

VOTE: 147 Local Government Finance Commission (LGFC)

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

Thousand Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
	GoU	External Fin.	Total	GoU	External Fin.	Total
Programme: 14 Public Sector Transformation						
02 Local Government Financing	11,219,546	0	11,219,546	13,873,546	0	13,873,546
Total for Programme	11,219,546	0	11,219,546	13,873,546	0	13,873,546
Total Excluding Arrears	11,219,546	0	11,219,546	13,873,546	0	13,873,546
Programme: 17 Regional Balanced Development						
02 Local Government Financing	2,110,000	0	2,110,000	4,556,000	0	4,556,000
Total for Programme	2,110,000	0	2,110,000	4,556,000	0	4,556,000
Total Excluding Arrears	2,110,000	0	2,110,000	4,556,000	0	4,556,000
Programme: 18 Development Plan Implementation						
02 Local Government Financing	1,270,000	0	1,270,000	3,770,000	0	3,770,000
Total for Programme	1,270,000	0	1,270,000	3,770,000	0	3,770,000
Total Excluding Arrears	1,270,000	0	1,270,000	3,770,000	0	3,770,000
Grand Total Vote 147	14,599,546	0	14,599,546	22,199,546	0	22,199,546
Total Excluding Arrears	14,599,546	0	14,599,546	22,199,546	0	22,199,546

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

Thousand Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 14 Public Sector Transformation						
Vote Function 02 Local Government Financing						
Recurrent Budget Estimates	Wage	NonWage	Total	Wage	NonWage	Total
001 Finance and Administration	2,849,546	6,870,000	9,719,546	2,849,546	9,524,000	12,373,546
Total Recurrent Budget Estimates for Vote Function	2,849,546	6,870,000	9,719,546	2,849,546	9,524,000	12,373,546
Development Budget Estimates	GoU Dev't	External Fin.	Total	GoU Dev't	External Fin.	Total
1871 Institutional Development for Local Government Finance Commission	1,500,000	0	1,500,000	1,500,000	0	1,500,000
Total Development Budget Estimates for Vote Function	1,500,000	0	1,500,000	1,500,000	0	1,500,000
Total for Vote Function 02	4,349,546	6,870,000	11,219,546	4,349,546	9,524,000	13,873,546
Total Excluding Arrears	4,349,546	6,870,000	11,219,546	4,349,546	9,524,000	13,873,546
Programme 17 Regional Balanced Development						
Vote Function 02 Local Government Financing						
Recurrent Budget Estimates	Wage	NonWage	Total	Wage	NonWage	Total
004 Revenue and Research	0	2,110,000	2,110,000	0	4,556,000	4,556,000
Total Recurrent Budget Estimates for Vote Function	0	2,110,000	2,110,000	0	4,556,000	4,556,000
Development Budget Estimates	GoU Dev't	External Fin.	Total	GoU Dev't	External Fin.	Total
Total for Vote Function 02	0	2,110,000	2,110,000	0	4,556,000	4,556,000
Total Excluding Arrears	0	2,110,000	2,110,000	0	4,556,000	4,556,000
Programme 18 Development Plan Implementation						
Vote Function 02 Local Government Financing						
Recurrent Budget Estimates	Wage	NonWage	Total	Wage	NonWage	Total
004 Revenue and Research	0	1,270,000	1,270,000	0	3,770,000	3,770,000
Total Recurrent Budget Estimates for Vote Function	0	1,270,000	1,270,000	0	3,770,000	3,770,000
Development Budget Estimates	GoU Dev't	External Fin.	Total	GoU Dev't	External Fin.	Total
Total for Vote Function 02	0	1,270,000	1,270,000	0	3,770,000	3,770,000
Total Excluding Arrears	0	1,270,000	1,270,000	0	3,770,000	3,770,000
Grand Total Vote 147	4,349,546	10,250,000	14,599,546	4,349,546	17,850,000	22,199,546
Total Excluding Arrears	4,349,546	10,250,000	14,599,546	4,349,546	17,850,000	22,199,546

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Table V3: Summary of Project allocations by Department

