

VOTE: 123 National Lotteries and Gaming Regulatory Board

Quarter 4

V1: Summary of Issues in Budget Execution

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

		Approved Budget	Revised Budget	Released by End Q4	Spent by End Q4	% Budget Released	% Budget Spent	% Releases Spent
Recurrent	Wage	5.100	5.100	5.100	3.533	100.0 %	69.0 %	69.3 %
	Non-Wage	12.293	12.293	12.293	10.978	100.0 %	89.3 %	89.3 %
Dev.	GoU	0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
	Ext Fin.	0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
GoU Total		17.393	17.393	17.393	14.511	100.0 %	83.4 %	83.4 %
Total GoU+Ext Fin (MTEF)		17.393	17.393	17.393	14.511	100.0 %	83.4 %	83.4 %
Arrears		0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Total Budget		17.393	17.393	17.393	14.511	100.0 %	83.4 %	83.4 %
A.I.A Total		0.000	0.000	0.000	0.000	0.0 %	0.0 %	0.0 %
Grand Total		17.393	17.393	17.393	14.511	100.0 %	83.4 %	83.4 %
Total Vote Budget Excluding Arrears		17.393	17.393	17.393	14.511	100.0 %	83.4 %	83.4 %

VOTE: 123 National Lotteries and Gaming Regulatory Board

Quarter 4

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

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q4	Spent by End Q4	% Budget Released	% Budget Spent	%Releases Spent
Programme:07 Private Sector Development	0.000		0.000	0.000	0.0 %	0.0 %	0.0%
Sub SubProgramme:01 Legal and Board Affairs	0.000		0.000	0.000	0.0 %	0.0 %	0.0%
Programme:11 Digital Transformation	0.000		0.000	0.000	0.0 %	0.0 %	0.0%
Sub SubProgramme:01 Legal and Board Affairs E	0.000		0.000	0.000	0.0 %	0.0 %	0.0%
Sub SubProgramme:02 Policy, Planning and Support Services	0.000		0.000	0.000	0.0 %	0.0 %	0.0%
Programme:14 Public Sector Transformation	0.000		0.000	0.000	0.0 %	0.0 %	0.0%
Sub SubProgramme:01 Legal and Board Affairs	0.000		0.000	0.000	0.0 %	0.0 %	0.0%
Sub SubProgramme:02 Policy, Planning and Support Services	0.000		0.000	0.000	0.0 %	0.0 %	0.0%
Sub SubProgramme:03 Strategy and Corporate Affairs	0.000		0.000	0.000	0.0 %	0.0 %	0.0%
Programme:15 Community Mobilization And Mindset Change	0.000		0.000	0.000	0.0 %	0.0 %	0.0%
Sub SubProgramme:03 Strategy and Corporate Affairs	0.000		0.000	0.000	0.0 %	0.0 %	0.0%
Programme:16 Governance And Security	0.000		0.000	0.000	0.0 %	0.0 %	0.0%
Sub SubProgramme:01 Legal and Board Affairs	0.000		0.000	0.000	0.0 %	0.0 %	0.0%
Programme:18 Development Plan Implementation	19.185	19.073	19.073	16.030	99.4 %	83.6 %	84.0%
Sub SubProgramme:01 Legal and Board Affairs	3.584	3.361	3.361	3.038	93.8 %	84.8 %	90.4%
Sub SubProgramme:02 Policy, Planning and Support Services	12.419	12.707	12.707	10.230	102.3 %	82.4 %	80.5%
Sub SubProgramme:03 Strategy and Corporate Affairs	3.182	3.005	3.005	2.762	94.4 %	86.8 %	91.9%
Total for the Vote	19.185	19.073	19.073	16.030	99.4 %	83.6 %	84.0 %

VOTE: 123 National Lotteries and Gaming Regulatory Board

Quarter 4

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

<i>(i) Major unspent balances</i>		
Departments , Projects		
Programme:18 Development Plan Implementation		
Sub SubProgramme:01 Legal and Board Affairs		
Sub Programme: 02 Resource Mobilization and Budgeting		
0.007	Bn Shs	Department : 002 Legal and Board Affairs
Reason: The unspent balance on the budget item of Shs7,000/ at the end of the quarter as the reviewing of the Lotteries and Gaming Act review process was on-going requiring more money to conclude it.		
<i>Items</i>		
0.006	UShs	221002 Workshops, Meetings and Seminars
Reason: All the funds were released as in accordance to the approved budget. Induction/training of new staff was not conducted since recruitment exercise was still on-going		
Sub SubProgramme:02 Policy, Planning and Support Services		
Sub Programme: 02 Resource Mobilization and Budgeting		
0.886	Bn Shs	Department : 001 Finance and administration
Reason: The reason for the unspent balance on the budget outputs by the end of the quarter revolves around failure to conclude the recruitment exercise. The staff was less that anticipated, meaning less spend on salaries, social Security contributions, gratuity, medical expenses on staff, as well as Incapacity, death benefits and funeral expenses. Also work execution was affected by the mere fact that there was nor enough personnel to effect the implementation leading to low absorption.		
<i>Items</i>		
0.177	UShs	212101 Social Security Contributions
Reason: Staff recruited halfway through the Financial Year and remittances for the for the other half could not be spent.		
0.018	UShs	273102 Incapacity, death benefits and funeral expenses
Reason: The budget targeted a higher staffing level but with the encumbrances faced during recruitment staff numbers increased slightly and the budget could not be spent		
0.040	UShs	223001 Property Management Expenses
Reason: The portion of the budget for Regional offices was not spent the Financial Year ended before coming into operation		
0.004	UShs	223006 Water
Reason: The portion of the budget for Regional offices was not spent the Financial Year ended before coming into operation		
0.002	UShs	222002 Postage and Courier
Reason: Postage related expenses to regional offices/operations were not incurred since the Financial Year ended before coming into operation		

VOTE: 123 National Lotteries and Gaming Regulatory Board

Quarter 4

(i) Major unspent balances

Departments , Projects

Programme:18 Development Plan Implementation

Sub SubProgramme:02 Policy, Planning and Support Services

Sub Programme: 04 Accountability Systems and Service Delivery

0.023	Bn Shs	Department : 002 Internal Audit
Reason: No variation and the budget was released 100%		

Items

0.023	UShs	227001 Travel inland
Reason: Reason was regional offices did not start and the planned audit activities in regions could not be implemented		

Sub SubProgramme:03 Strategy and Corporate Affairs

Sub Programme: 01 Development Planning, Research, Evaluation and Statistics

0.071	Bn Shs	Department : 002 Research and Planning
Reason: Very small/negligibly		

Items

0.015	UShs	227001 Travel inland
Reason: Budget released as approved. It was not all spent because Regional Offices did not come into operational cause of delays in staff recruitment and other needed logistics		

0.021	UShs	221008 Information and Communication Technology Supplies.
Reason: Budget released as approved, though not all spent because it was meant to be spent on the new rented offices and we move into it in July thus the funds are to be spent during first quarter		

VOTE: 123 National Lotteries and Gaming Regulatory Board

Quarter 4

V2: Performance Highlights

Table V2.1: PIAP outputs and output Indicators

Programme:18 Development Plan Implementation			
SubProgramme:01 Development Planning, Research, Evaluation and Statistics			
Sub SubProgramme:03 Strategy and Corporate Affairs			
Department:002 Research and Planning			
Budget Output: 560035 Research and Advocacy			
PIAP Output: 18051101 Statistical Methodological research reports			
Programme Intervention: 180511 Undertake research to improve methodologies for key statistics and indicators;			
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Q 4
Number of new statistical indicators compiled	Number	1	1
PIAP Output: 18160708 Research in gaming sector conducted.			
Programme Intervention: 180602 Build research and evaluation capacity to inform planning, implementation as well as monitoring and evaluation;			
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Q 4
Number of research papers on key emerging areas of revenue collection in the Gaming Sector.	Number	5	5
SubProgramme:02 Resource Mobilization and Budgeting			
Sub SubProgramme:01 Legal and Board Affairs			
Department:001 Compliance and Enforcement			
Budget Output: 000024 Compliance and Enforcement Services			
PIAP Output: 18220202 Improved Compliance by gaming operators through audits checks and reviews			
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.			
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Q 4
Percentage/ Number of gaming operators compliant to rules and regulations of the Gaming industry.	Percentage	75%	65%
Department:002 Legal and Board Affairs			
Budget Output: 000012 Legal and Advisory Services			
PIAP Output: 18010303 Resource mobilization and Budget execution legal framework developed and amended			
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.			
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Q 4
No. of legal frameworks amended	Number	2	2

