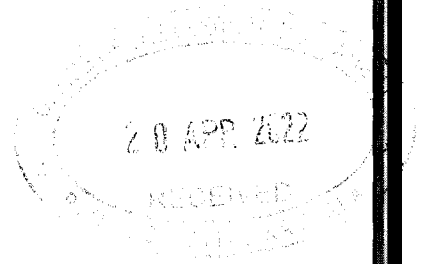


PARLIAMENT OF UGANDA



REPUBLIC OF UGANDA

REPORT OF THE PARLIAMENTARY SECTORAL COMMITTEE ON PUBLIC SERVICE  
AND LOCAL GOVERNMENT ON THE SECTOR MINISTERIAL POLICY STATEMENTS  
AND BUDGET ESTIMATES FOR THE FY 2022/23

April 2022

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APRIL 2022

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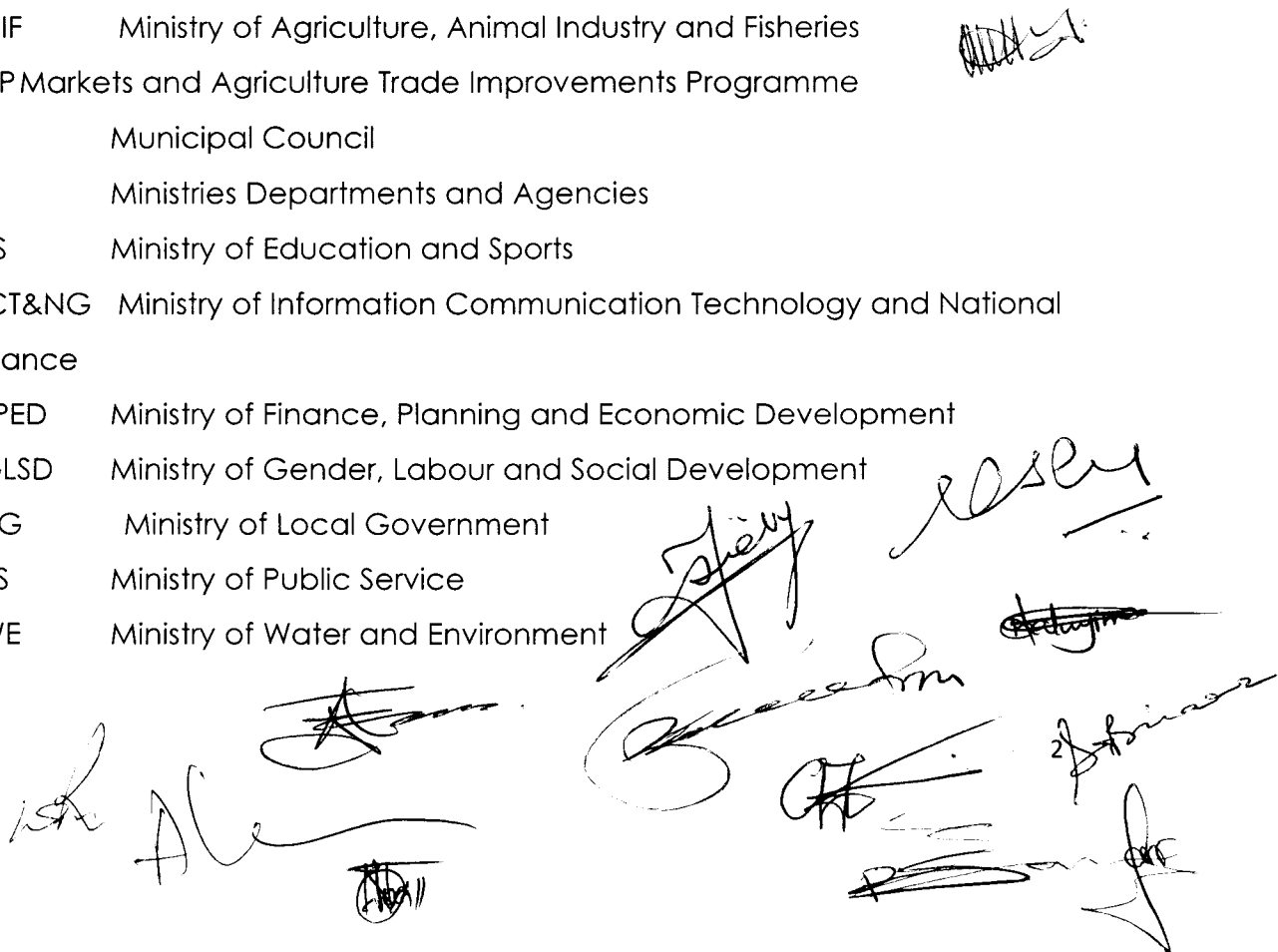
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## LIST OF ACROMYNS AND ABBREVIATIONS

Bn	Billion
BSC	Balance Scorecard
CAIP	Community Agriculture Infrastructure Improvement Programme
CAO	Chief Administrative Officer
CSCU	Civil Service College Uganda
DPP	Directorate of Public Prosecution
DSC	District Service Commission
EDMS	Electronic Document Management System
FY	Financial Year
HCM	Human Capital Management
HoD	Head of Department
IEC	Information, Education and Communication
ICT	Information Communications Technology
IFMS	Integrated Financial Management System
IPPS	Integrated Personnel and Payroll System
KCCA	Kampala Capital City Authority
LGs	Local Governments
LGFC	Local Government Finance Commission
MAAIF	Ministry of Agriculture, Animal Industry and Fisheries
MATIP	Markets and Agriculture Trade Improvements Programme
MC	Municipal Council
MDA	Ministries Departments and Agencies
MoES	Ministry of Education and Sports
MoICT&NG	Ministry of Information Communication Technology and National Guidance
MoFPED	Ministry of Finance, Planning and Economic Development
MoGLSD	Ministry of Gender, Labour and Social Development
MOLG	Ministry of Local Government
MoPS	Ministry of Public Service
MoWE	Ministry of Water and Environment



MoWT	Ministry of Works and Transport
MPS	Ministerial Policy Statement
MTEF	Medium Term Expenditure Framework
NBFP	National Budget Framework Paper
NITA-U	National Information Technology Authority- Uganda
NPA	National Planning Authority
NDP	National Development Plan
NRCA	National Records Centre and Archives
OAG	Office of the Auditor General
OPM	Office of the Prime Minister
PAC-LG	Public Accounts Committee- Local Government
PFMA	Public Finance Management Act
PRELNOR	Programme for Restoration of Livelihood in Northern Region
PSs	Permanent Secretaries
PSC	Public Service Commission
PSPF	Public Service Pension Fund
SG	Solicitor General
TCs	Town Councils
Tn	Trillion
UNRA	Uganda National Roads Authority
URA	Uganda Revenue Authority
URF	Uganda Road Fund













## 1.0 Introduction

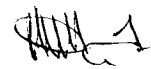
In accordance with Articles 90 and 155 (4) of the Constitution of the Republic of Uganda 1995, Section 13(4) of Public Finance and Management Act, 2015 and Rule 189 of the Rules of Procedure of Parliament, Parliamentary Sectoral Committees are mandated among other things to:

- (i) Examine and comment on policy matters affecting Ministries and Departments under their jurisdiction and;
- (ii) Examine critically Government recurrent and capital budget estimates and make recommendations on them for general debate in the House.
- (iii) Monitor Government compliance with approved plans and programmes.

Pursuant to the above mandate, the Ministerial Policy Statements were laid on table on the 19<sup>th</sup> March, 2022 consequently; the Rt. Hon. Speaker referred these statements to the respective committees for scrutiny. The Committee on Public Service and Local Government therefore presents its report in respect to the Ministerial Policy Statement and budgetary provisions for FY 2022/23 for consideration and adoption.

The Committee considered the following Votes:

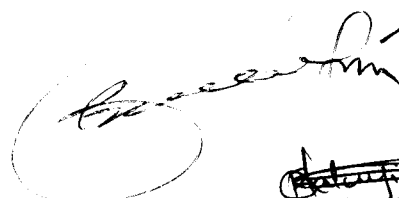
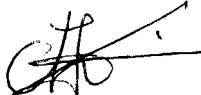
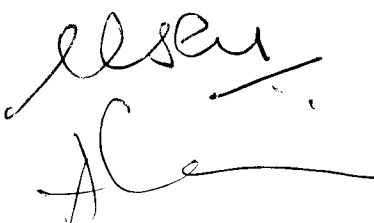
- (i) Vote 011 Ministry of Local Government;
- (ii) Vote 147 Local Government Finance Commission;
- (iii) Vote 500: 601 – 950 Local Governments;
- (iv) Vote 005 Ministry of Public Service;
- (v) Vote 146 Public Service Commission.



## 2.0 Background

The Ministerial Policy Statements sets out the performance and plans of spending agencies, linking them with their policy objectives. They are used to assess the performance of sectors and spending agencies within the Government. Line Ministers present these statements to Parliament as a follow up to the Budget Framework Paper by the Minister of Finance Planning and Economic development.

This Ministerial Policy Statement summarizes the past performance, plans for future expenditure and activities of the sectors herein citing; anticipated



challenges and strategies to overcome them, planned outputs and costing, final work plans, staffing structures and the procurement plans.

For the financial year 2022/23, resource allocations have been structured along the Programme Based Approach, premised on the eighteen (21) development programmes identified in the third National Development Plan (NDP III) therefore transitioning from the Sectoral approach. The rationale of this programme approach is to improve prioritization and eliminate the silo approach to budget implementation and the associated duplication, inefficiencies and wastage. As per the allocated funds, the Local Government Sector largely falls under the Regional Development Program where as the Ministry of Public Service is spearheading the Public Sector Transformation Programme.

### 3.0 Methodology

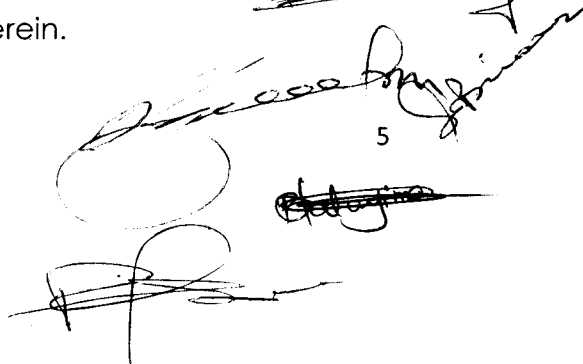


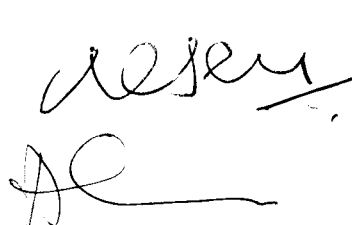
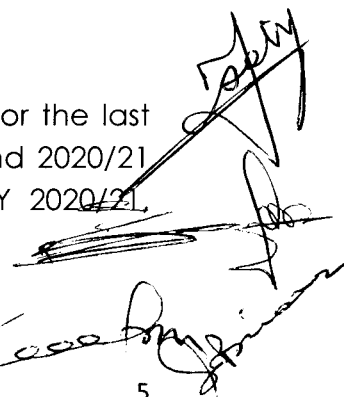
The Committee analyzed the Ministerial Policy Statements for the Local Government Sector and Public Service. The Committee also received related electronic material from the:

- i. Ministry of Local Government;
- ii. Local Government Finance Commission;
- iii. Ministry of Public Service and;
- iv. The Public Service Commission;
- v. The Shadow Minister for Local Government
- vi. Uganda Local Government Association; and
- vii. Urban Authorities Associations of Uganda;



In addition, the Committee reviewed and analyzed the following documents:

- a) Alternative Policy Statements of the Shadow Ministry of Local Government and the Ministry of Public Service for FY 2022/2023;
- b) Previous reports of the Committee on Ministerial Policy Statement for the FY 2019/2020 and 2021/2022;
- c) Relevant literature including:
  - (i) National Development Plan III
  - (ii) Vision 2040
  - (iii) Recommendations on the Ministerial Policy Statements for the last three financial years that include FY 2018/19, 2019/20 and 2020/21 and the National Budget Framework Papers for the FY 2020/21, 2021/22 and FY 2022/23 and;
  - (iv) Auditor General's reports of the sectors herein.



- (v) Agenda 2030 of the Sustainable Development Goals.
- (vi) Equal Opportunities Assessment report on compliance of the National and Programme budget framework paper(s) with Gender and Equity requirements FY 2021/22.

#### **4.0 Compliance to the relevant provisions of the law & cross cutting issues**

This section of the report looks the compliance levels of the Ministerial Policy Statement to relevant laws and regulations.