Thousand Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
	GoU	External Fin.	Total	GoU	External Fin.	Total
Programme 14 Public Sector Transformation						
Vote Function 02 Local Government Financing						
Department 001 Finance and Administration						
1871 Institutional Development for Local Government Finance Commission	1,500,000	0	1,500,000	1,500,000	0	1,500,000
Total for the Department 001	1,500,000	0	1,500,000	1,500,000	0	1,500,000
Total Excluding Arrears	1,500,000	0	1,500,000	1,500,000	0	1,500,000
Grand Total Vote	1,500,000	0	1,500,000	1,500,000	0	1,500,000
Total Excluding Arrears	1,500,000	0	1,500,000	1,500,000	0	1,500,000

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Table V4: Summary Vote Estimates by Economic Classification

Thousand Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
	GoU	External Fin.	Total	GoU	External Fin.	Total
211 Wages and Salaries	5,389,017	0	5,389,017	6,553,870	0	6,553,870
212 Social Contributions	534,955	0	534,955	684,955	0	684,955
221 General Use of goods and services	2,569,666	0	2,569,666	4,696,956	0	4,696,956
222 Communications	44,000	0	44,000	48,265	0	48,265
223 Utility and Property Expenses	833,000	0	833,000	1,465,000	0	1,465,000
224 Supplies and Services	1,080,100	0	1,080,100	2,711,729	0	2,711,729
225 Professional Services	123,100	0	123,100	0	0	0
227 Travel and Transport	2,104,923	0	2,104,923	4,117,986	0	4,117,986
228 Maintenance	420,785	0	420,785	420,785	0	420,785
312 Acquisition of Produced Assets	1,500,000	0	1,500,000	1,500,000	0	1,500,000
Grand Total Vote 147	14,599,546	0	14,599,546	22,199,546	0	22,199,546
Total Excluding Arrears	14,599,546	0	14,599,546	22,199,546	0	22,199,546

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Table V5: Summary Vote Estimates by Item

<i>Thousand Uganda Shillings</i>	2025/26 Approved Estimates			2026/27 Draft Estimates		
<i>Items</i>	GoU	External Fin.	Total	GoU	External Fin.	Total
211102 Contract Staff Salaries	2,849,546	0	2,849,546	2,849,546	0	2,849,546
211104 Employee Gratuity	854,864	0	854,864	854,864	0	854,864
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	1,004,607	0	1,004,607	2,049,459	0	2,049,459
211107 Boards, Committees and Council Allowances	680,000	0	680,000	800,000	0	800,000
212101 Social Security Contributions	284,955	0	284,955	284,955	0	284,955
212102 Medical expenses (Employees)	200,000	0	200,000	350,000	0	350,000
212103 Incapacity benefits (Employees)	50,000	0	50,000	50,000	0	50,000
221001 Advertising and Public Relations	260,000	0	260,000	326,108	0	326,108
221002 Workshops, Meetings and Seminars	1,122,444	0	1,122,444	2,675,553	0	2,675,553
221003 Staff Training	383,916	0	383,916	703,916	0	703,916
221004 Recruitment Expenses	12,000	0	12,000	5,000	0	5,000
221005 Official Ceremonies and State Functions	40,000	0	40,000	40,000	0	40,000
221007 Books, Periodicals & Newspapers	31,306	0	31,306	36,306	0	36,306
221008 Information and Communication Technology Supplies.	120,000	0	120,000	175,900	0	175,900
221009 Welfare and Entertainment	80,000	0	80,000	128,265	0	128,265
221011 Printing, Stationery, Photocopying and Binding	300,000	0	300,000	320,000	0	320,000
221012 Small Office Equipment	20,000	0	20,000	20,000	0	20,000
221016 Systems Recurrent costs	180,000	0	180,000	245,908	0	245,908
221017 Membership dues and Subscription fees.	20,000	0	20,000	20,000	0	20,000
222001 Information and Communication Technology Services.	44,000	0	44,000	48,265	0	48,265
223001 Property Management Expenses	60,000	0	60,000	85,000	0	85,000
223003 Rent-Produced Assets-to private entities	688,000	0	688,000	1,280,000	0	1,280,000
223005 Electricity	85,000	0	85,000	100,000	0	100,000
224011 Research Expenses	1,080,100	0	1,080,100	2,711,729	0	2,711,729
225101 Consultancy Services	123,100	0	123,100	0	0	0
227001 Travel inland	1,708,861	0	1,708,861	3,657,319	0	3,657,319
227004 Fuel, Lubricants and Oils	396,062	0	396,062	460,667	0	460,667
228002 Maintenance-Transport Equipment	420,785	0	420,785	420,785	0	420,785

