

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 4

V1: Summary of Issues in Budget Execution

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

	Approved Budget	Revised Budget	Released by End Q4	Spent by End Q4	% Budget Released	% Budget Spent	% Releases Spent
Recurrent	Wage	1.619	1.619	1.619	100.0 %	100.0 %	100.0 %
	Non-Wage	8.239	8.239	8.203	100.0 %	99.6 %	99.6 %
Dev.	GoU	0.360	0.360	0.360	100.0 %	100.0 %	100.0 %
	Ext Fin.	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
GoU Total		10.218	10.218	10.182	100.0 %	99.7 %	99.6 %
Total GoU+Ext Fin (MTEF)		10.218	10.218	10.182	100.0 %	99.7 %	99.6 %
Arrears		0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Total Budget		10.218	10.218	10.182	100.0 %	99.7 %	99.6 %
A.I.A Total		0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Grand Total		10.218	10.218	10.182	100.0 %	99.7 %	99.6 %
Total Vote Budget Excluding Arrears		10.218	10.218	10.182	100.0 %	99.7 %	99.6 %

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

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q4	Spent by End Q4	% Budget Released	% Budget Spent	%Releases Spent
Programme:14 Public Sector Transformation	8.330	8.330	8.330	8.297	100.0 %	99.6 %	99.6%
Sub SubProgramme:01 Finance and Administration	5.770	5.770	5.770	5.749	100.0 %	99.6 %	99.6%
Sub SubProgramme:02 Local Government Financing	2.560	2.560	2.560	2.549	100.0 %	99.6 %	99.6%
Programme:17 Regional Balanced Development	0.099	0.099	0.099	0.099	100.0 %	100.0 %	100.0%
Sub SubProgramme:02 Local Government Financing	0.099	0.099	0.099	0.099	100.0 %	100.0 %	100.0%
Programme:18 Development Plan Implementation	1.789	1.789	1.789	1.785	100.0 %	99.8 %	99.8%
Sub SubProgramme:02 Local Government Financing	1.789	1.789	1.789	1.785	100.0 %	99.8 %	99.8%
Total for the Vote	10.218	10.218	10.218	10.182	100.0 %	99.6 %	99.6 %

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

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V2: Performance Highlights

Table V2.1: PIAP outputs and output Indicators

Programme:14 Public Sector Transformation			
SubProgramme:04 Decentralization and Local Economic Development			
Sub SubProgramme:01 Finance and Administration			
Department:001 Governance and leadership			
Budget Output: 000014 Administrative and Support Services			
PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements			
Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity			
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Q 4
Number of LGs provided with technical support	Number	30	30
Project:1651 Retooling of Local Government Finance Commission			
Budget Output: 000014 Administrative and Support Services			
PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements			
Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity			
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Q 4
Number of LGs provided with technical support	Number	30	30
Programme:18 Development Plan Implementation			
SubProgramme:02 Resource Mobilization and Budgeting			
Sub SubProgramme:02 Local Government Financing			
Department:001 Grants Management			
Budget Output: 560006 Advisory Services			
PIAP Output: 18012001 Adequacy for and equity in financing of LGs			
Programme Intervention: 180120 Strengthen the alignment of the Sector, MDA and LG Plans to the NDP III			
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Q 4
% increase in grants to LGs.	Percentage	22%	14%
Department:002 Sustainable services			
Budget Output: 320008 Community Outreach services			
PIAP Output: 18010601 Enhanced Local Revenue			
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels			
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Q 4
Percentage of LG Budgets financed by LR (Average)	Percentage	50%	40%

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Programme:18 Development Plan Implementation			
SubProgramme:02 Resource Mobilization and Budgeting			
Sub SubProgramme:02 Local Government Financing			
Department:002 Sustainable services			
Budget Output: 320008 Community Outreach services			
PIAP Output: 18010601 Enhanced Local Revenue			
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels			
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Q 4
Proportion of LGs implementing the Local revenue enhancement management plans	Percentage	80%	70%
Budget Output: 560008 Revenue Mobilization			
PIAP Output: 18010601 Enhanced Local Revenue			
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels			
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Q 4
Percentage of LG Budgets financed by LR (Average)	Percentage	50%	40%
Proportion of LGs implementing the Local revenue enhancement management plans	Percentage	80%	70%
LG revenues as a Percentage of their Budgets	Proportion	30%	30%

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Performance highlights for the Quarter

In line with Article 193(3) of the Constitution, the Local Government Finance Commission (LGFC) facilitated Conditional Grant Negotiations between Local Governments (LGs) and 9 Line Ministries for FY 2025/26. A total of 172 issues were deliberated upon across sectors including Education, Health, Works, Water, Agriculture, Gender, Lands, Trade, and Tourism.

From these discussions, 542 undertakings were agreed upon among the negotiating parties i.e Line Ministries, Local Governments, and Crosscutting MDAs.

It was established during the Midterm Review that: 368 undertakings (68%) were implemented, 174 undertakings (32%) remained unimplemented due to various constraints.

The review informed the planning and negotiation framework for FY 2026/27 and highlighted the need for strengthened coordination, and resource alignment to improve implementation of agreed actions.

Key issues identified included administrative barriers (e.g., town council creation, land lease bans), uncollected royalties (e.g., forestry and minerals), and low budget allocations. The Commission emphasized LED as a cross-cutting strategy for income generation, urging LGs to diversify revenue sources, leverage partnerships, and integrate LED into planning.

As part of its strategic efforts to support Local Governments in enhancing their own-source revenues LGFC aimed at deepening understanding and building capacity around Local Economic Development as a tool for sustainable Local Revenue Enhancement. The engagements also highlighted the need for counsellor induction, better collaboration between technical and political leaders, and the development of a policy brief to inform Government on LED implementation challenges and opportunities. These were carried out in 12 LGs.

Six LG Kiryandongo, Luuka, Butaleja, Oyam, Sheema, and Kyotera — were engaged in awareness sessions on key legal provisions for local revenue enforcement to enhance compliance and strengthen enforcement capacity

Variances and Challenges

- (i) Limited utilization of Local Revenue enhancement plans to guide annual LR planning.
- (ii) weak change management on the shift from manual collections to digital collection of LR on IRAS.
- (iii) Use of manual Local Revenue collection systems by Local Governments amidst digitalization
- (iv) Central government Votes Continue to frustrate local revenue planning and utilization through late release of information and conditionalities on some LR sources e.g UWA and MoEMD; Tourism and mineral based royalties.
- (v) Declining share of the Local Government budget amidst increasing overall Government budgets

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V3: Details of Releases and Expenditure

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

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q4	Spent by End Q4	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:14 Public Sector Transformation	8.330	8.330	8.330	8.297	100.0 %	99.6 %	99.6 %
Sub SubProgramme:01 Finance and Administration	5.770	5.770	5.770	5.749	100.0 %	99.6 %	99.6 %
000014 Administrative and Support Services	5.770	5.770	5.770	5.749	100.0 %	99.6 %	99.6 %
Sub SubProgramme:02 Local Government Financing	2.560	2.560	2.560	2.549	100.0 %	99.6 %	99.6 %
390004 Research and evaluation	2.560	2.560	2.560	2.549	100.0 %	99.6 %	99.6 %
Programme:17 Regional Balanced Development	0.099	0.099	0.099	0.099	100.0 %	100.0 %	100.0 %
Sub SubProgramme:02 Local Government Financing	0.099	0.099	0.099	0.099	100.0 %	100.0 %	100.0 %
000022 Research and Development	0.099	0.099	0.099	0.099	100.0 %	100.0 %	100.0 %
Programme:18 Development Plan Implementation	1.789	1.789	1.789	1.785	100.0 %	99.8 %	99.8 %
Sub SubProgramme:02 Local Government Financing	1.789	1.789	1.789	1.785	100.0 %	99.8 %	99.8 %
320008 Community Outreach services	0.541	0.541	0.541	0.541	100.0 %	99.9 %	100.0 %
560006 Advisory Services	0.462	0.462	0.462	0.462	100.0 %	100.0 %	100.0 %
560007 Regulation and Compliance	0.379	0.379	0.379	0.378	100.0 %	99.8 %	99.7 %
560008 Revenue Mobilization	0.407	0.407	0.407	0.404	100.0 %	99.4 %	99.3 %
Total for the Vote	10.218	10.218	10.218	10.182	100.0 %	99.6 %	99.6 %

