

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

Quarter 4

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

	Approved Budget	Revised Budget	Released by End Q4	Spent by End Q4	% Budget Released	% Budget Spent	% Releases Spent
Recurrent	Wage	1.619	1.619	1.619	100.0 %	99.0 %	99.4 %
	Non-Wage	9.289	9.469	9.413	101.0 %	101.3 %	100.0 %
Dev't.	GoU	0.100	0.100	0.050	50.0 %	50.0 %	100.0 %
	Ext Fin.	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
<b>GoU Total</b>		<b>11.008</b>	<b>11.188</b>	<b>11.082</b>	<b>100.7 %</b>	<b>100.6 %</b>	<b>99.9 %</b>
<b>Total GoU+Ext Fin (MTEF)</b>		<b>11.008</b>	<b>11.188</b>	<b>11.082</b>	<b>100.7 %</b>	<b>100.6 %</b>	<b>99.9 %</b>
Arrears		0.003	0.003	0.000	0.0 %	0.0 %	0.0 %
<b>Total Budget</b>		<b>11.010</b>	<b>11.190</b>	<b>11.082</b>	<b>100.6 %</b>	<b>100.5 %</b>	<b>99.9 %</b>
<i>A.I.A Total</i>		0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
<b>Grand Total</b>		<b>11.010</b>	<b>11.190</b>	<b>11.082</b>	<b>100.6 %</b>	<b>100.5 %</b>	<b>99.9 %</b>
<b>Total Vote Budget Excluding Arrears</b>		<b>11.008</b>	<b>11.188</b>	<b>11.082</b>	<b>100.7 %</b>	<b>100.6 %</b>	<b>99.9 %</b>

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

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q4	Spent by End Q4	% Budget Released	% Budget Spent	%Releases Spent
<b>Programme:14 Public Sector Transformation</b>	<b>9.113</b>	<b>9.113</b>	<b>9.019</b>	<b>9.009</b>	<b>99.0 %</b>	<b>98.9 %</b>	<b>99.9%</b>
Sub SubProgramme:01 Finance and Administration	5.760	5.760	5.679	5.669	98.6 %	98.4 %	99.8%
Sub SubProgramme:02 Local Government Financing	3.353	3.353	3.339	3.339	99.6 %	99.6 %	100.0%
<b>Programme:17 Regional Balanced Development</b>	<b>0.100</b>	<b>0.100</b>	<b>0.100</b>	<b>0.100</b>	<b>100.0 %</b>	<b>100.0 %</b>	<b>100.0%</b>
Sub SubProgramme:02 Local Government Financing	0.100	0.100	0.100	0.100	100.0 %	100.0 %	100.0%
<b>Programme:18 Development Plan Implementation</b>	<b>1.798</b>	<b>1.978</b>	<b>1.963</b>	<b>1.963</b>	<b>109.2 %</b>	<b>109.2 %</b>	<b>100.0%</b>
Sub SubProgramme:02 Local Government Financing	1.798	1.978	1.963	1.963	109.2 %	109.2 %	100.0%
<b>Total for the Vote</b>	<b>11.010</b>	<b>11.190</b>	<b>11.082</b>	<b>11.072</b>	<b>100.6 %</b>	<b>100.6 %</b>	<b>99.9 %</b>

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

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***V2: Performance Highlights*****Table V2.1: PIAP outputs and output Indicators**

<b>Programme:14 Public Sector Transformation</b>			
SubProgramme:04 Decentralization and Local Economic Development			
Sub SubProgramme:01 Finance and Administration			
<b>Department:001 Governance and leadership</b>			
Budget Output: 000014 Administrative and Support Services			
<b>PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements</b>			
<b>Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity</b>			
<b>PIAP Output Indicators</b>	<b>Indicator Measure</b>	<b>Planned 2023/24</b>	<b>Actuals By END Q 4</b>
Number of LGs provided with technical support	Number	30	30
<b>Project:1651 Retooling of Local Government Finance Commission</b>			
Budget Output: 000014 Administrative and Support Services			
<b>PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements</b>			
<b>Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity</b>			
<b>PIAP Output Indicators</b>	<b>Indicator Measure</b>	<b>Planned 2023/24</b>	<b>Actuals By END Q 4</b>
Number of LGs provided with technical support	Number	30	30
Sub SubProgramme:02 Local Government Financing			
<b>Department:001 Governance and leadership</b>			
Budget Output: 390004 Research and evaluation			
<b>PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements</b>			
<b>Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity</b>			
<b>PIAP Output Indicators</b>	<b>Indicator Measure</b>	<b>Planned 2023/24</b>	<b>Actuals By END Q 4</b>
Number of LGs provided with technical support	Number	30	30

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<b>Programme:17 Regional Balanced Development</b>				
SubProgramme:01 Production and productivity				
Sub SubProgramme:02 Local Government Financing				
<b>Department:001 Governance and leadership</b>				
Budget Output: 000022 Research and Development				
<b>PIAP Output: 17020801 4 Regional industrial and business parks established</b>				
<b>Programme Intervention: 170208 Operationalize the Industrial and Business Parks situated in the target regions</b>				
<b>PIAP Output Indicators</b>		<b>Indicator Measure</b>	<b>Planned 2023/24</b>	<b>Actuals By END Q 4</b>
Number of industrial and business parks		Number	0%	
<b>Programme:18 Development Plan Implementation</b>				
SubProgramme:02 Resource Mobilization and Budgeting				
Sub SubProgramme:02 Local Government Financing				
<b>Department:001 Grants Management</b>				
Budget Output: 560006 Advisory Services				
<b>PIAP Output: 18012001 Adequacy for and equity in financing of LGs</b>				
<b>Programme Intervention: 180120 Strengthen the alignment of the Sector, MDA and LG Plans to the NDP III</b>				
<b>PIAP Output Indicators</b>		<b>Indicator Measure</b>	<b>Planned 2023/24</b>	<b>Actuals By END Q 4</b>
% increase in grants to LGs.		Percentage	20%	15.2%
Budget Output: 560007 Regulation and Compliance				
<b>PIAP Output: 18012001 Adequacy for and equity in financing of LGs</b>				
<b>Programme Intervention: 180120 Strengthen the alignment of the Sector, MDA and LG Plans to the NDP III</b>				
<b>PIAP Output Indicators</b>		<b>Indicator Measure</b>	<b>Planned 2023/24</b>	<b>Actuals By END Q 4</b>
% increase in grants to LGs.		Percentage	20%	15.2%
<b>Department:002 Sustainable services</b>				
Budget Output: 320008 Community Outreach services				
<b>PIAP Output: 18010601 Enhanced Local Revenue</b>				
<b>Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels</b>				
<b>PIAP Output Indicators</b>		<b>Indicator Measure</b>	<b>Planned 2023/24</b>	<b>Actuals By END Q 4</b>
Percentage of LG Budgets financed by LR (Average)		Percentage	43%	37%
Proportion of LGs implementing the Local revenue enhancement management plans		Percentage	60%	60%

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<b>Programme:18 Development Plan Implementation</b>			
SubProgramme:02 Resource Mobilization and Budgeting			
Sub SubProgramme:02 Local Government Financing			
<b>Department:002 Sustainable services</b>			
Budget Output: 560008 Revenue Mobilization			
<b>PIAP Output: 18010601 Enhanced Local Revenue</b>			
<b>Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels</b>			
<b>PIAP Output Indicators</b>	<b>Indicator Measure</b>	<b>Planned 2023/24</b>	<b>Actuals By END Q 4</b>
Percentage of LG Budgets financed by LR (Average)	Percentage	43%	37%
Proportion of LGs implementing the Local revenue enhancement management plans	Percentage	60%	60%
LG revenues as a Percentage of their Budgets	Proportion	37%	37%

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## Performance highlights for the Quarter

A midterm review (MTR) was conducted to assess the implementation status of the agreements signed for the fiscal year 2024/25. The review aimed to determine the progress made by the respective parties involved in the agreements.