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Thousand Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Items	GoU	External Fin.	Total	GoU	External Fin.	Total
312212 Light Vehicles - Acquisition	1,110,000	0	1,110,000	951,000	0	951,000
312216 Cycles - Acquisition	0	0	0	8,000	0	8,000
312221 Light ICT hardware - Acquisition	100,000	0	100,000	411,100	0	411,100
312229 Other ICT Equipment - Acquisition	0	0	0	5,000	0	5,000
312231 Office Equipment - Acquisition	9,000	0	9,000	0	0	0
312235 Furniture and Fittings - Acquisition	15,000	0	15,000	109,000	0	109,000
312299 Other Machinery and Equipment- Acquisition	266,000	0	266,000	15,900	0	15,900
Grand Total Vote 147	14,599,546	0	14,599,546	22,199,546	0	22,199,546
Total Excluding Arrears	14,599,546	0	14,599,546	22,199,546	0	22,199,546

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

Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 14 Public Sector Transformation						
Vote Function 02 Local Government Financing						
Recurrent Budget Estimates						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Finance and Administration						
Key Service Area 000005 Human Resource Management						
211102 Contract Staff Salaries	2,849,546	0	2,849,546	0	0	0
221002 Workshops, Meetings and Seminars	0	0	0	0	100,000	100,000
221003 Staff Training	0	358,000	358,000	0	683,916	683,916
221004 Recruitment Expenses	0	12,000	12,000	0	5,000	5,000
Total Cost of Key Service Area 000005	2,849,546	370,000	3,219,546	0	788,916	788,916
Key Service Area 000006 Planning and Budgeting services						
221002 Workshops, Meetings and Seminars	0	40,000	40,000	0	40,000	40,000
221016 Systems Recurrent costs	0	60,000	60,000	0	145,908	145,908
225101 Consultancy Services	0	83,100	83,100	0	0	0
227001 Travel inland	0	220,000	220,000	0	279,147	279,147
Total Cost of Key Service Area 000006	0	403,100	403,100	0	465,055	465,055
Key Service Area 000014 Administrative and Support Services						
211102 Contract Staff Salaries	0	0	0	2,849,546	0	2,849,546
211104 Employee Gratuity	0	676,768	676,768	0	476,768	476,768
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	662,696	662,696	0	788,459	788,459
211107 Boards, Committees and Council Allowances	0	680,000	680,000	0	800,000	800,000
212101 Social Security Contributions	0	199,797	199,797	0	164,797	164,797
212102 Medical expenses (Employees)	0	200,000	200,000	0	350,000	350,000
212103 Incapacity benefits (Employees)	0	50,000	50,000	0	50,000	50,000
221001 Advertising and Public Relations	0	60,000	60,000	0	326,108	326,108
221003 Staff Training	0	25,916	25,916	0	0	0
221005 Official Ceremonies and State Functions	0	40,000	40,000	0	40,000	40,000
221007 Books, Periodicals & Newspapers	0	31,306	31,306	0	36,306	36,306
221009 Welfare and Entertainment	0	40,000	40,000	0	48,265	48,265
221011 Printing, Stationery, Photocopying and Binding	0	170,000	170,000	0	39,325	39,325
221012 Small Office Equipment	0	20,000	20,000	0	20,000	20,000
221016 Systems Recurrent costs	0	120,000	120,000	0	100,000	100,000
221017 Membership dues and Subscription fees.	0	20,000	20,000	0	20,000	20,000

