

VOTE: 123 National Lotteries and Gaming Regulatory Board

V1: Summary of Issues in Budget Execution

Table V1.1: Overview of Vote Expenditures (UShs Billion)

	Approved Budget	Revised Budget	Released by End Dec	Spent by End Dec	% Budget Released	% Budget Spent	% Releases Spent	
Recurrent	Wage	5.100	5.100	2.550	1.313	50.0 %	25.7 %	51.5 %
	Non-Wage	12.293	12.293	5.735	1.755	46.7 %	14.3 %	30.6 %
Dev.	GoU	0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
	Ext Fin.	0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
GoU Total		17.393	17.393	8.285	3.068	47.6 %	17.6 %	37.0 %
Total GoU+Ext Fin (MTEF)		17.393	17.393	8.285	3.068	47.6 %	17.6 %	37.0 %
Arrears		0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Total Budget		17.393	17.393	8.285	3.068	47.6 %	17.6 %	37.0 %
<i>A.I.A Total</i>		0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Grand Total		17.393	17.393	8.285	3.068	47.6 %	17.6 %	37.0 %
Total Vote Budget Excluding Arrears		17.393	17.393	8.285	3.068	47.6 %	17.6 %	37.0 %

VOTE: 123 National Lotteries and Gaming Regulatory Board

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

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Dec	Spent by End Dec	% Budget Released	% Budget Spent	%Releases Spent
Programme:18 Development Plan Implementation	17.393	17.393	8.285	3.068	47.6 %	17.6 %	37.0 %
Sub SubProgramme:01 Legal and Board Affairs	1.792	1.681	0.893	0.408	49.8 %	22.8 %	45.7 %
Sub SubProgramme:02 Policy, Planning and Support Services	12.419	12.707	6.369	2.545	51.3 %	20.5 %	40.0 %
Sub SubProgramme:03 Strategy and Corporate Affairs	3.182	3.005	1.023	0.115	32.1 %	3.6 %	11.2 %
Total for the Vote	17.393	17.393	8.285	3.068	47.6 %	17.6 %	37.0 %

VOTE: 123 National Lotteries and Gaming Regulatory Board

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

(i) Major unspent balances

Departments , Projects

Sub SubProgramme:01 Legal and Board Affairs

Sub Programme: 02 Resource Mobilization and Budgeting

0.168 Bn Shs Department : 002 Legal and Board Affairs

Reason: a) Board travel rescheduled for Q3
b) Procurement ongoing
c) Activities scheduled for Q3

Items

0.116 UShs 211107 Boards, Committees and Council Allowances

Reason: Board travel rescheduled for Q3

Sub SubProgramme:02 Policy, Planning and Support Services

Sub Programme: 02 Resource Mobilization and Budgeting

2.581 Bn Shs Department : 001 Finance and administration

Reason: a) Paid at end of financial year
b) Procurement process for new premises and additional space ongoing
c) Procurement ongoing
d) Activity scheduled for Q3
e) Awaiting supplier invoice

Items

0.860 UShs 228002 Maintenance-Transport Equipment

Reason:

0.386 UShs 211104 Employee Gratuity

Reason: Paid at end of financial year

0.291 UShs 223003 Rent-Produced Assets-to private entities

Reason: Procurement process for new premises and additional space ongoing

0.239 UShs 228001 Maintenance-Buildings and Structures

Reason:

0.194 UShs 212102 Medical expenses (Employees)

Reason: Procurement ongoing

VOTE: 123 National Lotteries and Gaming Regulatory Board

(i) Major unspent balances

Departments , Projects

Sub SubProgramme:03 Strategy and Corporate Affairs

Sub Programme: 01 Development Planning, Research, Evaluation and Statistics

0.167	Bn Shs	Department : 002 Research and Planning
--------------	--------	--

Reason: a) Services done awaiting invoices
b) Activities scheduled for Q3

a) Procurement of computers and LANs was ongoing
b) Procurement ongoing for compliance and enforcement system

Items

0.082	UShs	221001 Advertising and Public Relations
--------------	------	---

Reason: Services done awaiting invoices

0.038	UShs	221002 Workshops, Meetings and Seminars
--------------	------	---

Reason: Activities scheduled for Q3

Sub Programme: 04 Accountability Systems and Service Delivery

0.167	Bn Shs	Department : 002 Research and Planning
--------------	--------	--

Reason: a) Services done awaiting invoices
b) Activities scheduled for Q3

a) Procurement of computers and LANs was ongoing
b) Procurement ongoing for compliance and enforcement system

