

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

V1: Summary of Issues in Budget Execution

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

| | Approved Budget | Revised Budget | Released by End Q3 | Spent by End Q3 | % Budget Released | % Budget Spent | % Releases Spent |
|-------------------------------------|-----------------|----------------|--------------------|-----------------|-------------------|----------------|------------------|
| Recurrent | Wage | 1.619 | 1.619 | 1.214 | 75.0 % | 75.0 % | 100.0 % |
| | Non-Wage | 8.239 | 8.239 | 6.202 | 75.0 % | 71.5 % | 95.0 % |
| Dev. | GoU | 0.360 | 0.360 | 0.360 | 100.0 % | 100.0 % | 100.0 % |
| | Ext Fin. | 0.000 | 0.000 | 0.000 | 0.0 % | 0.0 % | 0.0 % |
| GoU Total | | 10.218 | 10.218 | 7.776 | 76.1 % | 73.1 % | 96.0 % |
| Total GoU+Ext Fin (MTEF) | | 10.218 | 10.218 | 7.776 | 76.1 % | 73.1 % | 96.0 % |
| Arrears | | 0.000 | 0.000 | 0.000 | 0.0 % | 0.0 % | 0.0 % |
| Total Budget | | 10.218 | 10.218 | 7.776 | 76.1 % | 73.1 % | 96.0 % |
| A.I.A Total | | 0.000 | 0.000 | 0.000 | 0.0 % | 0.0 % | 0.0 % |
| Grand Total | | 10.218 | 10.218 | 7.776 | 76.1 % | 73.1 % | 96.0 % |
| Total Vote Budget Excluding Arrears | | 10.218 | 10.218 | 7.776 | 76.1 % | 73.1 % | 96.0 % |

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

| <i>Billion Uganda Shillings</i> | Approved Budget | Revised Budget | Released by End Q3 | Spent by End Q3 | % Budget Released | % Budget Spent | %Releases Spent |
|--|-----------------|----------------|--------------------|-----------------|-------------------|----------------|-----------------|
| Programme:14 Public Sector Transformation | 8.330 | 8.330 | 6.315 | 6.033 | 75.8 % | 72.4 % | 95.5% |
| Sub SubProgramme:01 Finance and Administration | 5.770 | 5.770 | 4.879 | 4.781 | 84.6 % | 82.9 % | 98.0% |
| Sub SubProgramme:02 Local Government Financing | 2.560 | 2.560 | 1.437 | 1.252 | 56.1 % | 48.9 % | 87.2% |
| Programme:17 Regional Balanced Development | 0.099 | 0.099 | 0.099 | 0.095 | 100.0 % | 96.3 % | 96.3% |
| Sub SubProgramme:02 Local Government Financing | 0.099 | 0.099 | 0.099 | 0.095 | 100.0 % | 96.3 % | 96.3% |
| Programme:18 Development Plan Implementation | 1.789 | 1.789 | 1.361 | 1.337 | 76.1 % | 74.7 % | 98.2% |
| Sub SubProgramme:02 Local Government Financing | 1.789 | 1.789 | 1.361 | 1.337 | 76.1 % | 74.7 % | 98.2% |
| Total for the Vote | 10.218 | 10.218 | 7.776 | 7.466 | 76.1 % | 73.1 % | 96.0 % |

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

| | | |
|---|--------|--|
| <i>(i) Major unspent balances</i> | | |
| Departments , Projects | | |
| Programme:14 Public Sector Transformation | | |
| Sub SubProgramme:01 Finance and Administration | | |
| Sub Programme: 04 Decentralization and Local Economic Development | | |
| 0.098 | Bn Shs | Department : 001 Governance and leadership |
| Reason: Procurement delays | | |
| <i>Items</i> | | |
| 0.010 | UShs | 221001 Advertising and Public Relations |
| Reason: Procurement delays in submitting invoices | | |
| 0.014 | UShs | 223001 Property Management Expenses |
| Reason: Procurement delays in submitting invoices | | |
| Sub SubProgramme:02 Local Government Financing | | |
| Sub Programme: 04 Decentralization and Local Economic Development | | |
| 0.184 | Bn Shs | Department : 001 Governance and leadership |
| Reason: 0 | | |
| <i>Items</i> | | |
| 0.133 | UShs | 211104 Employee Gratuity |
| Reason: Accumulation of funds for Quarter 4 | | |
| 0.045 | UShs | 228002 Maintenance-Transport Equipment |
| Reason: Procurement delays in submitting invoices | | |
| Programme:18 Development Plan Implementation | | |
| Sub SubProgramme:02 Local Government Financing | | |
| Sub Programme: 02 Resource Mobilization and Budgeting | | |
| 0.021 | Bn Shs | Department : 002 Sustainable services |
| Reason: 0 | | |
| <i>Items</i> | | |
| 0.001 | UShs | 221009 Welfare and Entertainment |
| 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 Q 3 |
| Number of LGs provided with technical support | Number | 30 | 30 |
| 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 Q 3 |
| Number of LGs provided with technical support | Number | 30 | 30 |
| 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 Q 3 |
| % 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 Q 3 |
| Percentage of LG Budgets financed by LR (Average) | Percentage | 50% | 40% |

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| | | | |
|---|-------------------|-----------------|--------------------|
| Programme:18 Development Plan Implementation | | | |
| SubProgramme:02 Resource Mobilization and Budgeting | | | |
| Sub SubProgramme:02 Local Government Financing | | | |
| Department:002 Sustainable services | | | |
| Budget Output: 320008 Community Outreach services | | | |
| PIAP Output: 18010601 Enhanced Local Revenue | | | |
| Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels | | | |
| PIAP Output Indicators | Indicator Measure | Planned 2024/25 | Actuals By END Q 3 |
| Proportion of LGs implementing the Local revenue enhancement management plans | Percentage | 80% | 70% |
| 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 Q 3 |
| Percentage of LG Budgets financed by LR (Average) | Percentage | 50% | 50% |
| Proportion of LGs implementing the Local revenue enhancement management plans | Percentage | 80% | 70% |
| LG revenues as a Percentage of their Budgets | Proportion | 30% | 30% |

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Performance highlights for the Quarter

Follow up on the implementation of framework for linking LED initiatives to local revenue enhancement in at least 4LGs of Mbale DLG, Bukedea DLG, Kumi DLG, andSironko DLG.

Action research into the utilization of locally raised revenues revealed that approximately 38% of these funds are allocated to capital development projects.

8 LGs of Kibuku DLG, Tororo MC, Budaka DG, PallisaDLG, Butebo DLG, Butalejja DLG, Tororo DLG, Busia were supported to operationalize framework that connects Local Economic Development (LED) initiatives to local revenue enhancement efforts and a platform was provided for LGs to exchange experiences and identify viable LED opportunities, Clarification was provided LGFC mandate regarding revenue enhancement and LED framework implementation and explained the Role of MoLG in supporting LED and address emerging policy issues theLGs were able to discuss both opportunities and challenges faced in implementing LED initiatives.

Variances and Challenges

Non

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V3: Details of Releases and Expenditure

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

| <i>Billion Uganda Shillings</i> | Approved Budget | Revised Budget | Released by End Q3 | Spent by End Q3 | % GoU Budget Released | % GoU Budget Spent | % GoU Releases Spent |
|--|-----------------|----------------|--------------------|-----------------|-----------------------|--------------------|----------------------|
| Programme:14 Public Sector Transformation | 8.330 | 8.330 | 6.315 | 6.033 | 75.8 % | 72.4 % | 95.5 % |
| Sub SubProgramme:01 Finance and Administration | 5.770 | 5.770 | 4.879 | 4.781 | 84.6 % | 82.9 % | 98.0 % |
| 000014 Administrative and Support Services | 5.770 | 5.770 | 4.879 | 4.781 | 84.6 % | 82.9 % | 98.0 % |
| Sub SubProgramme:02 Local Government Financing | 2.560 | 2.560 | 1.437 | 1.252 | 56.1 % | 48.9 % | 87.2 % |
| 390004 Research and evaluation | 2.560 | 2.560 | 1.437 | 1.252 | 56.1 % | 48.9 % | 87.1 % |
| Programme:17 Regional Balanced Development | 0.099 | 0.099 | 0.099 | 0.095 | 100.0 % | 96.3 % | 96.3 % |
| Sub SubProgramme:02 Local Government Financing | 0.099 | 0.099 | 0.099 | 0.095 | 100.0 % | 96.3 % | 96.3 % |
| 000022 Research and Development | 0.099 | 0.099 | 0.099 | 0.095 | 100.0 % | 96.3 % | 96.0 % |
| Programme:18 Development Plan Implementation | 1.789 | 1.789 | 1.361 | 1.337 | 76.1 % | 74.7 % | 98.2 % |
| Sub SubProgramme:02 Local Government Financing | 1.789 | 1.789 | 1.361 | 1.337 | 76.1 % | 74.7 % | 98.2 % |
| 320008 Community Outreach services | 0.541 | 0.541 | 0.346 | 0.344 | 63.9 % | 63.5 % | 99.4 % |
| 560006 Advisory Services | 0.462 | 0.462 | 0.452 | 0.451 | 97.8 % | 97.6 % | 99.8 % |
| 560007 Regulation and Compliance | 0.379 | 0.379 | 0.372 | 0.370 | 98.3 % | 97.7 % | 99.5 % |
| 560008 Revenue Mobilization | 0.407 | 0.407 | 0.191 | 0.172 | 47.0 % | 42.4 % | 90.1 % |
| Total for the Vote | 10.218 | 10.218 | 7.776 | 7.466 | 76.1 % | 73.1 % | 96.0 % |

