VOTE: 147 Local Government Finance Commission (LGFC)

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V1: Summary of Issues in Budget Execution

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

		Approved Budget	Revised Budget	Released by End Q2	Spent by End Q2	% Budget Released	% Budget Spent	% Releases Spent
Recurrent	Wage	2.850	2.850	1.425	1.425	50.0 %	50.0 %	100.0 %
	Non-Wage	10.250	10.250	4.651	4.356	45.0 %	42.5 %	93.7 %
Devt.	GoU	1.500	1.500	0.500	0.000	33.3 %	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**	**6.576**	**5.781**	**45.0 %**	**39.6 %**	**87.9 %**
	Total GoU+Ext Fin (MTEF)	**14.600**	**14.600**	**6.576**	**5.781**	**45.0 %**	**39.6 %**	**87.9 %**
	Arrears	0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
	Total Budget	**14.600**	**14.600**	**6.576**	**5.781**	**45.0 %**	**39.6 %**	**87.9 %**
	A.I.A Total	0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
	Grand Total	**14.600**	**14.600**	**6.576**	**5.781**	**45.0 %**	**39.6 %**	**87.9 %**
	Total Vote Budget Excluding Arrears	**14.600**	**14.600**	**6.576**	**5.781**	**45.0 %**	**39.6 %**	**87.9 %**

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

Billion Uganda Shillings	Approved Budget	Revised Budget	Released by End Q2	Spent by End Q2	% Budget Released	% Budget Spent	%Releases Spent
Programme:14 Public Sector Transformation	**11.220**	**11.220**	**5.412**	**4.762**	**48.2 %**	**42.4 %**	**88.0%**
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	5.412	4.762	48.2 %	42.4 %	88.0%
Programme:17 Regional Balanced Development	**2.110**	**2.110**	**0.858**	**0.756**	**40.7 %**	**35.8 %**	**88.1%**
Vote Function:02 Local Government Financing	2.110	2.110	0.858	0.756	40.7 %	35.8 %	88.1%
Programme:18 Development Plan Implementation	**1.270**	**1.270**	**0.306**	**0.263**	**24.1 %**	**20.7 %**	**86.1%**
Vote Function:02 Local Government Financing	1.270	1.270	0.306	0.263	24.1 %	20.7 %	86.1%
Total for the Vote	**14.600**	**14.600**	**6.576**	**5.781**	**45.0 %**	**39.6 %**	**87.9 %**

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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		
0.150	Bn Shs	Department : 001 Finance and Administration
		Reason: Delayed Procurement process
Items		
0.074	UShs	228002 Maintenance-Transport Equipment
		Reason: Delayed Procurement process
0.027	UShs	221008 Information and Communication Technology Supplies.
		Reason: Delayed Procurement process
0.500	Bn Shs	Project : 1871 Institutional Development for Local Government Finance Commission
		Reason: 0
Items		
0.500	UShs	312212 Light Vehicles - Acquisition
		Reason:
Programme:17 Regional Balanced Development		
Vote Function:02 Local Government Financing		
0.102	Bn Shs	Department : 004 Revenue and Research
		Reason: Two of the activities were postponed to Quarter Three (Q3) due to the ongoing political season, which limited stakeholder availability and affected the feasibility of effective implementation during the quarter under review.
Items		
0.082	UShs	224011 Research Expenses
		Reason: Two of the activities were postponed to Quarter Three (Q3) due to the ongoing political season, which limited stakeholder availability and affected the feasibility of effective implementation during the quarter under review.

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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 2**
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 2**
No. of Ministerial Policy Statements developed	Number	1	0
No. of quarterly Physical Progress reported prepared	Number	4	2
No. of Physical Progress Reports prepared	Number	4	2
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 2**
Number of top management monitoring visits conducted	Number	4	2
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 2**
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: 14411102 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 2
Percentage of Decentralized Services Receiving at Least 60 of Required Funding	Percentage	39%	15%

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

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 2
Percentage share between the central and local governments	Percentage	15.9%	10%

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

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 2
No. of local governments below the national average for service delivery.	Number	86	93

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

PIAP Output Indicators	Indicator Measure	Planned 2025/26	Actuals By END Q 2
%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 2
Amount of Local Revenue collected	Number	344564177314	40146791062
No. of new Local Revenue tax payers registered	Number	1774684	114836

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 2
Amount of Local Revenue collected	Number	344564177314	40146791062
No. of new Local Revenue tax payers registered	Number	1774684	114836

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 2
Percentage increase in local revenues year-over-year	Percentage	6%	28%

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Performance highlights for the Quarter

Outreach activity was conducted in the LGS of Kapchorwa, Kween, Masindi, Nwoya, Kasese and Kanungu, to strengthen their capacity to effectively manage, account for, and optimize revenue from wildlife royalties in support of improved service delivery financing. The outreach focused on the following key areas: i. Assessing the current status of wildlife royalty disbursement, utilization, and accountability at the LG level. ii. Examining the flow of funds from the UWA to LGs, including planning, budgeting, and reporting processes. iii. Supporting LGs to estimate expected wildlife royalties based on their wildlife potential and historical revenue benchmarks. iv. Facilitating dialogue between LGs and UWA to enhance the accountability and disbursement framework for wildlife royalties. v. Generating evidence-based recommendations to inform national policy dialogue and strengthen fiscal decentralization reforms related to natural resources
In line with the LR enhancement objective, a follow-up activity on LED was conducted in Nebbi District LG and Arua City Council. The engagement reviewed issues raised during the Regional LED Workshop held in Arua and supported the development of actionable interventions to strengthen the linkage between LED initiatives and sustainable local revenue generation.
Action research was conducted to identify and assess potential sources of local revenue as part of the Commission's efforts to strengthen local revenue mobilisation. The research covered a total of 30 Local Governments namely Jinja, Mbale, Soroti, Lira, Gulu, Masaka, Arua, Mbarara, Fort Portal, and Hoima. Municipal Councils, including Nebbi, Apac, Sheema, Kumi, Bugiri, Kotido, Mityana, Kasese, Kira, and Mukono. The half-year findings provide critical insights into emerging and under exploited revenue sources, administrative and policy constraints, and good practices, and will inform targeted policy recommendations and interventions to enhance the fiscal sustainability of LGs.