During the negotiations, a total of 110 issues were discussed, leading to 458 undertakings signed between the parties. The responsibilities for these undertakings were distributed as follows: Line Ministries: 201 undertakings, Local Governments (LGs): 207 undertakings, Crosscutting Ministries, Departments, and Agencies (MDAs): 50 undertakings

By the midterm point, the implementation status was as follows: Implemented undertakings: 224 (48.9%) Pending undertakings: 234 (51%)

The performance analysis by the parties revealed the following implementation rates: Line Ministries: 45.3%, Local Governments: 54.1%, Crosscutting MDAs: 42%

A Think Tank consultative meeting was conducted to support the operations of the Local Revenue Enhancement Coordinating Committee. The meeting focused on local revenue enhancement and included stakeholders from various stakeholders to discuss challenges and recommendation in revenue generating areas of Mining and Minerals Act, Uganda Wild life Authority, Electricity Act, Park user fees, Property rates, Local Service tax, Trading license, Market dues, Commercial farmers.

Refresher training and follow-up sessions on the implementation of the Integrated Revenue Administration System (IRAS) were conducted in four centers: Gulu, Mbarara, Hoima, and Mbale. Each center hosted eight local governments, each represented by five participants. The specific local governments involved in each center were: Gulu: Koboko District Local Government (DLG), Koboko Municipal Council (MC), Nebbi DLG, Nebbi MC, Pakwach .

The Commission carried out outreach activities on how central grants are being utilized particularly grants under the roads, agriculture, environment, and climate change sectors this was carried out in 12 LGs

## Variations and Challenges

The development budget was not fully released, it performed at 50% yet the Commission had started the procurement process for retooling items.

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

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q4	Spent by End Q4	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
<b>Programme:14 Public Sector Transformation</b>	<b>9.113</b>	<b>9.113</b>	<b>9.019</b>	<b>9.009</b>	<b>99.0 %</b>	<b>98.9 %</b>	<b>99.9 %</b>
<b>Sub SubProgramme:01 Finance and Administration</b>	<b>5.760</b>	<b>5.760</b>	<b>5.679</b>	<b>5.669</b>	<b>98.6 %</b>	<b>98.4 %</b>	<b>99.8 %</b>
000014 Administrative and Support Services	5.760	5.760	5.679	5.669	98.6 %	98.4 %	99.8 %
<b>Sub SubProgramme:02 Local Government Financing</b>	<b>3.353</b>	<b>3.353</b>	<b>3.339</b>	<b>3.339</b>	<b>99.6 %</b>	<b>99.6 %</b>	<b>100.0 %</b>
390004 Research and evaluation	3.353	3.353	3.339	3.339	99.6 %	99.6 %	100.0 %
<b>Programme:17 Regional Balanced Development</b>	<b>0.100</b>	<b>0.100</b>	<b>0.100</b>	<b>0.100</b>	<b>100.0 %</b>	<b>100.0 %</b>	<b>100.0 %</b>
<b>Sub SubProgramme:02 Local Government Financing</b>	<b>0.100</b>	<b>0.100</b>	<b>0.100</b>	<b>0.100</b>	<b>100.0 %</b>	<b>100.0 %</b>	<b>100.0 %</b>
000022 Research and Development	0.100	0.100	0.100	0.100	100.0 %	100.0 %	100.0 %
<b>Programme:18 Development Plan Implementation</b>	<b>1.798</b>	<b>1.978</b>	<b>1.963</b>	<b>1.963</b>	<b>109.2 %</b>	<b>109.2 %</b>	<b>100.0 %</b>
<b>Sub SubProgramme:02 Local Government Financing</b>	<b>1.798</b>	<b>1.978</b>	<b>1.963</b>	<b>1.963</b>	<b>109.2 %</b>	<b>109.2 %</b>	<b>100.0 %</b>
320008 Community Outreach services	0.331	0.331	0.327	0.326	98.6 %	98.6 %	99.7 %
560006 Advisory Services	0.379	0.559	0.559	0.559	147.4 %	147.4 %	100.0 %
560007 Regulation and Compliance	0.413	0.413	0.413	0.413	100.0 %	100.0 %	100.0 %
560008 Revenue Mobilization	0.674	0.674	0.664	0.664	98.5 %	98.5 %	100.0 %
<b>Total for the Vote</b>	<b>11.010</b>	<b>11.190</b>	<b>11.082</b>	<b>11.072</b>	<b>100.6 %</b>	<b>100.6 %</b>	<b>99.9 %</b>

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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 Q4	Spent by End Q4	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
211102 Contract Staff Salaries	1.619	1.619	1.619	1.610	100.0 %	99.5 %	99.5 %
211104 Employee Gratuity	0.523	0.523	0.523	0.523	100.0 %	100.0 %	100.0 %
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0.933	0.933	0.933	0.933	100.0 %	100.0 %	100.0 %
211107 Boards, Committees and Council Allowances	0.500	0.500	0.500	0.500	100.0 %	100.0 %	100.0 %
212101 Social Security Contributions	0.332	0.332	0.332	0.332	100.0 %	100.0 %	100.0 %
212102 Medical expenses (Employees)	0.180	0.180	0.180	0.180	100.0 %	100.0 %	100.0 %
212103 Incapacity benefits (Employees)	0.048	0.048	0.040	0.040	83.3 %	83.3 %	100.0 %
221001 Advertising and Public Relations	0.060	0.060	0.060	0.060	100.0 %	100.0 %	100.0 %
221002 Workshops, Meetings and Seminars	0.360	0.426	0.426	0.426	118.3 %	118.3 %	100.0 %
221003 Staff Training	0.200	0.200	0.200	0.200	100.0 %	100.0 %	100.0 %
221004 Recruitment Expenses	0.012	0.012	0.012	0.012	100.0 %	100.0 %	100.0 %
221005 Official Ceremonies and State Functions	0.040	0.040	0.040	0.040	100.0 %	100.0 %	100.0 %
221007 Books, Periodicals & Newspapers	0.051	0.051	0.035	0.035	69.4 %	69.4 %	99.9 %
221008 Information and Communication Technology Supplies.	0.075	0.075	0.060	0.060	80.0 %	80.0 %	100.0 %
221009 Welfare and Entertainment	0.038	0.038	0.038	0.038	100.0 %	99.7 %	99.7 %
221011 Printing, Stationery, Photocopying and Binding	0.168	0.172	0.172	0.171	102.4 %	101.8 %	99.4 %
221012 Small Office Equipment	0.012	0.012	0.012	0.012	100.0 %	100.0 %	100.0 %
223001 Property Management Expenses	0.066	0.066	0.046	0.046	69.7 %	69.7 %	100.0 %
223003 Rent-Produced Assets-to private entities	0.524	0.524	0.524	0.524	100.0 %	100.0 %	100.0 %
223005 Electricity	0.069	0.069	0.069	0.069	100.0 %	100.0 %	100.0 %
224011 Research Expenses	1.135	1.135	1.135	1.135	100.0 %	100.0 %	100.0 %
225101 Consultancy Services	1.815	1.815	1.802	1.802	99.3 %	99.3 %	100.0 %
227001 Travel inland	1.433	1.543	1.543	1.543	107.7 %	107.7 %	100.0 %
227004 Fuel, Lubricants and Oils	0.271	0.271	0.271	0.271	100.0 %	100.0 %	100.0 %
228002 Maintenance-Transport Equipment	0.458	0.458	0.458	0.457	100.0 %	100.0 %	100.0 %
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0.085	0.085	0.050	0.050	58.8 %	58.8 %	100.0 %
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 Q4	Spent by End Q4	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
<b>Total for the Vote</b>	<b>11.010</b>	<b>11.190</b>	<b>11.082</b>	<b>11.072</b>	<b>100.6 %</b>	<b>100.6 %</b>	<b>99.9 %</b>

