

# VOTE: 147 Local Government Finance Commission (LGFC)

Table V1: Summary of Vote Estimates by Programme and Vote Function

Thousand Uganda Shillings	2024/25 Approved Estimates			2025/26 Draft Estimates		
	GoU	External Fin.	Total	GoU	External Fin.	Total
<b>Programme: 14 Public Sector Transformation</b>						
01 Finance and Administration	5,770,020	0	5,770,020	0	0	0
02 Local Government Financing	2,559,980	0	2,559,980	11,103,482	0	11,103,482
<b>Total for Programme</b>	<b>8,330,000</b>	<b>0</b>	<b>8,330,000</b>	<b>11,103,482</b>	<b>0</b>	<b>11,103,482</b>
<i>Total Excluding Arrears</i>	<b>8,330,000</b>	<b>0</b>	<b>8,330,000</b>	<b>11,103,482</b>	<b>0</b>	<b>11,103,482</b>
<b>Programme: 17 Regional Balanced Development</b>						
02 Local Government Financing	99,000	0	99,000	2,110,000	0	2,110,000
<b>Total for Programme</b>	<b>99,000</b>	<b>0</b>	<b>99,000</b>	<b>2,110,000</b>	<b>0</b>	<b>2,110,000</b>
<i>Total Excluding Arrears</i>	<b>99,000</b>	<b>0</b>	<b>99,000</b>	<b>2,110,000</b>	<b>0</b>	<b>2,110,000</b>
<b>Programme: 18 Development Plan Implementation</b>						
02 Local Government Financing	1,788,670	0	1,788,670	1,270,000	0	1,270,000
<b>Total for Programme</b>	<b>1,788,670</b>	<b>0</b>	<b>1,788,670</b>	<b>1,270,000</b>	<b>0</b>	<b>1,270,000</b>
<i>Total Excluding Arrears</i>	<b>1,788,670</b>	<b>0</b>	<b>1,788,670</b>	<b>1,270,000</b>	<b>0</b>	<b>1,270,000</b>
<b>Grand Total Vote 147</b>	<b>10,217,670</b>	<b>0</b>	<b>10,217,670</b>	<b>14,483,482</b>	<b>0</b>	<b>14,483,482</b>
<i>Total Excluding Arrears</i>	<b>10,217,670</b>	<b>0</b>	<b>10,217,670</b>	<b>14,483,482</b>	<b>0</b>	<b>14,483,482</b>

# VOTE: 147 Local Government Finance Commission (LGFC)

Table V2: Summary of Vote Estimates by Vote Function, Department and Project

<i>Thousand Uganda Shillings</i>	2024/25 Approved Estimates			2025/26 Draft Estimates		
<b>Programme 14 Public Sector Transformation</b>						
<b>Vote Function 01 Finance and Administration</b>						
<i>Recurrent Budget Estimates</i>	<b>Wage</b>	<b>NonWage</b>	<b>Total</b>	<b>Wage</b>	<b>NonWage</b>	<b>Total</b>
001 Governance and leadership	890,023	4,519,997	5,410,020	0	0	0
<b>Total Recurrent Budget Estimates for Vote Function</b>	<b>890,023</b>	<b>4,519,997</b>	<b>5,410,020</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Development Budget Estimates</i>	<b>GoU Dev't</b>	<b>External Fin.</b>	<b>Total</b>	<b>GoU Dev't</b>	<b>External Fin.</b>	<b>Total</b>
1651 Retooling of Local Government Finance Commission	360,000	0	360,000	0	0	0
<b>Total Development Budget Estimates for Vote Function</b>	<b>360,000</b>	<b>0</b>	<b>360,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total for Vote Function 01</b>	<b>1,250,023</b>	<b>4,519,997</b>	<b>5,770,020</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Vote Function 02 Local Government Financing</b>						
<i>Recurrent Budget Estimates</i>	<b>Wage</b>	<b>NonWage</b>	<b>Total</b>	<b>Wage</b>	<b>NonWage</b>	<b>Total</b>
001 Governance and leadership	213,886	2,346,094	2,559,980	2,733,482	6,870,000	9,603,482
<b>Total Recurrent Budget Estimates for Vote Function</b>	<b>213,886</b>	<b>2,346,094</b>	<b>2,559,980</b>	<b>2,733,482</b>	<b>6,870,000</b>	<b>9,603,482</b>
<i>Development Budget Estimates</i>	<b>GoU Dev't</b>	<b>External Fin.</b>	<b>Total</b>	<b>GoU Dev't</b>	<b>External Fin.</b>	<b>Total</b>
1871 Institutional Development for Local Government Finance Commission	0	0	0	1,500,000	0	1,500,000
<b>Total Development Budget Estimates for Vote Function</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,500,000</b>	<b>0</b>	<b>1,500,000</b>
<b>Total for Vote Function 02</b>	<b>213,886</b>	<b>2,346,094</b>	<b>2,559,980</b>	<b>4,233,482</b>	<b>6,870,000</b>	<b>11,103,482</b>
<i>Total Excluding Arrears</i>	<b>1,463,909</b>	<b>6,866,091</b>	<b>8,330,000</b>	<b>4,233,482</b>	<b>6,870,000</b>	<b>11,103,482</b>
<b>Programme 17 Regional Balanced Development</b>						
<b>Vote Function 02 Local Government Financing</b>						
<i>Recurrent Budget Estimates</i>	<b>Wage</b>	<b>NonWage</b>	<b>Total</b>	<b>Wage</b>	<b>NonWage</b>	<b>Total</b>
001 Governance and leadership	0	99,000	99,000	0	0	0
004 Revenue and Research	0	0	0	0	2,110,000	2,110,000
<b>Total Recurrent Budget Estimates for Vote Function</b>	<b>0</b>	<b>99,000</b>	<b>99,000</b>	<b>0</b>	<b>2,110,000</b>	<b>2,110,000</b>