Variances and Challenges

Low budget releases of 33% percent of the approved annual development budget was released in Quarter two which constrained the execution of key planned
activities

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V3: Details of Releases and Expenditure

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

Billion Uganda Shillings	Approved Budget	Revised Budget	Released by End Q2	Spent by End Q2	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:14 Public Sector Transformation	**11.220**	**11.220**	**5.412**	**4.762**	**48.2 %**	**42.4 %**	**88.0 %**
Vote Function:02 Local Government Financing	**11.220**	**11.220**	**5.412**	**4.762**	**48.2 %**	**42.4 %**	**88.0 %**
000003 Facilities and Equipment Management	1.500	1.500	0.500	0.000	33.3 %	0.0 %	0.0 %
000005 Human Resource Management	3.220	3.220	1.553	1.553	48.2 %	48.2 %	100.0 %
000006 Planning and Budgeting services	0.403	0.403	0.213	0.197	52.8 %	48.9 %	92.5 %
000014 Administrative and Support Services	4.517	4.517	2.585	2.478	57.2 %	54.9 %	95.9 %
000019 ICT Services	0.160	0.160	0.060	0.033	37.5 %	20.6 %	55.0 %
000022 Research and Development	0.320	0.320	0.308	0.308	96.2 %	96.3 %	100.0 %
000026 Grants Management	0.792	0.792	0.194	0.193	24.4 %	24.4 %	99.5 %
000056 Data Management	0.308	0.308	0.000	0.000	0.0 %	0.0 %	
Programme:17 Regional Balanced Development	**2.110**	**2.110**	**0.858**	**0.756**	**40.7 %**	**35.8 %**	**88.1 %**
Vote Function:02 Local Government Financing	**2.110**	**2.110**	**0.858**	**0.756**	**40.7 %**	**35.8 %**	**88.1 %**
000045 Support to Local Governments	1.960	1.960	0.858	0.756	43.8 %	38.6 %	88.1 %
000058 Stakeholder Management	0.150	0.150	0.000	0.000	0.0 %	0.0 %	
Programme:18 Development Plan Implementation	**1.270**	**1.270**	**0.306**	**0.263**	**24.1 %**	**20.7 %**	**86.0 %**
Vote Function:02 Local Government Financing	**1.270**	**1.270**	**0.306**	**0.263**	**24.1 %**	**20.7 %**	**86.0 %**
560008 Revenue Mobilization	1.270	1.270	0.306	0.263	24.1 %	20.7 %	85.9 %
Total for the Vote	**14.600**	**14.600**	**6.576**	**5.781**	**45.0 %**	**39.6 %**	**87.9 %**

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Table V3.2: GoU Expenditure by Item

Billion Uganda Shillings	Approved Budget	Revised Budget	Released by End Q2	Spent by End Q2	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
211102 Contract Staff Salaries	2.850	2.850	1.425	1.425	50.0 %	50.0 %	100.0 %
211104 Employee Gratuity	0.855	0.855	0.427	0.427	50.0 %	49.9 %	99.8 %
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	1.005	1.005	0.500	0.500	49.8 %	49.8 %	100.0 %
211107 Boards, Committees and Council Allowances	0.680	0.680	0.340	0.340	50.0 %	50.0 %	100.0 %
212101 Social Security Contributions	0.285	0.285	0.142	0.142	49.8 %	49.8 %	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	0.010	0.009	20.0 %	18.7 %	93.6 %
221001 Advertising and Public Relations	0.260	0.260	0.040	0.036	15.4 %	13.8 %	90.0 %
221002 Workshops, Meetings and Seminars	1.122	1.122	0.495	0.474	44.1 %	42.2 %	95.8 %
221003 Staff Training	0.384	0.384	0.121	0.121	31.5 %	31.5 %	100.0 %
221004 Recruitment Expenses	0.012	0.012	0.007	0.007	60.0 %	56.9 %	94.9 %
221005 Official Ceremonies and State Functions	0.040	0.040	0.010	0.010	25.0 %	25.0 %	100.0 %
221007 Books, Periodicals & Newspapers	0.031	0.031	0.008	0.006	25.6 %	20.7 %	81.1 %
221008 Information and Communication Technology Supplies.	0.120	0.120	0.060	0.033	50.0 %	27.4 %	54.8 %
221009 Welfare and Entertainment	0.080	0.080	0.027	0.027	33.8 %	33.8 %	100.0 %
221011 Printing, Stationery, Photocopying and Binding	0.300	0.300	0.110	0.091	36.7 %	30.5 %	83.1 %
221012 Small Office Equipment	0.020	0.020	0.006	0.005	30.0 %	26.7 %	89.0 %
221016 Systems Recurrent costs	0.180	0.180	0.070	0.070	38.9 %	38.8 %	99.9 %
221017 Membership dues and Subscription fees.	0.020	0.020	0.008	0.008	40.0 %	38.7 %	96.8 %
222001 Information and Communication Technology Services.	0.044	0.044	0.024	0.023	54.5 %	52.7 %	96.7 %
223001 Property Management Expenses	0.060	0.060	0.030	0.025	50.0 %	42.1 %	84.2 %
223003 Rent-Produced Assets-to private entities	0.688	0.688	0.342	0.342	49.7 %	49.7 %	100.0 %
223005 Electricity	0.085	0.085	0.036	0.036	42.4 %	42.4 %	100.0 %
224011 Research Expenses	1.080	1.080	0.609	0.527	56.4 %	48.8 %	86.6 %
225101 Consultancy Services	0.123	0.123	0.000	0.000	0.0 %	0.0 %	0.0 %
227001 Travel inland	1.709	1.709	0.748	0.690	43.8 %	40.4 %	92.2 %
227004 Fuel, Lubricants and Oils	0.396	0.396	0.180	0.180	45.4 %	45.4 %	99.9 %

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Billion Uganda Shillings	Approved Budget	Revised Budget	Released by End Q2	Spent by End Q2	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
228002 Maintenance-Transport Equipment	0.421	0.421	0.201	0.127	47.8 %	30.1 %	63.0 %
312212 Light Vehicles - Acquisition	1.110	1.110	0.500	0.000	45.0 %	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**	**6.576**	**5.781**	**45.0 %**	**39.6 %**	**87.9 %**

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

Billion Uganda Shillings	Approved Budget	Revised Budget	Released by End Q2	Spent by End Q2	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:14 Public Sector Transformation	**11.220**	**11.220**	**5.412**	**4.762**	**48.24 %**	**42.44 %**	**87.98 %**
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**	**5.412**	**4.762**	**48.24 %**	**42.44 %**	**88.0 %**
Departments							
001 Finance and Administration	9.720	9.720	4.912	4.762	50.5 %	49.0 %	96.9 %
Development Projects							
1871 Institutional Development for Local Government Finance Commission	1.500	1.500	0.500	0.000	33.3 %	0.0 %	0.0 %
Programme:17 Regional Balanced Development	**2.110**	**2.110**	**0.858**	**0.756**	**40.66 %**	**35.81 %**	**88.06 %**
Vote Function:02 Local Government Financing	**11.220**	**11.220**	**5.412**	**4.762**	**48.24 %**	**42.44 %**	**88.0 %**
Departments							
004 Revenue and Research	2.110	2.110	0.858	0.756	40.7 %	35.8 %	88.1 %
Development Projects							
N/A							
Programme:18 Development Plan Implementation	**1.270**	**1.270**	**0.306**	**0.263**	**24.08 %**	**20.74 %**	**86.15 %**
Vote Function:02 Local Government Financing	**11.220**	**11.220**	**5.412**	**4.762**	**48.24 %**	**42.44 %**	**88.0 %**
Departments							
004 Revenue and Research	1.270	1.270	0.306	0.263	24.1 %	20.7 %	85.9 %
Development Projects							
N/A							
Total for the Vote	**14.600**	**14.600**	**6.576**	**5.781**	**45.0 %**	**39.6 %**	**87.9 %**