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

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q4	Spent by End Q4	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
<b>Programme:14 Public Sector Transformation</b>	9.113	9.113	9.019	9.009	98.97 %	98.86 %	99.89 %
<b>Sub SubProgramme:01 Finance and Administration</b>	5.760	5.760	5.679	5.669	98.60 %	98.43 %	99.8 %
<i>Departments</i>							
001 Governance and leadership	5.660	5.660	5.629	5.619	99.5 %	99.3 %	99.8 %
<i>Development Projects</i>							
1651 Retooling of Local Government Finance Commission	0.100	0.100	0.050	0.050	50.0 %	50.0 %	100.0 %
<b>Sub SubProgramme:02 Local Government Financing</b>	3.353	3.353	3.339	3.339	99.60 %	99.60 %	100.0 %
<i>Departments</i>							
001 Governance and leadership	3.353	3.353	3.339	3.339	99.6 %	99.6 %	100.0 %
<i>Development Projects</i>							
N/A							
<b>Programme:17 Regional Balanced Development</b>	0.100	0.100	0.100	0.100	100.00 %	100.00 %	100.00 %
<b>Sub SubProgramme:02 Local Government Financing</b>	0.100	0.100	0.100	0.100	100.00 %	100.00 %	100.0 %
<i>Departments</i>							
001 Governance and leadership	0.100	0.100	0.100	0.100	100.0 %	100.0 %	100.0 %
<i>Development Projects</i>							
N/A							
<b>Programme:18 Development Plan Implementation</b>	1.798	1.978	1.963	1.963	109.20 %	109.19 %	99.99 %
<b>Sub SubProgramme:02 Local Government Financing</b>	1.798	1.978	1.963	1.963	109.20 %	109.19 %	100.0 %
<i>Departments</i>							
001 Grants Management	0.792	0.972	0.972	0.972	122.7 %	122.7 %	100.0 %
002 Sustainable services	1.006	1.006	0.991	0.991	98.5 %	98.5 %	100.0 %
<i>Development Projects</i>							
N/A							
<b>Total for the Vote</b>	<b>11.010</b>	<b>11.190</b>	<b>11.082</b>	<b>11.072</b>	<b>100.6 %</b>	<b>100.6 %</b>	<b>99.9 %</b>

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

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**Quarter 4: Outputs and Expenditure in the Quarter**

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
<b>Programme:14 Public Sector Transformation</b>		
<b>SubProgramme:04 Decentralization and Local Economic Development</b>		
<b>Sub SubProgramme:01 Finance and Administration</b>		
<i>Departments</i>		
<b>Department:001 Governance and leadership</b>		
<b>Budget Output:000014 Administrative and Support Services</b>		
<b>PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements</b>		
<b>Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity</b>		
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.	2 Commission policy meetings were held and reports produced and recommendations implemented. 6 Commission subcommittee meetings were held. 1 Finance Committee meeting was held and Value for money and internal Audit Reports produced. Commission premises were cleaned and Maintained.	
12 Stake Holders engagement carried out. Staff Salaries and allowances paid for 45 staff and members of the Commission 3 Monthly procurement reports produced Obsolete assets disposed of based on board of survey report.	9 stakeholder engagements were carried out on Resource mobilization under REAP and with the Local government associations on improving financing for local governments. other stakeholder engagements included Sensitization training on Public Finance and management for enhanced service delivery in Management of taxes in public sector entities Asset utilization in public sector Entities Public finance management audits lessons and experiences Climate change opportunities and risk Stakeholder management and accountability in local governments Stakeholder engagement to disseminate the PPDA regulations to accounting officers.	
3 Technical meetings held on planning budgeting and reporting	3 Technical meetings held on planning budgeting and reporting	

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
<b>PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements</b>		
<b>Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity</b>		
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 PBS and submitted to MoFPED and OPM. Servicing was done for ICT equipment like desk top computers, servers, printers, photocopiers, projectors, laptops, switches, routers, firewall, central UPS, Biometric and fire extinguishers. Repairs and maintenance was done for 13 cars and machines.	
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 to reduce on the stigma carried out for 38 for (14 females and 254 males) Medical insurance package managed for staff 44 members and 3 dependents of the Commission	
Rewards Management and sanctions programmes developed and undertaken	Rewards Management and sanctions Committee was composed	
Training programs conducted for staff and members of the Commission	Training programs were conducted for drivers in road safety and highway code of etiquette and the Volunteers were trained on the public service procedures.	
4 National Forums attended. i.e. NRM Day, women day, Independence day African day of Decentralization	The Commission attended the labour day celebration, Heros day, the martyrs day	
Newspapers for the Commission bind. Conceptualization of E repository carried out	Newspapers for the quarter for the Commission were bound	
Member oversight roles carried out by the Commission	Member oversight roles were carried out by the Commission in 12 LGS of Moroto Municipality; Nakapiripirit district; Napak district, Pakwach district; Nebbi Municipality; Zombo district, Mbale City; Sironko district, Bulambuli district, Omoro district, Nwoya district and Amuru district establishing how central grants are being utilized particularly grants under the roads, agriculture, environment, and climate change sectors.	
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 paid for Uganda Evaluation association ACCA, CPA, CIPS	
NITA U audit recommendations implemented	Supply and installation of network cleanup for LGFC and implementation of NITA U recommendations was done	
Capacity Development implemented for 42 staff members	Capacity Development was carried out for 42 staff members	

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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**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**

	Supply of 36 tyres for 9 motor vehicles with Radical tubeless and computerized Alignment	
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**Expenditures incurred in the Quarter to deliver outputs** *US\$ Thousand*

Item	Spent
211102 Contract Staff Salaries	72,077.200
211104 Employee Gratuity	24,213.934
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	162,587.515
211107 Boards, Committees and Council Allowances	125,135.736
212101 Social Security Contributions	66,128.824
212102 Medical expenses (Employees)	61,217.562
212103 Incapacity benefits (Employees)	16,858.342
221001 Advertising and Public Relations	35,415.000
221003 Staff Training	50,310.000
221004 Recruitment Expenses	3,141.316
221005 Official Ceremonies and State Functions	21,947.833
221007 Books, Periodicals & Newspapers	8,445.539
221008 Information and Communication Technology Supplies.	43,296.410
221009 Welfare and Entertainment	704.760
221011 Printing, Stationery, Photocopying and Binding	27,010.000
221012 Small Office Equipment	6,836.400
223001 Property Management Expenses	15,153.306
223003 Rent-Produced Assets-to private entities	108,069.234
223005 Electricity	18,500.000
224011 Research Expenses	219,531.144
225101 Consultancy Services	95,120.452
227001 Travel inland	206,914.608
227004 Fuel, Lubricants and Oils	67,577.168
228002 Maintenance-Transport Equipment	114,266.892
<b>Total For Budget Output</b>	<b>1,570,459.175</b>
Wage Recurrent	72,077.200

