

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

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

| | Approved Budget | Revised Budget | Released by End Q2 | Spent by End Q2 | % Budget Released | % Budget Spent | % Releases Spent |
|--|-----------------|----------------|--------------------|-----------------|-------------------|----------------|------------------|
| Recurrent Wage | 1.619 | 1.619 | 0.809 | 0.763 | 50.0 % | 47.1 % | 94.3 % |
| Recurrent Non-Wage | 3.743 | 3.743 | 1.630 | 1.621 | 43.6 % | 43.3 % | 99.4 % |
| Devt. GoU | 0.094 | 0.094 | 0.031 | 0.028 | 32.9 % | 29.7 % | 90.3 % |
| Devt. Ext Fin. | 0.000 | 0.000 | 0.000 | 0.000 | 0.0 % | 0.0 % | 0.0 % |
| GoU Total | 5.456 | 5.456 | 2.470 | 2.412 | 45.3 % | 44.2 % | 97.7 % |
| Total GoU+Ext Fin (MTEF) | 5.456 | 5.456 | 2.470 | 2.412 | 45.3 % | 44.2 % | 97.7 % |
| Arrears | 0.000 | 0.000 | 0.000 | 0.000 | 0.0 % | 0.0 % | 0.0 % |
| Total Budget | 5.456 | 5.456 | 2.470 | 2.412 | 45.3 % | 44.2 % | 97.7 % |
| <i>A.I.A Total</i> | 0.000 | 0.000 | 0.000 | 0.000 | 0.0 % | 0.0 % | 0.0 % |
| Grand Total | 5.456 | 5.456 | 2.470 | 2.412 | 45.3 % | 44.2 % | 97.7 % |
| Total Vote Budget Excluding Arrears | 5.456 | 5.456 | 2.470 | 2.412 | 45.3 % | 44.2 % | 97.7 % |

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

| <i>Billion Uganda Shillings</i> | Approved Budget | Revised Budget | Released by End Q2 | Spent by End Q2 | % Budget Released | % Budget Spent | %Releases Spent |
|---|-----------------|----------------|--------------------|-----------------|-------------------|----------------|-----------------|
| Programme:14 Public Sector Transformation | 3.657 | 3.657 | 2.089 | 2.030 | 57.1 % | 55.5 % | 97.2 % |
| Sub SubProgramme:01 Finance and Administration | 3.169 | 3.169 | 2.007 | 1.948 | 63.3 % | 61.5 % | 97.1 % |
| Sub SubProgramme:02 Local Government Financing | 0.488 | 0.488 | 0.082 | 0.082 | 16.7 % | 16.7 % | 100.0 % |
| Programme:18 Development Plan Implementation | 1.798 | 1.798 | 0.382 | 0.381 | 21.2 % | 21.2 % | 99.9 % |
| Sub SubProgramme:02 Local Government Financing | 1.798 | 1.798 | 0.382 | 0.381 | 21.2 % | 21.2 % | 99.9 % |
| Total for the Vote | 5.456 | 5.456 | 2.471 | 2.411 | 45.3 % | 44.2 % | 97.6 % |

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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 | | |
| Sub SubProgramme:01 Finance and Administration | | |
| Sub Programme: 04 Decentralization and Local Economic Development | | |
| 0.009 | Bn Shs | Department : 001 Governance and leadership |
| Reason: Procurement delays | | |
| 0 | | |
| <i>Items</i> | | |
| 0.002 | UShs | 221017 Membership dues and Subscription fees. |
| Reason: | | |
| 0.002 | UShs | 212103 Incapacity benefits (Employees) |
| Reason: | | |
| 0.001 | UShs | 221016 Systems Recurrent costs |
| 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 2022/23 | Actuals By END Q 2 |
| Number of LGs provided with technical support | Number | 25 | 8 |
| 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 2022/23 | Actuals By END Q 2 |
| Number of LGs provided with technical support | Number | 25 | |
| 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 2022/23 | Actuals By END Q 2 |
| % increase in grants to LGs. | Percentage | 17% | 13% |
| 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 | | | |
| PIAP Output Indicators | Indicator Measure | Planned 2022/23 | Actuals By END Q 2 |
| % increase in grants to LGs. | Percentage | 17% | 13% |

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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 2022/23 | Actuals By END Q 2 |
| Percentage of LG Budgets financed by LR (Average) | Percentage | 36% | 20% |
| Proportion of LGs implementing the Local revenue enhancement management plans | Percentage | 45% | 15% |
| 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 2022/23 | Actuals By END Q 2 |
| Percentage of LG Budgets financed by LR (Average) | Percentage | 37% | 20% |
| Proportion of LGs implementing the Local revenue enhancement management plans | Percentage | 45% | 15% |

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Performance highlights for the Quarter

Negotiations between LGs and Program Lead Institutions with decentralized services were organized and facilitated and Conditional grants agreements for the various Ministries were signed and disseminated. The outputs informed the budget grant guidelines to local governments. Commenced research on Financing Gaps in land management and Physical planning function at the local government level. Continued with automation of revenue collection and administration for 27 LG as at half year (9 MC and 18LGs). Analyzed challenges in the implementation of revenue administration system.

Variances and Challenges

In the First quarter only operational expenses were funded. Commission received less release for the quarter and most of the planned activities were not carried out. The activities were carried forward to quarter two fully funded hence overwhelming quarter 2.

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

| <i>Billion Uganda Shillings</i> | Approved Budget | Revised Budget | Released by End Q2 | Spent by End Q2 | % GoU Budget Released | % GoU Budget Spent | % GoU Releases Spent |
|---|-----------------|----------------|--------------------|-----------------|-----------------------|--------------------|----------------------|
| Programme:14 Public Sector Transformation | 3.657 | 3.657 | 2.089 | 2.030 | 57.1 % | 55.5 % | 97.2 % |
| Sub SubProgramme:01 Finance and Administration | 3.169 | 3.169 | 2.007 | 1.948 | 63.3 % | 61.5 % | 97.1 % |
| 000014 Administrative and Support Services | 3.169 | 3.169 | 2.007 | 1.948 | 63.3% | 61.5% | 97.1% |
| Sub SubProgramme:02 Local Government Financing | 0.488 | 0.488 | 0.082 | 0.082 | 16.7 % | 16.8 % | 100.6 % |
| 390004 Research and evaluation | 0.488 | 0.488 | 0.082 | 0.082 | 16.8% | 16.8% | 100.0% |
| Programme:18 Development Plan Implementation | 1.798 | 1.798 | 0.382 | 0.382 | 21.2 % | 21.2 % | 100.0 % |
| Sub SubProgramme:02 Local Government Financing | 1.798 | 1.798 | 0.382 | 0.382 | 21.2 % | 21.2 % | 100.0 % |
| 320008 Community Outreach services | 0.331 | 0.331 | 0.067 | 0.067 | 20.2% | 20.2% | 100.0% |
| 560006 Advisory Services | 0.379 | 0.379 | 0.059 | 0.059 | 15.6% | 15.6% | 100.0% |
| 560007 Regulation and Compliance | 0.625 | 0.625 | 0.207 | 0.206 | 33.1% | 33.0% | 99.5% |
| 560008 Revenue Mobilization | 0.462 | 0.462 | 0.051 | 0.050 | 11.0% | 10.8% | 98.0% |
| Total for the Vote | 5.456 | 5.456 | 2.471 | 2.412 | 45.3 % | 44.2 % | 97.6 % |