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

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q4	Spent by End Q4	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
211102 Contract Staff Salaries	1.619	0.890	1.619	1.619	100.0 %	100.0 %	100.0 %
211104 Employee Gratuity	0.523	0.186	0.523	0.523	100.0 %	100.0 %	100.0 %
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	1.005	0.453	1.005	1.005	100.0 %	100.0 %	100.0 %
211107 Boards, Committees and Council Allowances	0.600	0.600	0.600	0.600	100.0 %	100.0 %	100.0 %
212101 Social Security Contributions	0.220	0.135	0.220	0.220	100.0 %	100.0 %	100.0 %
212102 Medical expenses (Employees)	0.200	0.200	0.200	0.200	100.0 %	100.0 %	100.0 %
212103 Incapacity benefits (Employees)	0.048	0.048	0.048	0.048	100.0 %	100.0 %	100.0 %
221001 Advertising and Public Relations	0.060	0.060	0.060	0.060	100.0 %	100.0 %	100.0 %
221002 Workshops, Meetings and Seminars	0.746	0.746	0.746	0.746	100.0 %	100.0 %	100.0 %
221003 Staff Training	0.350	0.350	0.350	0.350	100.0 %	100.0 %	100.0 %
221004 Recruitment Expenses	0.012	0.012	0.012	0.012	100.0 %	100.0 %	100.0 %
221005 Official Ceremonies and State Functions	0.040	0.040	0.040	0.040	100.0 %	100.0 %	100.0 %
221007 Books, Periodicals & Newspapers	0.031	0.013	0.031	0.028	100.0 %	90.3 %	90.3 %
221008 Information and Communication Technology Supplies.	0.062	0.062	0.062	0.059	100.0 %	94.6 %	94.6 %
221009 Welfare and Entertainment	0.050	0.020	0.050	0.050	100.0 %	100.0 %	100.0 %
221011 Printing, Stationery, Photocopying and Binding	0.200	0.060	0.200	0.200	100.0 %	100.0 %	100.0 %
221012 Small Office Equipment	0.020	0.020	0.020	0.020	100.0 %	100.0 %	100.0 %
221016 Systems Recurrent costs	0.070	0.070	0.070	0.070	100.0 %	99.4 %	99.4 %
221017 Membership dues and Subscription fees.	0.020	0.020	0.020	0.020	100.0 %	100.0 %	100.0 %
222001 Information and Communication Technology Services.	0.044	0.044	0.044	0.044	100.0 %	100.0 %	100.0 %
223001 Property Management Expenses	0.046	0.046	0.046	0.038	100.0 %	83.5 %	83.5 %
223003 Rent-Produced Assets-to private entities	0.668	0.668	0.668	0.668	100.0 %	100.0 %	100.0 %
223005 Electricity	0.085	0.085	0.085	0.085	100.0 %	100.0 %	100.0 %
224011 Research Expenses	0.930	0.487	0.930	0.930	100.0 %	100.0 %	100.0 %
225101 Consultancy Services	0.438	0.142	0.438	0.438	100.0 %	100.0 %	100.0 %
227001 Travel inland	1.000	0.288	1.000	0.999	100.0 %	99.9 %	99.9 %
227004 Fuel, Lubricants and Oils	0.350	0.242	0.350	0.350	100.0 %	100.0 %	100.0 %

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<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q4	Spent by End Q4	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
228002 Maintenance-Transport Equipment	0.421	0.169	0.421	0.400	100.0 %	95.0 %	95.0 %
312212 Light Vehicles - Acquisition	0.360	0.360	0.360	0.360	100.0 %	100.0 %	100.0 %
Total for the Vote	10.218	6.516	10.218	10.182	100.0 %	99.6 %	99.6 %

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

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q4	Spent by End Q4	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:14 Public Sector Transformation	8.330	8.330	8.330	8.297	100.00 %	99.61 %	99.61 %
Sub SubProgramme:01 Finance and Administration	5.770	5.770	5.770	5.749	100.00 %	99.63 %	99.6 %
<i>Departments</i>							
001 Governance and leadership	5.410	5.410	5.410	5.389	100.0 %	99.6 %	99.6 %
<i>Development Projects</i>							
1651 Retooling of Local Government Finance Commission	0.360	0.360	0.360	0.360	100.0 %	100.0 %	100.0 %
Sub SubProgramme:02 Local Government Financing	2.560	2.560	2.560	2.549	100.00 %	99.55 %	99.6 %
<i>Departments</i>							
001 Governance and leadership	2.560	2.560	2.560	2.549	100.0 %	99.6 %	99.6 %
<i>Development Projects</i>							
N/A							
Programme:17 Regional Balanced Development	0.099	0.099	0.099	0.099	100.00 %	100.00 %	100.00 %
Sub SubProgramme:02 Local Government Financing	2.560	2.560	2.560	2.549	100.00 %	99.55 %	99.6 %
<i>Departments</i>							
001 Governance and leadership	0.099	0.099	0.099	0.099	100.0 %	100.0 %	100.0 %
<i>Development Projects</i>							
N/A							
Programme:18 Development Plan Implementation	1.789	1.789	1.789	1.785	100.00 %	99.81 %	99.81 %
Sub SubProgramme:02 Local Government Financing	2.560	2.560	2.560	2.549	100.00 %	99.55 %	99.6 %
<i>Departments</i>							
001 Grants Management	0.841	0.841	0.841	0.840	100.0 %	99.9 %	99.9 %
002 Sustainable services	0.948	0.948	0.948	0.945	100.0 %	99.7 %	99.7 %
<i>Development Projects</i>							
N/A							
Total for the Vote	10.218	10.218	10.218	10.182	100.0 %	99.6 %	99.6 %

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

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Quarter 4: Outputs and Expenditure in the Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Programme:14 Public Sector Transformation		
SubProgramme:04 Decentralization and Local Economic Development		
Sub SubProgramme:01 Finance and Administration		
Departments		
Department:001 Governance and leadership		
Budget Output:000014 Administrative and Support Services		
PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements		
Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity		
Restructuring process finalized	The restructuring of the Commission was finalized by the Ministry of Public Service, and implementation is scheduled to commence in July 2025.	
Repair of ICT equipment's Firewall License	ICT equipment's were repaired and Firewall License purchased	
5 Technical meetings held on planning budgeting and reporting 1 Review retreat and budget working group meetings held to prepare the Budget Framework Paper and Ministerial Policy Statement FY 2025/26 carried out.	5 Technical meetings were held on planning budgeting and reporting 1 Review for end of year progress, budget working group meetings were held to finalize the budget estimates for FY 2025/26 and the documents were submitted to MoFPED and Parliament.	
3 Commission policy meetings held reports produced and recommendations implemented. 6 Commission sub committee meetings 1 Finance Committee meetings held 1 Value for money and internal Audit Reports produced. Commission premises cleaned and Maintained.	3 Commission policy meetings held reports produced and recommendations implemented. 4 Commission sub committee meetings 1 Finance Committee meetings held 1 Value for money and internal Audit Reports produced . The Internal Audit interventions significantly advanced financial discipline, transparency, and institutional oversight across local governments, contributing to the LGFC’s broader governance mandate. Commission premises cleaned and Maintained.	
1 Vote quarterly progress reports in PBS prepared and submitted AC Telephone and Bio metric Servicing done 1 time. Serviced and supported ICT system in the Commission. Repairs and maintenance of 20 cars and machines carried out.	Q3 quarterly progress reports were prepared in PBS and submitted to OPM and MOFPED for the Government Annual Performance Report.AC Telephone and Bio metric Servicing were done for Q1 Q2 and Q3. Installation of Biometric software on the server was done and Repairs and maintenance was done for 20 Vehicles	

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements		
Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity		
Servicing to be done after every three months	Servicing of computers and printers was done for the 4th Quarter. The consultant summited the first LGFC ICT policy. The Commission website was updated and integrated with Integrated Revenue Administrations System.	
10 Stake Holders engagement carried out. Staff Salaries and allowances paid for 40 staff and members of the Commission 3 Monthly procurement reports produced Obsolete assets disposed off based on board of survey report.	The Commission conducted a series of strategic stakeholder engagements to support local revenue enhancement, fiscal decentralization, and improved governance. Key engagements included: KCCA – Dialogue on physical planning and urban management. Mubende DLG – Interactive training on local revenue mobilization and administration. UgFIT – Discussion on FY 2025/26 budget allocations and finalization of fiscal transfers to Local Governments. National Building Review Board – Collaboration on building industry management systems and IRAS integration. Uganda Wildlife Authority (UWA) – Consultations on revenue sharing with Local Governments. World Bank – Input on the development of investment management guidelines for LG. MoFPED–Implementation of the single revenue system., Payment of property EPPRC, URA, NPA, etc Stakeholder engagements with the Parliament Committee of local government and Public Service on Local revenue issues	
Increased awareness on HIV AIDS, and malaria to reduce on the stigma carried out for 39 for (16 females and 23 males) Medical insurance package managed for staff 44 members and 3 dependents foe each.	Awareness meetings were held by the insurance company on HIV/AIDS and Mental health awareness for 40 for (16 females and 24 males).Medical insurance package was managed for staff 44 members and 3 respective dependents of the Commission	
Staff trained in ICT usage for social media	Staff trained were trained in ICT usage for social media	