#### **4.1 Compliance to the National Development Plan III**

The Third National Development Plan (NDPIII) is the statutory instrument for implementing the first five years of the National Integrated Transport Master Plan (2021–2040) aligned to Vision 2040 through the following; Sustainable Mobility, Improving Accessibility, Providing Value and Sector Management and Reform. The Integrated Transport Infrastructure and Services programme under NDPIII is to achieve Vision 2040, EAC Vision 2050, EAC Development Strategy, the African Union (AU) Agenda 2063, and 2030 Agenda for Sustainable Development.

The Local Government sector, which falls under the three major programs of Public Sector Transformation, Regional Development and Integrated Transport are aligned to the NDPIII.

The Public Sector Transformation programme contributes to the NDP III objective 5, whose aim is to strengthen the role of the State in guiding and facilitating development. This is to be achieved through increasing the effectiveness and efficiency of the public sector in responding to the needs of the citizens and private sector. The NDPIII identifies the major bottlenecks to national development as weak performance, low accountability for results and unsatisfactory work ethic in the public sector that does not adequately respond to the needs of citizens and the private sector.

These bottlenecks were attributed to:

- a) Poor accountability systems and undue focus on processes rather than results;
- b) Inefficient government systems and processes;
- c) Duplication of mandates;
- d) Inadequate talent management across government;
- e) An inefficient and inadequately funded decentralized system of government;

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- f) Limited computerization of government systems;
- g) High level of corruption; and
- h) Ineffective and inadequate communication and feedback mechanisms.

Regional development contributes to the four NDP III objectives, which are: enhance value addition in key opportunities; consolidate and increase the stock and quality of productive infrastructure; enhance the productivity and social wellbeing of the population; and strengthen the role of the State in guiding and facilitating development.

Over the five-year programme under the NDP III, Government requires UGX.20.281bn to accomplish the Public Transformation programme. However, there is no proper alignment of the programme costing in the NDP III vis-à-vis the NBFP to meet the above projection. In the FY 2021/22, the NDP III had costed budget of UGX. 3,476bn. and only UGX. 253.4bn has been allocated only representing 7.29 percent of the NDP III costing. This indicates lack of financial alignment between the proposed budget and the NDP in FY 2021/22.

#### 4.2 Compliance to Gender and Equity Issues

The assessment of the sector's compliance to gender and equity requirements was undertaken by the Equal Opportunities Commission (EOC) in accordance with Section 14 of the Equal Opportunities Commission Act (2007) and Section 9(6) (a), Sec.13 (11) (e) of the Public Finance Management Act (2015), which gives effect to the State's constitutional mandate to eliminate discrimination and inequalities through affirmative action with the intention of redressing imbalances which exist.

For the FY 2022/23, the Gender and Equity certificate was issued on the basis of the recently created (21) programmes. The overall performance of the sector under the different programs was above average with the Integrated Transport and Infrastructure 66 percent; Regional Development 63 percent; Public Sector Transformation 62 percent; Agro industrialization 68 percent; Human Capital Development attaining 82 percent; and community mobilization and mindset change scoring 79 percent respectively for the financial year 2021/2022; however, there were a few negligible gender and equity issues arising under the different programs.

The following gender and equity issues remain of concern and they ought to be addressed;

- a) Selective implementation of the pay policy where only 15 percent of the Public officers are earning salary in line with the approved pay targets.
- b) Limited awareness of Gender & Equity in Performance Management Frameworks
- c) Limited participation of the women, elderly, youth and children in combating corruption and maladministration.
- d) Ensuring gender balance in regional and physical responsiveness in recruitment.
- e) The programme highlights Gender & Equity interventions without funds allocated for their implementation.

These and other issues are evidence of an apparent lack of capacity by these MDAs to fully ensure compliance to gender and equity issues. Some of these challenges, the committee observes have recurred over a period of time with no deliberate strategies by Government to address them.

**The Committee recommends that;**

- i. **The entities under its purview working together with the Equal Opportunities Commission make deliberate efforts to enhance the capacity of the sector agencies to improve on their positions on gender and equity matters.**
- ii. **The need to prioritize investment in ensuring women's full and effective participation and access to equal opportunities for leadership at all levels of decision-making, an area that is continuing to regress in terms of performance. This will provide the much-needed boost in the other identified investment areas of the Ministries under the Committee.**

**iii. Compliance with Parliamentary Recommendations**

The Committee observes that whereas Parliament made a number of recommendations in the previous Ministerial Policy Statement. It is evident that the entities have taken effort and strides to achieve these Parliamentary recommendations. However, these have not been fully realized especially those that have financial and budget lines tagged to them due to an inadequate national resource envelop.

**Recommendation**

**The Committee recommends that the entities under its purview should ensure continued engagement of the Ministry of Finance Planning and Economic**



**Development to ensure that the Committee recommendations on issues with financial implications and budget lines are budgeted for in the FY 2022/23.**

#### **4.3 Compliance of the Ministerial Policy Statements to the PFM Act 2015**

This is the seventh Ministerial Policy Statement, since the PFM Act was enacted and the Executive has made good progress towards compliance to the requirements of law and to improve on the contents of the MPS. The Ministerial Policy Statements for FY 2020/21 – FY 2024/25, of all the entities overseen by the Committee to a large extent, conform to the requirements under the PFM (2015) Act. The policy statement complied with the provisions of the law and these include;

- a) Section 13(13) the PFM Act states that "the Minister and the head of other votes, shall by 15<sup>th</sup> March submit to Parliament, the policy statements for the preceding financial year, for the Ministries or other votes, as the case may be".
- b) Section 13(15) (e) provides that "a statement of action taken by the vote to implement the recommendations of Parliament in respect to the report of the Auditor General of the Preceding year". This provision was not met instead the sector included the report of the Committee and responses to the issues raised on the Ministerial Policy Statement for the FY 2022/ 2023. However, the Ministries of Local Government and Public Service defended this position because they had not yet discussed the issues on the Auditor General's report with the Parliamentary Committee on Public Accounts- Central.

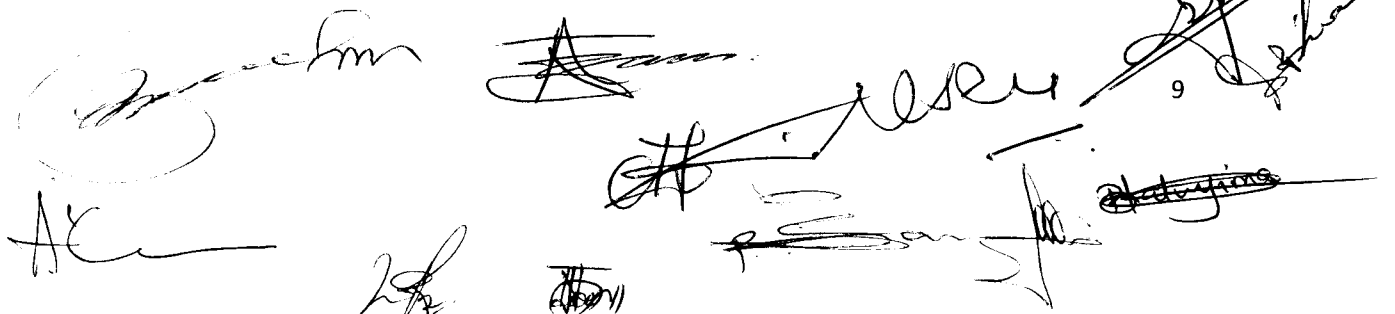


#### **4.4 Compliance to Climate change and Environmental issues**

The local and global environment is being impacted by the activities of man. This as well is greatly contributed to by the entities under the Committee's purview. The Committee observes that; There is a failure to Mainstream Climate Change in Plans and Budgets by these entities; non-observance of environmental issues during planning, budgeting and allocation by the entities; and Poor Hygiene in the Office which all greatly affect climate change.

**The Committee recommends that:**

- i. **The assessing the LGs budgets (especially projects profiles on their attention to environmental and social safeguards); Develop guidelines for maintaining good hygiene in the Offices especially**



**during COVID-19; and Conduct routine & Periodic Inspection in MDAs and LGs to ensure mainstreaming of climate change in the Budgets and work plans.**

- ii. **The line ministries investing in supporting and enabling Local Government ensure compliance to local, national and international policies geared towards climate mitigation by ensuring that they are equipped with effective and efficient enforcement and sanctioning mechanisms.**

#### **4.5 Compliance with Human Rights**

The Committee makes note of the observance of the rights of employees to various services at the place of work by the entities under its purview which include; timely and adequate remuneration of staff; mainstreaming workplace HIV/AIDS activities through the provision of support to HIV/AIDS infected and affected persons; facilitating and conducting physical fitness classes for staff by these entities; maintaining appropriate standards and procedures relating to staff recruitment, confirmation, promotion, and discipline; provision of occupational safety and conducive working environment; and providing timely support services and facilities to staff.

#### **5.0 VOTE 011 MINISTRY OF LOCAL GOVERNMENT**

##### **5.1 OVERVIEW OF THE LOCAL GOVERNMENT SECTOR**

This part of the report looks at the vision, mission, mandate and the medium-term policy objectives of the Local Government Sector.

##### **5.1 VISION**

"An effective and efficient Local Government system that provides quality, equitable and sustainable services to the population of Uganda."

##### **5.2 MISSION**

The Local Government Sector Mission is "To co-ordinate and support all Local Governments in a bid to provide efficient and sustainable services, improve the welfare of all the people and eradicate poverty in Uganda".

### 5.3 MANDATE

"To guide, inspect, monitor, mentor and advocate for all Local Governments in support of the overall vision of Government to bring about socio-economic transformation of the country".

### 5.4 KEY ACHIEVEMENTS

During FY 2021/22, the Ministry of Local Government made the following achievements;

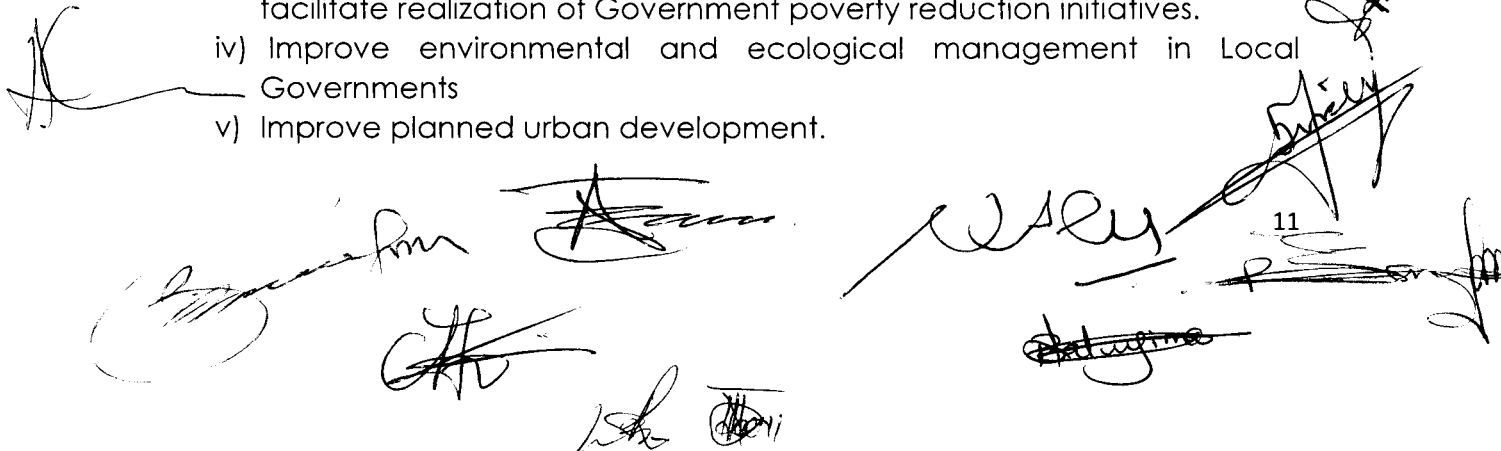
- i. Launched the implementation of the Parish Development Model.
- ii. Procured Bicycles for Village and Parish Chairpersons in the Country and distribution is on-going.
- iii. Procured Motorcycles for all Sub county Chairpersons and distribution is on-going.
- iv. Embarked on rehabilitation and maintenance of 129.6 Km of Community Access Roads in selected Local Governments under LEGS project with support of Islamic Development Bank.
- v. Carried out Support supervision and inspection of the Local Governments
- vi. Carried out monitoring activities on funds for Implementation of COVID-19 SOPs in various Districts
- vii. Supported thirty-two (32) DLGs to develop District Development Plans that are aligned to NDP III.