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Table V3.2: GoU Expenditure by Item 2022/23 GoU Expenditure by Item

| <i>Billion Uganda Shillings</i> | Approved Budget | Revised Budget | Released by End Q2 | Spent by End Q2 | % GoU Budget Released | % GoU Budget Spent | % GoU Releases Spent |
|---|-----------------|----------------|--------------------|-----------------|-----------------------|--------------------|----------------------|
| 211102 Contract Staff Salaries | 1.619 | 1.619 | 0.809 | 0.763 | 50.0 % | 47.1 % | 94.3 % |
| 211104 Employee Gratuity | 0.486 | 0.486 | 0.243 | 0.243 | 50.0 % | 50.0 % | 100.0 % |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 0.516 | 0.516 | 0.271 | 0.271 | 52.5 % | 52.5 % | 100.0 % |
| 211107 Boards, Committees and Council Allowances | 0.340 | 0.340 | 0.010 | 0.010 | 2.9 % | 2.9 % | 100.0 % |
| 212101 Social Security Contributions | 0.177 | 0.177 | 0.070 | 0.070 | 39.6 % | 39.6 % | 100.0 % |
| 212102 Medical expenses (Employees) | 0.136 | 0.136 | 0.068 | 0.068 | 50.0 % | 50.0 % | 100.0 % |
| 212103 Incapacity benefits (Employees) | 0.008 | 0.008 | 0.002 | 0.000 | 25.0 % | 4.1 % | 16.5 % |
| 221001 Advertising and Public Relations | 0.010 | 0.010 | 0.010 | 0.010 | 100.0 % | 99.6 % | 99.6 % |
| 221003 Staff Training | 0.040 | 0.040 | 0.015 | 0.015 | 37.5 % | 37.5 % | 100.0 % |
| 221004 Recruitment Expenses | 0.006 | 0.006 | 0.000 | 0.000 | 0.0 % | 0.0 % | 0.0 % |
| 221007 Books, Periodicals & Newspapers | 0.040 | 0.040 | 0.015 | 0.015 | 37.5 % | 37.5 % | 100.0 % |
| 221008 Information and Communication Technology Supplies. | 0.025 | 0.025 | 0.013 | 0.012 | 49.2 % | 48.4 % | 98.4 % |
| 221009 Welfare and Entertainment | 0.030 | 0.030 | 0.009 | 0.009 | 30.8 % | 29.7 % | 96.2 % |
| 221011 Printing, Stationery, Photocopying and Binding | 0.095 | 0.095 | 0.047 | 0.046 | 49.5 % | 48.6 % | 98.3 % |
| 221012 Small Office Equipment | 0.003 | 0.003 | 0.001 | 0.001 | 25.0 % | 25.0 % | 100.0 % |
| 221016 Systems Recurrent costs | 0.027 | 0.027 | 0.002 | 0.002 | 8.4 % | 5.7 % | 68.5 % |
| 221017 Membership dues and Subscription fees. | 0.010 | 0.010 | 0.005 | 0.003 | 50.0 % | 25.8 % | 51.5 % |
| 222001 Information and Communication Technology Services. | 0.028 | 0.028 | 0.010 | 0.010 | 34.9 % | 34.9 % | 100.0 % |
| 223001 Property Management Expenses | 0.040 | 0.040 | 0.020 | 0.017 | 50.0 % | 43.7 % | 87.4 % |
| 223003 Rent-Produced Assets-to private entities | 0.443 | 0.443 | 0.214 | 0.214 | 48.3 % | 48.3 % | 100.0 % |
| 223005 Electricity | 0.055 | 0.055 | 0.031 | 0.031 | 55.5 % | 55.5 % | 100.0 % |
| 224011 Research Expenses | 0.100 | 0.100 | 0.050 | 0.050 | 50.0 % | 50.0 % | 100.0 % |
| 225101 Consultancy Services | 0.180 | 0.180 | 0.080 | 0.080 | 44.4 % | 44.4 % | 100.0 % |
| 227001 Travel inland | 0.584 | 0.584 | 0.264 | 0.264 | 45.2 % | 45.2 % | 100.0 % |
| 227004 Fuel, Lubricants and Oils | 0.184 | 0.184 | 0.086 | 0.086 | 46.7 % | 46.7 % | 100.0 % |
| 228002 Maintenance-Transport Equipment | 0.180 | 0.180 | 0.095 | 0.095 | 52.8 % | 52.6 % | 99.6 % |
| 228003 Maintenance-Machinery & Equipment Other than Transport Equipment | 0.094 | 0.094 | 0.031 | 0.028 | 33.3 % | 29.5 % | 88.6 % |
| Total for the Vote | 5.456 | 5.456 | 2.471 | 2.411 | 45.3 % | 44.2 % | 97.6 % |

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

| <i>Billion Uganda Shillings</i> | Approved Budget | Revised Budget | Released by End Q2 | Spent by End Q2 | % GoU Budget Released | % GoU Budget Spent | % GoU Releases Spent |
|---|-----------------|----------------|--------------------|-----------------|-----------------------|--------------------|----------------------|
| Programme:14 Public Sector Transformation | 3.657 | 3.657 | 2.089 | 2.030 | 57.11 % | 55.50 % | 97.19 % |
| Sub SubProgramme:01 Finance and Administration | 3.169 | 3.169 | 2.007 | 1.948 | 63.33 % | 61.48 % | 97.1 % |
| <i>Departments</i> | | | | | | | |
| 001 Governance and leadership | 3.075 | 3.075 | 1.976 | 1.921 | 64.3 % | 62.5 % | 97.2 % |
| <i>Development Projects</i> | | | | | | | |
| 1651 Retooling of Local Government Finance Commission | 0.094 | 0.094 | 0.031 | 0.028 | 33.3 % | 29.5 % | 88.6 % |
| Sub SubProgramme:02 Local Government Financing | 0.488 | 0.488 | 0.082 | 0.082 | 16.70 % | 16.70 % | 100.0 % |
| <i>Departments</i> | | | | | | | |
| 001 Governance and leadership | 0.976 | 0.976 | 0.163 | 0.163 | 16.7 % | 16.7 % | 100.0 % |
| 002 Sustainable services | 0.793 | 0.793 | 0.117 | 0.117 | 14.7 % | 14.7 % | 99.9 % |
| <i>Development Projects</i> | | | | | | | |
| N/A | | | | | | | |
| Programme:18 Development Plan Implementation | 1.798 | 1.798 | 0.382 | 0.381 | 21.24 % | 21.21 % | 99.86 % |
| Sub SubProgramme:02 Local Government Financing | 0.488 | 0.488 | 0.082 | 0.082 | 16.70 % | 16.70 % | 100.0 % |
| <i>Departments</i> | | | | | | | |
| 001 Governance and leadership | 0.976 | 0.976 | 0.163 | 0.163 | 16.7 % | 16.7 % | 100.0 % |
| 002 Sustainable services | 0.793 | 0.793 | 0.117 | 0.117 | 14.7 % | 14.7 % | 99.9 % |
| <i>Development Projects</i> | | | | | | | |
| N/A | | | | | | | |
| Total for the Vote | 5.456 | 5.456 | 2.471 | 2.411 | 45.3 % | 44.2 % | 97.6 % |