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

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Non Wage Recurrent	1,498,381.975
	Arrears	0.000
	<i>AIA</i>	0.000
	<b>Total For Department</b>	<b>1,570,459.175</b>
	Wage Recurrent	72,077.200
	Non Wage Recurrent	1,498,381.975
	Arrears	0.000
	<i>AIA</i>	0.000

*Development Projects***Project:1651 Retooling of Local Government Finance Commission****Budget Output:000014 Administrative and Support Services****PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements****Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity**

Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>
Item		Spent
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		26,606.600
	<b>Total For Budget Output</b>	<b>26,606.600</b>
	GoU Development	26,606.600
	External Financing	0.000
	Arrears	0.000
	<i>AIA</i>	0.000
	<b>Total For Project</b>	<b>26,606.600</b>
	GoU Development	26,606.600
	External Financing	0.000
	Arrears	0.000
	<i>AIA</i>	0.000

**Sub SubProgramme:02 Local Government Financing***Departments***Department:001 Governance and leadership****Budget Output:390004 Research and evaluation**

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

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
<b>PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements</b>		
<b>Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity</b>		
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.	The grants allocation formulas were reviewed to assess the Adaptation to Socio-Economic Shocks, the grant allocation formulas accounted for vertical and horizontal allocation in response to socio-economic challenges, including COVID-19, inflation, population growth, disasters, and the influx of refugees. This adaptation aimed to enhance the resilience and responsiveness of the Education, Health, and Water sectors.	
Local revenue enhancement management plans produced and LG Technical Planning Committees capacities enhanced to partake strategies that lead to self-reliance for LGs.	Technical Planning Committees capacities for LGs were enhanced to partake strategies that lead to self-reliance for LGs by orienting and guide on the steps of the budget cycle and the relevant provisions of the Public Finance Management Act 2015 and the Sector Budgeting Manuals for the new grant allocation formulae so as to avoid the pitfalls experienced in their budgeting process.. Local Governments were supported 45 LGs of Pallisa DLG, Mbale City, Nebbi MC, Soroti City, Hoima City, Lira DLG, Pader DLG, Obongi DLG, Katakwi DLG, Koboko DLG, Arua City, Kaberamaido DLG, Adjumani, Maracha, Terego, Moyo, Madi-Okollo, Kibuku, Butebo, Kumi, Buyende, Alebtong, Kwania, Kayunga, Gulu city, Kagadi, Rakai, Gomba, Buikwe ,Nwoya, Buyende, Oyam, Ngora, Kibuku, Amuru, Kwania, Kitgum, Alebtong, Kapelbyong, Amuria, Lwengo, Nakaseke, Kagadi, Bulisa, Ngora, Serere	

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

<b>Item</b>	<b>Spent</b>
211102 Contract Staff Salaries	213,886.000
211104 Employee Gratuity	125,856.908
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	75,004.855
212101 Social Security Contributions	20,110.200
221002 Workshops, Meetings and Seminars	90,041.433
221007 Books, Periodicals & Newspapers	7,399.748
221009 Welfare and Entertainment	8,398.972
221011 Printing, Stationery, Photocopying and Binding	6,214.828

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

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
<b>Expenditures incurred in the Quarter to deliver outputs</b>		<i>US\$ Thousand</i>
<b>Item</b>		<b>Spent</b>
224011 Research Expenses		59,231.422
225101 Consultancy Services		334,135.272
227001 Travel inland		29,530.674
	<b>Total For Budget Output</b>	<b>969,810.312</b>
	Wage Recurrent	213,886.000
	Non Wage Recurrent	755,924.312
	Arrears	0.000
	<i>AIA</i>	0.000
	<b>Total For Department</b>	<b>969,810.312</b>
	Wage Recurrent	213,886.000
	Non Wage Recurrent	755,924.312
	Arrears	0.000
	<i>AIA</i>	0.000
<i>Development Projects</i>		
N/A		
<b>Programme:17 Regional Balanced Development</b>		
<b>SubProgramme:01 Production and productivity</b>		
<b>Sub SubProgramme:02 Local Government Financing</b>		
<i>Departments</i>		
<b>Department:001 Governance and leadership</b>		
<b>Budget Output:000022 Research and Development</b>		
<b>PIAP Output: 17020801 4 Regional industrial and business parks established</b>		
<b>Programme Intervention: 170208 Operationalize the Industrial and Business Parks situated in the target regions</b>		
Disseminate the report	Report was produced for the framework linking local revenue to local economic development.	
<b>Expenditures incurred in the Quarter to deliver outputs</b>		<i>US\$ Thousand</i>
<b>Item</b>		<b>Spent</b>
224011 Research Expenses		39,270.398
227001 Travel inland		10,479.500

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

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	<b>Total For Budget Output</b>	<b>49,749.898</b>
	Wage Recurrent	0.000
	Non Wage Recurrent	49,749.898
	Arrears	0.000
	<i>AIA</i>	0.000
	<b>Total For Department</b>	<b>49,749.898</b>
	Wage Recurrent	0.000
	Non Wage Recurrent	49,749.898
	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**

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

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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**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**

Midterm review on Negotiations between LGs and Programme line Ministries with decentralized services to improve on modalities of their implementation conducted	<p>A midterm review (MTR) was conducted to assess the implementation status of the agreements signed for the fiscal year 2024/25. The review aimed to determine the progress made by the respective parties involved in the agreements.</p> <p>During the negotiations, a total of 110 issues were discussed, leading to 458 undertakings signed between the parties. The responsibilities for these undertakings were distributed as follows: Line Ministries: 201 undertakings, Local Governments (LGs): 207 undertakings, Crosscutting Ministries, Departments, and Agencies (MDAs): 50 undertakings</p> <p>By the midterm point, the implementation status was as follows: Implemented undertakings: 224 (48.9%) Pending undertakings: 234 (51%)</p> <p>The performance analysis by the parties revealed the following implementation rates: Line Ministries: 45.3%, Local Governments: 54.1%, Crosscutting MDAs: 42%</p>	
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**Expenditures incurred in the Quarter to deliver outputs** *US\$ Thousand*

Item	Spent
211102 Contract Staff Salaries	13.576
211104 Employee Gratuity	35,268.000
212101 Social Security Contributions	52.805
221002 Workshops, Meetings and Seminars	66,000.000
221009 Welfare and Entertainment	53.000
221011 Printing, Stationery, Photocopying and Binding	4,004.362
224011 Research Expenses	67.110
227001 Travel inland	120,000.000
<b>Total For Budget Output</b>	<b>225,458.853</b>
Wage Recurrent	13.576
Non Wage Recurrent	225,445.277
Arrears	0.000
<i>AIA</i>	0.000

