

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

V1: Summary of Issues in Budget Execution**Table V1.1: Overview of Vote Expenditures (US\$ Billion)**

	Approved Budget	Revised Budget	Released by End Q2	Spent by End Q2	% Budget Released	% Budget Spent	% Releases Spent	
Recurrent	Wage	1.619	1.619	0.809	0.805	50.0 %	50.0 %	99.5 %
	Non-Wage	9.289	9.289	4.849	4.567	52.0 %	49.2 %	94.2 %
Dev.	GoU	0.100	0.100	0.050	0.003	50.0 %	3.0 %	6.0 %
	Ext Fin.	0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
GoU Total		11.008	11.008	5.708	5.375	51.9 %	48.8 %	94.2 %
Total GoU+Ext Fin (MTEF)		11.008	11.008	5.708	5.375	51.9 %	48.8 %	94.2 %
Arrears		0.003	0.003	0.000	0.000	0.0 %	0.0 %	0.0 %
Total Budget		11.010	11.010	5.708	5.375	51.8 %	48.8 %	94.2 %
<i>A.I.A Total</i>		0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Grand Total		11.010	11.010	5.708	5.375	51.8 %	48.8 %	94.2 %
Total Vote Budget Excluding Arrears		11.008	11.008	5.708	5.375	51.9 %	48.8 %	94.2 %

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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 Q2	Spent by End Q2	% Budget Released	% Budget Spent	%Releases Spent
Programme:14 Public Sector Transformation	9.113	9.113	5.263	5.034	57.8 %	55.2 %	95.6%
Sub SubProgramme:01 Finance and Administration	5.760	5.760	3.592	3.396	62.4 %	59.0 %	94.6%
Sub SubProgramme:02 Local Government Financing	3.353	3.353	1.671	1.637	49.8 %	48.8 %	98.0%
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	0.446	0.341	24.8 %	19.0 %	76.6%
Sub SubProgramme:02 Local Government Financing	1.798	1.798	0.446	0.341	24.8 %	19.0 %	76.6%
Total for the Vote	11.010	11.010	5.708	5.375	51.8 %	48.8 %	94.2 %

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Table V1.3: High Unspent Balances and Over-Expenditure in the Approved Budget (Ushs Bn)*(i) Major unspent balances***Departments , Projects****Programme:14 Public Sector Transformation****Sub SubProgramme:01 Finance and Administration****Sub Programme: 04 Decentralization and Local Economic Development****0.144** Bn Shs | Department : 001 Governance and leadership

Reason: Activity was differed to Q3 due to busy scheduling during the festive season. Delays in procurement

*Items***0.013** UShs | 221001 Advertising and Public Relations

Reason: Procurement delays

0.025 UShs | 221008 Information and Communication Technology Supplies.

Reason: Procurement delays

0.020 UShs | 212102 Medical expenses (Employees)

Reason: Procurement delays

0.012 UShs | 223001 Property Management Expenses

Reason: Procurement delays

0.022 UShs | 227001 Travel inland

Reason: Activity differed to Q3 due to busy scheduling during the festive season

0.047 Bn Shs | Project : 1651 Retooling of Local Government Finance Commission

Reason: 0

*Items***0.047** UShs | 228003 Maintenance-Machinery & Equipment Other than Transport Equipment

Reason:

Sub SubProgramme:02 Local Government Financing**Sub Programme: 04 Decentralization and Local Economic Development****0.033** Bn Shs | Department : 001 Governance and leadership

Reason: 0

*Items***0.013** UShs | 221007 Books, Periodicals & Newspapers

Reason: Procurement delays

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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****0.065** Bn Shs | Department : 001 Grants Management

Reason: Activity was differed to Q3 due to busy scheduling during the festive season. Delays in procurement

*Items***0.042** UShs | 227001 Travel inland

Reason: The activity could not be carried out because delays in procurements

0.020 UShs | 221011 Printing, Stationery, Photocopying and Binding

Reason: Procurement Delays

0.039 Bn Shs | Department : 002 Sustainable services

Reason: 0

*Items***0.036** UShs | 227001 Travel inland

Reason: The activity could not be carried out because delays in procurements

0.003 UShs | 228002 Maintenance-Transport Equipment

Reason: Delays in Warranting the development budget

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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 2
Number of LGs provided with technical support	Number	30	24
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 2
Number of LGs provided with technical support	Number	30	24
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 2
Number of LGs provided with technical support	Number	30	24

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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 2
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 2
% increase in grants to LGs.		Percentage	20%	15.2%
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 2
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 2
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%	37%

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Performance highlights for the Quarter

Local Governments from two sub regions (Lango and Bunyoro) were provided with technical support in the implementation of a framework for linking LED initiatives to local revenue enhancement.

LGs that were supported from Bunyoro sub region local Governments included: Districts of Masindi; Kibaale, Kiryandongo, Buliisa, Kagadi, Kakumiro, Kikuube, Kyankwanzi, Nakasongola, and Hoima; including Masindi Municipality and Hoima City, total of twelve (12) LGs participated.

LGs that were supported from Lango sub region included: districts of Alebtong; Amolator; Apac, Dokolo, Kole; Kwanja; Lira; Otuke, Oyam, plus Apac Municipality and Lira City. A total of eleven (11) LGs participated.