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<i>Thousand Uganda Shillings</i>	2024/25 Approved Estimates			2025/26 Draft Estimates		
<b>Programme 17 Regional Balanced Development</b>						
<i>Development Budget Estimates</i>	<b>GoU Dev't</b>	<b>External Fin.</b>	<b>Total</b>	<b>GoU Dev't</b>	<b>External Fin.</b>	<b>Total</b>
<b>Total for Vote Function 02</b>	0	99,000	99,000	0	2,110,000	2,110,000
<b>Total Excluding Arrears</b>	0	99,000	99,000	0	2,110,000	2,110,000
<b>Programme 18 Development Plan Implementation</b>						
<b>Vote Function 02 Local Government Financing</b>						
<i>Recurrent Budget Estimates</i>	<b>Wage</b>	<b>NonWage</b>	<b>Total</b>	<b>Wage</b>	<b>NonWage</b>	<b>Total</b>
001 Grants Management	257,060	583,638	840,698	0	0	0
002 Sustainable services	257,849	690,123	947,972	0	0	0
004 Revenue and Research	0	0	0	0	1,270,000	1,270,000
<b>Total Recurrent Budget Estimates for Vote Function</b>	<b>514,909</b>	<b>1,273,761</b>	<b>1,788,670</b>	<b>0</b>	<b>1,270,000</b>	<b>1,270,000</b>
<i>Development Budget Estimates</i>	<b>GoU Dev't</b>	<b>External Fin.</b>	<b>Total</b>	<b>GoU Dev't</b>	<b>External Fin.</b>	<b>Total</b>
<b>Total for Vote Function 02</b>	<b>514,909</b>	<b>1,273,761</b>	<b>1,788,670</b>	<b>0</b>	<b>1,270,000</b>	<b>1,270,000</b>
<b>Total Excluding Arrears</b>	<b>514,909</b>	<b>1,273,761</b>	<b>1,788,670</b>	<b>0</b>	<b>1,270,000</b>	<b>1,270,000</b>
<b>Grand Total Vote 147</b>	<b>1,978,818</b>	<b>8,238,852</b>	<b>10,217,670</b>	<b>4,233,482</b>	<b>10,250,000</b>	<b>14,483,482</b>
<b>Total Excluding Arrears</b>	<b>1,978,818</b>	<b>8,238,852</b>	<b>10,217,670</b>	<b>4,233,482</b>	<b>10,250,000</b>	<b>14,483,482</b>

# VOTE: 147 Local Government Finance Commission (LGFC)

Table V3: Summary of Project allocations by Department

Thousand Uganda Shillings	2024/25 Approved Estimates			2025/26 Draft Estimates		
	GoU	External Fin.	Total	GoU	External Fin.	Total
<b>Programme 14 Public Sector Transformation</b>						
<b>Vote Function 01 Finance and Administration</b>						
<b>Department 001 Governance and leadership</b>						
1651 Retooling of Local Government Finance Commission	360,000	0	360,000	0	0	0
<b>Total for the Department 001</b>	<b>360,000</b>	<b>0</b>	<b>360,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Total Excluding Arrears</i>	<b>360,000</b>	<b>0</b>	<b>360,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Vote Function 02 Local Government Financing</b>						
<b>Department 001 Finance and Administration</b>						
1871 Institutional Development for Local Government Finance Commission	0	0	0	1,500,000	0	1,500,000
<b>Total for the Department 001</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,500,000</b>	<b>0</b>	<b>1,500,000</b>
<i>Total Excluding Arrears</i>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,500,000</b>	<b>0</b>	<b>1,500,000</b>
<b>Grand Total Vote</b>	<b>360,000</b>	<b>0</b>	<b>360,000</b>	<b>1,500,000</b>	<b>0</b>	<b>1,500,000</b>
<i>Total Excluding Arrears</i>	<b>360,000</b>	<b>0</b>	<b>360,000</b>	<b>1,500,000</b>	<b>0</b>	<b>1,500,000</b>

