

VOTE: 701 Apac Municipal Council

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Locally Raised Revenues	340,000	355,000
o/w Higher Local Government	170,200	177,500
o/w Lower Local Government	169,800	177,500
Discretionary Government Transfers	3,401,485	1,960,708
o/w Higher Local Government	3,103,275	1,697,594
o/w Lower Local Government	298,210	263,114
Conditional Government Transfers	11,129,251	9,251,914
o/w Higher Local Government	11,129,251	9,251,914
o/w Lower Local Government	0	0
Other Government Transfers	127,635	125,635
o/w Higher Local Government	127,635	125,635
o/w Lower Local Government	0	0
External Financing	0	0
o/w Higher Local Government	0	0
o/w Lower Local Government	0	0
Grand Total	14,998,371	11,693,257
o/w Higher Local Government	14,530,361	11,252,642
o/w Lower Local Government	468,010	440,614

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A2:Revenue Performance, Plans and Projections by Source

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Locally Raised Revenues	340,000	355,000
Advertisements/Bill Boards	2,400	2,400
Agency Fees	500	500
Animal and Crop Husbandry related Levies	6,500	6,500
Business licenses	80,300	78,300
Educational/Instruction related levies	1,000	1,000
Fees from appeals	3,050	0
Inspection Fees	23,000	0
Interest from other government units	100	100
Land Fees	31,050	31,050
Liquor licenses	650	650
Local Hotel Tax	4,550	4,550
Local Services Tax-Payable By Individuals	26,000	26,000
Market /Gate Charges	28,500	28,500
Other fees e.g. street parking fees	1,200	0
Other fines and Penalties – private	2,500	2,500
Other Licence fees	18,950	30,300
Other licenses	0	10,600
Other permits	1,000	0
Other taxes on specific services	0	8,300
Property related Duties/Fees	75,000	84,000
Registration fees for Documents and Businesses	7,250	7,250
Rent & Rates - Non-Produced Assets – from Gov't units	0	2,650
Rent & Rates - Non-Produced Assets – from private entities	20,150	20,150
Rental Income Tax-Payable By Corporations and other enterprises	2,650	0
Taxes on other games of chance	3,700	3,700
Vehicle Parking Fees	0	6,000
Discretionary Government Transfers	3,401,485	1,960,708
Urban Discretionary Equalisation Development Grant	1,763,916	334,299
Urban Unconditional Grant Wage	1,224,369	1,224,369
Urban Unconditional Non-Wage	413,200	402,040
Conditional Government Transfers	11,129,251	9,251,914
Programme Conditional Grant - Non Wage Recurrent	2,881,108	3,300,439
Programme Conditional Grant - Development	3,256,860	600,192

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<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Programme Conditional Grant - Wage Recurrent	4,691,283	5,051,283
Transitional Conditional Grant - Development	300,000	300,000
Other Government Transfers	127,635	125,635
Support to PLE (UNEB)	6,000	6,000
Uganda Road Fund (URF)	110,635	110,635
Uganda Women Entrepreneurship Program(UWEP)	11,000	9,000
External Financing	0	0
N / A		
Total Revenues Shares	14,998,371	11,693,257

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A3: Summary of Programme Allocations For FY 2025/26

<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	268,333	0	0	0	268,333
o/w: Wage:	147,000	0	0	0	147,000
Non-Wage Recurrent:	95,552	0	0	0	95,552
Development:	25,781	0	0	0	25,781
Tourism Development	6,603	0	0	0	6,603
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	6,603	0	0	0	6,603
Development:	0	0	0	0	0
Natural Resources, Environment, Climate Change, Land And Water Management	26,690	1,500	0	0	28,190
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	6,690	1,500	0	0	8,190
Development:	20,000	0	0	0	20,000
Private Sector Development	54,379	0	0	0	54,379
o/w: Wage:	24,003	0	0	0	24,003
Non-Wage Recurrent:	30,376	0	0	0	30,376
Development:	0	0	0	0	0
Integrated Transport Infrastructure And Services	1,209,915	32,000	110,635	0	1,352,550
o/w: Wage:	210,915	0	0	0	210,915
Non-Wage Recurrent:	999,000	2,000	110,635	0	1,111,635
Development:	0	30,000	0	0	30,000
Sustainable Urbanisation And Housing	304,425	10,200	0	0	314,625
o/w: Wage:	251,115	0	0	0	251,115
Non-Wage Recurrent:	3,310	3,200	0	0	6,510
Development:	50,000	7,000	0	0	57,000
Digital Transformation	1,000	0	0	0	1,000
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	1,000	0	0	0	1,000
Development:	0	0	0	0	0
Human Capital Development	6,820,774	82,025	15,000	0	6,917,799

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<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	5,023,110	0	0	0	5,023,110
Non-Wage Recurrent:	1,185,470	54,025	15,000	0	1,254,495
Development:	612,194	28,000	0	0	640,194
Public Sector Transformation	1,657,271	77,127	0	0	1,734,398
o/w: Wage:	388,805	0	0	0	388,805
Non-Wage Recurrent:	1,088,143	77,127	0	0	1,165,270
Development:	180,323	0	0	0	180,323
Governance And Security	580,822	67,469	0	0	648,290
o/w: Wage:	75,754	0	0	0	75,754
Non-Wage Recurrent:	205,068	67,469	0	0	272,537
Development:	300,000	0	0	0	300,000
Regional Balanced Development	16,202	59,724	0	0	75,926
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	16,202	48,174	0	0	64,376
Development:	0	11,550	0	0	11,550
Development Plan Implementation	266,208	24,955	0	0	291,164
o/w: Wage:	154,951	0	0	0	154,951
Non-Wage Recurrent:	65,064	24,955	0	0	90,020
Development:	46,193	0	0	0	46,193
Grand Total	11,212,622	355,000	125,635	0	11,693,257
Grand Total Wage	6,275,652	0	0	0	6,275,652
Grand Total Non-Wage Recurrent	3,702,479	278,450	125,635	0	4,106,564
Grand Total Development	1,234,491	76,550	0	0	1,311,041

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A4: Summary of Department Allocations for FY 2025/26

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Administration	1,792,945	2,058,198
o/w Higher Local Government	1,511,402	1,791,607
o/w Lower Local Government	281,543	266,591
Finance	253,270	254,598
o/w Higher Local Government	204,839	198,359
o/w Lower Local Government	48,431	56,238
Statutory bodies	318,249	301,463
o/w Higher Local Government	279,004	264,263
o/w Lower Local Government	39,245	37,200
Production and Marketing	233,920	268,333
o/w Higher Local Government	233,920	268,333
o/w Lower Local Government	0	0
Health	3,389,207	1,337,687
o/w Higher Local Government	3,333,449	1,286,289
o/w Lower Local Government	55,758	51,398
Education	5,701,034	5,454,633
o/w Higher Local Government	5,684,449	5,449,133
o/w Lower Local Government	16,585	5,500
Roads and Engineering	2,865,787	1,353,550
o/w Higher Local Government	2,865,787	1,353,550
o/w Lower Local Government	0	0
Natural Resources	218,240	343,315
o/w Higher Local Government	218,240	343,315
o/w Lower Local Government	0	0
Community Based Services	119,885	120,984
o/w Higher Local Government	93,437	97,296
o/w Lower Local Government	26,448	23,688
Planning	37,298	96,411
o/w Higher Local Government	37,298	96,411
o/w Lower Local Government	0	0
Internal Audit	35,979	42,309
o/w Higher Local Government	35,979	42,309
o/w Lower Local Government	0	0
Trade, Industry and Local Development	32,557	61,777