Total number of LGs supported to implement the framework for linking LED initiatives for local revenue enhancement was twenty three (23).

Each of these LGs identified potential LED initiatives for local revenue enhancement in their respective localities.

Each LG drew an action plan upon which implementation of LED initiatives will be promoted and implemented.

The Commissioners outreach activity was carried out with an objective documenting issues related to policy on financing of LGs in light of the Constitutional mandate of the LGFC in the 12 LGs of Namayingo district, Kamuli Municipality, Kaliro district, Bunyangabo district; Kamwenge district; Kyenjojo district; Otuke district, Kole district; Apac Municipality; Mityana Municipality, Nakasongola and Butambala districts.

Commission members sought understanding issues related utilization of funds by grant; LGs experience in the implementation of Local Economic Development initiatives and local revenue enhancement; the extent to which local leaders are able to monitor government programmes; and any other issues that LGs feel required urgent policy attention.

Variances and Challenges

Delays in cash limits led to delays in start of the implementation of activities.

Challenges were faced in warranting the development budget for the quarter.

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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 Q2	Spent by End Q2	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:14 Public Sector Transformation	9.113	9.113	5.263	5.033	57.8 %	55.2 %	95.6 %
Sub SubProgramme:01 Finance and Administration	5.760	5.760	3.592	3.396	62.4 %	59.0 %	94.5 %
000014 Administrative and Support Services	5.760	5.760	3.592	3.396	62.4 %	59.0 %	94.5 %
Sub SubProgramme:02 Local Government Financing	3.353	3.353	1.671	1.637	49.8 %	48.8 %	98.0 %
390004 Research and evaluation	3.353	3.353	1.671	1.637	49.8 %	48.8 %	98.0 %
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 %	
Programme:18 Development Plan Implementation	1.798	1.798	0.446	0.342	24.8 %	19.0 %	76.8 %
Sub SubProgramme:02 Local Government Financing	1.798	1.798	0.446	0.342	24.8 %	19.0 %	76.8 %
320008 Community Outreach services	0.331	0.331	0.164	0.125	49.4 %	37.7 %	76.2 %
560006 Advisory Services	0.379	0.379	0.162	0.149	42.7 %	39.3 %	92.0 %
560007 Regulation and Compliance	0.413	0.413	0.120	0.068	29.1 %	16.5 %	56.7 %
560008 Revenue Mobilization	0.674	0.674	0.000	0.000	0.0 %	0.0 %	
Total for the Vote	11.010	11.010	5.708	5.375	51.8 %	48.8 %	94.2 %

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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 Q2	Spent by End Q2	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
211102 Contract Staff Salaries	1.619	1.619	0.809	0.805	50.0 %	49.7 %	99.5 %
211104 Employee Gratuity	0.523	0.523	0.261	0.261	50.0 %	50.0 %	100.0 %
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0.933	0.933	0.466	0.459	49.9 %	49.2 %	98.6 %
211107 Boards, Committees and Council Allowances	0.500	0.500	0.250	0.250	50.0 %	50.0 %	100.0 %
212101 Social Security Contributions	0.332	0.332	0.181	0.181	54.5 %	54.5 %	100.0 %
212102 Medical expenses (Employees)	0.180	0.180	0.090	0.070	50.0 %	38.8 %	77.6 %
212103 Incapacity benefits (Employees)	0.048	0.048	0.024	0.021	50.0 %	43.0 %	86.0 %
221001 Advertising and Public Relations	0.060	0.060	0.030	0.017	50.0 %	27.6 %	55.3 %
221002 Workshops, Meetings and Seminars	0.360	0.360	0.180	0.165	50.0 %	45.9 %	91.8 %
221003 Staff Training	0.200	0.200	0.100	0.100	50.0 %	50.0 %	100.0 %
221004 Recruitment Expenses	0.012	0.012	0.006	0.005	50.0 %	40.1 %	80.1 %
221005 Official Ceremonies and State Functions	0.040	0.040	0.020	0.010	50.0 %	25.6 %	51.3 %
221007 Books, Periodicals & Newspapers	0.051	0.051	0.026	0.009	50.0 %	18.5 %	37.0 %
221008 Information and Communication Technology Supplies.	0.075	0.075	0.038	0.013	50.0 %	16.8 %	33.6 %
221009 Welfare and Entertainment	0.038	0.038	0.019	0.018	50.0 %	47.9 %	95.8 %
221011 Printing, Stationery, Photocopying and Binding	0.168	0.168	0.084	0.061	50.0 %	36.4 %	72.8 %
221012 Small Office Equipment	0.012	0.012	0.006	0.005	50.0 %	42.4 %	84.8 %
223001 Property Management Expenses	0.066	0.066	0.033	0.021	50.0 %	31.9 %	63.9 %
223003 Rent-Produced Assets-to private entities	0.524	0.524	0.313	0.313	59.8 %	59.8 %	100.0 %
223005 Electricity	0.069	0.069	0.035	0.035	50.0 %	50.0 %	100.0 %
224011 Research Expenses	1.135	1.135	0.568	0.565	50.0 %	49.7 %	99.5 %
225101 Consultancy Services	1.815	1.815	0.907	0.881	50.0 %	48.6 %	97.1 %
227001 Travel inland	1.433	1.433	0.817	0.716	57.0 %	49.9 %	87.7 %
227004 Fuel, Lubricants and Oils	0.271	0.271	0.136	0.136	50.1 %	50.1 %	100.0 %
228002 Maintenance-Transport Equipment	0.458	0.458	0.260	0.255	56.9 %	55.7 %	98.0 %
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0.085	0.085	0.050	0.003	58.8 %	3.4 %	5.8 %
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 Q2	Spent by End Q2	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Total for the Vote	11.010	11.010	5.708	5.375	51.8 %	48.8 %	94.2 %