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

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Quarter 2: Outputs and Expenditure in the Quarter

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Reasons for Variation in performance |
|--|---|--------------------------------------|
| Programme:14 Public Sector Transformation | | |
| SubProgramme:04 Decentralization and Local Economic Development | | |
| Sub SubProgramme:01 Finance and Administration | | |
| <i>Departments</i> | | |
| Department:001 Governance and leadership | | |
| Budget Output:000014 Administrative and Support Services | | |
| PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements | | |
| Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity | | |
| 1 National Forum attended. 1 Finance Committee meeting held Commission premises cleaned and Maintained. | The commission attended the national budget conference at Kololo Two Finance Committee meeting was held Commission Premises were cleaned and maintained | NIL |
| Value for money and internal Audit Reports produced. Board of survey carried out | Value for money and internal Audit Reports were produced and the Board of survey was carried out | NA |
| Books of Accounts and records maintained. Stake Holders engagement carried out Staff Salaries and allowances paid for for 44 staff and members of the Commission 3 Monthly procurement reports produced Obsolete assets disposed off. | Books of Accounts and records were maintained for 6 months. v. Stake Holders engagements were carried out with Uganda Local Government Association and ACODE on the financing of local governments. SEATINI on launch of the local revenue enhancement management plan for Soroti City, Action Aid International on Sensitization on Automation and Digitization by using IRAS, and engagement with political leaders and technical staff of Arua City and Hoima City on issues of Local revenue performance Staff Salaries and allowances were paid for 44 staff and members of the Commission. 3 Monthly procurement reports were produced. Obsolete assets disposed off carried out.. | NA |
| LGFC Annual Report for 2020-2021 prepared and submitted to Speaker of Parliament. 5 Technical meetings held on planning and budgeting | LGFC Annual Report for 2020-2021 was prepared. 6 Technical meetings were held on planning and budgeting | NA |
| 1 review Retreat and budget working group meetings to prepare the Budget Framework Paper and Ministerial Policy Statement FY 2023/24 carried out Vote quarter progress reports in PBS prepared and submitted 4 Technical meetings held | 6 technical meeting were held to discuss proposed concept notes and questionnaires for activities planned for quarter and the preparation of the budget framework paper for FY 2023/24. Submitted the BFP for FY 2023/24 to the program secretariats ate MoFPED on the Program Based budgeting system. submitted the vote quarter one progress report to MoFPED. | NA |
| AC Telephone and Bio metric Servicing done 1 time. Serviced and supported ICT system in the Commission Repairs and maintenance of machines carried out. subscriptions for E library Paid | AC, Telephone and Bio Metric Servicing was done for quarter one. The ICT system was serviced in the Commission Machine Repairs and maintenance was carried out for computers | NA |

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| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Reasons for Variation in performance |
|--|--|--------------------------------------|
| PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements | | |
| Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity | | |
| Increased awareness on HIV AIDS, Covid 19 and malaria to reduce on the stigma carried out for 41 for (14 females and 27 males) Medical insurance package managed for staff of the Commission | Sensitization was carried out to increase awareness on HIV AIDS, Covid 19 and malaria to reduce on the stigma carried out for 41 for (14 females and 27 males) and Medical was provided for staff that were sick. | NA |
| Commission Staff positions advertised, interviews conducted and staff recruited Staff performance agreements monitored and appraised | NA | NA |
| LGFC Institutional Assessment conducted and findings adopted and implemented Restructuring of the Commission undertaken and new structure and job compliments developed | Capacity building was carried out for staff member in High Performance Culture in Organisations explaining the Attributes of a high performance culture and the Benefits of high performance culture. This was carried out for 38 staff members. | NA |
| Expenditures incurred in the Quarter to deliver outputs | | UShs Thousand |
| Item | Spent | |
| 211102 Contract Staff Salaries | 358,473.391 | |
| 211104 Employee Gratuity | 123,077.003 | |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 122,914.166 | |
| 211107 Boards, Committees and Council Allowances | 8,548.000 | |
| 212101 Social Security Contributions | 38,648.443 | |
| 212102 Medical expenses (Employees) | 34,000.000 | |
| 212103 Incapacity benefits (Employees) | 330.000 | |
| 221001 Advertising and Public Relations | 9,965.000 | |
| 221003 Staff Training | 15,000.000 | |
| 221007 Books, Periodicals & Newspapers | 15,000.000 | |
| 221008 Information and Communication Technology Supplies. | 12,304.786 | |
| 221009 Welfare and Entertainment | 6,151.000 | |
| 221011 Printing, Stationery, Photocopying and Binding | 9,352.400 | |
| 221012 Small Office Equipment | 750.000 | |
| 221016 Systems Recurrent costs | 1,548.107 | |
| 221017 Membership dues and Subscription fees. | 2,575.603 | |
| 222001 Information and Communication Technology Services. | 6,016.525 | |
| 223001 Property Management Expenses | 10,461.600 | |
| 223003 Rent-Produced Assets-to private entities | 110,059.936 | |
| 223005 Electricity | 26,440.000 | |
| 227001 Travel inland | 60,000.000 | |
| 227004 Fuel, Lubricants and Oils | 7,500.000 | |
| 228002 Maintenance-Transport Equipment | 68.500 | |
| Total For Budget Output | | 979,184.460 |

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| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Reasons for Variation in performance |
|----------------------------|------------------------------------|--------------------------------------|
| | Wage Recurrent | 358,473.391 |
| | Non Wage Recurrent | 620,711.069 |
| | Arrears | 0.000 |
| | <i>AIA</i> | 0.000 |
| | Total For Department | 979,184.460 |
| | Wage Recurrent | 358,473.391 |
| | Non Wage Recurrent | 620,711.069 |
| | Arrears | 0.000 |
| | <i>AIA</i> | 0.000 |

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

| | | |
|---------------------------------------|--|----|
| Continue with the Procurement process | Procurement of the Desktops laptops and projectors are at evaluation stage | NA |
| NA | One water boiler, One Waste bin were procured but the rest of the items evaluation has been completed. | NA |
| NA | 24 Vehicle tyres were procured 6 cars | NA |

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

| Item | Spent |
|--------------------------------|-------------------|
| Total For Budget Output | 27,806.700 |
| GoU Development | 27,806.700 |
| External Financing | 0.000 |
| Arrears | 0.000 |
| <i>AIA</i> | 0.000 |
| Total For Project | 27,806.700 |
| GoU Development | 27,806.700 |
| External Financing | 0.000 |
| Arrears | 0.000 |
| <i>AIA</i> | 0.000 |