Items

0.639	UShs	221008 Information and Communication Technology Supplies.
--------------	------	---

Reason: Procurement of computers and LANs was ongoing

0.090	UShs	225101 Consultancy Services
--------------	------	-----------------------------

Reason:

VOTE: 123 National Lotteries and Gaming Regulatory Board

V2: Performance Highlights

Table V2.1: PIAP outputs and output Indicators

Programme:18 Development Plan Implementation			
SubProgramme:01 Development Planning, Research, Evaluation and Statistics			
Sub SubProgramme:03 Strategy and Corporate Affairs			
Department:002 Research and Planning			
Budget Output: 560035 Research and Advocacy			
PIAP Output: 18051101 Statistical Methodological research reports			
Programme Intervention: 180511 Undertake research to improve methodologies for key statistics and indicators;			
PIAP Output Indicators			
	Indicator Measure	Planned 2024/25	Actuals By END Dec
Number of new statistical indicators compiled	Number	1	1
PIAP Output: 18160708 Research in gaming sector conducted.			
Programme Intervention: 180602 Build research and evaluation capacity to inform planning, implementation as well as monitoring and evaluation;			
PIAP Output Indicators			
	Indicator Measure	Planned 2024/25	Actuals By END Dec
Number of research papers on key emerging areas of revenue collection in the Gaming Sector.	Number	5	3
SubProgramme:02 Resource Mobilization and Budgeting			
Sub SubProgramme:01 Legal and Board Affairs			
Department:001 Compliance and Enforcement			
Budget Output: 000024 Compliance and Enforcement Services			
PIAP Output: 18220202 Improved Compliance by gaming operators through audits checks and reviews			
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.			
PIAP Output Indicators			
	Indicator Measure	Planned 2024/25	Actuals By END Dec
Percentage/ Number of gaming operators compliant to rules and regulations of the Gaming industry.	Percentage	75%	75%
Department:002 Legal and Board Affairs			
Budget Output: 000012 Legal and Advisory Services			
PIAP Output: 18010303 Resource mobilization and Budget execution legal framework developed and amended			
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.			
PIAP Output Indicators			
	Indicator Measure	Planned 2024/25	Actuals By END Dec
No. of legal frameworks amended	Number	2	1
Cash management policy in place	Text	0	
Charter for Fiscal Responsibility in place	Number	0	
Guidelines for the issuance of Certificates of Financial Implications in Place.	Number	0	

VOTE: 123 National Lotteries and Gaming Regulatory Board

Programme:18 Development Plan Implementation			
SubProgramme:02 Resource Mobilization and Budgeting			
Sub SubProgramme:01 Legal and Board Affairs			
Department:002 Legal and Board Affairs			
Budget Output: 000032 Board Management			
PIAP Output: 18010303 Resource mobilization and Budget execution legal framework developed and amended			
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.			
PIAP Output Indicators			
	Indicator Measure	Planned 2024/25	Actuals By END Dec
No. of legal frameworks amended	Number	8	4
Cash management policy in place	Text	0	
Charter for Fiscal Responsibility in place	Number	0	
Guidelines for the issuance of Certificates of Financial Implications in Place.	Number	0	
Sub SubProgramme:02 Policy, Planning and Support Services			
Department:001 Finance and administration			
Budget Output: 000010 Leadership and Management			
PIAP Output: 18010802 Tax policy and legislative framework reviewed in line with priorities in DRM strategy			
Programme Intervention: 180108 Establish an appropriate, evidence-based tax expenditure “governance framework” to limit leakages and improve transparency			
PIAP Output Indicators			
	Indicator Measure	Planned 2024/25	Actuals By END Dec
Reviewed Tax policy and legislative framework	Number	1	1
SubProgramme:04 Accountability Systems and Service Delivery			
Sub SubProgramme:02 Policy, Planning and Support Services			
Department:002 Internal Audit			
Budget Output: 000001 Audit and Risk Management			
PIAP Output: 18040403 Capacity built to conduct high quality and impact - driven performance Audits			
Programme Intervention: 180404 Enhance staff capacity to conduct high quality and impact-driven performance audits across government			
PIAP Output Indicators			
	Indicator Measure	Planned 2024/25	Actuals By END Dec
% of planned training activities undertaken	Percentage	100%	50%
Percentage increase in Audits undertaken.	Percentage	80%	80%
Proportion of MDA/LG internal audit staff trained to conduct high quality impact driven performance audits.	Percentage	0%	0%
IT and PA manuals, standards and guidelines in place.	Number	0	

