

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 1

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

	Approved Budget	Revised Budget	Released by End Q1	Spent by End Q1	% Budget Released	% Budget Spent	% Releases Spent	
Recurrent	Wage	2.850	2.850	0.712	0.712	25.0 %	25.0 %	100.0 %
	Non-Wage	10.250	10.250	1.879	1.836	18.0 %	17.9 %	97.7 %
Dev.	GoU	1.500	1.500	0.000	0.000	0.0 %	0.0 %	0.0 %
	Ext Fin.	0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
GoU Total		14.600	14.600	2.591	2.548	17.7 %	17.5 %	98.3 %
Total GoU+Ext Fin (MTEF)		14.600	14.600	2.591	2.548	17.7 %	17.5 %	98.3 %
Arrears		0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Total Budget		14.600	14.600	2.591	2.548	17.7 %	17.5 %	98.3 %
<i>A.I.A Total</i>		0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Grand Total		14.600	14.600	2.591	2.548	17.7 %	17.5 %	98.3 %
Total Vote Budget Excluding Arrears		14.600	14.600	2.591	2.548	17.7 %	17.5 %	98.3 %

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Table V1.2: Releases and Expenditure by Programme and Vote Function*

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q1	Spent by End Q1	% Budget Released	% Budget Spent	% Releases Spent
Programme:14 Public Sector Transformation	11.220	11.220	2.349	2.307	20.9 %	20.6 %	98.2%
Vote Function:01 Finance and Administration	0.000		0.000	0.000	0.0 %	0.0 %	0.0%
Vote Function:02 Local Government Financing	11.220	11.220	2.349	2.307	20.9 %	20.6 %	98.2%
Programme:17 Regional Balanced Development	2.110	2.110	0.242	0.241	11.5 %	11.4 %	99.6%
Vote Function:02 Local Government Financing	2.110	2.110	0.242	0.241	11.5 %	11.4 %	99.6%
Programme:18 Development Plan Implementation	1.270	1.270	0.000	0.000	0.0 %	0.0 %	0.0%
Vote Function:02 Local Government Financing	1.270	1.270	0.000	0.000	0.0 %	0.0 %	0.0%
Total for the Vote	14.600	14.600	2.591	2.548	17.7 %	17.5 %	98.3 %

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Table V1.3: High Unspent Balances and Over-Expenditure in the Approved Budget (Ushs Bn)*(i) Major unspent balances***Departments , Projects****Programme:14 Public Sector Transformation****Vote Function:02 Local Government Financing****0.042** Bn Shs Department : 001 Finance and Administration

Reason: NA

*Items***0.030** UShs 228002 Maintenance-Transport Equipment

Reason: Delays in the procurement process

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V2: Performance Highlights**Table V2.1: PIAP outputs and output Indicators**

Programme:14 Public Sector Transformation			
Vote Function:02 Local Government Financing			
Department:001 Finance and Administration			
Key Service Area: 000005 Human Resource Management			
PIAP Output: 14611105 Human Resources managed			
Programme Intervention: 146111 Enhance Institutional Coordination and Administrative Efficiency			
PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 1
No. of staff supported to undertake their roles and responsibilities	Number	39	40
Key Service Area: 000006 Planning and Budgeting services			
PIAP Output: 14611115 Planning and budgeting undertaken			
Programme Intervention: 146111 Enhance Institutional Coordination and Administrative Efficiency			
PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 1
No. of Ministerial Policy Statements developed	Number	1	0
No. of quarterly Physical Progress reported prepared	Number	4	1
No. of Physical Progress Reports prepared	Number	4	1
Key Service Area: 000014 Administrative and Support Services			
PIAP Output: 14611114 Leadership and management strengthened			
Programme Intervention: 146111 Enhance Institutional Coordination and Administrative Efficiency			
PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 1
Number of top management monitoring visits conducted	Number	4	0
Key Service Area: 000019 ICT Services			
PIAP Output: 14611106 Information and communication technology uptake enhanced			
Programme Intervention: 146111 Enhance Institutional Coordination and Administrative Efficiency			
PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 1
No. of staff provided with End user ICT support	Number	30	30

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Programme:14 Public Sector Transformation			
Vote Function:02 Local Government Financing			
Department:001 Finance and Administration			
Key Service Area: 000022 Research and Development			
PIAP Output: 1441102 Decentralized Services Receiving at Least 50% of Required Funding			
Programme Intervention: 144111 Build LG decentralization and self-reliance capacity			
PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 1
Percentage of Decentralized Services Receiving at Least 60 of Required Funding	Percentage	39%	0
Key Service Area: 000026 Grants Management			
PIAP Output: 1441101 Share of National Budget Allocated to Local Governments			
Programme Intervention: 144111 Build LG decentralization and self-reliance capacity			
PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 1
Percentage share between the central and local governments	Percentage	15.9%	10%
Key Service Area: 000056 Data Management			
PIAP Output: 1441103 Reduced disparities in funding levels among local governments, ensuring more equitable distribution of financial resources.			
Programme Intervention: 144111 Build LG decentralization and self-reliance capacity			
PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 1
No. of local governments below the national average for service delivery.	Number	86	0
Project:1871 Institutional Development for Local Government Finance Commission			
Key Service Area: 000003 Facilities and Equipment Management			
PIAP Output: 1461120 Institutions retooled			
Programme Intervention: 146111 Enhance Institutional Coordination and Administrative Efficiency			
PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 1
%ge of required equipment installed	Percentage	100%	100%

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Programme:17 Regional Balanced Development			
Vote Function:02 Local Government Financing			
Department:004 Revenue and Research			
Key Service Area: 000045 Support to Local Governments			
PIAP Output: 17010701 Local revenue mobilized and generated			
Programme Intervention: 170107 Implementation of Local Government Revenue Mobilisation Strategy			
PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 1
Amount of Local Revenue collected	Number	344564177314	55509782711
No. of new Local Revenue tax payers registered	Number	1774684	222463
Key Service Area: 000058 Stakeholder Management			
PIAP Output: 17010701 Local revenue mobilized and generated			
Programme Intervention: 170107 Implementation of Local Government Revenue Mobilisation Strategy			
PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 1
Amount of Local Revenue collected	Number	344564177314	55509782711
No. of new Local Revenue tax payers registered	Number	1774684	223463
Programme:18 Development Plan Implementation			
Vote Function:02 Local Government Financing			
Department:004 Revenue and Research			
Key Service Area: 560008 Revenue Mobilization			
PIAP Output: 18211201 Local Government own source revenue growth			
Programme Intervention: 182112 Strengthen Local Government Revenue Mobilization			
PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 1
Percentage increase in local revenues year-over-year	Percentage	6%	12.7%

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Performance highlights for the Quarter

The Commission coordinated and facilitated Programme Based Negotiations between Local Governments (represented by UNAT) and Central Government Programme Leaders under the following eight programmes of Agro Industrialization Climate Change Natural Resources Environment and Water Management Integrated Transport Infrastructure and Services Sustainable Urbanization and Housing Human Capital Development Manufacturing Private Sector Development Tourism Development

The discussions focused on aligning LG priorities with programme based funding for FY 2026/27

Regional Local Government Budget Consultative Workshops

The Commissions technical team facilitated 24 Regional Budget Consultative Workshops across the Northern Central Eastern and Western regions between 15th September and 3rd October 2025

The workshops enabled Local Governments to discuss the FY 2026/27 Budget Strategy review service delivery challenges, and provide feedback on previous consultations

The meetings also supported dissemination of Grant Programme Guidelines for BFP preparation

A review of local revenue performance was undertaken for ten Local Governments, comprising five best performing and five low-performing entities.

The review covered Luweero DLG Amuria DLG Mbarara City Butebo DLG Arua City Nansana MC Makindye Ssebagabo MC Bugweri DLG Luuka DLG and Namisindwa DLG.