VOTE: 123 National Lotteries and Gaming Regulatory Board

Quarter 4

Programme:18 Development Plan Implementation			
SubProgramme:02 Resource Mobilization and Budgeting			
Sub SubProgramme:01 Legal and Board Affairs			
Department:002 Legal and Board Affairs			
Budget Output: 000012 Legal and Advisory Services			
PIAP Output: 18010303 Resource mobilization and Budget execution legal framework developed and amended			
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.			
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Q 4
Cash management policy in place	Text	0	
Charter for Fiscal Responsibility in place	Number	0	1
Guidelines for the issuance of Certificates of Financial Implications in Place.	Number	0	
Budget Output: 000032 Board Management			
PIAP Output: 18010303 Resource mobilization and Budget execution legal framework developed and amended			
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.			
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Q 4
No. of legal frameworks amended	Number	8	1
Cash management policy in place	Text	0	
Charter for Fiscal Responsibility in place	Number	0	
Guidelines for the issuance of Certificates of Financial Implications in Place.	Number	0	
Sub SubProgramme:02 Policy, Planning and Support Services			
Department:001 Finance and administration			
Budget Output: 000010 Leadership and Management			
PIAP Output: 18010802 Tax policy and legislative framework reviewed in line with priorities in DRM strategy			
Programme Intervention: 180108 Establish an appropriate, evidence-based tax expenditure “governance framework” to limit leakages and improve transparency			
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Q 4
Reviewed Tax policy and legislative framework	Number	1	1

VOTE: 123 National Lotteries and Gaming Regulatory Board

Quarter 4

Programme:18 Development Plan Implementation			
SubProgramme:04 Accountability Systems and Service Delivery			
Sub SubProgramme:02 Policy, Planning and Support Services			
Department:002 Internal Audit			
Budget Output: 000001 Audit and Risk Management			
PIAP Output: 18040403 Capacity built to conduct high quality and impact - driven performance Audits			
Programme Intervention: 180404 Enhance staff capacity to conduct high quality and impact-driven performance audits across government			
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Q 4
% of planned training activities undertaken	Percentage	100%	Implementation was to 80%
Percentage increase in Audits undertaken.	Percentage	80%	80%
Proportion of MDA/LG internal audit staff trained to conduct high quality impact driven performance audits.	Percentage	0%	
IT and PA manuals, standards and guidelines in place.	Number	0	
Sub SubProgramme:03 Strategy and Corporate Affairs			
Department:002 Research and Planning			
Budget Output: 000006 Planning and Budgeting services			
PIAP Output: 18060202 Process Evaluation Report on key interventions conducted in the 18 programs.			
Programme Intervention: 180602 Build research and evaluation capacity to inform planning, implementation as well as monitoring and evaluation;			
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Q 4
Number of Process Evaluation reports on key interventions conducted in the 18 programs	Number	1	1
Budget Output: 000019 ICT Services			
PIAP Output: 18420502 National Central Electronic Monitoring System to Gaming Operators Developed and rolled out			
Programme Intervention: 180113 Implement electronic tax systems to improve compliance both at National and LG levels.			
PIAP Output Indicators	Indicator Measure	Planned 2024/25	Actuals By END Q 4
A functional National Central Electronic Monitoring System in place	Number	1	1
No. of Gaming Operators rolled onto the National Central Electronic Monitoring System.	Number	15	66

VOTE: 123 National Lotteries and Gaming Regulatory Board

Quarter 4

Performance highlights for the Quarter

- Board Approved the Boar's Strategic Plan for 2025/2026 - 2029/2030 that will be used as a planning framework for National Lotteries and Gaming Regulatory Board for the Medium Term.
- Enforcement and compliance in the Gaming Industry conducted a process that culminated into a tax revenue of at least 306,171,112,861/= and Non Tax revenue of 8,791,384,890/=.
- The Board managed to recruit staff and was able to improves the staffing levels from 35 to 73. This is a 108% between the start and the end of the Financial Year 2024/2025.
- Three regional officer/centres were opened to be operational during first quarter of FY 2025/2026. This is aimed at scaling up the Board's services to Ugandan will contributing towards domestic revenue collection for the country.
- Compliance visits have been conducted to protect the population from exploitation and tax eversion by the gaming operators.
- Care for the players has been ensured through the promotion of responsible gaming programme of community mobilization, sensitization/education, while identifying and supporting those struggling with effects of gambling addiction. Referrals are continuously made for psychosocial and treatment.
- the National Central Electronic Monitoring System (NCEMS) has been implemented and operationalized assisting the Board and the entire government to truck and regulate gaming activities, enforcing standards and safeguarding the Ugandans from exploitation and the adverse effects for gambling.
- During the Financial Year 2024-2025 the Board managed to secure a new temporary home (with more office space) now accommodating the increased number of staff that is facilitating execution of the Boar's planned activities more conveniently and efficiently.
- Formulated the gaming fees Act of 2024, it was gazetted and came into force on 8th November 2024.
- Developed and approved the complaints handling manual, Compliance enforcement policy, corporate Social Responsibility policy and the Human Resources manual

Variances and Challenges

- A substantial number of illegal operators in the gaming industry and the Board is constrained by staffing capacity and logistics gaps
- Growing challenges in the digital space and yet there if limited collaboration with other government agencies. We must break the seal of working in silos to leverage on our diverse human and technological capacities.
- The Board lacks security, and the absence of metal detectors taking too long to identify those not complying with standards
- Operators in the gaming industry are expanding in rural areas making a big challenge to access/identify and apprehend

VOTE: 123 National Lotteries and Gaming Regulatory Board

Quarter 4

V3: Details of Releases and Expenditure

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

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q4	Spent by End Q4	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:18 Development Plan Implementation	17.393	17.393	17.393	14.511	100.0 %	83.4 %	83.4 %
Sub SubProgramme:01 Legal and Board Affairs	1.792	1.681	1.681	1.519	93.8 %	84.8 %	90.4 %
000012 Legal and Advisory Services	0.088	0.088	0.088	0.081	100.0 %	92.6 %	92.0 %
000024 Compliance and Enforcement Services	0.793	0.720	0.720	0.565	90.8 %	71.3 %	78.5 %
000032 Board Management	0.911	0.873	0.873	0.873	95.8 %	95.8 %	100.0 %
Sub SubProgramme:02 Policy, Planning and Support Services	12.419	12.707	12.707	10.230	102.3 %	82.4 %	80.5 %
000001 Audit and Risk Management	0.075	0.075	0.075	0.052	100.0 %	69.8 %	69.3 %
000010 Leadership and Management	12.344	12.632	12.632	10.178	102.3 %	82.5 %	80.6 %
Sub SubProgramme:03 Strategy and Corporate Affairs	3.182	3.005	3.005	2.762	94.4 %	86.8 %	91.9 %
000006 Planning and Budgeting services	0.140	0.135	0.135	0.135	96.4 %	96.3 %	100.0 %
000019 ICT Services	2.483	2.358	2.358	2.186	95.0 %	88.1 %	92.7 %
560035 Research and Advocacy	0.559	0.511	0.511	0.441	91.4 %	78.7 %	86.3 %
Total for the Vote	17.393	17.393	17.393	14.511	100.0 %	83.4 %	83.4 %