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements		
Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity		
Rent water and electricity were paid for the Commission Subscriptions paid for Uganda Evaluation association ACCA, CPA, CIPS,IPPU and ICTAU, ILA	Rent water and electricity were paid for the Commission	
Member oversight roles carried out by the Commission on financing and implementation in the local governments	Commission members undertook oversight visits to support revenue mobilization and assess modes of financing in selected Local Governments. The visits were conducted in the districts of Kasese, Kabarole, Ntoroko, Hoima, Kiboga, Kyankwanzi, Bugiri, Busia, and Tororo. These engagements aimed to strengthen local revenue systems and promote sustainable financing strategies.	
News papers for the Commission provided	News papers for the Commission were provided for quarter 4	
4 National Forums attended. i.e. NRM Day, women day, Independence day, budget day	The Commission attended the State of the Nation Address, Hero's day celebration, Budget Speech at Kololo ceremonial grounds.	
Professional Training carried out	Professional training was carried out on development of service delivery standards for the Commission in alignment with the public service delivery compendium	
	The Commission undertook a policy analysis on audit and risk management to strengthen its oversight and governance advisory function. Additionally, a research data analysis training was conducted for staff and members of the Commission to enhance their capacity in analyzing data used for policy formulation and advisory services to Government and Local Governments.	
Expenditures incurred in the Quarter to deliver outputs		UShs Thousand
Item		Spent
211102 Contract Staff Salaries		80,614.724
211104 Employee Gratuity		55,373.529
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		85,042.000
211107 Boards, Committees and Council Allowances		151,084.002
212101 Social Security Contributions		24,839.000
212103 Incapacity benefits (Employees)		12,000.000

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		UShs Thousand
Item	Spent	
221001 Advertising and Public Relations	25,000.000	
221003 Staff Training	34,444.500	
221004 Recruitment Expenses	3,000.000	
221005 Official Ceremonies and State Functions	13,028.000	
221007 Books, Periodicals & Newspapers	5,568.000	
221008 Information and Communication Technology Supplies.	15,366.460	
221009 Welfare and Entertainment	7,500.000	
221012 Small Office Equipment	5,096.380	
221016 Systems Recurrent costs	19,250.000	
222001 Information and Communication Technology Services.	13,614.119	
223001 Property Management Expenses	19,400.000	
223003 Rent-Produced Assets-to private entities	167,000.000	
223005 Electricity	31,250.000	
224011 Research Expenses	19,943.090	
225101 Consultancy Services	744.997	
227001 Travel inland	88,114.000	
227004 Fuel, Lubricants and Oils	66,938.000	
228002 Maintenance-Transport Equipment	23,583.421	
Total For Budget Output		967,794.222
Wage Recurrent		80,614.724
Non Wage Recurrent		887,179.498
Arrears		0.000
AIA		0.000
Total For Department		967,794.222
Wage Recurrent		80,614.724
Non Wage Recurrent		887,179.498
Arrears		0.000
AIA		0.000
Development Projects		

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Outputs Planned in Quarter		Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Project:1651 Retooling of Local Government Finance Commission			
Budget Output:000014 Administrative and Support Services			
PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements			
Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity			
Expenditures incurred in the Quarter to deliver outputs			UShs Thousand
Item			Spent
	Total For Budget Output		0.000
	GoU Development		0.000
	External Financing		0.000
	Arrears		0.000
	AIA		0.000
	Total For Project		0.000
	GoU Development		0.000
	External Financing		0.000
	Arrears		0.000
	AIA		0.000
Sub SubProgramme:02 Local Government Financing			
Departments			
Department:001 Governance and leadership			
Budget Output:390004 Research and evaluation			
PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements			
Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity			
8 TPC members of selected LGs Trained, Enhanced budgeting capacity of the Trained LGs, 1 Training Report and 1 Monitoring Report produced and Enhance the LG TPCs capacities to partake strategies that lead to self-reliance for LGs	12 LGs were supported in enhanced budgeting capacity of LGs, and this enhanced the LG TPCs capacities to partake strategies that lead to self-reliance for LGs in Districts of Agago, Lamwo, Pader, Nakasonglola, Bududa, Kapchorwa, Pallisa, Budaka, Kitagwenda, Bundibugyo, Bunyangabu, Kasese		

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements		
Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity		
One regional follow-up learning event held to identify possible LED initiatives identified LGs in 20 LGs for increased local revenue collections and improved household incomes	Follow up on the implementation of framework for linking LED initiatives to local revenue enhancement in Arua (the following LGS attended Arua DLG, Adjumani DLG, Koboko DLG, Terego DLG, Maracha DLG, Moyo DLG, Koboko Mc, Yumbe DLG, Zombo DLG, Arua City, Obongi DLG and Madi-Okollo DLG)	
One Midterm Review exercise conducted on implementation status of the agreements, 1 negotiations report produced and 1 Midterm Report produced	In line with Article 193(3) of the Constitution, the Local Government Finance Commission (LGFC) facilitated Conditional Grant Negotiations between Local Governments (LGs) and 9 Line Ministries for FY 2025/26. A total of 172 issues were deliberated upon across sectors including Education, Health, Works, Water, Agriculture, Gender, Lands, Trade, and Tourism. From these discussions, 542 undertakings were agreed upon among the negotiating parties Line Ministries, Local Governments, and Crosscutting MDAs. The findings during the Midterm Review revealed that: 368 undertakings (68%) were implemented, 174 undertakings (32%) remained unimplemented due to various constraints. The review informed the planning and negotiation framework for FY 2026/27 and highlighted the need for strengthened coordination, and resource alignment to improve implementation rates of agreed actions.	

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements		
Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity		
Conduct 1 tax awareness campaigns carried out in local governments for enhanced local revenue performance and improve on compliance in tax payment by specifying the roles and obligation of communities/taxpayers in revenue collection and management.	<p>The Commission successfully conducted targeted awareness meeting with six Local Governments to enhance their understanding and application of key legal provisions related to local revenue enforcement. These engagements aimed at building capacity and strengthening compliance with relevant laws governing revenue mobilization at the local level.</p> <p>The Local Governments of Kiryandongo, Luuka, Butaleja, Oyam, Sheema, and Kyotera were each taken through the critical legal provision and enforcement mechanisms necessary for improving revenue collection. The discussions focused on the practical application of laws governing property rates, market dues, local service tax, and other key revenue sources. Participants were guided on strategies for legal enforcement, dispute resolution, and strengthening r revenue administration.</p>	
Expenditures incurred in the Quarter to deliver outputs		US\$ Thousand
Item	Spent	
211102 Contract Staff Salaries	213,886.000	
211104 Employee Gratuity	141,906.834	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	41,207.000	
212101 Social Security Contributions	27,110.000	
221002 Workshops, Meetings and Seminars	196,221.500	
221011 Printing, Stationery, Photocopying and Binding	20,000.000	
224011 Research Expenses	213,452.817	
225101 Consultancy Services	27,999.868	
227001 Travel inland	244,477.000	
227004 Fuel, Lubricants and Oils	20,750.795	
228002 Maintenance-Transport Equipment	149,065.268	
Total For Budget Output		1,296,077.082
Wage Recurrent		213,886.000
Non Wage Recurrent		1,082,191.082

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Arrears	0.000
	AIA	0.000
	Total For Department	1,296,077.082
	Wage Recurrent	213,886.000
	Non Wage Recurrent	1,082,191.082
	Arrears	0.000
	AIA	0.000
Development Projects		
N/A		
Programme:17 Regional Balanced Development		
SubProgramme:01 Production and productivity		
Sub SubProgramme:02 Local Government Financing		
Departments		
Department:001 Governance and leadership		
Budget Output:000022 Research and Development		
PIAP Output: 17020801 4 Regional industrial and business parks established		
Programme Intervention: 170208 Operationalize the Industrial and Business Parks situated in the target regions		
Expenditures incurred in the Quarter to deliver outputs		US\$ Thousand
Item		Spent
227001 Travel inland		3,635.539
	Total For Budget Output	3,635.539
	Wage Recurrent	0.000
	Non Wage Recurrent	3,635.539
	Arrears	0.000
	AIA	0.000
	Total For Department	3,635.539
	Wage Recurrent	0.000
	Non Wage Recurrent	3,635.539
	Arrears	0.000
	AIA	0.000
Development Projects		
N/A		