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Table V3.2: GoU Expenditure by Item 2024/25 GoU Expenditure by Item

| <i>Billion Uganda Shillings</i> | Approved Budget | Revised Budget | Released by End Q3 | Spent by End Q3 | % GoU Budget Released | % GoU Budget Spent | % GoU Releases Spent |
|--|-----------------|----------------|--------------------|-----------------|-----------------------|--------------------|----------------------|
| 211102 Contract Staff Salaries | 1.619 | 0.890 | 1.214 | 1.214 | 75.0 % | 75.0 % | 100.0 % |
| 211104 Employee Gratuity | 0.523 | 0.186 | 0.392 | 0.259 | 75.0 % | 49.5 % | 66.0 % |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 1.005 | 0.453 | 0.754 | 0.752 | 75.0 % | 74.9 % | 99.8 % |
| 211107 Boards, Committees and Council Allowances | 0.600 | 0.600 | 0.450 | 0.449 | 75.0 % | 74.8 % | 99.8 % |
| 212101 Social Security Contributions | 0.220 | 0.135 | 0.165 | 0.165 | 75.0 % | 75.0 % | 100.0 % |
| 212102 Medical expenses (Employees) | 0.200 | 0.200 | 0.200 | 0.200 | 100.0 % | 100.0 % | 100.0 % |
| 212103 Incapacity benefits (Employees) | 0.048 | 0.048 | 0.036 | 0.036 | 75.0 % | 75.0 % | 100.0 % |
| 221001 Advertising and Public Relations | 0.060 | 0.060 | 0.045 | 0.035 | 75.0 % | 58.3 % | 77.8 % |
| 221002 Workshops, Meetings and Seminars | 0.746 | 0.746 | 0.550 | 0.550 | 73.7 % | 73.7 % | 100.0 % |
| 221003 Staff Training | 0.350 | 0.350 | 0.350 | 0.316 | 100.0 % | 90.2 % | 90.2 % |
| 221004 Recruitment Expenses | 0.012 | 0.012 | 0.009 | 0.009 | 75.0 % | 75.0 % | 100.0 % |
| 221005 Official Ceremonies and State Functions | 0.040 | 0.040 | 0.027 | 0.027 | 67.5 % | 67.4 % | 99.9 % |
| 221007 Books, Periodicals & Newspapers | 0.031 | 0.013 | 0.023 | 0.023 | 71.9 % | 71.9 % | 100.0 % |
| 221008 Information and Communication Technology Supplies. | 0.062 | 0.062 | 0.044 | 0.043 | 70.2 % | 69.8 % | 99.5 % |
| 221009 Welfare and Entertainment | 0.050 | 0.020 | 0.036 | 0.035 | 72.0 % | 69.0 % | 95.9 % |
| 221011 Printing, Stationery, Photocopying and Binding | 0.200 | 0.060 | 0.170 | 0.170 | 85.0 % | 85.0 % | 100.0 % |
| 221012 Small Office Equipment | 0.020 | 0.020 | 0.015 | 0.015 | 75.0 % | 74.5 % | 99.3 % |
| 221016 Systems Recurrent costs | 0.070 | 0.070 | 0.051 | 0.050 | 72.1 % | 71.9 % | 99.7 % |
| 221017 Membership dues and Subscription fees. | 0.020 | 0.020 | 0.020 | 0.020 | 100.0 % | 100.0 % | 100.0 % |
| 222001 Information and Communication Technology Services. | 0.044 | 0.044 | 0.032 | 0.030 | 71.6 % | 69.1 % | 96.5 % |
| 223001 Property Management Expenses | 0.046 | 0.046 | 0.033 | 0.019 | 71.7 % | 41.3 % | 57.6 % |
| 223003 Rent-Produced Assets-to private entities | 0.668 | 0.668 | 0.501 | 0.501 | 75.0 % | 75.0 % | 100.0 % |
| 223005 Electricity | 0.085 | 0.085 | 0.054 | 0.054 | 63.2 % | 63.2 % | 100.0 % |
| 224011 Research Expenses | 0.930 | 0.487 | 0.699 | 0.697 | 75.2 % | 74.9 % | 99.7 % |
| 225101 Consultancy Services | 0.438 | 0.142 | 0.415 | 0.408 | 94.8 % | 93.0 % | 98.2 % |
| 227001 Travel inland | 1.000 | 0.288 | 0.565 | 0.541 | 56.5 % | 54.1 % | 95.7 % |
| 227004 Fuel, Lubricants and Oils | 0.350 | 0.242 | 0.263 | 0.262 | 75.1 % | 74.9 % | 99.7 % |

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| <i>Billion Uganda Shillings</i> | Approved Budget | Revised Budget | Released by End Q3 | Spent by End Q3 | % GoU Budget Released | % GoU Budget Spent | % GoU Releases Spent |
|--|-----------------|----------------|--------------------|-----------------|-----------------------|--------------------|----------------------|
| 228002 Maintenance-Transport Equipment | 0.421 | 0.169 | 0.305 | 0.227 | 72.4 % | 54.0 % | 74.5 % |
| 312212 Light Vehicles - Acquisition | 0.360 | 0.360 | 0.360 | 0.360 | 100.0 % | 100.0 % | 100.0 % |
| Total for the Vote | 10.218 | 6.516 | 7.776 | 7.466 | 76.1 % | 73.1 % | 96.0 % |

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

| <i>Billion Uganda Shillings</i> | Approved Budget | Revised Budget | Released by End Q3 | Spent by End Q3 | % GoU Budget Released | % GoU Budget Spent | % GoU Releases Spent |
|---|-----------------|----------------|--------------------|-----------------|-----------------------|--------------------|----------------------|
| Programme:14 Public Sector Transformation | 8.330 | 8.330 | 6.315 | 6.033 | 75.81 % | 72.43 % | 95.54 % |
| Sub SubProgramme:01 Finance and Administration | 5.770 | 5.770 | 4.879 | 4.781 | 84.55 % | 82.86 % | 98.0 % |
| <i>Departments</i> | | | | | | | |
| 001 Governance and leadership | 5.410 | 5.410 | 4.519 | 4.421 | 83.5 % | 81.7 % | 97.8 % |
| <i>Development Projects</i> | | | | | | | |
| 1651 Retooling of Local Government Finance Commission | 0.360 | 0.360 | 0.360 | 0.360 | 100.0 % | 100.0 % | 100.0 % |
| Sub SubProgramme:02 Local Government Financing | 2.560 | 2.560 | 1.437 | 1.252 | 56.12 % | 48.92 % | 87.2 % |
| <i>Departments</i> | | | | | | | |
| 001 Governance and leadership | 2.560 | 2.560 | 1.437 | 1.252 | 56.1 % | 48.9 % | 87.1 % |
| <i>Development Projects</i> | | | | | | | |
| N/A | | | | | | | |
| Programme:17 Regional Balanced Development | 0.099 | 0.099 | 0.099 | 0.095 | 100.00 % | 96.33 % | 96.33 % |
| Sub SubProgramme:02 Local Government Financing | 2.560 | 2.560 | 1.437 | 1.252 | 56.12 % | 48.92 % | 87.2 % |
| <i>Departments</i> | | | | | | | |
| 001 Governance and leadership | 0.099 | 0.099 | 0.099 | 0.095 | 100.0 % | 96.0 % | 96.0 % |
| <i>Development Projects</i> | | | | | | | |
| N/A | | | | | | | |
| Programme:18 Development Plan Implementation | 1.789 | 1.789 | 1.361 | 1.337 | 76.11 % | 74.74 % | 98.20 % |
| Sub SubProgramme:02 Local Government Financing | 2.560 | 2.560 | 1.437 | 1.252 | 56.12 % | 48.92 % | 87.2 % |
| <i>Departments</i> | | | | | | | |
| 001 Grants Management | 0.841 | 0.841 | 0.824 | 0.821 | 98.0 % | 97.7 % | 99.6 % |
| 002 Sustainable services | 0.948 | 0.948 | 0.537 | 0.516 | 56.6 % | 54.4 % | 96.1 % |
| <i>Development Projects</i> | | | | | | | |
| N/A | | | | | | | |
| Total for the Vote | 10.218 | 10.218 | 7.776 | 7.466 | 76.1 % | 73.1 % | 96.0 % |

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

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Quarter 3: Outputs and Expenditure in the Quarter

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Reasons for Variation in performance |
|--|---|--|
| Programme:14 Public Sector Transformation | | |
| SubProgramme:04 Decentralization and Local Economic Development | | |
| Sub SubProgramme:01 Finance and Administration | | |
| Departments | | |
| Department:001 Governance and leadership | | |
| Budget Output:000014 Administrative and Support Services | | |
| PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements | | |
| Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity | | |
| Finalization of the LGFC structure for efficiency and effectiveness of management of Human resources | The restructuring of the Commission commenced with staff engagements concluded. The Commission anticipates finalizing the process by the end of the financial year. | |
| | The benchmarking activity was conducted in South Africa at the Financial and Fiscal Commission, primarily focusing on revenue generation local government financing, service delivery mechanisms, fiscal frameworks, and the challenges facing local government financing | |
| Repair of ICT equipment's Firewall License | ICT equipment's were repaired and Firewall License purchased | |
| 7 Technical meetings held on planning budgeting and reporting 1 Review retreat and budget working group meetings held to prepare the Budget Framework Paper and Ministerial Policy Statement FY 2025/26 carried out. | 7 Technical meetings held on planning budgeting and reporting with one Review retreat and budget working group meetings held to finalize the Budget Framework Paper and Ministerial Policy Statement FY 2025/26 | |
| 3 Commission policy meetings held reports produced and recommendations implemented. 6 Commission sub committee meetings 1 Finance Committee meetings held 1 Value for money and internal Audit Reports produced. Commission premises cleaned and Maintained. | 3 Commission policy meetings were held reports produced and recommendations implemented. 4 Commission sub committee meetings 1 Finance Committee meetings held 1 Value for money and internal Audit Reports produced. Commission premises cleaned and Maintained. | |
| 40 antivirus Licenses purchased | 40 antivirus Licenses purchased | The development budget was all used for purchase of vehicle the laptops purchase was postponed to next FY. |

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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 | | |
| 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 20 cars and machines carried out. | Q2 quarterly progress reports were prepared in PBS and submitted to OPM and MOFPED for the Government Annual Performance Report.AC Telephone and Bio metric Servicing were done for Q1 and Q2. Repairs and maintenance was done for 20 Vehicles | |
| Servicing to be done after every three months | Servicing was done for all ICT equipment and the website update and social media update was fully done. The development LGFC ICT security Policy is on going | |
| 10 Stake Holders engagement carried out. Staff Salaries and allowances paid for 40 staff and members of the Commission 3 Monthly procurement reports produced Obsolete assets disposed off based on board of survey report. | 12 Stake Holders engagement were carried out for local government financing with the law reform Commission, Ministries departments and agencies dealing with royalties for LGs, Building review board engagements, boda boda local revenue engagements. 37 staff and members of the Commission 3 Monthly procurement reports produced. Disposal of records was carried out and Donation of reports and records to National Archives and Records Centre | |
| Rebranding carried out for the Commission | Rebranding of the Commission was done and the commission has a new visibility aligned to its strategic objectives in terms of promoting fiscal sustainability and local government revenue mobilization. The website was update and social media updates were fully done | |
| Increased awareness on HIV AIDS, and malaria to reduce on the stigma carried out for 39 for (16 females and 23 males) Medical insurance package managed for staff 44 members and 3 dependents foe each. | Awareness meetings were held by the insurance company on HIV/AIDS and Mental health awareness for 37 for (13 females and 24 males).Medical insurance package was managed for staff 37 members and 3 respective dependents of the Commission | |
| Staff trained in ICT usage for social media | Staff were trained on how to manage social media for the commission and the topics stemmed around the visibility of the commission this was on of the strategies in the rebranding of the Commission. | |
| Rent water and electricity were paid for the Commission Subscriptions paid for Uganda Evaluation association ACCA, CPA, CIPS, | Rent water and electricity were paid for quarter two and Subscriptions were all paid for professional courses | |