Trained the artisans, including the vulnerable households in the operations, maintenance and promotion of energy-saving cook stoves in Acholi Sub-Region Districts and Adjumani District.

### 5.5 LOCAL GOVERNMENT SECTOR/VOTE MEDIUM-TERM POLICY OBJECTIVES

The strategic policy objectives of the Ministry are;

- i) To improve the decentralization system to promote democratic governance, transparency and accountability in Local Governments
- ii) To improve the functionality of the Local Governments for effective service delivery.
- iii) To increase local investments and expand local revenue base to facilitate realization of Government poverty reduction initiatives.
- iv) Improve environmental and ecological management in Local Governments
- v) Improve planned urban development.



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- vi) To provide mechanisms for more equitable financing for Local Governments
- vii) To improve coordination and harmonization of policy and planning, budgeting and Monitoring and Evaluation (M&E) at national and local governments

## 5.6 MEDIUM TERM PLANS

- i) Operationalization of all New Sub counties and Town councils
- ii) Operationalization of five (5) new Cities.
- iii) Roll out of the Parish Model and its structures throughout the entire Country.
- iv) Implement the LED Strategy ensuring that all Local Governments benefit.
- v) Develop and roll out the Digital system for Data collection, reporting and Monitoring across the Country.
- vi) Induction of newly elected Local Government Leaders ensuring that Women, Men, youth and People with disabilities participate.
- vii) Build Capacity of LG Technical staff prioritizing the newly created Local Governments.
- viii) Coordination of the Implementation of the Regional Development Programme (RDP) to ensure that the poverty incidence in eight poorest regions reduces to an average of 32 percent.
- ix) Review the LG Act to provide for the new Cities and any other new developments aimed at benefiting all Ugandans.
- x) Review the LC Courts Act to rationalize the cost of administration of justice to men, women, older persons, the disabled and other marginalized persons among others.
- xi) Develop and implement the domestic revenue mobilization strategy for Local Governments to enhance their Local revenue contribution to budget financing.
- xii) Advocate for increment in staffing levels in the LGs ensuring that the ones at 52 percent are given priority to at-least reach 65 percent.
- xiii) Review of the LG regulatory framework in line with the PFM Act 2015 to help improve service delivery to all citizens;
- xiv) Construction of Ministry of Local Government Headquarter Offices to save the rent expenses.

## 5.7 PIPELINE PROJECTS

- i. Rural Development & Food Security in Northern Uganda
- ii. Community Agriculture infrastructure and Improvement Project -IV
- iii. Local Climate Change Adoption Facility (LOCAL) project

- iv. Rural Development, Food Security and House Incomes in Busoga Sub Region.
- v. National Oil Seeds Project - Component 2
- vi. Capacity building project for LGs

## **5.9 KEY POLICY ISSUES IN THE FY 2022/23**

This section of the Policy Statement presents key policy issues to be implemented in the FY 2022/23.

The Ministry of Local Government has identified these key policy issues to be addressed in the FY 2022/23. Most of these issues are recurring and have appeared in our previous Policy Statements, but because they remain unaddressed, and are pertinent to the Ministry, they have been maintained here.

### **a) Operationalization of Newly created Sub Counties, Town Councils**

The Newly created Sub-Counties and Town Councils have remained non-functional due to lack of funds for their operationalization which hinders meaningful service delivery and defeats the purpose for which they were created. The Ministry will continue to engage other key stakeholders specifically Ministry of Finance, Planning and Economic Development and Cabinet to provide additional funds to Local Governments to operationalize these Administrative Units in FY 2022/23.

In the forward of your ministerial policy statement (page 7) you state that the Ministry has operationalized new Administrative Units after Government provided a supplementary budget of UGX 29.3bn. With these funds, Councilors allowances in the new Administrative Units have been paid and in page 29 on Key policy issues to be addressed in FY 2022/23 include the Operationalization of Newly created Sub Counties, Town Councils.

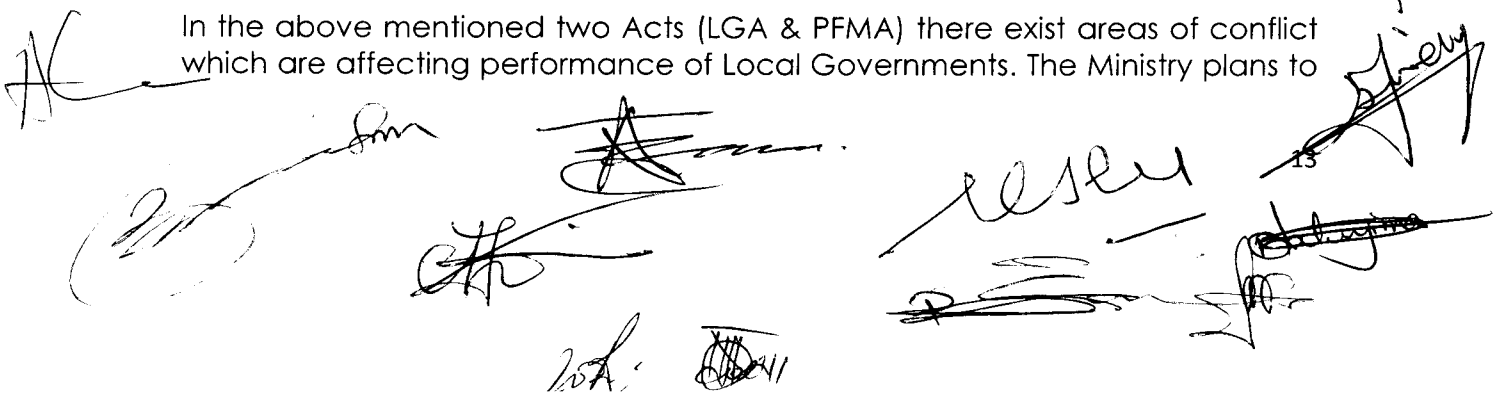


### **b) Operationalization of New Cities**

Urbanization is a major National Development concern arising out of the growing population that lives in urban areas which was one of the key factors considered in the creation of cities and elevation of other administrative Units. The Ministry has plans to provide technical support to the new cities specifically on physical urban planning for sustainable development urbanization.

### **c) Review of the LGA & PFMA**

In the above mentioned two Acts (LGA & PFMA) there exist areas of conflict which are affecting performance of Local Governments. The Ministry plans to



undertake constructive engagement with Ministry of Finance, Planning and Economic Development to sort these contradictions.

#### **d) Critical staffing posts in Local Governments**

There are huge staffing gaps in the LGs especially Heads of Departments that has largely contributed to poor performance by some of the LGs. Currently, a number of critical positions in most Local Governments are still vacant. Key among these Positions are; District Planners, DHOs, Heads of Procurement Unit, Internal Auditors, Sub-County Chiefs, Town Clerks for Town Councils and Parish Chiefs. In the previous financial year, the total budget of UGX.52.25bn was required for the recruitment of these critical positions. As shown below

- Heads of Departments (HODs) UGX. 7.942bn,
- Sub-county Chiefs/Town Clerks UGX. 17.62bn and;
- Parish Chiefs UGX. 26.69bn

#### **e) Induction of Councilors**

The 2021 concluded general elections registered around 75 percent leadership turnover which means that majority of the members of Council are new people with little or no knowledge and experience in running public affairs and exercising the mandate of their respective positions as required by the law which necessitates comprehensive induction to be undertaken by the Ministry in the FY 2022/23.

In the FY 2021/22, this activity required UGX.17bn. These resources were required for the Induction of councilors in 135 Districts, 31 Municipalities and ten (10) cities.

#### **f) Transport equipment for District, City Municipality leaders, Agriculture Extension staff at the Sub-County and Parish Chiefs.**

Transport for the above categories of political leaders and technical staff is necessary for provision, supervision and monitoring of service delivery. Government has prioritized the Parish Development Model.

#### **g) Parish Development Model Roll-out**

The Ministry is responsible for coordination of the implementation of the Parish Development Model. National Level structures will be supported and coordinated for functionality of the National Policy Committee, Pillar Working Groups as well as the Sub-National implementation structures at District/City/Municipality Level, Lower Local Governments and the Parish level.

## **h) Limited Consideration and Scrutiny of Vote 600: 601 - 990**

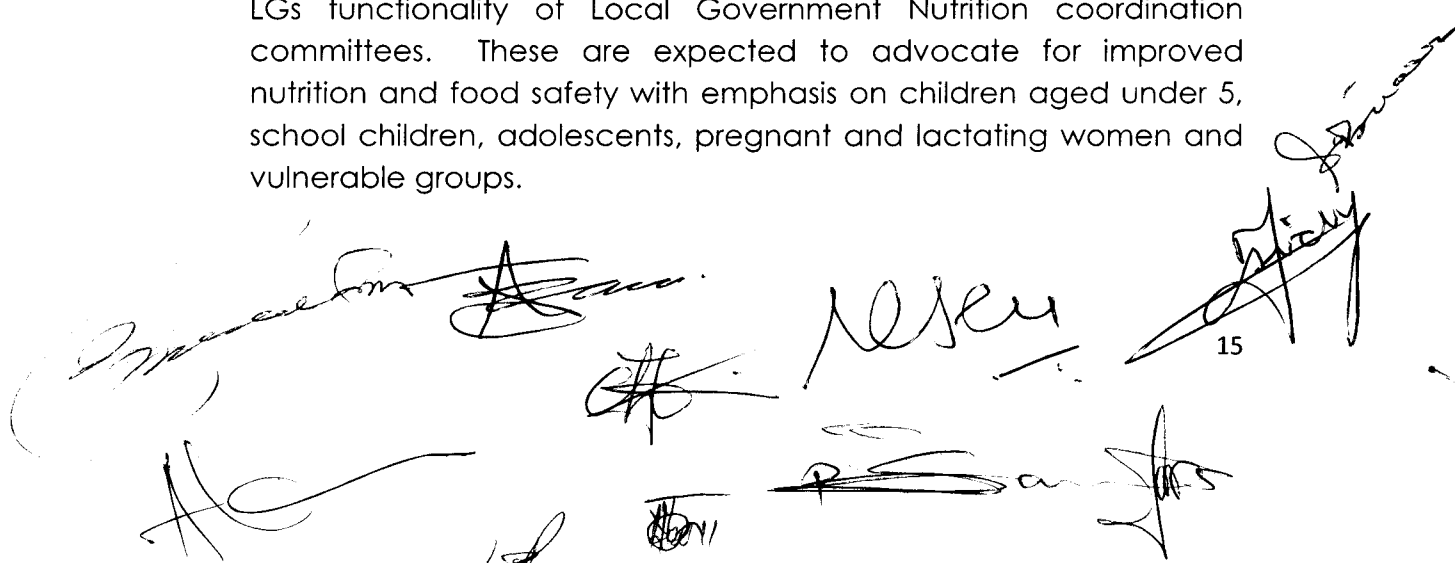
The Committee observes that the structure of reporting on the budget performance of all the Local Governments (votes 601-935) does not provide Parliament with enough room to scrutinize their budgets and thus a need to review and amend the provisions in the law to accommodate Parliament's ability to interact with these LGs directly during the scrutiny of the NBFP, MPS and the Budget.

Although Parliament does interact with the Local Governments through the Public Accounts Committee- Local Government, this interface comes at the tail end as an oversight activity other than the approval process (appropriation) which is one of the core mandates of Parliament in the budget process. Review of the law in this area will enable Parliament with its committees to have direct interface with the local governments and enhance effective delivery of services to the citizenry.

### **5.5. KEY PLANNED INTERVENTIONS IN THE FY 2022/23**

Rt. Hon. Speaker, in FY 2022/23, the Ministry has been allocated a total of UGX 131.35bn, a reduction from UGX 188.9bn in FY 2021/22. Out of UGX 131.35bn, wages will take UGX 23.7bn, UGX 10.3bn for Non-wage, UGX 12.8bn for Development while UGX 84.8bn is from External Funding. With these Funds, the Ministry will carry out the following key interventions;

- a) Promotion of water for production in selected Local Governments through construction of Irrigation Schemes under the Local Economic Growth Support Project.
- b) Support Local Governments to construct and regularly maintain community access and feeder roads for market access under the LEGS project, NOSP Component (2) and PRELNOR projects.
- c) Support operationalization of the Zonal industrial hubs.
- d) Promote use of new renewable energy solutions in selected Local Governments under PRELNOR by supporting uptake of alternative and efficient cooking technologies.
- e) Support and build capacity for the Technical Planning Committees, and Statutory Bodies in 30 LGs; as well as recruitment process in 40 LGs functionality of Local Government Nutrition coordination committees. These are expected to advocate for improved nutrition and food safety with emphasis on children aged under 5, school children, adolescents, pregnant and lactating women and vulnerable groups.