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

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
<b>Budget Output:560007 Regulation and Compliance</b>		
<b>PIAP Output: 18012001 Adequacy for and equity in financing of LGs</b>		
<b>Programme Intervention: 180120 Strengthen the alignment of the Sector, MDA and LG Plans to the NDP III</b>		
Partnership on promoting equity, transparency and fairness in grants developed Data to identify local governments lagging behind Collected and analyzed		
<b>PIAP Output: 18012002 Validate data on grants transfers updated</b>		
<b>Programme Intervention: 180120 Strengthen the alignment of the Sector, MDA and LG Plans to the NDP III</b>		
Feedback carried out for 5Lgs	Local government data was analyzed and feedback provided for 5 local governments Bushenyi Ishaka, Mbale city, Soroti City, Kumi Mc, Busia MC	
<b>Expenditures incurred in the Quarter to deliver outputs</b>		<i>US\$ Thousand</i>
<b>Item</b>		<b>Spent</b>
211102 Contract Staff Salaries		1,185.142
211104 Employee Gratuity		38,177.000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		729.850
212101 Social Security Contributions		6,324.743
221007 Books, Periodicals & Newspapers		3,380.000
221011 Printing, Stationery, Photocopying and Binding		10,000.000
225101 Consultancy Services		2,800.819
227001 Travel inland		16,673.184
	<b>Total For Budget Output</b>	<b>79,270.738</b>
	Wage Recurrent	1,185.142
	Non Wage Recurrent	78,085.596
	Arrears	0.000
	<i>AIA</i>	0.000
	<b>Total For Department</b>	<b>304,729.591</b>
	Wage Recurrent	1,198.718
	Non Wage Recurrent	303,530.873
	Arrears	0.000
	<i>AIA</i>	0.000
<b>Department:002 Sustainable services</b>		

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

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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**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	Think Tank consultative meeting on local revenue enhancement was held with various stakeholders to discuss challenges and recommendations in the local revenue areas of Mining and Minerals Act, Uganda Wild life Authority, Electricity Act, Park user fees, Property rates, Local Service tax, Trading license, Market dues, Commercial farmers	
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**Expenditures incurred in the Quarter to deliver outputs** *US\$ Thousand*

Item	Spent
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	772.200
221009 Welfare and Entertainment	650.000
227001 Travel inland	20,631.933
228002 Maintenance-Transport Equipment	28,487.967
<b>Total For Budget Output</b>	<b>50,542.100</b>
Wage Recurrent	0.000
Non Wage Recurrent	50,542.100
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**

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

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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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

Local Governments support in IRAS	Refresher Training and Follow up Follow up on the implementation of Integrated Revenue Administration System (IRAS) was conducted in four centres of Gulu(KobokoDLG, KobokoMC, Nebbi DLG,Nebbi MC,Pakwach DLG, Maracha DLG, Katakwi DLG, Madi-Okollo DLG), Mbarara(Kalungu DLG,Butambala DLG,Kisoro DLG, Lyantonde DLG, Kyotera DLG, Kanungu DLG, Bushenyi-Ishaka MC, Rukungiri DLG), Hoima(Kyankwanzi DLG, Kabarole DLG, Ntoroko DLG, Kibale DLG, Kiboga DLG,Nwoya DLG, Bundibugyo DLG, Kamwenge DLG) ,and Mbale(Bugiri DLG, Iganga DLG, Iganga MC, Bukedea DLG, Kamuli DLG, Sironko DLG, Budaka DLG, Manafwa DLG).	
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Expenditures incurred in the Quarter to deliver outputs	US\$ Thousand
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Item	Spent
211102 Contract Staff Salaries	110,250.101
211104 Employee Gratuity	37,835.000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	1,116.100
221009 Welfare and Entertainment	146.000
221011 Printing, Stationery, Photocopying and Binding	20,000.000
225101 Consultancy Services	114,595.902
227001 Travel inland	38,972.000
<b>Total For Budget Output</b>	<b>322,915.103</b>
Wage Recurrent	110,250.101
Non Wage Recurrent	212,665.002
Arrears	0.000
<i>AIA</i>	0.000
<b>Total For Department</b>	<b>373,457.203</b>
Wage Recurrent	110,250.101
Non Wage Recurrent	263,207.102
Arrears	0.000
<i>AIA</i>	0.000

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

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
<i>Development Projects</i>		
N/A		
<b>GRAND TOTAL</b>		<b>3,294,812.779</b>
Wage Recurrent		397,412.019
Non Wage Recurrent		2,870,794.160
GoU Development		26,606.600
External Financing		0.000
Arrears		0.000
<i>AIA</i>		0.000

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

Quarter 4

**Quarter 4: Cumulative Outputs and Expenditure by End of Quarter**

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
<b>Programme:14 Public Sector Transformation</b>	
<b>SubProgramme:04 Decentralization and Local Economic Development</b>	
<b>Sub SubProgramme:01 Finance and Administration</b>	
<i>Departments</i>	
<b>Department:001 Governance and leadership</b>	
<b>Budget Output:000014 Administrative and Support Services</b>	
<b>PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements</b>	
<b>Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity</b>	
<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>10 Commission policy meetings were held and minutes produced. With 90% of the recommendations implemented.</p> <p>26 Commission subcommittee meetings were held for Finance and administration/ appointments' committee, Research and Policy and Audit committee.</p> <p>4 Finance Committee meeting were held to discuss the release and previous quarter performance of the Commission.</p> <p>4 Value for money and internal Audit Reports produced were produced for all the quarters</p> <p>Commission premises were cleaned and maintained for all quarters.</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>67 Stake Holders engagement were held on</p> <p>a) LG financing with ULGA UAAU Chairperson of CAOs and Chairperson of TC on issues facing local governments</p> <p>b) MoFPED and EOC on the gender responsive planning and budgeting majoring in equity in resource allocation given the peculiarities of some LGs.</p> <p>c) LGs assessment launch of the report on dissemination of LG management of service delivery the National synthesis report 2023</p> <p>d) Review and harmonization of the Tourism licensing and taxation framework for Ministry of Tourism wildlife and Antiquities.</p> <p>e) Committee on Parliament on Public Service and LG to discuss issues of financing for the Commission and the LGs.</p> <p>f) 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. etc</p> <p>Procurement reports were produced and submitted to PPDA</p>

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

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
<b>PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements</b>	
<b>Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity</b>	
<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>27 technical meetings focused on planning and budgeting for Q1, Q2, and Q3 were conducted. 4 meetings were held to finalize the annual report for FY 2022/23. 3 meetings were held to evaluate the strategic plan, resulting in a produced report. 6 preparatory meetings were conducted for the Budget Framework Paper for FY 2024/25.  3 technical meetings were held on reporting for Q1, Q2, and Q3. 1 review retreat was held at Imperial Royale Hotel, along with budget working group meetings to prepare the Budget Framework Paper for FY 2024/25. 5 engagements with Parliament addressed the FY 2022/23 annual performance, the Budget Framework Paper for FY 2024/25, and the Ministerial Policy Statement 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>4 vote quarterly progress reports were produced in the PBS and submitted to MoFPED and OPM. Servicing was done for ICT equipment like desk top computers, servers, printers, photocopiers, projectors, laptops, switches, routers, firewall, central UPS, Biometric and fire extinguishers for all 4 quarters. The ICT system in the Commission was serviced and supported. Repairs and maintenance were carried out on 20 cars.</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 for each</p>	<p>Staff were sensitized on HIV/AIDS Covid 19, Ebola and malaria to reduce on the stigma carried out for 38 members (14 females and 24 males) of staff and as the Commission up graded the medical insurance package for all staff members</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 37 staff of the Commission that needed new contracts. Staff mentoring was done for 38 staff 15 female and 23 males. Staff contracts were reviewed. Rewards Management and sanctions Committee was composed</p>