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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 | | | |
| Member oversight roles carried out by the Commission on financing and implementation in the local governments | Member oversight roles carried out by in revenue mobilization and modes of financing local governments | | |
| Performance managements and training Conducted for staff | Performance assessments and training were conducted for staff that were retiring from the Commission | | |
| News papers for the Commission provided | News papers for the Commission were provided for Quarter 3 | | |
| 4 National Forums attended. i.e. NRM Day, women day, Independence day, budget day | The Commission participated in the liberation day in Mubende | | |
| Professional Training carried out | Performance managements and training was conducted by UAP on retirement planning | | |
| Defensive driving carried out for drivers and authorized governments drive | Defensive driving was carried out for drivers and authorized governments drive | | |
| Policy analysis undertaken and Research data analysis training carried out | | | |
| Monitoring and Evaluation training carried out for technical officers | | | |
| Expenditures incurred in the Quarter to deliver outputs | | | UShs Thousand |
| Item | | | Spent |
| 211102 Contract Staff Salaries | | | 404,703.776 |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | | | 116,553.000 |
| 211107 Boards, Committees and Council Allowances | | | 149,000.400 |
| 212101 Social Security Contributions | | | 55,000.000 |
| 212102 Medical expenses (Employees) | | | 100,000.000 |
| 212103 Incapacity benefits (Employees) | | | 12,000.000 |
| 221001 Advertising and Public Relations | | | 5,000.000 |
| 221003 Staff Training | | | 194,202.000 |
| 221004 Recruitment Expenses | | | 4,000.000 |
| 221005 Official Ceremonies and State Functions | | | 13,472.000 |
| 221008 Information and Communication Technology Supplies. | | | 18,298.752 |
| 221011 Printing, Stationery, Photocopying and Binding | | | 10,000.000 |
| 221012 Small Office Equipment | | | 6,300.000 |

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| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Reasons for Variation in performance |
|--|------------------------------------|--------------------------------------|
| Expenditures incurred in the Quarter to deliver outputs | | US\$ Thousand |
| Item | | Spent |
| 221016 Systems Recurrent costs | | 20,030.000 |
| 221017 Membership dues and Subscription fees. | | 6,044.650 |
| 222001 Information and Communication Technology Services. | | 13,280.253 |
| 223001 Property Management Expenses | | 5,400.000 |
| 223003 Rent-Produced Assets-to private entities | | 167,239.498 |
| 223005 Electricity | | 11,250.000 |
| 227004 Fuel, Lubricants and Oils | | 335.300 |
| 228002 Maintenance-Transport Equipment | | 30,383.644 |
| | Total For Budget Output | 1,342,493.273 |
| | Wage Recurrent | 404,703.776 |
| | Non Wage Recurrent | 937,789.497 |
| | Arrears | 0.000 |
| | AIA | 0.000 |
| | Total For Department | 1,342,493.273 |
| | Wage Recurrent | 404,703.776 |
| | Non Wage Recurrent | 937,789.497 |
| | Arrears | 0.000 |
| | AIA | 0.000 |
| Development Projects | | |
| Project:1651 Retooling of Local Government Finance Commission | | |
| Budget Output:000014 Administrative and Support Services | | |
| PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements | | |
| Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity | | |
| Expenditures incurred in the Quarter to deliver outputs | | US\$ Thousand |
| Item | | Spent |
| | Total For Budget Output | 0.000 |
| | GoU Development | 0.000 |
| | External Financing | 0.000 |
| | Arrears | 0.000 |
| | AIA | 0.000 |

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Reasons for Variation in performance |
|--|--|--------------------------------------|
| | Total For Project | 0.000 |
| | GoU Development | 0.000 |
| | 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 | | |
| 30 TPC members of selected LGs Trained, Enhanced budgeting capacity of the Trained LGs, 1 Training Report and 1 Monitoring Report produced and Enhance the LG TPCs capacities to partake strategies that lead to self-reliance for LGs | 12 LGs were supported in enhanced budgeting capacity of LGs, and this enhanced the LG TPCs capacities to partake strategies that lead to self-reliance for LGs in Districts of Hoima, Kakumiro, Kikuube, Kalaki, Manafwa, Namisindwa, Ngora, Napak, Gulu, Namutumba, Butebo, and Namayingo | |
| One regional follow-up learning event held to identify possible LED initiatives identified LGs in 20 LGs for increased local revenue collections and improved household incomes | One regional follow-up learning event was held to identify possible LED initiatives identified LGs. | |
| Follow up on the Implementation Framework for linking LED initiatives to Local revenue enhancement. | Follow up on the implementation of framework for linking LED initiatives to local revenue enhancement in at least 4 LGs of Mbale DLG, Bukedea DLG, Kumi DLG, and Sironko DLG | |
| Conduct 1 tax awareness campaigns carried out in local governments for enhanced local revenue performance and improve on compliance in tax payment by specifying the roles and obligation of communities/taxpayers in revenue collection and management. | One tax awareness campaign was carried out during the IRAS engagements | |
| Information collected on the state of services in Health and Education to inform advisory. | Data was collected on the state of services in Health and Education to inform constitutional advice | |

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

| 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 | | | |
| 15 local governments assessed on Local revenue utilization for impact on service delivery | Action research into the utilization of locally raised revenues revealed that approximately 38% of these funds are allocated to capital development projects. This allocation underscores a significant commitment by local governments to invest in infrastructure and long-term assets, which are crucial for sustainable development. | | |
| Expenditures incurred in the Quarter to deliver outputs | | | US\$ Thousand |
| Item | Spent | | |
| 221002 Workshops, Meetings and Seminars | 190,000.000 | | |
| 221009 Welfare and Entertainment | 54.318 | | |
| 221011 Printing, Stationery, Photocopying and Binding | 30,000.000 | | |
| 224011 Research Expenses | 159,488.499 | | |
| 225101 Consultancy Services | 18,904.998 | | |
| 227004 Fuel, Lubricants and Oils | 25,311.205 | | |
| 228002 Maintenance-Transport Equipment | 8,809.000 | | |
| | Total For Budget Output | 432,568.020 | |
| | Wage Recurrent | 0.000 | |
| | Non Wage Recurrent | 432,568.020 | |
| | Arrears | 0.000 | |
| | AIA | 0.000 | |
| | Total For Department | 432,568.020 | |
| | Wage Recurrent | 0.000 | |
| | Non Wage Recurrent | 432,568.020 | |
| | Arrears | 0.000 | |
| | AIA | 0.000 | |
| Develoment Projects | | | |
| N/A | | | |
| Programme:17 Regional Balanced Development | | | |
| SubProgramme:01 Production and productivity | | | |
| Sub SubProgramme:02 Local Government Financing | | | |

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

| Outputs Planned in Quarter | | Actual Outputs Achieved in Quarter | Reasons for Variation in performance |
|--|---|------------------------------------|--------------------------------------|
| 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 | | | |
| LGs Supported to operationalize Local revenue enhancement | 8 LGs of Kibuku DLG, Tororo MC, Budaka DG, Pallisa DLG, Butebo DLG, Butalejja DLG, Tororo DLG, Busia were supported to operationalize framework that connects Local Economic Development (LED) initiatives to local revenue enhancement efforts and a platform was provided for LGs to exchange experiences and identify viable LED opportunities, Clarification was provided LGFC mandate regarding revenue enhancement and LED framework implementation and explained the Role of MoLG in supporting LED and address emerging policy issues the LGs were able to discuss both opportunities and challenges faced in implementing LED initiatives. | | |
| Expenditures incurred in the Quarter to deliver outputs | | | UShs Thousand |
| Item | | | Spent |
| 227001 Travel inland | | | 95,364.461 |
| | Total For Budget Output | | 95,364.461 |
| | Wage Recurrent | | 0.000 |
| | Non Wage Recurrent | | 95,364.461 |
| | Arrears | | 0.000 |
| | AIA | | 0.000 |
| | Total For Department | | 95,364.461 |
| | Wage Recurrent | | 0.000 |
| | Non Wage Recurrent | | 95,364.461 |
| | Arrears | | 0.000 |
| | AIA | | 0.000 |
| Develoment Projects | | | |
| N/A | | | |
| Programme:18 Development Plan Implementation | | | |

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Reasons for Variation in performance |
|---|---|--------------------------------------|
| 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 Consultative workshops attended at regional levels to discuss local government funding and budget implementation issues | | |
| Grants allocation formula reviewed to show vertical and horizontal allocation in light of emerging socio-economic shocks i.e. inflation, increase in population, disasters, refugees influx, for the Conditional grants under Education, Health, water. | LGFC conducted a review of the grants allocation formula to assess the impact of socio-economic shocks like COVID-19, Ebola, inflation, and other disasters on grant allocation and local government services. The review aimed to develop sustainable mechanisms to address these challenges. Under Education and sports the following was noted, • The current formula aligns with budget guidelines but only partially meets equity, transparency, and practicality goals due to inadequate funding. •It does not account for cost variations, requiring revised parameters. •The Ministry lacks comprehensive data on grant-affecting variables and requests support from UBOS and the Ministry of Finance. •Delays between data upload and funding issuance need to be addressed. The Health sector it was noted that • Allocation formula challenges persist, including disparities between municipalities and districts. •Fund distribution is unequal, with some areas receiving more than needed due to inequitable parameter | |
| National budget budget analysis carried out Compare LGs Grant Levels versus the National Budget, Establish the percentage share of the National Budget that is allocated to LGs programme areas, LG share per program and subprogram and LG funds in MDAs | Budget analysis was carried for LGS, MDAS program and subprogram for Quarter 3 for LG funds in MDAs | |

