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 Q3	Spent by End Q3	% Budget Released	% Budget Spent	% Releases Spent
Recurrent	Wage	2.850	2.850	2.137	2.137	75.0 %	75.0 %	100.0 %
	Non-Wage	10.250	10.250	7.237	6.783	71.0 %	66.2 %	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**	**9.874**	**8.920**	**67.6 %**	**61.1 %**	**90.3 %**
Total GoU+Ext Fin (MTEF)		**14.600**	**14.600**	**9.874**	**8.920**	**67.6 %**	**61.1 %**	**90.3 %**
Arrears		0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Total Budget		**14.600**	**14.600**	**9.874**	**8.920**	**67.6 %**	**61.1 %**	**90.3 %**
A.I.A Total		0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Grand Total		**14.600**	**14.600**	**9.874**	**8.920**	**67.6 %**	**61.1 %**	**90.3 %**
Total Vote Budget Excluding Arrears		**14.600**	**14.600**	**9.874**	**8.920**	**67.6 %**	**61.1 %**	**90.3 %**

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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 Q3	Spent by End Q3	% Budget Released	% Budget Spent	%Releases Spent
Programme:14 Public Sector Transformation	**11.220**	**11.220**	**7.833**	**7.016**	**69.8 %**	**62.5 %**	**89.6%**
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	7.833	7.016	69.8 %	62.5 %	89.6%
Programme:17 Regional Balanced Development	**2.110**	**2.110**	**1.636**	**1.575**	**77.5 %**	**74.6 %**	**96.3%**
Vote Function:02 Local Government Financing	2.110	2.110	1.636	1.575	77.5 %	74.6 %	96.3%
Programme:18 Development Plan Implementation	**1.270**	**1.270**	**0.405**	**0.329**	**31.9 %**	**25.9 %**	**81.0%**
Vote Function:02 Local Government Financing	1.270	1.270	0.405	0.329	31.9 %	25.9 %	81.0%
Total for the Vote	**14.600**	**14.600**	**9.874**	**8.920**	**67.6 %**	**61.1 %**	**90.3 %**

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

(i) Major unspent balances

Departments , Projects

Programme:14 Public Sector Transformation

Vote Function:02 Local Government Financing

0.317	Bn Shs	Department : 001 Finance and Administration
	Reason: NA	
Items		
0.006	UShs	221005 Official Ceremonies and State Functions
		Reason: To be spent in Q4
0.053	UShs	225101 Consultancy Services
		Reason: There was a delay in the submission of the invoice by the consulting firm responsible for the Strategic Plan for ICT
0.088	UShs	221003 Staff Training
		Reason: Delays in the disbursement of funds for planned activities

Programme:17 Regional Balanced Development

Vote Function:02 Local Government Financing

0.061	Bn Shs	Department : 004 Revenue and Research
	Reason: Delays in procurement process	
Items		
0.015	UShs	221011 Printing, Stationery, Photocopying and Binding
		Reason: Delays in procurement process

Programme:18 Development Plan Implementation

Vote Function:02 Local Government Financing

0.077	Bn Shs	Department : 004 Revenue and Research
	Reason:	
Items		
0.063	UShs	228002 Maintenance-Transport Equipment
		Reason: Delays in procurement processes

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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 3**
No. of staff supported to undertake their roles and responsibilities	Number	39	39
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 3**
No. of Ministerial Policy Statements developed	Number	1	1
No. of quarterly Physical Progress reported prepared	Number	4	3
No. of Physical Progress Reports prepared	Number	4	3
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 3**
Number of top management monitoring visits conducted	Number	4	3
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 3**
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 3
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 3
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 3
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 3
%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 3**
Amount of Local Revenue collected	Number	344564177314	266615842534
No. of new Local Revenue tax payers registered	Number	1774684	570416
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 3**
Amount of Local Revenue collected	Number	344564177314	266615842834
No. of new Local Revenue tax payers registered	Number	1774684	570419
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 3**
Percentage increase in local revenues year-over-year	Percentage	6%	29%

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Performance highlights for the Quarter

Technical support was provided to Local Governments tofacilitate the implementation of the framework linkingLocal Economic Development (LED) initiatives to localrevenue enhancement across 2 sub-regions in Busoga.
This support focused on strengthening the capacity of LocalGovernments to identify, prioritize, and integrate revenue-generating LED interventions into their planning andbudgeting processes. Emphasis was placed on aligninglocal economic activities with sustainable revenue sources,improving revenue administration practices, and enhancingthe linkage between economic growth initiatives and OwnSource Revenue (OSR) performance.
The engagements further enabled knowledge sharing,practical guidance on operationalizing the framework, andstrengthened coordination among key stakeholders, therebycontributing to improved local revenue mobilization andmore resilient local economies.
A follow-up on the status of implementing the agreedpositions from Negotiations for FY 2026/27 was conductedwith all parties, including undertakings (Programmes,cross-cutting MDAs, and LGAs).
Follow-ups were conducted in 9 LGs i.e the districts ofBukwo, Namayingo, Katakwi, Napak, Kalangala,Lyantonde, Kalungu, and the MCs of Kitgum and Moroto.The intention was to follow up on the implementationstatus, popularize the negotiations, and collect negotiationissues for FY 2027/28.
Consolidation of the data and compilation of the report areongoing.
Preliminary results indicate that some undertakings havebeen implemented while others are pending.
Some of the pending tasks are not yet due, while otherswon't be implemented due to some prevailingcircumstances.
Some of the LGs had no idea about the negotiations, whileothers had the agreements on their phones.
Benchmarking visits on improved local revenue generationand mobilization were conducted for selected LocalGovernments, including Tororo District, Tororo MunicipalCouncil, Busia District, Kaliro District, Jinja District,Kaberamaido District, Kalaki Di

Variances and Challenges

No releases were made for the third quarter for development 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 Q3	Spent by End Q3	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:14 Public Sector Transformation	**11.220**	**11.220**	**7.833**	**7.016**	**69.8 %**	**62.5 %**	**89.6 %**
Vote Function:02 Local Government Financing	**11.220**	**11.220**	**7.833**	**7.016**	**69.8 %**	**62.5 %**	**89.6 %**
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	2.505	2.428	77.8 %	75.4 %	96.9 %
000006 Planning and Budgeting services	0.403	0.403	0.306	0.206	75.9 %	51.0 %	67.3 %
000014 Administrative and Support Services	4.517	4.517	3.508	3.429	77.7 %	75.9 %	97.7 %
000019 ICT Services	0.160	0.160	0.090	0.087	56.3 %	54.2 %	96.7 %
000022 Research and Development	0.320	0.320	0.308	0.308	96.2 %	96.2 %	100.0 %
000026 Grants Management	0.792	0.792	0.503	0.474	63.5 %	59.9 %	94.2 %
000056 Data Management	0.308	0.308	0.113	0.085	36.5 %	27.6 %	75.2 %
Programme:17 Regional Balanced Development	**2.110**	**2.110**	**1.636**	**1.575**	**77.5 %**	**74.6 %**	**96.3 %**
Vote Function:02 Local Government Financing	**2.110**	**2.110**	**1.636**	**1.575**	**77.5 %**	**74.6 %**	**96.3 %**
000045 Support to Local Governments	1.960	1.960	1.610	1.563	82.1 %	79.7 %	97.1 %
000058 Stakeholder Management	0.150	0.150	0.026	0.013	17.2 %	8.3 %	50.0 %
Programme:18 Development Plan Implementation	**1.270**	**1.270**	**0.405**	**0.329**	**31.9 %**	**25.9 %**	**81.0 %**
Vote Function:02 Local Government Financing	**1.270**	**1.270**	**0.405**	**0.329**	**31.9 %**	**25.9 %**	**81.0 %**
560008 Revenue Mobilization	1.270	1.270	0.405	0.329	31.9 %	25.9 %	81.2 %
Total for the Vote	**14.600**	**14.600**	**9.874**	**8.920**	**67.6 %**	**61.1 %**	**90.3 %**