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<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
o/w Higher Local Government	32,557	61,777
o/w Lower Local Government	0	0
Grand Total	14,998,371	11,693,257
o/w Higher Local Government	14,530,361	11,252,642
o/w: Wage:	5,915,652	6,275,652
Non-Wage Recurrent:	3,444,837	3,846,272
Domestic Devt:	5,169,872	1,130,718
External Financing:	0	0
o/w Lower Local Government	468,010	440,614
o/w: Wage:	0	0
Non-Wage Recurrent:	266,106	260,291
Domestic Devt:	201,904	180,323
External Financing:	0	0

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Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,261,041	1,577,875
Urban Unconditional Grant Wage	489,636	388,805
Urban Unconditional Non-Wage	47,226	53,104
Locally Raised Revenues	25,000	23,000
Multi-Sectoral Transfers to LLGs _NonWage	79,639	86,268
Programme Conditional Grant - Non Wage Recurrent	619,540	1,026,698
Development Revenues	531,904	480,323
Transitional Conditional Grant - Development	300,000	300,000
Locally Raised Revenues	30,000	0
Multi-Sectoral Transfers to LLGs _Gou	201,904	180,323
Total Revenues Shares	1,792,945	2,058,198
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	489,636	388,805
Non Wage	771,405	1,189,070
Development Expenditure		
Domestic Development	531,904	480,323
External Financing	0	0
Total Expenditure	1,792,945	2,058,198

B2: Expenditure Details by Vote Function, Key Service Area and Item

Service Area 10 Administration and Management

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 11 Digital Transformation					
Key Service Area 300010 Innovation Fund Management					
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
227001 Travel inland	0	500	0	0	500

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Total Cost of Innovation Fund Management	0	1,000	0	0	1,000
Total Cost of Digital Transformation	0	1,000	0	0	1,000
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	1,000	0	0	1,000
Total Cost of Facilities Management	0	1,000	0	0	1,000
Key Service Area 000006 Planning and Budgeting services					
221020 Litigation and related expenses	0	10,000	0	0	10,000
224010 Protective Gear	0	2,200	0	0	2,200
227001 Travel inland	0	6,000	0	0	6,000
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Planning and Budgeting services	0	22,200	0	0	22,200
Key Service Area 000007 Procurement and Disposal Services					
221001 Advertising and Public Relations	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	600	0	0	600
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of Procurement and Disposal Services	0	3,600	0	0	3,600
Key Service Area 000008 Records Management					
221011 Printing, Stationery, Photocopying and Binding	0	600	0	0	600
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of Records Management	0	1,600	0	0	1,600
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
211101 General Staff Salaries	388,805	0	0	0	388,805
221011 Printing, Stationery, Photocopying and Binding	0	1,376	0	0	1,376
221020 Litigation and related expenses	0	6,868	0	0	6,868
273104 Pension	0	338,818	0	0	338,818
273105 Gratuity	0	667,980	0	0	667,980
352881 Pension and Gratuity Arrears Budgeting	0	19,900	0	0	19,900
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	388,805	1,034,943	0	0	1,423,747
Key Service Area 010008 Capacity Strengthening					
221002 Workshops, Meetings and Seminars	0	2,000	0	0	2,000
Total Cost of Capacity Strengthening	0	2,000	0	0	2,000

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Key Service Area 390017 Public Service Performance management

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,800	0	0	1,800
212102 Medical expenses (Employees)	0	859	0	0	859
221009 Welfare and Entertainment	0	1,600	0	0	1,600
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
227001 Travel inland	0	4,000	0	0	4,000
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
273102 Incapacity, death benefits and funeral expenses	0	400	0	0	400
Total Cost of Public Service Performance management	0	13,659	0	0	13,659
Total Cost of Public Sector Transformation	388,805	1,079,002	0	0	1,467,807

Programme 16 Governance And Security

Key Service Area 000014 Administrative and Support Services

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,000	0	0	3,000
221001 Advertising and Public Relations	0	1,000	0	0	1,000
221012 Small Office Equipment	0	800	0	0	800
222002 Postage and Courier	0	500	0	0	500
223005 Electricity	0	1,400	0	0	1,400
223006 Water	0	1,500	0	0	1,500
225203 Appraisal and Feasibility Studies for Capital Works	0	0	1,000	0	1,000
Total for LCIII: Akere Div	County: APAC MUNICIPAL COUNCIL				1,000

LCII: Central Ward	Office HQTR	Feasibility Studies or Screening of Projects - Appraisal	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc	1,000
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225204 Monitoring and Supervision of capital work	0	0	9,000	0	9,000
Total for LCIII: Akere Div	County: APAC MUNICIPAL COUNCIL				9,000

LCII: Central Ward	Office HQTR	Monitoring and Supervision of capital works	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc	9,000
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227001 Travel inland	0	3,600	5,000	0	8,600
Total for LCIII: Akere Div	County: APAC MUNICIPAL COUNCIL				5,000

LCII: Central Ward		Travel Inland - Benchmarking Expenses	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc	5,000
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227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
228002 Maintenance-Transport Equipment	0	2,500	0	0	2,500

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312121 Non-Residential Buildings - Acquisition	0	0	285,000	0	285,000
Total for LCIII: Akere Div	County: APAC MUNICIPAL COUNCIL				285,000
LCII: Central Ward	Office HQTR	Non Residential Buildings - Office Building	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc		285,000
Total Cost of Administrative and Support Services	0	16,300	300,000	0	316,300
Total Cost of Governance And Security	0	16,300	300,000	0	316,300
Programme 17 Regional Balanced Development					
Key Service Area 000005 Human Resource Management					
221004 Recruitment Expenses	0	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of Human Resource Management	0	6,500	0	0	6,500
Total Cost of Regional Balanced Development	0	6,500	0	0	6,500
Total Cost of Administration and Management	388,805	1,102,802	300,000	0	1,791,607
Total Cost of Administration	388,805	1,102,802	300,000	0	1,791,607

Subcounty / Town Council / Division: 237762 Agulu Div

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	700	0	0	700
212102 Medical expenses (Employees)	0	1,000	0	0	1,000
212103 Incapacity benefits (Employees)	0	500	0	0	500
221002 Workshops, Meetings and Seminars	0	900	0	0	900
221003 Staff Training	0	2,000	0	0	2,000
221007 Books, Periodicals & Newspapers	0	1,000	0	0	1,000
221008 Information and Communication Technology Supplies.	0	700	0	0	700
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
221012 Small Office Equipment	0	500	0	0	500
221014 Bank Charges and other Bank related costs	0	460	0	0	460