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

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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 | | |
| Research on Alternative financing mechanism for Local Governments conducted. Grants allocation formula and models in light of sector policies reviewed to in-build crosscutting issues like poverty, HIV/AIDS, gender and environment | Grants allocation formula and models in light of sector policies were and matters of poverty, HIV/AIDS, gender and environment were discussed and how they can be used in the allocation formulas for conditional grants. | NA |
| Financing Gaps in Physical planning land management function at the local government level identified Action research on effective utilization of locally raised revenue in LGs conducted | Commenced research on Financing Gaps in Physical planning land management function at the local government level was carried out in 12 LGs where the tool designed, data was collected 12 District Local Governments of Bugweri, Kalangala, Luwero, Mpigi, Sembabule, Jinja, Wakiso, Kiboga, Bukedea, Buikwe, Budaka and Mukono | NA |
| Expenditures incurred in the Quarter to deliver outputs | | <i>US\$ Thousand</i> |
| Item | | Spent |
| 221011 Printing, Stationery, Photocopying and Binding | | 15,000.000 |
| 227001 Travel inland | | 60,000.000 |
| 227004 Fuel, Lubricants and Oils | | 6,500.000 |
| | Total For Budget Output | 81,500.000 |
| | Wage Recurrent | 0.000 |
| | Non Wage Recurrent | 81,500.000 |
| | Arrears | 0.000 |
| | <i>AIA</i> | 0.000 |
| | Total For Department | 81,500.000 |
| | Wage Recurrent | 0.000 |
| | Non Wage Recurrent | 81,500.000 |
| | Arrears | 0.000 |
| | <i>AIA</i> | 0.000 |
| <i>Development Projects</i> | | |
| N/A | | |
| Programme:18 Development Plan Implementation | | |
| SubProgramme:02 Resource Mobilization and Budgeting | | |
| Sub SubProgramme:02 Local Government Financing | | |
| <i>Departments</i> | | |
| Department:001 Grants Management | | |
| Budget Output:560006 Advisory Services | | |

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| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Reasons for Variation in performance |
|--|--|--------------------------------------|
| PIAP Output: 18012001 Adequacy for and equity in financing of LGs | | |
| Programme Intervention: 180120 Strengthen the alignment of the Sector, MDA and LG Plans to the NDP III | | |
| Stake holder engagements on LG financing carried out. Support funding to Climate Change reviewed for local governments | Stake Holders engagements were carried out with Uganda Local Government Association and ACODE on the financing of local governments Analyzed data to Climate Change on funding in light of local governments. | NA |
| Reduced the gap of local governments lagging behind from the National Average for particular services. | A report on the gap of local governments lagging behind from the National Average for particular services was produced | NA |
| Expenditures incurred in the Quarter to deliver outputs | | UShs Thousand |
| Item | Spent | |
| 221011 Printing, Stationery, Photocopying and Binding | 2,000.000 | |
| 224011 Research Expenses | 50,000.000 | |
| 227004 Fuel, Lubricants and Oils | 6,500.000 | |
| | Total For Budget Output | 58,500.000 |
| | Wage Recurrent | 0.000 |
| | Non Wage Recurrent | 58,500.000 |
| | Arrears | 0.000 |
| | AIA | 0.000 |
| 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 | | |
| NA | Negotiations between LGs and Program Lead Institutions with decentralized services were organized and facilitated and Conditional grants agreements for the various Ministries were signed and disseminated. The outputs informed the budget grant guidelines to local governments | NA |
| Feed back and Validation of Budget Analysis Reports provided Statistical Abstract on LG financing produced | Feedback was provided to the LG of 7 Agago, Luuka Pader, Ntungamo, Apac Buyende and Lyantonde local government on financing of local governments in regards to release and expenditures for local governments for quarter one and Quarter two. Data analysis for the Statistical Abstract on Local Government financing commenced. The strategic plan for statistics for the commission was printed and disseminated | NA |
| Local government Technical Planning Committee's capacities enhanced for effective budget formulation | Local government Technical Planning Committee's capacities enhanced for effective budget formulation and tareget support in budget formulation was provided to 8 LG of Kwanja Kyenjojo, Mbarara, Kyanwanzi, Nakasongola, Kiryandongo, Apac, Namutumba, and Kaliro | NA |

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Reasons for Variation in performance |
|--|--|--------------------------------------|
| Expenditures incurred in the Quarter to deliver outputs | | <i>US\$ Thousand</i> |
| Item | | Spent |
| 225101 Consultancy Services | | 80,000.000 |
| 227001 Travel inland | | 60,000.000 |
| 227004 Fuel, Lubricants and Oils | | 6,500.000 |
| 228002 Maintenance-Transport Equipment | | 59,606.300 |
| | Total For Budget Output | 206,106.300 |
| | Wage Recurrent | 0.000 |
| | Non Wage Recurrent | 206,106.300 |
| | Arrears | 0.000 |
| | <i>AIA</i> | 0.000 |
| | Total For Department | 264,606.300 |
| | Wage Recurrent | 0.000 |
| | Non Wage Recurrent | 264,606.300 |
| | Arrears | 0.000 |
| | <i>AIA</i> | 0.000 |
| Department:002 Sustainable services | | |
| Budget Output:320008 Community Outreach services | | |
| PIAP Output: 18010601 Enhanced Local Revenue | | |
| Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels | | |
| Implementation of guidelines for LR mobilization and generation across the Country with special emphasis on regional development. Policy dialogue through the Local Revenue Enhancement Coordinating Committee supported Research conducted on local revenue | Implementation of guidelines for LR mobilization were customized in the the inventory of best practice in the LGS of Lira, Tororo, Kalungu, Mbarara, Kiryandongo and Bukedea | |
| NA | NA | NA |
| Expenditures incurred in the Quarter to deliver outputs | | <i>US\$ Thousand</i> |
| Item | | Spent |
| 227001 Travel inland | | 60,000.000 |
| 227004 Fuel, Lubricants and Oils | | 6,500.000 |
| | Total For Budget Output | 66,500.000 |
| | Wage Recurrent | 0.000 |
| | Non Wage Recurrent | 66,500.000 |
| | Arrears | 0.000 |
| | <i>AIA</i> | 0.000 |
| Budget Output:560008 Revenue Mobilization | | |

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Reasons for Variation in performance |
|--|--|--------------------------------------|
| PIAP Output: 18010601 Enhanced Local Revenue | | |
| Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels | | |
| Support supervision on the roll out of the automated local revenue collection Integrated Revenue Administration System (IRAS) in 24 districts and their urban councils conducted | Support supervision was carried out for automation local revenue management in the local government of Kamuli, Busia, Moroto, Apac, Kasese, Bugiri and Sheema local governments | NA |
| Policy dialogue through the Local Revenue Enhancement Coordinating Committee supported Research conducted on local revenues from national resources | NA | NA |
| NA | NA | NA |
| 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 | | |
| Automation local revenue management continued. | Support supervision was carried out for automation local revenue management in the local government of Kamuli, Busia, Moroto, Apac, Kasese, Bugiri and Sheema local governments. i. Continued with automation for 27 LG as at half year (9 MC and 18LGs) Completed valuation of properties in 15 districts and the valuation lists have been produced Ongoing valuation in 19 LG under Resource Enhancement and Accountability Program Analyzed challenges in the implementation of revenue administration system | NA |
| Implementation of guidelines for LR mobilization and generation across the Country with special emphasis on regional development. | NA | |
| Expenditures incurred in the Quarter to deliver outputs | | <i>US\$ Thousand</i> |
| Item | | Spent |
| 221011 Printing, Stationery, Photocopying and Binding | | 658.534 |
| 227001 Travel inland | | 24,000.000 |
| 227004 Fuel, Lubricants and Oils | | 6,500.000 |
| | Total For Budget Output | 31,158.534 |
| | Wage Recurrent | 0.000 |
| | Non Wage Recurrent | 31,158.534 |
| | Arrears | 0.000 |
| | <i>AIA</i> | 0.000 |
| | Total For Department | 97,658.534 |
| | Wage Recurrent | 0.000 |
| | Non Wage Recurrent | 97,658.534 |
| | Arrears | 0.000 |
| | <i>AIA</i> | 0.000 |