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

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
<b>PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements</b>	
<b>Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity</b>	
<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 were carried out in: Capacity enhancement on program-Based Budgeting for Administration Planning and Accounts and Procurement emphasis on the updated chart of accounts for government of Uganda. Public Procurement Management. Training On The Roles And Responsibilities Of Key Stakeholders In Public Procurement Process. Training On Public Procurement Reforms, Evaluation of Bids and Contract Management. Training programs were conducted for drivers in road safety and highway code of etiquette and the Volunteers were trained on the public service procedures.</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>Carried out Change management activities and trained staff in mindset change, enterprise development and retirement planning. Capacity performance development plans were developed for contract renewal for 26 staff. Capacity Needs Assessment was provided for directorates, departments and individuals and performance development plans were developed and implemented for 42 staff (7 female 31 males).</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 budget conference, Women's day, labour day, celebration, Heros day.</p>
<p>News papers for the Commission binded Conceptualization of E repository carried out</p>	<p>Newspapers for the Commission were bound and Conceptualization of E repository was carried out with the National Archive center</p>

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

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
<b>PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements</b>	
<b>Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity</b>	
Member oversight roles carried out by the Commission on implementation of climate change financing and implementation in the local governments	<p>The members of the Commission carried out 4 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. Focus was on how central grants are being utilized particularly grants under the roads, agriculture, environment, and climate change sectors.</p> <p>Issues related to implementation of Local Economic Development, and picking comments on the status of fiscal decentralization and the current LG system.</p> <p>How LG leaders are effectively executing the function of monitoring and evaluating government Programmes aimed at transforming the socioeconomic status of communities served.</p> <p>The annual sector negotiations on implementation modalities for conditional grants between the LGs and those sectors managing conditional grants</p> <p>General issues on fiscal decentralization and the current LG system</p> <p>This was carried out in 48 Lgs</p>
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
<p>One Commission website design carried out</p> <p>Two Pullup banners Printed</p> <p>One Anti virus subscription paid</p> <p>Ten Flash disks and three External hard drives purchased.</p> <p>NITA U audit recommendations implemented</p>	<p>One Commission website was updated</p> <p>Two Pullup banners for the Commission were printed</p> <p>One Anti virus subscription was paid</p> <p>Ten Flash disks and three External hard drives were purchased</p> <p>NITA U audit recommendations were implemented</p> <p>Supply and installation of network cleanup was done</p>
Capacity Development implemented for 42 staff members	<p>i. Carried out Change management activities and trained staff in mindset change, enterprise development and retirement planning.</p> <p>ii. Capacity performance development plans were developed for contract renewal for 26 staff.</p> <p>iii. Capacity Needs Assessment was provided for directorates, departments and individuals and performance development plans were developed and implemented for 42 staff (7 female 31males).</p>
80 Tyres for the Commission cars procured	Supply of 36 tyres for 9 motor vehicles with Radical tubeless and computerized Alignment

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

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>US\$ Thousand</i>
Item	Spent
211102 Contract Staff Salaries	881,456.200
211104 Employee Gratuity	285,564.776
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	626,013.988
211107 Boards, Committees and Council Allowances	499,820.000
212101 Social Security Contributions	247,000.000
212102 Medical expenses (Employees)	180,000.000
212103 Incapacity benefits (Employees)	40,000.000
221001 Advertising and Public Relations	60,000.000
221003 Staff Training	200,000.000
221004 Recruitment Expenses	12,000.000
221005 Official Ceremonies and State Functions	40,000.000
221007 Books, Periodicals & Newspapers	17,894.965
221008 Information and Communication Technology Supplies.	60,000.000
221009 Welfare and Entertainment	19,880.000
221011 Printing, Stationery, Photocopying and Binding	47,010.000
221012 Small Office Equipment	12,000.000
223001 Property Management Expenses	46,000.000
223003 Rent-Produced Assets-to private entities	524,000.000
223005 Electricity	69,000.000
224011 Research Expenses	441,388.394
225101 Consultancy Services	633,472.820
227001 Travel inland	300,000.000
227004 Fuel, Lubricants and Oils	208,161.000
228002 Maintenance-Transport Equipment	168,787.992
<b>Total For Budget Output</b>	<b>5,619,450.135</b>
Wage Recurrent	881,456.200
Non Wage Recurrent	4,737,993.935
Arrears	0.000
<i>AIA</i>	0.000
<b>Total For Department</b>	<b>5,619,450.135</b>

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

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
	Wage Recurrent 881,456.200
	Non Wage Recurrent 4,737,993.935
	Arrears 0.000
	<i>AIA</i> 0.000

*Development Projects***Project:1651 Retooling of Local Government Finance Commission****Budget Output:000014 Administrative and Support Services****PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements****Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity**

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	These items were procured but not paid for because the budget was not released fully
1 Network Switch 2 Access Points Routers 8 tablets	1 Network Switch procured 2 Access Points Routers procured 8 tablets procured

**Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs***UShs Thousand*

Item	Spent
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	50,000.000
<b>Total For Budget Output</b>	<b>50,000.000</b>
GoU Development	50,000.000
External Financing	0.000
Arrears	0.000
<i>AIA</i>	0.000
<b>Total For Project</b>	<b>50,000.000</b>
GoU Development	50,000.000
External Financing	0.000
Arrears	0.000

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

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
<i>AIA</i>	0.000
<b>Sub SubProgramme:02 Local Government Financing</b>	
<i>Departments</i>	
<b>Department:001 Governance and leadership</b>	
<b>Budget Output:390004 Research and evaluation</b>	
<b>PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements</b>	
<b>Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity</b>	
<p>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.</p>	<p>The grants allocation formulas were reviewed to assess the Adaptation to Socio-Economic Shocks, the grant allocation formulas accounted for vertical and horizontal allocation in response to socio-economic challenges, including COVID-19, inflation, population growth, disasters, and the influx of refugees. This adaptation aimed to enhance the resilience and responsiveness of the Education, Health, and Water sectors.</p>
<p>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.</p>	<p>The Commissions supported LGs in generation of local revenue enhancement management plans. This has improved on the financial stability and sustainability by Local Governments improving on the planning and forecasting of revenue aiding budget formulation and stability. This has been experienced in the LGS of Ngora, Namutumba, Nakapiripirit, Buikwe, Sheema, Buhweju, Ibanda, Otuke, Sembabule, Amuru, KoleApach, Otuke, Oyam, Kikuube, Masindi, Kabale, Kakumiro, Dokolo, Amolator, Kalaki, Bududa, Sironko, Namisindwa, Manafwa, Mbale City.</p> <p>The efforts in having local revenue enhancement plans have led to enhanced Public Services with increased revenue to local governments hence they can provide better public services, such as education, healthcare, and infrastructure.</p> <p>Technical Planning Committees capacities for LGs were enhanced to partake strategies that lead to self-reliance for LGs by orienting and guide on the steps of the budget cycle and the relevant provisions of the PFM</p>