The exercise aimed to document success factors, identify gaps, and draw lessons for replication and improvement across all LGs

Refresher training and follow-up on the implementation of the Integrated Revenue Administration System were conducted across three regional centres Jinja Soroti and Mbarara covering 21 Local Governments

The training aimed to enhance technical officers capacity to utilize IRAS Version III effectively

Variations and Challenges

Low budget release with only 18 percent of the approved annual budget was released in Quarter One which constrained the execution of key planned activities

Workplan adjustments some activities had to be rescheduled within the limited resource envelope to ensure continuity of critical outputs

Limited field engagement Planned regional engagements on Local economic development could not be fully implemented due to funding constraints

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V3: Details of Releases and Expenditure**Table V3.1: GoU Releases and Expenditure by Key Service Area***

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q1	Spent by End Q1	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:14 Public Sector Transformation	11.220	11.220	2.350	2.307	20.9 %	20.6 %	98.2 %
Vote Function:02 Local Government Financing	11.220	11.220	2.350	2.307	20.9 %	20.6 %	98.2 %
000003 Facilities and Equipment Management	1.500	1.500	0.000	0.000	0.0 %	0.0 %	
000005 Human Resource Management	3.220	3.220	0.776	0.775	24.1 %	24.1 %	99.9 %
000006 Planning and Budgeting services	0.403	0.403	0.013	0.013	3.2 %	3.2 %	100.0 %
000014 Administrative and Support Services	4.517	4.517	1.043	1.002	23.1 %	22.2 %	96.1 %
000019 ICT Services	0.160	0.160	0.030	0.030	18.8 %	18.8 %	100.0 %
000022 Research and Development	0.320	0.320	0.308	0.307	96.3 %	95.9 %	99.7 %
000026 Grants Management	0.792	0.792	0.180	0.180	22.7 %	22.7 %	100.0 %
000056 Data Management	0.308	0.308	0.000	0.000	0.0 %	0.0 %	
Programme:17 Regional Balanced Development	2.110	2.110	0.242	0.241	11.5 %	11.4 %	99.6 %
Vote Function:02 Local Government Financing	2.110	2.110	0.242	0.241	11.5 %	11.4 %	99.6 %
000045 Support to Local Governments	1.960	1.960	0.242	0.241	12.3 %	12.3 %	99.6 %
000058 Stakeholder Management	0.150	0.150	0.000	0.000	0.0 %	0.0 %	
Programme:18 Development Plan Implementation	1.270	1.270	0.000	0.000	0.0 %	0.0 %	0.0 %
Vote Function:02 Local Government Financing	1.270	1.270	0.000	0.000	0.0 %	0.0 %	0.0 %
560008 Revenue Mobilization	1.270	1.270	0.000	0.000	0.0 %	0.0 %	
Total for the Vote	14.600	14.600	2.592	2.548	17.8 %	17.5 %	98.3 %

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Table V3.2: GoU Expenditure by Item

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q1	Spent by End Q1	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
211102 Contract Staff Salaries	2.850	2.850	0.712	0.712	25.0 %	25.0 %	100.0 %
211104 Employee Gratuity	0.855	0.855	0.000	0.000	0.0 %	0.0 %	0.0 %
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	1.005	1.005	0.250	0.249	24.9 %	24.8 %	99.6 %
211107 Boards, Committees and Council Allowances	0.680	0.680	0.170	0.170	25.0 %	25.0 %	100.0 %
212101 Social Security Contributions	0.285	0.285	0.071	0.071	24.9 %	24.9 %	100.0 %
212102 Medical expenses (Employees)	0.200	0.200	0.100	0.100	50.0 %	50.0 %	100.0 %
212103 Incapacity benefits (Employees)	0.050	0.050	0.005	0.004	10.0 %	8.0 %	80.0 %
221001 Advertising and Public Relations	0.260	0.260	0.010	0.010	3.8 %	3.8 %	100.0 %
221002 Workshops, Meetings and Seminars	1.122	1.122	0.180	0.180	16.0 %	16.0 %	100.0 %
221003 Staff Training	0.384	0.384	0.060	0.060	15.6 %	15.6 %	100.0 %
221004 Recruitment Expenses	0.012	0.012	0.004	0.003	33.3 %	25.0 %	75.0 %
221005 Official Ceremonies and State Functions	0.040	0.040	0.005	0.003	12.5 %	7.5 %	60.0 %
221007 Books, Periodicals & Newspapers	0.031	0.031	0.000	0.000	0.0 %	0.0 %	0.0 %
221008 Information and Communication Technology Supplies.	0.120	0.120	0.030	0.030	25.0 %	25.0 %	100.0 %
221009 Welfare and Entertainment	0.080	0.080	0.014	0.013	17.5 %	16.2 %	92.9 %
221011 Printing, Stationery, Photocopying and Binding	0.300	0.300	0.035	0.035	11.7 %	11.7 %	100.0 %
221012 Small Office Equipment	0.020	0.020	0.003	0.002	15.0 %	10.0 %	66.7 %
221016 Systems Recurrent costs	0.180	0.180	0.013	0.013	7.2 %	7.2 %	100.0 %
221017 Membership dues and Subscription fees.	0.020	0.020	0.003	0.003	15.0 %	15.0 %	100.0 %
222001 Information and Communication Technology Services.	0.044	0.044	0.012	0.012	27.3 %	27.3 %	100.0 %
223001 Property Management Expenses	0.060	0.060	0.012	0.007	20.0 %	11.7 %	58.3 %
223003 Rent-Produced Assets-to private entities	0.688	0.688	0.171	0.171	24.9 %	24.9 %	100.0 %
223005 Electricity	0.085	0.085	0.016	0.016	18.8 %	18.8 %	100.0 %
224011 Research Expenses	1.080	1.080	0.308	0.307	28.5 %	28.4 %	99.7 %
225101 Consultancy Services	0.123	0.123	0.000	0.000	0.0 %	0.0 %	0.0 %
227001 Travel inland	1.709	1.709	0.242	0.241	14.2 %	14.1 %	99.6 %
227004 Fuel, Lubricants and Oils	0.396	0.396	0.090	0.090	22.7 %	22.7 %	100.0 %

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<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q1	Spent by End Q1	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
228002 Maintenance-Transport Equipment	0.421	0.421	0.076	0.046	18.1 %	10.9 %	60.5 %
312212 Light Vehicles - Acquisition	1.110	1.110	0.000	0.000	0.0 %	0.0 %	0.0 %
312221 Light ICT hardware - Acquisition	0.100	0.100	0.000	0.000	0.0 %	0.0 %	0.0 %
312231 Office Equipment - Acquisition	0.009	0.009	0.000	0.000	0.0 %	0.0 %	0.0 %
312235 Furniture and Fittings - Acquisition	0.015	0.015	0.000	0.000	0.0 %	0.0 %	0.0 %
312299 Other Machinery and Equipment- Acquisition	0.266	0.266	0.000	0.000	0.0 %	0.0 %	0.0 %
Total for the Vote	14.600	14.600	2.592	2.548	17.8 %	17.5 %	98.3 %

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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 Q1	Spent by End Q1	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:14 Public Sector Transformation	11.220	11.220	2.349	2.307	20.94 %	20.56 %	98.21 %
Vote Function:01 Finance and Administration	0.000		0.000	0.000	0.00 %	0.00 %	0.0 %
Departments							
N/A							
Development Projects							
N/A							
Vote Function:02 Local Government Financing	11.220	11.220	2.349	2.307	20.94 %	20.56 %	98.2 %
Departments							
001 Finance and Administration	9.720	9.720	2.349	2.307	24.2 %	23.7 %	98.2 %
Development Projects							
1871 Institutional Development for Local Government Finance Commission	1.500	1.500	0.000	0.000	0.0 %	0.0 %	0.0 %
Programme:17 Regional Balanced Development	2.110	2.110	0.242	0.241	11.47 %	11.42 %	99.59 %
Vote Function:02 Local Government Financing	11.220	11.220	2.349	2.307	20.94 %	20.56 %	98.2 %
Departments							
004 Revenue and Research	2.110	2.110	0.242	0.241	11.5 %	11.4 %	99.6 %
Development Projects							
N/A							
Programme:18 Development Plan Implementation	1.270	1.270	0.000	0.000	0.00 %	0.00 %	0.00 %
Vote Function:02 Local Government Financing	11.220	11.220	2.349	2.307	20.94 %	20.56 %	98.2 %
Departments							
004 Revenue and Research	1.270	1.270	0.000	0.000	0.0 %	0.0 %	0.0 %
Development Projects							
N/A							
Total for the Vote	14.600	14.600	2.591	2.548	17.7 %	17.5 %	98.3 %

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Table V3.4: External Financing Releases and Expenditure by Vote Function and Project

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Quarter 1: 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		
Vote Function:02 Local Government Financing		
<i>Departments</i>		
Department:001 Finance and Administration		
Key Service Area:00005 Human Resource Management		
PIAP Output: 14611105 Human Resources managed		
Programme Intervention: 146111 Enhance Institutional Coordination and Administrative Efficiency		
LGFC rebranding implemented for continuity of then new look of the Commission	The Commission continued its rebranding efforts by providing new branded shirts to recently recruited staff and updating the Commission’s website to reflect the new brand identity and materials.	
Staff Replacement carried out to ensure that business operations continue smoothly without disruption.	Staff replacememnt was carried out for the Human Resource officer , the senior financial analyst and the senior accounts assisitanat	
Outreach activities carried out to local governments to assess the financing gaps in under performing local governments.	Out reach acitivites were not carried out due to insufficient funding.	Insufficient funding for the quarter
Staff salaries were paid for 37 employees, ensuring gender equity with 17 female and 22 male staff members. This reflects the Commissions commitment to inclusive and fair workforce policies promoting gender balance and equal opportunities in employment.	Staff salaries were paid for 39 employees, ensuring gender equity with 17 female and 22 male staff members. This reflected the Commissions commitment to inclusive and fair workforce policies promoting gender balance and equal opportunities in employment.	
LGFC Balanced Scorecard developed and implemented to improve organization performance	An officer was trained by the Ministry of Public Service on the Balanced Scorecard approach as a Trainer of Trainers . However, the Ministry is yet to cascade the full training to the rest of the Commission staff.	
Expenditures incurred in the Quarter to deliver outputs		<i>UShs Thousand</i>
Item	Spent	
211102 Contract Staff Salaries	712,386.601	
221003 Staff Training	60,000.000	
221004 Recruitment Expenses	3,070.000	
	Total For Budget Output	
	775,456.601	
	Wage Recurrent	
	712,386.601	