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

| Outputs Planned in Quarter | | Actual Outputs Achieved in Quarter | Reasons for Variation in performance |
|--|--|------------------------------------|--------------------------------------|
| Expenditures incurred in the Quarter to deliver outputs | | | US\$ Thousand |
| Item | | | Spent |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | | | 62,746.000 |
| 221009 Welfare and Entertainment | | | 5,000.000 |
| 224011 Research Expenses | | | 70,000.000 |
| 227001 Travel inland | | | 68,905.008 |
| 227004 Fuel, Lubricants and Oils | | | 45,000.000 |
| | Total For Budget Output | | 251,651.008 |
| | Wage Recurrent | | 0.000 |
| | Non Wage Recurrent | | 251,651.008 |
| | Arrears | | 0.000 |
| | AIA | | 0.000 |
| Budget Output:560007 Regulation and Compliance | | | |
| PIAP Output: 18012001 Adequacy for and equity in financing of LGs | | | |
| Programme Intervention: 180120 Strengthen the alignment of the Sector, MDA and LG Plans to the NDP III | | | |
| Fiscal databank regularly maintained for LGFC . | The Fiscal data bank was maintained for Data quality and Integrity maintained. | | |
| | Data on grants transfers was analyzed for quarter 3 and statistical trends by sector was consolidated and validated | | |
| 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 | | | |
| 44 LGs budgets Analyzed focusing on establishing compliance with the following legal and regulatory requirements: Establish whether the LG budget balances and LG Budget reflects all the revenues to be collected or received etc | 44 LGs budgets Analyzed focusing on establishing compliance with the following legal and regulatory requirements: Establish whether the LG budget balances and LG Budget reflects all the revenues to be collected or received etc | | |
| Data on grants transfers analyzed and produce statistical trends by sector Collected consolidated and validated | Data on grants transfers was analyzed for quarter 3 and statistical trends by sector were consolidated and validated | | |
| National and LG budgets Analyzed for compliance; adequacy, equity in allocations and absorption issues | An analysis of the LGs unspent balances was done. | | |
| Produce LG-specific Feedback Reports and Provide feedback to LGs on the results of the budget analysis | 15 LG-specific Feedback Reports were produced and feedback has been provided to the LGs, Lamwo, Kitgum, Moroto, Pader, Agago,Amuru, Apac, Arua, Koboko, Kole, Kwania, Lira, Sheema, Bullisa, and Bunyangabu | | |

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

| Outputs Planned in Quarter | | Actual Outputs Achieved in Quarter | Reasons for Variation in performance |
|---|--|--|--------------------------------------|
| Expenditures incurred in the Quarter to deliver outputs | | | US\$ Thousand |
| Item | | | Spent |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | | | 71,246.250 |
| 221007 Books, Periodicals & Newspapers | | | 3,400.000 |
| 221009 Welfare and Entertainment | | | 4,970.082 |
| 221011 Printing, Stationery, Photocopying and Binding | | | 3,903.800 |
| 227001 Travel inland | | | 41,536.734 |
| | | Total For Budget Output | 125,056.866 |
| | | Wage Recurrent | 0.000 |
| | | Non Wage Recurrent | 125,056.866 |
| | | Arrears | 0.000 |
| | | AIA | 0.000 |
| | | Total For Department | 376,707.874 |
| | | Wage Recurrent | 0.000 |
| | | Non Wage Recurrent | 376,707.874 |
| | | Arrears | 0.000 |
| | | AIA | 0.000 |
| Department:002 Sustainable services | | | |
| Budget Output:320008 Community Outreach services | | | |
| PIAP Output: 18010601 Enhanced Local Revenue | | | |
| Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels | | | |
| Provide Support for Amendment of the legal provisions for major local revenue sources (Property rates, park user fees, local service tax (commercial farmers), local government Hotel tax, royalties, Agency fees, Animal husbandry fees). | | | |
| | | Support on operations of Local Revenue Enhancement Coordinating Committee was conducted to provide strategies to strengthen the collection of property rates and other land based revenues for local governments | |
| Expenditures incurred in the Quarter to deliver outputs | | | US\$ Thousand |
| Item | | | Spent |
| 221007 Books, Periodicals & Newspapers | | | 4,100.000 |
| 221009 Welfare and Entertainment | | | 2,050.000 |

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Reasons for Variation in performance |
|---|---|--------------------------------------|
| Expenditures incurred in the Quarter to deliver outputs | | US\$ Thousand |
| Item | | Spent |
| 227004 Fuel, Lubricants and Oils | | 17,000.000 |
| | Total For Budget Output | 23,150.000 |
| | Wage Recurrent | 0.000 |
| | Non Wage Recurrent | 23,150.000 |
| | Arrears | 0.000 |
| | AIA | 0.000 |
| Budget Output:560008 Revenue Mobilization | | |
| PIAP Output: 18010601 Enhanced Local Revenue | | |
| Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels | | |
| Technical support to Consultants by Commission Staff as they enroll the remaining new 11 Local governments on IRAS | Technical support was provided to Consultants by Commission Staff as they enroll the remaining new 42 Local governments on IRAS | |
| 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 | | |
| Conduct follow up technical support in the implementation of IRAS in struggling Local governments to ensure increase in revenue collections and improved house hold incomes in the long run | Refresher training and technical follow-up on the implementation of IRAS were conducted across three regional centres, targeting Local Governments that required additional support to optimize revenue collection processes. The centres and corresponding Local Governments were as follows: Gulu Centre: Oyam DLG, Apac DLG, Kitgum DLG, Pakwach DLG, Obongi DLG, Nebbi DLG, Zombo DLG Soroti Centre: Butaleja DLG, Kibuku DLG, Namisindwa DLG, Moroto MC, Tororo DLG, Moroto DLG, Jinja DLG, Kumi DLG Mbarara Centre: Lwengo DLG, Rakai DLG, Fort Portal City, Bushenyi DLG, Rwampara DLG, Buhweju DLG, Kasese DLG | |

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Reasons for Variation in performance |
|---|------------------------------------|--------------------------------------|
| Expenditures incurred in the Quarter to deliver outputs | | US\$'s Thousand |
| Item | | Spent |
| 221011 Printing, Stationery, Photocopying and Binding | | 20,000.000 |
| 227001 Travel inland | | 35,062.000 |
| | Total For Budget Output | 55,062.000 |
| | Wage Recurrent | 0.000 |
| | Non Wage Recurrent | 55,062.000 |
| | Arrears | 0.000 |
| | AIA | 0.000 |
| | Total For Department | 78,212.000 |
| | Wage Recurrent | 0.000 |
| | Non Wage Recurrent | 78,212.000 |
| | Arrears | 0.000 |
| | AIA | 0.000 |
| Development Projects | | |
| N/A | | |
| | GRAND TOTAL | 2,325,345.628 |
| | Wage Recurrent | 404,703.776 |
| | Non Wage Recurrent | 1,920,641.852 |
| | GoU Development | 0.000 |
| | External Financing | 0.000 |
| | Arrears | 0.000 |
| | AIA | 0.000 |

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

Quarter 3: Cumulative Outputs and Expenditure by End of Quarter

| Annual Planned Outputs | | Cumulative Outputs Achieved by End of Quarter | |
|--|--|---|--|
| Programme:14 Public Sector Transformation | | | |
| SubProgramme:04 Decentralization and Local Economic Development | | | |
| Sub SubProgramme:01 Finance and Administration | | | |
| Departments | | | |
| Department:001 Governance and leadership | | | |
| Budget Output:000014 Administrative and Support Services | | | |
| PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements | | | |
| Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity | | | |
| LGFC structure reviewed for efficiency and effectiveness of management of Human resources | | The restructuring of the Commission commenced with staff engagements concluded. The Commission anticipates finalizing the process by the end of the financial year. | |
| Benchmarking Activities carried out on Revenue generation | | The benchmarking activity was conducted in South Africa at the Financial and Fiscal Commission, primarily focusing on revenue generation local government financing, service delivery mechanisms, fiscal frameworks, and the challenges facing local government financing | |
| Repair of ICT equipment's Firewall License | | ICT equipment's were repaired and Firewall License purchased | |
| 25 Technical meetings held on planning budgeting and reporting 1 Review retreat and budget working group meetings held to prepare the Budget Framework Paper and Ministerial Policy Statement FY 2025/26 carried out. | | 21 technical meetings were conducted to discuss planning, budgeting, and reporting for the new planning period under the NDP IV. These meetings aimed to establish a comprehensive framework for the effective implementation of the plan. planning budgeting and reporting for the local revenue generation for LGS, Budget working group meetings were held to finalize the Budget Framework Paper and Ministerial Policy statement for FY 2025/26. Additionally, Budget Working Group meetings were held focusing on three key areas: Public Sector Transformation, Regional Development, and Development Plan Implementation. These sessions facilitated coordination and alignment of budgetary priorities to support the objectives outlined in the NDP IV. | |

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

| Annual Planned Outputs | Cumulative Outputs Achieved by End of Quarter |
|---|--|
| PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements | |
| Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity | |
| 12 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. | 9 Commission policy meetings were convened, resulting in the production of reports and the implementation of recommendations. Additionally, 16 Commission sub-committee meetings and one Finance Committee meeting were held to ensure effective governance and oversight. One Value for Money and Internal Audit report was also produced to enhance accountability and financial transparency. Routine maintenance activities, including the cleaning and upkeep of the Commission premises, were conducted to ensure a conducive working environment. |
| 40 antivirus Licenses purchased 2 laptop Procured | 40 antivirus Licenses purchased |
| 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. | Q4, Q1 and Q2 quarterly progress reports were prepared in PBS and submitted to OPM and MOFPED for the Government Annual Performance Report.AC Telephone and Bio metric Servicing were done for Q4 Q1 and Q2. Repairs and maintenance was done for 20 Vehicles |
| Servicing to be done after every three months Website redesign to integrate IRAS/Social media redesign for LGFC | Servicing was done for all ICT equipment and the website update and social media update was fully done. The development LGFC ICT security Policy is on going |
| 40 Stake Holders engagement carried out. Staff Salaries and allowances paid for for 39 staff and members of the Commission 12 Monthly procurement reports produced Obsolete assets disposed off based on board of survey report. | 29 Stake Holders engagement were carried out for local government financing at the CAOs and TC of cites and Municipalities, engagements were held on tax compliance of local government entities, PFM task force in preparation of Public Finance Management strategies for LGs, law reform Commission, Ministries departments and agencies dealing with royalties for LGs, Building review board engagements, boda boda local revenue engagements. Engagements on disbursement linked indicators, and LGs management of service delivery performance assessments. 37 staff and members of the Commission 3 Monthly procurement reports produced. Disposal of records was carried out and Donation of reports and records to National Archives and Records Centre |
| Rebranding carried out for the Commission | Rebranding of the Commission was done and the commission has a new visibility aligned to its strategic objectives in terms of promoting fiscal sustainability and local government revenue mobilization. The website was update and social media updates were fully done |
| Increased awareness on HIV AIDS, and malaria to reduce on the stigma carried out for 39 for (16 females and 23 males) Medical insurance package managed for staff 44 members and 3 dependents foe each. | Awareness meetings were held by the insurance company on HIV/AIDS and Mental health awareness for 37 for (13 females and 24 males).Medical insurance package was managed for staff 37 members and 3 respective dependents of the Commission |