VOTE: 123 National Lotteries and Gaming Regulatory Board

Quarter 4

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

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q4	Spent by End Q4	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
211102 Contract Staff Salaries	5.100	5.100	5.100	3.533	100.0 %	69.3 %	69.3 %
211104 Employee Gratuity	1.275	1.275	1.275	0.970	100.0 %	76.1 %	76.1 %
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0.172	0.042	0.162	0.151	94.4 %	87.8 %	93.0 %
211107 Boards, Committees and Council Allowances	0.911	0.873	0.873	0.873	95.8 %	95.8 %	100.0 %
212101 Social Security Contributions	0.638	0.574	0.574	0.397	90.0 %	62.2 %	69.1 %
212102 Medical expenses (Employees)	0.627	0.564	0.564	0.514	90.0 %	82.0 %	91.1 %
221001 Advertising and Public Relations	0.301	0.270	0.270	0.255	90.0 %	84.9 %	94.3 %
221002 Workshops, Meetings and Seminars	0.173	0.085	0.168	0.144	97.1 %	83.3 %	85.8 %
221003 Staff Training	0.701	0.631	0.631	0.626	90.0 %	89.3 %	99.2 %
221004 Recruitment Expenses	0.148	0.133	0.133	0.130	90.0 %	87.6 %	97.3 %
221007 Books, Periodicals & Newspapers	0.029	0.022	0.029	0.028	100.0 %	95.9 %	95.9 %
221008 Information and Communication Technology Supplies.	1.208	1.208	1.208	1.044	100.0 %	86.4 %	86.4 %
221009 Welfare and Entertainment	0.619	0.558	0.558	0.546	90.0 %	88.2 %	98.0 %
221011 Printing, Stationery, Photocopying and Binding	0.146	0.131	0.131	0.129	90.0 %	88.4 %	98.2 %
221016 Systems Recurrent costs	0.044	0.044	0.044	0.043	100.0 %	98.0 %	98.0 %
221017 Membership dues and Subscription fees.	0.021	0.002	0.021	0.020	100.0 %	99.3 %	99.3 %
221020 Litigation and related expenses	0.002	0.002	0.002	0.002	100.0 %	100.0 %	100.0 %
222001 Information and Communication Technology Services.	0.265	0.181	0.245	0.216	92.4 %	81.4 %	88.1 %
222002 Postage and Courier	0.002	0.002	0.002	0.000	100.0 %	18.8 %	18.8 %
223001 Property Management Expenses	0.062	0.062	0.062	0.022	100.0 %	36.0 %	36.0 %
223003 Rent-Produced Assets-to private entities	1.060	0.954	0.954	0.936	90.0 %	88.3 %	98.1 %
223004 Guard and Security services	0.091	0.082	0.082	0.058	90.0 %	64.0 %	71.2 %
223005 Electricity	0.057	0.051	0.051	0.038	90.0 %	66.9 %	74.4 %
223006 Water	0.004	0.004	0.004	0.000	100.0 %	0.0 %	0.0 %
224008 Educational Materials and Services	0.010	0.010	0.010	0.009	100.0 %	90.1 %	90.1 %
225101 Consultancy Services	1.765	0.173	1.601	1.559	90.7 %	88.3 %	97.3 %
227001 Travel inland	0.690	0.482	0.624	0.444	90.5 %	64.3 %	71.1 %

VOTE: 123 National Lotteries and Gaming Regulatory Board

Quarter 4

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q4	Spent by End Q4	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
227004 Fuel, Lubricants and Oils	0.456	0.410	0.410	0.410	90.0 %	90.0 %	100.0 %
228001 Maintenance-Buildings and Structures	0.490	0.441	0.441	0.431	90.0 %	87.9 %	97.7 %
228002 Maintenance-Transport Equipment	0.269	0.909	0.909	0.754	337.8 %	280.4 %	83.0 %
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0.000	0.200	0.200	0.198	0.0 %	0.0 %	99.1 %
273102 Incapacity, death benefits and funeral expenses	0.020	0.020	0.020	0.002	100.0 %	8.8 %	8.8 %
282101 Donations	0.040	0.036	0.036	0.029	90.0 %	73.3 %	81.5 %
Total for the Vote	17.393	15.530	17.393	14.511	100.0 %	83.4 %	83.4 %

VOTE: 123 National Lotteries and Gaming Regulatory Board

Quarter 4

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

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q4	Spent by End Q4	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:07 Private Sector Development	0.000		0.000	0.000	0.00 %	0.00 %	0.00 %
Sub SubProgramme:01 Legal and Board Affairs	0.000	1.681	1.681	1.519	0.00 %	0.00 %	90.4 %
Departments							
N/A							
Development Projects							
N/A							
Programme:11 Digital Transformation	0.000		0.000	0.000	0.00 %	0.00 %	0.00 %
Sub SubProgramme:02 Policy, Planning and Support Services	0.000	12.707	12.707	10.230	0.00 %	0.00 %	80.5 %
Departments							
N/A							
Development Projects							
N/A							
Programme:14 Public Sector Transformation	0.000		0.000	0.000	0.00 %	0.00 %	0.00 %
Sub SubProgramme:01 Legal and Board Affairs	0.000	1.681	1.681	1.519	0.00 %	0.00 %	90.4 %
Departments							
N/A							
Development Projects							
N/A							
Sub SubProgramme:02 Policy, Planning and Support Services	0.000	12.707	12.707	10.230	0.00 %	0.00 %	80.5 %
Departments							
N/A							
Development Projects							
N/A							
Sub SubProgramme:03 Strategy and Corporate Affairs	0.000	3.005	3.005	2.762	0.00 %	0.00 %	91.9 %
Departments							
N/A							
Development Projects							
N/A							

VOTE: 123 National Lotteries and Gaming Regulatory Board

Quarter 4

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q4	Spent by End Q4	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:14 Public Sector Transformation	0.000		0.000	0.000	0.00 %	0.00 %	0.00 %
Programme:15 Community Mobilization And Mindset Change	0.000		0.000	0.000	0.00 %	0.00 %	0.00 %
Sub SubProgramme:03 Strategy and Corporate Affairs	0.000	3.005	3.005	2.762	0.00 %	0.00 %	91.9 %
<i>Departments</i>							
N/A							
<i>Development Projects</i>							
N/A							
Programme:16 Governance And Security	0.000		0.000	0.000	0.00 %	0.00 %	0.00 %
Sub SubProgramme:01 Legal and Board Affairs	0.000	1.681	1.681	1.519	0.00 %	0.00 %	90.4 %
<i>Departments</i>							
N/A							
<i>Development Projects</i>							
N/A							
Programme:18 Development Plan Implementation	17.393	17.393	17.393	14.511	100.00 %	83.43 %	83.43 %
Sub SubProgramme:01 Legal and Board Affairs	0.000	1.681	1.681	1.519	0.00 %	0.00 %	90.4 %
<i>Departments</i>							
001 Compliance and Enforcement	0.793	0.720	0.720	0.565	90.8 %	71.2 %	78.5 %
002 Legal and Board Affairs	0.999	0.960	0.960	0.954	96.1 %	95.5 %	99.4 %
<i>Development Projects</i>							
N/A							
Sub SubProgramme:02 Policy, Planning and Support Services	0.000	12.707	12.707	10.230	0.00 %	0.00 %	80.5 %
<i>Departments</i>							
001 Finance and administration	12.344	12.632	12.632	10.178	102.3 %	82.5 %	80.6 %
002 Internal Audit	0.075	0.075	0.075	0.052	100.0 %	69.3 %	69.3 %
<i>Development Projects</i>							
N/A							
Sub SubProgramme:03 Strategy and Corporate Affairs	0.000	3.005	3.005	2.762	0.00 %	0.00 %	91.9 %

VOTE: 123 National Lotteries and Gaming Regulatory Board

Quarter 4

<i>Billion Uganda Shillings</i>	Approved Budget	Revised Budget	Released by End Q4	Spent by End Q4	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
Programme:18 Development Plan Implementation	17.393	17.393	17.393	14.511	100.00 %	83.43 %	83.43 %
<i>Departments</i>							
002 Research and Planning	3.182	3.005	3.005	2.762	94.4 %	86.8 %	91.9 %
<i>Development Projects</i>							
N/A							
Total for the Vote	17.393	17.393	17.393	14.511	100.0 %	83.4 %	83.4 %