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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 Q2	Spent by End Q2	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:14 Public Sector Transformation	9.113	9.113	5.263	5.034	57.75 %	55.24 %	95.65 %
Sub SubProgramme:01 Finance and Administration	5.760	5.760	3.592	3.396	62.36 %	58.97 %	94.6 %
<i>Departments</i>							
001 Governance and leadership	5.660	5.660	3.542	3.394	62.6 %	60.0 %	95.8 %
<i>Development Projects</i>							
1651 Retooling of Local Government Finance Commission	0.100	0.100	0.050	0.003	50.0 %	3.0 %	6.0 %
Sub SubProgramme:02 Local Government Financing	3.353	3.353	1.671	1.637	49.84 %	48.84 %	98.0 %
<i>Departments</i>							
001 Governance and leadership	3.353	3.353	1.671	1.637	49.8 %	48.8 %	98.0 %
<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	1.671	1.637	49.84 %	48.84 %	98.0 %
<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	0.446	0.341	24.78 %	18.99 %	76.64 %
Sub SubProgramme:02 Local Government Financing	3.353	3.353	1.671	1.637	49.84 %	48.84 %	98.0 %
<i>Departments</i>							
001 Grants Management	0.792	0.792	0.282	0.217	35.6 %	27.4 %	77.0 %
002 Sustainable services	1.006	1.006	0.164	0.125	16.3 %	12.4 %	76.2 %
<i>Development Projects</i>							
N/A							
Total for the Vote	11.010	11.010	5.708	5.375	51.8 %	48.8 %	94.2 %

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

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Quarter 2: 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		
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.	3 Commission policy meetings were held reports produced and recommendations implemented. 3 Commission sub committee meetings were held. 1 Finance Committee meeting was held to discuss budget execution for quarte 2. Value for money and internal Audit Report were produced and discussed by top management. Commission premises were cleaned and maintained.	
8 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 were carried out. Staff Salaries and allowances were paid for 45 staff and members of the Commission. 3 Monthly procurement reports were produced	
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 were held on planning budgeting and reporting. 1 review retreat was held at Imperial royale hotel and budget working group meetings were held to prepare the Budget Framework Paper FY 2024/25. Parliament engagements carried out on the FY 2022/23 performance and the BFP for FY 2024/25	
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 report was prepared in the Program Budgeting System and submitted to MoFPED. The AC Telephone and Bio Metric Servicing was done. Serviced and supported ICT system in the Commission. Repairs and maintenance of 10 cars and machines was carried out.	

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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	Staff were sensitized on HIV/AIDS as the Commission up graded the medical insurance	
Staff mentored and bench making activities undertaken for 38 staff 15 female and 2	Staff mentoring was done for 38 staff 15 female and 23 males. Staff contracts were reviewed	
Training programs conducted for staff and members of the Commission	Capacity performance development plans were developed for contract renewal for staff	
LGFC Online Learning Systems 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	
National Forums attended. i.e. , Independence day Budget Conference etc	The Commission Secretary attended the budget conference	
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	
Member oversight roles carried out by the Commission	<p>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</p> <p>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%.</p>	
Rent water and electricity paid for the Commission	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	

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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		
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 was 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	Carried out Change management activities and trained staff in mindset change, enterprise development and retirement planning.	
	30 Tyres were procured for the Commission cars	

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

Item	Spent
211102 Contract Staff Salaries	419,504.097
211104 Employee Gratuity	257,356.592
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	228,327.891
211107 Boards, Committees and Council Allowances	130,413.476
212101 Social Security Contributions	48,682.599
212102 Medical expenses (Employees)	35,800.000
212103 Incapacity benefits (Employees)	10,927.134
221001 Advertising and Public Relations	14,950.000
221003 Staff Training	50,100.000
221004 Recruitment Expenses	1,808.684
221005 Official Ceremonies and State Functions	10,256.167
221007 Books, Periodicals & Newspapers	7,300.000
221008 Information and Communication Technology Supplies.	5,193.004
221009 Welfare and Entertainment	9,863.880
221012 Small Office Equipment	4,618.000
223001 Property Management Expenses	14,611.890
223003 Rent-Produced Assets-to private entities	101,500.374
223005 Electricity	18,500.000
224011 Research Expenses	221,857.250
225101 Consultancy Services	427,878.894
227001 Travel inland	77,986.059