- f) Roll-out LED tools and approaches in 12 pilot LGs selected from all Regions to develop all-inclusive LED strategies and investment profile.
- g) Review and update Local Council Court legislation.
- h) Induct LG councillors at all levels of Government.
- i) Undertake mentorship and conflict management training for both political leaders and technical staff.
- j) Support and train the LC courts.
- k) Roll out child friendly tribunal hearings and prioritize complaints involving children.
- l) Full Roll-out the Parish model and implementation structures country-wide.
- m) Design and prepare affirmative action Programmes for Busoga, Bukedi and Bugisu the three Sub-regions under RDP without dedicated programmes to ensure that the poverty levels are addressed.

## 6.0 OVERVIEW OF THE LOCAL GOVERNMENTS BUDGET FOR THE FY 2022/23

In the Current FY, LGs were provided with UGX 4.623trillion. Out this, UGX 2.430 bn was for wages, UGX 1.153bn for Non-wage and UGX 1.040bn was for Development. In FY 2022/23, LGs have been allocated a total of UGX 4.332trillion. Out of this, UGX 2.484bn is for Wages, UGX 0.980bn for Non-wage and UGX 0.868bn for Development.

The overall Resource envelope to the votes has shrunk overtime and this has dire consequences on supervision of service delivery generally. For instance, the non-wage recurrent for the Ministry has drastically reduced from UGX 13.1 bn in FY 2018/19 to UGX 10.1bn in FY 2022-23. Recall that out of this non-wage for the ministry, UGX 5.0 bn is for Pensions and gratuity and UGX 2.5 bn is for rent, UGX 1.0bn Utilities. This leaves about UGX 1.6 bn as funds for operations translating to UGX 400m per quarter grossly inadequate for the Ministry to carry out the mandatory inspection in the coming FY. We request for additional UGX 4.1bn for this purpose.

In the FY 2022/23, the Discretionary Development Equalization Grant (DDEG) budget has been cut by UGX 96.83bn. Yet this has been the main source of Discretionary Development Equalization Budget that Local Governments utilize to address priority development needs of the respective areas. The affected LGs are the 85 Local Governments that were receiving DDEG under



the window of Peace Recovery and Development Programme (PRDP) and Luwero-Rwenzori Development Program (LRDP).

The Committee further noted that during the current FY, Government provided a supplementary budget of 29.3bn shillings for operationalization of the new Sub-Counties and Town-Councils. The Committee observed that the same funding has been maintained in the ceilings of Districts, Cities and Municipalities. However, this funding catered for wage and non-wage costs. The Committee appreciates the importance of democratic governance of our country where Local Leaders are critical in the Governance Architecture. Unfortunately, their induction remains an unfunded area of Government.

At the time of preparing the budget estimates for FY 2021/22, the Ministry indicated that UGX 17.0bn was required. The Committee noted the Ministry only able to secure some funding from partners such as KOICA and USMID which enabled us conduct induction for leaders in the new Cities and a handful Districts. However, most of the Districts and Municipalities need to be covered. This leaves us with a funding gap of about UGX 15.0bn.

### 6.1.3 PROJECTS UNDER THE MINISTRY

This section of the report looks at the project under the ministry ion the FY 2022/23

**Table: Budget Allocation by project for the FY 2022/23**

Project code	Project Title	Financing Agency	GOU	Donor	Total
1088	MATIP-2	AFDB	0.5	0	0.5
1562	Re-tooling MoLG	GOU	9.93	0	9.93
1381	PRELNOR	IFAD	0.9	0	0.9
1509	Local Economic Growth Support Project	ISDB	1	34.81	35.81
1704	Local Government Revenue Collection & Mgt Information System	GOU	2.5	0	2.5
	<b>TOTAL</b>		<b>14.83</b>	<b>34.81</b>	<b>49.64</b>

Source: Ministry of Local Government

The Committee observed that In the FY 2022/23 the Ministry of Local Government has five projects that include; MATIP-2, Retooling of Ministry of Local Government, Local Economic Growth Support Project, Restoration of livelihoods (PRELNOR), and Local Government Revenue Collection and Management Information System.

#### 6.1.4 Performance of Development projects in the Ministry of Local Government in the FY 2021/22

Sector/Vote/Program	Approved Budget FY 2021/22	Release by Dec 2021	Exp. by Dec. 2021
<b>Vote :011 Ministry of Local Government</b>			
Prgm: 2017 Local Government Administration and Development	129.57	56.42	41.83
1509 Local Economic Growth (LEGS) Support Project	33.39	18.79	6.12
1360 Markets and Agricultural Trade improvement Programme (MATIP 2)	71.16	28.51	27.16
1381 Restoration of Livelihoods in Northern Region (PRELNOR)	25.02	18.79	6.12
<b>Grand Total</b>	<b>129.57</b>	<b>56.42</b>	<b>41.83</b>

Source: Semi Annual Budget Performance Report FY 2021/22

The Committee observed that In the FY2020/21 Parliament approved UGX.129.57bn as External Financing for the Local Government sector to cover three projects as indicated in table 2 and by half year 2021/22 the Ministry had spent UGX.41.83bn representing 41.83 percent. The development of Markets under Markets and Agricultural Trade Improvement Programme (MATIP 2) taking UGX.27.16bn representing 40.06 percent and Restoration of Livelihoods in Northern Uganda Region (**PRELNOR**) spending on 6.12bn representing 32.57 percent of the approved budget.

However, the committee is concerned as to why the released funds to project code 1509 Local Economic Growth (**LEGS**) Support Project has of UGX. 18.79bn has been underutilized with only UGX.6.12bn (32.57%)

#### 6.1.5 Operationalization of the new Cities and the newly created Town councils and Sub counties

Unlike Kampala Capital City Authority which is regulated under the Kampala Capital City Act, the newly created cities of Arua, Mbarara, Gulu, Jinja, Fort portal, Mbale, Masaka, Soroti, Hoima and Lira lack an enabling framework to guide their operations. Although Section 4 of the Local Government act equates a City to a District, a presumption that cities operate as districts. The slow commencement of the full operationalization of Cities retards Development.

##### Observations

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The Committee observed that for FY 2022/23 Government has prioritised funding worth Ugx 60.60 billion for operationalization of the newly created cities and Ugx 88.08 Bn<sup>1</sup> for operationalization of the newly created Town councils and Sub counties. The operation of these newly administrative structures in Cities and Town councils remains a costly undertaking in terms of infrastructures and administrative operations like staff salaries and equipment. Some of the newly established administrative structures lack offices and continue to operate in the mother structure which breeds conflict.

#### **6.1.6 Delayed disbursement of funds to Local Governments**

Transfers from Central Government make up the largest proportion of Local Government Revenues. For all government entities including local governments the funds received as transfers from central government are supposed to be spent by close of the financial year on 30th June or else the unspent funds are remitted back to the consolidated funds. However, over the years local governments are denied the opportunity to spend some of the budgeted for funds as they are sent towards the close of the financial year.

For instance, according to OAG report FY2020/21<sup>2</sup>, Budget support for USMID, MoFPED disbursed UGX.22.143bn to MoLG for subsequent transfer to the various Local Governments. The MoLG transferred the funds to the LGs very late, Only UGX9.4bn (43%) was transferred to the various Local Governments in the last two weeks of June 2021. Additionally, the MoLG disbursed UGX.6.79bn to 125 Local Governments as start-up funds however in some cases it was disbursed to LGs as late as 29th June 2021. Delayed disbursements could be the reason why despite the low funding, LGs have continuously failed to absorb the little funds extended to them, Delayed disbursement of funds implies that the beneficiary Local Governments are deprived of time to implement planned activities. Some funds for Local governments are appropriated in other MDA Votes.

#### **6.1.7 Limited Consideration and Scrutiny of Vote 600: 601 - 990**

Parliamentary Budget Office (PBO) observes that the structure of reporting on the budget performance of all the Local Governments (votes 601-960) does not provide Parliament with enough room to scrutinize their budgets and thus a need to review and amend the provisions in the law to accommodate

<sup>1</sup> MoFPED, 2022. National Budget Frame Work Paper FY 2022-23

<sup>2</sup> OAG, 2022. Annual report of the Auditor General to Parliament for the FY ended 30 June 2021

Parliament's ability to interact with these LGs directly during the scrutiny of the NBFP, MPS and the Budget.

Although Parliament does interact with the Local Governments through the Public Accounts Committee- Local Government, this interface comes at the tail end as an oversight activity other than the approval process (appropriation) which is one of the core mandates of Parliament in the budget process. Review of the law in this area will enable Parliament with its committees to have direct interface with the local governments and enhance effective delivery of services to the citizenry.

## 7.0 HALF YEAR PERFORMANCE FOR THE FY 2022/23

This section of the report looks at the half year performance of Ministry of Local Government (Vote 011); Local Government Finance Commission (Vote 157); Local Governments (Vote 601 – 990), Sector for the FY 2021/22.

The Ministry of Local Government provided half year performance, but it is not in line with the prescribe format by the Ministry of Finance, Planning and Economic Development and the PFM Act for the presentation of the data. For instance, the presentation is supposed to have cash limit by December, release by end of December, and expenditure by that time.

**Table: 2a. Ministry of Local Government Performance by Half Year- FY 2021/22**

Item	Approved Budget FY2021/22 (UGX.bn)	2021/22 Release By the Half Year	Spent by end of Q2	% Release	% Spent by Half year
Wage Recurrent	23.728	11.864	4.37	50.0%	36.8%
Non-Wage Recurrent	11.766	7.094	6.138	60.3%	86.5%
Development (Domestic)	21.614	3.862	2.077	17.9%	53.8%
Development (Donor)	129.574	56.421	41.828	43.5%	74.1%
<b>Total</b>	<b>186.682</b>	<b>79.241</b>	<b>54.413</b>	<b>42.4%</b>	<b>68.7%</b>

**Source: MoLG Ministerial Policy Statement FY 2021/22**

The overall budget performance of the Ministry of Local Government by half year was only 68.7 percent. However, the released budget by half year was

only 42.4 percent and this release was particularly very low for Development (Domestic) which stood at 17.9 percent. In the FY2021/22, the Ministry was allocated UGX.23.728bn for wage, UGX.11.766bn for Non- Wage Recurrent and UGX. 21.614bn for Capital Development (Domestic) and UGX.129.57bn as External Financing respectively.

## 5.8 LOCAL GOVERNMENT LEVEL (VOTES 600-990)

This section of the report looks at the releases and their performance directly to the local Government lower levels such as the Districts, Municipalities, sub-counties and other lower levels under the different government sector as shown in the table 2b below.

**Table 2b: Local Government Transfers and Expenditure (Grant Releases) by sector for the Half Year FY 2021/22**

Sectors	Approved Budget FY2021/22 (UGX.bn)	Releases by the Half Year- Dec (FY 2021/22) (UGX.bn)	% Budget Released (UGX.bn)	PBO Computation % share of the Approved budget by sector to the LGs
Agriculture (District Production Sector)	356.69	192.45	54.0%	7.4%
Works and Transport (DUCAR)	33.72	22.48	66.7%	0.7%
Trade and Industry (DCS)	2.23	1.12	50.0%	0.0%
Education	2,048.74	554.88	27.1%	42.4%
Health (Primary Health Care)	734.87	445.66	60.6%	15.2%
Water and Environment	95.25	30.46	32.0%	2.0%
Social Development	7.76	0.00	0.0%	0.2%
Local Government	1,556.25	0.00	0.0%	32.2%
<b>Grand Total Released to LGs</b>	<b>4,835.50</b>	<b>1,247.04</b>	<b>25.8%</b>	<b>100.0%</b>
<b>Wage- Recurrent</b>	2,430.77	728.60	30.0%	50.3%
<b>Non-wage- Recurrent</b>	1,107.08	266.00	24.0%	22.9%
<b>GoU-Development</b>	683.79	252.44	36.9%	14.1%

<b>External Financing</b>	355.92	0.00	<b>0.0%</b>	<b>7.4%</b>
<b>Arrears</b>	45.56	0.00	<b>0.0%</b>	<b>0.9%</b>
<b>Appropriation in Aid</b>	212.38	0.00	<b>0.0%</b>	<b>4.4%</b>

**Source:** Semi Annual Budget Performance Report FY 2021/22

In the FY 2021/22 Parliament approved UGX. 4,835.50bn as transfers to Local Government under the different sectors (table 1c above) with the Education sector taking the largest share of UGX.2,048.74 representing 42.4 percent. Although the Local governments had a share of UGX.1,556.25bn representing 32.2 percent they never got any releases by the end half year. This was as a result of the effects of covid19 coupled with the closure of school no releases were made to local governments during this period under review.