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Non Wage Recurrent	63,070.000
	Arrears	0.000
	<i>AIA</i>	0.000

Key Service Area:000006 Planning and Budgeting services**PIAP Output: 14611115 Planning and budgeting undertaken****Programme Intervention: 146111 Enhance Institutional Coordination and Administrative Efficiency**

7 Technical meetings held on planning budgeting and reporting	A total of seven technical meetings were held during the Financial Year 2024/25 to discuss budgeting and reporting processes. These meetings facilitated alignment of departmental workplans, review of budget performance, and preparation of the Commission's Budget Framework Paper and annual reports.	
Performance Progress Reports for Q4 produced and submitted to MoFPED and OPM	Performance Progress Reports for Q4 was produced and submitted to MoFPED and OPM	
	The Commission commenced the process of preparing the Budget Framework Paper for FY 2026/27 using the Programme-Based Budgeting (PBB) system aligned the work plans and budgets consistent with the LGFC Strategic Plan (FY 2025/26–2029/30) and the Programme PIAP.	
1 Finance Committee meetings held	One Finance Committee meeting was held for the quarter. The meeting focused on reviewing financial performance, budget implementation progress, and providing guidance on resource utilization and financial accountability within the Commission.	
Strategic Plan for FY 2025/26-2029/30 produced Implemented Monitoring and Evaluation Reports Quarterly Activities implemented on schedule	The Strategic Plan for the period FY 2025/26–2029/30 was developed and finalized. Following its submission to the NPA, the Commission was awarded a Certificate of Compliance, confirming alignment with the National Development Plan (NDP IV) and national planning frameworks.	

Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>
Item		Spent
221016 Systems Recurrent costs		13,000.000
Total For Budget Output		13,000.000
	Wage Recurrent	0.000

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Non Wage Recurrent	13,000.000
	Arrears	0.000
	<i>AIA</i>	0.000

Key Service Area:000014 Administrative and Support Services**PIAP Output: 14611114 Leadership and management strengthened****Programme Intervention: 146111 Enhance Institutional Coordination and Administrative Efficiency**

Logistical support, Utilities and manage property Local Government Finance Commission paid	Logistical support, utilities, and property management expenses for the Local Government Finance Commission were fully met during the financial year. This ensured smooth operational functioning of the Commission through timely payment of utilities, maintenance of office premises, and provision of essential administrative and logistical services.	
3 Commission policy meetings held reports produced and recommendations implemented. 6Commission sub committee meetings	Three Commission Policy Meetings were held during the financial year, and corresponding reports were produced with actionable recommendations, most of which were implemented to guide the Commission's policy direction and decision-making.	
LGFC procurement plan and reports prepared	LGFC procurement plan and report for quarter one was prepared	
Subscriptions paid for Uganda Evaluation association ACCA, CPA, CIPS,IA, FEMA.STAT and library	No subscriptions were paid due to inadequate release of funds during the quarter.	
Motor vehicles serviced and repaired	Commission Motor vehicles were serviced and repaired	
Internal Audit and produce reports	Internal Audit and produce reports were produced	
Prepare LGFC Financial reports	Financial reports were prepared for LGFC for Quarter One.	
Member oversight roles carried out by the Commission on financing and implementation in the local governments	The activity was postponed due to inadequate release of funds during the quarter.	
Medical insurance coverage provided to support equitable access to HIV/AIDS-related healthcare, fostering a safe and informed workplace for all.	Medical insurance coverage was provided to support equitable access to HIV/AIDS-related healthcare, fostering a safe and informed workplace for all.	

Expenditures incurred in the Quarter to deliver outputs*UShs Thousand*

Item	Spent
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	248,726.347
211107 Boards, Committees and Council Allowances	169,982.398

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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		<i>US\$ Thousand</i>
Item		Spent
212101 Social Security Contributions		70,960.123
212102 Medical expenses (Employees)		100,000.000
212103 Incapacity benefits (Employees)		3,641.900
221001 Advertising and Public Relations		10,000.000
221005 Official Ceremonies and State Functions		3,266.900
221009 Welfare and Entertainment		13,499.600
221011 Printing, Stationery, Photocopying and Binding		35,000.000
221012 Small Office Equipment		2,040.000
221017 Membership dues and Subscription fees.		3,000.000
222001 Information and Communication Technology Services.		11,965.236
223001 Property Management Expenses		7,363.651
223003 Rent-Produced Assets-to private entities		171,000.000
223005 Electricity		16,000.000
227004 Fuel, Lubricants and Oils		89,865.000
228002 Maintenance-Transport Equipment		45,708.120
	Total For Budget Output	1,002,019.275
	Wage Recurrent	0.000
	Non Wage Recurrent	1,002,019.275
	Arrears	0.000
	<i>AIA</i>	0.000

Key Service Area:000019 ICT Services**PIAP Output: 14611106 Information and communication technology uptake enhanced****Programme Intervention: 146111 Enhance Institutional Coordination and Administrative Efficiency**

ICT equipment servicing conducted quarterly.	Servicing of ICT equipment was done for quarter one	
Website updated and domain renewed.	Website update and social media update was fully done andn user support function was fully carried out	
ICT equipment repaired as needed 5 times	3 Equipment's were repaired including the Main Coloured Printer/Photocopier	

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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		<i>US\$ Thousand</i>
Item		Spent
221008 Information and Communication Technology Supplies.		30,000.000
	Total For Budget Output	30,000.000
	Wage Recurrent	0.000
	Non Wage Recurrent	30,000.000
	Arrears	0.000
	<i>AIA</i>	0.000

Key Service Area:00022 Research and Development**PIAP Output: 1441102 Decentralized Services Receiving at Least 50% of Required Funding****Programme Intervention: 144111 Build LG decentralization and self-reliance capacity**

A concept developed on NGOs and donor funding incentives on the basic services	A concept was developed on NGOs and donor funding incentives on the basic services	.
Support provided to LGs for implementing the framework linking LED initiatives to local revenue enhancement in four sub-region of Busoga	Insufficient funds released for the quarter	Insufficient funds released for the quarter
Monitoring visits conducted in 6 selected LGs to assess progress in implementing the framework for linking LED initiatives to local revenue enhancement.	Activity was postponed to quarter 2	

Expenditures incurred in the Quarter to deliver outputs		<i>US\$ Thousand</i>
Item		Spent
224011 Research Expenses		306,885.519
	Total For Budget Output	306,885.519
	Wage Recurrent	0.000
	Non Wage Recurrent	306,885.519
	Arrears	0.000
	<i>AIA</i>	0.000

Key Service Area:00026 Grants Management

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 14411101 Share of National Budget Allocated to Local Governments		
Programme Intervention: 144111 Build LG decentralization and self-reliance capacity		
Consensus meetings conducted with central MDAs and LG Associations.	<p>A Consensus meeting was held to bring together representatives from ULGA, UAAU, and central government MDAs including: MoFPED, NPA, MoLG, EOC, MoPS, MoES, MoWE, MoH, MOTWA, MoLHUD, MAAIF, MoGLSD, MoWT, and MoTIC.</p> <p>The meeting provided a platform to harmonize positions on key issues affecting fiscal transfers, grant management, and local revenue reforms.</p>	
Constitutional Programme-based negotiations on conditional grants for FY 2026/2027 conducted and facilitated.	<p>The Commission coordinated and facilitated Programme-Based Negotiations between Local Governments and Central Government Programme Leaders under the following eight programmes of Agro-Industrialization, Climate Change, Natural Resources, Environment and Water Management, Integrated Transport Infrastructure and Services, Sustainable Urbanization and Housing, Human Capital Development, Manufacturing, Private Sector Development, Tourism Development.</p> <p>The discussions focused on aligning priorities with programme-based funding for FY2026/27.</p> <p>Agreed on programmes to be implemented by Local Governments for FY 2026/27.</p> <p>Reached consensus on budget guidelines for expenditure of programme conditional grants.</p> <p>Identified and aligned national policies for LG implementation with available resources.</p> <p>Discussed and agreed on modalities for new and emerging policy issues affecting service delivery.</p>	
Annual regional Local Government budget consultative workshops for FY 2026/2027 facilitated.	<p>A total of 24 regional budget consultation meetings were conducted across various regions of Uganda as part of the FY 2026/27 budget preparation process. These meetings were designed to bring together Local Government leaders, technical officers, civil society representatives, and development partners to discuss and validate key issues influencing local service delivery and fiscal performance.</p>	

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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PIAP Output: 14411101 Share of National Budget Allocated to Local Governments**Programme Intervention: 144111 Build LG decentralization and self-reliance capacity**