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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		<i>US\$ Thousand</i>
Item		Spent
227004 Fuel, Lubricants and Oils		4,972.332
	Total For Budget Output	2,102,408.323
	Wage Recurrent	419,504.097
	Non Wage Recurrent	1,682,904.226
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	2,102,408.323
	Wage Recurrent	419,504.097
	Non Wage Recurrent	1,682,904.226
	Arrears	0.000
	<i>AIA</i>	0.000
<i>Development Projects</i>		
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		
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 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 were procured for the Commission	
Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>
Item		Spent
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		2,885.000
	Total For Budget Output	2,885.000
	GoU Development	2,885.000
	External Financing	0.000
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Project	2,885.000

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	GoU Development	2,885.000
	External Financing	0.000
	Arrears	0.000
	AIA	0.000

Sub SubProgramme:02 Local Government Financing*Departments***Department:001 Governance and leadership****Budget Output:390004 Research and evaluation****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 for Education, Health, water were reviewed and stakeholder consultations are were carried out.	
Local revenue enhancement management plans produced and LG Technical Planning Committees capacities enhanced to partake strategies that lead to self-reliance for LGs.	16 Local governments were supported to produce revenue enhancement management plans as a strategy in revenue mobilization and these include Kole Apach, Otuke, Oyam, Kikuube, Masindi, Kabale, Kakumiro, Dokolo, Amolator, Kalaki, Bududa, Sironko, Namisindwa, Manafwa, Mbale City.	
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.	2 regional consultative meeting on management of royalties were carried out on natural resources and participating 19 Local governments including Buikwe, Masindi, Nwoya, Kasese, Kanungu, Kasanda, Ntungamo, Mubende, Kiryandongo, Hoima, Busia, Namayingo, Tororo, Napak, Moroto, Jinja, Jinja City, Hoima, Njeru mc	

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

Item	Spent
221002 Workshops, Meetings and Seminars	75,260.000
221011 Printing, Stationery, Photocopying and Binding	28,378.950
224011 Research Expenses	13,647.750
225101 Consultancy Services	71,791.141
227001 Travel inland	46,099.199

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>
Item		Spent
227004 Fuel, Lubricants and Oils		46,061.640
228002 Maintenance-Transport Equipment		104,024.302
	Total For Budget Output	385,262.982
	Wage Recurrent	0.000
	Non Wage Recurrent	385,262.982
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	385,262.982
	Wage Recurrent	0.000
	Non Wage Recurrent	385,262.982
	Arrears	0.000
	<i>AIA</i>	0.000
<i>Development Projects</i>		
N/A		
Programme:17 Regional Balanced Development		
SubProgramme:01 Production and productivity		
Sub SubProgramme:02 Local Government Financing		
<i>Departments</i>		
Department:001 Governance and leadership		
Budget Output:000022 Research and Development		

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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PIAP Output: 17020801 4 Regional industrial and business parks established

Programme Intervention: 170208 Operationalize the Industrial and Business Parks situated in the target regions

Continue with Local Governments supported to operationalize the framework linking Local Revenue to Local Economic Development initiatives	<p>Local Governments from two sub regions (Lango and Bunyoro) were provided with technical support in the implementation of a framework for linking LED initiatives to local revenue enhancement.</p> <p>LGs that were supported from Bunyoro sub region local Governments included: Districts of Masindi; Kibaale, Kiryandongo, Buliisa, Kagadi, Kakumiro, Kikuube, Kyankwanzi, Nakasongola, and Hoima; including Masindi Municipality and Hoima City, total of twelve (12) LGs participated.</p> <p>LGs that were supported from Lango sub region included: districts of Alebtong; Amolator; Apac, Dokolo, Kole; Kwania; Lira; Otuke, Oyam, plus Apac Municipality and Lira City. A total of eleven (11) LGs participated.</p> <p>Total number of LGs supported to implement the framework for linking LED initiatives for local revenue enhancement was twenty three (23).</p> <p>Each of these LGs identified potential LED initiatives for local revenue enhancement in their respective localities.</p> <p>Each LG drew an action plan upon which implement</p>	
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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
<i>AIA</i>	0.000
Total For Department	0.000
Wage Recurrent	0.000

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Non Wage Recurrent	0.000
	Arrears	0.000
	<i>AIA</i>	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****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**Local Government Budget Forum at regional levels
Conducted to discuss local government funding and budget
implementation issues

Concept notes were developed for the budget forums

Expenditures incurred in the Quarter to deliver outputs*UShs Thousand*

Item	Spent
224011 Research Expenses	59,126.890
227001 Travel inland	90,000.000
Total For Budget Output	149,126.890
Wage Recurrent	0.000
Non Wage Recurrent	149,126.890
Arrears	0.000
<i>AIA</i>	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**Tracking of the grants and impacts on service delivery and
Breakdown of funds per ministry for LG housed in the
central government budget.Commenced the Tracking of the grants and impacts on
service delivery and Breakdown of funds per ministry for
LG housed in the central government budget stake holder
consulations were carried out