VOTE: 123 National Lotteries and Gaming Regulatory Board

Quarter 4

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

VOTE: 123 National Lotteries and Gaming Regulatory Board

Quarter 4

Quarter 4: Outputs and Expenditure in the Quarter

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Programme:18 Development Plan Implementation		
SubProgramme:01 Development Planning, Research, Evaluation and Statistics		
Sub SubProgramme:03 Strategy and Corporate Affairs		
Departments		
Department:002 Research and Planning		
Budget Output:560035 Research and Advocacy		
PIAP Output: 18160708 Research in gaming sector conducted.		
Programme Intervention: 180602 Build research and evaluation capacity to inform planning, implementation as well as monitoring and evaluation;		
Produced Responsible Gaming promotion materials , these include 100 aprons, 100 reflector jackets, 100 reflectors and Responsible Gaming branded round neck t-shirts designed and branded in different languages disseminated in different parts of the country to Enhance Responsible Gaming sensitization.	Produced Responsible Gaming promotion materials , these include 100 aprons, 100 reflector jackets, 100 reflectors and Responsible Gaming branded round neck t-shirts designed and branded in different languages disseminated in different parts of the country to Enhance Responsible Gaming sensitization.	There was no variation as the budget was executed as planned
Cooperate social responsibility (CSR) Activities carried out (public awareness campaigns where 40 problem gamblers given first line counselling at Call Centre level, while 3 Problem gamblers attached to counsellors for rehabilitation.	Cooperate social responsibility (CSR) Activities carried out (public awareness campaigns where 40 problem gamblers given first line counselling at Call Centre level, while 3 Problem gamblers attached to counsellors for rehabilitation.	No variation
Public awareness on responsible gaming created where 3 campaigns were conducted at Nakasero market, Kamwookya market and Safe Boda conducted		
7 Problem Gamblers counselled and Call Centre and CRM Management		
4 stakeholders trained on Responsible Gaming (Gaming operators RG compliance trainings on Player Protection, Financial Literacy Talks, Local Government linkages, Health institutions etc), Public consultation on Responsible Gaming)	Stakeholders trained on Responsible Gaming (Gaming operators RG compliance trainings on Player Protection, Financial Literacy Talks, Local Government linkages, Health institutions etc), Public consultation on Responsible Gaming)	No variation
	Continuous stakeholder engagement in the promotion of responsible gaming with police, councilors, schools and market places	Activity implemented as planned and the partnerships made it possible
Expenditures incurred in the Quarter to deliver outputs		UShs Thousand
Item		Spent
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		39,557.053
221001 Advertising and Public Relations		173,026.098

VOTE: 123 National Lotteries and Gaming Regulatory Board

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		US\$ Thousand
Item		Spent
221002 Workshops, Meetings and Seminars		37,356.396
221008 Information and Communication Technology Supplies.		6,596.200
224008 Educational Materials and Services		4,054.000
227001 Travel inland		20,500.319
282101 Donations		15,000.000
	Total For Budget Output	296,090.066
	Wage Recurrent	0.000
	Non Wage Recurrent	296,090.066
	Arrears	0.000
	AIA	0.000
	Total For Department	296,090.066
	Wage Recurrent	0.000
	Non Wage Recurrent	296,090.066
	Arrears	0.000
	AIA	0.000
Develoment Projects		
N/A		
SubProgramme:02 Resource Mobilization and Budgeting		
Sub SubProgramme:01 Legal and Board Affairs		
Departments		
Department:001 Compliance and Enforcement		
Budget Output:000024 Compliance and Enforcement Services		
PIAP Output: 18220202 Improved Compliance by gaming operators through audits checks and reviews		
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.		
Fourth quarter field/system compliance visit/checks conducted leading to identification of non-compliance, and risks that culminated into enforcement as well as a significant level of compliance in the gaming industry	Fourth quarter field/system compliance visit/checks conducted leading to identification of non-compliance, and risks that culminated into enforcement as well as a significant level of compliance in the gaming industry	No variation
Routine Inspections for to ensure compliance to policies, regulations and standards implemented		
ESAAMLG workshop	A NLGRB member on FIA task force attended consultative meetings for formulating the FIA Strategic Plan.	No Variation
Engage in Q4 gaming		

VOTE: 123 National Lotteries and Gaming Regulatory Board

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 18220202 Improved Compliance by gaming operators through audits checks and reviews		
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.		
Spot on land-based operator visits conducted	Spot on land-based operator visits (surveillance), including Mukono and Entebbe conducted in KMP areas, Mbale, and Busunju in Mityana district	
Follow up Actions on previous monitoring Recommendations conducted to enhance Regulatory compliance.		
The National Lottery continuously monitored.	National Lottery continuous monitoring undertaken	Performance over the planned target
3 enforcements activities undertaken in KMP and one region	Regular enforcement of gaming activities in the country to ensure Protection of members of public from gaming harm	more visits impromptu visits due to ever increasing number of illegal gaming activities in the country.
Search warrants processed following surveillances		
Enhanced premises identification and increased NTR.		
	Fulltime compliance surveillance by the use of the NCMS aimed at consumer protection and revenue maximization is undertaken	No variation
Carryout sector monitoring	Compliance enforcement visits conducted in major cities	No variation
	Pre inspection assessment visits for applicant for licensing undertaken	The shortfall (not conversing all new/old gaming businesses was due to low staffing levels and failure to open and operationalize region offices.
Casino AML inspection	Constant inspection of Casinos via the National Central Monitoring system (NCMS).	
Machine registration	Routine report on Machine Registration and Serialization produced	No variation
Quarterly comprehensive report on marketing, advertising and promotional competitions in line with the advertising regulations produced		
I surveillance undertaken	Surveillance via the NCMS	
Destroy seized and confiscated illegal gaming equipment	Compliance inspection/monitoring to provide protection of the public	not applicable

VOTE: 123 National Lotteries and Gaming Regulatory Board

Quarter 4

Outputs Planned in Quarter		Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 18220202 Improved Compliance by gaming operators through audits checks and reviews			
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.			
Printing of Enforcement Notices	Enforcement Notices printed and continuous serving of the culprits		
AML/CFT training			
Expenditures incurred in the Quarter to deliver outputs			US\$ Thousand
Item			Spent
221002 Workshops, Meetings and Seminars			47,663.911
225101 Consultancy Services			158,371.068
227001 Travel inland			146,804.795
Total For Budget Output			352,839.774
Wage Recurrent			0.000
Non Wage Recurrent			352,839.774
Arrears			0.000
AIA			0.000
Total For Department			352,839.774
Wage Recurrent			0.000
Non Wage Recurrent			352,839.774
Arrears			0.000
AIA			0.000
Department:002 Legal and Board Affairs			
Budget Output:000012 Legal and Advisory Services			
PIAP Output: 18010303 Resource mobilization and Budget execution legal framework developed and amended			
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.			
12 arbitration meetings held	Utilized call centre services to receive/attend to complaints	More number for arbitration were received following the high demand given the circumstances surrounding intensified compliance interventions The Board has registered client satisfaction as per the Board's client charter	
Draft regulations for facilities and amenities to be made available for patrons, casinos, pool betting,betting intermediaries,	Draft regulations for facilities and amenities to be made available for patrons, casinos, pool betting, betting intermediaries,	No variation	

VOTE: 123 National Lotteries and Gaming Regulatory Board

Quarter 4

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

PIAP Output: 18010303 Resource mobilization and Budget execution legal framework developed and amended

Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.

I engagement with MoFPED and SG on amendments to laws and regulations		
Travel to attend court sessions and investigations		
Monthly process of police secondees attendees attached to the Board		
Coordinate witness attendances in court		
Review all MOUs, agreements and contracts.		

Expenditures incurred in the Quarter to deliver outputs		US\$ Thousand
Item		Spent
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		22,030.089
221002 Workshops, Meetings and Seminars		14,044.659
221007 Books, Periodicals & Newspapers		12,507.500
221017 Membership dues and Subscription fees.		1,500.000
221020 Litigation and related expenses		645.000
	Total For Budget Output	50,727.248
	Wage Recurrent	0.000
	Non Wage Recurrent	50,727.248
	Arrears	0.000
	AIA	0.000

Budget Output:000032 Board Management

PIAP Output: 18010303 Resource mobilization and Budget execution legal framework developed and amended

Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.

Monthly processing of Board retainers	Retainer for all staff members of the board for the quarter processed and paid	Retainer for all staff members of the board processed and paid. The Variation was in terms of the number of staff targeted which was less that planned a single reason that the Board did not recruit as planed an exercise rolled on to the current FY.
---------------------------------------	--	--

VOTE: 123 National Lotteries and Gaming Regulatory Board

Quarter 4

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

PIAP Output: 18010303 Resource mobilization and Budget execution legal framework developed and amended

Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.