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222001 Information and Communication Technology Services.	0	900	0	0	900
223003 Rent-Produced Assets-to private entities	0	4,960	0	0	4,960
223005 Electricity	0	200	0	0	200
223006 Water	0	100	0	0	100
227001 Travel inland	0	5,445	0	0	5,445
227004 Fuel, Lubricants and Oils	0	1,350	0	0	1,350
312121 Non-Residential Buildings - Acquisition	0	0	50,105	0	50,105
Total Cost of Capacity Strengthening	0	23,715	50,105	0	73,820
Total Cost of Public Sector Transformation	0	23,715	50,105	0	73,820
Total Cost of Administration and Management	0	23,715	50,105	0	73,820
Total Cost of 237762 Agulu Div	0	23,715	50,105	0	73,820

Subcounty / Town Council / Division: 237763 Akere Div

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,108	0	0	2,108
212102 Medical expenses (Employees)	0	600	0	0	600
221001 Advertising and Public Relations	0	500	0	0	500
221002 Workshops, Meetings and Seminars	0	500	0	0	500
221003 Staff Training	0	2,500	0	0	2,500
221008 Information and Communication Technology Supplies.	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	1,053	0	0	1,053
221011 Printing, Stationery, Photocopying and Binding	0	2,500	0	0	2,500
221012 Small Office Equipment	0	600	0	0	600
221014 Bank Charges and other Bank related costs	0	300	0	0	300
221017 Membership dues and Subscription fees.	0	500	0	0	500
222001 Information and Communication Technology Services.	0	600	0	0	600
223003 Rent-Produced Assets-to private entities	0	2,300	0	0	2,300
223005 Electricity	0	120	0	0	120
223901 Rent-(Produced Assets) to other govt. units	0	1,700	0	0	1,700
227001 Travel inland	0	1,200	0	0	1,200

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227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
228002 Maintenance-Transport Equipment	0	2,109	0	0	2,109
312121 Non-Residential Buildings - Acquisition	0	0	42,229	0	42,229
Total Cost of Capacity Strengthening	0	21,189	42,229	0	63,419
Total Cost of Public Sector Transformation	0	21,189	42,229	0	63,419
Total Cost of Administration and Management	0	21,189	42,229	0	63,419
Total Cost of 237763 Akere Div	0	21,189	42,229	0	63,419

Subcounty / Town Council / Division: 237764 Arocha Div

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,600	0	0	2,600
212102 Medical expenses (Employees)	0	400	0	0	400
212103 Incapacity benefits (Employees)	0	600	0	0	600
221002 Workshops, Meetings and Seminars	0	2,538	0	0	2,538
221003 Staff Training	0	1,500	0	0	1,500
221008 Information and Communication Technology Supplies.	0	1,200	0	0	1,200
221014 Bank Charges and other Bank related costs	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	400	0	0	400
223003 Rent-Produced Assets-to private entities	0	3,600	0	0	3,600
227001 Travel inland	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	1,800	0	0	1,800
312121 Non-Residential Buildings - Acquisition	0	0	52,277	0	52,277
Total Cost of Capacity Strengthening	0	17,638	52,277	0	69,915
Total Cost of Public Sector Transformation	0	17,638	52,277	0	69,915
Total Cost of Administration and Management	0	17,638	52,277	0	69,915
Total Cost of 237764 Arocha Div	0	17,638	52,277	0	69,915

Subcounty / Town Council / Division: 237765 Atik Div

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total

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Programme 14 Public Sector Transformation

Key Service Area 010008 Capacity Strengthening

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,700	0	0	2,700
221003 Staff Training	0	2,000	0	0	2,000
221007 Books, Periodicals & Newspapers	0	200	0	0	200
221009 Welfare and Entertainment	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	700	0	0	700
221012 Small Office Equipment	0	800	0	0	800
222001 Information and Communication Technology Services.	0	600	0	0	600
223003 Rent-Produced Assets-to private entities	0	3,600	0	0	3,600
223005 Electricity	0	200	0	0	200
223006 Water	0	200	0	0	200
224008 Educational Materials and Services	0	5,997	0	0	5,997
224010 Protective Gear	0	100	0	0	100
227001 Travel inland	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	569	0	0	569
228002 Maintenance-Transport Equipment	0	2,860	0	0	2,860
228004 Maintenance-Other Fixed Assets	0	200	0	0	200
312121 Non-Residential Buildings - Acquisition	0	0	35,712	0	35,712
Total Cost of Capacity Strengthening	0	23,726	35,712	0	59,438
Total Cost of Public Sector Transformation	0	23,726	35,712	0	59,438
Total Cost of Administration and Management	0	23,726	35,712	0	59,438
Total Cost of 237765 Atik Div	0	23,726	35,712	0	59,438

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Finance

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	239,270	243,048
Urban Unconditional Grant Wage	137,639	133,609
Urban Unconditional Non-Wage	43,200	42,200
Locally Raised Revenues	10,000	11,000
Multi-Sectoral Transfers to LLGs_NonWage	48,431	56,238
Development Revenues	14,000	11,550
Locally Raised Revenues	14,000	11,550
Total Revenues Shares	253,270	254,598
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	137,639	133,609
Non Wage	101,631	109,438
Development Expenditure		
Domestic Development	14,000	11,550
External Financing	0	0
Total Expenditure	253,270	254,598

B2: Expenditure Details by Vote Function, Key Service Area and Item

Service Area 10 Financial Management and Accountability (LG)

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance And Security					
Key Service Area 000061 Management of Government Accounts					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	0	0	1,000
212102 Medical expenses (Employees)	0	700	0	0	700
221002 Workshops, Meetings and Seminars	0	800	0	0	800
221003 Staff Training	0	2,150	0	0	2,150
221008 Information and Communication Technology Supplies.	0	300	0	0	300

VOTE: 701 Apac Municipal Council

221009 Welfare and Entertainment	0	900	0	0	900
221011 Printing, Stationery, Photocopying and Binding	0	300	0	0	300
221012 Small Office Equipment	0	250	0	0	250
221014 Bank Charges and other Bank related costs	0	500	0	0	500
227001 Travel inland	0	1,200	0	0	1,200
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
228002 Maintenance-Transport Equipment	0	1,000	0	0	1,000
Total Cost of Management of Government Accounts	0	10,100	0	0	10,100
Total Cost of Governance And Security	0	10,100	0	0	10,100
Programme 17 Regional Balanced Development					
Key Service Area 560080 Local Revenue Collection					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,100	0	0	3,100
212102 Medical expenses (Employees)	0	600	0	0	600
221001 Advertising and Public Relations	0	1,700	0	0	1,700
221011 Printing, Stationery, Photocopying and Binding	0	780	0	0	780
221017 Membership dues and Subscription fees.	0	1,680	0	0	1,680
222001 Information and Communication Technology Services.	0	500	0	0	500
225201 Consultancy Services-Capital	0	0	11,550	0	11,550
Total for LCIII: Akere Div	County: APAC MUNICIPAL COUNCIL				11,550
LCII: Central Ward	CBD	Consultancy - Valuation	Source: Locally Raised Revenues		11,550
225204 Monitoring and Supervision of capital work	0	3,360	0	0	3,360
227001 Travel inland	0	880	0	0	880
227004 Fuel, Lubricants and Oils	0	300	0	0	300
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	200	0	0	200
Total Cost of Local Revenue Collection	0	13,100	11,550	0	24,650
Total Cost of Regional Balanced Development	0	13,100	11,550	0	24,650
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
211101 General Staff Salaries	133,609	0	0	0	133,609
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,150	0	0	1,150