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

| 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 | | | |
| Staff trained in ICT usage for social media | | Staff were trained on how to manage social media for the commission and the topics stemmed around the visibility of the commission this was on of the strategies in the rebranding of the Commission. | |
| Rent water and electricity were paid for the Commission Subscriptions paid for Uganda Evaluation association ACCA, CPA, CIPS,IPPU and ICTAU, ILA | | Rent water and electricity were paid for quarter two and Subscriptions were all paid for professional courses | |
| Team Building conducted for staff and members of the Commission.. | | Team-building sessions were successfully conducted for staff and members of the Commission, aimed at enhancing collaboration, communication, and overall team cohesion. These sessions focused on strengthening interpersonal relationships, fostering a positive work environment, and improving collective problem-solving skills, contributing to increased motivation and productivity within the LGFC. | |
| Member oversight roles carried out by the Commission on financing and implementation in the local governments | | The members of the Commission carried out there oversight roles through outreach activities with an objective of the sharing experiences with the Local Government leaders (EC and TPC) is to familiarize themselves and document issues related to policy and matters related to financing service delivery in light of the constitutional mandate of the LGFC. This was carried out in the 9 LGs of Rubanda, Rukiga, Kabale, Masaka City, Sembabule, Kyotera, Alebtong, Oyam and Lira city | |
| Performance managements and training Conducted for staff | | Staff performance agreements were agreed on monitored and appraised for7 staff of the Commission that needed new contracts. Performance assessments and training were conducted for staff that were retiring from the Commission | |
| News papers for the Commission provided | | News papers for the Commission were provided for Quarter one, two and three | |
| 4 National Forums attended. i.e. NRM Day, women day, Independence day, budget day | | LGFC officials actively participated in key national forums, NRM Day, women day, Independence day, budget day including the National Budget Conference. These platforms enabled the Commission to advocate for local government financing needs, influencing national-level discussions on resource allocation and fiscal decentralization. The Commission participated in the liberation day in Mubende | |
| Professional Training carried out | | Professional Training was carried out for staff members on the new planning process for the NDP IV. Performance managements and training was conducted by UAP on retirement planning, | |

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

| 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 | | | |
| Defensive driving carried out for drivers and authorized governments drive | | Defensive driving was carried out for 3 drivers and 2 authorized government officers to drive | |
| Policy analysis undertaken and Research data analysis training carried out | | NA | |
| Monitoring and Evaluation training carried out for technical officers | | Monitoring and Evaluation was carried out for Local governments that had not submitted there budgets. These efforts reflect the Commission’s commitment to transparency, accountability, and ensuring that financial resources are utilized efficiently across local governments specifically this was carried out in Alebtong, Butebo,Buyende, Dokolo, Gulu, Nebbi, Hoima and Tororo | |

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

| Item | Spent |
|--|-------------|
| 211102 Contract Staff Salaries | 809,408.276 |
| 211104 Employee Gratuity | 130,675.421 |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 367,853.000 |
| 211107 Boards, Committees and Council Allowances | 448,915.998 |
| 212101 Social Security Contributions | 110,000.000 |
| 212102 Medical expenses (Employees) | 200,000.000 |
| 212103 Incapacity benefits (Employees) | 36,000.000 |
| 221001 Advertising and Public Relations | 35,000.000 |
| 221003 Staff Training | 315,555.500 |
| 221004 Recruitment Expenses | 9,000.000 |
| 221005 Official Ceremonies and State Functions | 26,972.000 |
| 221007 Books, Periodicals & Newspapers | 7,500.000 |
| 221008 Information and Communication Technology Supplies. | 43,294.140 |
| 221009 Welfare and Entertainment | 12,500.000 |
| 221011 Printing, Stationery, Photocopying and Binding | 60,000.000 |
| 221012 Small Office Equipment | 14,901.000 |
| 221016 Systems Recurrent costs | 50,343.984 |
| 221017 Membership dues and Subscription fees. | 20,000.000 |
| 222001 Information and Communication Technology Services. | 30,385.881 |
| 223001 Property Management Expenses | 19,000.000 |

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

| Annual Planned Outputs | | Cumulative Outputs Achieved by End of Quarter |
|--|-------------------------|---|
| Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | | UShs Thousand |
| Item | | Spent |
| 223003 Rent-Produced Assets-to private entities | | 501,000.000 |
| 223005 Electricity | | 53,750.000 |
| 224011 Research Expenses | | 467,124.909 |
| 225101 Consultancy Services | | 141,255.003 |
| 227001 Travel inland | | 200,000.000 |
| 227004 Fuel, Lubricants and Oils | | 175,000.000 |
| 228002 Maintenance-Transport Equipment | | 135,591.194 |
| | Total For Budget Output | 4,421,026.306 |
| | Wage Recurrent | 809,408.276 |
| | Non Wage Recurrent | 3,611,618.030 |
| | Arrears | 0.000 |
| | AIA | 0.000 |
| | Total For Department | 4,421,026.306 |
| | Wage Recurrent | 809,408.276 |
| | Non Wage Recurrent | 3,611,618.030 |
| | Arrears | 0.000 |
| | AIA | 0.000 |
| Development Projects | | |
| Project:1651 Retooling of Local Government Finance Commission | | |
| Budget Output:000014 Administrative and Support Services | | |
| PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements | | |
| Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity | | |
| Chairpersons car procured | NA | |
| Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | | UShs Thousand |
| Item | | Spent |
| 312212 Light Vehicles - Acquisition | | 360,000.000 |
| | Total For Budget Output | 360,000.000 |
| | GoU Development | 360,000.000 |
| | External Financing | 0.000 |

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

| Annual Planned Outputs | | Cumulative Outputs Achieved by End of Quarter | |
|--|--|---|-------------|
| Project:1651 Retooling of Local Government Finance Commission | | | |
| | Arrears | | 0.000 |
| | AIA | | 0.000 |
| | Total For Project | | 360,000.000 |
| | GoU Development | | 360,000.000 |
| | 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 | | | |
| 24 Local government regional budget consultative workshops facilitated on financing of LGS | The Commission facilitated 24 regional budget consultative workshops,focusing on enhancing local government capacity in budget formulationand revenue mobilization. These workshops were attended in the 4 regionsof the country are critical in helping local governments align theirbudgeting processes with national financial policies and strategies, thereby promoting financial sustainability. The main objectives were to; i. Provide feedback on the recommendations LGs had made during the last consultations for the Budget of FY2024/25; ii. Provide Government’s Strategic Direction and the Budget Strategy for FY2025/26; iii. Convey the outcomes of the negotiations on conditional grants for FY2025/26; and iv. Disseminate Indicative Planning Figures (IPFs),and Grant Programme Guidelines for the preparation of the FY 2025/26 Budget | | |
| 30 TPC members of selected LGs Trained, Enhanced budgeting capacity of the Trained LGs, 1 Training Report and 1 Monitoring Report produced and Enhance the LG TPCs capacities to partake strategies that lead to self-reliance for LGs | 30 TPC members of TPC members of 32 LGs were supported in enhanced budgeting capacity of LGs, and this enhanced the LG TPCs capacities to partake strategies that lead to self-reliance for LGs Nyowa, Otuke, Agogo, Kwania, Amudat,Sironko, Namisindwa, Buyende, Sheema, Isingiro, Buhweju, Kotido, Abim, karenga, Tororo, Obongi ,Bukedea, Butaleja, Amuru, Omoro Hoima, Kakumiro, Kikuube, Kalaki, Manafwa, Namisindwa, Ngora, Napak, Gulu, Namutumba, Butebo, and Namayingo | | |

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

| 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 | |
| Follow up on the 4 regional learning events held to identify possible LED initiatives identified LGs in 80 LGs for increased local revenue collections and improved household incomes | One regional follow-up learning event was held to identify possible LED initiatives identified LGs in 9 LGs for increased local revenue collections and improved household incomes in the Mbale region. The LGFC organized a two-day regional workshop in Mbarara, bringing together key stakeholders from local and central government. The workshop aimed to strengthen the linkage between LED and LR. Discussions revealed that while many local governments are implementing LED projects, their contribution to revenue mobilization remains minimal due to fragmented frameworks, poor community engagement, and limited technical capacity. |
| 10 negotiations meetings held, 10 agreements signed between LGs and respective line Ministries on conditional grants management to agree on matters o funding for the poor, the elderly the youth and the women | Nine negotiation meetings were held between Local Governments and respective ministries of Education, Water, Works, Trade, Tourism, Land ,Gender, Health and Agriculture on the management of conditional grants. The purpose of this negotiations was to define the conditions for the expenditure of the conditional grants for the Financial Year 2025/2026 in the various sectors. Unfortunately, the Ministry of Energy did not participate, which presents an area for future engagement. |
| One Midterm Review exercise conducted on implementation status of the agreements, 1 negotiations report produced and 1 Midterm Report produced | NA |
| Follow up on the Implementation Framework for linking LED initiatives to Local revenue enhancement. | Follow up on the implementation of framework for linking LED initiatives to local revenue enhancement in at least 4 LGs of Mbale DLG, Bukedea DLG, Kumi DLG, and Sironko DLG |
| Conduct 4 tax awareness campaigns carried out in local governments for enhanced local revenue performance and improve on compliance in tax payment by specifying the roles and obligation of communities/taxpayers in revenue collection and management. | 4 tax awareness campaigns were carried out incentres of Gulu City, Soroti City, Masaka City Lira, Mbale and Mbarara on enhancement of Local revenue and improvement on compliance in tax payment by specifying the roles and obligation of communities/taxpayers in revenue collection and management. |
| Stakeholders engaged on management of royalties fees with LGs that have royalties namely MoEMD, URA UWA and MoFPED carried out | Communication was sent to the respective MDAS for a Stakeholders engaged on management of royalties fees with LGs that have royalties namely MoEMD, URA UWA and MoFPED. Conducted stakeholders engagement of royalty fees for local governments from Ministry of Energy and Mineral Development, Uganda Wildlife Authority (Protected Areas),Electricity generating companies. |
| Information collected on the state of services in Health and Education to inform advisory. | Data was collected on the state of services in Health and Education to inform constitutional advice on funding for these decentralized services |