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

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		
Partnership on promoting equity, transparency and fairness in grants developed Data to identify local governments lagging behind Collected and analyzed		
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 was analyzed for quarter one and statistical trends by sector Collected consolidated and validated. National and LG budgets were analyzed for compliance; adequacy, equity in allocations and absorption issue	
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		
	<p>The share of revenue between Central and local governments was established to be at 15.2% 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.</p> <p>The Commission has been advocating for Local Governments to use the local revenue to complement grants from the Central government. To-date the Local Government revenue contribution to service delivery has improved from 15% to 37% however, this is below the target of 50%.</p> <p>Currently, LGs are spending local revenue mainly on administrative expense however, the Commission is advocating that LGs spend a minimum of 50% of locally raised revenue on basic services like education health roads water etc.</p>	
Local government budgets analyzed for compliance with legal requirement and provided with feedback	25 Local government were provided with feeds back on budgets analysed for compliance with legal requirement Kaberamaido, Bugiri, Nebi, Kyotera, Amudat, Maracha, Nebbi, Oyam, Hoima, Kitugum, Jijnja City, Bullisa, Packwach, Nakapiripirt, Amuru, Lamwo, Lwengo, Kikube, Mayuge, Moyo, Lwengo, Bukedea, Amuria, Zombo, Namutumba	

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>
Item		Spent
227001 Travel inland		67,592.702
	Total For Budget Output	67,592.702
	Wage Recurrent	0.000
	Non Wage Recurrent	67,592.702
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	216,719.592
	Wage Recurrent	0.000
	Non Wage Recurrent	216,719.592
	Arrears	0.000
	<i>AIA</i>	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	The Commission conducted a dialogue on the collection and sharing of Royalty fees, but found that even where the legal provision was clear the implementation and management was inadequate. this was held with the Local Government Busia, Jinja, Moroto, Mubende, Ntungamo, Masindi, Tororo, Moyo, Hoima Jinja city and crosscutting MDAs and Civil society organizations to discuss matters of management of royalties.	
Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>
Item		Spent
221011 Printing, Stationery, Photocopying and Binding		20,000.000
227001 Travel inland		82,630.067
227004 Fuel, Lubricants and Oils		17,000.000
228002 Maintenance-Transport Equipment		5,134.600
	Total For Budget Output	124,764.667
	Wage Recurrent	0.000

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Non Wage Recurrent	124,764.667
	Arrears	0.000
	<i>AIA</i>	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 provided on Integrated Revenue Administration System rolled out to LGs	Technical support in IRAS was provided on IRAS in 31 Local governments Soroti, Soroti City, Tororo, Tororo Mc, Moroto, Moroto Mc, Busia, Busia Mc, Hoima, Hoima Mc, Mukono, Kayunga, Nasana Mc, Entebbe Mc, Buikwe, Gulu, Gulu City, Lira City, Kitgum, Kitgum Mc, Amolator, Adjumani, Kabale, Kabale Mc, Ntungamo, Ntungamo Mc, Mbarara, Mbarara Mc, Kasese, Kasese Mc.	
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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**

Support provided on Integrated Revenue Administration System rolled out to LGs	Technical support in IRAS was provided on IRAS in 31 Local governments Soroti, Soroti City, Tororo, Tororo Mc, Moroto, Moroto Mc, Busia, Busia Mc, Hoima, Hoima Mc, Mukono, Kayunga, Nasana Mc, Entebbe Mc, Buikwe, Gulu, Gulu City, Lira City, Kitgum, Kitgum Mc, Amolator, Adjumani, Kabale, Kabale Mc, Ntungamo, Ntungamo Mc, Mbarara, Mbarara Mc, Kasese, Kasese Mc.	
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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
<i>AIA</i>	0.000
Total For Department	124,764.667
Wage Recurrent	0.000
Non Wage Recurrent	124,764.667
Arrears	0.000
<i>AIA</i>	0.000

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
<i>Development Projects</i>		
N/A		
GRAND TOTAL		2,832,040.564
Wage Recurrent		419,504.097
Non Wage Recurrent		2,409,651.467
GoU Development		2,885.000
External Financing		0.000
Arrears		0.000
<i>AIA</i>		0.000

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

Quarter 2: 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	
<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	
<p>8 Commission policy meetings held reports produced and recommendations implemented.</p> <p>24 Commission sub committee meetings</p> <p>4 Finance Committee meetings held</p> <p>4 Value for money and internal Audit Reports produced. Commission premises cleaned and Maintained.</p>	<p>7 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.</p> <p>2 Finance Committee meeting was held and 2 Value for money and internal Audit Report produced. Commission premises were cleaned and Maintained.</p>
<p>48 Stake Holders engagement carried out.</p> <p>Staff Salaries and allowances paid for for 45 staff and members of the Commission</p> <p>12 Monthly procurement reports produced</p> <p>Obsolete assets disposed off based on board of survey report.</p>	<p>20 Stake Holders engagement were held on</p> <ol style="list-style-type: none"> 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 2