VOTE: 701 Apac Municipal Council

221002 Workshops, Meetings and Seminars	0	2,350	0	0	2,350
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	1,200	0	0	1,200
221012 Small Office Equipment	0	1,000	0	0	1,000
221016 Systems Recurrent costs	0	12,100	0	0	12,100
221017 Membership dues and Subscription fees.	0	1,500	0	0	1,500
223005 Electricity	0	2,500	0	0	2,500
227001 Travel inland	0	4,200	0	0	4,200
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
Total Cost of Finance and Accounting	133,609	30,000	0	0	163,609
Total Cost of Development Plan Implementation	133,609	30,000	0	0	163,609
Total Cost of Financial Management and Accountability (LG)	133,609	53,200	11,550	0	198,359
Total Cost of Finance	133,609	53,200	11,550	0	198,359

Subcounty / Town Council / Division: 237762 Agulu Div

Service Area 10 Financial Management and Accountability (LG)

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 17 Regional Balanced Development					
Key Service Area 560080 Local Revenue Collection					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,000	0	0	3,000
221008 Information and Communication Technology Supplies.	0	500	0	0	500
221011 Printing, Stationery, Photocopying and Binding	0	300	0	0	300
227004 Fuel, Lubricants and Oils	0	1,400	0	0	1,400
Total Cost of Local Revenue Collection	0	5,200	0	0	5,200
Total Cost of Regional Balanced Development	0	5,200	0	0	5,200
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,100	0	0	1,100
212102 Medical expenses (Employees)	0	400	0	0	400

VOTE: 701 Apac Municipal Council

221001 Advertising and Public Relations	0	100	0	0	100
221002 Workshops, Meetings and Seminars	0	500	0	0	500
221007 Books, Periodicals & Newspapers	0	1,600	0	0	1,600
221009 Welfare and Entertainment	0	700	0	0	700
221011 Printing, Stationery, Photocopying and Binding	0	1,100	0	0	1,100
221012 Small Office Equipment	0	400	0	0	400
222001 Information and Communication Technology Services.	0	400	0	0	400
227001 Travel inland	0	2,500	0	0	2,500
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
Total Cost of Finance and Accounting	0	9,800	0	0	9,800
Total Cost of Development Plan Implementation	0	9,800	0	0	9,800
Total Cost of Financial Management and Accountability (LG)	0	15,000	0	0	15,000
Total Cost of 237762 Agulu Div	0	15,000	0	0	15,000

Subcounty / Town Council / Division: 237763 Akere Div

Service Area 10 Financial Management and Accountability (LG)

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 17 Regional Balanced Development					
Key Service Area 560080 Local Revenue Collection					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,000	0	0	4,000
221001 Advertising and Public Relations	0	200	0	0	200
221011 Printing, Stationery, Photocopying and Binding	0	200	0	0	200
222001 Information and Communication Technology Services.	0	1,120	0	0	1,120
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
228002 Maintenance-Transport Equipment	0	898	0	0	898
Total Cost of Local Revenue Collection	0	7,418	0	0	7,418
Total Cost of Regional Balanced Development	0	7,418	0	0	7,418
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	0	0	1,000
221002 Workshops, Meetings and Seminars	0	600	0	0	600
221007 Books, Periodicals & Newspapers	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	600	0	0	600

VOTE: 701 Apac Municipal Council

221011 Printing, Stationery, Photocopying and Binding	0	1,116	0	0	1,116
221012 Small Office Equipment	0	500	0	0	500
222001 Information and Communication Technology Services.	0	1,150	0	0	1,150
227001 Travel inland	0	1,200	0	0	1,200
227004 Fuel, Lubricants and Oils	0	1,200	0	0	1,200
Total Cost of Finance and Accounting	0	8,366	0	0	8,366
Total Cost of Development Plan Implementation	0	8,366	0	0	8,366
Total Cost of Financial Management and Accountability (LG)	0	15,784	0	0	15,784
Total Cost of 237763 Akere Div	0	15,784	0	0	15,784

Subcounty / Town Council / Division: 237764 Arocha Div

Service Area 10 Financial Management and Accountability (LG)

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 17 Regional Balanced Development					
Key Service Area 560080 Local Revenue Collection					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,182	0	0	2,182
221003 Staff Training	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	400	0	0	400
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227004 Fuel, Lubricants and Oils	0	600	0	0	600
228002 Maintenance-Transport Equipment	0	400	0	0	400
Total Cost of Local Revenue Collection	0	6,582	0	0	6,582
Total Cost of Regional Balanced Development	0	6,582	0	0	6,582
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	400	0	0	400
212102 Medical expenses (Employees)	0	1,000	0	0	1,000
221007 Books, Periodicals & Newspapers	0	1,000	0	0	1,000
221008 Information and Communication Technology Supplies.	0	289	0	0	289
221009 Welfare and Entertainment	0	800	0	0	800
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
221012 Small Office Equipment	0	200	0	0	200

VOTE: 701 Apac Municipal Council

222001 Information and Communication Technology Services.	0	900	0	0	900
227001 Travel inland	0	1,167	0	0	1,167
227004 Fuel, Lubricants and Oils	0	944	0	0	944
Total Cost of Finance and Accounting	0	7,200	0	0	7,200
Total Cost of Development Plan Implementation	0	7,200	0	0	7,200
Total Cost of Financial Management and Accountability (LG)	0	13,782	0	0	13,782
Total Cost of 237764 Arocha Div	0	13,782	0	0	13,782

Subcounty / Town Council / Division: 237765 Atik Div

Service Area 10 Financial Management and Accountability (LG)

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	200	0	0	200
Total Cost of HIV/AIDS Mainstreaming	0	200	0	0	200
Total Cost of Human Capital Development	0	200	0	0	200
Programme 17 Regional Balanced Development					
Key Service Area 560080 Local Revenue Collection					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,000	0	0	3,000
221008 Information and Communication Technology Supplies.	0	700	0	0	700
221011 Printing, Stationery, Photocopying and Binding	0	150	0	0	150
222001 Information and Communication Technology Services.	0	500	0	0	500
227001 Travel inland	0	100	0	0	100
227004 Fuel, Lubricants and Oils	0	445	0	0	445
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	200	0	0	200
Total Cost of Local Revenue Collection	0	5,095	0	0	5,095
Total Cost of Regional Balanced Development	0	5,095	0	0	5,095
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,156	0	0	2,156
212102 Medical expenses (Employees)	0	600	0	0	600

VOTE: 701 Apac Municipal Council

221003 Staff Training	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	72	0	0	72
221011 Printing, Stationery, Photocopying and Binding	0	341	0	0	341
222001 Information and Communication Technology Services.	0	500	0	0	500
227001 Travel inland	0	500	0	0	500
227004 Fuel, Lubricants and Oils	0	208	0	0	208
Total Cost of Finance and Accounting	0	6,378	0	0	6,378
Total Cost of Development Plan Implementation	0	6,378	0	0	6,378
Total Cost of Financial Management and Accountability (LG)	0	11,673	0	0	11,673
Total Cost of 237765 Atik Div	0	11,673	0	0	11,673