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

| 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

| | |
|---|--|
| 15 local governments assessed on Local revenue utilization for impact on service delivery | Action research into the utilization of locally raised revenues revealed that approximately 38% of these funds are allocated to capital development projects. This allocation underscores a significant commitment by local governments to invest in infrastructure and long-term assets, which are crucial for sustainable development. |
|---|--|

| Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | US\$ Thousand |
|--|---------------|
|--|---------------|

| Item | Spent |
|--|---------------|
| 211104 Employee Gratuity | 16,649.800 |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 151,300.000 |
| 221002 Workshops, Meetings and Seminars | 550,000.000 |
| 221009 Welfare and Entertainment | 10,000.000 |
| 221011 Printing, Stationery, Photocopying and Binding | 30,000.000 |
| 224011 Research Expenses | 159,488.499 |
| 225101 Consultancy Services | 218,221.632 |
| 227004 Fuel, Lubricants and Oils | 25,311.205 |
| 228002 Maintenance-Transport Equipment | 91,454.200 |
| Total For Budget Output | 1,252,425.336 |
| Wage Recurrent | 0.000 |
| Non Wage Recurrent | 1,252,425.336 |
| Arrears | 0.000 |
| AIA | 0.000 |
| Total For Department | 1,252,425.336 |
| Wage Recurrent | 0.000 |
| Non Wage Recurrent | 1,252,425.336 |
| Arrears | 0.000 |
| AIA | 0.000 |

Development Projects

N/A

Programme:17 Regional Balanced Development

SubProgramme:01 Production and productivity

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

| Annual Planned Outputs | | Cumulative Outputs Achieved by End of Quarter |
|--|--|---|
| 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 | | |
| LGs Supported to operationalize Local revenue enhancement | | 8 LGs of Kibuku DLG, Tororo MC, Budaka DG, Pallisa DLG, Butebo DLG, Butalejja DLG, Tororo DLG, Busia were supported to operationalize framework that connects Local Economic Development (LED) initiatives to local revenue enhancement efforts and a platform was provided for LGs to exchange experiences and identify viable LED opportunities, Clarification was provided LGFC mandate regarding revenue enhancement and LED framework implementation and explained the Role of MoLG in supporting LED and address emerging policy issues the LGs were able to discuss both opportunities and challenges faced in implementing LED initiatives. |
| Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | | US\$hs Thousand |
| Item | | Spent |
| 227001 Travel inland | | 95,364.461 |
| Total For Budget Output | | 95,364.461 |
| Wage Recurrent | | 0.000 |
| Non Wage Recurrent | | 95,364.461 |
| Arrears | | 0.000 |
| AIA | | 0.000 |
| Total For Department | | 95,364.461 |
| Wage Recurrent | | 0.000 |
| Non Wage Recurrent | | 95,364.461 |
| Arrears | | 0.000 |
| AIA | | 0.000 |
| Development Projects | | |
| N/A | | |
| Programme:18 Development Plan Implementation | | |
| SubProgramme:02 Resource Mobilization and Budgeting | | |

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

| Annual Planned Outputs | | Cumulative Outputs Achieved by End of Quarter | |
|---|--|--|--|
| Sub SubProgramme:02 Local Government Financing | | | |
| Departments | | | |
| Department:001 Grants Management | | | |
| Budget Output:560006 Advisory Services | | | |
| PIAP Output: 18012001 Adequacy for and equity in financing of LGs | | | |
| Programme Intervention: 180120 Strengthen the alignment of the Sector, MDA and LG Plans to the NDP III | | | |
| Local Government Budget Consultative workshops attended at regional levels to discuss local government funding and budget implementation issues | | Local Government Budget Consultative Workshops (LGBCWs) were attended to engage Local Governments in the national budget formulation process. These workshops served as a platform for disseminating reviewing previous budget performance, and aligning local priorities with national development goals. Key activities include presentation of the national resource envelope, consultations on sector priorities, discussion of local needs, and harmonization of feedback between central and local government actors. The workshops also provide capacity-building sessions on public financial management reforms and budget execution guidelines. | |
| Grants allocation formula reviewed to show vertical and horizontal allocation in light of emerging socio-economic shocks i.e. inflation, increase in population, disasters, refugees influx, for the Conditional grants under Education, Health, water. | | LGFC conducted a review of the grants allocation formula to assess the impact of socio-economic shocks like COVID-19, Ebola, inflation, and other disasters on grant allocation and local government services. The review aimed to develop sustainable mechanisms to address these challenges. Under Education and sports the following was noted, • The current formula aligns with budget guidelines but only partially meets equity, transparency, and practicality goals due to inadequate funding. •It does not account for cost variations, requiring revised parameters. •The Ministry lacks comprehensive data on grant-affecting variables and requests support from UBOS and the Ministry of Finance. •Delays between data upload and funding issuance need to be addressed. The Health sector it was noted that • Allocation formula challenges persist, including disparities between municipalities and districts. •Fund distribution is unequal, with some areas receiving more than needed due to inequitable parameter | |

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

| 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

| | |
|---|---|
| National budget budget analysis carried out Compare LGs Grant Levels versus the National Budget, Establish the percentage share of the National Budget that is allocated to LGs programme areas, LG share per program and subprogram and LG funds in MDAs | National budget budget analysis was carried out Comparing LGs Grant Levels versus the National Budget, Establish the percentage share of the National Budget that is allocated to LGs programme areas, LG share per program and subprogram and LG funds in MDAs and a report was produced. The Local Governments’ share of funding is distributed as follows: Wage (21%), Non-Wage (37%), and Development (42%). This distribution indicates that a significant portion of funds is allocated to salaries, leaving limited resources available for operational and development activities. As a result, Local Governments face challenges ineffectively implementing programs and delivering services, as wage-related expenses outweigh the funding available for non-wage activities and development needs. this allocation translated in 14% of the national share to the Local governments. Budget analysis was carried for LGS, MDAS program and subprogram for Quarter 3 for LG funds in MDAs |
|---|---|

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

| Item | Spent |
|--|-------------|
| 211102 Contract Staff Salaries | 128,530.000 |
| 211104 Employee Gratuity | 35,268.000 |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 62,746.000 |
| 212101 Social Security Contributions | 15,624.000 |
| 221009 Welfare and Entertainment | 5,000.000 |
| 221011 Printing, Stationery, Photocopying and Binding | 20,000.000 |
| 224011 Research Expenses | 70,000.000 |
| 227001 Travel inland | 68,905.008 |
| 227004 Fuel, Lubricants and Oils | 45,000.000 |
| Total For Budget Output | 451,073.008 |
| Wage Recurrent | 128,530.000 |
| Non Wage Recurrent | 322,543.008 |
| Arrears | 0.000 |
| AIA | 0.000 |

Budget Output:560007 Regulation and Compliance

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

| 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 | | | |
| Fiscal databank regularly maintained for LGFC . Data quality and Integrity maintained for the Commission | | The Fiscal data bank was maintained for Data quality and Integrity maintained. | |
| Produce and disseminate Quarterly and Annual analysis reports on budgeted and actual grant releases to LGs | | Data on grants transfers was analyzed for quarter 1, 2 and 3 statistical trends by sector was consolidated and validated | |
| 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 | | | |
| 176 LGs budgets Analyzed focusing on establishing compliance with the following legal and regulatory requirements: Establish whether the LG budget balances and LG Budget reflects all the revenues to be collected or received etc | | 176 LGs budgets were analyzed focusing one stablishing compliance with the following legal and regulatory requirements: Establish whether the LG budget balances and LG Budget reflects all the revenues to be collected or received. | |
| 3 Revised Conditional Grants allocation formulas for Works, Agriculture and Trade validated and 1 Activity report, 1 Advisory note to Government produced | | Data was analyzed for the Conditional Grants allocation formulas for Education, Water and Health. | |
| Data on grants transfers analyzed and produce statistical trends by sector Collected consolidated and validated | | Data on grants transfers was analyzed for quarter one two and quarter 3 and statistical trends by sector were consolidated and validated | |
| National and LG budgets Analyzed for compliance; adequacy, equity in allocations and absorption issues | | National and LG budgets were analyzed for compliance; adequacy, equity in allocations and absorption issues under the program approach to planning and a report produced | |
| Produce LG-specific Feedback Reports and Provide feedback to LGs on the results of the budget analysis | | Local government data was analyzed and validated for 26 Lgs of Pallisa Amuria, Kibuku, Bugweri, Omoro, Kanungu, Rubanda, Busia,Kapelyebong Ntoroko, Buyikwe,Kotido, Ngora, Nakapiripirit, Kabale,Amolator, Mbarara, Napak Lugazi, Mpigi, Namutumba, Kitagwenda,Lamwo, Kitgum, Moroto, Pader, Agago,Amuru, Apac, Arua, Koboko, Kole, Kwanja, Lira, Sheema, Bullisa, and Bunyangabu | |
| Review on sharing of resources among LGs Planned, facilitate, conduct, and findings disseminated | | Review on sharing of resources among LGs was conducted for all resources that are going to LGs with a reduction recorded in the resources from 15.4% to 14% | |
| Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | | | UShs Thousand |
| Item | | | Spent |
| 211102 Contract Staff Salaries | | | 128,530.000 |
| 211104 Employee Gratuity | | | 38,177.000 |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | | | 71,246.250 |
| 212101 Social Security Contributions | | | 13,573.000 |