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

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Quarter 2: 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		
Departments		
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		
Conduct annual Team Building,	A team-building activity was conducted for members of staff to strengthen teamwork, collaboration, and staff morale. The activities included structured group discussions, problem-solving exercises, communication and trust-building sessions, leadership and role-clarity exercises, and interactive recreational activities aimed at enhancing staff cohesion and promoting a positive Commission culture.	
LGFC rebranding implemented for continuity of then new look of the Commission	LGFC rebranding was implemented to ensure continuity of the Commission's new corporate identity. As part of this initiative, staff were provided with branded corporate wear and laptop bags to support visibility, professionalism, and efficiency during field operations.	
Staff training carried out for 17 female and 20 male staff of the Commission	Staff training was conducted for 37 members of the Commission (17 female and 20 male) on documentation and records management systems to enhance efficiency, compliance, and institutional knowledge management. In addition, all staff were trained on the new organizational structure and its implementation modalities to support smooth transition and effective operationalization.	
	Interviews were conducted for the following positions to strengthen the Commission's technical and institutional capacity. Principal Planner, Inventory Management Officer, Customer Care Officer, Financial Analysts, Data Analyst, Principal Information Technology Officer, Principal Research Officer, Senior Financial Analyst , Information Tech Officer- System Administration, Information Tech Officer - Systems Security	The activity was carried out to allow for one comprehensive, consolidated recruitment exercise at the Commission, aimed at improving efficiency, consistency, and effective utilization of resources.

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 14611105 Human Resources managed		
Programme Intervention: 146111 Enhance Institutional Coordination and Administrative Efficiency		
.	Outreach activity was conducted in the LGS of Kapchorwa,Kween, Masindi, Nwoya, Kasese and kanungu, to strengthen their capacity to effectively manage, account for, and optimize revenue from wildlife royalties in support of improved service delivery financing. The outreach focused on the following key areas: i. Assessing the current status of wildlife royalty disbursement, utilization, and accountability at the Local Government level. ii. Examining the flow of funds from the UWA to Local Governments, including planning, budgeting, and reporting processes. iii. Supporting Local Governments to estimate expected wildlife royalties based on their wildlife potential and historical revenue benchmarks. iv. Facilitating dialogue between Local Governments and UWA to enhance the accountability and disbursement framework for wildlife royalties. v. Generating evidence-based recommendations to inform national policy dialogue and strengthen fiscal decentralization reforms related to natural resources	
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 genderequity with 17 female and 22 male staff members. This reflected the Commissions commitment to inclusive andfair workforce policies promoting gender balance and equalopportunities in employment.	
LGFC Balanced Scorecard developed and implemented to improve organization performance	The Commission conducted two (2) Balanced Scorecard (BSC) engagements, targeting the Commission Secretary and the Director Finance and Administration. The engagements were facilitated by officials from the Ministry of Public Service and focused on strengthening performance management, accountability, and alignment of individual performance targets with the Commission's strategic objectives.	The Balanced Scorecard exercise is being implemented as a phased process to ensure systematic rollout, adequate capacity building, and effective performance monitoring.

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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**
211102 Contract Staff Salaries		712,386.601
221003 Staff Training		60,965.000
221004 Recruitment Expenses		3,763.624
	Total For Budget Output	**777,115.225**
	Wage Recurrent	712,386.601
	Non Wage Recurrent	64,728.624
	Arrears	0.000
	AIA	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

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
6 Technical meetings held on planning budgeting and reporting	A total of Six 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 produced and submitted to MoFPED and OPM	Performance Progress Reports for Q 1 was produced and submitted to MoFPED and OPM	
Budget Framework paper Produced for FY 2026/27 using the Program based system	The Commission prepared and submitted the Budget Framework Paper (BFP) to the Ministry of Finance, Planning and Economic Development (MoFPED) in accordance with the national budget calendar and established guidelines.	
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.	

Expenditures incurred in the Quarter to deliver outputs	*UShs Thousand*
Item	**Spent**
227001 Travel inland	184,093.649

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Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Total For Budget Output	**184,093.649**
	Wage Recurrent	0.000
	Non Wage Recurrent	184,093.649
	Arrears	0.000
	AIA	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 Commission for quarter 2 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 and 6 sub committee 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 2 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	16 Motor Vehicles were Repaired and serviced	

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 14611114 Leadership and management strengthened		
Programme Intervention: 146111 Enhance Institutional Coordination and Administrative Efficiency		
Internal Audit and produce reports	Prepared and submitted the Quarter One (FY 2025/26) Internal Audit Report to the Office of the Internal Auditor General. • Conducted Value for Money (VfM) field visits in selected Local Governments in Western Uganda to assess economy, efficiency, and effectiveness in the use of public resources. • Undertook follow-up audits to address previously raised audit issues in Namisindwa, Luuka, and Butebo District Local Governments. • Held the Audit Committee meeting of the Commission for Quarter Two, during which audit findings and management responses were reviewed. • Submitted responses to the Internal Auditor General on matters relating to centrally funded projects being implemented by the Commission.	
Prepare LGFC Financial reports	Financial reports were prepared for LGFC for Quarter two	
Member oversight roles carried out by the Commission on financing and implementation in the local governments	The Commission exercised its oversight role through monitoring and engagement with Local Governments to assess financing arrangements and the implementation of approved interventions, with a focus on compliance, effectiveness, and alignment to national policy and service delivery objectives.	
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 staff ofthe Commission for quarter 2	

Expenditures incurred in the Quarter to deliver outputs	*UShs Thousand*
Item	**Spent**
211104 Employee Gratuity	426,542.206
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	251,183.639
211107 Boards, Committees and Council Allowances	169,947.503
212101 Social Security Contributions	71,039.877
212103 Incapacity benefits (Employees)	5,716.639
221001 Advertising and Public Relations	25,990.000

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

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**
221005 Official Ceremonies and State Functions		6,733.100
221007 Books, Periodicals & Newspapers		6,490.240
221009 Welfare and Entertainment		0.400
221011 Printing, Stationery, Photocopying and Binding		56,456.946
221012 Small Office Equipment		3,301.040
221016 Systems Recurrent costs		56,920.000
221017 Membership dues and Subscription fees.		4,744.200
222001 Information and Communication Technology Services.		11,241.767
223001 Property Management Expenses		17,909.146
223003 Rent-Produced Assets-to private entities		171,000.000
223005 Electricity		20,000.000
227004 Fuel, Lubricants and Oils		90,007.000
228002 Maintenance-Transport Equipment		80,910.262
	Total For Budget Output	**1,476,133.965**
	Wage Recurrent	0.000
	Non Wage Recurrent	1,476,133.965
	Arrears	0.000
	AIA	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

	The Commisssion Commenced the development of the ICT strategic plan.	
Renewal of firewall License carried out	Firewall License Renewal is in procurement wating for the award of the contract.	
ICT equipment servicing conducted quarterly.	Servicing of ICT equipment was done for quarter two	

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 14611106 Information and communication technology uptake enhanced		
Programme Intervention: 146111 Enhance Institutional Coordination and Administrative Efficiency		
Implementation of NITA-U audit recommendations, including Library and Records Management System, supported.	The first phase of the Electronic Records Management System (ERMS) was completed, focusing on manual classification of records. The Resource Centre was reorganized in accordance with the approved partitioning layout for the first phase of implementation. Classification and cataloguing of books were undertaken to improve accessibility and retrieval of reference materials. Weeding of obsolete and unwanted materials was carried out in line with records management guidelines. The process of donating periodicals to the National Archives and Records Centre was finalized. Creation, maintenance, and updating of registry records were conducted to ensure proper records control and compliance.	
ICT equipment repaired as needed 5 times	The Main Coloured Printer/Photocopier and printers were repaired	

Expenditures incurred in the Quarter to deliver outputs		*UShs Thousand*
Item		**Spent**
221008 Information and Communication Technology Supplies.		2,860.320
	Total For Budget Output	**2,860.320**
	Wage Recurrent	0.000
	Non Wage Recurrent	2,860.320
	Arrears	0.000
	AIA	0.000

Key Service Area:000022 Research and Development

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 14411102 Decentralized Services Receiving at Least 50% of Required Funding		
Programme Intervention: 144111 Build LG decentralization and self-reliance capacity		
.		
Support provided to LGs for implementing the framework linking LED initiatives to local revenue enhancement in busoga sub region		Differed to 3rd quarter due to political campaigns.