# VOTE: 147 Local Government Finance Commission (LGFC)

**Table V4: Summary Vote Estimates by Economic Classification**

<i>Thousand Uganda Shillings</i>	2024/25 Approved Estimates			2025/26 Draft Estimates		
	GoU	External Fin.	Total	GoU	External Fin.	Total
211 Wages and Salaries	3,746,127	0	3,746,127	5,242,791	0	5,242,791
212 Social Contributions	468,000	0	468,000	523,238	0	523,238
221 General Use of goods and services	1,661,528	0	1,661,528	2,569,666	0	2,569,666
222 Communications	44,000	0	44,000	44,000	0	44,000
223 Utility and Property Expenses	799,000	0	799,000	833,000	0	833,000
224 Supplies and Services	930,009	0	930,009	1,080,100	0	1,080,100
225 Professional Services	438,222	0	438,222	123,100	0	123,100
227 Travel and Transport	1,350,000	0	1,350,000	2,146,802	0	2,146,802
228 Maintenance	420,785	0	420,785	420,785	0	420,785
312 Acquisition of Produced Assets	360,000	0	360,000	1,500,000	0	1,500,000
<b>Grand Total Vote 147</b>	<b>10,217,670</b>	<b>0</b>	<b>10,217,670</b>	<b>14,483,482</b>	<b>0</b>	<b>14,483,482</b>
<b>Total Excluding Arrears</b>	<b>10,217,670</b>	<b>0</b>	<b>10,217,670</b>	<b>14,483,482</b>	<b>0</b>	<b>14,483,482</b>

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Table V5: Summary Vote Estimates by Item

<i>Thousand Uganda Shillings</i>	2024/25 Approved Estimates			2025/26 Draft Estimates		
<i>Items</i>	GoU	External Fin.	Total	GoU	External Fin.	Total
211102 Contract Staff Salaries	1,618,818	0	<b>1,618,818</b>	2,733,482	0	<b>2,733,482</b>
211104 Employee Gratuity	522,702	0	<b>522,702</b>	824,702	0	<b>824,702</b>
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	1,004,607	0	<b>1,004,607</b>	1,004,607	0	<b>1,004,607</b>
211107 Boards, Committees and Council Allowances	600,000	0	<b>600,000</b>	680,000	0	<b>680,000</b>
212101 Social Security Contributions	220,000	0	<b>220,000</b>	273,238	0	<b>273,238</b>
212102 Medical expenses (Employees)	200,000	0	<b>200,000</b>	200,000	0	<b>200,000</b>
212103 Incapacity benefits (Employees)	48,000	0	<b>48,000</b>	50,000	0	<b>50,000</b>
221001 Advertising and Public Relations	60,000	0	<b>60,000</b>	260,000	0	<b>260,000</b>
221002 Workshops, Meetings and Seminars	746,222	0	<b>746,222</b>	1,122,444	0	<b>1,122,444</b>
221003 Staff Training	350,000	0	<b>350,000</b>	383,916	0	<b>383,916</b>
221004 Recruitment Expenses	12,000	0	<b>12,000</b>	12,000	0	<b>12,000</b>
221005 Official Ceremonies and State Functions	40,000	0	<b>40,000</b>	40,000	0	<b>40,000</b>
221007 Books, Periodicals & Newspapers	31,306	0	<b>31,306</b>	31,306	0	<b>31,306</b>
221008 Information and Communication Technology Supplies.	62,000	0	<b>62,000</b>	120,000	0	<b>120,000</b>
221009 Welfare and Entertainment	50,000	0	<b>50,000</b>	80,000	0	<b>80,000</b>
221011 Printing, Stationery, Photocopying and Binding	200,000	0	<b>200,000</b>	300,000	0	<b>300,000</b>
221012 Small Office Equipment	20,000	0	<b>20,000</b>	20,000	0	<b>20,000</b>
221016 Systems Recurrent costs	70,000	0	<b>70,000</b>	180,000	0	<b>180,000</b>
221017 Membership dues and Subscription fees.	20,000	0	<b>20,000</b>	20,000	0	<b>20,000</b>
222001 Information and Communication Technology Services.	44,000	0	<b>44,000</b>	44,000	0	<b>44,000</b>
223001 Property Management Expenses	46,000	0	<b>46,000</b>	60,000	0	<b>60,000</b>
223003 Rent-Produced Assets-to private entities	668,000	0	<b>668,000</b>	688,000	0	<b>688,000</b>
223005 Electricity	85,000	0	<b>85,000</b>	85,000	0	<b>85,000</b>
224011 Research Expenses	930,009	0	<b>930,009</b>	1,080,100	0	<b>1,080,100</b>
225101 Consultancy Services	438,222	0	<b>438,222</b>	123,100	0	<b>123,100</b>