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

| Outputs Planned in Quarter | Actual Outputs Achieved in Quarter | Reasons for Variation in performance |
|----------------------------|------------------------------------|--------------------------------------|
| Development Projects | | |
| N/A | | |
| | GRAND TOTAL | 1,450,755.994 |
| | Wage Recurrent | 358,473.391 |
| | Non Wage Recurrent | 1,064,475.903 |
| | GoU Development | 27,806.700 |
| | External Financing | 0.000 |
| | Arrears | 0.000 |
| | AIA | 0.000 |

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

Quarter 2: Cumulative Outputs and Expenditure by End of Quarter

| Annual Planned Outputs | | Cumulative Outputs Achieved by End of Quarter | |
|---|--|--|--|
| Programme:14 Public Sector Transformation | | | |
| SubProgramme:04 Decentralization and Local Economic Development | | | |
| Sub SubProgramme:01 Finance and Administration | | | |
| <i>Departments</i> | | | |
| Department:001 Governance and leadership | | | |
| Budget Output:000014 Administrative and Support Services | | | |
| PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements | | | |
| Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity | | | |
| 6 Commission policy meetings held Reports produced and recommendations implemented. 4 National Forums attended. 4 Finance Committee meetings held Commission premises cleaned and Maintained. | | The commission attended the national budget conference at Kololo Two Finance Committee meeting was held Commission Premises were cleaned and maintained | |
| Value for money and internal Audit Reports produced. Board of survey carried out | | Value for money and internal Audit Reports were produced and the Board of survey carried out | |
| Books of Accounts and records maintained. Stake Holders engagement carried out Staff Salaries and allowances paid for for 41 staff and members of the Commission 12 Monthly procurement reports produced Obsolete assets disposed off. | | Books of Accounts and records were maintained for 6 months. v. Stake Holders engagements were carried out with Uganda Local Government Association and ACODE on the financing of local governments. SEATINI on launch of the local revenue enhancement management plan for Soroti City, Action Aid International on Sensitization on Automation and Digitization by using IRAS, and engagement with political leaders and technical staff of Arua City and Hoima City on issues of Local revenue performance Staff Salaries and allowances were paid for 44 staff and members of the Commission. 3 Monthly procurement reports were produced. Obsolete assets disposed off carried out.. | |
| LGFC Annual Report for 2021-2022 prepared and submitted to Rt Hon Speaker of Parliament. 12 Technical committee meetings held on planning and budgeting PBS reports produced for Q1 Q2 Q3 and Q4 | | LGFC Annual Report for 2020-2021 was prepared. 6 Technical meetings were held on planning and budgeting | |
| 2 review Retreat and budget working group meetings to prepare the Budget Framework Paper and Ministerial Policy Statement FY 2023/24 carried out Vote quarter progress reports in PBS prepared and submitted | | 6 technical meeting were held to discuss proposed concept notes and questionnaires for activities planned for quarter and the preparation of the budget framework paper for FY 2023/24. Submitted the BFP for FY 2023/24 to the program secretariats ate MoFPED on the Program Based budgeting system. submitted the vote quarter one progress report to MoFPED. | |
| AC Telephone and Bio metric Servicing done 4 times a year Serviced and supported ICT system in the Commission Repairs and maintenance of machines carried out. subscriptions for E library and professional bodies of accountants nd Human resources paid | | AC, Telephone and Bio Metric Servicing was done for quarter one. The ICT system was serviced in the Commission Machine Repairs and maintenance was carried out for computers | |

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

| Annual Planned Outputs | | Cumulative Outputs Achieved by End of Quarter |
|--|--|---|
| PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements | | |
| Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity | | |
| Increased awareness on HIV AIDS, Covid 19 and malaria to reduce on the stigma carried out for 41 for (14 females and 27 males) Medical insurance package managed for staff of the Commission | Sensitization was carried out to increase awareness on HIV AIDS, Covid 19 and malaria to reduce on the stigma carried out for 41 for (14 females and 27 males) and Medical was provided for staff that were sick. | |
| Induction undertaken for staff and members of the 7th Commission Staff positions advertised, interviews conducted and staff recruited Staff performance agreements monitored and appraised | NA | |
| LGFC Institutional Assessment conducted and findings adopted and implemented Restructuring of the Commission undertaken and new structure and job compliments developed Capacity Needs Assessment for directorates, departments and individuals undertaken and | Capacity building was carried out for staff member in High Performance Culture in Organisations explaining the Attributes of a high performance culture and the Benefits of high performance culture. This was carried out for 38 staff members. | |
| Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | | <i>UShs Thousand</i> |
| Item | Spent | |
| 211102 Contract Staff Salaries | 762,874.831 | |
| 211104 Employee Gratuity | 242,771.933 | |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 271,024.527 | |
| 211107 Boards, Committees and Council Allowances | 10,000.000 | |
| 212101 Social Security Contributions | 70,000.000 | |
| 212102 Medical expenses (Employees) | 68,000.000 | |
| 212103 Incapacity benefits (Employees) | 330.000 | |
| 221001 Advertising and Public Relations | 9,965.000 | |
| 221003 Staff Training | 15,000.000 | |
| 221007 Books, Periodicals & Newspapers | 15,000.000 | |
| 221008 Information and Communication Technology Supplies. | 12,304.786 | |
| 221009 Welfare and Entertainment | 8,900.000 | |
| 221011 Printing, Stationery, Photocopying and Binding | 9,352.400 | |
| 221012 Small Office Equipment | 750.000 | |
| 221016 Systems Recurrent costs | 1,548.107 | |
| 221017 Membership dues and Subscription fees. | 2,575.603 | |
| 222001 Information and Communication Technology Services. | 9,951.519 | |
| 223001 Property Management Expenses | 17,486.600 | |
| 223003 Rent-Produced Assets-to private entities | 214,000.000 | |
| 223005 Electricity | 30,500.000 | |
| 227001 Travel inland | 60,000.000 | |
| 227004 Fuel, Lubricants and Oils | 53,250.000 | |