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Programme:18 Development Plan Implementation		
SubProgramme:02 Resource Mobilization and Budgeting		
Sub SubProgramme:02 Local Government Financing		
Departments		
Department:001 Grants Management		
Budget Output:560006 Advisory Services		
PIAP Output: 18012001 Adequacy for and equity in financing of LGs		
Programme Intervention: 180120 Strengthen the alignment of the Sector, MDA and LG Plans to the NDP III		
Local Government Budget Consultative workshops attended at regional levels to discuss local government funding and budget implementation issues	Local Government Budget Consultative workshops were attended at regional levels to discuss local government funding and budget implementation issues	
National budget budget analysis carried out Compare LGs Grant Levels versus the National Budget, Establish the percentage share of the National Budget that is allocated to LGs programme areas, LG share per program and subprogram and LG funds in MDAs	National budget budget analysis was carried out to Compare LGs Grant Levels versus the National Budget, Establish the percentage share of the National Budget that is allocated to LGs programme areas, LG share per program and subprogram and LG funds in MDAs	
Expenditures incurred in the Quarter to deliver outputs		UShs Thousand
Item		Spent
221011 Printing, Stationery, Photocopying and Binding		9,999.780
227001 Travel inland		1,094.992
	Total For Budget Output	11,094.772
	Wage Recurrent	0.000
	Non Wage Recurrent	11,094.772
	Arrears	0.000
	AIA	0.000
Budget Output:560007 Regulation and Compliance		
PIAP Output: 18012001 Adequacy for and equity in financing of LGs		
Programme Intervention: 180120 Strengthen the alignment of the Sector, MDA and LG Plans to the NDP III		
Fiscal databank regularly maintained for LGFC .	Fiscal databank regularly was maintained for the Commission.	

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 4

Outputs Planned in Quarter		Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 18012002 Validate data on grants transfers updated			
Programme Intervention: 180120 Strengthen the alignment of the Sector, MDA and LG Plans to the NDP III			
44 LGs budgets Analyzed focusing on establishing compliance with the following legal and regulatory requirements: Establish whether the LG budget balances and LG Budget reflects all the revenues to be collected or received etc	44 LGs budgets were Analyzed focusing on establishing compliance with the following legal and regulatory requirements: Establish whether the LG budget balances and LG Budget reflects all the revenues to be collected or received.		
Data on grants transfers analyzed and produce statistical trends by sector Collected consolidated and validated	Data on grants transfers was analyzed for quarter 4 statistical trends by sector were consolidated and validated		
National and LG budgets Analyzed for compliance; adequacy, equity in allocations and absorption issues	National and LG budgets Analyzed for compliance; adequacy, equity in allocations and absorption issues		
Produce LG-specific Feedback Reports and Provide feedback to LGs on the results of the budget analysis	LG-specific Feedback was provided to 14 LGs of Butebo, Masindi, Kayunga, Buikwe, Ntoroko, Amudat, Busia, Bugiri, Tororo, Kalungu, Kiryandongo, Lyantonde, Kamwenge, and Fort Portal MC.		
Expenditures incurred in the Quarter to deliver outputs			UShs Thousand
Item			Spent
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)			23.750
212101 Social Security Contributions			3,051.000
221009 Welfare and Entertainment			29.918
225101 Consultancy Services			1,731.133
227001 Travel inland			3,360.000
Total For Budget Output			8,195.801
Wage Recurrent			0.000
Non Wage Recurrent			8,195.801
Arrears			0.000
AIA			0.000
Total For Department			19,290.573
Wage Recurrent			0.000
Non Wage Recurrent			19,290.573
Arrears			0.000
AIA			0.000
Department:002 Sustainable services			

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Budget Output:320008 Community Outreach services		
PIAP Output: 18010601 Enhanced Local Revenue		
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels		
Provide Support for Amendment of the legal provisions for major local revenue sources (Property rates, park user fees, local service tax (commercial farmers), local government Hotel tax, royalties, Agency fees, Animal husbandry fees).	The LR Unit worked with the Uganda Law Reform Commission to initiate amendments to legal provisions governing major local revenue sources, including property rates, park user fees, local service tax (especially from commercial farmers), hotel tax, royalties, agency fees, and animal husbandry fees. As part of this process, consultations were held with 16 Local Governments and key stakeholders to ensure broad-based input.	
1 Local Revenue Enhancement Coordinating Committee reports produced on engagements on LR carried out.	1 Local Revenue Enhancement Coordinating Committee meeting was held on Markets Management and challenges affecting markets as a source of Local revenue	
Expenditures incurred in the Quarter to deliver outputs		UShs Thousand
Item		Spent
211102 Contract Staff Salaries		8.946
211104 Employee Gratuity		66,816.000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		28,294.630
221009 Welfare and Entertainment		2,950.000
227001 Travel inland		99,111.400
	Total For Budget Output	197,180.976
	Wage Recurrent	8.946
	Non Wage Recurrent	197,172.030
	Arrears	0.000
	AIA	0.000
Budget Output:560008 Revenue Mobilization		
PIAP Output: 18010601 Enhanced Local Revenue		
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels		
Technical support to Consultants by Commission Staff as they enroll the remaining new 11 Local governments on IRAS		

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 18010601 Tax Registration expansion programme fast tracked		
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels		
Conduct follow up technical support in the implementation of IRAS in struggling Local governments to ensure increase in revenue collections and improved house hold incomes in the long run	Conducted an IRAS refresher training in Soroti targeting seven Local Governments: Butaleja, Kibuku, Namisindwa, Moroto MC, Tororo, Jinja, and Kumi. The training aimed to enhance capacity in revenue mobilization and administration using the Integrated Revenue Administration System	
Expenditures incurred in the Quarter to deliver outputs		UShs Thousand
Item		Spent
211102 Contract Staff Salaries		110,204.495
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		97,703.000
221007 Books, Periodicals & Newspapers		188.325
221009 Welfare and Entertainment		5,000.000
227001 Travel inland		18,818.000
	Total For Budget Output	231,913.820
	Wage Recurrent	110,204.495
	Non Wage Recurrent	121,709.325
	Arrears	0.000
	AIA	0.000
	Total For Department	429,094.796
	Wage Recurrent	110,213.441
	Non Wage Recurrent	318,881.355
	Arrears	0.000
	AIA	0.000
Develoment Projects		
N/A		
	GRAND TOTAL	2,715,892.212
	Wage Recurrent	404,714.165
	Non Wage Recurrent	2,311,178.047
	GoU Development	0.000
	External Financing	0.000

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Arrears	0.000
	AIA	0.000

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 4

Quarter 4: Cumulative Outputs and Expenditure by End of Quarter

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

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 4

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter	
PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements			
Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity			
12 Commission policy meetings held reports produced and recommendations implemented. 24 Commission sub committee meetings 4 Finance Committee meetings held 4 Value for money and internal Audit Reports produced. Commission premises cleaned and Maintained.		14 Commission policy meetings were convened, resulting in the production of reports and the implementation of recommendations. Additionally, 20 Commission sub-committee meetings and one Finance Committee meeting were held to ensure effective governance and oversight. 4 Value for Money and Internal Audit reports were also produced to enhance accountability and financial transparency. Routine maintenance activities, including the cleaning and upkeep of the Commission premises, were conducted to ensure a conducive working environment.	
40 antivirus Licenses purchased 2 laptop Procured		ICT equipment's were repaired and Firewall License purchased	
4 Vote quarterly progress reports in PBS prepared and submitted AC Telephone and Bio metric Servicing done 4 times. Serviced and supported ICT system in the Commission. Repairs and maintenance of 20 cars and machines carried out.		Q4 FY 2023/24 , Q1, Q2 and Q3 FY 2024/25 quarterly progress reports were prepared in PBS and submitted to OPM and MOFPED for the Government Annual Performance Report. AC Telephone and Bio metric Servicing were done for for Q4 Q1 Q2 Q3 and Installation of Biometric software on the server was done . Repairs and maintenance was done for 20 Vehicles	
Servicing to be done after every three months Website redesign to integrate IRAS/Social media redesign for LGFC		Servicing was done for all ICT equipment and the website update and social media update was fully done. The development LGFC ICT security Policy was done and the first policy draft was received. The Commission website was updated and integrated with IRAS system	
40 Stake Holders engagement carried out. Staff Salaries and allowances paid for for 39 staff and members of the Commission 12 Monthly procurement reports produced Obsolete assets disposed off based on board of survey report.		The Commission conducted over 40 strategic stakeholder engagements to advance local revenue enhancement, fiscal decentralization, and improved governance. These included: Targeted discussions with KCCA, Uganda Wildlife Authority, MoFPED, UgFIT, World Bank, and National Building Review Board on revenue systems, physical planning, fiscal transfers, and royalty management. 29 engagements with Chief Administrative Officers and Town Clerks in cities and municipalities focusing on tax compliance, PFM strategy formulation, disbursement-linked indicators (DLIs), and service delivery assessments. Consultation with entities such as the Law Reform Commission, Building Review Board, and UDICOSA to align policies affecting LG financing. Interactive training in Mubende and participation in national platforms such as the Agriculture. Stakeholder engagements with the Parliament Committee of local government and Public Service on Local revenue issues	