Hold 3 committee meetings	Board meetings	More Board meetings were conducted in preparation for the coming of new one as the existing one's tenure was coming to and end in the Month of July 2025.
Board training		
Process of mileage reimbursements	Reimbursement to Board members during the quarter processed	
3 Board meetings held	Board's meetings coordinated and facilitated to effectively and conduct business for the NLGRB during the quarter	No variation
Disseminate Board resolutions	Staff and Senior management meetings conducted where resolutions as disseminated	No Variation
Board Matters arising Matrix updated	Board Matters arising Matrix updated	No variation
6 Board packs prepared		

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

Item	Spent
211107 Boards, Committees and Council Allowances	290,396.170
Total For Budget Output	290,396.170
Wage Recurrent	0.000
Non Wage Recurrent	290,396.170
Arrears	0.000
AIA	0.000
Total For Department	341,123.418
Wage Recurrent	0.000
Non Wage Recurrent	341,123.418
Arrears	0.000
AIA	0.000

Develoment Projects

N/A

Sub SubProgramme:02 Policy, Planning and Support Services

Departments

Department:001 Finance and administration

VOTE: 123 National Lotteries and Gaming Regulatory Board

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Budget Output:000010 Leadership and Management		
PIAP Output: 18010802 Tax policy and legislative framework reviewed in line with priorities in DRM strategy		
Programme Intervention: 180108 Establish an appropriate, evidence-based tax expenditure “governance framework” to limit leakages and improve transparency		
9 months financial statements for FY 2024/25 prepared	Annual Financial statements prepared.	The annual Financial Statement which is in progress but within the required time.
Quarterly sector revenue report prepared	4th quarter revenue review report compilation	No variation
	Four functional vehicle of the Board maintained	Seven vehicles as grounded requiring huge sums of money
03 contracts committee meetings and evaluation meetings held	Contract meeting relating to management of signed contracted	Executed as planned
	Budget execution	No variation
05 Vehicles maintained and serviced.		
Medical insurance paid for 81 staff and 5 Board members	Medical Insurance for all staff paid	No variation
81 staff covered by workman compensation insurance		
Asset register updated		
21 staff trained to enhance performance	Continuous training of staff to enhance their skills	
Social security contributions for 81 staff paid	Payment of NSSF for staff	No variation
104 Staff capacity built in different skills to improve efficiency and productivity.		
Monthly Contract and procurement management reports developed.	Routine PDU reporting	No variation
Salary paid to 81 staff by 28th of every month	Salaries of continuing moths for NLGRB staff prepared	Variation is less amount spend on salaries as the hiring of staff in still on-going
Expenditures incurred in the Quarter to deliver outputs		UShs Thousand
Item		Spent
211102 Contract Staff Salaries		1,150,682.164
211104 Employee Gratuity		595,025.000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		9,085.729
212101 Social Security Contributions		160,235.000
212102 Medical expenses (Employees)		197,006.484
221003 Staff Training		532,534.426
221004 Recruitment Expenses		35,974.794

VOTE: 123 National Lotteries and Gaming Regulatory Board

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
Expenditures incurred in the Quarter to deliver outputs		US\$ Thousand
Item		Spent
221007 Books, Periodicals & Newspapers		2,174.000
221009 Welfare and Entertainment		364,166.140
221011 Printing, Stationery, Photocopying and Binding		36,936.100
221016 Systems Recurrent costs		35,852.992
221017 Membership dues and Subscription fees.		9,255.356
222001 Information and Communication Technology Services.		161,905.943
222002 Postage and Courier		450.000
223001 Property Management Expenses		9,447.160
223003 Rent-Produced Assets-to private entities		389,941.099
223004 Guard and Security services		22,821.299
223005 Electricity		14,778.416
225101 Consultancy Services		170,900.992
227001 Travel inland		32,347.010
227004 Fuel, Lubricants and Oils		195,540.000
228001 Maintenance-Buildings and Structures		429,468.375
228002 Maintenance-Transport Equipment		704,032.388
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		198,140.000
273102 Incapacity, death benefits and funeral expenses		767.000
	Total For Budget Output	5,459,467.867
	Wage Recurrent	1,150,682.164
	Non Wage Recurrent	4,308,785.703
	Arrears	0.000
	AIA	0.000
	Total For Department	5,459,467.867
	Wage Recurrent	1,150,682.164
	Non Wage Recurrent	4,308,785.703
	Arrears	0.000
	AIA	0.000
Development Projects		
N/A		
SubProgramme:04 Accountability Systems and Service Delivery		
Sub SubProgramme:02 Policy, Planning and Support Services		
Departments		
Department:002 Internal Audit		
Budget Output:000001 Audit and Risk Management		

VOTE: 123 National Lotteries and Gaming Regulatory Board

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 18040403 Capacity built to conduct high quality and impact - driven performance Audits		
Programme Intervention: 180404 Enhance staff capacity to conduct high quality and impact-driven performance audits across government		
One field visit carried out, gaps identified, and timely guidance given to Improve compliance by regional offices.	Quarterly field visits aimed at identifying gaps and giving advise to regional offices	All planed was not implemented as Regional Offices had not started their operations
	Staff trained in the Audit and Risk assessment and management improve performance of staff and Audit committee of the Board.	No Variation
Quarterly statutory audits prepared to promote adherence to the NLGRB Act & Regulations, PFMA Act & Regulations and all other applicable legal frameworks.		Non variation
Expenditures incurred in the Quarter to deliver outputs		US\$ Thousand
Item		Spent
225101 Consultancy Services		42,000.000
227001 Travel inland		7,150.000
	Total For Budget Output	49,150.000
	Wage Recurrent	0.000
	Non Wage Recurrent	49,150.000
	Arrears	0.000
	AIA	0.000
	Total For Department	49,150.000
	Wage Recurrent	0.000
	Non Wage Recurrent	49,150.000
	Arrears	0.000
	AIA	0.000
Development Projects		
N/A		
Sub SubProgramme:03 Strategy and Corporate Affairs		
Departments		
Department:002 Research and Planning		
Budget Output:000006 Planning and Budgeting services		
PIAP Output: 18060202 Process Evaluation Report on key interventions conducted in the 18 programs.		
Programme Intervention: 180602 Build research and evaluation capacity to inform planning, implementation as well as monitoring and evaluation;		
	Non	No variation

VOTE: 123 National Lotteries and Gaming Regulatory Board

Quarter 4

Outputs Planned in Quarter	Actual Outputs Achieved in Quarter	Reasons for Variation in performance
PIAP Output: 18060202 Process Evaluation Report on key interventions conducted in the 18 programs.		
Programme Intervention: 180602 Build research and evaluation capacity to inform planning, implementation as well as monitoring and evaluation;		
Quarterly progressive report prepared using PBS system and submitted to MoFPED		No variation as all planned 4 reports were prepared and submitted to MoFPED
Expenditures incurred in the Quarter to deliver outputs		UShs Thousand
Item		Spent
221002 Workshops, Meetings and Seminars		45,000.000
225101 Consultancy Services		89,757.601
	Total For Budget Output	134,757.601
	Wage Recurrent	0.000
	Non Wage Recurrent	134,757.601
	Arrears	0.000
	AIA	0.000
Budget Output:000019 ICT Services		
PIAP Output: 18420502 National Central Electronic Monitoring System to Gaming Operators Developed and rolled out		
Programme Intervention: 180113 Implement electronic tax systems to improve compliance both at National and LG levels.		
Procurement of Bandwidth Upgrade		
	A working WAN and LAN for Head office	Up country offices were not yet operational
System support, Maintenance and upgrade of Information Systems		
IT accessories		
Procurement of IT service management system license		
National Central Electronic Monitoring System Support	National Central Electronic Monitoring System Support	
	Field Compliance and Enforcement visits for proper management of gaming activities undertaken	The enforcement and compliance were more than planned due to the demand to maintain standers, and protect communities while collecting revenues for government to facilitate service delivery in the short and Medium term.