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<i>Thousand Uganda Shillings</i>	2024/25 Approved Estimates			2025/26 Draft Estimates		
<i>Items</i>	GoU	External Fin.	Total	GoU	External Fin.	Total
227001 Travel inland	1,000,000	0	<b>1,000,000</b>	1,750,740	0	<b>1,750,740</b>
227004 Fuel, Lubricants and Oils	350,000	0	<b>350,000</b>	396,062	0	<b>396,062</b>
228002 Maintenance-Transport Equipment	420,785	0	<b>420,785</b>	420,785	0	<b>420,785</b>
312212 Light Vehicles - Acquisition	360,000	0	<b>360,000</b>	1,110,000	0	<b>1,110,000</b>
312221 Light ICT hardware - Acquisition	0	0	<b>0</b>	100,000	0	<b>100,000</b>
312231 Office Equipment - Acquisition	0	0	<b>0</b>	9,000	0	<b>9,000</b>
312235 Furniture and Fittings - Acquisition	0	0	<b>0</b>	15,000	0	<b>15,000</b>
312299 Other Machinery and Equipment- Acquisition	0	0	<b>0</b>	266,000	0	<b>266,000</b>
<b>Grand Total Vote 147</b>	<b>10,217,670</b>	<b>0</b>	<b>10,217,670</b>	<b>14,483,482</b>	<b>0</b>	<b>14,483,482</b>
<b>Total Excluding Arrears</b>	<b>10,217,670</b>	<b>0</b>	<b>10,217,670</b>	<b>14,483,482</b>	<b>0</b>	<b>14,483,482</b>

# VOTE: 147 Local Government Finance Commission (LGFC)

**Table V6: Detailed Estimates by Vote Function, Department, Project, Output and Key Service Area**

<i>Thousands Uganda Shillings</i>	2024/25 Approved Estimates			2025/26 Draft Estimates		
<b>Programme 14 Public Sector Transformation</b>						
<b>Vote Function 01 Finance and Administration</b>						
<i>Recurrent Budget Estimates</i>						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Governance and leadership						
<i>Key Service Area 000014 Administrative and Support Services</i>						
211102 Contract Staff Salaries	890,023	0	<b>890,023</b>	0	0	<b>0</b>
211104 Employee Gratuity	0	186,049	<b>186,049</b>	0	0	<b>0</b>
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	452,895	<b>452,895</b>	0	0	<b>0</b>
211107 Boards, Committees and Council Allowances	0	600,000	<b>600,000</b>	0	0	<b>0</b>
212101 Social Security Contributions	0	134,839	<b>134,839</b>	0	0	<b>0</b>
212102 Medical expenses (Employees)	0	200,000	<b>200,000</b>	0	0	<b>0</b>
212103 Incapacity benefits (Employees)	0	48,000	<b>48,000</b>	0	0	<b>0</b>
221001 Advertising and Public Relations	0	60,000	<b>60,000</b>	0	0	<b>0</b>
221003 Staff Training	0	350,000	<b>350,000</b>	0	0	<b>0</b>
221004 Recruitment Expenses	0	12,000	<b>12,000</b>	0	0	<b>0</b>
221005 Official Ceremonies and State Functions	0	40,000	<b>40,000</b>	0	0	<b>0</b>
221007 Books, Periodicals & Newspapers	0	13,306	<b>13,306</b>	0	0	<b>0</b>
221008 Information and Communication Technology Supplies.	0	62,000	<b>62,000</b>	0	0	<b>0</b>
221009 Welfare and Entertainment	0	20,000	<b>20,000</b>	0	0	<b>0</b>
221011 Printing, Stationery, Photocopying and Binding	0	60,000	<b>60,000</b>	0	0	<b>0</b>
221012 Small Office Equipment	0	20,000	<b>20,000</b>	0	0	<b>0</b>
221016 Systems Recurrent costs	0	70,000	<b>70,000</b>	0	0	<b>0</b>
221017 Membership dues and Subscription fees.	0	20,000	<b>20,000</b>	0	0	<b>0</b>
222001 Information and Communication Technology Services.	0	44,000	<b>44,000</b>	0	0	<b>0</b>
223001 Property Management Expenses	0	46,000	<b>46,000</b>	0	0	<b>0</b>



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<i>Thousands Uganda Shillings</i>	2024/25 Approved Estimates			2025/26 Draft Estimates		
<b>Programme 14 Public Sector Transformation</b>						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Governance and leadership						
<i>Key Service Area 000014 Administrative and Support Services</i>						
223003 Rent-Produced Assets-to private entities	0	668,000	<b>668,000</b>	0	0	<b>0</b>
223005 Electricity	0	85,000	<b>85,000</b>	0	0	<b>0</b>
224011 Research Expenses	0	487,068	<b>487,068</b>	0	0	<b>0</b>
225101 Consultancy Services	0	142,000	<b>142,000</b>	0	0	<b>0</b>
227001 Travel inland	0	288,114	<b>288,114</b>	0	0	<b>0</b>
227004 Fuel, Lubricants and Oils	0	241,938	<b>241,938</b>	0	0	<b>0</b>
228002 Maintenance-Transport Equipment	0	168,788	<b>168,788</b>	0	0	<b>0</b>
<i>Total Cost of Key Service Area 000014</i>	<b>890,023</b>	<b>4,519,997</b>	<b>5,410,020</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Cost for Department 001</b>	<b>890,023</b>	<b>4,519,997</b>	<b>5,410,020</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Total Excluding Arrears</i>	<b>890,023</b>	<b>4,519,997</b>	<b>5,410,020</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Development Budget Estimates</i>						
	GoU	External Fin.	Total	GoU	External Fin.	Total
Project 1651 Retooling of Local Government Finance Commission						
<i>Key Service Area 000014 Administrative and Support Services</i>						
312212 Light Vehicles - Acquisition	360,000	0	<b>360,000</b>	0	0	<b>0</b>
<i>Total Cost of Key Service Area 000014</i>	<b>360,000</b>	<b>0</b>	<b>360,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Cost for Project 1651</b>	<b>360,000</b>	<b>0</b>	<b>360,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Total Excluding Arrears</i>	<b>360,000</b>	<b>0</b>	<b>360,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total for Vote Function 01</b>	<b>5,770,020</b>	<b>0</b>	<b>5,770,020</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Total Excluding Arrears</i>	<b>5,770,020</b>	<b>0</b>	<b>5,770,020</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Vote Function 02 Local Government Financing</b>						
<i>Recurrent Budget Estimates</i>						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Finance and Administration						
<i>Key Service Area 000005 Human Resource Management</i>						
211102 Contract Staff Salaries	0	0	<b>0</b>	2,733,482	0	<b>2,733,482</b>
221003 Staff Training	0	0	<b>0</b>	0	358,000	<b>358,000</b>