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 14411102 Decentralized Services Receiving at Least 50% of Required Funding		
Programme Intervention: 144111 Build LG decentralization and self-reliance capacity		
Monitoring visits conducted in 6 selected LGs to assess progress in implementing the framework for linking LED initiatives to local revenue enhancement.	In line with the Local Revenue enhancement objective, a follow-up activity on Local Economic Development was conducted in Nebbi District Local Government and Arua City Council. The engagement reviewed issues raised during the Regional LED Workshop held in Arua and supported the development of actionable interventions to strengthen the linkage between LED initiatives and sustainable local revenue generation.	

Expenditures incurred in the Quarter to deliver outputs		*UShs Thousand*
Item		**Spent**
224011 Research Expenses		972.994
	Total For Budget Output	**972.994**
	Wage Recurrent	0.000
	Non Wage Recurrent	972.994
	Arrears	0.000
	AIA	0.000

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		
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 analysis was initiated to identify Local Governments lagging behind the national average with regard to fairness in grant allocation and the underlying parameters contributing to inadequate resource distribution. The findings from this analysis will inform the comprehensive review of the grant system currently being undertaken under the Revenue Enhancement and Accountability Programme	

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

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		
Capacity building provided to Local Government TPCs on budget formulation for local governments having budget issues arising from the budget analysis.	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.	
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.	2 stakeholder meetings where held with various stakeholders to agree on Revision & Re- Design of IGFT grants Systems for rationalised financing of service delivery taking into consideration the 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.	12 Local Governments were supported, namely: Kitgum, Otuke, Nakaseke, Mubende, Madi-Okollo, Obongi, Moyo, Buliisa, Mpigi, Butambala, Kazo, and Kayunga. The capacity-building engagements focused on improving budget formulation processes, strengthening the linkage between local revenue projections, sector priorities, and service delivery outcomes, and enhancing compliance with national planning and budgeting guidelines.	
Study conducted on the cost of delivering social services (Water and Roads).	The study commenced with the collection of data on the cost of delivering social services, for water and roads. Data analysis is currently ongoing.	
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.	2 stakeholder meetings where held with various stakeholders to agree on Revision & Re- Design of IGFT grants Systems for rationalised financing of service delivery taking into consideration the nclusivity, equity, and fairness in resource distribution to marginalized communities women, the elderly, and persons with disabilities.	

Expenditures incurred in the Quarter to deliver outputs	*UShs Thousand*
Item	**Spent**
221009 Welfare and Entertainment	13,500.000

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Total For Budget Output	**13,500.000**
	Wage Recurrent	0.000
	Non Wage Recurrent	13,500.000
	Arrears	0.000
	AIA	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 4 LGs.	Data verification and validation exercises were conducted in 20 Local Governments to assess the accuracy, completeness, and reliability of administrative and revenue-related data reported by Local Governments. The exercise covered the following LGs: Kanungu District, Pallisa District, Kibuku District, Budaka District, Njeru Municipal Council, Kisoro District, Bundibugyo District, Buyanja District, Kasese District, Masindi District, Soroti District, Ntungamo District, Sheema District, Mbarara City, Adjumani District, Kisoro Municipal Council, Mayuge District, Rwampara District, and Nakaseke District. The verification focused on reconciling reported data with primary source documents The data verification and validation exercise strengthened the credibility of Local Government data, improved confidence in reported performance results, and generated actionable recommendations to enhance data management, reporting accuracy, and evidence-based decision-making for LGs	
Annual approved budgets for 176 LG Votes for FY 2025/26 analyzed.	112 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	

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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		
	Targeted feedback was provided to selected Local Governments to support improvements in planning, budgeting, and financial management practices. The feedback was informed by a detailed review of performance against key budget and fiscal indicators, including budget credibility, absorption levels, revenue performance, expenditure prioritization, and compliance with approved budgeting guidelines. The engagement aimed to strengthen adherence to the national budgeting framework, promote fiscal discipline, and enhance the alignment between approved plans, budgets, and actual expenditure outturns. Specific attention was given to identifying variances between planned and actual performance, weaknesses in budget execution, and gaps in revenue forecasting and reporting. Local Governments that received tailored, context-specific feedback included Bugweri District, Bugiri District, Buyende District, Kayunga District, and Buikwe District.	
Quarterly and annual grants transfers for all 176 LGs analyzed.	The Commission analyzed the budgets of 64 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.	

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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	The National Budget for FY 2025/26 was analysed to assess the allocation of resources to Local Governments, with particular focus on sectoral distribution, grant composition, and alignment with the approved policy priorities. The analysis examined trends in wage, non-wage recurrent, and development expenditures; assessed the equity and adequacy of intergovernmental fiscal transfers; and reviewed consistency with national planning frameworks, including the approved programmes and sub-programmes. The findings informed evidence-based recommendations aimed at strengthening fairness, efficiency, and effectiveness in the allocation of resources to Local Governments.	
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.	The preparation of the Annual Statistical Abstract was commenced, incorporating comprehensive and inclusive data on all aspects of Local Government finances. The Abstract consolidates key fiscal statistics covering revenue performance, intergovernmental fiscal transfers, expenditure patterns, sectoral allocations, and financing trends across all Local Governments. It provides disaggregated analysis by Local Government type and region, enabling comparative assessment of performance and identification of disparities. The Statistical Abstract serves as a key evidence base for policy analysis, planning, monitoring, and decision-making, and will support ongoing reforms in grant allocation, local revenue enhancement, and fiscal decentralisation.	