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 4

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter	
PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements			
Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity			
Rebranding carried out for the Commission		NA	
Increased awareness on HIV AIDS, and malaria to reduce on the stigma carried out for 39 for (16 females and 23 males) Medical insurance package managed for staff 44 members and 3 dependents foe each.		Awareness meetings were held by the insurance company on HIV/AIDS and Mental health awareness for 40 for (16 females and 24 males).Medical insurance package was managed for staff 40 members and 3 respective dependents of the Commission	
Staff trained in ICT usage for social media		Staff were trained on how to manage social media for the commission and the topics stemmed around the visibility of the commission this was on of the strategies in the rebranding of the Commission.	
Rent water and electricity were paid for the Commission Subscriptions paid for Uganda Evaluation association ACCA, CPA, CIPS,IPPU and ICTAU, ILA		Rent water and electricity were paid for quarter two and Subscriptions were all paid for professional courses	
Team Building conducted for staff and members of the Commission..		Team-building sessions were successfully conducted for staff and members of the Commission, aimed at enhancing collaboration, communication, and overall team cohesion. These sessions focused on strengthening interpersonal relationships, fostering a positive work environment, and improving collective problem-solving skills, contributing to increased motivation and productivity within the LGFC. Mindset change and grow at the workplace was carried out.	
Member oversight roles carried out by the Commission on financing and implementation in the local governments		The members of the Commission carried out there oversight roles throughout reach activities with an objective of the sharing experiences with the Local Government leaders (EC and TPC) is to familiarize themselves and document issues related to policy and matters related to financing service delivery in light of the constitutional mandate of the LGFC. This was carried out in the 18 LGs of Rubanda, Rukiga, Kabale, Masaka City, Sembabule, Kyotera, Alebtong, Oyam, Lira city Kasese, Kabarole, Ntoroko, Hoima, Kiboga, Kyankwanzi, Bugiri, Busia, and Tororo.	
Performance managements and training Conducted for staff		Performance planning managements and training was conducted by UAP mutual on retirement planning and entrepreneurship	
News papers for the Commission provided		News papers for the Commission were provided for Quarter one, two three and four	

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 4

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter	
PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements			
Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity			
4 National Forums attended. i.e. NRM Day, women day, Independence day, budget day		LGFC officials actively participated in key national forums, including NRM Day, Women’s Day, Independence Day, Budget Day, and the National Budget Conference. These platforms provided opportunities for the Commission to advocate for local government financing needs and influence national-level discussions on resource allocation and fiscal decentralization. In addition, the Commission took part in the Liberation Day celebrations in Mubende, the State of the Nation Address, the Heroes’ Day celebration, and the reading of the Budget Speech at Kololo Ceremonial Grounds	
Professional Training carried out		Professional Training was carried out for staff members on the new planning process for the NDP IV. Professional training was carried out on development of service delivery standards for the Commission in alignment with the public service delivery compendium	
Defensive driving carried out for drivers and authorized governments drive		Defensive driving was carried out for 3 drivers and 2 authorized government officers to drive by Ministry of works and transport.	
Policy analysis undertaken and Research data analysis training carried out		The Commission undertook a policy analysis on audit and risk management to strengthen its oversight and governance advisory function. Additionally, a research data analysis training was conducted for staff and members of the Commission to enhance their capacity in analyzing data used for policy formulation and advisory services to Government and Local Governments.	
Monitoring and Evaluation training carried out for technical officers		Monitoring and Evaluation was carried out for Local governments that had not submitted there budgets. These efforts reflect the Commission’s commitment to transparency, accountability, and ensuring that financial resources are utilized efficiently across local governments specifically this was carried out in Alebtong, Butebo, Buyende, Dokolo, Gulu, Nebbi, Hoima and Tororo	

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		US\$ Thousand
Item	Spent	
211102 Contract Staff Salaries	890,023.000	
211104 Employee Gratuity	186,048.950	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	452,895.000	
211107 Boards, Committees and Council Allowances	600,000.000	

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 4

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand
Item	Spent	
212101 Social Security Contributions	134,839.000	
212102 Medical expenses (Employees)	200,000.000	
212103 Incapacity benefits (Employees)	48,000.000	
221001 Advertising and Public Relations	60,000.000	
221003 Staff Training	350,000.000	
221004 Recruitment Expenses	12,000.000	
221005 Official Ceremonies and State Functions	40,000.000	
221007 Books, Periodicals & Newspapers	13,068.000	
221008 Information and Communication Technology Supplies.	58,660.600	
221009 Welfare and Entertainment	20,000.000	
221011 Printing, Stationery, Photocopying and Binding	60,000.000	
221012 Small Office Equipment	19,997.380	
221016 Systems Recurrent costs	69,593.984	
221017 Membership dues and Subscription fees.	20,000.000	
222001 Information and Communication Technology Services.	44,000.000	
223001 Property Management Expenses	38,400.000	
223003 Rent-Produced Assets-to private entities	668,000.000	
223005 Electricity	85,000.000	
224011 Research Expenses	487,067.999	
225101 Consultancy Services	142,000.000	
227001 Travel inland	288,114.000	
227004 Fuel, Lubricants and Oils	241,938.000	
228002 Maintenance-Transport Equipment	159,174.615	
Total For Budget Output		5,388,820.528
Wage Recurrent		890,023.000
Non Wage Recurrent		4,498,797.528
Arrears		0.000
AIA		0.000
Total For Department		5,388,820.528
Wage Recurrent		890,023.000

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	
	Non Wage Recurrent	4,498,797.528
	Arrears	0.000
	AIA	0.000

Development Projects

Project:1651 Retooling of Local Government Finance Commission

Budget Output:000014 Administrative and Support Services

PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements

Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity

Chairpersons car procured	Chairpersons car was procured.
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Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
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Item	Spent
312212 Light Vehicles - Acquisition	360,000.000
Total For Budget Output	360,000.000
GoU Development	360,000.000
External Financing	0.000
Arrears	0.000
AIA	0.000
Total For Project	360,000.000
GoU Development	360,000.000
External Financing	0.000
Arrears	0.000
AIA	0.000