VOTE: 123 National Lotteries and Gaming Regulatory Board

Quarter 4

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.		560,223.987
222001 Information and Communication Technology Services.		34,720.316
225101 Consultancy Services		1,097,716.730
	Total For Budget Output	1,692,661.033
	Wage Recurrent	0.000
	Non Wage Recurrent	1,692,661.033
	Arrears	0.000
	AIA	0.000
	Total For Department	1,827,418.634
	Wage Recurrent	0.000
	Non Wage Recurrent	1,827,418.634
	Arrears	0.000
	AIA	0.000
Development Projects		
N/A		
	GRAND TOTAL	8,326,089.759
	Wage Recurrent	1,150,682.164
	Non Wage Recurrent	7,175,407.595
	GoU Development	0.000
	External Financing	0.000
	Arrears	0.000
	AIA	0.000

VOTE: 123 National Lotteries and Gaming Regulatory Board

Quarter 4

Quarter 4: Cumulative Outputs and Expenditure by End of Quarter

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter	
Programme:18 Development Plan Implementation			
SubProgramme:01 Development Planning, Research, Evaluation and Statistics			
Sub SubProgramme:03 Strategy and Corporate Affairs			
Departments			
Department:002 Research and Planning			
Budget Output:560035 Research and Advocacy			
PIAP Output: 18160708 Research in gaming sector conducted.			
Programme Intervention: 180602 Build research and evaluation capacity to inform planning, implementation as well as monitoring and evaluation;			
2000 Designed and branded Responsible Gaming Material in different languages disseminated in different parts of the country to Enhance Responsible Gaming sensitization.		Designed 2000 Responsible Gaming promotion materials , these include aprons, reflector jackets, reflectors and Responsible Gaming branded round neck t-shirts designed and branded in different languages disseminated in different parts of the country to Enhance Responsible Gaming sensitization.	
1 CSR activity carried out Witnessed of Operator CSR (Licensing requirement)		97 applications for Principal Licensing received and 118 evaluated for a General Betting License. 22 operation silences received/evaluated for an operation silence 21 licenses approved	
Carry out Say No to Underage Gaming (Inter- Secondary School Competition-KMP) campaigns across the country to reduce underage gambling with its associated effects		NA	
CSR activity carried out by the Board and Witnessing Operator CSR (Licensing requirement)		NA	
30 Problem Gamblers across the country Referred for Counselling and Treatment in different health institutions in Uganda to Player protection and problem gamblers helped.		NA	
20 Stakeholders trained on Responsible Gaming (Gaming operators RG compliance trainings on Player Protection, Financial Literacy Talks, Local Government linkages, Health institutions etc), Public consultation on Responsible Gaming)		200 massages printed at circulated in different schools to students and Safe Boda. The message was to promote responsible Gaming (Gaming operators RG compliance trainings on Player Protection, Financial Literacy Talks, Local Government linkages, Health institutions etc), Public consultation on Responsible Gaming)	
Carry out Stakeholders engaged and trained on Responsible Gaming (Gaming operators RG compliance trainings on Player Protection, Financial Literacy Talks, Local Government linkages, Health institutions etc), Public consultation on Responsible Gaming)		Engaged 130 Senior Police Officers, Responsible Gaming awareness creation on media presentations and talk shows in partnership with GCIC, Conducted Financial Literacy knowledge creation to Safe Boda riders in partnerships with Bank of Uganda	
Responsible Gaming Material developed and pre-tested in different languages (Runyankole-Rukiga, Runyoro-rutoro/ Luganda, Ateso, Lugbara, Swahili, Acholi, Arabic).		NA	

VOTE: 123 National Lotteries and Gaming Regulatory Board

Quarter 4

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand	
Item			Spent
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)			70,978.540
221001 Advertising and Public Relations			255,090.000
221002 Workshops, Meetings and Seminars			37,538.260
221008 Information and Communication Technology Supplies.			9,357.400
224008 Educational Materials and Services			9,010.000
227001 Travel inland			29,567.058
282101 Donations			29,000.000
	Total For Budget Output		440,541.258
	Wage Recurrent		0.000
	Non Wage Recurrent		440,541.258
	Arrears		0.000
	AIA		0.000
	Total For Department		440,541.258
	Wage Recurrent		0.000
	Non Wage Recurrent		440,541.258
	Arrears		0.000
	AIA		0.000
Development Projects			
N/A			
SubProgramme:02 Resource Mobilization and Budgeting			
Sub SubProgramme:01 Legal and Board Affairs			
Departments			
Department:001 Compliance and Enforcement			
Budget Output:000024 Compliance and Enforcement Services			
PIAP Output: 18220202 Improved Compliance by gaming operators through audits checks and reviews			
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.			
Quarterly head office inspections and compliance audits carried out and reports issued.		Four (4) quarter field/system compliance visit/checks conducted leading to identification of non-compliance, and risks that culminated into enforcement as well as a significant level of compliance in the gaming industry	
Inspections of manufacturers carried out		NA	
02 ESAAMLG Plenary meetings attended and AML/CFT measures and standards rolled out.		six (6) National FIA task force meetings were attended, which resulted in the formulation of the final draft of the FIA Strategic Plan, to which the NLGRB Strategic Plan has linked into as per the NLGRB Act 2016.	

VOTE: 123 National Lotteries and Gaming Regulatory Board

Quarter 4

Annual Planned Outputs	Cumulative Outputs Achieved by End of Quarter
PIAP Output: 18220202 Improved Compliance by gaming operators through audits checks and reviews	
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.	
Participate in gaming activities to improve Communicating to the operators and improved Sector understanding.	NA
Spot on land-based operator visits conducted	
Follow up Actions on previous monitoring Recommendations conducted to enhance Regulatory compliance.	NA
The National Lottery continuously monitored.	National Lottery continuous monitoring undertaken via the NCMS, data analyzed and shared with the different stakeholders. The has resulted into minimized exploitation of the customers, optimization of tax and nontax revenue collection during the FY 2024/2025.
Protecting members of the public from gaming harm	Conducted Regular/short interval compliance checks on gaming activities in the country to ensure Protection of members of public from gaming harm.
Search warrants obtained to enter premises where illegal gaming activities are being undertaken	NA
Enhanced premises identification and increased NTR.	NA
Better sector compliance and reduced gaming harm.	Fulltime compliance surveillance by the use of the NCMS aimed at consumer protection and revenue maximization is undertaken In additional 4 quarterly compliance visits to the premises are conducted and feed back stakeholders given
Improved regulatory compliance, enhanced sector transparency, through assessing 1-Number Of compliant companies 2-number of undeclared premises 3-premise concentration assessment 4-number of illegal premises 5-number of machines transferred.	4 quarterly compliance visits conducted lead to confiscation of 208 illegal machines and closure of 2 non compliant gaming premises in forth alone. Cumulatively 657 applications were evaluated leading to licensing 108 of the applicants. In total 300 premises were visited and assessed across the country
01 Pre licensing inspection report produced to ensure that premises are in line with Section 29 of the Act and Regulation 18 of the Lotteries and Gaming (Licensing). Qualifying premises are issued with a suitability of premises certificate.	Pre inspection assessment visits for 109 applicant for licensing undertaken which lead to approval of 107 applications, issuing licenses to 52 on demonstration that the applicant fulfilled the requirements.
Quarterly Casino AML Inspections carried out to enforce compliance with the Anti Money Laundering Act.	Constant inspection of Casinos via the National Central Monitoring system (NCMS) where returns are received and analyzed to check on compliance Conducted 4 quarterly Casino AML inspection

VOTE: 123 National Lotteries and Gaming Regulatory Board

Quarter 4

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter	
PIAP Output: 18220202 Improved Compliance by gaming operators through audits checks and reviews			
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.			
01 Report on Machine Registration and Serialization produced		Conducted continuous/routine report on Machine Registration and Serialization, updating the register of registered/serialized gaming machines in the country.	
		In total 10 machines registered and licensed of which 9 were for General Betting Operating and 1 for Gambling software.	
01 AML Risk Assessment carried out and the AML risk matrix derived. Casino AML Supervision manual developed. Compliance staff trained Supervision strategy developed		NA	
Personal Protective Wear bought for 6 Enforcement Officers		NA	
Infra-Red tape measures procured and improved accurate results while ascertaining the suitability of premise realised.		NA	
Monitoring Notices to capture data during monitoring activities purchased.		NA	
Quarterly comprehensive report on marketing, advertising and promotional competitions in line with the advertising regulations produced		NA	
Intelligence led enforcements.		Strengthen the Surveillance team and the system lead to timely detection of fraud.	
Protect the general public from adverse effects of gaming.		Confiscated 208 illegal gaming equipment, Closed 2illegal/non-compliant gaming premises, Blocked 2 illegal online gaming websites, and Cautioned 7 Licensees	
2 Court orders obtained to facilitate destruction of seized and confiscated unlicensed equipment or devices		NA	
Notices (Closure, caution, confiscation, seals and Board stickers printed.		Closure of the premises which do not comply with the legal requirements/ standards where 2 illegal premises were closed in forth quarter.	
Improved understanding of and compliance with AML/CFT requirements.		NA	
NA		NA	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand	
Item		Spent	
221002 Workshops, Meetings and Seminars		47,663.911	
225101 Consultancy Services		158,371.068	
227001 Travel inland		359,124.795	
Total For Budget Output		565,159.774	
Wage Recurrent		0.000	

VOTE: 123 National Lotteries and Gaming Regulatory Board

Quarter 4

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter
	Non Wage Recurrent	565,159.774
	Arrears	0.000
	AIA	0.000
	Total For Department	565,159.774
	Wage Recurrent	0.000
	Non Wage Recurrent	565,159.774
	Arrears	0.000
	AIA	0.000

Department:002 Legal and Board Affairs

Budget Output:000012 Legal and Advisory Services

PIAP Output: 18010303 Resource mobilization and Budget execution legal framework developed and amended

Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.