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<i>Thousands Uganda Shillings</i>	2024/25 Approved Estimates			2025/26 Draft Estimates		
<b>Programme 14 Public Sector Transformation</b>						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Finance and Administration						
<b>Key Service Area 000005 Human Resource Management</b>						
221004 Recruitment Expenses	0	0	0	0	12,000	12,000
<b>Total Cost of Key Service Area 000005</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,733,482</b>	<b>370,000</b>	<b>3,103,482</b>
<b>Key Service Area 000006 Planning and Budgeting services</b>						
221002 Workshops, Meetings and Seminars	0	0	0	0	40,000	40,000
221016 Systems Recurrent costs	0	0	0	0	60,000	60,000
225101 Consultancy Services	0	0	0	0	83,100	83,100
227001 Travel inland	0	0	0	0	220,000	220,000
<b>Total Cost of Key Service Area 000006</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>403,100</b>	<b>403,100</b>
<b>Key Service Area 000014 Administrative and Support Services</b>						
211104 Employee Gratuity	0	0	0	0	646,606	646,606
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	0	0	662,696	662,696
211107 Boards, Committees and Council Allowances	0	0	0	0	680,000	680,000
212101 Social Security Contributions	0	0	0	0	188,080	188,080
212102 Medical expenses (Employees)	0	0	0	0	200,000	200,000
212103 Incapacity benefits (Employees)	0	0	0	0	50,000	50,000
221001 Advertising and Public Relations	0	0	0	0	60,000	60,000
221003 Staff Training	0	0	0	0	25,916	25,916
221005 Official Ceremonies and State Functions	0	0	0	0	40,000	40,000
221007 Books, Periodicals & Newspapers	0	0	0	0	31,306	31,306
221009 Welfare and Entertainment	0	0	0	0	40,000	40,000
221011 Printing, Stationery, Photocopying and Binding	0	0	0	0	170,000	170,000
221012 Small Office Equipment	0	0	0	0	20,000	20,000
221016 Systems Recurrent costs	0	0	0	0	120,000	120,000
221017 Membership dues and Subscription fees.	0	0	0	0	20,000	20,000
222001 Information and Communication Technology Services.	0	0	0	0	44,000	44,000

**VOTE: 147** Local Government Finance Commission (LGFC)

<i>Thousands Uganda Shillings</i>	2024/25 Approved Estimates			2025/26 Draft Estimates		
<b>Programme 14 Public Sector Transformation</b>						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Finance and Administration						
<b>Key Service Area 000014 Administrative and Support Services</b>						
223001 Property Management Expenses	0	0	0	0	60,000	60,000
223003 Rent-Produced Assets-to private entities	0	0	0	0	688,000	688,000
223005 Electricity	0	0	0	0	85,000	85,000
227001 Travel inland	0	0	0	0	35,064	35,064
227004 Fuel, Lubricants and Oils	0	0	0	0	350,000	350,000
228002 Maintenance-Transport Equipment	0	0	0	0	258,089	258,089
<b>Total Cost of Key Service Area 000014</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,474,757</b>	<b>4,474,757</b>
<b>Key Service Area 000019 ICT Services</b>						
221008 Information and Communication Technology Supplies.	0	0	0	0	120,000	120,000
225101 Consultancy Services	0	0	0	0	40,000	40,000
<b>Total Cost of Key Service Area 000019</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>160,000</b>	<b>160,000</b>
<b>Key Service Area 000022 Research and Development</b>						
224011 Research Expenses	0	0	0	0	320,000	320,000
<b>Total Cost of Key Service Area 000022</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>320,000</b>	<b>320,000</b>
<b>Key Service Area 000026 Grants Management</b>						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	0	0	183,135	183,135
212101 Social Security Contributions	0	0	0	0	27,110	27,110
221002 Workshops, Meetings and Seminars	0	0	0	0	386,222	386,222
221009 Welfare and Entertainment	0	0	0	0	30,000	30,000
224011 Research Expenses	0	0	0	0	20,000	20,000
227001 Travel inland	0	0	0	0	145,676	145,676
<b>Total Cost of Key Service Area 000026</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>792,143</b>	<b>792,143</b>
<b>Key Service Area 000056 Data Management</b>						
227001 Travel inland	0	0	0	0	350,000	350,000
<b>Total Cost of Key Service Area 000056</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>350,000</b>	<b>350,000</b>