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>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.</p>	<p>7 Technical meetings were held on the, i)Planning and budgeting for quarter one, The annual report for FY 2022/23, Evaluating of the strategic plan, Preparatory meetings for the Budget framework paper for FY 2024/25. Program working group meetings held. 1 review retreat was held at Imperial royale hotel and budget working group meetings were held to prepare the Budget Framework Paper FY 2024/25. Parliament engagements carried out on the FY 2022/23 performance and the BFP for FY 2024/25</p>
<p>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.</p>	<p>2 progress report were produced for 4th Quarter FY 2022/23 and st Quarter FY 2023/24 and these were 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 twice. The ICT system was serviced. Repairs and maintenance was done for 30 cars and machines repairs and maintenance carried out.</p>
<p>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</p>	<p>Staff were sensitized on HIV/AIDS as the Commission up graded the medical insurance</p>
<p>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</p>	<p>Staff performance agreements were agreed on monitored and appraised for 19 staff of the Commission that needed new contracts. Staff mentoring was done for 38 staff 15 female and 23 males. Staff contracts were reviewed</p>
<p>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)</p>	<p>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). Capacity performance development plans were developed for contract renewal for staff</p>
<p>Change Management activities developed and implemented for 38 staff LGFC Client Charter developed and implemented Records Management System Developed and Implemented for 38 staff</p>	<p>Develop LGFC Client Charter- Resource Person handling. Review of the Human Resource Policy for Effective Management of Human Resources commenced</p>
<p>4 National Forums attended. i.e. NRM Day, women day, Independence day, budget day</p>	<p>The Commission attended the national Youth Day in Kabale District Local government. The Commission Secretary attended the budget conference</p>

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

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	
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
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 2 outreach activities in the LGs with an objective documenting issue related to policy on financing of LGs in light of the Constitutional mandate of the LGFC. This was carried out in the 24 LGs of Butebo, Kibuku, Budaka, Kalaki, Kapelebyong, Katakwi, Buhweju, Isingiro, Kazo, Terego, Koboko, Maracha, Namayingo district, Kamuli Municipality, Kaliro district, Bunyangabo district; Kamwenge district; Kyenjojo district; Otuke district, Kole district; Apac Municipality; Mityana Municipality, Nakasongola and Butambala districts.
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 was 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	Carried out Change management activities and trained staff in mindset change, enterprise development and retirement planning.
80 Tyres for the Commission cars procured	30 Tyres were procured for the Commission cars 30 Tyres were procured for the Commission cars

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	805,079.000
211104 Employee Gratuity	261,350.842
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	459,398.473
211107 Boards, Committees and Council Allowances	249,995.364
212101 Social Security Contributions	180,871.176
212102 Medical expenses (Employees)	69,800.000
212103 Incapacity benefits (Employees)	20,650.134
221001 Advertising and Public Relations	16,575.000
221003 Staff Training	100,000.000

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>
Item	Spent
221004 Recruitment Expenses	4,808.684
221005 Official Ceremonies and State Functions	10,256.167
221007 Books, Periodicals & Newspapers	9,449.426
221008 Information and Communication Technology Supplies.	12,581.590
221009 Welfare and Entertainment	18,397.880
221012 Small Office Equipment	5,088.000
223001 Property Management Expenses	21,081.890
223003 Rent-Produced Assets-to private entities	313,229.702
223005 Electricity	34,500.000
224011 Research Expenses	221,857.250
225101 Consultancy Services	427,878.894
227001 Travel inland	77,986.059
227004 Fuel, Lubricants and Oils	72,778.082
Total For Budget Output	3,393,613.613
Wage Recurrent	805,079.000
Non Wage Recurrent	2,588,534.613
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	3,393,613.613
Wage Recurrent	805,079.000
Non Wage Recurrent	2,588,534.613
Arrears	0.000
<i>AIA</i>	0.000
<i>Development Projects</i>	
Project:1651 Retooling of Local Government Finance Commission	
Budget Output:000014 Administrative and Support Services	

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
Project:1651 Retooling of Local Government Finance Commission	
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	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 were procured for the Commission
1 Network Switch 2 Access Points Routers 8 tablets	NA
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	
	<i>UShs Thousand</i>
Item	Spent
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	2,885.000
Total For Budget Output	2,885.000
GoU Development	2,885.000
External Financing	0.000
Arrears	0.000
<i>AIA</i>	0.000
Total For Project	2,885.000
GoU Development	2,885.000
External Financing	0.000
Arrears	0.000
<i>AIA</i>	0.000
Sub SubProgramme:02 Local Government Financing	
<i>Departments</i>	
Department:001 Governance and leadership	
Budget Output:390004 Research and evaluation	

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

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	
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 for Education, Health, water were reviewed and stakeholder consultations are were carried out.
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 26 LGs of Ngora, Namutumba, Nakapiripirit, Buikwe, Sheema, Buhweju, Ibanda, Otuke, Sembabule, Amuru, Kole Apach, Otuke, Oyam, Kikuube, Masindi, Kabale, Kakumiro, Dokolo, Amolator, Kalaki, Bududa, Sironko, Namisindwa, Manafwa, Mbale City.
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. 2 regional consultative meeting on management of royalties were carried out on natural resources and participating 19 Local governments including Buikwe, Masindi, Nwoya, Kasese, Kanungu, Kasanda, Ntungamo, Mubende, Kiryandongo, Hoima, Busia, Namayingo, Tororo, Napak, Moroto, Jinja, jinja City, Hoima, Njeru mc
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	
<i>UShs Thousand</i>	
Item	Spent
221002 Workshops, Meetings and Seminars	165,258.377
221011 Printing, Stationery, Photocopying and Binding	41,307.170
224011 Research Expenses	283,851.250
225101 Consultancy Services	453,464.328
227001 Travel inland	397,632.660
227004 Fuel, Lubricants and Oils	46,061.640
228002 Maintenance-Transport Equipment	249,846.063
Total For Budget Output	1,637,421.488
Wage Recurrent	0.000
Non Wage Recurrent	1,637,421.488
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	1,637,421.488

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	
	Wage Recurrent	0.000
	Non Wage Recurrent	1,637,421.488
	Arrears	0.000
	AIA	0.000

Development Projects

N/A

Programme:17 Regional Balanced Development**SubProgramme:01 Production and productivity****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

LGs supported on the framework linking LR to LED initiatives. The activity was implemented in two sub regions namely Teso and Acholi. A total of 21 LGs were supported in the implementation of the framework linking Local Economic Development (LED) to enhancement of local revenue.