Complaints received from the gaming sector resolved.	Call Centre received 760 calls for general information about the Bard and feedback given Received 33 of arbitration in nature where the legal department handled 26 licensing related call were received and the corresponding information pertaining licensing was given. 43 called regarding responsible gaming received where first line counseling was given referrals made 4 called on regulatory compliance received and required information promptly given to the clients.
Amendment of the Act and Regulations of Lotteries and Gaming	Revised of the Lotteries and Gaming regulations on the recommendation of the Board as reflected in the budget. This lead to revision of the Lotteries and Gaming fees regulation of 2024 catering omissions, segregation between on-line and land based operations, cover of administration costs e.t.c
Amendment of the Act and Regulations of Lotteries and Gaming	NA
Case management and members of the public protected from gaming harm	NA
Police secondees paid monthly allowances.	NA
12 legal advisory opinions prepared	NA
Compliance to Regulatory Requirements	NA
Witnesses attend court sessions	NA
Litigation and Arbitration Portfolio maintained	NA

VOTE: 123 National Lotteries and Gaming Regulatory Board

Quarter 4

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter	
PIAP Output: 18010303 Resource mobilization and Budget execution legal framework developed and amended			
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.			
MOUs, Agreements and Contracts reviewed in conformance to existing laws		NA	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand	
Item		Spent	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		42,035.722	
221002 Workshops, Meetings and Seminars		14,044.659	
221007 Books, Periodicals & Newspapers		21,609.165	
221017 Membership dues and Subscription fees.		1,500.000	
221020 Litigation and related expenses		2,040.000	
Total For Budget Output		81,229.546	
Wage Recurrent		0.000	
Non Wage Recurrent		81,229.546	
Arrears		0.000	
AIA		0.000	
Budget Output:000032 Board Management			
PIAP Output: 18010303 Resource mobilization and Budget execution legal framework developed and amended			
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.			
Board members Monthly retainers paid.		Retainer for all staff members of the board for the FY 2024/2025 processed and paid	
3 Board committee meetings held in each quarter.		Conducted Board meetings where reports were revies including the Midterm review report, Approved the Board's budget for FY 2025/2026, and approved the NLGRB Strategic Plan for the period 2025/2026 - 2029/2030,	
Board trained in governance or Gaming related matters		NA	
Mileage reimbursement to the Board members who ordinarily reside outside Kampala		Reimbursement to Board members for the FY 2024/2025 processed	
Resource mobilization in the gaming sector		NA	
Good Governance and related matters		Coordinated and facilitated Board meetings that resulted into production of Mid Term report, annual performance reports approved and submitted to the minister for FMED, NLGRB Strategic Plan, MPS FY 2025/2025, budget FY 2025/2026	
Board Resolutions disseminated to Management for action following Board meetings		all Board's resolutions for the FY 2024/2025 disseminated to all stakeholders including staff, government ministers and agencies and the development partners	

VOTE: 123 National Lotteries and Gaming Regulatory Board

Quarter 4

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter
PIAP Output: 18010303 Resource mobilization and Budget execution legal framework developed and amended		
Programme Intervention: 180103 Amend and develop relevant legal frameworks to facilitate resource mobilisation and budget execution.		
Board resolutions actioned and closed by Management Team.	Four quarterly Boards Matters arising matrices drawn and updated, served as a records of follow-up on actions between different Board meetings, for tracking progress and ensuring accountability.	
24 Board packs disseminated to Board members.	NA	
NA	NA	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand
Item	Spent	
211107 Boards, Committees and Council Allowances	872,638.300	
	Total For Budget Output	872,638.300
	Wage Recurrent	0.000
	Non Wage Recurrent	872,638.300
	Arrears	0.000
	AIA	0.000
	Total For Department	953,867.846
	Wage Recurrent	0.000
	Non Wage Recurrent	953,867.846
	Arrears	0.000
	AIA	0.000
Development Projects		
N/A		
Sub SubProgramme:02 Policy, Planning and Support Services		
Departments		
Department:001 Finance and administration		
Budget Output:000010 Leadership and Management		
PIAP Output: 18010802 Tax policy and legislative framework reviewed in line with priorities in DRM strategy		
Programme Intervention: 180108 Establish an appropriate, evidence-based tax expenditure “governance framework” to limit leakages and improve transparency		
50 sets of furniture purchased for staff	All 50 Set of furniture for the Board targeting increasing number of staff procured.	
Annual Financial statements prepared.	Half year financial statements prepared	
Half year financial statements prepared	9 months financial statements prepared	
9 months financial statements prepared		
Quarterly Sector revenue report produced	4 quarterly revenue review reports compiled	

VOTE: 123 National Lotteries and Gaming Regulatory Board

Quarter 4

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter	
PIAP Output: 18010802 Tax policy and legislative framework reviewed in line with priorities in DRM strategy			
Programme Intervention: 180108 Establish an appropriate, evidence-based tax expenditure “governance framework” to limit leakages and improve transparency			
11 Vehicles maintained in good running condition.		Four functional out of the target 11 vehicle of the Board maintained	
Monthly Contract and Evaluation reports		4 quarterly Contracts committee reports/minutes compiled	
Sector revenue report produced		FY 2025/2026 budget estimates identified compiled and approved	
05 Vehicles maintained and serviced.		NA	
Medical insurance paid for 81 staff and 5 Board members		Medical Insurance for all staff paid	
81 staff covered by the workman compensation insurance cover		NA	
Asset register maintained		NA	
81 Staff trained and capacity built in different skills to improve efficiency and productivity.		21 NLGRB staff trained in revenue enhancement skills	
42 Staff recruited		NA	
Social security contributions for 81 staff Paid		All Social security contributions for staff paid	
104 Staff capacity built in different skills to improve efficiency and productivity.		NA	
01 Annual procurement Reports prepared and submitted to PPDA		NA	
Monthly Contract and procurement management reports developed.		Contract and procurement management reports Compiled. - Evaluation reports compiled - Contracts Committee reports/minutes compiled - PDU reports compiled covering contracts management and administration	
Salary paid to 81 staff by 28th of every month		Staff Monthly salaries for NLGRB prepared and paid	
NA		NA	
NA		NA	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand	
Item		Spent	
211102 Contract Staff Salaries		3,532,636.307	
211104 Employee Gratuity		970,229.000	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		37,848.069	
212101 Social Security Contributions		396,535.000	
212102 Medical expenses (Employees)		513,847.511	
221003 Staff Training		625,809.337	
221004 Recruitment Expenses		129,786.285	
221007 Books, Periodicals & Newspapers		6,066.033	

VOTE: 123 National Lotteries and Gaming Regulatory Board

Quarter 4

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand
Item	Spent	
221009 Welfare and Entertainment	546,296.756	
221011 Printing, Stationery, Photocopying and Binding	129,039.999	
221016 Systems Recurrent costs	42,671.624	
221017 Membership dues and Subscription fees.	18,974.728	
222001 Information and Communication Technology Services.	161,905.943	
222002 Postage and Courier	450.000	
223001 Property Management Expenses	22,238.360	
223003 Rent-Produced Assets-to private entities	936,435.412	
223004 Guard and Security services	58,061.167	
223005 Electricity	38,278.416	
225101 Consultancy Services	170,900.992	
227001 Travel inland	44,574.029	
227004 Fuel, Lubricants and Oils	410,040.000	
228001 Maintenance-Buildings and Structures	430,774.045	
228002 Maintenance-Transport Equipment	754,346.293	
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	198,140.000	
273102 Incapacity, death benefits and funeral expenses	1,767.000	
Total For Budget Output		10,177,652.306
Wage Recurrent		3,532,636.307
Non Wage Recurrent		6,645,015.999
Arrears		0.000
AIA		0.000
Total For Department		10,177,652.306
Wage Recurrent		3,532,636.307
Non Wage Recurrent		6,645,015.999
Arrears		0.000
AIA		0.000
Development Projects		
N/A		
SubProgramme:04 Accountability Systems and Service Delivery		
Sub SubProgramme:02 Policy, Planning and Support Services		
Departments		
Department:002 Internal Audit		
Budget Output:000001 Audit and Risk Management		

