Ministries in the various programs catering for equitable distribution of resources and ensuring the decentralized services are fully funded. In the agriculture sector it was agreed the program would come up with alternative ways of livelihood where people could be facilitated and supported in other complementary livelihood projects such as cage fish farming so that the poverty burden can be reduced by venturing in other economic activities To support the children in school it was agreed that MoFPED was to increase capitation for the UPE and USE in line with the program target as agreed in the Program operation manual for UGIFT from the current 17,000 per child per year because it was inadequate for service delivery MoES undertook to increase the grant for children with special needs because the current funding of 22,000 for primary and 192,000 for secondary was inadequate to support the children the increment for capitation for the UPE and USE would be as per the program targets agreed in the Program operation manual for UGIFT.
Reasons for Variations	

ii) HIV/AIDS

Objective:	Staff sensitization programmes on HIV/AIDS policy and capacity building
Issue of Concern:	There is no deliberate strategy for HIV/AIDS in the Commission
Planned Interventions:	Staff sensitization programmes on HIV/AIDS policy and capacity building
Budget Allocation (Billion):	0.180
Performance Indicators:	Number of Staff that have been sensitized on HIV/AIDS
Actual Expenditure By End Q1	
Performance as of End of Q1	
Reasons for Variations	

iii) Environment

Objective:	Assessing the LGs budgets (especially projects profiles on their attention to environmental and social safeguards)
Issue of Concern:	Non-observance of environmental issues during planning and budgeting and allocations

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Planned Interventions:	Assessing the LGs budgets (especially projects profiles on their attention to environmental and social safeguards)
Budget Allocation (Billion):	0.250
Performance Indicators:	LGs supported in adhering to the Environmental and social safeguard's guidelines
Actual Expenditure By End Q1	
Performance as of End of Q1	
Reasons for Variations	

iv) Covid

Objective:	Copying mechanisms in Covid 19 Environment
Issue of Concern:	Inadequate post Covid measures on improvement of staff performance
Planned Interventions:	Undertake Systems Re-Engineering efforts adopt to post COVID and performance Improvement Support COVID 19 Interventions through sensitization and provision of equipment’s LGFC will negotiate with MDAS on copying mechanisms of supporting service delivery
Budget Allocation (Billion):	0.250
Performance Indicators:	Number of Recommendations implemented on Covid 19 measures
Actual Expenditure By End Q1	
Performance as of End of Q1	
Reasons for Variations	