Capacity building provided to Local Government TPCs on budget formulation for local governments having budget issues arising from the budget analysis.	Capacity building sessions were conducted for 12 Local Governments—Nakapiripirit, Nabilatuk, Kumi, Amudat, Bugiri, Bugweri, Serere, Luuka, Amolatar, Dokolo, Kwania, and Kikuube—focused on budget formulation and resource prioritization. The training aimed to enhance the technical capacity of TPC members to align budget processes with national planning and fiscal frameworks.	
Study conducted on the cost of delivering social services (Water and Roads)	Concept note was produced for the study on the cost of delivering social services	

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

Item	Spent
221002 Workshops, Meetings and Seminars	179,955.089
Total For Budget Output	179,955.089
Wage Recurrent	0.000
Non Wage Recurrent	179,955.089
Arrears	0.000
<i>AIA</i>	0.000

Key Service Area:000056 Data Management**PIAP Output: 14411103 Reduced disparities in funding levels among local governments, ensuring more equitable distribution of financial resources.****Programme Intervention: 144111 Build LG decentralization and self-reliance capacity**

Data verification and validation conducted in 7 LGs.	Data validation was carried out for 9 Local governments of Kanungu, Pallisa, Kibuku, Budaka, Kisoro, Bundibugyo, Buyangabu, Kasese and Njeru MC	
Quarterly and annual grants transfers for all 176 LGs analyzed.	Quarter one and annual grants transfers were analyzed for all 176 LGs analyzed.	

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

Item	Spent
Total For Budget Output	0.000
Wage Recurrent	0.000
Non Wage Recurrent	0.000

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	2,307,316.484
	Wage Recurrent	712,386.601
	Non Wage Recurrent	1,594,929.883
	Arrears	0.000
	<i>AIA</i>	0.000

*Development Projects***Project:1871 Institutional Development for Local Government Finance Commission****Key Service Area:000003 Facilities and Equipment Management****PIAP Output: 14611120 Institutions retooled****Programme Intervention: 146111 Enhance Institutional Coordination and Administrative Efficiency**

Expenditures incurred in the Quarter to deliver outputs		<i>UShs Thousand</i>
Item		Spent
	Total For Budget Output	0.000
	GoU Development	0.000
	External Financing	0.000
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Project	0.000
	GoU Development	0.000
	External Financing	0.000
	Arrears	0.000
	<i>AIA</i>	0.000

Programme:17 Regional Balanced Development**Vote Function:02 Local Government Financing***Departments***Department:004 Revenue and Research****Key Service Area:000045 Support to Local Governments**

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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PIAP Output: 17010701 Local revenue mobilized and generated**Programme Intervention: 170107 Implementation of Local Government Revenue Mobilisation Strategy**

Action research conducted on two major potential sources of local revenue markets and property rates/land-based revenues to promote inclusive and equitable resource mobilization for improved service delivery.	Concept notes were developed for two major potential sources of local revenue markets and property rates/land-based revenues to promote inclusive and equitable resource mobilization for improved service delivery	
Research conducted on the utilization of local revenue for improved, inclusive, and equitable service delivery in 8 selected Local Governments to enhance inclusive and equitable service delivery, ensuring that resources benefit all community member	Research was conducted on the utilization of local revenue for improved, inclusive, and equitable service delivery to enhance inclusive and equitable service delivery, ensuring that resources benefit all community member	

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

Item	Spent
227001 Travel inland	241,210.746
Total For Budget Output	241,210.746
Wage Recurrent	0.000
Non Wage Recurrent	241,210.746
Arrears	0.000
<i>AIA</i>	0.000

Key Service Area:000058 Stakeholder Management**PIAP Output: 17010701 Local revenue mobilized and generated****Programme Intervention: 170107 Implementation of Local Government Revenue Mobilisation Strategy**

One regional stakeholder engagements for technical officers and political leaders on local revenue issues organized. to ensure promotion of inclusivity, equity, and fairness by ensuring diverse perspectives are considered in LR management.	One stakeholder engagement was conducted to review the local revenue performance of selected local governments, focusing on both the five best-performing and five low-performing entities. The engagement brought together technical officers, revenue heads, and planners from Luweero District, Amuria District, Mbarara City, Butebo District, Arua City, Nansana Municipal Council, Makindye-Ssabagabo Municipal Council, Bugweri District, Luuka District, and Namisindwa District Local Government.	
Annual local revenue conference held	Postponed to Q2	

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

Item	Spent
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VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Total For Budget Output	0.000
	Wage Recurrent	0.000
	Non Wage Recurrent	0.000
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	241,210.746
	Wage Recurrent	0.000
	Non Wage Recurrent	241,210.746
	Arrears	0.000
	<i>AIA</i>	0.000

Development Projects

N/A

Programme:18 Development Plan Implementation**Vote Function:02 Local Government Financing***Departments***Department:004 Revenue and Research****Key Service Area:560008 Revenue Mobilization****PIAP Output: 18211201 Local Government own source revenue growth****Programme Intervention: 182112 Strengthen Local Government Revenue Mobilization**

One tax awareness campaigns in local governments for local revenue enhancement conducted.	Activity was no carried out due to insufficient funds	Activity was no carried out due to insufficient funds
One regional quarterly follow-up technical support sessions on the implementation of IRAS conducted.	Refresher training and follow-up on the implementation of the Integrated Revenue Administration System (IRAS) were conducted across three regional centres—Jinja, Soroti, and Mbarara—covering 21 Local Governments . The training aimed to enhance technical officers' capacity to utilize IRAS Version III effectively. A total of 72 participants (four from each LG) attended.	
Call Centre support provided with support from a male officer	Call Centre support was provided with support from a male officer	

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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PIAP Output: 18211201 Local Government own source revenue growth

Programme Intervention: 182112 Strengthen Local Government Revenue Mobilization

Capacity building conducted for 12 LGs on implementing best practices in LR mobilization and generation emphasizing on equity, and fairness by ensuring that all LGs, regardless of size or location, have the necessary skills and knowledge on LR	The Commission provided technical capacity building to 3 LG of Bugiri, Butaleja, and Mityana Districts—on the adoption of best practices in local revenue generation and management. These LGs were struggling with revenue generation.. The sessions focused on practical approaches to improving compliance, record keeping, and accountability in revenue management.	
	<p>A stakeholder engagement was held on 11th September 2025 at Silver Springs Hotel, Bugolobi, to support the operations of the Local Revenue Enhancement Coordinating Committee (LRECC). The meeting aimed at developing strategies to strengthen the collection of trading licenses and operational permits across local governments.</p> <p>The engagement brought together representatives from key institutions involved in local revenue administration to deliberate on practical solutions for improving compliance, streamlining collection systems, and enhancing policy coordination</p>	The insufficiency in budget releases necessitated adjustments in the implementation plan, including the reallocation of funds to accommodate smaller budget items and ensure continuity of essential activities within the limited resource envelope.

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

Item	Spent
Total For Budget Output	0.000
Wage Recurrent	0.000
Non Wage Recurrent	0.000
Arrears	0.000
<i>AIA</i>	0.000
Total For Department	0.000
Wage Recurrent	0.000
Non Wage Recurrent	0.000
Arrears	0.000
<i>AIA</i>	0.000

Development Projects

N/A

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 1

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	GRAND TOTAL	2,548,527.230
	Wage Recurrent	712,386.601
	Non Wage Recurrent	1,836,140.629
	GoU Development	0.000
	External Financing	0.000
	Arrears	0.000
	<i>AIA</i>	0.000

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 1

Quarter 1: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
Programme:14 Public Sector Transformation	
Vote Function:02 Local Government Financing	
<i>Departments</i>	
Department:001 Finance and Administration	
Key Service Area:00005 Human Resource Management	
PIAP Output: 14611105 Human Resources managed	
Programme Intervention: 146111 Enhance Institutional Coordination and Administrative Efficiency	
Annual Team Building session conducted ,	NA
LGFC rebranding implemented for continuity of then new look of the Commission	The Commission continued its rebranding efforts by providing new branded shirts to recently recruited staff and updating the Commission's website to reflect the new brand identity and materials.
Staff training carried out for 17 female and 20 male staff of the Commission	NA
Staff Replacement carried out to ensure that business operations continue smoothly without disruption.	Staff replacememnt was carried out for the Human Resource officer , the senior financial analyst and the senior accounts assisitanat
Outreach activities carried out to local governments to assess the financing gaps in under performing local governments.	Out reach acitivities were not carried out due to insufficient funding.
Staff salaries were paid for 37 employees, ensuring gender equity with 17 female and 22 male staff members. This reflects the Commissions commitment to inclusive and fair workforce policies promoting gender balance and equal opportunities in employment.	Staff salaries were paid for 39 employees, ensuring gender equity with 17 female and 22 male staff members. This reflected the Commissions commitment to inclusive and fair workforce policies promoting gender balance and equal opportunities in employment.
LGFC Balanced Scorecard developed and implemented to improve organization performance	An officer was trained by the Ministry of Public Service on the Balanced Scorecard approach as a Trainer of Trainers . However, the Ministry is yet to cascade the full training to the rest of the Commission staff.
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	
<i>US\$ Thousand</i>	
Item	Spent
211102 Contract Staff Salaries	712,386.601
221003 Staff Training	60,000.000
221004 Recruitment Expenses	3,070.000
Total For Budget Output	775,456.601
Wage Recurrent	712,386.601