Expenditures incurred in the Quarter to deliver outputs		*UShs Thousand*
Item		**Spent**
	Total For Budget Output	**0.000**
	Wage Recurrent	0.000
	Non Wage Recurrent	0.000
	Arrears	0.000
	AIA	0.000

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Total For Department	**2,454,676.153**
	Wage Recurrent	712,386.601
	Non Wage Recurrent	1,742,289.552
	Arrears	0.000
	AIA	0.000

Develoment 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	Procurement process was commenced	
5 Office tables Chairs, 4 Office chairs and 6 Visitors Chairs procured	Procurement process was commenced	
1 station Wagon procured for the Vice Chairperson 4 Pick up procured for the Commission	Procurement process was commenced	
Point of Sale (POS) machines supplied to local governments struggling to collect local revenue.	The purchase of POS devices is in Procurement waiting for the contract award for the supply.	
Computers printers and laptops procured	Procurement process is under way	

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

Programme:17 Regional Balanced Development

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Vote Function:02 Local Government Financing		
Departments		
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		
.		
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.	Action research was conducted to identify and assess potential sources of local revenue as part of the Commission's efforts to strengthen local revenue mobilisation. The research covered a total of 30 Local Governments namely Jinja, Mbale, Soroti, Lira, Gulu, Masaka, Arua, Mbarara, Fort Portal, and Hoima Municipal Councils, including Nebbi, Apac, Sheema, Kumi, Bugiri, Kotido, Mityana, Kasese, Kira, and Mukono. The half-year findings provide critical insights into emerging and under-exploited revenue sources, administrative and policy constraints, and good practices, and will inform targeted policy recommendations and interventions to enhance the fiscal sustainability of Local Governments.	
Support provided to 8 LGs in the implementation of legal provisions for local revenues.	Technical support was provided to LGs on the amended legal provisions governing major local revenue sources. During the reporting period, 6 LG—Manafwa, Bugweri, Butambala, Rukiga, Kole, and Gulu—were supported through targeted engagements. The amended legal provisions were disseminated to the respective Local Governments to enhance compliance, interpretation, and effective implementation. In addition, a draft technical report documenting the process, key issues, and recommendations has been prepared.	
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	The activity on the assessment of local revenue utilisation was commenced, with data collection and analysis currently underway. The findings from this exercise will inform a comprehensive report, which is scheduled to be finalised in the third quarter.	

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

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
221002 Workshops, Meetings and Seminars		294,086.600
224011 Research Expenses		219,499.998
227001 Travel inland		788.854
	Total For Budget Output	**514,375.452**
	Wage Recurrent	0.000
	Non Wage Recurrent	514,375.452
	Arrears	0.000
	AIA	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

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	A regional stakeholder engagement was conducted involving both technical and political leaders to address key local revenue issues. The engagement brought together Local Governments from Kabale, Rukungiri, Rubanda, Rukiga, and Kanungu. The regional stakeholder meeting was held in the Kigezi Region at White Horse Inn, Kabale, on 6th November 2025. The engagement provided a platform for sharing experiences and best practices in local revenue mobilisation and generation. It also strengthened the capacity of participating Local Governments to develop and implement Local Revenue Enhancement Plans, while encouraging the adoption and scaling up of proven best practices. A draft report documenting the proceedings, key issues, and recommendations has been produced.	

Expenditures incurred in the Quarter to deliver outputs *UShs 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 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Arrears	0.000
	AIA	0.000
	Total For Department	**514,375.452**
	Wage Recurrent	0.000
	Non Wage Recurrent	514,375.452
	Arrears	0.000
	AIA	0.000

Develoment 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.	8 targerted awareness campaigns were carried out on local revenue enhancement. Advocacy, and change-management sensitization for political leadership was done by LGFC Commissioners across eight (8) LGs of Jinja , Njeru MC , butamabla , Kalungu DLG, Napak, Kotido Sheema, Mbarara, to improve awareness of own-source revenue potential and strengthen political commitment toward IRAS adoption and automated revenue collection.	
3 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 .The refresher training were carried out in the three centres of Masindi, Mable and soroti center covering 68 participants	
.	Call Centre support was provided by one (1) male officer, contributing to continuous technical backstopping for Local Governments on IRAS implementation.	

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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	IRAS trainings were conducted at Masindi, Soroti, and Mbale centres, covering Local Governments including Kiryandongo, Kikuube, Buliisa, Oyam, Nakaseke, Nakasongola, Nakapiripirit, Nabilatuk, Kotido, Abim, Kumi, Gulu City, Butaleja, Manafwa, Kween, Kaliro, Soroti City, Tororo, and Lira City, with the exception of Nwoya District Local Government which did not attend.	
One Local Revenue Enhancement Coordinating Committee meetings conducted.	One Local revenue meeting was held to dicuss the implementation of Local Service Tax and Local Government Hotel Tax. The discussion focused on assessing compliance levels, revenue performance trends, and administrative challenges affecting effective implementation across Local Governments. Key issues reviewed included taxpayer identification and registration, assessment and collection procedures, enforcement mechanisms, exemptions, and the use of automated systems such as the Integrated Revenue Administration System (IRAS). The Committee also examined disparities in implementation across Local Governments and identified good practices that could be scaled up. The deliberations informed the development of draft policy briefs aimed at strengthening policy guidance, improving compliance, and enhancing revenue yields from LST and Local Government Hotel Tax.	

Expenditures incurred in the Quarter to deliver outputs		*UShs Thousand*
Item		**Spent**
227001 Travel inland		263,444.224
	Total For Budget Output	**263,444.224**
	Wage Recurrent	0.000
	Non Wage Recurrent	263,444.224
	Arrears	0.000
	AIA	0.000
	Total For Department	**263,444.224**
	Wage Recurrent	0.000

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Non Wage Recurrent	263,444.224
	Arrears	0.000
	AIA	0.000
Develoment Projects		
N/A		
	GRAND TOTAL	**3,232,495.829**
	Wage Recurrent	712,386.601
	Non Wage Recurrent	2,520,109.228
	GoU Development	0.000
	External Financing	0.000
	Arrears	0.000
	AIA	0.000

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

Quarter 2: 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	
Departments	
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	
Annual Team Building session conducted ,	A team-building activity was conducted for members of staff to strengthen teamwork, collaboration, and staff morale. The activities included structured group discussions, problem-solving exercises, communication and trust-building sessions, leadership and role-clarity exercises, and interactive recreational activities aimed at enhancing staff cohesion and promoting a positive Commission culture.
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. LGFC rebranding was implemented to ensure continuity of the Commission’s new corporate identity. As part of this initiative, staff were provided with branded corporate wear and laptop bags to support visibility, professionalism, and efficiency during field operations.
Staff training carried out for 17 female and 20 male staff of the Commission	Staff training was conducted for 37 members of the Commission (17 female and 20 male) on documentation and records management systems to enhance efficiency, compliance, and institutional knowledge management. In addition, all staff were trained on the new organizational structure and its implementation modalities to support smooth transition and effective operationalization.

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
PIAP Output: 14611105 Human Resources managed	
Programme Intervention: 146111 Enhance Institutional Coordination and Administrative Efficiency	
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 assisitant. Interviews were conducted for the following positions to strengthen the Commission's technical and institutional capacity. Principal Planner, Inventory Management Officer, Customer Care Officer, Financial Analysts, Data Analyst, Principal Information Technology Officer, Principal Research Officer, Senior Financial Analyst , Information Tech Officer- System Adm Information Tech Officer - Systems Sec
Outreach activities carried out to local governments to assess the financing gaps in under performing local governments.	Outreach activity was conducted in the LGS of Kapchorwa,Kween, Masindi, Nwoya, Kasese and kanungu, to strengthen their capacity to effectively manage, account for, and optimize revenue from wildlife royalties in support of improved service delivery financing. The outreach focused on the following key areas: i. Assessing the current status of wildlife royalty disbursement, utilization, and accountability at the Local Government level. ii. Examining the flow of funds from the UWA to Local Governments, including planning, budgeting, and reporting processes. iii. Supporting Local Governments to estimate expected wildlife royalties based on their wildlife potential and historical revenue benchmarks. iv. Facilitating dialogue between Local Governments and UWA to enhance the accountability and disbursement framework for wildlife royalties. v. Generating evidence-based recommendations to inform national policy dialogue and strengthen fiscal decentralization reforms related to natural resources
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 genderequity with 17 female and 22 male staff members. This reflected the Commissions commitment to inclusive andfair workforce policies promoting gender balance and equalopportunities in employment.