The LGs supported were from Teso and Acholi sub regions. These included: Gulu City, Kitgum district; Kitgum Municipality; Lamwo district; Agago district; Pader district; Omoro district; Nwoya district; Amuru district; Soroti City; Soroti district; Kumi district; Kumi Municipality; Bukedea district, Ngora district; Serere district; Kaberamaido district; Amuria district and Katakwi district.

Total number of participants that participated in the activity in both regions was 60 LG technical staff of which 8 (13%) were female and 52 (87%) male.

Local Governments from two sub regions (Lango and Bunyoro) were provided with technical support in the implementation of a framework for linking LED initiatives

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

*UShs Thousand***Item****Spent**

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	
	Total For Budget Output	0.000
	Wage Recurrent	0.000
	Non Wage Recurrent	0.000
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	0.000
	Wage Recurrent	0.000
	Non Wage Recurrent	0.000
	Arrears	0.000
	<i>AIA</i>	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****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

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

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	
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	Concept notes were developed for the budget forums
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	
	<i>US\$ Thousand</i>
Item	Spent
224011 Research Expenses	59,126.890
227001 Travel inland	90,000.000
Total For Budget Output	149,126.890
Wage Recurrent	0.000
Non Wage Recurrent	149,126.890
Arrears	0.000
<i>AIA</i>	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	Commenced the Tracking of the grants and impacts on service delivery and Breakdown of funds per ministry for LG housed in the central government budget stake holder consultations were carried out
Partnership on promoting equity, transparency and fairness in grants developed Local governments lagging behind identified through service delivery data analysis	NA

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

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	
<p>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</p>	<p>Data on grants transfers was analyzed for quarter one and statistical trends by sector Collected consolidated and validated. National and LG budgets were analyzed for compliance; adequacy, equity in allocations and absorption issue</p>
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	
<p>The share of revenue between Central and local governments taking into account parameters of national priorities at program and subprogram level of funding established</p>	<p>The share of revenue between Central and local governments was established to be at 15.2% 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. The Commission has been advocating for Local Governments to use the local revenue to complement grants from the Central government. To-date the Local Government revenue contribution to service delivery has improved from 15% to 37% however, this is below the target of 50%. Currently, LGs are spending local revenue mainly on administrative expense however, the Commission is advocating that LGs spend a minimum of 50% of locally raised revenue on basic services like education health roads water etc.</p>
<p>Local government budgets analyzed for compliance with legal requirement and provided with feedback</p>	<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 discretional donor budget support) .</p> <p>Data validation was done for 39 LGs of Tororo, Bukwo, Ntoroko, Terego, Apac Mc, Kapchorwa, Kumi Mc, Rakia, Serere, Gulu city Mbale City, Buikwe, Kayunga and Kaperebyong DLG Kaberamaido, Bugiri, Nebi, Kyotera, Amudat, Maracha, Nebbi, Oyam, Hoima, Kitugum, Jijnja City, Bullisa, Packwach, Nakapiripirt, Amuru, Lamwo, Lwengo, Kikube, Mayu</p>

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		<i>US\$ Thousand</i>
Item		Spent
227001 Travel inland		67,592.702
	Total For Budget Output	67,592.702
	Wage Recurrent	0.000
	Non Wage Recurrent	67,592.702
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	216,719.592
	Wage Recurrent	0.000
	Non Wage Recurrent	216,719.592
	Arrears	0.000
	<i>AIA</i>	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	The Commission conducted a dialogue on the collection and sharing of Royalty fees, but found that even where the legal provision was clear the implementation and management was inadequate. this was held with the Local Government Busia, Jinja, Moroto, Mubende, Ntungamo, Masindi, Tororo, Moyo, Hoima Jinja city and crosscutting MDAs and Civil society organizations to discuss matters of management of royalties.	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		<i>US\$ Thousand</i>
Item		Spent
221011 Printing, Stationery, Photocopying and Binding		20,000.000
227001 Travel inland		82,630.067
227004 Fuel, Lubricants and Oils		17,000.000
228002 Maintenance-Transport Equipment		5,134.600
	Total For Budget Output	124,764.667
	Wage Recurrent	0.000
	Non Wage Recurrent	124,764.667

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Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
	Arrears 0.000
	<i>AIA</i> 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**