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

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
<b>PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements</b>	
<b>Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity</b>	
<p>Activities in natural resources that have potential to generate local revenues for local governments finalized.</p> <p>New guidelines for the management royalties from natural resources for stakeholders developed and awareness on sources and benefit created.</p>	<p>The guidelines for the management of royalties from natural resources were updated in 20 local governments within the Kasese, Kasanda, Nwoya, Moyo, Ntungamo, Kanungu, Jinja, Busia, Moroto, and Namayingo, Kabale, Kamwenge, Kayunga, Nakaseke, Namayingo, Napak, Kapchorwa, Manafwa, Kiryandongo, and Kikuube districts.</p> <p>Two regional consultative meetings on the management of royalties from natural resources were held, involving 19 local governments, including Buikwe, Masindi, Nwoya, Kasese, Kanungu, Kasanda, Ntungamo, Mubende, Kiryandongo, Hoima, Busia, Namayingo, Tororo, Napak, Moroto, Jinja, Jinja City, Hoima, and Njeru Municipality.</p>
<i>US\$ Thousand</i>	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	Spent
<b>Item</b>	
211102 Contract Staff Salaries	213,886.000
211104 Employee Gratuity	125,856.908
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	155,739.272
212101 Social Security Contributions	27,110.200
221002 Workshops, Meetings and Seminars	360,000.000
221007 Books, Periodicals & Newspapers	14,118.148
221009 Welfare and Entertainment	8,398.972
221011 Printing, Stationery, Photocopying and Binding	50,393.828
224011 Research Expenses	592,022.800
225101 Consultancy Services	787,599.600
227001 Travel inland	705,934.804
227004 Fuel, Lubricants and Oils	46,061.640
228002 Maintenance-Transport Equipment	251,996.826
<b>Total For Budget Output</b>	<b>3,339,118.998</b>
Wage Recurrent	213,886.000
Non Wage Recurrent	3,125,232.998
Arrears	0.000
<i>AIA</i>	0.000
<b>Total For Department</b>	<b>3,339,118.998</b>

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

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	
	Wage Recurrent	213,886.000
	Non Wage Recurrent	3,125,232.998
	Arrears	0.000
	<i>AIA</i>	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

Report was produced for the framework linking local revenue to local economic development with data from the LGs of Abim district, Napak district, Koboong district, Moroto Municipality, Moroto district; Amudat district, Nakapiripirit district, Karenga district, Kotido district, Kotido Municipality, and Nabelatuk district.

**Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs***UShs Thousand*

Item	Spent
224011 Research Expenses	40,000.000
227001 Travel inland	60,000.000
<b>Total For Budget Output</b>	<b>100,000.000</b>
Wage Recurrent	0.000
Non Wage Recurrent	100,000.000
Arrears	0.000
<i>AIA</i>	0.000
<b>Total For Department</b>	<b>100,000.000</b>
Wage Recurrent	0.000
Non Wage Recurrent	100,000.000
Arrears	0.000

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

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
<i>AIA</i>	0.000
<i>Development Projects</i>	
N/A	
<b>Programme:18 Development Plan Implementation</b>	
<b>SubProgramme:02 Resource Mobilization and Budgeting</b>	
<b>Sub SubProgramme:02 Local Government Financing</b>	
<i>Departments</i>	
<b>Department:001 Grants Management</b>	
<b>Budget Output:560006 Advisory Services</b>	
<b>PIAP Output: 18012001 Adequacy for and equity in financing of LGs</b>	
<b>Programme Intervention: 180120 Strengthen the alignment of the Sector, MDA and LG Plans to the NDP III</b>	
<p>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</p>	<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. 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> <p>Grants allocation formula for Education, Health, water were reviewed and stakeholder consultations are were carried out in the LGs of Isingiro, Kamwenge, Kiryandong"</p>

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

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
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**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>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</p>	<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. 9 agreements were produced and presented at the Local governments budget consultative workshops"</p> <p>A midterm review (MTR) was conducted to assess the implementation status of the agreements signed for the fiscal year 2024/25. The review aimed to determine the progress made by the respective parties involved in the agreements.</p> <p>During the negotiations, a total of 110 issues were discussed, leading to 458 undertakings signed between the parties.</p>
<p>Local Government Budget Forum at regional levels Conducted to discuss local government funding and budget implementation issues</p>	<p>Two Local government regional forums were held in Mbale and Mbarara to provide a platform for LG stakeholders to discuss their funding and budget implementation challenges with local leaders being the main focus</p>
NA	NA
NA	NA
NA	NA
NA	NA
NA	NA
NA	NA
NA	NA
NA	NA

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
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Item	Spent
211102 Contract Staff Salaries	128,530.000
211104 Employee Gratuity	35,268.000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	25,978.000
212101 Social Security Contributions	15,624.000

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

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>US\$ Thousand</i>
Item	Spent
221002 Workshops, Meetings and Seminars	66,000.000
221009 Welfare and Entertainment	2,000.000
221011 Printing, Stationery, Photocopying and Binding	14,000.000
224011 Research Expenses	61,994.000
227001 Travel inland	210,000.000
<b>Total For Budget Output</b>	<b>559,394.000</b>
Wage Recurrent	128,530.000
Non Wage Recurrent	430,864.000
Arrears	0.000
<i>AIA</i>	0.000
<b>Budget Output:560007 Regulation and Compliance</b>	
<b>PIAP Output: 18012001 Adequacy for and equity in financing of LGs</b>	
<b>Programme Intervention: 180120 Strengthen the alignment of the Sector, MDA and LG Plans to the NDP III</b>	
Partnership on promoting equity, transparency and fairness in grants developed Local governments lagging behind identified through service delivery data analysis	LGFC continued to work with the MDAs related with fiscal decentralisation such as MoFPED, MoLG, OPM, Health, Education, Water, Works, Agriculture through the UGIFT-AF and its Technical Committees to ensure adequacy, equity, transparency and fairness in grants allocation are observed. Therefore A DLI verification on the status of achievement on the DLIs 1 and 2 for FY2024/25 was undertaken. A restructured draft of UGIFT-AF has been prepared and discussed, to shape future funding arrangements and reform other key components.
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 was analyzed for quarter one and Two and statistical trends by sector Collected consolidated and validated. National and LG budgets were analyzed for compliance; adequacy, equity in allocations and absorption issue Analysis of the FY 2023/24 Local Governments Budgets was done and National and LGs Budgets were analysed for Compliance; Adequacy, Equity in Allocations and Absorption issues

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

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
<b>PIAP Output: 18012002 Validate data on grants transfers updated</b>	
<b>Programme Intervention: 180120 Strengthen the alignment of the Sector, MDA and LG Plans to the NDP III</b>	
Review on sharing of resources among LGs Planned, facilitate, conduct, and findings disseminated	Finalized 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.
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>"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%. 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	<p>LGs data was analyzed and feedback provided for 14 local governments of Otuke, Lira city, Rukungiri Bugweri, Kabale MC, Napak, Kotido MC, Busia Mc Kibuku DLG, Bushenyi, Mbale, Soroti, Kumi MC, Busia. 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 . 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, Mayuge.</p>
<b>Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs</b> <span style="float: right;"><i>US\$ Thousand</i></span>	
<b>Item</b>	<b>Spent</b>
211102 Contract Staff Salaries	128,530.000
211104 Employee Gratuity	38,177.000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	34,502.000

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

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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
212101 Social Security Contributions	16,624.000
221007 Books, Periodicals & Newspapers	3,380.000
221009 Welfare and Entertainment	3,000.000
221011 Printing, Stationery, Photocopying and Binding	20,000.000
225101 Consultancy Services	58,691.000
227001 Travel inland	110,000.000
<b>Total For Budget Output</b>	<b>412,904.000</b>
Wage Recurrent	128,530.000
Non Wage Recurrent	284,374.000
Arrears	0.000
<i>AIA</i>	0.000
<b>Total For Department</b>	<b>972,298.000</b>
Wage Recurrent	257,060.000
Non Wage Recurrent	715,238.000
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

Local Revenue Enhancement Coordinating Committee meeting was held with the Local Government Busia, Jinja, Moroto, Mubende, Ntungamo, Masindi, Tororo, Moyo, Hoima Jinja city and crosscutting MDAs and Civil society organizations.