Sub SubProgramme:02 Local Government Financing

Departments

Department:001 Governance and leadership

Budget Output:390004 Research and evaluation

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements	
Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity	
24 Local government regional budget consultative workshops facilitated on financing of LGS	The Commission facilitated 24 regional budget consultativeworkshops,focusing on enhancing local government capacity in budgetformulationand revenue mobilization. These workshops were attended inthe 4 regionsof the country are critical in helping local governments aligntheirbudgeting processes with national financial policies and strategies,therebypromoting financial sustainability. The main objectives were to; i. Provide feedback on the recommendations LGs had made during the lastconsultations for the Budget of FY2024/25; ii. Provide Government’s Strategic Direction and the Budget Strategy forFY2025/26; iii. Convey the outcomes of the negotiations on conditional grants forFY2025/26; and iv. Disseminate Indicative Planning Figures (IPFs),and Grant Programme Guidelines for the preparation of the FY 2025/26 Budget
30 TPC members of selected LGs Trained, Enhanced budgeting capacity of the Trained LGs, 1 Training Report and 1 Monitoring Report produced and Enhance the LG TPCs capacities to partake strategies that lead to self-reliance for LGs	Thirty members of Technical Planning Committees from 44 Local Governments were supported to enhance their budgeting capacities. This support strengthened the ability of these TPCs to adopt and implement strategies geared towards promoting self-reliance in their respective districts. The intervention targeted Local Governments including Nyowa, Otuke, Agago, Kwanja, Amudat, Sironko, Namisindwa, Buyende, Sheema, Isingiro, Buhweju, Kotido, Abim, Karenga, Tororo, Obongi, Bukedea, Butaleja, Amuru, Omoro, Hoima, Kakumiro, Kikuube, Kalaki, Manafwa, Ngora, Napak, Gulu, Namutumba, Butebo, Namayingo, Pallisa, Kapchorwa, Bududa, Lamwo, Pader, Nakasongola, Budaka, Kitagwenda, Bundibugyo, and Bunyangabu.
Follow up on the 4 regional learning events held to identify possible LED initiatives identified LGs in 80 LGs for increased local revenue collections and improved household incomes	Follow up on the implementation of framework for linking LED initiatives to local revenue enhancement in at least 4LGs of Mbale DLG, Bukedea DLG, Kumi DLG, Sironko DLG and Arua
10 negotiations meetings held, 10 agreements signed between LGs and respective line Ministries on conditional grants management to agree on matters o funding for the poor, the elderly the youth and the women	Engagements were held with 9 lead ministries to agree on priority interventions, outcomes, and timelines. These were held between Local Governments and respective ministries of Education, Water, Works, Trade, Tourism, Land, Gender, Health and Agriculture on the management of conditional grants. The purpose of this negotiations was to define the conditions for the expenditure of the conditional grants for the Financial Year 2025/2026 in the various sectors.

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements	
Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity	
One Midterm Review exercise conducted on implementation status of the agreements, 1 negotiations report produced and 1 Midterm Report produced	<p>In line with Article 193(3) of the Constitution, the Local Government Finance Commission (LGFC) facilitated Conditional Grant Negotiations between Local Governments (LGs) and 9 Line Ministries for FY 2025/26. A total of 172 issues were deliberated upon across sectors including Education, Health, Works, Water, Agriculture, Gender, Lands, Trade, and Tourism.</p> <p>From these discussions, 542 undertakings were agreed upon among the negotiating parties Line Ministries, Local Governments, and Crosscutting MDAs.</p> <p>The findings during the Midterm Review revealed that: 368 undertakings (68%) were implemented, 174 undertakings (32%) remained unimplemented due to various constraints.</p> <p>The review informed the planning and negotiation framework for FY 2026/27 and highlighted the need for strengthened coordination, and resource alignment to improve implementation rates of agreed actions.</p>
Follow up on the Implementation Framework for linking LED initiatives to Local revenue enhancement.	<p>The Commission conducted follow-up activities on the Implementation Framework aimed at linking Local Economic Development (LED) initiatives to Local Revenue Enhancement (LRE) in selected Local Governments. This exercise was carried out in four districts: Mbale DLG, Bukedea DLG, Kumi DLG, and Sironko DLG.</p> <p>The focus was on assessing how LED activities—such as support to small enterprises, market infrastructure development, and agricultural value chains—are contributing to increased local revenue generation. The follow-up also reviewed the extent to which the Framework is being institutionalized within the Local Government planning, budgeting, and monitoring processes.</p> <p>Key observations informed strategies to strengthen the linkage between economic development and fiscal sustainability at the local level.</p>

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements	
Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity	
Conduct 4 tax awareness campaigns carried out in local governments for enhanced local revenue performance and improve on compliance in tax payment by specifying the roles and obligation of communities/taxpayers in revenue collection and management.	The Commission conducted tax awareness campaigns in 6 centers Gulu, Soroti, Masaka, Lira, Mbale, and Mbarara Cities to enhance local revenue collection and improve taxpayer compliance by clarifying the roles and obligations of communities in revenue management. Additionally, targeted legal enforcement meetings were held with six Local Governments—Kiryandongo, Luuka, Butaleja, Oyam, Sheema, and Kyotera—to build capacity in the application of legal provisions for revenue mobilization. These engagements focused on practical implementation of laws governing property rates, market dues, and local service tax, while promoting strategies for enforcement, dispute resolution, and strengthening e local revenue administration.
Stakeholders engaged on management of royalties fees with LGs that have royalties namely MoEMD, URA UWA and MoFPED carried out	<p>The Commission facilitated stakeholder engagements aimed at improving the management and accountability of royalties received by Local Governments. These engagements involved key institutions including the Ministry of Energy and Mineral Development (MoEMD), Uganda Revenue Authority (URA), Uganda Wildlife Authority (UWA), electricity generating companies, and the Ministry of Finance, Planning and Economic Development (MoFPED).</p> <p>The meetings specifically targeted Local Governments that benefit from royalties derived from natural resources and protected areas. Discussions focused on streamlining the flow of royalties, enhancing transparency in the allocation and use of these funds, and strengthening inter-agency coordination. As a result, stakeholders agreed on mechanisms to ensure timely disbursement of royalties, clarity on sharing formulas, and improved monitoring of how royalties contribute to service delivery in beneficiary Local Governments.</p>

VOTE: 147 Local Government Finance Commission (LGFC)

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Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter	
PIAP Output: 14010101 Technical support provided in identified areas of weaknesses in compliance with legal requirements			
Programme Intervention: 140101 Build LG fiscal decentralization and self-reliance capacity			
Information collected on the state of services in Health and Education to inform advisory.		The Commission conducted field-based data collection on the state of Health and Education services in Local Governments to inform constitutional advice on financing decentralized services. This assessment comes against the backdrop of increased health sector funding in FY 2025/26, with the national health budget rising to UGX 5.87 trillion (8.1% of the national budget). However, persistent challenges remain in the timely flow of funds, staffing, and infrastructure at local levels.	
		In the Education sector, although universal access policies exist, funding gaps continue to affect quality and access, especially in rural and underserved areas. The Commission's findings will guide recommendations on equitable and sustainable financing, improved intergovernmental transfers, and performance-based funding for decentralized service delivery.	
15 local governments assessed on Local revenue utilization for impact on service delivery		Action research into the utilization of locally raised revenues revealed that approximately 38% of these funds are allocated to capital development projects. This allocation underscores a significant commitment by local governments to invest in infrastructure and long-term assets, which are crucial for sustainable development.	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs			UShs Thousand
Item			Spent
211102 Contract Staff Salaries			213,886.000
211104 Employee Gratuity			158,556.634
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)			192,507.000
212101 Social Security Contributions			27,110.000
221002 Workshops, Meetings and Seminars			746,221.500
221009 Welfare and Entertainment			10,000.000
221011 Printing, Stationery, Photocopying and Binding			50,000.000
224011 Research Expenses			372,941.316
225101 Consultancy Services			246,221.500
227001 Travel inland			244,477.000
227004 Fuel, Lubricants and Oils			46,062.000
228002 Maintenance-Transport Equipment			240,519.468

VOTE: 147 Local Government Finance Commission (LGFC)

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Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	
	Total For Budget Output	2,548,502.418
	Wage Recurrent	213,886.000
	Non Wage Recurrent	2,334,616.418
	Arrears	0.000
	AIA	0.000
	Total For Department	2,548,502.418
	Wage Recurrent	213,886.000
	Non Wage Recurrent	2,334,616.418
	Arrears	0.000
	AIA	0.000

Development Projects

N/A

Programme:17 Regional Balanced Development

SubProgramme:01 Production and productivity

Sub SubProgramme:02 Local Government Financing

Departments

Department:001 Governance and leadership

Budget Output:000022 Research and Development

PIAP Output: 17020801 4 Regional industrial and business parks established

Programme Intervention: 170208 Operationalize the Industrial and Business Parks situated in the target regions

LGs Supported to operationalize Local revenue enhancement	8 LGs of Kibuku DLG, Tororo MC, Budaka DG, Pallisa DLG, Butebo DLG, Butalejja DLG, Tororo DLG, Busia were supported to operationalize framework that connects Local Economic Development (LED) initiatives to local revenue enhancement efforts and a platform was provided for LGs to exchange experiences and identify viable LED opportunities, Clarification was provided LGFC mandate regarding revenue enhancement and LED framework implementation and explained the Role of MoLG in supporting LED and address emerging policy issues the LGs were able to discuss both opportunities and challenges faced in implementing LED initiatives.
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Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand
Item		Spent
227001 Travel inland		99,000.000

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 4

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter	
		Total For Budget Output	99,000.000
		Wage Recurrent	0.000
		Non Wage Recurrent	99,000.000
		Arrears	0.000
		AIA	0.000
		Total For Department	99,000.000
		Wage Recurrent	0.000
		Non Wage Recurrent	99,000.000
		Arrears	0.000
		AIA	0.000
Development Projects			
N/A			
Programme:18 Development Plan Implementation			
SubProgramme:02 Resource Mobilization and Budgeting			
Sub SubProgramme:02 Local Government Financing			
Departments			
Department:001 Grants Management			
Budget Output:560006 Advisory Services			
PIAP Output: 18012001 Adequacy for and equity in financing of LGs			
Programme Intervention: 180120 Strengthen the alignment of the Sector, MDA and LG Plans to the NDP III			
Local Government Budget Consultative workshops attended at regional levels to discuss local government funding and budget implementation issues		Local Government Budget Consultative Workshops were attended to engage Local Governments in the national budget formulation process. These workshops served as a platform for disseminating reviewing previous budget performance, and aligning local priorities with national development goals. Key activities include presentation of the national resource envelope, consultations on sector priorities, discussion of local needs, and harmonization of feedback between central and local government actors. The workshops also provide capacity-building sessions on public financial management reforms and budget execution guidelines.	