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Table V3.2: GoU Expenditure by Item

Billion Uganda Shillings	Approved Budget	Revised Budget	Released by End Q3	Spent by End Q3	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
211102 Contract Staff Salaries	2.850	2.850	2.137	2.137	75.0 %	75.0 %	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	0.753	0.752	74.9 %	74.8 %	99.9 %
211107 Boards, Committees and Council Allowances	0.680	0.680	0.510	0.508	75.0 %	74.8 %	99.7 %
212101 Social Security Contributions	0.285	0.285	0.213	0.213	74.7 %	74.7 %	100.0 %
212102 Medical expenses (Employees)	0.200	0.200	0.200	0.200	100.0 %	100.0 %	100.0 %
212103 Incapacity benefits (Employees)	0.050	0.050	0.015	0.015	30.0 %	30.0 %	100.0 %
221001 Advertising and Public Relations	0.260	0.260	0.080	0.080	30.8 %	30.6 %	99.5 %
221002 Workshops, Meetings and Seminars	1.122	1.122	0.812	0.731	72.3 %	65.1 %	90.0 %
221003 Staff Training	0.384	0.384	0.384	0.296	100.0 %	77.1 %	77.1 %
221004 Recruitment Expenses	0.012	0.012	0.010	0.010	83.3 %	83.3 %	100.0 %
221005 Official Ceremonies and State Functions	0.040	0.040	0.025	0.019	62.5 %	47.0 %	75.3 %
221007 Books, Periodicals & Newspapers	0.031	0.031	0.016	0.011	51.1 %	36.2 %	70.8 %
221008 Information and Communication Technology Supplies.	0.120	0.120	0.090	0.087	75.0 %	72.3 %	96.4 %
221009 Welfare and Entertainment	0.080	0.080	0.044	0.044	55.0 %	55.0 %	100.0 %
221011 Printing, Stationery, Photocopying and Binding	0.300	0.300	0.175	0.142	58.3 %	47.3 %	81.0 %
221012 Small Office Equipment	0.020	0.020	0.013	0.008	65.0 %	42.3 %	65.0 %
221016 Systems Recurrent costs	0.180	0.180	0.105	0.105	58.3 %	58.3 %	100.0 %
221017 Membership dues and Subscription fees.	0.020	0.020	0.014	0.014	70.0 %	70.0 %	100.0 %
222001 Information and Communication Technology Services.	0.044	0.044	0.034	0.033	77.3 %	75.5 %	97.7 %
223001 Property Management Expenses	0.060	0.060	0.045	0.039	75.0 %	65.8 %	87.7 %
223003 Rent-Produced Assets-to private entities	0.688	0.688	0.513	0.513	74.6 %	74.6 %	100.0 %
223005 Electricity	0.085	0.085	0.046	0.046	54.1 %	54.1 %	100.0 %
224011 Research Expenses	1.080	1.080	0.853	0.829	79.0 %	76.8 %	97.2 %
225101 Consultancy Services	0.123	0.123	0.053	0.000	43.1 %	0.1 %	0.2 %
227001 Travel inland	1.709	1.709	1.218	1.162	71.3 %	68.0 %	95.3 %
227004 Fuel, Lubricants and Oils	0.396	0.396	0.288	0.288	72.7 %	72.7 %	100.0 %

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Billion Uganda Shillings	Approved Budget	Revised Budget	Released by End Q3	Spent by End Q3	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
228002 Maintenance-Transport Equipment	0.421	0.421	0.301	0.211	71.5 %	50.2 %	70.3 %
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**	**9.874**	**8.920**	**67.6 %**	**61.1 %**	**90.3 %**

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

Billion Uganda Shillings	Approved Budget	Revised Budget	Released by End Q3	Spent by End Q3	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:14 Public Sector Transformation	**11.220**	**11.220**	**7.833**	**7.016**	**69.81 %**	**62.54 %**	**89.57 %**
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**	**7.833**	**7.016**	**69.81 %**	**62.54 %**	**89.6 %**
Departments							
001 Finance and Administration	9.720	9.720	7.333	7.016	75.4 %	72.2 %	95.7 %
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**	**1.636**	**1.575**	**77.53 %**	**74.65 %**	**96.29 %**
Vote Function:02 Local Government Financing	**11.220**	**11.220**	**7.833**	**7.016**	**69.81 %**	**62.54 %**	**89.6 %**
Departments							
004 Revenue and Research	2.110	2.110	1.636	1.575	77.5 %	74.6 %	96.3 %
Development Projects							
N/A							
Programme:18 Development Plan Implementation	**1.270**	**1.270**	**0.405**	**0.329**	**31.93 %**	**25.88 %**	**81.04 %**
Vote Function:02 Local Government Financing	**11.220**	**11.220**	**7.833**	**7.016**	**69.81 %**	**62.54 %**	**89.6 %**
Departments							
004 Revenue and Research	1.270	1.270	0.405	0.329	31.9 %	25.9 %	81.2 %
Development Projects							
N/A							
Total for the Vote	**14.600**	**14.600**	**9.874**	**8.920**	**67.6 %**	**61.1 %**	**90.3 %**

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

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Quarter 3: 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		
	Interactive recreational activities like Fitness and Wellness	
.	New members of Staff were provided with branded corporate wear and laptop bags	
Outreach activities carried out to local governments to assess the financing gaps in under performing local governments.	Outreach activities were undertaken to support the rollout of the Integrated Revenue Administration System (IRAS), with the Board providing strategic oversight and guidance to ensure effective implementation across Local Governments. The engagements focused on stakeholder sensitization, change management, and strengthening political and administrative support for IRAS adoption. The Board monitored progress, reviewed implementation challenges, and guided interventions aimed at enhancing local revenue administration, improving compliance, and reducing revenue leakages across beneficiary 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.	
LGFC Balanced Scorecard developed and implemented to improve organization performance	The Commission conducted 1 Balanced Scorecard engagements, targeting the Manager revenue and research. The engagements were facilitated by officials from the MOPs	