The Health – Primary Health Care got UGX.734.87bn representing 15.2 percent.

It's generally observed that during this period under review no releases were made to the following sector; Social Development and Local Governments.

Parliamentary Budget Office couldn't assess the performance of these releases from Local Governments due to challenge of collecting performance information from Local Governments. It's a high time government development a robust system to relay the performance of the local government expenditures to the centre in real time. This can be achieved through connectivity to the IFRIS and improvement in the internet availability to the rural Districts.

From the analysis, it shows that wages to local governments were paid to 51.3 percent which tallies with the prorata basis of payment in the period under review.

## PROJECTS

This section of the report analyses the performance of the Development Projects under the Ministry of Local Government.

**Table 2d: Performance of Development Projects in the Ministry of Local Government in the FY 2020/21**

Sector/Vote/Program	Approved Budget FY 2021/22	Releases by Dec 2021	Exp. by Dec.2021	% Expenditure by Dec 2021	% Releases by Dec 2021
<b>Vote :011 Ministry of Local Government</b>					
<b>Prgm: 2017 Local Government Administration and Development</b>	<b>129.57</b>	<b>56.42</b>	<b>41.83</b>	74.14%	<b>43.54%</b>
<b>1509</b> Local Economic Growth (LEGS) Support Project	33.39	18.79	6.12	32.57%	<b>56.27%</b>
<b>1360</b> Markets and Agricultural Trade Improvement Programme (MATIIP 2)	71.16	28.51	27.16	95.26%	<b>40.06%</b>
<b>1381</b> Restoration of Livelihoods in Northern Region ( <b>PRELINOR</b> )	25.02	18.79	6.12	32.57%	<b>75.10%</b>
<b>Grand Total</b>	<b>129.57</b>	<b>56.42</b>	<b>41.83</b>	74.14%	<b>43.54%</b>

**Source:** Semi Annual Budget Performance Report FY 2021/22

In the FY2020/21 Parliament approved UGX.129.57bn as External Financing for the Local Government sector to cover three projects as indicated in table 1c and by half year 2021/22 the Ministry had spent UGX.41.83bn representing 41.83 percent. The development of Markets under Markets and Agricultural Trade Improvement Programme (MATIIP 2) taking UGX.27.16bn representing 40.06 percent and Restoration of Livelihoods in Northern Region (**PRELINOR**) spending on UGX.6.12bn representing 32.57 percent of the approved budget.

## 8.0 OBSERVATIONS AND RECOMMENDATIONS

This part of the report looks at the committee observations and recommendations;

### b) Operationalization of Newly created Sub Counties, Town Councils

The Newly created Sub-Counties and Town Councils have remained non-functional due to lack of funds for their operationalization which hinders meaningful service delivery and defeats the purpose for which they were created. Although 29.3bn was approved through supplementary upto now this resources have not reached the local governments

#### Recommendation

**The committee recommends that this funds be availed to the local governments urgently to enhance service delivery.**

## **b) Review of the LGA & PFMA**

In the above mentioned two Acts (LGA & PFMA) there exist areas of conflict which are affecting performance of Local Governments. The Ministry plans to undertake constructive engagement with Ministry of Finance, Planning and Economic Development to sort these contradictions.

The Committee places emphasis on investments that promote LG discretion to act within their mandate as enshrined under the devolution principle and to also invest in initiatives that empower them to undertake alternative funding options for improved service delivery. This however is far from the reality with conflicts between the Local Government Act and the Public Finance Management Act, the two acts that govern the operations in LGs affecting performance.

*For instance, of these conflicts is Chapter 11, Article 176(2a) of the Constitution of the Republic of Uganda which devolves powers to the Local Governments. However, the PFMA Act introduces requirements like the following: Sec.36 of PFMA curtailing the power of the LGs to borrow contradicts Sec.84 and 4th Schedule of the LGA.*

The Committee further observed that there is a laborious process of obtaining permission from the Accountant General while opening of Bank Accounts by LG Administrative Units, A bureaucratic process on re-allocation and virement of funds within Departments in LGs requires approval the Minister of Finance, and Banking of Local Revenue on the consolidated fund.

### **Recommendation**

***The Committee recommends that the Ministry of Local Government fast tracks the review of the LG regulatory framework in line with the PFM Act 2015 to help improve service delivery to all citizens, after which it can embark on the revisions under the Local Government Financial and Accounting Regulations (LGFAR).***

## **c) Critical staffing posts in Local Governments**

There are huge staffing gaps in the LGs especially Heads of Departments that has largely contributed to poor performance by some of the LGs, Currently, a number of critical positions in most Local Governments are still vacant. Key among these Positions are; District Planners, DHOs, Heads of Procurement Unit, Internal Auditors, Sub-County Chiefs, Town Clerks for Town Councils and Parish Chiefs. In the previous financial year, the total budget of UGX.52.25bn was required for the recruitment of these critical positions. As shown below



- Heads of Departments (HODs) UGX. 7.942bn,
- Sub-county Chiefs/Town Clerks UGX. 17.62bn and;
- Parish Chiefs UGX. 26.69bn

### **Recommendation**

**The Committee recommends that UGX.52.25bn be provided for recruitment of the critical posts.**

### **e) Induction of Councilors**

The 2021 concluded general elections registered around 75 percent leadership turnover which means that majority of the members of Council are new people with little or no knowledge and experience in running public affairs and exercising the mandate of their respective positions as required by the law which necessitates comprehensive induction to be undertaken by the Ministry in the FY 2022/23.

In the FY 2021/22, this activity required UGX.15bn. These resources were required for the Induction of councilors in 135 Districts, 31 Municipalities and ten (10) cities.

### **Recommendation**

**The Committee recommends that;**

- Government provides UGX.15bn for the induction of the councilors to enhance performance and service delivery. The Committee further recommends that the team of facilitators and trainers should include local technical staff to facilitate the Induction as this will save costs and also address the challenge of language barriers between the inductees and trainers.**
- The Ministry of Local Government puts in place systematic arrangements for both the Political Leaders and Technical officials from the onset, through understanding their respective mandates, roles and responsibilities on the type of institutions be served.**
- The Ministry of Local Government establishes strong partnerships with the Institute of Parliamentary Studies as this will be a key factor in propelling the initiative to a more firm and sustainable foundation.**

### **f) Transport equipment for District, City Municipality leaders, Agriculture Extension staff at the Sub-County and Parish Chiefs.**

Transport for the above categories of political leaders and technical staff is necessary for provision, supervision and monitoring of service delivery. Government has prioritized the Parish Development Model. The Committee observed that the Ministry only provided vehicles for only New City Mayors.

## Recommendation

**Government should provide additional UGX 68.4bn for the procurement of vehicles for District, and Municipal Mayors and 176 Accounting Officers.**

### g) Parish Development Model Roll-out

The Ministry is responsible for coordination of the implementation of the Parish Development Model. National Level structures will be supported and coordinated for functionality of the National Policy Committee, Pillar Working Groups as well as the Sub-National implementation structures at District/City/Municipality Level, Lower Local Governments and the Parish level. This requires UGX.72.8bn o/w Pillar Working Groups and Secretariat operations need UGX. 20.0bn and Local Governments (Districts and Lower Local Governments need UGX.52.8bn

### Recommendations

**The committee recommends that UGX. 72.8bn be provided for effective coordination and supervision of Parish Development Model.**

### h) Inadequate LG Financing

Over the recent years LG transfers from central government have been on a decline. According to the FY2022/23 NMPS LG financing is projected to reduce by UGX 446.46bn (9.75%) from UGX 4,577.56bn in FY 2021/22 to UGX 4,131.10bn in FY2022/23.

The decline in resources budgeted for LG programs can largely be attributed to re-centralization of functions and resources which are supposed to be a mandate of LGs. Re-centralization of financing for instance through the UGIFT program and hybrid procurement has been found to cause unnecessary delays and also cause ambiguity in accountability responsibility. According to Ministry of Local Government, over 80,337,176,025 UGIFT unspent balances were returned by local governments at the close of last financial year. These funds were meant for construction of seed secondary schools and health centres.

Discretionary Development equalization grant- DDEG) available to LGs has been removed. Equalisation grant is the money to be paid to local governments for giving subsidies or making special provisions for the least developed districts; and shall be based on the degree to which a local government unit is lagging behind the national average standard for a particular service.

## **Recommendation**

- i. Funds meant for decentralized services should be sent to local governments**
- ii. Government should maintain the DDEG**

### **i) Delayed Disbursement of Funds To Local Governments**

Transfers from Central Government make up the largest proportion of Local Government Revenues. For all government entities including local governments the funds received as transfers from central government are supposed to be spent by close of the financial year on 30th June or else the unspent funds are remitted back to the consolidated funds. However, over the years local governments are denied the opportunity to spend some of the budgeted for funds as they are sent towards the close of the financial year.

For instance, according to OAG report FY2020/21<sup>3</sup>, Budget support for USMID, MoFPED disbursed UGX.22.143bn to MoLG for subsequent transfer to the various Local Governments. These funds were transferred to the LGs very late; Only UGX9.4bn (43%) was transferred to the various Local Governments in the last two weeks of June 2021. Additionally, UGX.6.79bn was disbursed to 125 Local Governments as start-up funds however in some cases the disbursement to some LGs were sent as late as 29th June 2021. Delayed disbursements could be the reason why LGs have continuously failed to absorb the little funds extended to them, and this deprives them of service delivery.

## **Recommendation**

**The committee recommends that funds to Local Governments should be disbursed in time.**

### **j) Un-functional Local Government Accountability Structures**

According to section 88 of the Local Government Act, the LGPAC is expected to examine the reports of the Auditor General, Chief Internal Auditor and any reports of Commissions of Inquiry and may, in relation to the reports, require the attendance of any councilor or officer to explain matters arising from the reports and;

Section 88 (10) of the Local Government Act states that, the expenses of all Local Government public accounts committee shall be met by the district council.

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<sup>3</sup> OAG, 2022. Annual report of the Auditor General to Parliament for the FY ended 30 June 2021

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The effective functionality of the LGPACs, despite their well-articulated mandate in Sec 88 of the Local Government Act, has faced a series of challenges ranging from work backlog, inadequate financing, and the lack of action on their recommendations to the Chairpersons of the Council, Chief Administrative Officer or Town Clerk.

The above challenges continue to undermine and compromise the LGPAC's oversight role. It is construed that increased financing of LGPACs will improve delivery on their established mandate. Indeed, the positive relationship between the level of financing of LGPAC activities and performance. LGPACs that are not well financed do not convene regular meetings to consider audit reports and it is very demotivating whenever their recommendations are not followed up.

#### **Committee recommendations**

- i. The Ministry of Local Government should strengthen accountability and oversight at the Local Government level for improved service delivery.**
- ii. There is need to ensure appropriate budgeting and adequate budget allocations to the functioning of the LGPAC to ensure that it can be able to meet regularly and conduct public hearings, investigations and field verifications where necessary.**

#### **k) Unapproved District Development Plans.**

Article 190 of the Constitution of the Republic of Uganda (1995) mandates and obliges District Councils to prepare Development Plans for submission to the National Planning Authority. Following the adoption of the NDP III, all LGs were expected to develop DDPs which are in line with the NDPIII, by February 2022. Out of 176 sampled entities that were supposed to prepare strategic plans aligned to NDPIII, only 28 (16%) had their strategic plans certified by NPA<sup>4</sup>. District Development Plans are a key function in the planning process. Failure to adhere to these requirements faults the intended targets for the budgeting processes.