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

| Annual Planned Outputs | | Cumulative Outputs Achieved by End of Quarter | |
|---|--|---|-------------|
| Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | | UShs Thousand | |
| Item | | | Spent |
| 221007 Books, Periodicals & Newspapers | | | 3,400.000 |
| 221009 Welfare and Entertainment | | | 4,970.082 |
| 221011 Printing, Stationery, Photocopying and Binding | | | 20,000.000 |
| 225101 Consultancy Services | | | 48,268.867 |
| 227001 Travel inland | | | 41,536.734 |
| | Total For Budget Output | | 369,701.933 |
| | Wage Recurrent | | 128,530.000 |
| | Non Wage Recurrent | | 241,171.933 |
| | Arrears | | 0.000 |
| | AIA | | 0.000 |
| | Total For Department | | 820,774.941 |
| | Wage Recurrent | | 257,060.000 |
| | Non Wage Recurrent | | 563,714.941 |
| | Arrears | | 0.000 |
| | AIA | | 0.000 |
| Department:002 Sustainable services | | | |
| Budget Output:320008 Community Outreach services | | | |
| PIAP Output: 18010601 Enhanced Local Revenue | | | |
| Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels | | | |
| Provide Support for Amendment of the legal provisions for major local revenue sources (Property rates, park user fees, local service tax (commercial farmers), local government Hotel tax, royalties, Agency fees, Animal husbandry fees). | NA | | |
| 2 Local Revenue Enhancement Coordinating Committee reports produced on engagements on LR carried out. | Support on operations of Local Revenue Enhancement Coordinating Committee was conducted to provide strategies to strengthen the collection of property rates and other land based revenues for local governments | | |
| Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | | UShs Thousand | |
| Item | | | Spent |
| 211102 Contract Staff Salaries | | | 85,347.054 |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | | | 99,191.438 |

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

| Annual Planned Outputs | | Cumulative Outputs Achieved by End of Quarter | |
|---|--|---|--|
| Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | | UShs Thousand | |
| Item | | Spent | |
| 212101 Social Security Contributions | | 16,219.000 | |
| 221007 Books, Periodicals & Newspapers | | 4,100.000 | |
| 221009 Welfare and Entertainment | | 2,050.000 | |
| 221011 Printing, Stationery, Photocopying and Binding | | 20,000.000 | |
| 227001 Travel inland | | 99,888.600 | |
| 227004 Fuel, Lubricants and Oils | | 17,000.000 | |
| Total For Budget Output | | 343,796.092 | |
| Wage Recurrent | | 85,347.054 | |
| Non Wage Recurrent | | 258,449.038 | |
| Arrears | | 0.000 | |
| AIA | | 0.000 | |
| Budget Output:560008 Revenue Mobilization | | | |
| PIAP Output: 18010601 Enhanced Local Revenue | | | |
| Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels | | | |
| Technical support to Consultants by Commission Staff as they enroll the remaining new 42 Local governments on IRAS | | Technical support was provided to Consultants by Commission Staff as they enroll the remaining new 42 Local governments on IRAS | |
| 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 | | | |
| Conduct follow up technical support in the implementation of IRAS in struggling Local governments to ensure increase in revenue collections and improved house hold incomes in the long run | | Conducted follow up technical support in the implementation of IRAS in struggling Local governments to ensure increase in revenue collections and improved house hold incomes in the long run and this was carried out in three centres of Gulu City, Soroti City, Masaka City Lira, Mbale and Mbarara covering a total of 63 LGs | |
| Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | | UShs Thousand | |
| Item | | Spent | |
| 211102 Contract Staff Salaries | | 62,288.500 | |
| 211104 Employee Gratuity | | 37,835.000 | |
| 212101 Social Security Contributions | | 9,584.000 | |
| 221007 Books, Periodicals & Newspapers | | 7,500.000 | |
| 221011 Printing, Stationery, Photocopying and Binding | | 20,000.000 | |

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

| Annual Planned Outputs | | Cumulative Outputs Achieved by End of Quarter |
|--|-------------------------|---|
| Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | | US\$ Thousand |
| Item | | Spent |
| 227001 Travel inland | | 35,062.000 |
| | Total For Budget Output | 172,269.500 |
| | Wage Recurrent | 62,288.500 |
| | Non Wage Recurrent | 109,981.000 |
| | Arrears | 0.000 |
| | AIA | 0.000 |
| | Total For Department | 516,065.592 |
| | Wage Recurrent | 147,635.554 |
| | Non Wage Recurrent | 368,430.038 |
| | Arrears | 0.000 |
| | AIA | 0.000 |
| Development Projects | | |
| N/A | | |
| | GRAND TOTAL | 7,465,656.636 |
| | Wage Recurrent | 1,214,103.830 |
| | Non Wage Recurrent | 5,891,552.806 |
| | GoU Development | 360,000.000 |
| | External Financing | 0.000 |
| | Arrears | 0.000 |
| | AIA | 0.000 |

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

Quarter 4: Revised Workplan

| Annual Plans | Quarter's Plan | Revised Plans |
|---|--|--|
| Programme:14 Public Sector Transformation | | |
| SubProgramme:04 | | |
| Sub SubProgramme:01 Finance and Administration | | |
| Departments | | |
| Department:001 Governance and leadership | | |
| Budget Output:000014 Administrative and Support Services | | |
| PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements | | |
| Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity | | |
| LGFC structure reviewed for efficiency and effectiveness of management of Human resources | Report of the restructuring process | Restructuring process finalized |
| Benchmarking Activities carried out on Revenue generation | Benchmarking Activities carried out on Revenue generation | |
| Repair of ICT equipment's Firewall License | Repair of ICT equipment's Firewall License | Repair of ICT equipment's Firewall License |
| 25 Technical meetings held on planning budgeting and reporting 1 Review retreat and budget working group meetings held to prepare the Budget Framework Paper and Ministerial Policy Statement FY 2025/26 carried out. | 5 Technical meetings held on planning budgeting and reporting 1 Review retreat and budget working group meetings held to prepare the Budget Framework Paper and Ministerial Policy Statement FY 2025/26 carried out. | 5 Technical meetings held on planning budgeting and reporting 1 Review retreat and budget working group meetings held to prepare the Budget Framework Paper and Ministerial Policy Statement FY 2025/26 carried out. |
| 12 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. | 3 Commission policy meetings held reports produced and recommendations implemented. 6 Commission sub committee meetings 1 Finance Committee meetings held 1 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 sub committee meetings 1 Finance Committee meetings held 1 Value for money and internal Audit Reports produced. Commission premises cleaned and Maintained. |
| 40 antivirus Licenses purchased 2 laptop Procured | | |

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

| Annual Plans | Quarter's Plan | Revised Plans |
|--|--|--|
| Budget Output:000014 Administrative and Support Services | | |
| PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements | | |
| Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity | | |
| 4 Vote quarterly progress reports in PBS prepared and submitted AC Telephone and Bio metric Servicing done 4 times. Serviced and supported ICT system in the Commission. Repairs and maintenance of 20 cars and machines carried out. | 1 Vote quarterly progress reports in PBS prepared and submitted AC Telephone and Bio metric Servicing done 1 time. Serviced and supported ICT system in the Commission. Repairs and maintenance of 20 cars and machines carried out. | 1 Vote quarterly progress reports in PBS prepared and submitted AC Telephone and Bio metric Servicing done 1 time. Serviced and supported ICT system in the Commission. Repairs and maintenance of 20 cars and machines carried out. |
| Servicing to be done after every three months Website redesign to integrate IRAS/Social media redesign for LGFC | Servicing to be done after every three months | Servicing to be done after every three months |
| 40 Stake Holders engagement carried out. Staff Salaries and allowances paid for for 39 staff and members of the Commission 12 Monthly procurement reports produced Obsolete assets disposed off based on board of survey report. | 10 Stake Holders engagement carried out. Staff Salaries and allowances paid for 40 staff and members of the Commission 3 Monthly procurement reports produced Obsolete assets disposed off based on board of survey report. | 10 Stake Holders engagement carried out. Staff Salaries and allowances paid for 40 staff and members of the Commission 3 Monthly procurement reports produced Obsolete assets disposed off based on board of survey report. |
| Rebranding carried out for the Commission | Rebranding carried out for the Commission | |
| Increased awareness on HIV AIDS, and malaria to reduce on the stigma carried out for 39 for (16 females and 23 males) Medical insurance package managed for staff 44 members and 3 dependents foe each. | Increased awareness on HIV AIDS, and malaria to reduce on the stigma carried out for 39 for (16 females and 23 males) Medical insurance package managed for staff 44 members and 3 dependents foe each. | Increased awareness on HIV AIDS, and malaria to reduce on the stigma carried out for 39 for (16 females and 23 males) Medical insurance package managed for staff 44 members and 3 dependents foe each. |
| Staff trained in ICT usage for social media | Staff trained in ICT usage for social media | Staff trained in ICT usage for social media |
| Rent water and electricity were paid for the Commission Subscriptions paid for Uganda Evaluation association ACCA, CPA, CIPS,IPPU and ICTAU, ILA | Rent water and electricity were paid for the Commission Subscriptions paid for Uganda Evaluation association ACCA, CPA, CIPS,IPPU and ICTAU, ILA | Rent water and electricity were paid for the Commission Subscriptions paid for Uganda Evaluation association ACCA, CPA, CIPS,IPPU and ICTAU, ILA |
| Team Building conducted for staff and members of the Commission.. | Team Building conducted for staff and members of the Commission.. | |
| Member oversight roles carried out by the Commission on financing and implementation in the local governments | Member oversight roles carried out by the Commission on financing and implementation in the local governments | Member oversight roles carried out by the Commission on financing and implementation in the local governments |

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

| 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 | | | |
| Performance managements and training Conducted for staff | Performance managements and training Conducted for staff | | |
| News papers for the Commission provided | News papers for the Commission provided | News papers for the Commission provided | |
| 4 National Forums attended. i.e. NRM Day, women day, Independence day, budget day | 4 National Forums attended. i.e. NRM Day, women day, Independence day, budget day | 4 National Forums attended. i.e. NRM Day, women day, Independence day, budget day | |
| Professional Training carried out | Professional Training carried out | Professional Training carried out | |
| Defensive driving carried out for drivers and authorized governments drive | Defensive driving carried out for drivers and authorized governments drive | | |
| Policy analysis undertaken and Research data analysis training carried out | Policy analysis undertaken and Research data analysis training carried out | | |
| Monitoring and Evaluation training carried out for technical officers | Monitoring and Evaluation training carried out for technical officers | | |
| Develoment 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 | | | |
| Chairpersons car procured | NA | | |
| Sub SubProgramme:02 Local Government Financing | | | |
| Departments | | | |
| Department:001 Governance and leadership | | | |
| Budget Output:390004 Research and evaluation | | | |
| PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements | | | |
| Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity | | | |
| 24 Local government regional budget consultative workshops facilitated on financing of LGS | NA | | |