Expenditures incurred in the Quarter to deliver outputs	*UShs Thousand*
Item	**Spent**
211102 Contract Staff Salaries	712,386.600

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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**
221003 Staff Training	159,407.000
221004 Recruitment Expenses	3,166.376
Total For Budget Output	**874,959.976**
Wage Recurrent	712,386.600
Non Wage Recurrent	162,573.376
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

6 Technical meetings held on planning budgeting and reporting	7 Technical meetings were held on planning budgeting and reporting and preparation of the Ministerial policy statement and the end of year evaluations for the strategic plan and the monitoring and evaluation frameworks	
Performance Progress Reports for Q2 produced and submitted to MoFPED and OPM	Performance Progress Reports for Q2 was produced and submitted to MoFPED and OPM	
Ministerial Policy Statement produced for FY 2026/27	The Ministerial Policy Statement for the Commission was produced for FY 2026/27 and submitted to MoFPED and Parliament	
1 Finance Committee meetings held	1 Finance Committee meeting was held	

Expenditures incurred in the Quarter to deliver outputs	*UShs Thousand*
Item	**Spent**
225101 Consultancy Services	100.000
227001 Travel inland	8,489.425
Total For Budget Output	**8,589.425**
Wage Recurrent	0.000
Non Wage Recurrent	8,589.425
Arrears	0.000
AIA	0.000

Key Service Area:000014 Administrative and Support Services

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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		
Logistical support, Utilities and manage property Local Government Finance Commission paid	Logistical support, utilities, and property management expenses for the Commission for quarter 3 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	3 Commission policy meetings were held reports produced and recommendations implemented. 5 Commission sub committee meetings	
LGFC procurement plan and reports prepared	LGFC procurement plan and report for quarter 1, 2 and 3 was prepared	
Subscriptions paid for Uganda Evaluation association ACCA, CPA, CIPS,IA, FEMA.STAT and library	Subscriptions were paid 3 staff for Uganda Evaluation association	
Motor vehicles serviced and repaired	16 Motor Vehicles were Repaired and serviced	
Internal Audit and produce reports	Value for Money field visits were carried out across the Lango, Karamoja, and Teso sub-regions. The visits covered the LGs of Abim District, Alebtong District, Apac District, Kwania District, Dokolo District, Amolatar District, Kaberamaido District, Kalaki District, Amuria District, Soroti District. Spot checks to provide real-time assurance on the implementation of Commission activities were carried out for IRAS Refresher Training at Colline Hotel, Mukono, LED Initiative Workshop at Speke Courts Hotel, Jinja City and IRAS Refresher Training at Brovad Hotel, Masaka City.	
Prepare LGFC Financial reports	Financial reports were prepared for LGFC for Quarter 3	
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.	

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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		
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 of the Commission for quarter 3	

Expenditures incurred in the Quarter to deliver outputs		*UShs Thousand*
Item		**Spent**
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		162,784.014
211107 Boards, Committees and Council Allowances		168,490.450
212101 Social Security Contributions		57,796.805
212102 Medical expenses (Employees)		100,000.000
212103 Incapacity benefits (Employees)		5,641.461
221001 Advertising and Public Relations		4,010.000
221003 Staff Training		15,440.000
221005 Official Ceremonies and State Functions		8,813.432
221007 Books, Periodicals & Newspapers		4,836.000
221009 Welfare and Entertainment		16,999.600
221011 Printing, Stationery, Photocopying and Binding		65.000
221012 Small Office Equipment		3,115.000
221016 Systems Recurrent costs		35,080.000
221017 Membership dues and Subscription fees.		6,255.800
222001 Information and Communication Technology Services.		10,000.000
223001 Property Management Expenses		14,197.016
223003 Rent-Produced Assets-to private entities		171,000.000
223005 Electricity		10,000.000
227004 Fuel, Lubricants and Oils		108,128.000
228002 Maintenance-Transport Equipment		48,050.763
	Total For Budget Output	**950,703.341**
	Wage Recurrent	0.000
	Non Wage Recurrent	950,703.341
	Arrears	0.000
	AIA	0.000

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
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 ICT Policy Manual and the ICT Strategic Plan were developed to strengthen the Commission's digital governance framework and guide the effective use of information and communication technology in service delivery and institutional operations. The Board provided oversight during the development process to ensure alignment with the Commission's strategic objectives, government ICT standards, and recommendations from the ICT audit. The documents provide a framework for ICT governance, cybersecurity, infrastructure management, system integration, data protection, user support, and long-term digital transformation of the Commission.	
50 Antivirus licenses for computers purchased.	Fifty Kaspersky antivirus licenses were procured for Commission computers to strengthen ICT security and safeguard institutional data and systems against malware, cyber threats, and unauthorized access. This intervention was undertaken as part of the implementation of the ICT Policy Manual and ICT Strategic Plan, with Board oversight to ensure compliance with ICT security standards and business continuity requirements. The licenses have enhanced endpoint protection, improved system reliability, and supported a secure digital working environment across the Commission.	
ICT equipment servicing conducted quarterly.	Servicing of ICT equipment was done for quarter 3 and the Main Coloured Printer/Photocopier and printers were repaired	
ICT equipment repaired as needed 5 times	ICT equipment maintenance and repairs were carried out five times during the reporting period to ensure functionality, minimize system downtime, and support uninterrupted service delivery across the Commission. The interventions covered servicing of computers, printers, network devices, and other critical ICT infrastructure as needed.	

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

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
221008 Information and Communication Technology Supplies.		53,926.802
	Total For Budget Output	**53,926.802**
	Wage Recurrent	0.000
	Non Wage Recurrent	53,926.802
	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

.		
Support provided to LGs for implementing the framework linking LED initiatives to local revenue enhancement in four sub-region of Central Buganda	Technical support was provided to Local Governments to facilitate the implementation of the framework linking Local Economic Development (LED) initiatives to local revenue enhancement across 2 sub-regions in Busoga. This support focused on strengthening the capacity of Local Governments to identify, prioritize, and integrate revenue-generating LED interventions into their planning and budgeting processes. Emphasis was placed on aligning local economic activities with sustainable revenue sources, improving revenue administration practices, and enhancing the linkage between economic growth initiatives and Own Source Revenue (OSR) performance. The engagements further enabled knowledge sharing, practical guidance on operationalizing the framework, and strengthened coordination among key stakeholders, thereby contributing to improved local revenue mobilization and more resilient local economies.	

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

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.	Support was provided to Local Governments in Bushenyi District, Kamwenge District, and Mbarara District to strengthen the linkage between Local Economic Development (LED) initiatives and local revenue enhancement. The engagements focused on identifying viable economic activities, improving revenue generation opportunities, and aligning LED interventions with sustainable local revenue sources such as markets, trade licenses, tourism, and agricultural value chains. This support aimed at enhancing Own Source Revenue performance, promoting inclusive local economic growth, and improving the financial sustainability of the respective Local Governments.	