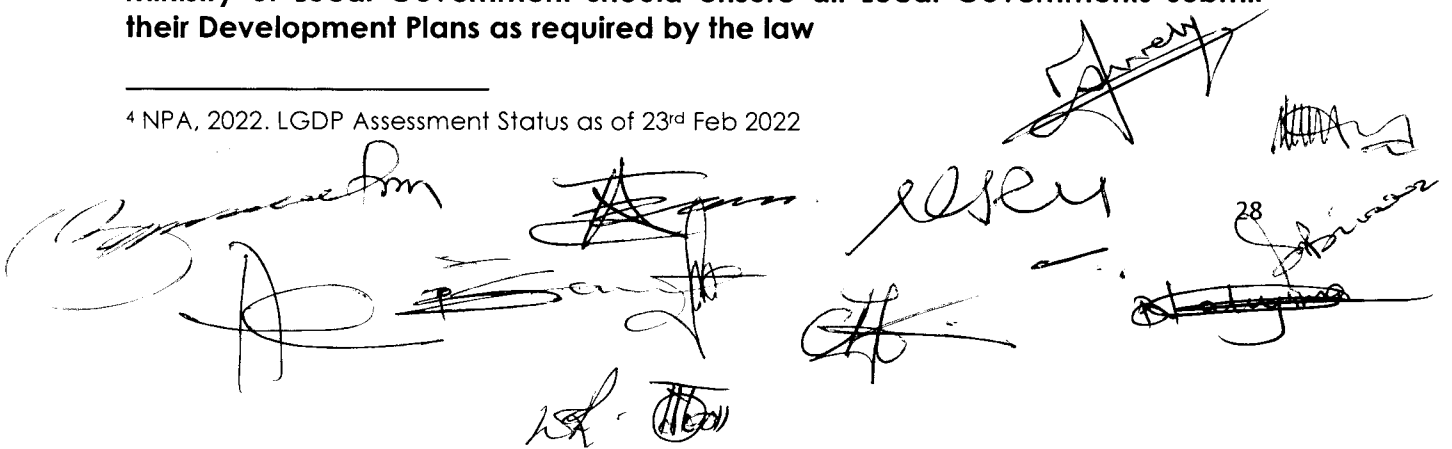
It has also been noted that there is slow adoption of program-based budgeting at LG, there is still hangover of the sector wide approach. This, coupled with the unapproved DDPs hampers the efforts of the NDP III to increase coordination and create better linkage of resources to results and reduce the 'silo' approach to implementation.

#### **Committee recommendation**

**Ministry of Local Government should ensure all Local Governments submit their Development Plans as required by the law**

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<sup>4</sup> NPA, 2022. LGDP Assessment Status as of 23<sup>rd</sup> Feb 2022



## **PART 3**

### **VOTE 147 LOCAL GOVERNMENT FINANCE COMMISSION**

This part of the report looks at the vision, mission, mandate and the medium-term policy objectives of the Local Government Finance Commission.

#### **VOTE MISSION STATEMENT**

To offer credible and evidence-based advice to government on financing of all LGs.

#### **1.2 STRATEGIC OBJECTIVE**

- a) Contribute to improvement of the state of funding for all LGs in the National Budget
- b) Promote equity in resource allocation among all Local Governments
- c) Support all Local Governments to improve local revenue performance and streamlining revenues from the natural resources
- d) Enhance the institutional capacity of the Local Government Finance Commission to effectively perform its mandate

#### **1.3 MAJOR ACHIEVEMENTS IN 2021/22**

The Grants allocation formulae and models were reviewed in line with the program approach to make them responsive to line ministries policies to in build crosscutting issues like poverty HIV AIDS gender and environment through seven meetings of negotiations between the central and local governments. Program Conditional grants negotiations between Local Governments and line ministries were conducted

The emerging policy issues concerning service delivery and local development in LGs under the Programme based approach to planning were discussed taking into account the following

- a) The expected engagement between the Line Ministries and LGs under the new program approach to planning and budgeting Programs designed for implementation of decentralized services were agreed upon
- a) The human resource requirements for LGs to be able to deliver effectively on service delivery requirements were

A draft report on the Negotiations was produced and disseminated and the agreed undertakings with financial and policy implications were submitted to MoFPED and respective MDAS for necessary action.

A report on the local government financing issues was produced from 24 meetings of the Local government budget consultative regional workshops. The relevant Disbursement Linked Indicators for four Ministries of Health Education Water and Agriculture were verified in line with performance of the DLIs and reports produced.

Two Meetings were held to discuss and create awareness on the progress on the Disbursement Linked Indicators with Ministry of Agriculture animal industry and fishers on Micro scale irrigation and the Ministry of Water and Environment on Water projects under Uganda intergovernmental fiscal transfer reform.

15 LGs of Rukungiri Mc Kasese Mc Lira City Masindi MC Tororo City Kamuli MC Busia Mc Kumi Mc Tororo Mc Mubende Mc Ntungamo Mc and the Districts of Nakasongola Wakiso and Butambala and Lwengo were trained in budget formulation and supportive strategies provided and the reports are being prepared.

The national budget was analyzed for legal compliance with respect to the section 9(g) of the LGFC ACT on the share to LGs and a report on the state of LG financing in the national budget produced with the current share standing at 13.7% for FY 2021/22 higher than the previous year FY 2020/21 which was at 11.7%

Status report on the financing of local governments was produced

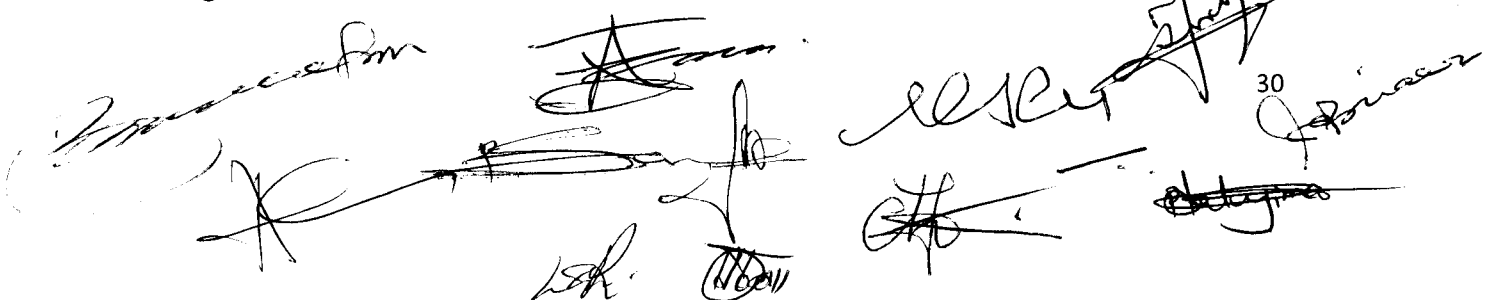
A technical Status report on budget analysis for compliance with legal requirements was produced

Data on the quarterly grants releases and local revenue for local governments was collected and analyzed and Quarter 2 grants release and Local revenue tracking report was produced.

Feedback information was provided to 3 districts of Kween DLG Nwoya DLG Nakaseke DLG

Detailed LG Specific Analytical Reports and Feedback was provided to 161 LGs

Beginning rollout of the IRAs to MCs in the greater Kampala metropolitan ie Nansana Makindye Sebagabo Entebbe and 9 cities of Masaka Hoima Mbarara Gulu Lira Arua Mbale Fortportal and Soroti 8 MC and 14 Districts LR administration automated in the local governments through IRAS in 6 Moyo Adjumani Lamwo Pader Otuke Amuria Moroto LGs of in Northern Uganda and 2 cities of Masaka Lira and 3 municipalities of Ntungamo Kabale and Kitugum MC under USMID

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A framework for appropriate tax levels was disseminated in the LGs of Kiboga Bukomasimbi and Namayingo

A policy brief on strategies and recommendations on local revenue enhancement was produced from the backstop meetings

Data was collected from the LGs of Busia Bududa and Buliisa on revenues from natural resources so that a framework for LGs can be produced

Dissemination of the LED framework that links Local revenues to LED initiatives in local governments

### **7.3 MEDIUM TERM PLANS**

- i) Improve service delivery, efficiency and value for money through LGFC and LG capacity.
  - ii) Increase local revenues (LR) through continued support to all local governments by rolling out computerization of revenue register (establishing LR databases) in all LGs across the country and other measures.
  - iii) Contribute to increase and equity of all Local Government funding from the national budget and Evaluate LG funding on Climate Change.
  - iv) Improve revenues from Natural resources from the various regions and streamline to inform planning and budgeting in Local governments.
  - v) Regularly Assess Allocation formula & models in light of sector policies reviewed to observe the demographic dividend in population growth equity and in-build crosscutting issues-poverty, HIV/AIDS, climate change, gender and environment.
  - vi) Widen Partnerships with other stakeholders to promote and advocate for equity, transparency and fairness in the resource allocations for local governments.
  - vii) Research on the alternative financing using Public Private Partnerships
8. Establish a framework for collection of data to facilitate the realization for revenue from natural resources.

### **7.4 PROGRESS AS AT HALF YEAR FY 2021/22**

1. The Grants allocation formulae and models were reviewed in line with the program approach to make them responsive to line ministries' policies, to in-build crosscutting issues like poverty, HIV/AIDS, gender and environment through 7 meetings of negotiations between the central and Local Governments.
2. Program Conditional Grants negotiations between Local Governments and line ministries were conducted

3. The emerging policy issues concerning service delivery and local development in LGs under the Programme-based approach to planning were discussed taking into account the following:

a. The expected engagement between the Line Ministries and LGs under the new program approach to planning and budgeting.

b. Programs designed for implementation of decentralized services were agreed upon;

c. A draft report on the Negotiations was produced and disseminated. The agreed undertakings with financial and policy implications were submitted to MoFPED and respective MDAs for necessary action.

4. A report on the Local Government financing issues was produced from 24 49 meetings of the Local Government Budget Consultative Regional workshops.

5. The relevant Disbursement Linked Indicators (DLIs) for four Ministries of Health, Education, Water and Agriculture were verified in line with performance of the DLIs and a report produced.

6. Two Meetings were held to discuss and create awareness on the progress on the Disbursement Linked Indicators with Ministry of Agriculture Animal Industry and Fisheries on Micro scale irrigation and the Ministry of Water and Environment on Water projects under Uganda Intergovernmental Fiscal Transfer Reform.

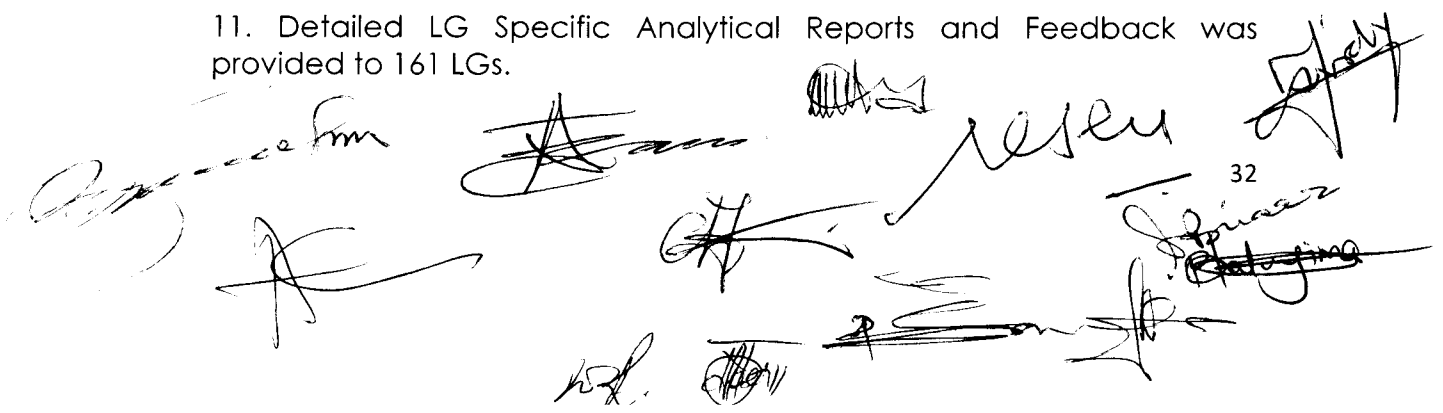
7. 15 LGs of Rukungiri MC Kasese MC, Lira City, Masindi MC, Tororo City, Kamuli MC, Busia MC, Kumi MC, Tororo MC, Mubende MC, Ntungamo MC, and the Districts of Nakasongola, Wakiso and Butambala and Lwengo were trained in budget formulation and supportive strategies provided and the reports are being prepared.

8. The National Budget was analyzed for legal compliance with respect to the section 9(g) of the LGFC ACT, on the share to LGs and a report on the state of LG financing in the national budget produced with the current share standing at 13.7 percent for FY 2021/22 higher than the previous year FY 2020/21 which was at 11.7 percent.

9. Status report on the financing of Local Governments was produced. A technical Status report on budget analysis for compliance with legal requirements was produced. Data on the quarterly grant releases and local revenue for Local Governments was collected and analyzed.

10. Quarter 2 Grants release and Local revenue tracking report was produced. Feedback information was provided to 3 LGs of, Kween DLG, Nwoya DLG, Nakaseke DLG.