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
PIAP Output: 14611105 Human Resources managed	
Programme Intervention: 146111 Enhance Institutional Coordination and Administrative Efficiency	
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.The Commission conducted two (2) Balanced Scorecard (BSC) engagements, targeting the Commission Secretary and the Director Finance and Administration. The engagements were facilitated by officials from the Ministry of Public Service and focused on strengthening performance management, accountability, and alignment of individual performance targets with the Commission’s strategic objectives.

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs *UShs Thousand*

Item		Spent
211102 Contract Staff Salaries		1,424,773.202
221003 Staff Training		120,965.000
221004 Recruitment Expenses		6,833.624
	Total For Budget Output	**1,552,571.826**
	Wage Recurrent	1,424,773.202
	Non Wage Recurrent	127,798.624
	Arrears	0.000
	AIA	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 13 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 and Q1 was produced and submitted to MoFPED and OPM

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
PIAP Output: 14611115 Planning and budgeting undertaken	
Programme Intervention: 146111 Enhance Institutional Coordination and Administrative Efficiency	
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 system aligned the work plans and budgets consistent with the LGFC Strategic Plan (FY 2025/26–2029/30) and the Prpgrame PIAP and The Commission prepared and submitted the Budget Framework Paper to the MoFPED in accordance with the national budget calendar and established guidelines.
Ministerial Policy Statement produced for FY 2026/27	NA
4 Finance Committee meetings held	2 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 *UShs Thousand*

Item		Spent
221016 Systems Recurrent costs		13,000.000
227001 Travel inland		184,093.649
	Total For Budget Output	**197,093.649**
	Wage Recurrent	0.000
	Non Wage Recurrent	197,093.649
	Arrears	0.000
	AIA	0.000

Key Service Area:000014 Administrative and Support Services

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
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 Commission for quarter 1 and 2 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	Six Commission Policy Meetings and 11 sub committee 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 and 2 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	16 Motor Vehicles were Repaired and serviced
Internal Audit and produce reports	Prepared and submitted the Quarter One (FY 2025/26) Internal Audit Report to the Office of the Internal Auditor General. • Conducted Value for Money (VfM) field visits in selected Local Governments in Western Uganda to assess economy, efficiency, and effectiveness in the use of public resources. • Undertook follow-up audits to address previously raised audit issues in Namisindwa, Luuka, and Butebo District Local Governments. • Held the Audit Committee meeting of the Commission for Quarter Two, during which audit findings and management responses were reviewed. • Submitted responses to the Internal Auditor General on matters relating to centrally funded projects being implemented by the Commission.
Prepare LGFC Financial reports	Financial reports were prepared for LGFC for Quarter One and Quarter 2
Member oversight roles carried out by the Commission on financing and implementation in the local governments	The Commission exercised its oversight role through monitoring and engagement with Local Governments to assess financing arrangements and the implementation of approved interventions, with a focus on compliance, effectiveness, and alignment to national policy and service delivery objectives.
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 staff ofthe Commission for quarter 1 and 2

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

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		426,542.206
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		499,909.986
211107 Boards, Committees and Council Allowances		339,929.901
212101 Social Security Contributions		142,000.000
212102 Medical expenses (Employees)		100,000.000
212103 Incapacity benefits (Employees)		9,358.539
221001 Advertising and Public Relations		35,990.000
221005 Official Ceremonies and State Functions		10,000.000
221007 Books, Periodicals & Newspapers		6,490.240
221009 Welfare and Entertainment		13,500.000
221011 Printing, Stationery, Photocopying and Binding		91,456.946
221012 Small Office Equipment		5,341.040
221016 Systems Recurrent costs		56,920.000
221017 Membership dues and Subscription fees.		7,744.200
222001 Information and Communication Technology Services.		23,207.003
223001 Property Management Expenses		25,272.797
223003 Rent-Produced Assets-to private entities		342,000.000
223005 Electricity		36,000.000
227004 Fuel, Lubricants and Oils		179,872.000
228002 Maintenance-Transport Equipment		126,618.382
	Total For Budget Output	**2,478,153.240**
	Wage Recurrent	0.000
	Non Wage Recurrent	2,478,153.240
	Arrears	0.000
	AIA	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	The Commisssion Commenced the development of the ICT strategic plan.
50 Antivirus licenses for computers purchased.	NA

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
PIAP Output: 14611106 Information and communication technology uptake enhanced	
Programme Intervention: 146111 Enhance Institutional Coordination and Administrative Efficiency	
Renewal of firewall License carried out	Firewall License Renewal is in procurement wating for the award of the contract.
ICT equipment servicing conducted quarterly.	Servicing of ICT equipment was done for quarter one and quarter 2
Website updated and domain renewed.	Website update and social media update was fully done and user support function was fully carried out and
Implementation of NITA-U audit recommendations, including Library and Records Management System, supported.	The first phase of the Electronic Records Management System (ERMS) was completed, focusing on manual classification of records. The Resource Centre was reorganized in accordance with the approved partitioning layout for the first phase of implementation. Classification and cataloguing of books were undertaken to improve accessibility and retrieval of reference materials. Weeding of obsolete and unwanted materials was carried out in line with records management guidelines. The process of donating periodicals to the National Archives and Records Centre was finalized. Creation, maintenance, and updating of registry records were conducted to ensure proper records control and compliance.
ICT equipment repaired as needed 5 times	The Main Coloured Printer/Photocopier and printers were repaired

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs *UShs Thousand*

Item		Spent
221008 Information and Communication Technology Supplies.		32,860.320
	Total For Budget Output	**32,860.320**
	Wage Recurrent	0.000
	Non Wage Recurrent	32,860.320
	Arrears	0.000
	AIA	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	NA

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
PIAP Output: 14411102 Decentralized Services Receiving at Least 50% of Required Funding	
Programme Intervention: 144111 Build LG decentralization and self-reliance capacity	
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.	NA
Monitoring visits conducted in 24 selected LGs to assess progress in implementing the framework for linking LED initiatives to local revenue enhancement.	In line with the Local Revenue enhancement objective, a follow-up activity on Local Economic Development was conducted in Nebbi District Local Government and Arua City Council. The engagement reviewed issues raised during the Regional LED Workshop held in Arua and supported the development of actionable interventions to strengthen the linkage between LED initiatives and sustainable local revenue generation.

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		*UShs Thousand*
Item		**Spent**
224011 Research Expenses		307,858.513
	Total For Budget Output	**307,858.513**
	Wage Recurrent	0.000
	Non Wage Recurrent	307,858.513
	Arrears	0.000
	AIA	0.000

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.	A Consensus meeting was held to bring together representatives from ULGA, UAAU, and central government MDAs including: MoFPED, NPAMoLG, 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.