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

Key Service Area:000026 Grants Management

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		
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.	Work continued on identifying Local Governments lagging behind the national average in service delivery. The analysis informed recommendations for targeted allocation of Equalization Grants to enhance institutional capacity, address service delivery disparities, and promote equitable access to essential services across underserved Local Governments	
Capacity building provided to Local Government TPCs on budget formulation for local governments having budget issues arising from the budget analysis.		

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

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		
One follow-up and one mid-term review conducted on the status of implementing the agreed positions by the parties.	A follow-up on the status of implementing the agreed positions from Negotiations for FY 2026/27 was conducted with all parties, including undertakings (Programmes, cross-cutting MDAs, and LGAs). Follow-ups were conducted in 9 LGs i.e the districts of Bukwo, Namayingo, Katakwi, Napak, Kalangala, Lyantonde, Kalungu, and the MCs of Kitgum and Moroto. The intention was to follow up on the implementation status, popularize the negotiations, and collect negotiation issues for FY 2027/28. Consolidation of the data and compilation of the report are ongoing. Preliminary results indicate that some undertakings have been implemented while others are pending. Some of the pending tasks are not yet due, while others won't be implemented due to some prevailing circumstances. Some of the LGs had no idea about the negotiations, while others had the agreements on their phones.	
Capacity building provided to Local Government TPCs on budget formulation for local governments having budget issues arising from the budget analysis.	Capacity Building for LGs in Budget Formulation, FY 2025/26, was conducted targeting 12 LGs, which include Arua City; the MCs of Kapchorwa and Rukungiri; and the districts of Kween, Namutumba, Kibuku, Maracha, Nebbi, Nakasongola, Rukiga, Kanungu, and Kamwenge.	

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

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		
Study conducted on the cost of delivering social services (Water and Roads).	The activity was implemented in six districts of Katakwi (pre-test), Kisoro, Pader, Ntungamo, Zombo, and Ntoroko to assess Local Governments lagging behind the national average in service delivery and identify priority areas requiring intervention through the Equalization Grant. The exercise focused on evaluating disparities in access to essential services such as education, health, water, roads, and administrative infrastructure, as well as assessing institutional capacity constraints affecting service delivery. Findings from the field engagements are informing recommendations for more targeted and equitable allocation of Equalization Grants to underserved Local Governments. Report production and consolidation of recommendations are 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.	The Inter Agency taskforce met on 31st March and discussed allocation formulae for all MDAs that give conditional grants. The minutes were drafted. These will feed into the study on the review of the IGFT for decentralized services funded under REAP.	

Expenditures incurred in the Quarter to deliver outputs	*UShs Thousand*
Item	**Spent**
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	89,211.784
212101 Social Security Contributions	13,203.173
221002 Workshops, Meetings and Seminars	178,567.666
Total For Budget Output	**280,982.623**
Wage Recurrent	0.000
Non Wage Recurrent	280,982.623
Arrears	0.000
AIA	0.000

Key Service Area:000056 Data Management

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

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		
Data verification and validation conducted in 6 LGs.	Data verification and validation exercises were conducted in 5 Local Governments to assess the accuracy, completeness, and reliability of administrative and revenue-related data reported by Local Governments. The exercise covered the following Local governments; Apac, Rubanda, Mbarara, Jinja and Tororo MC.	
Annual approved budgets for 176 LG Votes for FY 2025/26 analyzed.	64 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.	Feedback was provided to 176 LGs on findings from the annual LG budget analysis and budgeting and local revenue projections	
Quarterly and annual grants transfers for all 176 LGs analyzed.	The Commission analyzed the budgets of 66 Local Governments to assess their compliance with key legal and regulatory requirements. The analysis focused on two critical aspects: Budget Credibility – Establishing whether each LG's budget is balanced in accordance with the Public Finance Management Act	
National Budget for FY 2025/26 analyzed		

Expenditures incurred in the Quarter to deliver outputs		*UShs Thousand*
Item		**Spent**
227001 Travel inland		85,061.539
	Total For Budget Output	**85,061.539**
	Wage Recurrent	0.000
	Non Wage Recurrent	85,061.539
	Arrears	0.000
	AIA	0.000
	Total For Department	**2,254,223.706**
	Wage Recurrent	712,386.600
	Non Wage Recurrent	1,541,837.106

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	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

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 Function:02 Local Government Financing

Departments

Department:004 Revenue and Research

Key Service Area:000045 Support to Local Governments

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 17010701 Local revenue mobilized and generated		
Programme Intervention: 170107 Implementation of Local Government Revenue Mobilisation Strategy		
Facilitated benchmarking visits for Local Governments to enhance revenue generation practices	Benchmarking visits on improved local revenue generation and mobilization were conducted for selected Local Governments, namely Tororo District, Tororo Municipal Council, Busia District, Kaliro District, Jinja District, Kaberamaido District, Kalaki District, Buikwe District, Dokolo District, and Mbale City. The exercise was hosted by Tororo District and provided a practical platform for peer learning, experience sharing, and documentation of good practices in local revenue administration. The visit focused on strengthening Local Governments' capacity to identify, assess, collect, and manage local revenue more effectively. Key areas of learning included revenue source mapping, taxpayer registration, enforcement mechanisms, use of revenue data for planning and budgeting, stakeholder engagement, and strategies for reducing revenue leakages.	
Support provided to 15 LGs in the implementation of legal provisions for local revenues.	Support on legal provisions for local collection was conducted in 15 local governments of Bududa, Bulambuli, Sironko, Madi-Okollo, Amuria, Napak, Budaka, Namutumba , Mayuge, Bukedea, Dokolo, Amuru, Maracha, Ntugamo, Lwengo districts	

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 17010701 Local revenue mobilized and generated		
Programme Intervention: 170107 Implementation of Local Government Revenue Mobilisation Strategy		
.	Action research was undertaken in 25 selected Local Governments to assess and strengthen the utilization of locally generated revenue for improved, inclusive, and equitable service delivery. The study focused on examining how local revenue is allocated and spent, with particular attention to equity, gender responsiveness, and benefits to vulnerable and underserved populations. Preliminary findings indicate that, on average, approximately 65–75% of local revenue is allocated to administrative and operational costs, with only 25–35% directed toward direct service delivery investments. Furthermore, less than 20% of Local Governments demonstrated deliberate integration of gender and equity considerations in local revenue expenditure. The research has generated evidence-based insights and practical recommendations to improve the prioritization of local revenue toward pro-poor services, strengthen planning and budgeting linkages, and enhance accountability in resource utilization. These fi	

Expenditures incurred in the Quarter to deliver outputs	*UShs Thousand*
Item	**Spent**
221001 Advertising and Public Relations	39,560.157
221002 Workshops, Meetings and Seminars	65,548.960
221011 Printing, Stationery, Photocopying and Binding	50,243.810
224011 Research Expenses	301,622.194
227001 Travel inland	349,966.786
Total For Budget Output	**806,941.907**
Wage Recurrent	0.000
Non Wage Recurrent	806,941.907
Arrears	0.000
AIA	0.000