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 1

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
Non Wage Recurrent	63,070.000
Arrears	0.000
<i>AIA</i>	0.000

Key Service Area:000006 Planning and Budgeting services**PIAP Output: 14611115 Planning and budgeting undertaken****Programme Intervention: 146111 Enhance Institutional Coordination and Administrative Efficiency**

25 Technical meetings held on planning budgeting and reporting	A total of seven technical meetings were held during the Financial Year 2024/25 to discuss budgeting and reporting processes. These meetings facilitated alignment of departmental workplans, review of budget performance, and preparation of the Commission's Budget Framework Paper and annual reports.
Performance Progress Reports for Q1-Q4 produced and submitted to MoFPED and OPM	Performance Progress Reports for Q4 was produced and submitted to MoFPED and OPM
Budget Framework paper Produced for FY 2026/27 using the Program based system	The Commission commenced the process of preparing the Budget Framework Paper for FY 2026/27 using the Programme-Based Budgeting (PBB) system aligned the work plans and budgets consistent with the LGFC Strategic Plan (FY 2025/26–2029/30) and the Programme PIAP.
Ministerial Policy Statement produced for FY 2026/27	NA
4 Finance Committee meetings held	One Finance Committee meeting was held for the quarter. The meeting focused on reviewing financial performance, budget implementation progress, and providing guidance on resource utilization and financial accountability within the Commission.
Strategic Plan for FY 2025/26-2029/30 produced Implemented Monitoring and Evaluation Reports Quarterly Activities implemented on schedule	The Strategic Plan for the period FY 2025/26–2029/30 was developed and finalized. Following its submission to the NPA, the Commission was awarded a Certificate of Compliance, confirming alignment with the National Development Plan (NDP IV) and national planning frameworks.

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>US\$ Thousand</i>
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Item	Spent
221016 Systems Recurrent costs	13,000.000
Total For Budget Output	13,000.000
Wage Recurrent	0.000
Non Wage Recurrent	13,000.000
Arrears	0.000

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 1

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
<i>AIA</i>	0.000

Key Service Area:000014 Administrative and Support Services

PIAP Output: 14611114 Leadership and management strengthened

Programme Intervention: 146111 Enhance Institutional Coordination and Administrative Efficiency

Logistical support, Utilities and manage property Local Government Finance Commission paid	Logistical support, utilities, and property management expenses for the Local Government Finance Commission were fully met during the financial year. This ensured smooth operational functioning of the Commission through timely payment of utilities, maintenance of office premises, and provision of essential administrative and logistical services.
12 Commission policy meetings held reports produced and recommendations implemented. 24 Commission sub committee meetings	
LGFC procurement plan and reports prepared	LGFC procurement plan and report for quarter one was prepared
Subscriptions paid for Uganda Evaluation association ACCA, CPA, CIPS,IU, FEMA and library	No subscriptions were paid due to inadequate release of funds during the quarter.
Motor vehicles serviced and repaired	Commission Motor vehicles were serviced and repaired
Internal Audit and produce reports	Internal Audit and produce reports were produced
Prepare LGFC Financial reports	Financial reports were prepared for LGFC for Quarter One.
Member oversight roles carried out by the Commission on financing and implementation in the local governments	The activity was postponed due to inadequate release of funds during the quarter.
Medical insurance coverage provided to support equitable access to HIV/AIDS-related healthcare, fostering a safe and informed workplace for all.	Medical insurance coverage was provided to support equitable access to HIV/AIDS-related healthcare, fostering a safe and informed workplace for all.

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	UShs Thousand
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Item	Spent
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	248,726.347
211107 Boards, Committees and Council Allowances	169,982.398
212101 Social Security Contributions	70,960.123
212102 Medical expenses (Employees)	100,000.000
212103 Incapacity benefits (Employees)	3,641.900
221001 Advertising and Public Relations	10,000.000
221005 Official Ceremonies and State Functions	3,266.900
221009 Welfare and Entertainment	13,499.600

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 1

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>
Item	Spent
221011 Printing, Stationery, Photocopying and Binding	35,000.000
221012 Small Office Equipment	2,040.000
221017 Membership dues and Subscription fees.	3,000.000
222001 Information and Communication Technology Services.	11,965.236
223001 Property Management Expenses	7,363.651
223003 Rent-Produced Assets-to private entities	171,000.000
223005 Electricity	16,000.000
227004 Fuel, Lubricants and Oils	89,865.000
228002 Maintenance-Transport Equipment	45,708.120
Total For Budget Output	1,002,019.275
Wage Recurrent	0.000
Non Wage Recurrent	1,002,019.275
Arrears	0.000
<i>AIA</i>	0.000

Key Service Area:000019 ICT Services**PIAP Output: 14611106 Information and communication technology uptake enhanced****Programme Intervention: 146111 Enhance Institutional Coordination and Administrative Efficiency**

ICT strategic plan produced	NA
50 Antivirus licenses for computers purchased.	NA
Renewal of firewall License carried out	NA
ICT equipment servicing conducted quarterly.	Servicing of ICT equipment was done for quarter one
Website updated and domain renewed.	Website update and social media update was fully done andn user support function was fully carried out
Implementation of NITA-U audit recommendations, including Library and Records Management System, supported.	NA
ICT equipment repaired as needed 5 times	3 Equipment's were repaired including the Main Coloured Printer/Photocopier

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 1

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		<i>UShs Thousand</i>
Item		Spent
221008 Information and Communication Technology Supplies.		30,000.000
	Total For Budget Output	30,000.000
	Wage Recurrent	0.000
	Non Wage Recurrent	30,000.000
	Arrears	0.000
	<i>AIA</i>	0.000
Key Service Area:000022 Research and Development		
PIAP Output: 14411102 Decentralized Services Receiving at Least 50% of Required Funding		
Programme Intervention: 144111 Build LG decentralization and self-reliance capacity		
A concept and Pilot study carried out NGOs and donor funding incentives on the basic services	A concept was developed on NGOs and donor funding incentives on the basic services	
Support provided to LGs for implementing the framework linking LED initiatives to local revenue enhancement in four sub-regions: Busoga, Sebei, Central Buganda, and West Nile.	Insufficient funds released for the quarter	
Monitoring visits conducted in 24 selected LGs to assess progress in implementing the framework for linking LED initiatives to local revenue enhancement.	Activity was postponed to quarter 2	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		<i>UShs Thousand</i>
Item		Spent
224011 Research Expenses		306,885.519
	Total For Budget Output	306,885.519
	Wage Recurrent	0.000
	Non Wage Recurrent	306,885.519
	Arrears	0.000
	<i>AIA</i>	0.000
Key Service Area:000026 Grants Management		

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 1

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
PIAP Output: 14411101 Share of National Budget Allocated to Local Governments	
Programme Intervention: 144111 Build LG decentralization and self-reliance capacity	
Consensus meetings conducted with central MDAs and LG Associations.	A Consensus meeting was held to bring together representatives from ULGA, UAAU, and central government MDAs including: MoFPED, NPA, MoLG, EOC, MoPS, MoES, MoWE, MoH, MOTWA, MoLHUD, MAAIF, MoGLSD, MoWT, and MoTIC. The meeting provided a platform to harmonize positions on key issues affecting fiscal transfers, grant management, and local revenue reforms.
Constitutional Programme-based negotiations on conditional grants for FY 2026/2027 conducted and facilitated.	The Commission coordinated and facilitated Programme-Based Negotiations between Local Governments and Central Government Programme Leaders under the following eight programmes of Agro-Industrialization, Climate Change, Natural Resources, Environment and Water Management, Integrated Transport Infrastructure and Services, Sustainable Urbanization and Housing, Human Capital Development, Manufacturing, Private Sector Development, Tourism Development. The discussions focused on aligning priorities with programme-based funding for FY2026/27. Agreed on programmes to be implemented by Local Governments for FY 2026/27. Reached consensus on budget guidelines for expenditure of programme conditional grants. Identified and aligned national policies for LG implementation with available resources. Discussed and agreed on modalities for new and emerging policy issues affecting service delivery.
LGs lagging behind the national average identified, and recommendations made for targeted allocation of equalization grants to enhance capacity and ensure equitable access to essential services.	NA
Annual regional Local Government budget consultative workshops for FY 2026/2027 facilitated.	A total of 24 regional budget consultation meetings were conducted across various regions of Uganda as part of the FY 2026/27 budget preparation process. These meetings were designed to bring together Local Government leaders, technical officers, civil society representatives, and development partners to discuss and validate key issues influencing local service delivery and fiscal performance.
One follow-up and one mid-term review conducted on the status of implementing the agreed positions by the parties.	NA