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

| Annual Planned Outputs | | Cumulative Outputs Achieved by End of Quarter |
|---|---|---|
| Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | | UShs Thousand |
| Item | | Spent |
| 228002 Maintenance-Transport Equipment | | 35,002.000 |
| | Total For Budget Output | 1,920,587.306 |
| | Wage Recurrent | 762,874.831 |
| | Non Wage Recurrent | 1,157,712.475 |
| | Arrears | 0.000 |
| | AIA | 0.000 |
| | Total For Department | 1,920,587.306 |
| | Wage Recurrent | 762,874.831 |
| | Non Wage Recurrent | 1,157,712.475 |
| | Arrears | 0.000 |
| | AIA | 0.000 |
| <i>Development Projects</i> | | |
| Project:1651 Retooling of Local Government Finance Commission | | |
| Budget Output:000014 Administrative and Support Services | | |
| PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements | | |
| Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity | | |
| 2 Desktops , 1 laptops 1 projector, and associated software purchased 1 internet switch procured | Procurement of the Desktops laptops and projectors are at evaluation stage | |
| Logistics provided thus one cooker, one fridge, one water boiler, one Waste bin and one lower desk Cabin procured | One water boiler, One Waste bin were procured but the rest of the items evaluation has been completed. | |
| vehicle tires procured | 24 Vehicle tyres were procured for 6 cars | |
| Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | | UShs Thousand |
| Item | | Spent |
| 228003 Maintenance-Machinery & Equipment Other than Transport Equipment | | 27,806.700 |
| | Total For Budget Output | 27,806.700 |
| | GoU Development | 27,806.700 |
| | External Financing | 0.000 |
| | Arrears | 0.000 |
| | AIA | 0.000 |
| | Total For Project | 27,806.700 |
| | GoU Development | 27,806.700 |
| | External Financing | 0.000 |
| | Arrears | 0.000 |
| | AIA | 0.000 |
| Sub SubProgramme:02 Local Government Financing | | |

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

| Annual Planned Outputs | | Cumulative Outputs Achieved by End of Quarter |
|--|--|---|
| <i>Departments</i> | | |
| Department:001 Governance and leadership | | |
| Budget Output:390004 Research and evaluation | | |
| PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements | | |
| Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity | | |
| Research on Alternative financing mechanism for Local Governments conducted. Grants allocation formula and models in light of sector policies reviewed to in-build crosscutting issues like poverty, HIV/AIDS, gender and environment | Grants allocation formula and models in light of sector policies were and matters of poverty, HIV/AIDS, gender and environment were discussed and how they can be used in the allocation formulas for conditional grants. | |
| Financing Gaps in Physical planning land management function at the local government level identified Action research on effective utilization of locally raised revenue in LGs conducted | Commenced research on Financing Gaps in Physical planning land management function at the local government level was carried out in 12 LGs were the was tool designed, data was collected 12 District Local Governments of Bugweri, Kalangala, Luwero, Mpigi, Sembabule, Jinja, Wakiso, Kiboga, Bukedea, Buikwe, Budaka and Mukono | |
| Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | | <i>UShs Thousand</i> |
| Item | Spent | |
| 221011 Printing, Stationery, Photocopying and Binding | 15,000.000 | |
| 227001 Travel inland | 60,000.000 | |
| 227004 Fuel, Lubricants and Oils | 6,500.000 | |
| | Total For Budget Output | 81,500.000 |
| | Wage Recurrent | 0.000 |
| | Non Wage Recurrent | 81,500.000 |
| | Arrears | 0.000 |
| | <i>AIA</i> | 0.000 |
| | Total For Department | 81,500.000 |
| | Wage Recurrent | 0.000 |
| | Non Wage Recurrent | 81,500.000 |
| | Arrears | 0.000 |
| | <i>AIA</i> | 0.000 |
| <i>Development Projects</i> | | |
| N/A | | |
| Programme:18 Development Plan Implementation | | |
| SubProgramme:02 Resource Mobilization and Budgeting | | |
| Sub SubProgramme:02 Local Government Financing | | |
| <i>Departments</i> | | |
| Department:001 Grants Management | | |
| Budget Output:560006 Advisory Services | | |

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

| Annual Planned Outputs | | Cumulative Outputs Achieved by End of Quarter |
|--|--|---|
| PIAP Output: 18012001 Adequacy for and equity in financing of LGs | | |
| Programme Intervention: 180120 Strengthen the alignment of the Sector, MDA and LG Plans to the NDP III | | |
| Advisory Notes to H.E the President on the financing for local governments Stake holder engagements on LG financing carried out Support funding to Climate Change reviewed for local governments and advice provided | Stake Holders engagements were carried out with Uganda Local Government Association and ACODE on the financing of local governments Analyzed data to Climate Change on funding in light of local governments. | |
| Reduced the gap of local governments lagging behind from the National Average for particular services. facilitate local government Budget Consultative workshops | A report on the gap of local governments lagging behind from the National Average for particular services was produced | |
| Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | | UShs Thousand |
| Item | | Spent |
| 221011 Printing, Stationery, Photocopying and Binding | | 2,000.000 |
| 224011 Research Expenses | | 50,000.000 |
| 227004 Fuel, Lubricants and Oils | | 6,500.000 |
| | Total For Budget Output | 58,500.000 |
| | Wage Recurrent | 0.000 |
| | Non Wage Recurrent | 58,500.000 |
| | Arrears | 0.000 |
| | AIA | 0.000 |
| 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 | | |
| Negotiations between LGs and Program Lead Institutions with decentralized services Organized and facilitated. Grants allocation formulae reviewed to make them responsive to Program policies like gender, HIV Covid 19 | Negotiations between LGs and Program Lead Institutions with decentralized services were organized and facilitated and Conditional grants agreements for the various Ministries were signed and disseminated. The outputs informed the budget grant guidelines to local governments | |
| Feed back and Validation of Budget Analysis Reports provided Statistical Abstract on Local Government financing produced | Feedback was provided to the LG of 7 Agago, Luuka Pader, Ntungamo, Apac Buyende and Lyantonde local government on financing of local governments in regards to release and expenditures for local governments for quarter one and Quarter two. Data analysis for the Statistical Abstract on Local Government financing commenced. The strategic plan for statistics for the commission was printed and disseminated | |
| Local government Technical Planning Committee's capacities enhanced for effective budget formulation Partnership on promoting adequacy, equity, transparency and fairness in grants allocation built | Local government Technical Planning Committee's capacities enhanced for effective budget formulation and tareget support in budget formulation was provided to 8 LG of Kwanja Kyenjojo, Mbarara, Kyanwanzi, Nakasongola, Kiryandongo, Apac, Namutumba, and Kaliro | |

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

| Annual Planned Outputs | | Cumulative Outputs Achieved by End of Quarter |
|--|--|---|
| Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | | UShs Thousand |
| Item | | Spent |
| 225101 Consultancy Services | | 80,000.000 |
| 227001 Travel inland | | 60,000.000 |
| 227004 Fuel, Lubricants and Oils | | 6,500.000 |
| 228002 Maintenance-Transport Equipment | | 59,606.300 |
| | Total For Budget Output | 206,106.300 |
| | Wage Recurrent | 0.000 |
| | Non Wage Recurrent | 206,106.300 |
| | Arrears | 0.000 |
| | AIA | 0.000 |
| | Total For Department | 264,606.300 |
| | Wage Recurrent | 0.000 |
| | Non Wage Recurrent | 264,606.300 |
| | 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 | | |
| Implementation of guidelines for LR mobilization and generation across the Country with special emphasis on regional development. Policy dialogue through the Local Revenue Enhancement Coordinating Committee supported Research conducted on local revenue | Implementation of guidelines for LR mobilization were customized in the the inventory of best practice in the LGS of Lira, Tororo, Kalungu, Mbarara, Kiryandongo and Bukedea | |
| Implementation of guidelines for LR mobilization and generation across the Country with special emphasis on regional development. Policy dialogue through the Local Revenue Enhancement Coordinating Committee supported Research conducted on local revenue | NA | |
| Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | | UShs Thousand |
| Item | | Spent |
| 227001 Travel inland | | 60,000.000 |
| 227004 Fuel, Lubricants and Oils | | 6,500.000 |
| | Total For Budget Output | 66,500.000 |
| | Wage Recurrent | 0.000 |
| | Non Wage Recurrent | 66,500.000 |
| | Arrears | 0.000 |
| | AIA | 0.000 |