VOTE: 701 Apac Municipal Council

Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	318,249	301,463
Urban Unconditional Grant Wage	53,486	53,945
Urban Unconditional Non-Wage	167,868	170,568
Locally Raised Revenues	57,650	39,750
Multi-Sectoral Transfers to LLGs_NonWage	39,245	37,200
Total Revenues Shares	318,249	301,463
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	53,486	53,945
Non Wage	264,763	247,518
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	318,249	301,463

B2: Expenditure Details by Vote Function, Key Service Area and Item

Service Area 10 Legislation and Oversight					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance And Security					
Key Service Area 000014 Administrative and Support Services					
211101 General Staff Salaries	53,945	0	0	0	53,945
211107 Boards, Committees and Council Allowances	0	5,212	0	0	5,212
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221017 Membership dues and Subscription fees.	0	400	0	0	400
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
Total Cost of Administrative and Support Services	53,945	8,612	0	0	62,557
Key Service Area 190004 Regulation and Advisory Services					
211105 Ex-Gratia for Political leaders.	0	159,000	0	0	159,000

VOTE: 701 Apac Municipal Council

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	24,550	0	0	24,550
221009 Welfare and Entertainment	0	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding	0	400	0	0	400
221012 Small Office Equipment	0	400	0	0	400
222001 Information and Communication Technology Services.	0	640	0	0	640
223003 Rent-Produced Assets-to private entities	0	5,400	0	0	5,400
227001 Travel inland	0	1,316	0	0	1,316
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
Total Cost of Regulation and Advisory Services	0	201,706	0	0	201,706
Total Cost of Governance And Security	53,945	210,318	0	0	264,263
Total Cost of Legislation and Oversight	53,945	210,318	0	0	264,263
Total Cost of Statutory bodies	53,945	210,318	0	0	264,263

Subcounty / Town Council / Division: 237762 Agulu Div

Service Area 10 Legislation and Oversight

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance And Security					
Key Service Area 000023 Inspection and Monitoring					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,083	0	0	2,083
221009 Welfare and Entertainment	0	130	0	0	130
221010 Special Meals and Drinks	0	269	0	0	269
221011 Printing, Stationery, Photocopying and Binding	0	201	0	0	201
222001 Information and Communication Technology Services.	0	870	0	0	870
227001 Travel inland	0	3,640	0	0	3,640
227004 Fuel, Lubricants and Oils	0	350	0	0	350
Total Cost of Inspection and Monitoring	0	7,543	0	0	7,543
Total Cost of Governance And Security	0	7,543	0	0	7,543
Programme 17 Regional Balanced Development					
Key Service Area 000010 Leadership and Management					

VOTE: 701 Apac Municipal Council

228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	185	0	0	185
Total Cost of Leadership and Management	0	185	0	0	185
Total Cost of Regional Balanced Development	0	185	0	0	185
Total Cost of Legislation and Oversight	0	7,728	0	0	7,728
Total Cost of 237762 Agulu Div	0	7,728	0	0	7,728

Subcounty / Town Council / Division: 237763 Akere Div

Service Area 10 Legislation and Oversight

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance And Security					
Key Service Area 000023 Inspection and Monitoring					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,396	0	0	3,396
Total Cost of Inspection and Monitoring	0	3,396	0	0	3,396
Total Cost of Governance And Security	0	3,396	0	0	3,396
Programme 17 Regional Balanced Development					
Key Service Area 000010 Leadership and Management					
212102 Medical expenses (Employees)	0	800	0	0	800
221002 Workshops, Meetings and Seminars	0	400	0	0	400
221009 Welfare and Entertainment	0	300	0	0	300
221011 Printing, Stationery, Photocopying and Binding	0	276	0	0	276
221012 Small Office Equipment	0	100	0	0	100
221017 Membership dues and Subscription fees.	0	200	0	0	200
222001 Information and Communication Technology Services.	0	1,340	0	0	1,340
227001 Travel inland	0	4,400	0	0	4,400
227004 Fuel, Lubricants and Oils	0	1,500	0	0	1,500
Total Cost of Leadership and Management	0	9,316	0	0	9,316
Total Cost of Regional Balanced Development	0	9,316	0	0	9,316
Total Cost of Legislation and Oversight	0	12,712	0	0	12,712
Total Cost of 237763 Akere Div	0	12,712	0	0	12,712

Subcounty / Town Council / Division: 237764 Arocha Div

Service Area 10 Legislation and Oversight

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total

VOTE: 701 Apac Municipal Council

Programme 16 Governance And Security

Key Service Area 000023 Inspection and Monitoring

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,868	0	0	1,868
221011 Printing, Stationery, Photocopying and Binding	0	200	0	0	200
221012 Small Office Equipment	0	300	0	0	300
Total Cost of Inspection and Monitoring	0	2,368	0	0	2,368
Total Cost of Governance And Security	0	2,368	0	0	2,368

Programme 17 Regional Balanced Development

Key Service Area 000010 Leadership and Management

221002 Workshops, Meetings and Seminars	0	1,173	0	0	1,173
221009 Welfare and Entertainment	0	2,148	0	0	2,148
227001 Travel inland	0	2,680	0	0	2,680
Total Cost of Leadership and Management	0	6,000	0	0	6,000
Total Cost of Regional Balanced Development	0	6,000	0	0	6,000
Total Cost of Legislation and Oversight	0	8,368	0	0	8,368
Total Cost of 237764 Arocha Div	0	8,368	0	0	8,368

Subcounty / Town Council / Division: 237765 Atik Div

Service Area 10 Legislation and Oversight

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance And Security					
Key Service Area 000023 Inspection and Monitoring					
221005 Official Ceremonies and State Functions	0	240	0	0	240
221009 Welfare and Entertainment	0	680	0	0	680
221011 Printing, Stationery, Photocopying and Binding	0	300	0	0	300
221012 Small Office Equipment	0	313	0	0	313
221017 Membership dues and Subscription fees.	0	500	0	0	500
222001 Information and Communication Technology Services.	0	780	0	0	780
224004 Beddings, Clothing, Footwear and related Services	0	200	0	0	200
227004 Fuel, Lubricants and Oils	0	400	0	0	400
Total Cost of Inspection and Monitoring	0	3,413	0	0	3,413
Total Cost of Governance And Security	0	3,413	0	0	3,413
Programme 17 Regional Balanced Development					
Key Service Area 000010 Leadership and Management					

VOTE: 701 Apac Municipal Council

227001 Travel inland	0	4,980	0	0	4,980
Total Cost of Leadership and Management	0	4,980	0	0	4,980
Total Cost of Regional Balanced Development	0	4,980	0	0	4,980
Total Cost of Legislation and Oversight	0	8,393	0	0	8,393
Total Cost of 237765 Atik Div	0	8,393	0	0	8,393