VOTE: 123 National Lotteries and Gaming Regulatory Board

Programme:18 Development Plan Implementation			
SubProgramme:04 Accountability Systems and Service Delivery			
Sub SubProgramme:03 Strategy and Corporate Affairs			
Department:002 Research and Planning			
Budget Output: 000006 Planning and Budgeting services			
PIAP Output: 18060202 Process Evaluation Report on key interventions conducted in the 18 programs.			
Programme Intervention: 180602 Build research and evaluation capacity to inform planning, implementation as well as monitoring and evaluation;			
PIAP Output Indicators			
	Indicator Measure	Planned 2024/25	Actuals By END Dec
Number of Process Evaluation reports on key interventions conducted in the 18 programs	Number	1	1
Budget Output: 000019 ICT Services			
PIAP Output: 18420502 National Central Electronic Monitoring System to Gaming Operators Developed and rolled out			
Programme Intervention: 180113 Implement electronic tax systems to improve compliance both at National and LG levels.			
PIAP Output Indicators			
	Indicator Measure	Planned 2024/25	Actuals By END Dec
A functional National Central Electronic Monitoring System in place	Number	1	1
No. of Gaming Operators rolled onto the National Central Electronic Monitoring System.	Number	15	8

VOTE: 123 National Lotteries and Gaming Regulatory Board

Performance highlights for the Quarter

1. UGX 79 billion was collected from Gaming in Quarter 2 FY 2024/25 making it a cumulative figure of 141 billion UGX out of the target of UGX 246 billion for the FY. This is 57.3% of the annual target.
2. Recruited 4 call center agents and this operationalized the call center.
3. Stakeholders' engagement and training were conducted in KMP and Western Uganda on responsible gaming with the Uganda police force, Nakasero market vendors, SafeBoda, Post Bank Uganda, and Britam asset managers in attendance.
4. A comprehensive report on marketing, advertising, and promotional competition in line with the advertising regulations was produced.
5. One MOU between NLGRB and Post Bank Uganda was reviewed.
6. 2 police investigators were seconded and attached to the board.
7. 1 CPD seminar, workshop, and training as per ICPAU & IAA Schedule was attended.
8. 3 CSR activities were carried out by the board.

Variances and Challenges

1. Recruitment of an additional 41 staff is still ongoing and will be completed in Q 3 FY 2024/25
2. Low staffing levels
3. Limited compliance, enforcement, and monitoring due to inadequate staffing

VOTE: 123 National Lotteries and Gaming Regulatory Board

V3: Details of Releases and Expenditure

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

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Dec	Spent by End Dec	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:18 Development Plan Implementation	17.393	17.393	8.285	3.067	47.6 %	17.6 %	37.0 %
Sub SubProgramme:01 Legal and Board Affairs	1.792	1.681	0.893	0.408	49.8 %	22.8 %	45.7 %
000012 Legal and Advisory Services	0.088	0.088	0.066	0.015	75.0%	17.0%	22.7%
000024 Compliance and Enforcement Services	0.793	0.720	0.371	0.054	46.8%	6.8%	14.6%
000032 Board Management	0.911	0.873	0.456	0.339	50.1%	37.2%	74.3%
Sub SubProgramme:02 Policy, Planning and Support Services	12.419	12.707	6.369	2.544	51.3 %	20.5 %	39.9 %
000001 Audit and Risk Management	0.075	0.075	0.010	0.003	13.3%	4.0%	30.0%
000010 Leadership and Management	12.344	12.632	6.359	2.541	51.5%	20.6%	40.0%
Sub SubProgramme:03 Strategy and Corporate Affairs	3.182	3.005	1.023	0.115	32.1 %	3.6 %	11.2 %
000006 Planning and Budgeting services	0.140	0.135	0.090	0.000	64.3%	0.0%	0.0%
000019 ICT Services	2.483	2.358	0.669	0.019	26.9%	0.8%	2.8%
560035 Research and Advocacy	0.559	0.511	0.263	0.096	47.0%	17.2%	36.5%
Total for the Vote	17.393	17.393	8.285	3.067	47.6 %	17.6 %	37.0 %