11. Detailed LG Specific Analytical Reports and Feedback was provided to 161 LGs.



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12. Beginning rollout of the IRAs to MCs in the Greater Kampala Metropolitan i.e Nansana, Makindye, Sebagabo, Entebbe and 5 cities of Masaka, Hoima, Mbarara, Jinja and Gulu.

13. Local Revenue administration automated in the Local Governments through IRAS in 6 LGs of Moyo, Adjumani, Lamwo, Pader, Otuke, Amuria, Moroto in Northern Uganda and 2 cities of Masaka, Lira and and 3 Municipalities of Ntungamo, Kabale and Kitugum MC under USMID.

14. A framework for appropriate tax levels was disseminated in the LGs of Kiboga, Bukomasimbi and Namayingo.

15. A policy brief on strategies and recommendations on local revenue enhancement was produced from the backstop meetings.

16. Data was collected from the LGs of Busia, Bududa and Bulisa on revenues from natural resources so that a framework for LGs can be produced.

17. Finalized the LED and Local revenue framework and in the process of dissemination of the LED framework that links Local revenues to LED initiatives in Local Governments

## 7.5 VOTE CHALLENGES

1. Failure to implement the new approved LGFC staff structure due to lack of adequate wage budget.

2. Lack of reforms in Local Revenue Management



3. Lack of a law on Local Government financing.

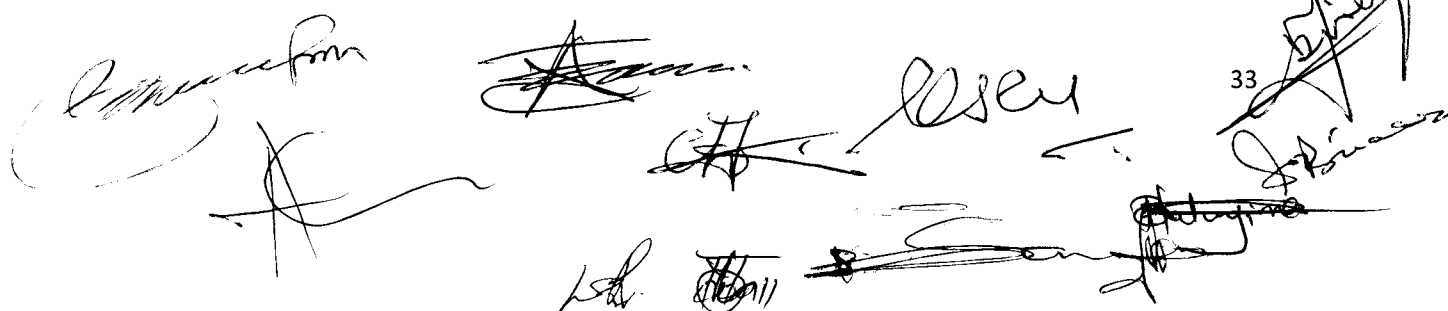
4. Resistance by some sector to appreciate the decentralization of funds to Local Governments.

5. Continued Decline of Local Government Share of National Budget.

6. Absence of a unit responsible for local revenue administration and management in Local Government structures.

7. There is lack of access to information on the consolidated fund for a comprehensive analysis as per the constitutional mandate.

8. The functions of the Commission are provided as advisory but a legal framework on how and when the advice is to be provided is not



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provided for, especially in matters that relate to annual transfers of financial resources as Grants from the Consolidated Fund to LGs,

9. Although Government of Uganda embraced the policy of decentralization by devolution, which recognizes LGs as frontline actors in the provision of services to the citizens, LGs lack discretion on sector Grants as nearly 95.8 percent of the total grant transfers are conditional Grants. Secondly, wage Grants continue to dominate direct transfers to LGs. Unconditional Grant has remained stagnant for a long time.

10. There is an overlap between the mandate of the Local Government Finance Commission and the mandates of the Ministry of Trade, Industry and 51 Cooperatives; and the Ministry of Local Government with respect to taxation (URA and MoFPED)

11. Local Government Finance Commission mediates on disputes between Local Governments, but does not have the authority to arbitrate.

12. There is no mechanism to follow up cases where Ministries, Departments and Agencies ignore advice given by Local Government Finance Commission.

## **7.6 Plans to improve vote performance**

1. Advocate for the law on financing of Local Governments that caters for all the needs of equity poverty population fairness adequacy etc.

2. Advocacy for a compliance system on decentralization by Central Governments votes so that funds are released to where most of the service delivery is done in all LGs.

3. Assessment of the performance of the existing reforms for Local Governments to view how the new reforms are affecting service delivery to all people across the country.

4. Advocate for amendments of the laws, policies and strategies concerning local revenue collection.

5. Regularly assess allocation formula and models in line with sector policies to ensure adherence fairness and build in of crosscutting issues of poverty HIV/AIDS, Climate Change, Gender and Equity and Environment.

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## COMMITTEE OBSERVATIONS AND RECOMMENDATIONS

### a) Funds retained by the Ministries

The overall resource envelope to the votes has shrunk overtime and this has dire consequences on supervision of service delivery generally. For instance, the non-wage recurrent for the Ministry has drastically reduced from UGX 13.1 bn in FY 2018/19 to UGX 10.1bn in FY 2022-23. Recall that out of this non-wage for the ministry, UGX 5.0 bn is for Pensions and gratuity and UGX 2.5 bn is for rent, UGX 1.0bn Utilities. This leaves about UGX 1.6 bn as funds for operations translating to UGX 400m per quarter grossly inadequate for the Ministry to carry out the mandatory inspection in FY 2022/23.

### Recommendation

**The committee recommends that additional UGX 4.1bn for this purpose.**

## 8.0 VOTE 600: 601-990 ALL LOCAL GOVERNMENTS

This part of the report looks at the vision, mission, mandate and the medium-term policy objectives of the all Local Governments

### 8.1 MISSION STATEMENT

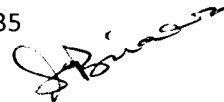
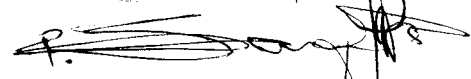
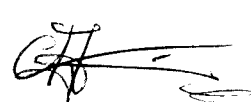
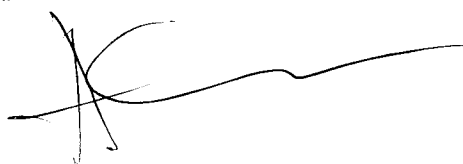
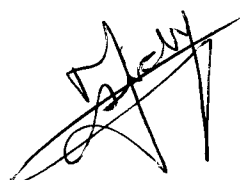
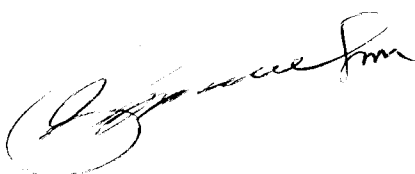
"To provide timely and quality services and cause socio-economic transformation

### 8.2 STRATEGIC OBJECTIVES

- i) Promote democratic governance, transparency and accountability in local governments;
- ii) Ensure that local governments deliver quality services to the population in an efficient and effective manner;
- iii) Ensure compliance with and adherence to statutory requirements, national standards and policies by local governments;
- iv) Build capacity of local governments councils, relevant to and necessary for efficient and effective service delivery;
- v) Facilitate realization of government's poverty reduction initiatives among the people and improve their wellbeing

### 8.3 MEDIUM TERM PLANS

- i) 1 Restructure Local Governments
- ii) 2 Implement Public Private Partnerships



## **PART TWO**

### **9.0 MINISTRY OF PUBLIC SERVICE AND THE PUBLIC SERVICE COMMISSION**

#### **PUBLIC SERVICE**

This section of the report analyses the Ministry of Public Service

#### **9.1 MANDATE**

The Ministry of Public Service is mandated to: Develop, manage and supervise implementation of human resource policies, management systems, procedures and structures for Public Service.

#### **9.1 VISION**

"A Public Service that is affordable, efficient and accountable in steering rapid economic growth and social transformation."

#### **9.2 MISSION**

"To provide human resource policies, management systems and structures for an effective and efficient Public Service that facilitates national development."

#### **9.3 OBJECTIVES**

- i) To foster accountability for results across Government and responsiveness to citizens' needs in the public service performance management system.
- ii) To streamline Government structures and systems for efficient and effective service delivery to facilitate attainment of the national development agenda.
- iii) To strengthen the Human Resource Management Function across Government institutions for improved talent management in the Public Service.
- iv) To improve operational efficiency and effectiveness of the Ministry of Public Service

#### **9.4 MEDIUM TERM PLANS**

- i) Implementation of Cabinet decisions on rationalization of agencies;
- ii) Operationalizing the Public Sector Transformation programme Institutional framework;
- iii) Documenting and enforcing compliance with service delivery standards;
- iv) Automating human resource management functions;
- v) Institutionalizing a culture of performance management for results and Performance improvement-based approach to capacity building in the public service;



vi) Promoting e-learning in the Public Service

## 10.0 HALF YEAR PERFORMANCE FOR THE FY 2021/22

This section of the report looks at the half year performance of Ministry of Public Service and the Public Service Commission for the FY 2021/22.

**Table 4: Financial performance of the Ministry of Public Service as at 31<sup>st</sup> Dec. 2021 (UGX.Billion)**

		FY 2021/22			Budget Utilization	
		Approved Budget UGX. billion)	Releases by end Dec	Expenditure by Dec	% Budget Released	% Budget Spent
Recurrent	Wage	5.231	2.616	1.568	50.0%	59.9%
	Non- Wage					
Emolument to former Leaders		5.535	5.535	5.467	100.0%	98.8%
Pension		1.965	1.095	1.015	55.7%	92.7%
Gratuity		0.164	0.082	0.057	50.0%	69.5%
State and Official Burial		1.165	0.402	0.248	34.5%	61.7%
Non-Wage OTHER		13.893	5.024	4.474	36.2%	89.1%
<b>Total Non-wage</b>		<b>27.953</b>	<b>14.754</b>	<b>12.829</b>	<b>52.8%</b>	<b>87.0%</b>
Development		4.913	3.123	1.021	63.6%	32.7%
<b>Grand Total</b>		<b>32.866</b>	<b>17.877</b>	<b>13.85</b>	<b>54.4%</b>	<b>77.5%</b>

Source: Public Service Ministerial Policy Statement FY 2021/22

In the FY 2021/22, Parliament approved a budget of UGX.32.866bn for Ministry of Public Service. This budget had the following expenditure heads; UGX.5.231bn for wage, UGX.22.722bn for Non-Wage and UGX.4.913bn for Development. Out of the Non-wage budget of UGX.14.06bn was allocated to statutory obligations such as pension, gratuity, and emolument to former leaders and official burials and UGX.13.893bn for Development.

As at 31st December 2021, a total of UGX.17.877bn had been released and UGX.13.56bn spent representing 54.4 and 77.5 percent respectively.

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## **i) PENSION IRREGULARITIES**

Ministry of Finance, Planning and Economic Development in a communication to all accounting officers noted with the concern that some retired staff are still facing difficulties in accessing their pensions and gratuity despite the decentralization of the payroll in respective institutions. Committee observed that some votes were deliberately inflating gratuity figures, payment of pension and gratuity arrears that are contrary to those cleared for payments, payment of ghost pensioners, some officers are soliciting for bribes from pensioner and have deliberately refused to process pay out for verified pension and gratuity arrears. Some accounting Officers attributed the shortcoming to mainly mismatch of data between NIRA and IPPS interfaces, Delayed access to the pension payroll leads to poor wellbeing of the affected retirees as well as accumulation of pension arrears. This frustrates the efforts in achieving social Protection of the retirees.

### **Recommendation**

- a) The Ministry of Public Service together with the Ministry of Finance, Planning and Economic Development should provide adequate budgetary provisions to cover the deficits of pension and pay retirement benefits of those set to retire in the FY 2022/23**
- b) The Ministry of Public Service should extract the list of all the retirees per Vote and monitor their time access to the payroll from time to time.**

## **ii) Delayed Rationalization of Government agencies.**

In 2018 Government undertook a reform to rationalise her agencies and public expenditure with a view of eliminating structure ambiguities, functional duplications and overlaps, wasteful expenditures and realising savings which could be used to facilitate other critical public services<sup>5</sup>. However, to date only the Ministry of Science and Technology has been dissolved while Rural Electrification Agency has been transferred to the ministry of energy. Rationalisation in other ministries and Agencies hasn't taken place. A process which has been over taken by events according to the agreed work plan.