Key Service Area:000058 Stakeholder Management

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 17010701 Local revenue mobilized and generated		
Programme Intervention: 170107 Implementation of Local Government Revenue Mobilisation Strategy		
One regional stakeholder engagements for technical officers and political leaders on local revenue issues organized. to ensure promotion of inclusivity, equity, and fairness by ensuring diverse perspectives are considered in LR management.	A Stakeholder engagement sessions involving technical officers and political leaders on local revenue issues were conducted in Lira City for the Lango Sub-region, bringing together representatives from Otuke, Oyam, Kwania, Dokolo, Amolatar, and Alebtong Districts. The engagements focused on strengthening understanding of local revenue policies, addressing implementation challenges, and promoting collaboration between technical and political leadership in revenue mobilization. Key discussions covered major local revenue sources, enforcement of amended legal provisions, compliance improvement, taxpayer sensitization, and the role of leadership in supporting effective revenue administration. The sessions enhanced awareness among stakeholders on their respective roles and responsibilities, improved coordination in local revenue management, and generated practical recommendations for strengthening own source revenue mobilization across the participating Local Governments.	
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Annual local revenue conference held		The Annual Local Revenue Conference was rescheduled to Quarter Four (Q4) to coincide with the close of the Financial Year and provide an opportunity to assess and mark the progress made by Local Governments in local revenue mobilization and management throughout the year.

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

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		12,500.000
	Total For Budget Output	**12,500.000**
	Wage Recurrent	0.000
	Non Wage Recurrent	12,500.000
	Arrears	0.000
	AIA	0.000
	Total For Department	**819,441.907**
	Wage Recurrent	0.000
	Non Wage Recurrent	819,441.907
	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.	3 tax awareness campaigns were carried out in al centres had refresher training for local revenue enhancements	

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

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		
One regional quarterly follow-up technical support sessions on the implementation of IRAS conducted.	Refresher Training and Follow up on the implementation of Integrated Revenue Administration System (IRAS) was conducted in three centres: Mukono Centre -(Njeru MC, Mityana DC, Jinja city, Buvuma DC, Kasanda DC, makindye -Ssabagabo mc, Luwero DC,) Masaka Centre- (Kyotera DC, Kalungu DC, Rakai DC,Lyantonde DC, Butambala DC, Nansana MC, Kasese DC) Gulu Centre-(Amuru DC, Pader DC, moyo DC, Adjumani DC, Kole DCOyam DC, Nebbi MC). Train participants on the new IRAS version III and enhance their capacities to use the system efficiently and effectively. Training included various activities such as Presentation on IRAS progress, Highlights on new features of IRAS version III, generation of local revenue registers from IRAS databases and creation of user rights among others	
.		
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	Technical support in capacity building on the implementation of best practices in local revenue mobilization and Generation in eight local governments. The activity was conducted in Hoima DC, Namisindwa DC,Ngora DC, Omoro DC, Nywoya DC, Bunyangabo DC, Butambala DC, and Pader DC districts.	
	A local revenue coordinating Committee meeting was held on strategies aimed at strengthening the collection of Park User Fees and enhancing the automation of local revenue administration.	

Expenditures incurred in the Quarter to deliver outputs		*UShs Thousand*
Item		**Spent**
227001 Travel inland		28,480.989
228002 Maintenance-Transport Equipment		36,692.505
	Total For Budget Output	**65,173.494**
	Wage Recurrent	0.000
	Non Wage Recurrent	65,173.494

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
	Arrears	0.000
	AIA	0.000
	Total For Department	**65,173.494**
	Wage Recurrent	0.000
	Non Wage Recurrent	65,173.494
	Arrears	0.000
	AIA	0.000
Develoment Projects		
N/A		
	GRAND TOTAL	**3,138,839.107**
	Wage Recurrent	712,386.600
	Non Wage Recurrent	2,426,452.507
	GoU Development	0.000
	External Financing	0.000
	Arrears	0.000
	AIA	0.000

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

Quarter 3: 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. Interactive recreational activities like Fitness and Wellness
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. New members of Staff were provided with branded corporate wear and laptop bags
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 systemsto enhance efficiency, compliance, and institutional knowledgemanagement. In addition, all staff were trained on the new organizationalstructure and its implementation modalities to support smooth transitionand effective operationalization.

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

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 toeffectively 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 royaltiesbased 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 17female and 22 male staff members. This reflected the Commissions commitment to inclusive andfair workforce policies promoting genderbalance and equal opportunities in employment.

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

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 3 Balanced Scorecard (BSC) engagements, targeting the C-Secretary and the Senior Manager Finance and Administration, and Senior Manager revenue and research. 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		2,137,159.802
221003 Staff Training		280,372.000
221004 Recruitment Expenses		10,000.000
	Total For Budget Output	**2,427,531.802**
	Wage Recurrent	2,137,159.802
	Non Wage Recurrent	290,372.000
	Arrears	0.000
	AIA	0.000

Key Service Area:000006 Planning and Budgeting services

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	
25 Technical meetings held on planning budgeting and reporting	A total of 19 technical meetings were held during the Financial Year 2024/25 to discuss budgeting and reporting processes. These meetings facilitated alignment of departmental work plans, review of budget performance, and preparation of the Commission's Budget Framework Paper and annual reports. Technical meetings were held on planning budgeting and reporting and preparation of the Ministerial policy statement and the end of year evaluations for the strategic plan and the monitoring and evaluation frameworks
Performance Progress Reports for Q1-Q4 produced and submitted to MoFPED and OPM	Performance Progress Reports for Q4, Q1, Q2 was produced and submitted to MoFPED and OPM

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

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 Programe 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	The Ministerial Policy Statement for the Commission was produced for FY 2026/27 and submitted to MoFPED and Parliament
4 Finance Committee meetings held	3 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
225101 Consultancy Services		100.000
227001 Travel inland		192,583.074
	Total For Budget Output	**205,683.074**
	Wage Recurrent	0.000
	Non Wage Recurrent	205,683.074
	Arrears	0.000
	AIA	0.000

Key Service Area:000014 Administrative and Support Services

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

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, 2, 3 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	Nine Commission Policy Meetings and 16 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	9 Monthly procurement reports were produced and submitted to PPDA
Subscriptions paid for Uganda Evaluation association ACCA, CPA, CIPS,IU, FEMA and library	Subscriptions were paid 3 staff for Uganda Evaluation association
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. Value for Money field visits were carried out across the Lango, Karamoja, and Teso sub-regions. The visits covered the LGs of Abim District, Alebtong District, Apac District, Kwania District, Dokolo District, Amolatar District, Kaberamaido District, Kalaki District, Amuria District,
Prepare LGFC Financial reports	Financial reports were prepared for LGFC for Quarter 1,2, and 3

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

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	
Member oversight roles carried out by the Commission on financing and implementation in the local governments	The Commission continued to discharge its constitutional oversight mandate by undertaking structured monitoring and constructive engagement with Local Governments to assess financing arrangements and the implementation of approved programmes and interventions. This process emphasized compliance with the Public Finance Management Act and related regulations, while also promoting efficiency, effectiveness, and value for money in the utilization of public resources. The oversight function further facilitated continuous feedback between the Commission, Central Government, and Local Governments, enabling timely identification of implementation challenges, informing policy advice, and supporting evidence-based decision-making to enhance fiscal decentralization and sustainable local development.
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 of the Commission for quarter 1, 2 and 3