**VOTE: 147** Local Government Finance Commission (LGFC)

<i>Thousands Uganda Shillings</i>	2024/25 Approved Estimates			2025/26 Draft Estimates		
<b>Programme 14 Public Sector Transformation</b>						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Finance and Administration						
<b>Key Service Area 390004 Research and evaluation</b>						
211102 Contract Staff Salaries	213,886	0	<b>213,886</b>	0	0	<b>0</b>
211104 Employee Gratuity	0	158,557	<b>158,557</b>	0	0	<b>0</b>
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	192,507	<b>192,507</b>	0	0	<b>0</b>
212101 Social Security Contributions	0	27,110	<b>27,110</b>	0	0	<b>0</b>
221002 Workshops, Meetings and Seminars	0	746,222	<b>746,222</b>	0	0	<b>0</b>
221009 Welfare and Entertainment	0	10,000	<b>10,000</b>	0	0	<b>0</b>
221011 Printing, Stationery, Photocopying and Binding	0	50,000	<b>50,000</b>	0	0	<b>0</b>
224011 Research Expenses	0	372,941	<b>372,941</b>	0	0	<b>0</b>
225101 Consultancy Services	0	246,222	<b>246,222</b>	0	0	<b>0</b>
227001 Travel inland	0	244,477	<b>244,477</b>	0	0	<b>0</b>
227004 Fuel, Lubricants and Oils	0	46,062	<b>46,062</b>	0	0	<b>0</b>
228002 Maintenance-Transport Equipment	0	251,997	<b>251,997</b>	0	0	<b>0</b>
<b>Total Cost of Key Service Area 390004</b>	<b>213,886</b>	<b>2,346,094</b>	<b>2,559,980</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Cost for Department 001</b>	<b>213,886</b>	<b>2,346,094</b>	<b>2,559,980</b>	<b>2,733,482</b>	<b>6,870,000</b>	<b>9,603,482</b>
<b>Total Excluding Arrears</b>	<b>213,886</b>	<b>2,346,094</b>	<b>2,559,980</b>	<b>2,733,482</b>	<b>6,870,000</b>	<b>9,603,482</b>
<b>Development Budget Estimates</b>						
	GoU	External Fin.	Total	GoU	External Fin.	Total
Project 1871 Institutional Development for Local Government Finance Commission						
<b>Key Service Area 000003 Facilities and Equipment Management</b>						
312212 Light Vehicles - Acquisition	0	0	<b>0</b>	1,110,000	0	<b>1,110,000</b>
312221 Light ICT hardware - Acquisition	0	0	<b>0</b>	100,000	0	<b>100,000</b>
312231 Office Equipment - Acquisition	0	0	<b>0</b>	9,000	0	<b>9,000</b>
312235 Furniture and Fittings - Acquisition	0	0	<b>0</b>	15,000	0	<b>15,000</b>
312299 Other Machinery and Equipment- Acquisition	0	0	<b>0</b>	266,000	0	<b>266,000</b>
<b>Total Cost of Key Service Area 000003</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,500,000</b>	<b>0</b>	<b>1,500,000</b>
<b>Total Cost for Project 1871</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,500,000</b>	<b>0</b>	<b>1,500,000</b>