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
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PIAP Output: 18012001 Adequacy for and equity in financing of LGs

Programme Intervention: 180120 Strengthen the alignment of the Sector, MDA and LG Plans to the NDP III

Grants allocation formula reviewed to show vertical and horizontal allocation in light of emerging socio-economic shocks i.e. inflation, increase in population, disasters, refugees influx, for the Conditional grants under Education, Health, water.	LGFC conducted a review of the grants allocation formula to assess the impact of socio-economic shocks like COVID-19, Ebola, inflation, and other disasters on grant allocation and local government services. The review aimed to develop sustainable mechanisms to address these challenges. Under Education and sports the following was noted, <ul style="list-style-type: none">• The current formula aligns with budget guidelines but only partially meets equity, transparency, and practicality goals due to inadequate funding.• It does not account for cost variations, requiring revised parameters.• The Ministry lacks comprehensive data on grant-affecting variables and requests support from UBOS and the Ministry of Finance.• Delays between data upload and funding issuance need to be addressed. The Health sector it was noted that <ul style="list-style-type: none">• Allocation formula challenges persist, including disparities between municipalities and districts.• Fund distribution is unequal, with some areas receiving more than needed due to inequitable parameter
National budget budget analysis carried out Compare LGs Grant Levels versus the National Budget, Establish the percentage share of the National Budget that is allocated to LGs programme areas, LG share per program and subprogram and LG funds in MDAs	National budget budget analysis was carried out Comparing LGs GrantLevels versus the National Budget, Establish the percentage share of theNational Budget that is allocated to LGs programme areas, LG share perprogram and subprogram and LG funds in MDAs and a report wasproduced. The Local Governments’ share of funding is distributed asfollows: Wage (21%), Non-Wage (37%), and Development (42%). Thisdistribution indicates that a significant portion of funds is allocated tosalaries, leaving limited resources available for operational anddevelopment activities. As a result, Local Governments face challenges ineffectively implementing programs and delivering services, as wage-related expenses outweigh the funding available for non-wage activities and development needs. this allocation translated in 14% of the national share to the Local governments. Budget analysis was carried for LGS,MDAS program and subprogram for Quarter 3 for LG funds in MDAs

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
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Item	Spent
211102 Contract Staff Salaries	128,530.000

VOTE: 147 Local Government Finance Commission (LGFC)

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Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand	
Item			Spent
211104 Employee Gratuity			35,268.000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)			62,746.000
212101 Social Security Contributions			15,624.000
221009 Welfare and Entertainment			5,000.000
221011 Printing, Stationery, Photocopying and Binding			29,999.780
224011 Research Expenses			70,000.000
227001 Travel inland			70,000.000
227004 Fuel, Lubricants and Oils			45,000.000
	Total For Budget Output		462,167.780
	Wage Recurrent		128,530.000
	Non Wage Recurrent		333,637.780
	Arrears		0.000
	AIA		0.000
Budget Output:560007 Regulation and Compliance			
PIAP Output: 18012001 Adequacy for and equity in financing of LGs			
Programme Intervention: 180120 Strengthen the alignment of the Sector, MDA and LG Plans to the NDP III			
Fiscal databank regularly maintained for LGFC . Data quality and Integrity maintained for the Commission		The Commission maintained the Fiscal Data Bank to ensure data quality, consistency, and integrity. Regular updates and validations were conducted to support accurate analysis and reporting on local government financing. This effort contributed to evidence-based decision-making and enhanced the reliability of fiscal data used for policy formulation and advisory services.	
Produce and disseminate Quarterly and Annual analysis reports on budgeted and actual grant releases to LGs		The Commission analyzed grant transfer data for Quarters 1, 2, 3, and 4 of the financial year. Statistical trends were consolidated and disaggregated by sector to assess the flow and utilization of funds across Local Governments. The data was validated in collaboration with key stakeholders to ensure accuracy and completeness. The analysis supported efforts to enhance transparency, equity, and efficiency in intergovernmental fiscal transfers, and informs policy advice on improving the predictability and adequacy of funding for decentralized service delivery.	

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 4

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter	
PIAP Output: 18012002 Validate data on grants transfers updated			
Programme Intervention: 180120 Strengthen the alignment of the Sector, MDA and LG Plans to the NDP III			
176 LGs budgets Analyzed focusing on establishing compliance with the following legal and regulatory requirements: Establish whether the LG budget balances and LG Budget reflects all the revenues to be collected or received etc		The Commission analyzed the budgets of 176 Local Governments to assess their compliance with key legal and regulatory requirements. The analysis focused on two critical aspects: Budget Credibility – Establishing whether each Local Government's budget is balanced in accordance with the Public Finance Management Act. Revenue Transparency – Verifying that the budgets reflect all expected revenues, both locally collected and transfers from the central government.	
3 Revised Conditional Grants allocation formulas for Works, Agriculture and Trade validated and 1 Activity report, 1 Advisory note to Government produced		The Commission reviewed and revised conditional grant allocation formulas for three key sectors: Works, Agriculture, and Trade. The revised formulas were validated in consultation with key stakeholders to ensure they promote equity, efficiency, and responsiveness to local needs. The Commission produced one Activity Report documenting the methodology and stakeholder feedback, and one Advisory Note to Government recommending adoption of the revised allocation frameworks to enhance transparency and fairness in resource distribution across Local Governments.	
Data on grants transfers analyzed and produce statistical trends by sector Collected consolidated and validated		The Commission analyzed data on grant transfers for Quarters 1, 2, 3, and 4 of the financial year. Sectoral statistical trends were consolidated and validated to assess the flow and utilization of funds across Local Governments. This analysis provided insights into allocation patterns, absorption capacity, and compliance with budget guidelines.	

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
PIAP Output: 18012002 Validate data on grants transfers updated	
Programme Intervention: 180120 Strengthen the alignment of the Sector, MDA and LG Plans to the NDP III	
National and LG budgets Analyzed for compliance; adequacy, equity in allocations and absorption issues	<p>The Commission conducted a comprehensive analysis of both National and Local Government (LG) budgets to assess compliance, adequacy, equity in allocations, and absorption challenges. The analysis compared LG grant levels against the national budget and established the percentage share allocated to LG programme areas, as well as LG funds embedded within MDAs.</p> <p>Findings revealed that only 14% of the national budget is allocated to Local Governments. Within this allocation, the distribution was as follows: Wage (21%), Non-Wage (37%), and Development (42%). This structure highlights a significant proportion of funding tied to salaries, limiting resources available for operational costs and development activities.</p> <p>The budget analysis covered programmes and sub programmes in both LGs and MDAs for the year, providing critical insights on fund flows, implementation gaps, and areas for policy reform.</p>
Produce LG-specific Feedback Reports and Provide feedback to LGs on the results of the budget analysis	<p>The Commission analyzed and validated budget data for 50 Local Governments and produced LG-specific feedback reports to support improved planning, budgeting, and financial management. The feedback was based on a detailed review of performance against key budget indicators and aimed at enhancing compliance with budgeting guidelines and promoting fiscal discipline.</p> <p>Local Governments that received tailored feedback included: Pallisa, Amuria, Kibuku, Bugweri, Omoro, Kanungu, Rubanda, Busia, Kapelabyong, Ntoroko, Buikwe, Kotido, Ngora, Nakapiripirit, Kabale, Amolatar, Mbarara, Napak, Lugazi, Mpigi, Namutumba, Kitagwenda, Lamwo, Kitgum, Moroto, Pader, Agago, Amuru, Apac, Arua, Koboko, Kole, Kwanja, Lira, Sheema, Buliisa, Bunyangabu Butebo, Masindi, Kayunga, Buikwe, Ntoroko, Amudat, Busia, Bugiri, Tororo, Kalungu, Kiryandongo, Lyantonde, Kamwenge, and Fort Portal MC.</p>
Review on sharing of resources among LGs Planned, facilitate, conduct, and findings disseminated	<p>Review on sharing of resources among LGs was conducted for all resources that are going to LGs with a reduction recorded in the resources from 15.4% to 14%</p>