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)	662,694.000
211107 Boards, Committees and Council Allowances	508,420.351
212101 Social Security Contributions	199,796.805
212102 Medical expenses (Employees)	200,000.000
212103 Incapacity benefits (Employees)	15,000.000
221001 Advertising and Public Relations	40,000.000
221003 Staff Training	15,440.000
221005 Official Ceremonies and State Functions	18,813.432
221007 Books, Periodicals & Newspapers	11,326.240
221009 Welfare and Entertainment	30,499.600
221011 Printing, Stationery, Photocopying and Binding	91,521.946
221012 Small Office Equipment	8,456.040
221016 Systems Recurrent costs	92,000.000
221017 Membership dues and Subscription fees.	14,000.000

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

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
222001 Information and Communication Technology Services.		33,207.003
223001 Property Management Expenses		39,469.813
223003 Rent-Produced Assets-to private entities		513,000.000
223005 Electricity		46,000.000
227004 Fuel, Lubricants and Oils		288,000.000
228002 Maintenance-Transport Equipment		174,669.145
	Total For Budget Output	**3,428,856.581**
	Wage Recurrent	0.000
	Non Wage Recurrent	3,428,856.581
	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 ICT Policy Manual and the ICT Strategic Plan were developed to strengthen the Commission’s digital governance framework and guide the effective use of information and communication technology in service delivery and institutional operations. The Board provided oversight during the development process to ensure alignment with the Commission’s strategic objectives, government ICT standards, and recommendations from the ICT audit. The documents provide a framework for ICT governance, cybersecurity, infrastructure management, system integration, data protection, user support, and long-term digital transformation of the Commission.
50 Antivirus licenses for computers purchased.	Fifty Kaspersky antivirus licenses were procured for Commission computers to strengthen ICT security and safeguard institutional data and systems against malware, cyber threats, and unauthorized access. This intervention was undertaken as part of the implementation of the ICT Policy Manual and ICT Strategic Plan, with Board oversight to ensure compliance with ICT security standards and business continuity requirements. The licenses have enhanced endpoint protection, improved system reliability, and supported a secure digital working environment across the Commission.

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

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	The firewall license was renewed to strengthen the Commission’s network security and ensure continuous protection of institutional systems, data, and internet services from cyber threats and unauthorized access.
ICT equipment servicing conducted quarterly.	Servicing of ICT equipment was done for quarter 1,2 and 3 and the Main Coloured Printer/Photocopier and printers were repaired
Website updated and domain renewed.	The Commission successfully completed a comprehensive update of its digital communication platforms, including the full redesign and content refresh of its website and social media channels to align with the new institutional brand identity. The website was updated to incorporate revised branding elements, improved navigation, and current corporate materials, thereby enhancing accessibility, visibility, and stakeholder engagement. In parallel, social media platforms were actively managed and updated to ensure timely dissemination of information and increased public awareness of the Commission’s mandate and activities. Additionally, the user support function was effectively maintained, ensuring prompt response to inquiries, continuous system functionality, and an improved user experience across all digital platforms. These efforts collectively strengthened the Commission’s communication strategy and digital presence.
Implementation of NITA-U audit recommendations, including Library and Records Management System, supported.	NITA U audit recommendations were implemented. 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.

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

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	
ICT equipment repaired as needed 5 times	ICT equipment maintenance and repairs were carried out five times during the reporting period to ensure functionality, minimize system downtime, and support uninterrupted service delivery across the Commission. The interventions covered servicing of computers, printers, network devices, and other critical ICT infrastructure as needed.

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

Item	Spent
221008 Information and Communication Technology Supplies.	86,787.122
Total For Budget Output	**86,787.122**
Wage Recurrent	0.000
Non Wage Recurrent	86,787.122
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 3

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.	Technical support was provided to Local Governments to facilitate the implementation of the framework linking Local Economic Development (LED) initiatives to local revenue enhancement across 2 sub-regions in Busoga. This support focused on strengthening the capacity of Local Governments to identify, prioritize, and integrate revenue-generating LED interventions into their planning and budgeting processes. Emphasis was placed on aligning local economic activities with sustainable revenue sources, improving revenue administration practices, and enhancing the linkage between economic growth initiatives and Own Source Revenue (OSR) performance. The engagements further enabled knowledge sharing, practical guidance on operationalizing the framework, and strengthened coordination among key stakeholders, thereby contributing to improved local revenue mobilization and more resilient local economies.
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 Arua City Council kamwenge Mbarara Bushenyi. 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

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

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

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

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	
One follow-up and one mid-term review conducted on the status of implementing the agreed positions by the parties.	A follow-up on the status of implementing the agreed positions from Negotiations for FY 2026/27 was conducted with all parties, including undertakings (Programmes, cross-cutting MDAs, and LGAs). Follow-ups were conducted in 9 LGs i.e the districts of Bukwo, Namayingo, Katakwi, Napak, Kalangala, Lyantonde, Kalungu, and the MCs of Kitgum and Moroto. The intention was to follow up on the implementation status, popularize the negotiations, and collect negotiation issues for FY 2027/28. Consolidation of the data and compilation of the report are ongoing. Preliminary results indicate that some undertakings have been implemented while others are pending. Some of the pending tasks are not yet due, while others won't be implemented due to some prevailing circumstances. Some of the LGs had no idea about the negotiations, while others had the agreements on their phones.
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 wasconducted, targeting 32 Local Governments, with a focus on strengtheningthe 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 Arua City; the MCs of Kapchorwa and Rukungiri; and the districts of Kween, Namutumba, Kibuku, Maracha, Nebbi, Nakasongola, Rukiga, Kanungu, and Kamwenge. The capacity-building engagements focused on improving budgetformulation processes, strengthening the linkage between local revenueprojections, sector priorities, and service delivery outcomes, and enhancingcompliance with national planning and budgeting guidelines.

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

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	
Study conducted on the cost of delivering social services (Water and Roads).	The activity was implemented in six districts of Katakwi (pre-test), Kisoro, Pader, Ntungamo, Zombo, and Ntoroko to assess Local Governments lagging behind the national average in service delivery and identify priority areas requiring intervention through the Equalization Grant. The exercise focused on evaluating disparities in access to essential services such as education, health, water, roads, and administrative infrastructure, as well as assessing institutional capacity constraints affecting service delivery. Findings from the field engagements are informing recommendations for more targeted and equitable allocation of Equalization Grants to underserved Local Governments. Report production and consolidation of recommendations are 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.	3 stakeholder meetings where held with various stakeholders to agree onRevision & Re- Design of IGFT grants Systems for rationalised financingof service delivery taking into consideration the inclusivity, equity, andfairness in resource distribution to marginalized communities women, theelderly, and persons with disabilities.