### **Recommendation**

**Government should fast track the mergers, mainstreaming and transfer of the Government agencies and present a report to Parliament.**

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<sup>5</sup> MoPS, 2021. Letter from PS to Accounting officers dated 19<sup>th</sup> April 2021

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### **iii) Salary disparities between the scientists**

Committee observed that there are salary disparities among the scientists between the low cadres and the top cadres. The Ministry enhanced only pay of the top cadres, a case in point is the salary of Medical Officers was enhanced to 5 million leaving the nurses and the medical assistant with low pay.

#### **Recommendation**

**The committee recommends that the same percentage increment for medical officers should apply to the lower cadres.**

### **Vote 146: PUBLIC SERVICE COMMISSION**

#### **OBSERVATIONS AND RECOMMENDATIONS**

This part of the report looks at the committee observations and recommendations

#### **i) Non-Functionality of District/City Service Commissions.**

Section 54 of the Local Government Act provides that there shall be a District Service Commission for each district.<sup>6</sup> Out of the 135 District Service Commissions and 10 City Service Commission, only 32 District Service Commission of Buikwe, Bunyangabu, Lira, Mityana, Kabaramaido, Kaliro, Buyende, Butaleja, Iganga, Kabarole, Kalangala, Kanungu, Kiboga, Kisoro, Kotindo, Kyenjojo, Lyatonde, Mbarara, Mubende, Napak, Nwoya, Omoro, Packwach, Rubanda, Rukiga, Yumbe, Obongi, Rwampara, Masaka and Sironko are fully functional and constituted as per Ministry of Public service Report to the Committee of Public Service and Local Government of Parliament of Uganda.<sup>7</sup> Non functionality of the service commissions leads to low work quality, employee stress and hinders service delivery as entities struggle to fulfil their full mandate. Local Governments and Cities continue to grapple with the issue of vacant positions largely attributed to non-functionality of the service commissions and non-existence of District Service Boards that are required to recruit in order to fill the vacant positions; this has worsened the staffing gaps in Local governments. Low staffing levels in the LGs is one of the major reasons for the poor performance of LGs.

#### **Recommendation**

**Public Service Commission should work with the Ministry of Local Government to ensure that all the District Service Commission/City Service Commission are fully constituted keeping in line with their mandates enshrined under the Section 54 of the Local Government Act**

<sup>6</sup> Ministry of Local government, 1997. "Local Government Act, 1997"

<sup>7</sup> Ministry of Public Service, 2021. Public Service Report.

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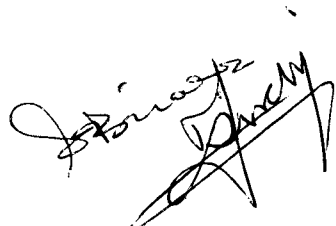
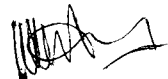
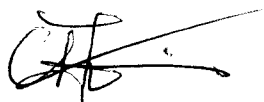
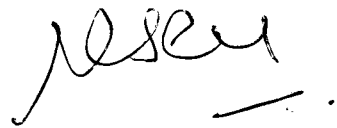
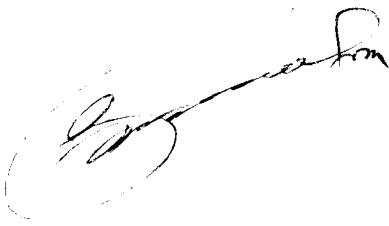
## ii) Capacity Gaps at DSCs

The Public Service Commission is mandated to guide and coordinate DSCs. Support by Government to DSCs has been very limited and yet DSCs manage almost 70% of the Public Service. In addition, very little analysis has been done to generate basic data on the problems faced by these DSCs. However, evidence from monitoring visits by PSC indicates the need to strengthen the facilitation to DSCs. The DSC Members are poorly remunerated with Retainer Fees ranging between UGX 20,000 to 300,000 depending on local revenue. The Chairperson DSC who is full time employee earns UGX 1,500,000=p.m. before tax as salary.

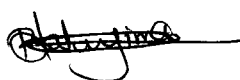
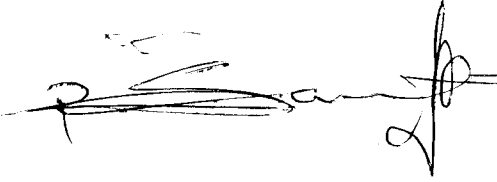
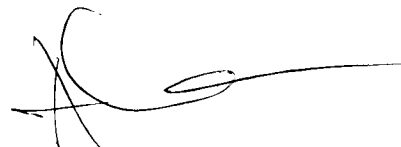
Similarly, over a period of time the Districts have grown from 56 to now 135. There are now ten (10) Cities with more coming on board. With each District and now Cities, a new District/City Service Commission is appointed. There is always demand to carry out thorough induction to prepare them for the task of managing the Human Resource Function effectively.

### Recommendation

**The Commission should ensure centralization and standardization of retainer fees for the DSC members and have their pay enhanced**



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### PART THREE

Part three of this report assesses the proposed budgets to the Local Government Sector and Public Service

## 12.0 PROPOSED BUDGET ALLOCATION TO THE LOCAL GOVERNMENT SECTOR AND PUBLIC SERVICE

This section of the report looks at the allocations to the Ministry of Local Government, Local Government Finance Commission, all the Local Governments, Ministry of Public Service and Public Service Commission for the FY 2021/22.

### 12.1 VOTE 011: MINISTRY OF LOCAL GOVERNMENT

**Table 6: Showing the Proposed budget for Ministry of Local Government for the FY 2022/23**

ITEM	Approved Budget 2021/2022 (UGX.bn)	FY	Proposed Budget (Draft Estimate) 2022/23(UGX.bn)	FY	% change in Allocation
Wage- Recurrent	23.728		23.73		0.0%
Non-wage- Recurrent	11.766		10.0		-15.0%
GoU-Development	21.614		14.81		-31.5%
External Financing	129.574		84.81		-34.5%
<b>Total</b>	<b>186.682</b>		<b>133.35</b>		<b>-28.6%</b>

Source: MPS 2022/23 MoLG . \*\*\* (Incl. pension & Gratuity of UGX 4.7bn)

The budget of the Ministry of Local Government in the FY 2022/23 is expected to decrease by 28.5 percent from UGX.186.682bn in FY 2021/22 to UGX. 133.35bn in FY 2022/23. This decrease is mainly due to the effects of covid19 that has led to reduction in most expenditure areas as seen in table above with both donor support (external financing) and domestic development budgets being affected by 34.5 and 31.5 percent reductions respectively.

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The Ministry further allocated the available recurrent budget resources according sub-programs and here below are the table showing the allocation shares.

**Table 7: showing the Recurrent Budget Allocations by Departments (sub programs)**

Program Code	Program Title	Recurrent (UGX.bn)			% share of the Sub-program
		Wage	Non – Wage	Total	
01	Finance and Administration	0.661	2.71	3.371	9.99%
80	District Administration	20.539	0.43	20.969	62.14%
09	Urban Administration	1.111	0.38	1.491	4.42%
02	Procurement Inspection & co-ordination	0.03	0.09	0.12	0.36%
12	Local Economic Development	0.12	0.28	0.4	1.19%
03	Local Councils Development	0.283	0.19	0.473	1.40%
06	LGs Inspection & Coordination	0.047	0.077	0.124	0.37%
10	District Inspection	0.337	0.29	0.627	1.86%
11	Urban Inspection	0.225	0.21	0.435	1.29%
05	Internal Audit	0.045	0.1	0.145	0.43%
04	Policy and Planning	0.156	0.29	0.446	1.32%
13	Human Resource Management	0.173	4.97	5.143	15.24%
	<b>Total</b>	<b>23.727</b>	<b>10.017</b>	<b>33.744</b>	<b>100.00%</b>
** Non-wage Budget for F&A includes Rent of UGX. 2.0bn					
** Non-wage Budget for HRM includes pensions & gratuity of UGX.4.7bn					

Source: MPS 2020/21 MoLG

The District Administration takes the largest share of the recurrent sub-program allocation of UGX.20.969bn representing 62.14 percent, followed by

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Human Resource Management UGX.5.143bn representing 15.24 percent, and Finance and Administration UGX.3.371 representing 9.99 percent respectively.

### 13.0 LOCAL GOVERNMENT BUDGET ALLOCATION FOR THE FY 2022/23

This section of the report shows the budget allocations to the Local Governments by expenditure category.

**Table 8: Showing the Proposed budget Allocations for the Local Governments for the FY 2022/23**

ITEM	Approved FY 2021/22 (UGX.bn)	Budget FY 2021/22 (UGX.bn)	Proposed (Draft Estimate) 2022/23 (UGX.bn)	Budget FY 2022/23 (UGX.bn)	% change in Allocation
Wage- Recurrent	2,430.77		2,836.64		16.70%
Non-wage- Recurrent	1,107.08		994.34		-10.18%
GoU-Development	683.79		665.54		-2.67%
External Financing	355.92		0.00		0.00%
Arrears	45.56		0.00		00.00%
AIA	212.38		0.00		0.00%
<b>Total</b>	<b>4,835.51</b>		<b>4,496.52</b>		<b>-7.01%</b>

Source: MPS 2021/22 MoLG (Incl. arrears and AIA)

The overall budget to the Local Governments is expected to decrease by 7.01 percent from UGX.4,835.51bn to UGX.4,496.52bn in the FY 2021/22. The reduction is largely due to reduction in donor support, non-wage and Development (domestic) by 10.18 percent and 2.67 percent respectively.

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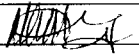
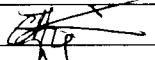


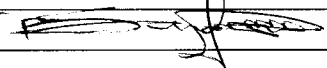

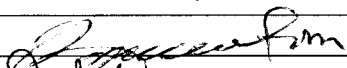
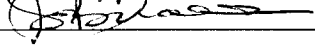

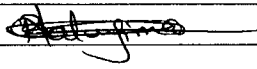
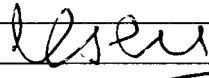
**Table: Summary of the proposed budget for the Local Government and Public Sector in FY 2022/23**

	<b>VOTE</b>	<b>RECURRENT</b>	<b>DEVELOPMENT</b>	<b>TOTAL</b>
005	Ministry of Public Service	23,732,065	2,947,655	<b>26,679,720</b>
011	Ministry of Local Government	31,060,839	99,647,168	<b>130,708,007</b>
146	Public Service Commission (PSC)	9,047,194	1,280,533	<b>10,327,727</b>
147	Local Government Finance Commission (LGFC)	4,925,795	94,200	<b>5,019,995</b>
617	Local Governments	3,713,597,556	912,782,309	<b>4,626,379,865</b>
	<b>TOTAL</b>	<b>3,782,363,448</b>	<b>1,016,751,866</b>	<b>4,799,115,315</b>

Source: MFPED

The page contains several handwritten signatures and initials in black ink. These include a large signature on the left, a signature in the top center, a signature on the right, a signature in the middle right, a signature in the bottom right, and various initials and smaller signatures at the bottom of the page.

**MEMBERS OF THE PUBLIC SERVICE AND LOCAL GOVERNMENT WHO SIGNED THE REPORT ON MINISTERIAL POLICY STATEMENTS FOR THE LOCAL GOVERNMENT SECTOR AND THE PUBLIC SERVICE SECTOR FOR THE FY 2022/23**

No	Name	Signature
1	Hon. Onzima Godfrey C/P	
2	Hon. Apolot Christine D/CP	
3	Hon. Natukunda Midius	
4	Hon. Chelimo Reuben Paul	
5	Hon. Kunihiro Abwoli Agnes	
6	Hon. Modoi Isaac	
7	Hon. Twinobusingye Jovanice	
8	Hon. Bwiire Sanon	
9	Hon. Adriko Yovan	
10	Hon. Acan Joyce Okeny	
11	Hon. Kitanywa Sowedi	
12	Hon. Mugabe Martin Muzaale	
13	Hon. Byarugaba Alex	
14	Hon. Koryang Baatom	
15	Hon. Biraaro Gashanga Ephraim	
16	Hon. Wanyama Micheal	
17	Hon. Wandwasi Robert	
18	Hon. Wokorach Simon Peter	
19	Hon. Katusabe Godfrey Atkins	
20	Hon. Muhindo Harold	
21	Hon. Emigu Julius Peter	
22	Hon. Naluyima Betty Ethel	
23	Hon. Lwanga Jimmy	
24	Hon. Nambooze Teddy	
25	Hon. Nakabuye Juliet Kakande	
26	Hon. Nyangweso Dennis	
27	Hon. Okabe Patrick	
28	Hon. Isingoma Patrick Mwesigwa	
29	Hon. Komol Emmanuel	
30	Hon. Namutaawe Joan	