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Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 14 Public Sector Transformation						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Finance and Administration						
Key Service Area 000014 Administrative and Support Services						
222001 Information and Communication Technology Services.	0	44,000	44,000	0	48,265	48,265
223001 Property Management Expenses	0	60,000	60,000	0	85,000	85,000
223003 Rent-Produced Assets-to private entities	0	688,000	688,000	0	1,280,000	1,280,000
223005 Electricity	0	85,000	85,000	0	100,000	100,000
227001 Travel inland	0	35,064	35,064	0	219,428	219,428
227004 Fuel, Lubricants and Oils	0	350,000	350,000	0	215,381	215,381
228002 Maintenance-Transport Equipment	0	258,089	258,089	0	158,089	158,089
Total Cost of Key Service Area 000014	0	4,516,636	4,516,636	2,849,546	5,366,191	8,215,738
Key Service Area 000019 ICT Services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	0	0	40,000	40,000
221003 Staff Training	0	0	0	0	20,000	20,000
221008 Information and Communication Technology Supplies.	0	120,000	120,000	0	175,900	175,900
224011 Research Expenses	0	0	0	0	74,100	74,100
225101 Consultancy Services	0	40,000	40,000	0	0	0
227001 Travel inland	0	0	0	0	86,637	86,637
Total Cost of Key Service Area 000019	0	160,000	160,000	0	396,637	396,637
Key Service Area 000022 Research and Development						
221002 Workshops, Meetings and Seminars	0	0	0	0	80,000	80,000
224011 Research Expenses	0	320,000	320,000	0	320,000	320,000
227001 Travel inland	0	0	0	0	300,000	300,000
Total Cost of Key Service Area 000022	0	320,000	320,000	0	700,000	700,000
Key Service Area 000026 Grants Management						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	183,135	183,135	0	683,000	683,000
212101 Social Security Contributions	0	27,110	27,110	0	42,110	42,110
221002 Workshops, Meetings and Seminars	0	386,222	386,222	0	385,676	385,676
221009 Welfare and Entertainment	0	30,000	30,000	0	40,000	40,000
224011 Research Expenses	0	20,000	20,000	0	150,575	150,575
227001 Travel inland	0	145,676	145,676	0	146,676	146,676
Total Cost of Key Service Area 000026	0	792,143	792,143	0	1,448,037	1,448,037

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Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 14 Public Sector Transformation						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 001 Finance and Administration						
Key Service Area 000056 Data Management						
221002 Workshops, Meetings and Seminars	0	0	0	0	200,544	200,544
227001 Travel inland	0	308,121	308,121	0	158,620	158,620
Total Cost of Key Service Area 000056	0	308,121	308,121	0	359,164	359,164
Total Cost for Department 001	2,849,546	6,870,000	9,719,546	2,849,546	9,524,000	12,373,546
Total Excluding Arrears	2,849,546	6,870,000	9,719,546	2,849,546	9,524,000	12,373,546
Development Budget Estimates						
GoU External Fin. Total			GoU External Fin. Total			
Project 1871 Institutional Development for Local Government Finance Commission						
Key Service Area 000003 Facilities and Equipment Management						
312212 Light Vehicles - Acquisition	1,110,000	0	1,110,000	951,000	0	951,000
312216 Cycles - Acquisition	0	0	0	8,000	0	8,000
312221 Light ICT hardware - Acquisition	100,000	0	100,000	411,100	0	411,100
312229 Other ICT Equipment - Acquisition	0	0	0	5,000	0	5,000
312231 Office Equipment - Acquisition	9,000	0	9,000	0	0	0
312235 Furniture and Fittings - Acquisition	15,000	0	15,000	109,000	0	109,000
312299 Other Machinery and Equipment- Acquisition	266,000	0	266,000	15,900	0	15,900
Total Cost of Key Service Area 000003	1,500,000	0	1,500,000	1,500,000	0	1,500,000
Total Cost for Project 1871	1,500,000	0	1,500,000	1,500,000	0	1,500,000
Total Excluding Arrears	1,500,000	0	1,500,000	1,500,000	0	1,500,000
Total for Vote Function 02	11,219,546	0	11,219,546	13,873,546	0	13,873,546
Total Excluding Arrears	11,219,546	0	11,219,546	13,873,546	0	13,873,546
Programme 17 Regional Balanced Development						
Vote Function 02 Local Government Financing						
Recurrent Budget Estimates						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 004 Revenue and Research						
Key Service Area 000045 Support to Local Governments						
221001 Advertising and Public Relations	0	200,000	200,000	0	0	0
221002 Workshops, Meetings and Seminars	0	360,000	360,000	0	787,326	787,326
221011 Printing, Stationery, Photocopying and Binding	0	100,000	100,000	0	0	0
224011 Research Expenses	0	700,000	700,000	0	1,016,853	1,016,853
227001 Travel inland	0	600,000	600,000	0	1,127,929	1,127,929