Technical support provided on Integrated Revenue Administration System rolled out to LGs	Technical support in IRAS was provided on IRAS in 43 Local governments Soroti, Soroti City, Tororo, Tororo Mc, Moroto, Moroto Mc, Busia, Busia Mc, Hoima, Hoima Mc, Mukono, Kayunga, Nasana Mc, Entebbe Mc, Buikwe, Gulu, Gulu City, Lira City, Kitgum, Kitgum Mc, Amolator, Adjumani, Kabale, Kabale Mc, Ntungamo, Ntungamo Mc, Mbarara, Mbarara Mc, Kasese, Kasese Mc.
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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	Follow up on the implementation of Integrated Revenue Administration System (IRAS) was conducted in 43 local governments of Hoima city, Kitgum MC, Adjumani district, Lira district, Soroti district, Amuria district, Pac mc, Busia mc, Wakiso district, Masaka city, Fort Portal city and Mbale city. In addition, refresher training was conducted in Napak, Otuke ,Moyo, Amudat, Amolatar ,Mubende, omoro, Kasese Soroti, Soroti City, Tororo, Tororo Mc, Moroto, Moroto Mc, Busia, Busia Mc, Hoima, Hoima Mc, Mukono, Kayunga, Nasana Mc, Entebbe Mc, Buikwe, Gulu, and Gulu City
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Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs*US\$ Thousand*

Item	Spent
Total For Budget Output	0.000
Wage Recurrent	0.000
Non Wage Recurrent	0.000
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	124,764.667
Wage Recurrent	0.000
Non Wage Recurrent	124,764.667
Arrears	0.000
<i>AIA</i>	0.000

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Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	
<i>Development Projects</i>		
N/A		
	GRAND TOTAL	5,375,404.360
	Wage Recurrent	805,079.000
	Non Wage Recurrent	4,567,440.360
	GoU Development	2,885.000
	External Financing	0.000
	Arrears	0.000
	<i>AIA</i>	0.000

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Quarter 2

Quarter 3: Revised Workplan

Annual Plans	Quarter's Plan	Revised Plans
Programme:14 Public Sector Transformation		
SubProgramme:04		
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		
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.	3 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	12 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. 1 review retreat and budget working group meetings held to prepare the Ministerial Policy Statement 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. 1 review retreat and budget working group meetings held to prepare the Ministerial Policy Statement FY 2023/24 carried out.

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Quarter 2

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		
<p>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.</p>	<p>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.</p>	<p>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.</p>
<p>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</p>	<p>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</p>	<p>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</p>
<p>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</p>	<p>NA</p>	
<p>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)</p>	<p>Training programs conducted for staff and members of the Commission</p>	<p>Training programs conducted for staff and members of the Commission</p>
<p>Change Management activities developed and implemented for 38 staff LGFC Client Charter developed and implemented Records Management System Developed and Implemented for 38 staff</p>	<p>NA</p>	
<p>4 National Forums attended. i.e. NRM Day, women day, Independence day, budget day</p>	<p>4 National Forums attended. i.e. NRM Day, women day, Independence day African day of Decentralization</p>	<p>4 National Forums attended. i.e. NRM Day, women day, Independence day African day of Decentralization</p>

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

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	NITA U audit recommendations implemented	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	NA	

Development Projects

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Quarter 2

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	NA	
1 Network Switch 2 Access Points Routers 8 tablets	NA	
Sub SubProgramme:02 Local Government Financing		
<i>Departments</i>		
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.

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Quarter 2

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.
<i>Development Projects</i>		
N/A		
Programme:17 Regional Balanced Development		
SubProgramme:01		
Sub SubProgramme:02 Local Government Financing		
<i>Departments</i>		
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	Produce a report on Local Governments supported to operationalize the framework linking Local Revenue to Local Economic Development initiatives	Produce a report on Local Governments supported to operationalize the framework linking Local Revenue to Local Economic Development initiatives
<i>Development Projects</i>		
N/A		
Programme:18 Development Plan Implementation		
SubProgramme:02		
Sub SubProgramme:02 Local Government Financing		
<i>Departments</i>		
Department:001 Grants Management		

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Quarter 2

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	
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	
Local Government Budget Forum at regional levels Conducted to discuss local government funding and budget implementation issues	NA	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	.
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	.
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 2

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	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 taking into account parameters of national priorities at program and subprogram level of funding established
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	.
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
<i>Development Projects</i>		
N/A		

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Quarter 2

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

Table 4.1: NTR Collections (Billions)

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Quarter 2

Table 4.2: Off-Budget Expenditure By Department and Project

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

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 Q2	0.125
Performance as of End of Q2	The Commission facilitated negotiation meetings with the 9 Ministries, crosscutting votes including Equal Opportunities Commissions in the various programs catering for equitable distribution of resources and ensuring the decentralized services are fully funded. i. In the agriculture sector it was agreed the program develop alternative livelihood for fishermen who had lost their livelihoods. These could be facilitated and supported from other complementary livelihood projects such as cage/pond fish farming so that the poverty burden can be reduced by venturing in other economic activities.
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 Q2	0.068
Performance as of End of Q2	Staff were sensitized on HIV/AIDS as the Commission up graded the medical insurance
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
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

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Actual Expenditure By End Q2
Performance as of End of Q2
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 Q2	0.125
Performance as of End of Q2	Systems Re-Engineering efforts were adopted to manage post COVID and performance Improvement LGFC negotiated with MDAS on copying mechanisms of supporting service delivery post Covid in the Local Governments
Reasons for Variations	