VOTE: 701 Apac Municipal Council

Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	233,920	242,552
Programme Conditional Grant - Wage Recurrent	147,000	147,000
Programme Conditional Grant - Non Wage Recurrent	84,720	95,552
Urban Unconditional Non-Wage	2,000	0
Locally Raised Revenues	200	0
Development Revenues	0	25,781
Programme Conditional Grant - Development	0	25,781
Total Revenues Shares	233,920	268,333
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	147,000	147,000
Non Wage	86,920	95,552
Development Expenditure		
Domestic Development	0	25,781
External Financing	0	0
Total Expenditure	233,920	268,333

B2: Expenditure Details by Vote Function, Key Service Area and Item

Service Area 10 Agricultural Extension					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 000089 Climate Change Mitigation					
221002 Workshops, Meetings and Seminars	0	4,600	0	0	4,600
221008 Information and Communication Technology Supplies.	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	400	0	0	400
224001 Medical Supplies and Services	0	3,000	0	0	3,000
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
Total Cost of Climate Change Mitigation	0	10,000	0	0	10,000

VOTE: 701 Apac Municipal Council

Key Service Area 010016 Farmer mobilisation and sensitisation

211101 General Staff Salaries	147,000	0	0	0	147,000
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
222001 Information and Communication Technology Services.	0	500	0	0	500
227001 Travel inland	0	1,039	0	0	1,039
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
228001 Maintenance-Buildings and Structures	0	15,000	0	0	15,000
228002 Maintenance-Transport Equipment	0	300	0	0	300
Total Cost of Farmer mobilisation and sensitisation	147,000	18,339	0	0	165,339

Key Service Area 010074 Vector and disease control

221002 Workshops, Meetings and Seminars	0	8,310	0	0	8,310
225204 Monitoring and Supervision of capital work	0	1,500	0	0	1,500
227001 Travel inland	0	1,500	0	0	1,500
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	1,000	0	0	1,000
Total Cost of Vector and disease control	0	12,310	0	0	12,310
Total Cost of Agro-Industrialization	147,000	40,649	0	0	187,649
Total Cost of Agricultural Extension	147,000	40,649	0	0	187,649

Service Area 20 Agricultural Production

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010059 Post-harvest handling, storage and processing					
221002 Workshops, Meetings and Seminars	0	2,000	0	0	2,000
221012 Small Office Equipment	0	1,000	0	0	1,000
225204 Monitoring and Supervision of capital work	0	2,000	0	0	2,000
Total Cost of Post-harvest handling, storage and processing	0	5,000	0	0	5,000
Key Service Area 010074 Vector and disease control					
221002 Workshops, Meetings and Seminars	0	1,679	0	0	1,679
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
Total Cost of Vector and disease control	0	2,679	0	0	2,679

VOTE: 701 Apac Municipal Council

Total Cost of Agro-Industrialization	0	7,679	0	0	7,679
Total Cost of Agricultural Production	0	7,679	0	0	7,679
Service Area 30 Agricultural Value Chain Services					

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010013 Support to agro-processing & value addition					
212102 Medical expenses (Employees)	0	1,000	0	0	1,000
221008 Information and Communication Technology Supplies.	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	1,213	0	0	1,213
225204 Monitoring and Supervision of capital work	0	0	1,289	0	1,289
Total for LCIII: Arocha Div	County: APAC MUNICIPAL COUNCIL				1,289
LCII: Owang Ward	Apac Municipal Council	Quarterly monitoring of capital development project	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		1,289
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	0	24,492	0	24,492
Total for LCIII: Arocha Div	County: APAC MUNICIPAL COUNCIL				24,492
LCII: Owang Ward	Apac Municipal Council	Machinery and Equipment - Assets	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		24,492
Total Cost of Support to agro-processing & value addition	0	3,213	25,781	0	28,994
Key Service Area 300016 Parish Development Model Operations					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	24,000	0	0	24,000
221011 Printing, Stationery, Photocopying and Binding	0	3,200	0	0	3,200
227001 Travel inland	0	16,811	0	0	16,811
Total Cost of Parish Development Model Operations	0	44,011	0	0	44,011
Total Cost of Agro-Industrialization	0	47,224	25,781	0	73,006
Total Cost of Agricultural Value Chain Services	0	47,224	25,781	0	73,006
Total Cost of Production and Marketing	147,000	95,552	25,781	0	268,333

VOTE: 701 Apac Municipal Council

Health

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	465,207	834,245
Programme Conditional Grant - Wage Recurrent	302,759	662,759
Programme Conditional Grant - Non Wage Recurrent	99,690	114,089
Urban Unconditional Non-Wage	1,600	0
Locally Raised Revenues	5,400	6,000
Multi-Sectoral Transfers to LLGs_NonWage	55,758	51,398
Development Revenues	2,924,000	503,441
Programme Conditional Grant - Development	2,920,000	437,658
Locally Raised Revenues	4,000	28,000
Urban Discretionary Equalisation Development Grant	0	37,783
Total Revenues Shares	3,389,207	1,337,687
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	302,759	662,759
Non Wage	162,448	171,486
Development Expenditure		
Domestic Development	2,924,000	503,441
External Financing	0	0
Total Expenditure	3,389,207	1,337,687

B2: Expenditure Details by Vote Function, Key Service Area and Item

Service Area 10 Primary HealthCare

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320165 Primary Health care services					
211101 General Staff Salaries	662,759	0	0	0	662,759
221008 Information and Communication Technology Supplies.	0	1,200	0	0	1,200
221009 Welfare and Entertainment	0	3,528	0	0	3,528
221011 Printing, Stationery, Photocopying and Binding	0	1,240	0	0	1,240

VOTE: 701 Apac Municipal Council

221012 Small Office Equipment		0	800	0	0	800
222001 Information and Communication Technology Services.		0	1,720	0	0	1,720
224010 Protective Gear		0	2,100	0	0	2,100
225201 Consultancy Services-Capital		0	0	2,000	0	2,000
Total for LCIII: Arocha Div				County: APAC MUNICIPAL COUNCIL		2,000
LCII: Ngec Ward	Acekene Bugolobi	Consultancy - Design Studies	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			2,000
225202 Environment Impact Assessment for Capital Works		0	0	3,000	0	3,000
Total for LCIII: Arocha Div				County: APAC MUNICIPAL COUNCIL		3,000
LCII: Ngec Ward	Acekene Bugolobi	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			3,000
225203 Appraisal and Feasibility Studies for Capital Works		0	0	2,000	0	2,000
Total for LCIII: Arocha Div				County: APAC MUNICIPAL COUNCIL		2,000
LCII: Ngec Ward	acekene bugolibi	Feasibility Studies or Screening of Projects - Appraisal	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			2,000
225204 Monitoring and Supervision of capital work		0	0	16,076	0	16,076
Total for LCIII:				County:		16,076
LCII:	acekene bugolobi	Political and technical monitoring and supervision of capital works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			16,076
227001 Travel inland		0	8,923	2,616	0	11,539
Total for LCIII: Atik Div				County: APAC MUNICIPAL COUNCIL		2,616
LCII: Industrial Ward	market inn	Travel Inland - Expenses	Source: Locally Raised Revenues			2,616
227004 Fuel, Lubricants and Oils		0	6,697	6,384	0	13,081
Total for LCIII:				County:		6,384
LCII:	market inn	Fuel, Oils and Lubricants - Oils, Grease and Lubricants	Source: Locally Raised Revenues			6,384
228002 Maintenance-Transport Equipment		0	4,630	3,291	0	7,921
Total for LCIII: Akere Div				County: APAC MUNICIPAL COUNCIL		3,291
LCII: Central Ward	HQTR	Vehicle Maintenance - Service, Repair and Maintenance	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			3,291
263308 Sector Conditional Grant (Non-Wage)		0	82,351	0	0	82,351
Total for LCIII: Akere Div				County: APAC MUNICIPAL COUNCIL		21,390