**VOTE: 147** Local Government Finance Commission (LGFC)

<i>Thousands Uganda Shillings</i>	2024/25 Approved Estimates			2025/26 Draft Estimates		
<b>Programme 14 Public Sector Transformation</b>						
	<b>GoU</b>	<b>External Fin.</b>	<b>Total</b>	<b>GoU</b>	<b>External Fin.</b>	<b>Total</b>
<i>Total Excluding Arrears</i>	0	0	0	1,500,000	0	1,500,000
<b>Total for Vote Function 02</b>	<b>2,559,980</b>	<b>0</b>	<b>2,559,980</b>	<b>11,103,482</b>	<b>0</b>	<b>11,103,482</b>
<i>Total Excluding Arrears</i>	<b>2,559,980</b>	<b>0</b>	<b>2,559,980</b>	<b>11,103,482</b>	<b>0</b>	<b>11,103,482</b>
<b>Programme 17 Regional Balanced Development</b>						
<b>Vote Function 02 Local Government Financing</b>						
<i>Recurrent Budget Estimates</i>						
	<b>Wage</b>	<b>NonWage</b>	<b>Total</b>	<b>Wage</b>	<b>NonWage</b>	<b>Total</b>
Department 001 Governance and leadership						
<i>Key Service Area 000022 Research and Development</i>						
227001 Travel inland	0	99,000	99,000	0	0	0
<i>Total Cost of Key Service Area 000022</i>	<b>0</b>	<b>99,000</b>	<b>99,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Cost for Department 001</b>	<b>0</b>	<b>99,000</b>	<b>99,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Total Excluding Arrears</i>	<b>0</b>	<b>99,000</b>	<b>99,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
Department 004 Revenue and Research						
<i>Key Service Area 000045 Support to Local Governments</i>						
221001 Advertising and Public Relations	0	0	0	0	200,000	200,000
221002 Workshops, Meetings and Seminars	0	0	0	0	360,000	360,000
221011 Printing, Stationery, Photocopying and Binding	0	0	0	0	100,000	100,000
224011 Research Expenses	0	0	0	0	700,000	700,000
227001 Travel inland	0	0	0	0	600,000	600,000
<i>Total Cost of Key Service Area 000045</i>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,960,000</b>	<b>1,960,000</b>
<i>Key Service Area 000058 Stakeholder Management</i>						
221002 Workshops, Meetings and Seminars	0	0	0	0	150,000	150,000
<i>Total Cost of Key Service Area 000058</i>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150,000</b>	<b>150,000</b>
<b>Total Cost for Department 004</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,110,000</b>	<b>2,110,000</b>
<i>Total Excluding Arrears</i>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,110,000</b>	<b>2,110,000</b>
<i>Development Budget Estimates</i>						
	<b>GoU</b>	<b>External Fin.</b>	<b>Total</b>	<b>GoU</b>	<b>External Fin.</b>	<b>Total</b>

**VOTE: 147** Local Government Finance Commission (LGFC)

<i>Thousands Uganda Shillings</i>	2024/25 Approved Estimates			2025/26 Draft Estimates		
<b>Programme 17 Regional Balanced Development</b>						
<b>Total for Vote Function 02</b>	<b>99,000</b>	<b>0</b>	<b>99,000</b>	<b>2,110,000</b>	<b>0</b>	<b>2,110,000</b>
<b>Total Excluding Arrears</b>	<b>99,000</b>	<b>0</b>	<b>99,000</b>	<b>2,110,000</b>	<b>0</b>	<b>2,110,000</b>
<b>Programme 18 Development Plan Implementation</b>						
<b>Vote Function 02 Local Government Financing</b>						
<b>Recurrent Budget Estimates</b>						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Grants Management						
<b>Key Service Area 560006 Advisory Services</b>						
211102 Contract Staff Salaries	128,530	0	<b>128,530</b>	0	0	<b>0</b>
211104 Employee Gratuity	0	35,268	<b>35,268</b>	0	0	<b>0</b>
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	62,746	<b>62,746</b>	0	0	<b>0</b>
212101 Social Security Contributions	0	15,624	<b>15,624</b>	0	0	<b>0</b>
221009 Welfare and Entertainment	0	5,000	<b>5,000</b>	0	0	<b>0</b>
221011 Printing, Stationery, Photocopying and Binding	0	30,000	<b>30,000</b>	0	0	<b>0</b>
224011 Research Expenses	0	70,000	<b>70,000</b>	0	0	<b>0</b>
227001 Travel inland	0	70,000	<b>70,000</b>	0	0	<b>0</b>
227004 Fuel, Lubricants and Oils	0	45,000	<b>45,000</b>	0	0	<b>0</b>
<b>Total Cost of Key Service Area 560006</b>	<b>128,530</b>	<b>333,638</b>	<b>462,168</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Key Service Area 560007 Regulation and Compliance</b>						
211102 Contract Staff Salaries	128,530	0	<b>128,530</b>	0	0	<b>0</b>
211104 Employee Gratuity	0	38,177	<b>38,177</b>	0	0	<b>0</b>
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	71,270	<b>71,270</b>	0	0	<b>0</b>
212101 Social Security Contributions	0	16,624	<b>16,624</b>	0	0	<b>0</b>
221007 Books, Periodicals & Newspapers	0	3,400	<b>3,400</b>	0	0	<b>0</b>
221009 Welfare and Entertainment	0	5,000	<b>5,000</b>	0	0	<b>0</b>
221011 Printing, Stationery, Photocopying and Binding	0	20,000	<b>20,000</b>	0	0	<b>0</b>
225101 Consultancy Services	0	50,000	<b>50,000</b>	0	0	<b>0</b>