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

| Annual Planned Outputs | | Cumulative Outputs Achieved by End of Quarter |
|---|---|---|
| Budget Output:560008 Revenue Mobilization | | |
| PIAP Output: 18010601 Enhanced Local Revenue | | |
| Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels | | |
| Support supervision on the roll out of the automated local revenue collection Integrated Revenue Administration System(IRAS) in 24 districts and their urban councils conducted | Support supervision was carried out for automation local revenue management in the local government of Kamuli, Busia, Moroto, Apac, Kasese, Bugiri and Sheema local governments | |
| Policy dialogue through the Local Revenue Enhancement Coordinating Committee supported Research conducted on local revenues from national resources | NA | |
| Policy dialogue through the Local Revenue Enhancement Coordinating Committee supported Research conducted on local revenues from national resources | NA | |
| 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 | | |
| Automation local revenue management continued. | Support supervision was carried out for automation local revenue management in the local government of Kamuli, Busia, Moroto, Apac, Kasese, Bugiri and Sheema local governments.i. Continued with automation for 27 LG as at half year (9 MC and 18LGs) Completed valuation of properties in 15 districts and the valuation lists have been produced Ongoing valuation in 19 LG under Resource Enhancement and Accountability Program Analyzed challenges in the implementation of revenue administration system | |
| Implementation of guidelines for LR mobilization and generation across the Country with special emphasis on regional development. | | |
| Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs | | UShs Thousand |
| Item | | Spent |
| 221011 Printing, Stationery, Photocopying and Binding | | 19,850.884 |
| 227001 Travel inland | | 24,000.000 |
| 227004 Fuel, Lubricants and Oils | | 6,500.000 |
| | Total For Budget Output | 50,350.884 |
| | Wage Recurrent | 0.000 |
| | Non Wage Recurrent | 50,350.884 |
| | Arrears | 0.000 |
| | AIA | 0.000 |
| | Total For Department | 116,850.884 |
| | Wage Recurrent | 0.000 |
| | Non Wage Recurrent | 116,850.884 |
| | Arrears | 0.000 |
| | AIA | 0.000 |

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

| Annual Planned Outputs | | Cumulative Outputs Achieved by End of Quarter |
|------------------------|--|---|
| Development Projects | | |
| N/A | | |
| GRAND TOTAL | | 2,411,351.190 |
| Wage Recurrent | | 762,874.831 |
| Non Wage Recurrent | | 1,620,669.659 |
| GoU Development | | 27,806.700 |
| External Financing | | 0.000 |
| Arrears | | 0.000 |
| AIA | | 0.000 |

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

Quarter 3: Revised Workplan

| Annual Plans | Quarter's Plan | Revised Plans |
|---|---|---|
| Programme:14 Public Sector Transformation | | |
| SubProgramme:04 | | |
| Sub SubProgramme:01 Finance and Administration | | |
| <i>Departments</i> | | |
| Department:001 Governance and leadership | | |
| Budget Output:000014 Administrative and Support Services | | |
| PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements | | |
| Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity | | |
| 6 Commission policy meetings held Reports produced and recommendations implemented. 4 National Forums attended. 4 Finance Committee meetings held Commission premises cleaned and Maintained. | 2 Commission policy meetings held reports produced and recommendations implemented. 2 National Forums attended. 1 Finance Committee meetings held Commission premises cleaned and Maintained. | 2 Commission policy meetings held reports produced and recommendations implemented. 2 National Forums attended. 1 Finance Committee meetings held Commission premises cleaned and Maintained. |
| Value for money and internal Audit Reports produced. Board of survey carried out | Value for money and internal Audit Reports produced. Board of survey carried out | Value for money and internal Audit Reports produced. Board of survey carried out |
| Books of Accounts and records maintained. Stake Holders engagement carried out Staff Salaries and allowances paid for for 41 staff and members of the Commission 12 Monthly procurement reports produced Obsolete assets disposed off. | Books of Accounts and records maintained. Stake Holders engagement carried out Staff Salaries and allowances paid for for 44 staff and members of the Commission 3 Monthly procurement reports produced Obsolete assets disposed off. | Books of Accounts and records maintained. Stake Holders engagement carried out Staff Salaries and allowances paid for for 44 staff and members of the Commission 3 Monthly procurement reports produced Obsolete assets disposed off. |
| LGFC Annual Report for 2021-2022 prepared and submitted to Rt Hon Speaker of Parliament. 12 Technical committee meetings held on planning and budgeting PBS reports produced for Q1 Q2 Q3 and Q4 | NA | NA |
| 2 review Retreat and budget working group meetings to prepare the Budget Framework Paper and Ministerial Policy Statement FY 2023/24 carried out Vote quarter progress reports in PBS prepared and submitted | 4 Technical meetings held | 4 Technical meetings held |
| AC Telephone and Bio metric Servicing done 4 times a year Serviced and supported ICT system in the Commission Repairs and maintenance of machines carried out. subscriptions for E library and professional bodies of accountants nd Human resources paid | AC Telephone and Bio metric Servicing done 1 time. Serviced and supported ICT system in the Commission Repairs and maintenance of machines carried out. subscriptions for E library Paid | AC Telephone and Bio metric Servicing done 1 time. Serviced and supported ICT system in the Commission Repairs and maintenance of machines carried out. subscriptions for E library Paid |