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

Item		Spent
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		89,211.784
212101 Social Security Contributions		13,203.173
221002 Workshops, Meetings and Seminars		358,522.755
221009 Welfare and Entertainment		13,500.000
	Total For Budget Output	**474,437.712**
	Wage Recurrent	0.000
	Non Wage Recurrent	474,437.712
	Arrears	0.000
	AIA	0.000

Key Service Area:000056 Data Management

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

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.	176 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.	Feedback was provided to 176 on local revenue forcasting 7 Lgs 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 3

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 176 Local Governments to assess their compliance with key legal and regulatory requirements. The analysis focused on two critical aspects: Budget Credibility – Establishing whether each LG's budget is balanced in accordance with the Public Finance Management Act
National Budget for FY 2025/26 analyzed	NA
Annual Statistical Abstract produced with comprehensive and inclusive data on all local government finances. This abstract serves as a key resource for evidence-based decision-making, ensuring equity and fairness resource allocation.	Annual Statistical Abstract concluded incorporating comprehensive and inclusive data on all aspects of LocalGovernment finances. The Abstract consolidates key fiscal statisticscovering revenue performance, intergovernmental fiscal transfers,expenditure patterns, sectoral allocations, and financing trends across allLocal Governments. It provides disaggregated analysis by LocalGovernment type and region, enabling comparative assessment ofperformance and identification of disparities. The Statistical Abstractserves 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
227001 Travel inland		85,061.539
	Total For Budget Output	**85,061.539**
	Wage Recurrent	0.000
	Non Wage Recurrent	85,061.539
	Arrears	0.000
	AIA	0.000
	Total For Department	**7,016,216.343**
	Wage Recurrent	2,137,159.802
	Non Wage Recurrent	4,879,056.541
	Arrears	0.000
	AIA	0.000

Development Projects

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
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

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

Departments

Department:004 Revenue and Research

Key Service Area:000045 Support to Local Governments

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
PIAP Output: 17010701 Local revenue mobilized and generated	
Programme Intervention: 170107 Implementation of Local Government Revenue Mobilisation Strategy	
Facilitated benchmarking visits for Local Governments to enhance revenue generation practices	Benchmarking visits on improved local revenue generation and mobilization were conducted for selected Local Governments, namely Tororo District, Tororo Municipal Council, Busia District, Kaliro District, Jinja District, Kaberamaido District, Kalaki District, Buikwe District, Dokolo District, and Mbale City. The exercise was hosted by Tororo District and provided a practical platform for peer learning, experience sharing, and documentation of good practices in local revenue administration. The visit focused on strengthening Local Governments' capacity to identify, assess, collect, and manage local revenue more effectively. Key areas of learning included revenue source mapping, taxpayer registration, enforcement mechanisms, use of revenue data for planning and budgeting, stakeholder engagement, and strategies for reducing revenue leakages.
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 revenuemobilisation. The research covered a total of 30 Local Governments namely Jinja, Mbale, Soroti, Lira, Gulu, Masaka, Arua, Mbarara, Fort Portal, andHoima. Municipal Councils, including Nebbi, Apac, Sheema, Kumi, Bugiri, Kotido, Mityana, Kasese, Kira, and Mukono. The half-year findingsprovide critical insights into emerging and under exploited revenue sources, administrative and policy constraints, and good practices, and will informtargeted policy recommendations and interventions to enhance the fiscal sustainability of LGs.
Support provided to 40 LGs in the implementation of legal provisions for local revenues.	Technical support was provided to Local Governments on the amended legal provisions governing major local revenue sources. During the reporting period, six Local Governments—Manafwa, Bugweri, Butambala, Rukiga, Kole, and Gulu—were supported through targeted engagements. The amended legal provisions were disseminated to these Local Governments to strengthen compliance, enhance interpretation, and support effective implementation. In addition, a draft technical report documenting the process, key issues, and recommendations has been prepared. Further support on the legal provisions for local revenue collection was extended to fifteen Local Governments, namely: Bududa, Bulambuli, Sironko, Madi-Okollo, Amuria, Napak, Budaka, Namutumba, Mayuge, Bukedea, Dokolo, Amuru, Maracha, Ntungamo, and Lwengo.

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
PIAP Output: 17010701 Local revenue mobilized and generated	
Programme Intervention: 170107 Implementation of Local Government Revenue Mobilisation Strategy	
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	Action research was undertaken in 25 selected Local Governments to assess and strengthen the utilization of locally generated revenue for improved, inclusive, and equitable service delivery. The study focused on examining how local revenue is allocated and spent, with particular attention to equity, gender responsiveness, and benefits to vulnerable and underserved populations. Preliminary findings indicate that, on average, approximately 65–75% of local revenue is allocated to administrative and operational costs, with only 25–35% directed toward direct service delivery investments. Furthermore, less than 20% of Local Governments demonstrated deliberate integration of gender and equity considerations in local revenue expenditure. The research has generated evidence-based insights and practical recommendations to improve the prioritization of local revenue toward pro-poor services, strengthen planning and budgeting linkages, and enhance accountability in resource utilization.

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

Item		Spent
221001 Advertising and Public Relations		39,560.157
221002 Workshops, Meetings and Seminars		359,635.560
221011 Printing, Stationery, Photocopying and Binding		50,243.810
224011 Research Expenses		521,122.192
227001 Travel inland		591,966.386
	Total For Budget Output	**1,562,528.105**
	Wage Recurrent	0.000
	Non Wage Recurrent	1,562,528.105
	Arrears	0.000
	AIA	0.000

Key Service Area:000058 Stakeholder Management

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
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.	2 regional stakeholder engagement were conducted involving both technical and political leaders to address key local revenue issues. The engagement brought together Local Governments from Kabale, Rukungiri,Rubanda, Rukiga, Kanungu tuke, Oyam, Kwania, Dokolo, Amolatar, and Alebtong Districts.. The regional stakeholder meeting were held in the Kigezi Region and lango sub region. The engagements focused on strengthening understanding of local revenue policies, addressing implementation challenges, and promoting collaboration between technical and political leadership in revenue mobilization. Key discussions covered major local revenue sources, enforcement of amended legal provisions, compliance improvement, taxpayer sensitization, and the role of leadership in supporting effective revenue administration.
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
221002 Workshops, Meetings and Seminars		12,500.000
	Total For Budget Output	**12,500.000**
	Wage Recurrent	0.000
	Non Wage Recurrent	12,500.000
	Arrears	0.000
	AIA	0.000
	Total For Department	**1,575,028.105**
	Wage Recurrent	0.000
	Non Wage Recurrent	1,575,028.105
	Arrears	0.000
	AIA	0.000

Development Projects

N/A

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
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.	11 targerted awareness campaigns were carried out on local revenueenhancement. Advocacy, and change-management sensitization forpolitical leadership was done by LGFC Commissioners across 11 LGs of Mukono, Masaka, Gulu, Jinja , Njeru MC , butamabla , Kalungu DLG, Napak, KotidoSheema, Mbarara, to improve awareness of own-source revenue potentialand strengthen political commitment toward IRAS adoption and automatedrevenue 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 IntegratedRevenue Administration System (IRAS) were conducted across six regional centres—Jinja, Soroti, Mbarara, Mukono, Masaka, Gulu—covering 42 Local Governments. The training aimed to enhance technical officers' capacity to utilize IRAS Version III effectively.
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 LocalGovernments on IRAS implementation. The Call Desk officers trained 490 technical officers online in the operations of IRAS
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	Technical support in capacity building on the implementation of best practices in local revenue mobilization and Generation in eight local governments. The activity was conducted in Hoima DC, Namisindwa DC,Ngora DC, Omoro DC, Nywoya DC, Bunyangabo DC, Butambala DC, and Pader DC districts.
Two Local Revenue Enhancement Coordinating Committee meetings conducted.	3 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 further more another engagement strategies to strengthen the collection of Park User Fees and Automation of local revenue administration.