**VOTE: 147** Local Government Finance Commission (LGFC)

<i>Thousands Uganda Shillings</i>	2024/25 Approved Estimates			2025/26 Draft Estimates		
<b>Programme 18 Development Plan Implementation</b>						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Grants Management						
<b>Key Service Area 560007 Regulation and Compliance</b>						
227001 Travel inland	0	45,529	<b>45,529</b>	0	0	<b>0</b>
<i>Total Cost of Key Service Area 560007</i>	<b>128,530</b>	<b>250,000</b>	<b>378,530</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Cost for Department 001</b>	<b>257,060</b>	<b>583,638</b>	<b>840,698</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Excluding Arrears</b>	<b>257,060</b>	<b>583,638</b>	<b>840,698</b>	<b>0</b>	<b>0</b>	<b>0</b>
Department 002 Sustainable services						
<b>Key Service Area 320008 Community Outreach services</b>						
211102 Contract Staff Salaries	85,356	0	<b>85,356</b>	0	0	<b>0</b>
211104 Employee Gratuity	0	66,816	<b>66,816</b>	0	0	<b>0</b>
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	127,486	<b>127,486</b>	0	0	<b>0</b>
212101 Social Security Contributions	0	16,219	<b>16,219</b>	0	0	<b>0</b>
221007 Books, Periodicals & Newspapers	0	4,500	<b>4,500</b>	0	0	<b>0</b>
221009 Welfare and Entertainment	0	5,000	<b>5,000</b>	0	0	<b>0</b>
221011 Printing, Stationery, Photocopying and Binding	0	20,000	<b>20,000</b>	0	0	<b>0</b>
227001 Travel inland	0	199,000	<b>199,000</b>	0	0	<b>0</b>
227004 Fuel, Lubricants and Oils	0	17,000	<b>17,000</b>	0	0	<b>0</b>
<i>Total Cost of Key Service Area 320008</i>	<b>85,356</b>	<b>456,021</b>	<b>541,377</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Key Service Area 560008 Revenue Mobilization</b>						
211102 Contract Staff Salaries	172,493	0	<b>172,493</b>	0	0	<b>0</b>
211104 Employee Gratuity	0	37,835	<b>37,835</b>	0	0	<b>0</b>
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	97,703	<b>97,703</b>	0	0	<b>0</b>
212101 Social Security Contributions	0	9,584	<b>9,584</b>	0	0	<b>0</b>
221007 Books, Periodicals & Newspapers	0	10,100	<b>10,100</b>	0	0	<b>0</b>
221009 Welfare and Entertainment	0	5,000	<b>5,000</b>	0	0	<b>0</b>
221011 Printing, Stationery, Photocopying and Binding	0	20,000	<b>20,000</b>	0	0	<b>0</b>

**VOTE: 147** Local Government Finance Commission (LGFC)

<i>Thousands Uganda Shillings</i>	2024/25 Approved Estimates			2025/26 Draft Estimates		
<b>Programme 18 Development Plan Implementation</b>						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 002 Sustainable services						
<b>Key Service Area 560008 Revenue Mobilization</b>						
227001 Travel inland	0	53,880	53,880	0	0	0
<b>Total Cost of Key Service Area 560008</b>	<b>172,493</b>	<b>234,102</b>	<b>406,595</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Cost for Department 002</b>	<b>257,849</b>	<b>690,123</b>	<b>947,972</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Excluding Arrears</b>	<b>257,849</b>	<b>690,123</b>	<b>947,972</b>	<b>0</b>	<b>0</b>	<b>0</b>
Department 004 Revenue and Research						
<b>Key Service Area 560008 Revenue Mobilization</b>						
211104 Employee Gratuity	0	0	0	0	178,096	178,096
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	0	0	158,776	158,776
212101 Social Security Contributions	0	0	0	0	58,048	58,048
221002 Workshops, Meetings and Seminars	0	0	0	0	186,222	186,222
221009 Welfare and Entertainment	0	0	0	0	10,000	10,000
221011 Printing, Stationery, Photocopying and Binding	0	0	0	0	30,000	30,000
224011 Research Expenses	0	0	0	0	40,100	40,100
227001 Travel inland	0	0	0	0	400,000	400,000
227004 Fuel, Lubricants and Oils	0	0	0	0	46,062	46,062
228002 Maintenance-Transport Equipment	0	0	0	0	162,696	162,696
<b>Total Cost of Key Service Area 560008</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,270,000</b>	<b>1,270,000</b>
<b>Total Cost for Department 004</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,270,000</b>	<b>1,270,000</b>
<b>Total Excluding Arrears</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,270,000</b>	<b>1,270,000</b>
<b>Development Budget Estimates</b>						
	GoU	External Fin.	Total	GoU	External Fin.	Total
<b>Total for Vote Function 02</b>	<b>1,788,670</b>	<b>0</b>	<b>1,788,670</b>	<b>1,270,000</b>	<b>0</b>	<b>1,270,000</b>
<b>Total Excluding Arrears</b>	<b>1,788,670</b>	<b>0</b>	<b>1,788,670</b>	<b>1,270,000</b>	<b>0</b>	<b>1,270,000</b>
<b>Grand Total Vote 147</b>	<b>10,217,670</b>	<b>0</b>	<b>10,217,670</b>	<b>14,483,482</b>	<b>0</b>	<b>14,483,482</b>
<b>Total Excluding Arrears</b>	<b>10,217,670</b>	<b>0</b>	<b>10,217,670</b>	<b>14,483,482</b>	<b>0</b>	<b>14,483,482</b>



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**VOTE: 147** Local Government Finance Commission (LGFC)

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**Table V8: NTR Projections (Uganda Shillings Billions)**

Revenue Code	Revenue Name	FY2024/25	Projection FY2025/26
142159	Sale of bid documents-From Government Units	1,500,000.000	1,500,000.000
<b>Total</b>		1,500,000.000	1,500,000.000