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 4

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand
Item		Spent
211102 Contract Staff Salaries		128,530.000
211104 Employee Gratuity		38,177.000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		71,270.000
212101 Social Security Contributions		16,624.000
221007 Books, Periodicals & Newspapers		3,400.000
221009 Welfare and Entertainment		5,000.000
221011 Printing, Stationery, Photocopying and Binding		20,000.000
225101 Consultancy Services		50,000.000
227001 Travel inland		44,896.734
	Total For Budget Output	377,897.734
	Wage Recurrent	128,530.000
	Non Wage Recurrent	249,367.734
	Arrears	0.000
	AIA	0.000
	Total For Department	840,065.514
	Wage Recurrent	257,060.000
	Non Wage Recurrent	583,005.514
	Arrears	0.000
	AIA	0.000
Department:002 Sustainable services		
Budget Output:320008 Community Outreach services		
PIAP Output: 18010601 Enhanced Local Revenue		
Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels		
Provide Support for Amendment of the legal provisions for major local revenue sources (Property rates, park user fees, local service tax (commercial farmers), local government Hotel tax, royalties, Agency fees, Animal husbandry fees).	The LR Unit worked closely with the Uganda Law Reform Commission to initiate amendments to legal provisions governing major local revenue sources, including property rates, park user fees, local service tax (especially from commercial farmers), hotel tax, royalties, agency fees, and animal husbandry fees. As part of this process, consultations were held with 16 Local Governments and key stakeholders, ensuring broad-based input.	

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
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PIAP Output: 18010601 Enhanced Local Revenue

Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels

2 Local Revenue Enhancement Coordinating Committee reports produced on engagements on LR carried out.	Local Revenue Enhancement Coordinating Committee meetings were conducted twice to provide strategies to strengthen the collection of property rates and other land based revenues for local governments and Markets management and challenges affecting them as a source of Local revenue
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Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
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Item	Spent
211102 Contract Staff Salaries	85,356.000
211104 Employee Gratuity	66,816.000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	127,486.068
212101 Social Security Contributions	16,219.000
221007 Books, Periodicals & Newspapers	4,100.000
221009 Welfare and Entertainment	5,000.000
221011 Printing, Stationery, Photocopying and Binding	20,000.000
227001 Travel inland	199,000.000
227004 Fuel, Lubricants and Oils	17,000.000
Total For Budget Output	540,977.068
Wage Recurrent	85,356.000
Non Wage Recurrent	455,621.068
Arrears	0.000
AIA	0.000

Budget Output:560008 Revenue Mobilization

PIAP Output: 18010601 Enhanced Local Revenue

Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels

Technical support to Consultants by Commission Staff as they enroll the remaining new 42 Local governments on IRAS	Technical support was provided to Consultants by Commission Staff as they enrolled new 42 Local governments on IRAS.
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VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
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PIAP Output: 18010601 Tax Registration expansion programme fast tracked

Programme Intervention: 180106 Deepening the reduction of informality and streamlining taxation at national and local government levels

Conduct follow up technical support in the implementation of IRAS in struggling Local governments to ensure increase in revenue collections and improved house hold incomes in the long run	Conducted follow up technical support in the implementation of IRAS in struggling Local governments to ensure increase in revenue collections and improved house hold incomes in the long run and this was carried out in three centres of Gulu City, Soroti City, Masaka City Lira, Mbale and Mbarara covering a total of 75 LGs
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Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	US\$ Thousand
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Item	Spent
211102 Contract Staff Salaries	172,492.995
211104 Employee Gratuity	37,835.000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	97,703.000
212101 Social Security Contributions	9,584.000
221007 Books, Periodicals & Newspapers	7,688.325
221009 Welfare and Entertainment	5,000.000
221011 Printing, Stationery, Photocopying and Binding	20,000.000
227001 Travel inland	53,880.000
Total For Budget Output	404,183.320
Wage Recurrent	172,492.995
Non Wage Recurrent	231,690.325
Arrears	0.000
AIA	0.000
Total For Department	945,160.388
Wage Recurrent	257,848.995
Non Wage Recurrent	687,311.393
Arrears	0.000
AIA	0.000

Development Projects

N/A

GRAND TOTAL	10,181,548.848
Wage Recurrent	1,618,817.995
Non Wage Recurrent	8,202,730.853

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Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	
	GoU Development	360,000.000
	External Financing	0.000
	Arrears	0.000
	<i>AIA</i>	0.000

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 4

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

Table 4.1: NTR Collections (Billions)

Revenue Code	Revenue Name	Planned Collection FY2024/25	Actuals By End Q4
142159	Sale of bid documents-From Government Units	0.002	0.010
Total		0.002	0.010

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Table 4.2: Off-Budget Expenditure By Department and Project

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Table 4.3: Vote Crosscutting Issues

i) Gender and Equity

Objective:	Negotiate on gender responsive interventions from the conditional grant funded programs between MDAs with conditional grants and local governments
Issue of Concern:	Inadequate of gender and equity issues in planning and budgeting leading to wide economic social inequities.
Planned Interventions:	Review grants allocation formula & models in light of sector policies to in-build crosscutting issues like poverty, HIV/AIDS, gender & environment Negotiate on gender-enhancing conditional grant funded programs between MDAs with Conditional grants
Budget Allocation (Billion):	0.500
Performance Indicators:	Number of Recommendations and undertakings implemented from the Conditional grant’s negotiations
Actual Expenditure By End Q4	0.5
Performance as of End of Q4	The Commission undertook a comprehensive review of grants allocation formulas and models to ensure alignment with evolving sector policies and the integration of key cross-cutting issues such as poverty reduction, HIV/AIDS, gender equality, and environmental sustainability. This review aimed to promote equitable resource distribution and enhance the responsiveness of fiscal transfers to the needs of vulnerable populations. Commission engaged in targeted negotiations with key Ministries, Departments, and Agencies (MDAs) to enhance gender-sensitive programming under conditional grant frameworks and assessed these during the Midterm review. These negotiations focused on incorporating gender-responsive indicators and performance measures in grant-funded programs to improve outcomes for women, youth, and marginalized groups at the local government level. This effort supports the mainstreaming of gender and equity considerations in line with national policy commitments and the Public Finance Management Act.
Reasons for Variations	

ii) HIV/AIDS

Objective:	Staff sensitization programmes on HIV/AIDS policy and capacity building
Issue of Concern:	Lack of refresher training on HIV/AIDS in the Commission
Planned Interventions:	Conduct training in HIV gender and diversity management
Budget Allocation (Billion):	0.030
Performance Indicators:	Number of staff trained
Actual Expenditure By End Q4	0.03
Performance as of End of Q4	As part of our commitment to promoting inclusive, equitable, and health-conscious work environments, the Commission successfully conducted a capacity-building training on HIV, gender, and diversity management. The training aimed to enhance staff awareness and responsiveness to gender dynamics, HIV prevention and support, and diversity inclusion within the workplace and during field engagements. The session equipped participants with knowledge and practical tools to integrate gender and HIV considerations into institutional operations and service delivery.

VOTE: 147 Local Government Finance Commission (LGFC)

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Reasons for Variations

iii) Environment

Objective:	Evaluation of the Allocation formula for naturals resources and environments (especially projects profiles on their attention to environmental issues
Issue of Concern:	Non-observance of environmental issues during planning and budgeting and allocations
Planned Interventions:	Evaluating the Water environment and natural resources in attention to environmental issues
Budget Allocation (Billion):	0.070
Performance Indicators:	Number of environment issues raised
Actual Expenditure By End Q4	0.07
Performance as of End of Q4	The Commission conducted an evaluation of the Water, Environment, and Natural Resources (WENR) sector, focusing on the integration and responsiveness of sector programs to critical environmental concerns. The assessment examined the alignment of resource allocation, policy implementation, and performance across local governments in relation to climate change adaptation, natural resource conservation, sustainable water management, and environmental protection.
Reasons for Variations	

iv) Covid