VOTE: 701 Apac Municipal Council

LCII: Central Ward	BIASHARA HEALTH CENTRE II	BIASHARA HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	21,390		
Total for LCIII: Arocha Div		County: APAC MUNICIPAL COUNCIL		60,960		
LCII: Ngec Ward	Arocha Health center III	Arocha Health center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	18,180		
LCII: Ngec Ward	Arocha Health center III	Arocha Health center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	42,781		
312121 Non-Residential Buildings - Acquisition		0	0	435,074	0	435,074
Total for LCIII: Arocha Div		County: APAC MUNICIPAL COUNCIL		378,291		
LCII: Ngec Ward	Ackene Bugolobi	Non Residential Buildings - Hospital	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	378,291		
Total for LCIII: Atik Div		County: APAC MUNICIPAL COUNCIL		56,783		
LCII: Industrial Ward	Market inn	Non Residential Buildings - Other Construction works	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)	37,783		
LCII: Industrial Ward	Market inn	Non Residential Buildings - Other Construction works	Source: Locally Raised Revenues	19,000		
312216 Cycles - Acquisition		0	0	15,000	0	15,000
Total for LCIII: Arocha Div		County: APAC MUNICIPAL COUNCIL		15,000		
LCII: Ngec Ward	Acekene	Cycles - Motorcycles	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	15,000		
312221 Light ICT hardware - Acquisition		0	0	12,000	0	12,000
Total for LCIII: Akere Div		County: APAC MUNICIPAL COUNCIL		9,000		
LCII: Central Ward	HQTR	Light ICT Hardware - Laptops	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	7,000		
LCII: Central Ward	HQTR	Light ICT Hardware - Printers	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	2,000		
Total for LCIII: Arocha Div		County: APAC MUNICIPAL COUNCIL		3,000		
LCII: Ngec Ward	Acekene Bugolobi	Light ICT Hardware - Computers	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	3,000		
312235 Furniture and Fittings - Acquisition		0	0	6,000	0	6,000
Total for LCIII: Akere Div		County: APAC MUNICIPAL COUNCIL		6,000		
LCII: Central Ward	HQTR	Furniture and Fixtures - Assorted Furniture	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	6,000		
Total Cost of Primary Health care services		662,759	113,189	503,441	0	1,279,389
Total Cost of Human Capital Development		662,759	113,189	503,441	0	1,279,389
Total Cost of Primary HealthCare		662,759	113,189	503,441	0	1,279,389

VOTE: 701 Apac Municipal Council

Service Area 30 Health Management and Supervision

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	900	0	0	900
Total Cost of HIV/AIDS Mainstreaming	0	900	0	0	900
Key Service Area 320135 Sanitation and hygiene Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,000	0	0	6,000
Total Cost of Sanitation and hygiene Services	0	6,000	0	0	6,000
Total Cost of Human Capital Development	0	6,900	0	0	6,900
Total Cost of Health Management and Supervision	0	6,900	0	0	6,900
Total Cost of Health	662,759	120,089	503,441	0	1,286,289

Subcounty / Town Council / Division: 237762 Agulu Div

Service Area 10 Primary HealthCare

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320165 Primary Health care services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,100	0	0	6,100
221009 Welfare and Entertainment	0	800	0	0	800
221011 Printing, Stationery, Photocopying and Binding	0	600	0	0	600
221012 Small Office Equipment	0	300	0	0	300
222001 Information and Communication Technology Services.	0	400	0	0	400
224004 Beddings, Clothing, Footwear and related Services	0	500	0	0	500
224010 Protective Gear	0	400	0	0	400
227004 Fuel, Lubricants and Oils	0	4,700	0	0	4,700
Total Cost of Primary Health care services	0	13,800	0	0	13,800
Total Cost of Human Capital Development	0	13,800	0	0	13,800
Total Cost of Primary HealthCare	0	13,800	0	0	13,800

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Total Cost of 237762 Agulu Div	0	13,800	0	0	13,800
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Subcounty / Town Council / Division: 237763 Akere Div

Service Area 10 Primary HealthCare

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320165 Primary Health care services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,500	0	0	1,500
212102 Medical expenses (Employees)	0	500	0	0	500
221002 Workshops, Meetings and Seminars	0	6,000	0	0	6,000
224010 Protective Gear	0	880	0	0	880
227004 Fuel, Lubricants and Oils	0	4,800	0	0	4,800
Total Cost of Primary Health care services	0	13,680	0	0	13,680
Total Cost of Human Capital Development	0	13,680	0	0	13,680
Total Cost of Primary HealthCare	0	13,680	0	0	13,680
Total Cost of 237763 Akere Div	0	13,680	0	0	13,680

Subcounty / Town Council / Division: 237764 Arocha Div

Service Area 10 Primary HealthCare

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320165 Primary Health care services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	7,193	0	0	7,193
221002 Workshops, Meetings and Seminars	0	1,024	0	0	1,024
227004 Fuel, Lubricants and Oils	0	4,800	0	0	4,800
Total Cost of Primary Health care services	0	13,018	0	0	13,018
Total Cost of Human Capital Development	0	13,018	0	0	13,018
Total Cost of Primary HealthCare	0	13,018	0	0	13,018
Total Cost of 237764 Arocha Div	0	13,018	0	0	13,018

Subcounty / Town Council / Division: 237765 Atik Div

Service Area 10 Primary HealthCare

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
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VOTE: 701 Apac Municipal Council

01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320165 Primary Health care services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,900	0	0	5,900
221009 Welfare and Entertainment	0	100	0	0	100
224004 Beddings, Clothing, Footwear and related Services	0	100	0	0	100
227004 Fuel, Lubricants and Oils	0	4,800	0	0	4,800
Total Cost of Primary Health care services	0	10,900	0	0	10,900
Total Cost of Human Capital Development	0	10,900	0	0	10,900
Total Cost of Primary HealthCare	0	10,900	0	0	10,900
Total Cost of 237765 Atik Div	0	10,900	0	0	10,900

VOTE: 701 Apac Municipal Council

Education

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	5,370,651	5,317,880
Programme Conditional Grant - Wage Recurrent	4,241,524	4,241,524
Programme Conditional Grant - Non Wage Recurrent	1,049,456	1,010,047
Urban Unconditional Grant Wage	53,486	52,809
Urban Unconditional Non-Wage	1,600	0
Locally Raised Revenues	2,000	2,000
Other Transfers from Central Government	6,000	6,000
Multi-Sectoral Transfers to LLGs_NonWage	16,585	5,500
Development Revenues	330,383	136,752
Programme Conditional Grant - Development	330,383	136,752
Total Revenues Shares	5,701,034	5,454,633
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	4,295,010	4,294,333
Non Wage	1,075,641	1,023,547
Development Expenditure		
Domestic Development	330,383	136,752
External Financing	0	0
Total Expenditure	5,701,034	5,454,633