VOTE: 147 Local Government Finance Commission (LGFC)

Quarter 3

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
227001 Travel inland		291,925.213
228002 Maintenance-Transport Equipment		36,692.505
	Total For Budget Output	**328,617.718**
	Wage Recurrent	0.000
	Non Wage Recurrent	328,617.718
	Arrears	0.000
	AIA	0.000
	Total For Department	**328,617.718**
	Wage Recurrent	0.000
	Non Wage Recurrent	328,617.718
	Arrears	0.000
	AIA	0.000

Development Projects

N/A

	GRAND TOTAL	**8,919,862.166**
	Wage Recurrent	2,137,159.802
	Non Wage Recurrent	6,782,702.364
	GoU Development	0.000
	External Financing	0.000
	Arrears	0.000
	AIA	0.000

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Quarter 4: 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 ,		
LGFC rebranding implemented for continuity of then new look of the Commission	LGFC rebranding implemented for continuity of then new look of the Commission	LGFC rebranding implemented for continuity of then new look of the Commission
Staff training carried out for 17 female and 20 male staff of the Commission	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	
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

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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 Q3 produced and submitted to MoFPED and OPM	Performance Progress Reports for Q3 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	NA	
4 Finance Committee meetings held	1 Finance Committee meetings held	1 Finance Committee meetings held
Strategic Plan for FY 2025/26-2029/30 produced Implemented Monitoring and Evaluation Reports Quarterly Activities implemented on schedule	NA	
Key Service Area:000014 Administrative and Support Services		
PIAP Output: 14611114 Leadership and management strengthened		
Programme Intervention: 146111 Enhance Institutional Coordination and Administrative Efficiency		
Logistical support, Utilities and manage property Local Government Finance Commission paid	Logistical support, Utilities and manage property Local Government Finance Commission paid	Logistical support, Utilities and manage property Local Government Finance Commission paid
12 Commission policy meetings held reports produced and recommendations implemented. 24 Commission sub committee meetings	3 Commission policy meetings held reports produced and recommendations implemented. 6Commission sub committee meetings	3 Commission policy meetings held reports produced and recommendations implemented. 6Commission sub committee meetings
LGFC procurement plan and reports prepared	LGFC procurement plan and reports prepared	LGFC procurement plan and reports prepared
Subscriptions paid for Uganda Evaluation association ACCA, CPA, CIPS,IU, FEMA and library	Subscriptions paid for Uganda Evaluation association ACCA, CPA, CIPS,IA, FEMA.STAT and library	Subscriptions paid for Uganda Evaluation association ACCA, CPA, CIPS,IA, FEMA.STAT and library
Motor vehicles serviced and repaired	Motor vehicles serviced and repaired	Motor vehicles serviced and repaired
Internal Audit and produce reports	Internal Audit and produce reports	Internal Audit and produce reports
Prepare LGFC Financial reports	Prepare LGFC Financial reports	Prepare LGFC Financial reports
Member oversight roles carried out by the Commission on financing and implementation in the local governments	Member oversight roles carried out by the Commission on financing and implementation in the local governments	Member oversight roles carried out by the Commission on financing and implementation in the local governments

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Annual Plans	Quarter's Plan	Revised Plans
Key Service Area:000014 Administrative and Support Services		
PIAP Output: 14611114 Leadership and management strengthened		
Programme Intervention: 146111 Enhance Institutional Coordination and Administrative Efficiency		
Medical insurance coverage provided to support equitable access to HIV/AIDS-related healthcare, fostering a safe and informed workplace for all.	Medical insurance coverage provided to support equitable access to HIV/AIDS-related healthcare, fostering a safe and informed workplace for all.	Medical insurance coverage provided to support equitable access to HIV/AIDS-related healthcare, fostering a safe and informed workplace for all.
Key Service Area:000019 ICT Services		
PIAP Output: 14611106 Information and communication technology uptake enhanced		
Programme Intervention: 146111 Enhance Institutional Coordination and Administrative Efficiency		
ICT strategic plan produced	NA	
50 Antivirus licenses for computers purchased.	NA	
Renewal of firewall License carried out	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	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 West Nile	Support provided to LGs for implementing the framework linking LED initiatives to local revenue enhancement in four sub-region of West Nile
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.	Report of LGs lagging behind the national average produced	Report of LGs lagging behind the national average produced
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.	Report produced on the mid-term review conducted on the status of implementing the agreed positions by the parties.	Report produced on the 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).	Report and policy brief on the cost of delivering social services (Water and Roads).	Report and policy brief 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.	One Stakeholder meeting to finalize the review of the grant allocation formulae for decentralized services	One Stakeholder meeting to finalize the review of the grant allocation formulae for decentralized services

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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.	NA	
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	NA	
Annual Statistical Abstract produced with comprehensive and inclusive data on all local government finances. This abstract serves as a key resource for evidence-based decision-making, ensuring equity and fairness resource allocation.	NA	
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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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	
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.	NA	
Action research conducted on the utilization of local revenue for improved, inclusive, and equitable service delivery in 25 selected LGs to enhance inclusive and equitable service delivery, ensuring that resources benefit all community member	Report produced on local revenue utilization	Report produced on local revenue utilization
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.	NA	
Conducted a think tank meeting on strategies for revenue generation and management.	NA	
Annual local revenue conference held	Annual local revenue conference held	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	Call Centre support provided with support from a male officer
Capacity building conducted for 24 LGs on implementing best practices in LR mobilization and generation emphasizing on equity, and fairness by ensuring that all LGs, regardless of size or location, have the necessary skills and knowledge on LR	Capacity building conducted for 12 LGs on implementing best practices in LR mobilization and generation emphasizing on equity, and fairness by ensuring that all LGs, regardless of size or location, have the necessary skills and knowledge on LR	Capacity building conducted for 12 LGs on implementing best practices in LR mobilization and generation emphasizing on equity, and fairness by ensuring that all LGs, regardless of size or location, have the necessary skills and knowledge on LR
Two Local Revenue Enhancement Coordinating Committee meetings conducted.	One Local Revenue Enhancement Coordinating Committee meetings conducted.	One Local Revenue Enhancement Coordinating Committee meetings conducted.
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 Q3
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