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

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	
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 agroIndustrialization, Climate, Change,NaturalResources,Environment and WaterManagement, Integrated TransportInfrastructure 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.	Data analysis was initiated to identify Local Governments lagging behind the national average with regard to fairness in grant allocation and the underlying parameters contributing to inadequate resource distribution. The findings from this analysis will inform the comprehensive review of the grant system currently being undertaken under the Revenue Enhancement and Accountability Programme
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.	2 stakeholder meetings where held with various stakeholders to agree on Revision & Re- Design of IGFT grants Systems for rationalised financing of service delivery taking into consideration the inclusivity, equity, and fairness in resource distribution to marginalized communities women, the elderly, and persons with disabilities.

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

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 LGs on budget formulation for FY 2025/26 was conducted, targeting 24 Local Governments, with a focus on strengthening the capacity of Technical Planning Committees (TPCs) to prepare credible, realistic, and responsive budgets. Nakapiripirit, Nabilatuk, Kumi, Amudat, Bugiri, Bugweri, Serere, Luuka, Amolatar, Dokolo, Kwania, KikuubeKitgum, Otuke, Nakaseke, Mubende, Madi-Okollo, Obongi, Moyo, Buliisa, Mpigi, Butambala, Kazo, and Kayunga. The capacity-building engagements focused on improving budget formulation processes, strengthening the linkage between local revenue projections, sector priorities, and service delivery outcomes, and enhancing compliance with national planning and budgeting guidelines.
Study conducted on the cost of delivering social services (Water and Roads).	The study commenced with the collection of data on the cost of delivering social services, for water and roads. Data analysis is currently ongoing.
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.	2 stakeholder meetings where held with various stakeholders to agree on Revision & Re- Design of IGFT grants Systems for rationalised financing of service delivery taking into consideration the inclusivity, equity, and fairness in resource distribution to marginalized communities women, the elderly, and persons with disabilities.

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs *UShs Thousand*

Item		Spent
221002 Workshops, Meetings and Seminars		179,955.089
221009 Welfare and Entertainment		13,500.000
	Total For Budget Output	**193,455.089**
	Wage Recurrent	0.000
	Non Wage Recurrent	193,455.089
	Arrears	0.000
	AIA	0.000

Key Service Area:000056 Data Management

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

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	
Data verification and validation conducted in 25 LGs.	Data verification and validation exercises were conducted in 20 Local Governments to assess the accuracy, completeness, and reliability of administrative and revenue-related data reported by Local Governments. The exercise covered the following LGs: Kanungu District, Pallisa District, Kibuku District, Budaka District, Njeru Municipal Council, Kisoro District, Bundibugyo District, Buyanja District, Kasese District, Masindi District, Soroti District, Ntungamo District, Sheema District, Mbarara City, Adjumani District, Kisoro Municipal Council, Mayuge District, Rwampara District, and Nakaseke District. The verification focused on reconciling reported data with primary source documents The data verification and validation exercise strengthened the credibility of Local Government data, improved confidence in reported performance results, and generated actionable recommendations to enhance data management, reporting accuracy, and evidence-based decision-making for LGs
Annual approved budgets for 176 LG Votes for FY 2025/26 analyzed.	112 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
Feedback provided to all 176 LGs on findings from the annual LG budget analysis.	Targeted feedback was provided to selected Local Governments to support improvements in planning, budgeting, and financial management practices. The feedback was informed by a detailed review of performance against key budget and fiscal indicators, including budget credibility, absorption levels, revenue performance, expenditure prioritization, and compliance with approved budgeting guidelines. The engagement aimed to strengthen adherence to the national budgeting framework, promote fiscal discipline, and enhance the alignment between approved plans, budgets, and actual expenditure outturns. Specific attention was given to identifying variances between planned and actual performance, weaknesses in budget execution, and gaps in revenue forecasting and reporting. Local Governments that received tailored, context-specific feedback included Bugweri District, Bugiri District, Buyende District, Kayunga District, and Buikwe District.

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

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	
Quarterly and annual grants transfers for all 176 LGs analyzed.	The Commission analyzed the budgets of 112 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.
National Budget for FY 2025/26 analyzed	The National Budget for FY 2025/26 was analysed to assess the allocation of resources to Local Governments, with particular focus on sectoral distribution, grant composition, and alignment with the approved policy priorities. The analysis examined trends in wage, non-wage recurrent, and development expenditures; assessed the equity and adequacy of intergovernmental fiscal transfers; and reviewed consistency with national planning frameworks, including the approved programmes and sub-programmes. The findings informed evidence-based recommendations aimed at strengthening fairness, efficiency, and effectiveness in the allocation of resources to Local Governments.
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.	The preparation of the Annual Statistical Abstract was commenced, incorporating comprehensive and inclusive data on all aspects of Local Government finances. The Abstract consolidates key fiscal statistics covering revenue performance, intergovernmental fiscal transfers, expenditure patterns, sectoral allocations, and financing trends across all Local Governments. It provides disaggregated analysis by Local Government type and region, enabling comparative assessment of performance and identification of disparities. The Statistical Abstract serves as a key evidence base for policy analysis, planning, monitoring, and decision-making, and will support ongoing reforms in grant allocation, local revenue enhancement, and fiscal decentralisation.

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs *UShs Thousand*

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

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	
	AIA	0.000
	Total For Department	**4,761,992.637**
	Wage Recurrent	1,424,773.202
	Non Wage Recurrent	3,337,219.435
	Arrears	0.000
	AIA	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

1 Fridge, 1 Double plate infra-Red Cooker, 1 Microwave procured	Procurement process was commenced
5 Office tables Chairs, 4 Office chairs and 6 Visitors Chairs procured	Procurement process was commenced
1 station Wagon procured for the Vice Chairperson 4 Pick up procured for the Commission	Procurement process was commenced
Point of Sale (POS) machines supplied to local governments struggling to collect local revenue.	The purchase of POS devices is in Procurement waiting for the contract award for the supply.
Computers printers and laptops procured	Procurement process is under way

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative 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

Programme:17 Regional Balanced Development

Vote Function:02 Local Government Financing

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
Departments	
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	
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.	Action research was conducted to identify and assess potential sources of local revenue as part of the Commission's efforts to strengthen local revenue mobilisation. The research covered a total of 30 Local Governments namely Jinja, Mbale, Soroti, Lira, Gulu, Masaka, Arua, Mbarara, Fort Portal, and Hoima Municipal Councils, including Nebbi, Apac, Sheema, Kumi, Bugiri, Kotido, Mityana, Kasese, Kira, and Mukono. The half-year findings provide critical insights into emerging and under-exploited revenue sources, administrative and policy constraints, and good practices, and will inform targeted policy recommendations and interventions to enhance the fiscal sustainability of Local Governments.
Support provided to 40 LGs in the implementation of legal provisions for local revenues.	Technical support was provided to LGs on the amended legal provisions governing major local revenue sources. During the reporting period, 6 LG —Manafwa, Bugweri, Butambala, Rukiga, Kole, and Gulu—were supported through targeted engagements. The amended legal provisions were disseminated to the respective Local Governments to enhance compliance, interpretation, and effective implementation. In addition, a draft technical report documenting the process, key issues, and recommendations has been prepared.
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	The activity on the assessment of local revenue utilisation was commenced, with data collection and analysis currently underway. The findings from this exercise will inform a comprehensive report, which is scheduled to be finalised in the third quarter.