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Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 17 Regional Balanced Development						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 004 Revenue and Research						
Total Cost of Key Service Area 000045	0	1,960,000	1,960,000	0	2,932,108	2,932,108
Key Service Area 000058 Stakeholder Management						
221002 Workshops, Meetings and Seminars	0	150,000	150,000	0	395,785	395,785
221011 Printing, Stationery, Photocopying and Binding	0	0	0	0	100,000	100,000
224011 Research Expenses	0	0	0	0	660,777	660,777
227001 Travel inland	0	0	0	0	467,331	467,331
Total Cost of Key Service Area 000058	0	150,000	150,000	0	1,623,892	1,623,892
Total Cost for Department 004	0	2,110,000	2,110,000	0	4,556,000	4,556,000
Total Excluding Arrears	0	2,110,000	2,110,000	0	4,556,000	4,556,000
Development Budget Estimates						
	GoU	External Fin.	Total	GoU	External Fin.	Total
Total for Vote Function 02	2,110,000	0	2,110,000	4,556,000	0	4,556,000
Total Excluding Arrears	2,110,000	0	2,110,000	4,556,000	0	4,556,000
Programme 18 Development Plan Implementation						
Vote Function 02 Local Government Financing						
Recurrent Budget Estimates						
	Wage	NonWage	Total	Wage	NonWage	Total
Department 004 Revenue and Research						
Key Service Area 560008 Revenue Mobilization						
211104 Employee Gratuity	0	178,096	178,096	0	378,096	378,096
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	158,776	158,776	0	538,000	538,000
212101 Social Security Contributions	0	58,048	58,048	0	78,048	78,048
221002 Workshops, Meetings and Seminars	0	186,222	186,222	0	686,222	686,222
221009 Welfare and Entertainment	0	10,000	10,000	0	40,000	40,000
221011 Printing, Stationery, Photocopying and Binding	0	30,000	30,000	0	180,675	180,675
224011 Research Expenses	0	40,100	40,100	0	489,425	489,425
227001 Travel inland	0	400,000	400,000	0	871,552	871,552
227004 Fuel, Lubricants and Oils	0	46,062	46,062	0	245,286	245,286
228002 Maintenance-Transport Equipment	0	162,696	162,696	0	262,696	262,696
Total Cost of Key Service Area 560008	0	1,270,000	1,270,000	0	3,770,000	3,770,000
Total Cost for Department 004	0	1,270,000	1,270,000	0	3,770,000	3,770,000

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Thousands Uganda Shillings	2025/26 Approved Estimates			2026/27 Draft Estimates		
Programme 18 Development Plan Implementation						
	Wage	NonWage	Total	Wage	NonWage	Total
Total Excluding Arrears	0	1,270,000	1,270,000	0	3,770,000	3,770,000
Development Budget Estimates						
	GoU	External Fin.	Total	GoU	External Fin.	Total
Total for Vote Function 02	1,270,000	0	1,270,000	3,770,000	0	3,770,000
Total Excluding Arrears	1,270,000	0	1,270,000	3,770,000	0	3,770,000
Grand Total Vote 147	14,599,546	0	14,599,546	22,199,546	0	22,199,546
Total Excluding Arrears	14,599,546	0	14,599,546	22,199,546	0	22,199,546

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Table V7: External Financing for the Vote

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Table V8: NTR Projections (Uganda Shillings Billions)

Revenue Code	Revenue Name	FY2025/26	Projection FY2026/27
142159	Sale of bid documents-From Government Units	0.002	0.005
142163	Sale of Other produced assets-From Government Units	0.000	0.020
Total		0.002	0.025