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

| Annual Plans | Quarter's Plan | Revised Plans |
|--|---|---|
| Budget Output:000014 Administrative and Support Services | | |
| PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements | | |
| Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity | | |
| Increased awareness on HIV AIDS, Covid 19 and malaria to reduce on the stigma carried out for 41 for (14 females and 27 males) Medical insurance package managed for staff of the Commission | Increased awareness on HIV AIDS, Covid 19 and malaria to reduce on the stigma carried out for 41 for (14 females and 27 males) Medical insurance package managed for staff of the Commission | Increased awareness on HIV AIDS, Covid 19 and malaria to reduce on the stigma carried out for 41 for (14 females and 27 males) Medical insurance package managed for staff of the Commission |
| Induction undertaken for staff and members of the 7th Commission Staff positions advertised, interviews conducted and staff recruited Staff performance agreements monitored and appraised | Induction undertaken for staff of the Commission Staff positions advertised, interviews conducted and staff recruited Staff performance agreements monitored and appraised | Induction undertaken for staff of the Commission Staff positions advertised, interviews conducted and staff recruited Staff performance agreements monitored and appraised |
| LGFC Institutional Assessment conducted and findings adopted and implemented Restructuring of the Commission undertaken and new structure and job compliments developed Capacity Needs Assessment for directorates, departments and individuals undertaken and | Capacity Needs Assessment for directorates, departments and individuals undertaken and | Capacity Needs Assessment for directorates, departments and individuals undertaken and |
| <i>Development Projects</i> | | |
| Project:1651 Retooling of Local Government Finance Commission | | |
| Budget Output:000014 Administrative and Support Services | | |
| PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements | | |
| Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity | | |
| 2 Desktops , 1 laptops 1 projector, and associated software purchased 1 internet switch procured | 4 Desktops , 3 laptops 1 projector, and associated software purchased Wireless Router cells procured 1 internet switch procured | 4 Desktops , 3 laptops 1 projector, and associated software purchased Wireless Router cells procured 1 internet switch procured |
| Logistics provided thus one cooker, one fridge, one water boiler, one Waste bin and one lower desk Cabin procured | NA | NA |
| vehicle tires procured | NA | NA |
| Sub SubProgramme:02 Local Government Financing | | |
| <i>Departments</i> | | |
| Department:001 Governance and leadership | | |
| Budget Output:390004 Research and evaluation | | |
| PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements | | |
| Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity | | |
| Research on Alternative financing mechanism for Local Governments conducted. Grants allocation formula and models in light of sector policies reviewed to in-build crosscutting issues like poverty, HIV/AIDS, gender and environment | Research on Alternative financing mechanism for Local Governments conducted. Grants allocation formula and models in light of sector policies reviewed to in-build crosscutting issues like poverty, HIV/AIDS, gender and environment | Research on Alternative financing mechanism for Local Governments conducted. Grants allocation formula and models in light of sector policies reviewed to in-build crosscutting issues like poverty, HIV/AIDS, gender and environment |

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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 | | | |
| Financing Gaps in Physical planning land management function at the local government level identified Action research on effective utilization of locally raised revenue in LGs conducted | Financing Gaps in Physical planning land management function at the local government level identified Action research on effective utilization of locally raised revenue in LGs conducted | Financing Gaps in Physical planning land management function at the local government level identified Action research on effective utilization of locally raised revenue in LGs conducted | Financing Gaps in Physical planning land management function at the local government level identified Action research on effective utilization of locally raised revenue in LGs conducted |
| <i>Development Projects</i> | | | |
| N/A | | | |
| Programme:18 Development Plan Implementation | | | |
| SubProgramme:02 | | | |
| Sub SubProgramme:02 Local Government Financing | | | |
| <i>Departments</i> | | | |
| Department:001 Grants Management | | | |
| 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 | | | |
| Advisory Notes to H.E the President on the financing for local governments Stake holder engagements on LG financing carried out Support funding to Climate Change reviewed for local governments and advice provided | Advisory Notes to H.E the President on the current funding for local governments Stake holder engagements on LG financing carried out Support funding to Climate Change reviewed for local governments | Advisory Notes to H.E the President on the current funding for local governments Stake holder engagements on LG financing carried out Support funding to Climate Change reviewed for local governments | Advisory Notes to H.E the President on the current funding for local governments Stake holder engagements on LG financing carried out Support funding to Climate Change reviewed for local governments |
| Reduced the gap of local governments lagging behind from the National Average for particular services. facilitate local government Budget Consultative workshops | Reduced the gap of local governments lagging behind from the National Average for particular services. | Reduced the gap of local governments lagging behind from the National Average for particular services. | Reduced the gap of local governments lagging behind from the National Average for particular services. |
| 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 | | | |
| Negotiations between LGs and Program Lead Institutions with decentralized services Organized and facilitated. Grants allocation formulae reviewed to make them responsive to Program policies like gender, HIV Covid 19 | NA | NA | NA |
| Feed back and Validation of Budget Analysis Reports provided Statistical Abstract on Local Government financing produced | Feed back and Validation of Budget Analysis Reports provided Statistical Abstract on LG financing produced | Feed back and Validation of Budget Analysis Reports provided Statistical Abstract on LG financing produced | Feed back and Validation of Budget Analysis Reports provided Statistical Abstract on LG financing produced |

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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 | | |
| Local government Technical Planning Committee's capacities enhanced for effective budget formulation Partnership on promoting adequacy, equity, transparency and fairness in grants allocation built | Local government Technical Planning Committee's capacities enhanced for effective budget formulation | Local government Technical Planning Committee's capacities enhanced for effective budget formulation |
| 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 | | |
| Implementation of guidelines for LR mobilization and generation across the Country with special emphasis on regional development. Policy dialogue through the Local Revenue Enhancement Coordinating Committee supported Research conducted on local revenue | Implementation of guidelines for LR mobilization and generation across the Country with special emphasis on regional development. Policy dialogue through the Local Revenue Enhancement Coordinating Committee supported Research conducted on local revenue | Implementation of guidelines for LR mobilization and generation across the Country with special emphasis on regional development. Policy dialogue through the Local Revenue Enhancement Coordinating Committee supported Research conducted on local revenue |
| Implementation of guidelines for LR mobilization and generation across the Country with special emphasis on regional development. Policy dialogue through the Local Revenue Enhancement Coordinating Committee supported Research conducted on local revenue | NA | NA |
| Budget Output:560008 Revenue Mobilization | | |
| PIAP Output: 18010601 Enhanced Local Revenue | | |
| Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels | | |
| Support supervision on the roll out of the automated local revenue collection Integrated Revenue Administration System(IRAS) in 24 districts and their urban councils conducted | Support supervision on the roll out of the automated local revenue collection Integrated Revenue Administration System(IRAS) in 24 districts and their urban councils conducted | Support supervision on the roll out of the automated local revenue collection Integrated Revenue Administration System(IRAS) in 24 districts and their urban councils conducted |
| Policy dialogue through the Local Revenue Enhancement Coordinating Committee supported Research conducted on local revenues from national resources | Policy dialogue through the Local Revenue Enhancement Coordinating Committee supported Research conducted on local revenues from national resources | Policy dialogue through the Local Revenue Enhancement Coordinating Committee supported Research conducted on local revenues from national resources |
| Policy dialogue through the Local Revenue Enhancement Coordinating Committee supported Research conducted on local revenues from national resources | NA | NA |
| 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 | | |
| Automation local revenue management continued. | Automation local revenue management continued. | Automation local revenue management continued. |

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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 | | |
| Implementation of guidelines for LR mobilization and generation across the Country with special emphasis on regional development. | Implementation of guidelines for LR mobilization and generation across the Country with special emphasis on regional development. | Implementation of guidelines for LR mobilization and generation across the Country with special emphasis on regional development. |
| <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)

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Table 4.2: Off-Budget Expenditure By Department and Project

| <i>Billion Uganda Shillings</i> | 2022/23 Approved Budget | Actuals By End Q2 |
|---|----------------------------|-------------------|
| Programme : 18 Development Plan Implementation | 0.182 | 0.000 |
| SubProgramme : 02 Resource Mobilization and Budgeting | 0.182 | 0.000 |
| Sub-SubProgramme : 02 Local Government Financing | 0.182 | 0.000 |
| <i>Department Budget Estimates</i> | | |
| Department: 001 Grants Management | 0.182 | 0.000 |
| <i>Project budget Estimates</i> | | |
| Total for Vote | 0.182 | 0.000 |

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Table 4.3: Vote Crosscutting Issues

i) Gender and Equity

ii) HIV/AIDS

iii) Environment

iv) Covid