Think Tank consultative meeting on local revenue enhancement was held with various stakeholders to discuss challenges and recommendations in the local revenue areas of Mining and Minerals Act, Uganda Wild life Authority, Electricity Act, Park user fees, Property rates, Local Service tax, Trading license, Market dues, Commercial farmers

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

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>
Item	Spent
211102 Contract Staff Salaries	85,356.000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	30,048.000
212101 Social Security Contributions	16,219.000
221009 Welfare and Entertainment	3,000.000
221011 Printing, Stationery, Photocopying and Binding	20,000.000
227001 Travel inland	118,340.000
227004 Fuel, Lubricants and Oils	17,000.000
228002 Maintenance-Transport Equipment	36,505.600
<b>Total For Budget Output</b>	<b>326,468.600</b>
Wage Recurrent	85,356.000
Non Wage Recurrent	241,112.600
Arrears	0.000
<i>AIA</i>	0.000
<b>Budget Output:560008 Revenue Mobilization</b>	
<b>PIAP Output: 18010601 Enhanced Local Revenue</b>	
<b>Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels</b>	
Technical support provided on Integrated Revenue Administration System rolled out to LGs	Technical support in IRAS was provided on IRAS in 62 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 McKobokoDLG, KobokoMC, Nebbi DLG,Nebbi MC,Pakwach DLG, Maracha DLG, Katakwi DLG, Madi-Okollo DLG, Kalungu DLG,Butambala DLG,Kisoro DLG, Lyantonde DLG, Kyotera DLG, Kanungu DLG, Bushenyi-Ishaka MC, Rukungiri DLG, Kyankwanzi DLG, Kabarole DLG, Ntoroko DLG, Kibale DLG, Kiboga DLG,Nwoya DLG, Bundibugyo DLG, Kamwenge DLG, Mbale, Bugiri DLG, Iganga DLG, Iganga MC, Bukedea DLG, Kamuli DLG, Sironko DLG, Budaka DLG, Manafwa DLG

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

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
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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**

<p>Technical support provided on Integrated Revenue Administration System rolled out to LGs</p>	<p>Technical support in IRAS was provided on IRAS in 62 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 McKobokoDLG, KobokoMC, Nebbi DLG, Nebbi MC, Pakwach DLG, Maracha DLG, Katakwi DLG, Madi-Okollo DLG, Kalungu DLG, Butambala DLG, Kisoro DLG, Lyantonde DLG, Kyotera DLG, Kanungu DLG, Bushenyi-Ishaka MC, Rukungiri DLG, Kyankwanzi DLG, Kabarole DLG, Ntoroko DLG, Kibale DLG, Kiboga DLG, Nwoya DLG, Bundibugyo DLG, Kamwenge DLG, Mbale, Bugiri DLG, Iganga DLG, Iganga MC, Bukedea DLG, Kamuli DLG, Sironko DLG, Budaka DLG, Manafwa DLG.</p>
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Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
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Item	Spent
211102 Contract Staff Salaries	172,492.996
211104 Employee Gratuity	37,835.000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	60,935.000
212101 Social Security Contributions	9,584.000
221009 Welfare and Entertainment	2,000.000
221011 Printing, Stationery, Photocopying and Binding	20,000.000
225101 Consultancy Services	322,484.000
227001 Travel inland	38,972.000
<b>Total For Budget Output</b>	<b>664,302.996</b>
Wage Recurrent	172,492.996
Non Wage Recurrent	491,810.000
Arrears	0.000
<i>AIA</i>	0.000
<b>Total For Department</b>	<b>990,771.596</b>
Wage Recurrent	257,848.996
Non Wage Recurrent	732,922.600
Arrears	0.000

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

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	
<i>AIA</i>		0.000
<i>Development Projects</i>		
N/A		
	<b>GRAND TOTAL</b>	<b>11,071,638.729</b>
	Wage Recurrent	1,610,251.196
	Non Wage Recurrent	9,411,387.533
	GoU Development	50,000.000
	External Financing	0.000
	Arrears	0.000
	<i>AIA</i>	0.000

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

Quarter 4

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

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

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

Quarter 4

**Table 4.2: Off-Budget Expenditure By Department and Project**

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

Quarter 4

Table 4.3: Vote Crosscutting Issues

**i) Gender and Equity**

<b>Objective:</b>	Negotiate on gender and equity enhancing conditional grant funded programs between MDAs with Conditional grants and local governments
<b>Issue of Concern:</b>	Inadequate of gender and equity issues in planning and budgeting leading to wide economic social inequities.
<b>Planned Interventions:</b>	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
<b>Budget Allocation (Billion):</b>	0.250
<b>Performance Indicators:</b>	Number of Recommendations and undertakings implemented from the Conditional grants negotiations
<b>Actual Expenditure By End Q4</b>	
<b>Performance as of End of Q4</b>	
<b>Reasons for Variations</b>	

**ii) HIV/AIDS**

<b>Objective:</b>	Staff sensitization programmes on HIV/AIDS policy and capacity building
<b>Issue of Concern:</b>	There is no deliberate strategy for HIV/AIDS in the Commission
<b>Planned Interventions:</b>	Staff sensitization programmes on HIV/AIDS policy and capacity building
<b>Budget Allocation (Billion):</b>	0.180
<b>Performance Indicators:</b>	Number of Staff that have been sensitized on HIV/AIDS
<b>Actual Expenditure By End Q4</b>	0.02
<b>Performance as of End of Q4</b>	Staff were sensitized on HIV/AIDS as the Commission
<b>Reasons for Variations</b>	

**iii) Environment**

<b>Objective:</b>	Assessing the LGs budgets (especially projects profiles on their attention to environmental and social safeguards)
<b>Issue of Concern:</b>	Non-observance of environmental issues during planning and budgeting and allocations
<b>Planned Interventions:</b>	Assessing the LGs budgets (especially projects profiles on their attention to environmental and social safeguards)
<b>Budget Allocation (Billion):</b>	0.250
<b>Performance Indicators:</b>	LGs supported in adhering to the Environmental and social safeguard's guidelines
<b>Actual Expenditure By End Q4</b>	
<b>Performance as of End of Q4</b>	
<b>Reasons for Variations</b>	

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

Quarter 4

## iv) Covid

<b>Objective:</b>	Copying mechanisms in Covid 19 Environment
<b>Issue of Concern:</b>	Inadequate post Covid measures on improvement of staff performance
<b>Planned Interventions:</b>	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
<b>Budget Allocation (Billion):</b>	0.250
<b>Performance Indicators:</b>	Number of Recommendations implemented on Covid 19 measures
<b>Actual Expenditure By End Q4</b>	
<b>Performance as of End of Q4</b>	
<b>Reasons for Variations</b>	