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 1

Annual Planned Outputs **Cumulative Outputs Achieved by End of Quarter****PIAP Output: 14411101 Share of National Budget Allocated to Local Governments****Programme Intervention: 144111 Build LG decentralization and self-reliance capacity**

Capacity building provided to Local Government TPCs on budget formulation for local governments having budget issues arising from the budget analysis.	Capacity building sessions were conducted for 12 Local Governments—Nakapiripirit, Nabilatuk, Kumi, Amudat, Bugiri, Bugweri, Serere, Luuka, Amolatar, Dokolo, Kwania, and Kikuube—focused on budget formulation and resource prioritization. The training aimed to enhance the technical capacity of TPC members to align budget processes with national planning and fiscal frameworks.
Study conducted on the cost of delivering social services (Water and Roads).	Concept note was produced for the study on the cost of delivering social services
Stakeholder meetings held to review grant allocation formulae for decentralized services ensuring inclusivity, equity, and fairness in resource distribution to marginalized communities, women, the elderly, and persons with disabilities.	NA

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs*US\$ Thousand*

Item	Spent
221002 Workshops, Meetings and Seminars	179,955.089
Total For Budget Output	179,955.089
Wage Recurrent	0.000
Non Wage Recurrent	179,955.089
Arrears	0.000
<i>AIA</i>	0.000

Key Service Area:000056 Data Management**PIAP Output: 14411103 Reduced disparities in funding levels among local governments, ensuring more equitable distribution of financial resources.****Programme Intervention: 144111 Build LG decentralization and self-reliance capacity**

Data verification and validation conducted in 25 LGs.	Data validation was carried out for 9 Local governments of Kanungu, Pallisa, Kibuku, Budaka, Kisoro, Bundibugyo, Buyangabu, Kasese and Njeru MC
Annual approved budgets for 176 LG Votes for FY 2025/26 analyzed.	NA
Feedback provided to all 176 LGs on findings from the annual LG budget analysis.	NA
Quarterly and annual grants transfers for all 176 LGs analyzed.	Quarter one and annual grants transfers were analyzed for all 176 LGs analyzed.

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 1

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter
PIAP Output: 14411103 Reduced disparities in funding levels among local governments, ensuring more equitable distribution of financial resources.		
Programme Intervention: 144111 Build LG decentralization and self-reliance capacity		
National Budget for FY 2025/26 analyzed	NA	
Annual Statistical Abstract produced with comprehensive and inclusive data on all local government finances. This abstract serves as a key resource for evidence-based decision-making, ensuring equity and fairness resource allocation.	NA	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		<i>US\$ Thousand</i>
Item		Spent
	Total For Budget Output	0.000
	Wage Recurrent	0.000
	Non Wage Recurrent	0.000
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	2,307,316.484
	Wage Recurrent	712,386.601
	Non Wage Recurrent	1,594,929.883
	Arrears	0.000
	<i>AIA</i>	0.000
<i>Development Projects</i>		
Project:1871 Institutional Development for Local Government Finance Commission		
Key Service Area:000003 Facilities and Equipment Management		
PIAP Output: 14611120 Institutions retooled		
Programme Intervention: 146111 Enhance Institutional Coordination and Administrative Efficiency		
1 Fridge, 1 Double plate infra-Red Cooker, 1 Microwave procured	NA	
5 Office tables Chairs, 4 Office chairs and 6 Visitors Chairs procured	NA	
1 station Wagon procured for the Vice Chairperson 4 Pick up procured for the Commission	NA	
Point of Sale (POS) machines supplied to local governments struggling to collect local revenue.	NA	
Computers printers and laptops procured	NA	

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 1

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
Project:1871 Institutional Development for Local Government Finance Commission	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	
	<i>US\$ Thousand</i>
Item	Spent
	0.000
Total For Budget Output	0.000
GoU Development	0.000
External Financing	0.000
Arrears	0.000
<i>AIA</i>	0.000
Total For Project	0.000
GoU Development	0.000
External Financing	0.000
Arrears	0.000
<i>AIA</i>	0.000
Programme:17 Regional Balanced Development	
Vote Function:02 Local Government Financing	
<i>Departments</i>	
Department:004 Revenue and Research	
Key Service Area:00045 Support to Local Governments	
PIAP Output: 17010701 Local revenue mobilized and generated	
Programme Intervention: 170107 Implementation of Local Government Revenue Mobilisation Strategy	
Facilitated benchmarking visits for Local Governments to enhance revenue generation practices	NA
Action research conducted on two major potential sources of local revenue markets and property rates/land-based revenues to promote inclusive and equitable resource mobilization for improved service delivery.	Concept notes were developed for two major potential sources of local revenue markets and property rates/land-based revenues to promote inclusive and equitable resource mobilization for improved service delivery
Support provided to 40 LGs in the implementation of legal provisions for local revenues.	NA
Action research conducted on the utilization of local revenue for improved, inclusive, and equitable service delivery in 25 selected LGs to enhance inclusive and equitable service delivery, ensuring that resources benefit all community member	Research was conducted on the utilization of local revenue for improved, inclusive, and equitable service delivery to enhance inclusive and equitable service delivery, ensuring that resources benefit all community member

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 1

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		<i>US\$ Thousand</i>
Item		Spent
227001 Travel inland		241,210.746
	Total For Budget Output	241,210.746
	Wage Recurrent	0.000
	Non Wage Recurrent	241,210.746
	Arrears	0.000
	<i>AIA</i>	0.000
Key Service Area:000058 Stakeholder Management		
PIAP Output: 17010701 Local revenue mobilized and generated		
Programme Intervention: 170107 Implementation of Local Government Revenue Mobilisation Strategy		
2 regional stakeholder engagements for technical officers and Elected leaders on local revenue issues organized. to ensure promotion of inclusivity, equity, and fairness by ensuring diverse perspectives are considered in LR management.	One stakeholder engagement was conducted to review the local revenue performance of selected local governments, focusing on both the five best-performing and five low-performing entities. The engagement brought together technical officers, revenue heads, and planners from Luweero District, Amuria District, Mbarara City, Butebo District, Arua City, Nansana Municipal Council, Makindye-Ssabagabo Municipal Council, Bugweri District, Luuka District, and Namisindwa District Local Government.	
Conducted a think tank meeting on strategies for revenue generation and management.	NA	
Annual local revenue conference held	Postponed to Q2	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		<i>US\$ Thousand</i>
Item		Spent
	Total For Budget Output	0.000
	Wage Recurrent	0.000
	Non Wage Recurrent	0.000
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	241,210.746
	Wage Recurrent	0.000
	Non Wage Recurrent	241,210.746

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 1

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
	Arrears 0.000
	AIA 0.000
<i>Development Projects</i>	
N/A	
Programme:18 Development Plan Implementation	
Vote Function:02 Local Government Financing	
<i>Departments</i>	
Department:004 Revenue and Research	
Key Service Area:560008 Revenue Mobilization	
PIAP Output: 18211201 Local Government own source revenue growth	
Programme Intervention: 182112 Strengthen Local Government Revenue Mobilization	
Four tax awareness campaigns in local governments for local revenue enhancement conducted.	Activity was no carried out due to insufficient funds
Four regional quarterly follow-up technical support sessions on the implementation of IRAS conducted.	Refresher training and follow-up on the implementation of the Integrated Revenue Administration System (IRAS) were conducted across three regional centres—Jinja, Soroti, and Mbarara—covering 21 Local Governments . The training aimed to enhance technical officers’ capacity to utilize IRAS Version III effectively. A total of 72 participants (four from each LG) attended.
Call Centre support provided with support from a male officer	Call Centre support was provided with support from a male officer
Capacity building conducted for 24 LGs on implementing best practices in LR mobilization and generation emphasizing on equity, and fairness by ensuring that all LGs, regardless of size or location, have the necessary skills and knowledge on LR	The Commission provided technical capacity building to 3 LG of Bugiri, Butaleja, and Mityana Districts—on the adoption of best practices in local revenue generation and management. These LGs were struggling with revenue generation.. The sessions focused on practical approaches to improving compliance, record keeping, and accountability in revenue management.
Two Local Revenue Enhancement Coordinating Committee meetings conducted.	<p>A stakeholder engagement was held on 11th September 2025 at Silver Springs Hotel, Bugolobi, to support the operations of the Local Revenue Enhancement Coordinating Committee (LRECC). The meeting aimed at developing strategies to strengthen the collection of trading licenses and operational permits across local governments.</p> <p>The engagement brought together representatives from key institutions involved in local revenue administration to deliberate on practical solutions for improving compliance, streamlining collection systems, and enhancing policy coordination</p>

