

VOTE: 147 Local Government Finance Commission (LGFC)

V1: Summary of Issues in Budget Execution

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

	Approved Budget	Revised Budget	Released by End Dec	Spent by End Dec	% Budget Released	% Budget Spent	% Releases Spent	
Recurrent	Wage	1.619	1.619	0.809	0.809	50.0 %	50.0 %	100.0 %
	Non-Wage	8.239	8.239	4.164	3.971	50.5 %	48.2 %	95.4 %
Dev.	GoU	0.360	0.360	0.360	0.360	100.0 %	100.0 %	100.0 %
	Ext Fin.	0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
GoU Total		10.218	10.218	5.333	5.140	52.2 %	50.3 %	96.4 %
Total GoU+Ext Fin (MTEF)		10.218	10.218	5.333	5.140	52.2 %	50.3 %	96.4 %
Arrears		0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Total Budget		10.218	10.218	5.333	5.140	52.2 %	50.3 %	96.4 %
<i>A.I.A Total</i>		0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Grand Total		10.218	10.218	5.333	5.140	52.2 %	50.3 %	96.4 %
Total Vote Budget Excluding Arrears		10.218	10.218	5.333	5.140	52.2 %	50.3 %	96.4 %

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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 Dec	Spent by End Dec	% Budget Released	% Budget Spent	%Releases Spent
Programme:14 Public Sector Transformation	8.330	8.330	4.445	4.258	53.4 %	51.1 %	95.8 %
Sub SubProgramme:01 Finance and Administration	5.770	5.770	3.620	3.439	62.7 %	59.6 %	95.0 %
Sub SubProgramme:02 Local Government Financing	2.560	2.560	0.825	0.820	32.2 %	32.0 %	99.4 %
Programme:17 Regional Balanced Development	0.099	0.099	0.000	0.000	0.0 %	0.0 %	0.0 %
Sub SubProgramme:02 Local Government Financing	0.099	0.099	0.000	0.000	0.0 %	0.0 %	0.0 %
Programme:18 Development Plan Implementation	1.789	1.789	0.888	0.882	49.7 %	49.3 %	99.3 %
Sub SubProgramme:02 Local Government Financing	1.789	1.789	0.888	0.882	49.7 %	49.3 %	99.3 %
Total for the Vote	10.218	10.218	5.334	5.140	52.2 %	50.3 %	96.4 %

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

(i) Major unspent balances

Departments , Projects

Sub SubProgramme:01 Finance and Administration

Sub Programme: 04 Decentralization and Local Economic Development

Bn Shs	Department : 001 Governance and leadership
	Reason: Funds for the Activity moved to Q3 due to delayed correspondences on benchmarking Procurement Process

Items

0.166	USShs	221003 Staff Training
		Reason:

0.006	USShs	223001 Property Management Expenses
		Reason:

0.002	USShs	224011 Research Expenses
		Reason:

Bn Shs	Project : 1651 Retooling of Local Government Finance Commission
	Reason: 0

Items

Sub SubProgramme:02 Local Government Financing

Sub Programme: 02 Resource Mobilization and Budgeting

0.006	Bn Shs	Department : 001 Grants Management
		Reason: 0

Items

0.004	USShs	221011 Printing, Stationery, Photocopying and Binding
		Reason:

0.001	Bn Shs	Department : 002 Sustainable services
		Reason: 0

Items

0.001	USShs	211106 Allowances (Incl. Casuals, Temporary, sitting allowances)
		Reason:

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(i) Major unspent balances

Departments , Projects

Sub SubProgramme:02 Local Government Financing

Sub Programme: 04 Decentralization and Local Economic Development

Bn Shs | Department : 001 Governance and leadership

Reason: Funds for the Activity moved to Q3 due to delayed correspondences on benchmarking
Procurement Process

Items

0.003 | UShs | 211104 Employee Gratuity

Reason:

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V2: Performance Highlights

Table V2.1: PIAP outputs and output Indicators

Programme:14 Public Sector Transformation			
SubProgramme:04 Decentralization and Local Economic Development			
Sub SubProgramme:01 Finance and Administration			
Department:001 Governance and leadership			
Budget Output: 000014 Administrative and Support Services			
PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements			
Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity			
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Dec
Number of LGs provided with technical support	Number	30	20
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 2024/25	Actuals By END Dec
Number of LGs provided with technical support	Number	30	20
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 2024/25	Actuals By END Dec
% increase in grants to LGs.	Percentage	22%	14%
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 2024/25	Actuals By END Dec
Percentage of LG Budgets financed by LR (Average)	Percentage	50%	40%
Proportion of LGs implementing the Local revenue enhancement management plans	Percentage	80%	60%

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Programme:18 Development Plan Implementation			
SubProgramme:02 Resource Mobilization and Budgeting			
Sub SubProgramme:02 Local Government Financing			
Department:002 Sustainable services			
Budget Output: 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 2024/25	Actuals By END Dec
Percentage of LG Budgets financed by LR (Average)	Percentage	50%	40%
Proportion of LGs implementing the Local revenue enhancement management plans	Percentage	80%	60%
LG revenues as a Percentage of their Budgets	Proportion	30%	

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Performance highlights for the Quarter

Refresher training sessions and follow-up activities on the implementation of the Integrated Revenue Administration System (IRAS) were conducted in three regional centers:

Lira Center: Participants included representatives from Kalaki DLG, Lamwo DLG, Serere DLG, Ngora DLG, Nansana MC, Karega DLG, and Zombo DLG.

Mbale Center: Attendees represented Kotido DLG, Kwanja DLG, Nakapiririt DLG, Lira City, Kween DLG, and Bulambuli DLG.

Mbarara Center: Participants came from Ibanda DLG, Kazo DLG, Mitooma DLG, Masaka City, Rubirizi DLG, Kitagwenda DLG, Kasese DLG, and Kamwenge DLG.

The training aimed to equip participants with knowledge of the new IRAS Version III, enhancing their capacity to use the system efficiently and effectively. Key activities included:

- a) Presentations on the progress of IRAS implementation.
- b) Highlights of the new features in IRAS Version III.
- c) Guidance on generating local revenue registers from the IRAS database.
- d) Creation and management of user rights, among other critical system functionalities.

Variations and Challenges

NoN

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V3: Details of Releases and Expenditure

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

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Dec	Spent by End Dec	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:14 Public Sector Transformation	8.330	8.330	4.445	4.259	53.4 %	51.1 %	95.8 %
Sub SubProgramme:01 Finance and Administration	5.770	5.770	3.620	3.439	62.7 %	59.6 %	95.0 %
000014 Administrative and Support Services	5.770	5.770	3.620	3.439	62.7%	59.6%	95.0%
Sub SubProgramme:02 Local Government Financing	2.560	2.560	0.825	0.820	32.2 %	32.0 %	99.4 %
390004 Research and evaluation	2.560	2.560	0.825	0.820	32.2%	32.0%	99.4%
Programme:17 Regional Balanced Development	0.099	0.099	0.000	0.000	0.0 %	0.0 %	0.0 %
Sub SubProgramme:02 Local Government Financing	0.099	0.099	0.000	0.000	0.0 %	0.0 %	0.0 %
000022 Research and Development	0.099	0.099	0.000	0.000	0.0%	0.0%	0.0%
Programme:18 Development Plan Implementation	1.789	1.789	0.888	0.882	49.7 %	49.3 %	99.3 %
Sub SubProgramme:02 Local Government Financing	1.789	1.789	0.888	0.882	49.7 %	49.3 %	99.3 %
320008 Community Outreach services	0.541	0.541	0.322	0.321	59.5%	59.3%	99.7%
560006 Advisory Services	0.462	0.462	0.199	0.199	43.1%	43.1%	100.0%
560007 Regulation and Compliance	0.379	0.379	0.250	0.245	66.0%	64.6%	98.0%
560008 Revenue Mobilization	0.407	0.407	0.117	0.117	28.7%	28.7%	100.0%
Total for the Vote	10.218	10.218	5.334	5.141	52.2 %	50.3 %	96.4 %