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs *UShs Thousand*

Item	Spent
221002 Workshops, Meetings and Seminars	294,086.600
224011 Research Expenses	219,499.998
227001 Travel inland	241,999.600
Total For Budget Output	**755,586.198**

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	
	Wage Recurrent	0.000
	Non Wage Recurrent	755,586.198
	Arrears	0.000
	AIA	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.	A regional stakeholder engagement was conducted involving both technical and political leaders to address key local revenue issues. The engagement brought together Local Governments from Kabale, Rukungiri, Rubanda, Rukiga, and Kanungu. The regional stakeholder meeting was held in the Kigezi Region at White Horse Inn, Kabale, on 6th November 2025. The engagement provided a platform for sharing experiences and best practices in local revenue mobilisation and generation. It also strengthened the capacity of participating Local Governments to develop and implement Local Revenue Enhancement Plans, while encouraging the adoption and scaling up of proven best practices. A draft report documenting the proceedings, key issues, and recommendations has been produced.
Conducted a think tank meeting on strategies for revenue generation and management.	NA
Annual local revenue conference held	NA

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs *UShs Thousand*

Item		Spent
	Total For Budget Output	**0.000**
	Wage Recurrent	0.000
	Non Wage Recurrent	0.000
	Arrears	0.000
	AIA	0.000
	Total For Department	**755,586.198**
	Wage Recurrent	0.000
	Non Wage Recurrent	755,586.198
	Arrears	0.000

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
AIA	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	
Four tax awareness campaigns in local governments for local revenue enhancement conducted.	8 targerted awareness campaigns were carried out on local revenue enhancement. Advocacy, and change-management sensitization for political leadership was done by LGFC Commissioners across eight (8) LGs of Jinja , Njeru MC , butamabla , Kalungu DLG, Napak, Kotido Sheema, Mbarara, to improve awareness of own-source revenue potential and strengthen political commitment toward IRAS adoption and automated revenue collection.
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 six 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 140 participants (four from each LG) attended.
Call Centre support provided with support from a male officer	Call Centre support was provided by one (1) male officer, contributing to continuous technical backstopping for Local Governments on IRAS implementation.

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
PIAP Output: 18211201 Local Government own source revenue growth	
Programme Intervention: 182112 Strengthen Local Government Revenue Mobilization	
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	Refresher training and follow-up support on the implementation of the Integrated Revenue Administration System (IRAS) were conducted during the first half of the financial year to strengthen Local Government capacity in local revenue administration. The trainings were organized across three regional centres per quarter, covering a wide range of District and City Local Governments atJinja, Soroti, and Mbarara centres, benefiting Local Governments including Bugiri, Iganga, Bukedea, Kamuli, Sironko, Budaka, Manafwa, Dokolo, Kapelebyong, Napak, Serere, Amudat, Lira City, Tororo, Kiruhura, Rwampara, Ntungamo, Rubirizi, Rukiga, Kasese, and Makindye-Ssebagabo Municipal Council. More trainings were conducted at Masindi, Soroti, and Mbale centres, covering Local Governments including Kiryandongo, Kikuube, Buliisa, Oyam, Nakaseke, Nakasongola, Nakapiripirit, Nabilatuk, Kotido, Abim, Kumi, Gulu City, Butaleja, Manafwa, Kween, Kaliro, Soroti City, Tororo, and Lira City, with the exception of Nwoya
Two Local Revenue Enhancement Coordinating Committee meetings conducted.	Two Local Revenue Enhancement Coordinating Committee (LRECC) meetings were conducted during the first half of the financial year to review key local revenue instruments and guide policy actions on the implementation of trading licences and operational permits by Local Governments and assessing the implementation of Local Service Tax and Local Government Hotel Tax.

Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs *UShs Thousand*

Item		Spent
227001 Travel inland		263,444.224
	Total For Budget Output	**263,444.224**
	Wage Recurrent	0.000
	Non Wage Recurrent	263,444.224
	Arrears	0.000
	AIA	0.000
	Total For Department	**263,444.224**
	Wage Recurrent	0.000
	Non Wage Recurrent	263,444.224
	Arrears	0.000

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter	
AIA		0.000

Development Projects

N/A

	GRAND TOTAL	**5,781,023.059**
	Wage Recurrent	1,424,773.202
	Non Wage Recurrent	4,356,249.857
	GoU Development	0.000
	External Financing	0.000
	Arrears	0.000
	AIA	0.000

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 2

Quarter 3: Revised Workplan

Annual Plans	Quarter's Plan	Revised Plans
Programme:14 Public Sector Transformation		
Vote Function:02 Local Government Financing		
Departments		
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		
Annual Team Building session conducted ,	NA	
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	NA	
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.	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: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	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 2

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 Q2 produced and submitted to MoFPED and OPM	Performance Progress Reports for Q2 produced and submitted to MoFPED and OPM
Budget Framework paper Produced for FY 2026/27 using the Program based system	NA	
Ministerial Policy Statement produced for FY 2026/27	Ministerial Policy Statement produced for FY 2026/27	Ministerial Policy Statement produced for FY 2026/27
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

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Quarter 2

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	ICT strategic plan produced	ICT strategic plan produced
50 Antivirus licenses for computers purchased.	50 Antivirus licenses for computers purchased.	50 Antivirus licenses for computers purchased.
Renewal of firewall License carried out	NA	
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.	NA	
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 Central Buganda	Support provided to LGs for implementing the framework linking LED initiatives to local revenue enhancement in four sub-region of Central Buganda
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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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.	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.	Continue works on 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.	One follow-up and one mid-term review conducted on the status of implementing the agreed positions by the parties.	One follow-up and one mid-term review conducted on the status of implementing the agreed positions by the parties.
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.	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.	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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Annual Plans	Quarter's Plan	Revised Plans
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 6 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.	Feedback provided to all 176 LGs on findings from the annual LG budget analysis.	Feedback provided to all 176 LGs on findings from the annual LG budget analysis.
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.	NA	
Develoment 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	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	
Programme:17 Regional Balanced Development		

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Quarter 2

Annual Plans	Quarter's Plan	Revised Plans
Vote Function:02 Local Government Financing		
Departments		
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		
Facilitated benchmarking visits for Local Governments to enhance revenue generation practices	NA	Facilitated benchmarking visits for Local Governments to enhance revenue generation practices
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.	NA	
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 15 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	Data cleaning validation for the Local revenue Utilization report	.
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 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 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.
Conducted a think tank meeting on strategies for revenue generation and management.	Think tank meeting held	.
Annual local revenue conference held	NA	Annual local revenue conference held
Develoment Projects		
N/A		

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Annual Plans	Quarter's Plan	Revised Plans
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		
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.	One 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 8 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.	NA	
Develoment Projects		
N/A		

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V4: NTR Collections and Off Budget Expenditure

Table 4.1: NTR Collections (Billions)

Revenue Code	Revenue Name		Planned Collection FY2025/26	Actuals By End Q2
142159	Sale of bid documents-From Government Units		0.002	0.000
		Total	**0.002**	**0.000**

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Table 4.2: Off-Budget Expenditure By Department and Project