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 1

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs	<i>UShs Thousand</i>	
Item		Spent
	Total For Budget Output	0.000
	Wage Recurrent	0.000
	Non Wage Recurrent	0.000
	Arrears	0.000
	<i>AIA</i>	0.000
	Total For Department	0.000
	Wage Recurrent	0.000
	Non Wage Recurrent	0.000
	Arrears	0.000
	<i>AIA</i>	0.000
<i>Development Projects</i>		
N/A		
	GRAND TOTAL	2,548,527.230
	Wage Recurrent	712,386.601
	Non Wage Recurrent	1,836,140.629
	GoU Development	0.000
	External Financing	0.000
	Arrears	0.000
	<i>AIA</i>	0.000

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 1

Quarter 2: Revised Workplan

Annual Plans	Quarter's Plan	Revised Plans
Programme:14 Public Sector Transformation		
Vote Function:02 Local Government Financing		
<i>Departments</i>		
Department:001 Finance and Administration		
Key Service Area:00005 Human Resource Management		
PIAP Output: 14611105 Human Resources managed		
Programme Intervention: 146111 Enhance Institutional Coordination and Administrative Efficiency		
Annual Team Building session conducted ,	Conduct annual Team Building,	Conduct annual Team Building,
LGFC rebranding implemented for continuity of then new look of the Commission	LGFC rebranding implemented for continuity of then new look of the Commission	LGFC rebranding implemented for continuity of then new look of the Commission
Staff training carried out for 17 female and 20 male staff of the Commission	Staff training carried out for 17 female and 20 male staff of the Commission	Staff training carried out for 17 female and 20 male staff of the Commission
Staff Replacement carried out to ensure that business operations continue smoothly without disruption.	NA	
Outreach activities carried out to local governments to assess the financing gaps in under performing local governments.	Outreach activities carried out to local governments to assess the financing gaps in under performing local governments.	.
Staff salaries were paid for 37 employees, ensuring gender equity with 17 female and 22 male staff members. This reflects the Commissions commitment to inclusive and fair workforce policies promoting gender balance and equal opportunities in employment.	Staff salaries were paid for 37 employees, ensuring gender equity with 17 female and 22 male staff members. This reflects the Commissions commitment to inclusive and fair workforce policies promoting gender balance and equal opportunities in employment.	Staff salaries were paid for 37 employees, ensuring gender equity with 17 female and 22 male staff members. This reflects the Commissions commitment to inclusive and fair workforce policies promoting gender balance and equal opportunities in employment.
LGFC Balanced Scorecard developed and implemented to improve organization performance	NA	LGFC Balanced Scorecard developed and implemented to improve organization performance
Key Service Area:00006 Planning and Budgeting services		
PIAP Output: 14611115 Planning and budgeting undertaken		
Programme Intervention: 146111 Enhance Institutional Coordination and Administrative Efficiency		
25 Technical meetings held on planning budgeting and reporting	6 Technical meetings held on planning budgeting and reporting	6 Technical meetings held on planning budgeting and reporting

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 1

Annual Plans	Quarter's Plan	Revised Plans
Key Service Area:000006 Planning and Budgeting services		
PIAP Output: 14611115 Planning and budgeting undertaken		
Programme Intervention: 146111 Enhance Institutional Coordination and Administrative Efficiency		
Performance Progress Reports for Q1-Q4 produced and submitted to MoFPED and OPM	Performance Progress Reports for Q1 produced and submitted to MoFPED and OPM	Performance Progress Reports for Q1 produced and submitted to MoFPED and OPM
Budget Framework paper Produced for FY 2026/27 using the Program based system	Budget Framework paper Produced for FY 2026/27 using the Program based system	Budget Framework paper Produced for FY 2026/27 using the Program based system
Ministerial Policy Statement produced for FY 2026/27	NA	
4 Finance Committee meetings held	1 Finance Committee meetings held	1 Finance Committee meetings held
Strategic Plan for FY 2025/26-2029/30 produced Implemented Monitoring and Evaluation Reports Quarterly Activities implemented on schedule	NA	
Key Service Area:000014 Administrative and Support Services		
PIAP Output: 14611114 Leadership and management strengthened		
Programme Intervention: 146111 Enhance Institutional Coordination and Administrative Efficiency		
Logistical support, Utilities and manage property Local Government Finance Commission paid	Logistical support, Utilities and manage property Local Government Finance Commission paid	Logistical support, Utilities and manage property Local Government Finance Commission paid
12 Commission policy meetings held reports produced and recommendations implemented. 24 Commission sub committee meetings	3 Commission policy meetings held reports produced and recommendations implemented. 6Commission sub committee meetings	3 Commission policy meetings held reports produced and recommendations implemented. 6Commission sub committee meetings
LGFC procurement plan and reports prepared	LGFC procurement plan and reports prepared	LGFC procurement plan and reports prepared
Subscriptions paid for Uganda Evaluation association ACCA, CPA, CIPS,IU, FEMA and library	Subscriptions paid for Uganda Evaluation association ACCA, CPA, CIPS,IA, FEMA.STAT and library	Subscriptions paid for Uganda Evaluation association ACCA, CPA, CIPS,IA, FEMA.STAT and library
Motor vehicles serviced and repaired	Motor vehicles serviced and repaired	Motor vehicles serviced and repaired
Internal Audit and produce reports	Internal Audit and produce reports	Internal Audit and produce reports
Prepare LGFC Financial reports	Prepare LGFC Financial reports	Prepare LGFC Financial reports
Member oversight roles carried out by the Commission on financing and implementation in the local governments	Member oversight roles carried out by the Commission on financing and implementation in the local governments	Member oversight roles carried out by the Commission on financing and implementation in the local governments

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 1

Annual Plans	Quarter's Plan	Revised Plans
Key Service Area:000014 Administrative and Support Services		
PIAP Output: 14611114 Leadership and management strengthened		
Programme Intervention: 146111 Enhance Institutional Coordination and Administrative Efficiency		
Medical insurance coverage provided to support equitable access to HIV/AIDS-related healthcare, fostering a safe and informed workplace for all.	Medical insurance coverage provided to support equitable access to HIV/AIDS-related healthcare, fostering a safe and informed workplace for all.	Medical insurance coverage provided to support equitable access to HIV/AIDS-related healthcare, fostering a safe and informed workplace for all.
Key Service Area:000019 ICT Services		
PIAP Output: 14611106 Information and communication technology uptake enhanced		
Programme Intervention: 146111 Enhance Institutional Coordination and Administrative Efficiency		
ICT strategic plan produced	NA	
50 Antivirus licenses for computers purchased.	NA	
Renewal of firewall License carried out	Renewal of firewall License carried out	Renewal of firewall License carried out
ICT equipment servicing conducted quarterly.	ICT equipment servicing conducted quarterly.	ICT equipment servicing conducted quarterly.
Website updated and domain renewed.	NA	
Implementation of NITA-U audit recommendations, including Library and Records Management System, supported.	Implementation of NITA-U audit recommendations, including Library and Records Management System, supported.	Implementation of NITA-U audit recommendations, including Library and Records Management System, supported.
ICT equipment repaired as needed 5 times	ICT equipment repaired as needed 5 times	ICT equipment repaired as needed 5 times
Key Service Area:000022 Research and Development		
PIAP Output: 14411102 Decentralized Services Receiving at Least 50% of Required Funding		
Programme Intervention: 144111 Build LG decentralization and self-reliance capacity		
A concept and Pilot study carried out NGOs and donor funding incentives on the basic services	Pilot carried out NGOs and donor funding incentives on the basic services	.
Support provided to LGs for implementing the framework linking LED initiatives to local revenue enhancement in four sub-regions: Busoga, Sebei, Central Buganda, and West Nile.	Support provided to LGs for implementing the framework linking LED initiatives to local revenue enhancement in four sub-region of Sebei	Support provided to LGs for implementing the framework linking LED initiatives to local revenue enhancement in busoga sub region
Monitoring visits conducted in 24 selected LGs to assess progress in implementing the framework for linking LED initiatives to local revenue enhancement.	Monitoring visits conducted in 6 selected LGs to assess progress in implementing the framework for linking LED initiatives to local revenue enhancement.	Monitoring visits conducted in 6 selected LGs to assess progress in implementing the framework for linking LED initiatives to local revenue enhancement.