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

| 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 | | |
| 30 TPC members of selected LGs Trained, Enhanced budgeting capacity of the Trained LGs, 1 Training Report and 1 Monitoring Report produced and Enhance the LG TPCs capacities to partake strategies that lead to self-reliance for LGs | 8 TPC members of selected LGs Trained, Enhanced budgeting capacity of the Trained LGs, 1 Training Report and 1 Monitoring Report produced and Enhance the LG TPCs capacities to partake strategies that lead to self-reliance for LGs | 8 TPC members of selected LGs Trained, Enhanced budgeting capacity of the Trained LGs, 1 Training Report and 1 Monitoring Report produced and Enhance the LG TPCs capacities to partake strategies that lead to self-reliance for LGs |
| Follow up on the 4 regional learning events held to identify possible LED initiatives identified LGs in 80 LGs for increased local revenue collections and improved household incomes | One regional follow-up learning event held to identify possible LED initiatives identified LGs in 20 LGs for increased local revenue collections and improved household incomes | One regional follow-up learning event held to identify possible LED initiatives identified LGs in 20 LGs for increased local revenue collections and improved household incomes |
| 10 negotiations meetings held, 10 agreements signed between LGs and respective line Ministries on conditional grants management to agree on matters o funding for the poor, the elderly the youth and the women | NA | |
| One Midterm Review exercise conducted on implementation status of the agreements, 1 negotiations report produced and 1 Midterm Report produced | One Midterm Review exercise conducted on implementation status of the agreements, 1 negotiations report produced and 1 Midterm Report produced | One Midterm Review exercise conducted on implementation status of the agreements, 1 negotiations report produced and 1 Midterm Report produced |
| Follow up on the Implementation Framework for linking LED initiatives to Local revenue enhancement. | NA | |
| Conduct 4 tax awareness campaigns carried out in local governments for enhanced local revenue performance and improve on compliance in tax payment by specifying the roles and obligation of communities/taxpayers in revenue collection and management. | Conduct 1 tax awareness campaigns carried out in local governments for enhanced local revenue performance and improve on compliance in tax payment by specifying the roles and obligation of communities/taxpayers in revenue collection and management. | Conduct 1 tax awareness campaigns carried out in local governments for enhanced local revenue performance and improve on compliance in tax payment by specifying the roles and obligation of communities/taxpayers in revenue collection and management. |
| Stakeholders engaged on management of royalties fees with LGs that have royalties namely MoEMD, URA UWA and MoFPED carried out | NA | |
| Information collected on the state of services in Health and Education to inform advisory. | NA | |

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| 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 | | | |
| 15 local governments assessed on Local revenue utilization for impact on service delivery | NA | | |
| Development Projects | | | |
| N/A | | | |
| Programme:17 Regional Balanced Development | | | |
| SubProgramme:01 | | | |
| Sub SubProgramme:02 Local Government Financing | | | |
| Departments | | | |
| Department:001 Governance and leadership | | | |
| Budget Output:000022 Research and Development | | | |
| PIAP Output: 17020801 4 Regional industrial and business parks established | | | |
| Programme Intervention: 170208 Operationalize the Industrial and Business Parks situated in the target regions | | | |
| LGs Supported to operationalize Local revenue enhancement | NA | | |
| Development Projects | | | |
| N/A | | | |
| Programme:18 Development Plan Implementation | | | |
| SubProgramme:02 | | | |
| 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 Consultative workshops attended at regional levels to discuss local government funding and budget implementation issues | Local Government Budget Consultative workshops attended at regional levels to discuss local government funding and budget implementation issues | Local Government Budget Consultative workshops attended at regional levels to discuss local government funding and budget implementation issues | |

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| Annual Plans | | Quarter's Plan | | Revised Plans | |
|---|--|---|--|---|--|
| Budget Output:560006 Advisory Services | | | | | |
| PIAP Output: 18012001 Adequacy for and equity in financing of LGs | | | | | |
| Programme Intervention: 180120 Strengthen the alignment of the Sector, MDA and LG Plans to the NDP III | | | | | |
| Grants allocation formula reviewed to show vertical and horizontal allocation in light of emerging socio-economic shocks i.e. inflation, increase in population, disasters, refugees influx, for the Conditional grants under Education, Health, water. | | NA | | | |
| National budget budget analysis carried out Compare LGs Grant Levels versus the National Budget, Establish the percentage share of the National Budget that is allocated to LGs programme areas, LG share per program and subprogram and LG funds in MDAs | | National budget budget analysis carried out Compare LGs Grant Levels versus the National Budget, Establish the percentage share of the National Budget that is allocated to LGs programme areas, LG share per program and subprogram and LG funds in MDAs | | National budget budget analysis carried out Compare LGs Grant Levels versus the National Budget, Establish the percentage share of the National Budget that is allocated to LGs programme areas, LG share per program and subprogram and LG funds in MDAs | |
| 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 | | | | | |
| Fiscal databank regularly maintained for LGFC . Data quality and Integrity maintained for the Commission | | Fiscal databank regularly maintained for LGFC . | | Fiscal databank regularly maintained for LGFC . | |
| Produce and disseminate Quarterly and Annual analysis reports on budgeted and actual grant releases to LGs | | NA | | | |
| PIAP Output: 18012002 Validate data on grants transfers updated | | | | | |
| Programme Intervention: 180120 Strengthen the alignment of the Sector, MDA and LG Plans to the NDP III | | | | | |
| 176 LGs budgets Analyzed focusing on establishing compliance with the following legal and regulatory requirements: Establish whether the LG budget balances and LG Budget reflects all the revenues to be collected or received etc | | 44 LGs budgets Analyzed focusing on establishing compliance with the following legal and regulatory requirements: Establish whether the LG budget balances and LG Budget reflects all the revenues to be collected or received etc | | 44 LGs budgets Analyzed focusing on establishing compliance with the following legal and regulatory requirements: Establish whether the LG budget balances and LG Budget reflects all the revenues to be collected or received etc | |
| 3 Revised Conditional Grants allocation formulas for Works, Agriculture and Trade validated and 1 Activity report, 1 Advisory note to Government produced | | NA | | | |

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| 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 | | |
| Data on grants transfers analyzed and produce statistical trends by sector Collected consolidated and validated | Data on grants transfers analyzed and produce statistical trends by sector Collected consolidated and validated | Data on grants transfers analyzed and produce statistical trends by sector Collected consolidated and validated |
| National and LG budgets Analyzed for compliance; adequacy, equity in allocations and absorption issues | National and LG budgets Analyzed for compliance; adequacy, equity in allocations and absorption issues | National and LG budgets Analyzed for compliance; adequacy, equity in allocations and absorption issues |
| Produce LG-specific Feedback Reports and Provide feedback to LGs on the results of the budget analysis | Produce LG-specific Feedback Reports and Provide feedback to LGs on the results of the budget analysis | Produce LG-specific Feedback Reports and Provide feedback to LGs on the results of the budget analysis |
| Review on sharing of resources among LGs Planned, facilitate, conduct, and findings disseminated | NA | |
| 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 | | |
| Provide Support for Amendment of the legal provisions for major local revenue sources (Property rates, park user fees, local service tax (commercial farmers), local government Hotel tax, royalties, Agency fees, Animal husbandry fees). | Provide Support for Amendment of the legal provisions for major local revenue sources (Property rates, park user fees, local service tax (commercial farmers), local government Hotel tax, royalties, Agency fees, Animal husbandry fees). | Provide Support for Amendment of the legal provisions for major local revenue sources (Property rates, park user fees, local service tax (commercial farmers), local government Hotel tax, royalties, Agency fees, Animal husbandry fees). |
| 2 Local Revenue Enhancement Coordinating Committee reports produced on engagements on LR carried out. | 1 Local Revenue Enhancement Coordinating Committee reports produced on engagements on LR carried out. | 1 Local Revenue Enhancement Coordinating Committee reports produced on engagements on LR carried out. |
| 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 to Consultants by Commission Staff as they enroll the remaining new 42 Local governments on IRAS | Technical support to Consultants by Commission Staff as they enroll the remaining new 11 Local governments on IRAS | Technical support to Consultants by Commission Staff as they enroll the remaining new 11 Local governments on IRAS |

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| Annual Plans | Quarter's Plan | Revised Plans |
|---|---|---|
| Budget Output:560008 Revenue Mobilization | | |
| 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 | | |
| Conduct follow up technical support in the implementation of IRAS in struggling Local governments to ensure increase in revenue collections and improved house hold incomes in the long run | Conduct follow up technical support in the implementation of IRAS in struggling Local governments to ensure increase in revenue collections and improved house hold incomes in the long run | Conduct follow up technical support in the implementation of IRAS in struggling Local governments to ensure increase in revenue collections and improved house hold incomes in the long run |
| <i>Development Projects</i> | | |
| N/A | | |

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

Table 4.1: NTR Collections (Billions)

| Revenue Code | Revenue Name | Planned Collection FY2024/25 | Actuals By End Q3 |
|--------------|---|---------------------------------|-------------------|
| 142159 | Sale of bid documents-From Government Units | 1,500,000.000 | 0.000 |
| Total | | 1,500,000.000 | 0.000 |

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Table 4.2: Off-Budget Expenditure By Department and Project

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Table 4.3: Vote Crosscutting Issues

i) Gender and Equity

| | |
|------------------------------|--|
| Objective: | Negotiate on gender responsive interventions from the 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): | 0.500 |
| Performance Indicators: | Number of Recommendations and undertakings implemented from the Conditional grant’s negotiations |
| Actual Expenditure By End Q3 | |
| Performance as of End of Q3 | |
| Reasons for Variations | |

ii) HIV/AIDS

| | |
|------------------------------|---|
| Objective: | Staff sensitization programmes on HIV/AIDS policy and capacity building |
| Issue of Concern: | Lack of refresher training on HIV/AIDS in the Commission |
| Planned Interventions: | Conduct training in HIV gender and diversity management |
| Budget Allocation (Billion): | 0.030 |
| Performance Indicators: | Number of staff trained |
| Actual Expenditure By End Q3 | |
| Performance as of End of Q3 | |
| Reasons for Variations | |

iii) Environment

| | |
|------------------------------|---|
| Objective: | Evaluation of the Allocation formula for naturals resources and environments (especially projects profiles on their attention to environmental issues |
| Issue of Concern: | Non-observance of environmental issues during planning and budgeting and allocations |
| Planned Interventions: | Evaluating the Water environment and natural resources in attention to environmental issues |
| Budget Allocation (Billion): | 0.070 |
| Performance Indicators: | Number of environment issues raised |
| Actual Expenditure By End Q3 | |
| Performance as of End of Q3 | |
| Reasons for Variations | |

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iv) Covid