VOTE: 123 National Lotteries and Gaming Regulatory Board

Quarter 4

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter	
PIAP Output: 18040403 Capacity built to conduct high quality and impact - driven performance Audits			
Programme Intervention: 180404 Enhance staff capacity to conduct high quality and impact-driven performance audits across government			
One field visit carried out, gaps identified, and timely guidance given to Improve compliance by regional offices.		Non (output not delivered during the Financial Year 2024/2025	
Staff trained in the Audit and Risk committee of Board to improve performance of staff and Audit committee of the Board.		Continuous training of Compliance Audit Staff trained in the Audit and Risk assessment and management improve performance of staff and Audit committee of the Board.	
Annual membership and subscription fees to ICPAU & IIA, Uganda Paid and staff trained.		Annual membership and subscription fees to ICPAU & IIA, Uganda Paid	
Quarterly statutory audits prepared to promote adherence to the NLGRB Act & Regulations, PFMA Act & Regulations and all other applicable legal frameworks.		Four Quarterly statutory audit reports prepared aimed at; Promoting adherence to the NLGRB Act & Regulations, PFMA Act & Regulations and all other applicable legal frameworks.	
One Special investigation report produced Addressing emerging complaints/ allegations.		NA	
Capacity of 02 Internal Audit staff built and Skills Enhancement.		Capacity building/skill enhancement training for 2 Audit staff conducted	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand	
Item		Spent	
225101 Consultancy Services		42,000.000	
227001 Travel inland		10,370.000	
Total For Budget Output		52,370.000	
Wage Recurrent		0.000	
Non Wage Recurrent		52,370.000	
Arrears		0.000	
AIA		0.000	
Total For Department		52,370.000	
Wage Recurrent		0.000	
Non Wage Recurrent		52,370.000	
Arrears		0.000	
AIA		0.000	
Development Projects			
N/A			
Sub SubProgramme:03 Strategy and Corporate Affairs			
Departments			
Department:002 Research and Planning			
Budget Output:000006 Planning and Budgeting services			

VOTE: 123 National Lotteries and Gaming Regulatory Board

Quarter 4

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter	
PIAP Output: 18060202 Process Evaluation Report on key interventions conducted in the 18 programs.			
Programme Intervention: 180602 Build research and evaluation capacity to inform planning, implementation as well as monitoring and evaluation;			
Ministerial Policy Statement for FY 2025/26 prepared and submitted to different key stakeholders.		Ministerial Policy Statement for FY 2025/26 prepared and submitted to MOFPED	
Quarterly progressive report prepared using PBS system and submitted to MoFPED		Four (4) quarterly progress report for NLGRB prepared during the FY 2024/25 Forth quarter Report FY 2023/2024 First quarter report FY 2024/2025 Second quarter report FY 2024/2025 Third quarter Report FY 2024/2025	
New Strategic plan developed.		Departmental specific development strategies prepared for consolidation	
Strategic plan for the FY 2025/26- 2029/30 developed		NLGRB Strategic Plan for the period 2025/2026 - 2029/2030 prepared approved by the Board are submitted to National Planning Authority (NPA)	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand	
Item		Spent	
221002 Workshops, Meetings and Seminars		45,000.000	
225101 Consultancy Services		89,757.601	
Total For Budget Output		134,757.601	
Wage Recurrent		0.000	
Non Wage Recurrent		134,757.601	
Arrears		0.000	
AIA		0.000	
Budget Output:000019 ICT Services			
PIAP Output: 18420502 National Central Electronic Monitoring System to Gaming Operators Developed and rolled out			
Programme Intervention: 180113 Implement electronic tax systems to improve compliance both at National and LG levels.			
Improved internet speed for both head office and regional offices		NA	
A working WAN and LAN for Head office and upcontry offices		A working WAN and LAN for Head office	
Installed and configured a Backup Active Directory server		NA	
Licenced Veeam Backup solution		NA	
Support, Maintained and upgrade of the systems		NA	
For replacing and upgrading IT components		NA	
Licenced IT service management system		NA	
Installed and Configured 56 Computers		NA	

VOTE: 123 National Lotteries and Gaming Regulatory Board

Quarter 4

Annual Planned Outputs		Cumulative Outputs Achieved by End of Quarter
PIAP Output: 18420502 National Central Electronic Monitoring System to Gaming Operators Developed and rolled out		
Programme Intervention: 180113 Implement electronic tax systems to improve compliance both at National and LG levels.		
Installed and configured LaserJet Printers for regional offices.	NA	
To maintain modules of the NCEMS	National Central Electronic Monitoring System Support	
Licenced Microsoft 365	NA	
A secure working environment free from computer malware and viruses.	NA	
Field Compliance and Enforcement Information management system	Field Compliance and Enforcement visits for proper management of gaming activities undertaken in KMPA, Mbarara, Mbale	
Good working condition of IT Equipment	NA	
Cumulative Expenditures made by the End of the Quarter to Deliver Cumulative Outputs		UShs Thousand
Item	Spent	
221008 Information and Communication Technology Supplies.	1,034,852.311	
222001 Information and Communication Technology Services.	53,719.658	
225101 Consultancy Services	1,097,716.730	
	Total For Budget Output	2,186,288.699
	Wage Recurrent	0.000
	Non Wage Recurrent	2,186,288.699
	Arrears	0.000
	AIA	0.000
	Total For Department	2,321,046.300
	Wage Recurrent	0.000
	Non Wage Recurrent	2,321,046.300
	Arrears	0.000
	AIA	0.000
Development Projects		
N/A		
	GRAND TOTAL	14,510,637.484
	Wage Recurrent	3,532,636.307
	Non Wage Recurrent	10,978,001.177
	GoU Development	0.000
	External Financing	0.000
	Arrears	0.000

VOTE: 123 National Lotteries and Gaming Regulatory Board

Quarter 4

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

VOTE: 123 National Lotteries and Gaming Regulatory Board

Quarter 4

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

Table 4.1: NTR Collections (Billions)

Revenue Code	Revenue Name	Planned Collection FY2024/25	Actuals By End Q4
114401	Taxes on Lotteries and Gaming	64.000	62.011
Total		64.000	62.011

VOTE: 123 National Lotteries and Gaming Regulatory Board

Quarter 4

Table 4.2: Off-Budget Expenditure By Department and Project

VOTE: 123 National Lotteries and Gaming Regulatory Board

Quarter 4

Table 4.3: Vote Crosscutting Issues

i) Gender and Equity

Objective:	To promote employment of special interest groups in the sector
Issue of Concern:	Less employment of PWDs
Planned Interventions:	Sensitize operators on benefits of employing PWDs
Budget Allocation (Billion):	0.050
Performance Indicators:	All the licensed gaming operators sensitized on employment of PWDs
Actual Expenditure By End Q4	
Performance as of End of Q4	In house capacity building on gender and equal opportunity integration into gaming activities
Reasons for Variations	

ii) HIV/AIDS

Objective:	To contribute to the fight against HIV/AIDS and reduce stigma for people living with HIV/AIDS
Issue of Concern:	Limited information and awareness about HIV/AIDS
Planned Interventions:	Sensitization and awareness seminars and testing services. Counseling services and ensuring confidentiality of HIV-related personal information. Promoting openness to break stigma and silence surrounding HIV/AIDS.
Budget Allocation (Billion):	0.050
Performance Indicators:	104 employees sensitized about HIV/AIDS and tested, and treatment given to anyone found with it.
Actual Expenditure By End Q4	
Performance as of End of Q4	Staff Sensitized on HIV and AIDS specifically on prevention and Treatment after one has tested positive are received results/counseling
Reasons for Variations	

iii) Environment

Objective:	To contribute to national environmental preservation and conservation efforts
Issue of Concern:	Environmental degradation by human activity
Planned Interventions:	Conduct regular inspections to ensure a safe workplace environment. Encourage openness with employees by improving communication. Sensitize the staff on the new technologies that save energy and others.
Budget Allocation (Billion):	0.050
Performance Indicators:	Open door policy conducted to improve communication. Employees sensitized on the different technologies.
Actual Expenditure By End Q4	

VOTE: 123 National Lotteries and Gaming Regulatory Board

Quarter 4

Performance as of End of Q4	SOPs are maintained at office, COVID-19 Effects integrated into the Board's Strategic Plan
Reasons for Variations	

iv) Covid