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Quarter 1

Annual Plans	Quarter's Plan	Revised Plans
Key Service Area:000026 Grants Management		
PIAP Output: 14411101 Share of National Budget Allocated to Local Governments		
Programme Intervention: 144111 Build LG decentralization and self-reliance capacity		
Consensus meetings conducted with central MDAs and LG Associations.	NA	
Constitutional Programme-based negotiations on conditional grants for FY 2026/2027 conducted and facilitated.	NA	
LGs lagging behind the national average identified, and recommendations made for targeted allocation of equalization grants to enhance capacity and ensure equitable access to essential services.	Data collection analysis on the LGs lagging behind the national average identified, and recommendations made for targeted allocation of equalization grants to enhance capacity and ensure equitable access to essential services.	Data collection analysis on the LGs lagging behind the national average identified, and recommendations made for targeted allocation of equalization grants to enhance capacity and ensure equitable access to essential services.
Annual regional Local Government budget consultative workshops for FY 2026/2027 facilitated.	Capacity building provided to Local Government TPCs on budget formulation for local governments having budget issues arising from the budget analysis.	Capacity building provided to Local Government TPCs on budget formulation for local governments having budget issues arising from the budget analysis.
One follow-up and one mid-term review conducted on the status of implementing the agreed positions by the parties.	Stakeholder meeting held to review grant allocation formulae for decentralized services ensuring inclusivity, equity, and fairness in resource distribution to marginalized communities, women, the elderly, and persons with disabilities.	Stakeholder meeting held to review grant allocation formulae for decentralized services ensuring inclusivity, equity, and fairness in resource distribution to marginalized communities, women, the elderly, and persons with disabilities.
Capacity building provided to Local Government TPCs on budget formulation for local governments having budget issues arising from the budget analysis.	Capacity building provided to Local Government TPCs on budget formulation for local governments having budget issues arising from the budget analysis.	Capacity building provided to Local Government TPCs on budget formulation for local governments having budget issues arising from the budget analysis.
Study conducted on the cost of delivering social services (Water and Roads).	Study conducted on the cost of delivering social services (Water and Roads).	Study conducted on the cost of delivering social services (Water and Roads).
Stakeholder meetings held to review grant allocation formulae for decentralized services ensuring inclusivity, equity, and fairness in resource distribution to marginalized communities, women, the elderly, and persons with disabilities.	NA	Stakeholder meetings held to review grant allocation formulae for decentralized services ensuring inclusivity, equity, and fairness in resource distribution to marginalized communities, women, the elderly, and persons with disabilities.

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Quarter 1

Annual Plans	Quarter's Plan	Revised Plans
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Key Service Area:000056 Data Management

PIAP Output: 14411103 Reduced disparities in funding levels among local governments, ensuring more equitable distribution of financial resources.

Programme Intervention: 144111 Build LG decentralization and self-reliance capacity

Data verification and validation conducted in 25 LGs.	Data verification and validation conducted in 6 LGs.	Data verification and validation conducted in 4 LGs.
Annual approved budgets for 176 LG Votes for FY 2025/26 analyzed.	Annual approved budgets for 176 LG Votes for FY 2025/26 analyzed.	Annual approved budgets for 176 LG Votes for FY 2025/26 analyzed.
Feedback provided to all 176 LGs on findings from the annual LG budget analysis.	NA	
Quarterly and annual grants transfers for all 176 LGs analyzed.	Quarterly and annual grants transfers for all 176 LGs analyzed.	Quarterly and annual grants transfers for all 176 LGs analyzed.
National Budget for FY 2025/26 analyzed	National Budget for FY 2025/26 analyzed	National Budget for FY 2025/26 analyzed
Annual Statistical Abstract produced with comprehensive and inclusive data on all local government finances. This abstract serves as a key resource for evidence-based decision-making, ensuring equity and fairness resource allocation.	Annual Statistical Abstract produced with comprehensive and inclusive data on all local government finances. This abstract serves as a key resource for evidence-based decision-making, ensuring equity and fairness resource allocation.	Annual Statistical Abstract produced with comprehensive and inclusive data on all local government finances. This abstract serves as a key resource for evidence-based decision-making, ensuring equity and fairness resource allocation.

*Development Projects***Project:1871 Institutional Development for Local Government Finance Commission****Key Service Area:000003 Facilities and Equipment Management****PIAP Output: 14611120 Institutions retooled****Programme Intervention: 146111 Enhance Institutional Coordination and Administrative Efficiency**

1 Fridge, 1 Double plate infra-Red Cooker, 1 Microwave procured	1 Fridge, 1 Double plate infra-Red Cooker, 1 Microwave procured	1 Fridge, 1 Double plate infra-Red Cooker, 1 Microwave procured
5 Office tables Chairs, 4 Office chairs and 6 Visitors Chairs procured	5 Office tables Chairs, 4 Office chairs and 6 Visitors Chairs procured	5 Office tables Chairs, 4 Office chairs and 6 Visitors Chairs procured
1 station Wagon procured for the Vice Chairperson 4 Pick up procured for the Commission	1 station Wagon procured for the Vice Chairperson 4 Pick up procured for the Commission	1 station Wagon procured for the Vice Chairperson 4 Pick up procured for the Commission
Point of Sale (POS) machines supplied to local governments struggling to collect local revenue.	Point of Sale (POS) machines supplied to local governments struggling to collect local revenue.	Point of Sale (POS) machines supplied to local governments struggling to collect local revenue.
Computers printers and laptops procured	Computers printers and laptops procured	Computers printers and laptops procured

Programme:17 Regional Balanced Development

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 1

Annual Plans	Quarter's Plan	Revised Plans
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Vote Function:02 Local Government Financing

Departments

Department:004 Revenue and Research

Key Service Area:00045 Support to Local Governments

PIAP Output: 17010701 Local revenue mobilized and generated

Programme Intervention: 170107 Implementation of Local Government Revenue Mobilisation Strategy

Facilitated benchmarking visits for Local Governments to enhance revenue generation practices	Benchmarking visit carried out	.
Action research conducted on two major potential sources of local revenue markets and property rates/land-based revenues to promote inclusive and equitable resource mobilization for improved service delivery.	Action research conducted on two major potential sources of local revenue markets and property rates/land-based revenues to promote inclusive and equitable resource mobilization for improved service delivery.	Action research conducted in 10 Municipalities on major potential sources of local revenue markets and property rates/land-based revenues to promote inclusive and equitable resource mobilization for improved service delivery.
Support provided to 40 LGs in the implementation of legal provisions for local revenues.	Support provided to 40 LGs in the implementation of legal provisions for local revenues.	Support provided to 8 LGs in the implementation of legal provisions for local revenues.
Action research conducted on the utilization of local revenue for improved, inclusive, and equitable service delivery in 25 selected LGs to enhance inclusive and equitable service delivery, ensuring that resources benefit all community member	Research conducted on the utilization of local revenue for improved, inclusive, and equitable service delivery in 8 selected Local Governments to enhance inclusive and equitable service delivery, ensuring that resources benefit all community member	Research conducted on the utilization of local revenue for improved, inclusive, and equitable service delivery in 8 selected Local Governments to enhance inclusive and equitable service delivery, ensuring that resources benefit all community member

Key Service Area:00058 Stakeholder Management

PIAP Output: 17010701 Local revenue mobilized and generated

Programme Intervention: 170107 Implementation of Local Government Revenue Mobilisation Strategy

2 regional stakeholder engagements for technical officers and Elected leaders on local revenue issues organized. to ensure promotion of inclusivity, equity, and fairness by ensuring diverse perspectives are considered in LR management.		
Conducted a think tank meeting on strategies for revenue generation and management.	NA	
Annual local revenue conference held	NA	

Develoment Projects

N/A

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 1

Annual Plans	Quarter's Plan	Revised Plans
Programme:18 Development Plan Implementation		
Vote Function:02 Local Government Financing		
<i>Departments</i>		
Department:004 Revenue and Research		
Key Service Area:560008 Revenue Mobilization		
PIAP Output: 18211201 Local Government own source revenue growth		
Programme Intervention: 182112 Strengthen Local Government Revenue Mobilization		
Four tax awareness campaigns in local governments for local revenue enhancement conducted.	One tax awareness campaigns in local governments for local revenue enhancement conducted.	One tax awareness campaigns in local governments for local revenue enhancement conducted.
Four regional quarterly follow-up technical support sessions on the implementation of IRAS conducted.	One regional quarterly follow-up technical support sessions on the implementation of IRAS conducted.	3 regional quarterly follow-up technical support sessions on the implementation of IRAS conducted.
Call Centre support provided with support from a male officer	Call Centre support provided with support from a male officer	.
Capacity building conducted for 24 LGs on implementing best practices in LR mobilization and generation emphasizing on equity, and fairness by ensuring that all LGs, regardless of size or location, have the necessary skills and knowledge on LR	Capacity building conducted for 12 LGs on implementing best practices in LR mobilization and generation emphasizing on equity, and fairness by ensuring that all LGs, regardless of size or location, have the necessary skills and knowledge on LR	Capacity building conducted for 12 LGs on implementing best practices in LR mobilization and generation emphasizing on equity, and fairness by ensuring that all LGs, regardless of size or location, have the necessary skills and knowledge on LR
Two Local Revenue Enhancement Coordinating Committee meetings conducted.	One Local Revenue Enhancement Coordinating Committee meetings conducted.	One Local Revenue Enhancement Coordinating Committee meetings conducted.
<i>Develoment Projects</i>		
N/A		

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Quarter 1

V4: NTR Collections and Off Budget Expenditure**Table 4.1: NTR Collections (Billions)**

Revenue Code	Revenue Name	Planned Collection FY2025/26	Actuals By End Q1
142159	Sale of bid documents-From Government Units	0.002	0.000
Total		0.002	0.000

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 1

Table 4.2: Off-Budget Expenditure By Department and Project