B2: Expenditure Details by Vote Function, Key Service Area and Item

Service Area 10 Pre-Primary and Primary Education

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320162 Capitation (Primary)					
211101 General Staff Salaries	1,782,727	0	0	0	1,782,727
263308 Sector Conditional Grant (Non-Wage)	0	347,900	0	0	347,900
Total for LCIII: Missing Subcounty	County: Missing County				347,900
LCII: Missing Parish	ALERWANG P.S.	ALERWANG P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		22,770

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LCII: Missing Parish	ANGAYIKI P.S	ANGAYIKI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,450		
LCII: Missing Parish	APAC MODEL P.7	APAC MODEL P.7	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	25,610		
LCII: Missing Parish	APAC P.S.	APAC P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	25,430		
LCII: Missing Parish	AROCHA P.S. SEVEN SCHOOL	AROCHA P.S. SEVEN SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	58,790		
LCII: Missing Parish	ATOPI P.S.	ATOPI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	50,270		
LCII: Missing Parish	ATUDU P.S.	ATUDU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,350		
LCII: Missing Parish	AWIR P.S.	AWIR P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	29,830		
LCII: Missing Parish	AWIRI P.S.	AWIRI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,950		
LCII: Missing Parish	ODOKOMAC P.S	ODOKOMAC P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	25,450		
LCII: Missing Parish	OLILI P.S	OLILI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,570		
LCII: Missing Parish	OWANG P.S.	OWANG P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	28,430		
Total Cost of Capitation (Primary)		1,782,727	347,900	0	0	2,130,627
Total Cost of Human Capital Development		1,782,727	347,900	0	0	2,130,627
Total Cost of Pre-Primary and Primary Education		1,782,727	347,900	0	0	2,130,627

Service Area 20 Secondary Education

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320158 Capitation (Secondary)					
211101 General Staff Salaries	1,733,754	0	0	0	1,733,754
263308 Sector Conditional Grant (Non-Wage)	0	371,900	0	0	371,900
Total for LCIII: Missing Subcounty	County: Missing County				371,900
LCII: Missing Parish	APAC S.S	APAC S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		128,480

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LCII: Missing Parish	MARUZI SEED SS	MARUZI SEED SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	157,180		
LCII: Missing Parish	ST. FRANCISCA GIRLS S.S	ST. FRANCISCA GIRLS S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	86,240		
Total Cost of Capitation (Secondary)		1,733,754	371,900	0	0	2,105,654
Total Cost of Human Capital Development		1,733,754	371,900	0	0	2,105,654
Total Cost of Secondary Education		1,733,754	371,900	0	0	2,105,654
Service Area 30 Skills Development						

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development						
Key Service Area 320163 Capitation (Tertiary)						
211101 General Staff Salaries		725,044	0	0	0	725,044
263308 Sector Conditional Grant (Non-Wage)		0	122,593	0	0	122,593
Total for LCIII: Missing Subcounty		County: Missing County				122,593
LCII: Missing Parish	APAC TECHNICAL SCHOOL	APAC TECHNICAL SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent			122,593
Total Cost of Capitation (Tertiary)		725,044	122,593	0	0	847,637
Total Cost of Human Capital Development		725,044	122,593	0	0	847,637
Total Cost of Skills Development		725,044	122,593	0	0	847,637
Service Area 40 Education&Sports Management and Inspection						

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000023 Inspection and Monitoring					
211101 General Staff Salaries	52,809	0	0	0	52,809
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,320	0	0	4,320
221002 Workshops, Meetings and Seminars	0	1,280	0	0	1,280
227001 Travel inland	0	6,300	0	0	6,300
227004 Fuel, Lubricants and Oils	0	4,448	0	0	4,448
Total Cost of Inspection and Monitoring	52,809	16,348	0	0	69,157
Key Service Area 320003 Assets and Facilities Management					

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211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	8,000	0	0	8,000
221011 Printing, Stationery, Photocopying and Binding		0	0	1,500	0	1,500
Total for LCIII: Akere Div			County: APAC MUNICIPAL COUNCIL			1,500
LCII: Central Ward	Head Quaters	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			1,500
221012 Small Office Equipment		0	0	800	0	800
Total for LCIII: Akere Div			County: APAC MUNICIPAL COUNCIL			800
LCII: Central Ward	Education Office HQ	Office Equipment and Supplies - Assorted Equipment	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			800
225202 Environment Impact Assessment for Capital Works		0	0	400	0	400
Total for LCIII:			County:			400
LCII:		Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			400
225204 Monitoring and Supervision of capital work		0	4,415	4,138	0	8,553
Total for LCIII:			County:			4,138
LCII:	Various Schools	Monitoring of Capital projects in School	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			4,138
228001 Maintenance-Buildings and Structures		0	8,128	21,000	0	29,128
Total for LCIII:			County:			21,000
LCII:	Latrine completion Alerwang ps	Building and Facility Maintenance - Assorted Materials	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			15,000
LCII:	Latrine completion Atopi Annex ps	Building and Facility Maintenance - Assorted Materials	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			6,000
228004 Maintenance-Other Fixed Assets		0	75,762	0	0	75,762
263402 Transfer to Other Government Units		0	0	39,953	0	39,953
Total for LCIII: Akere Div			County: APAC MUNICIPAL COUNCIL			24,953
LCII: Central Ward	ST FRANCISCA GIRLS SECONDARY SCHOOL	ST FRANCISCA GIRLS SECONDARY SCHOOL	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			24,953
Total for LCIII: Atik Div			County: APAC MUNICIPAL COUNCIL			15,000
LCII: Bardek Ward	APAC SECONDARY SCHOOL	APAC SS	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			15,000

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312121 Non-Residential Buildings - Acquisition		0	0	45,000	0	45,000
Total for LCIII:		County:				45,000
LCII:	Non Residential Buildings - Other Construction works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				45,000
312235 Furniture and Fittings - Acquisition		0	0	5,000	0	5,000
Total for LCIII: Akere Div		County: APAC MUNICIPAL COUNCIL				5,000
LCII: Central Ward	Furniture supply to education Department balance	Furniture and Fixtures - Assorted Furniture	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			5,000
313121 Non-Residential Buildings - Improvement		0	0	18,962	0	18,962
Total for LCIII: Arocha Div		County: APAC MUNICIPAL COUNCIL				18,962
LCII: Temogo Ward	Apac P7 School	Completion of a Staff House at Apac Primary School	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			18,962
Total Cost of Assets and Facilities Management		0	96,306	136,752	0	233,058
Key Service Area 320110 Sports and recreational services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	8,000	0	0	8,000
212103 Incapacity benefits (Employees)		0	10,000	0	0	10,000
221002 Workshops, Meetings and Seminars		0	6,000	0	0	6,000
221003 Staff Training		0	10,000	0	0	10,000
221017 Membership dues and Subscription fees.		0	2,000	0	0	2,000
224008 Educational Materials and Services		0	2,000	0	0	2,000
227001 Travel inland		0	18,000	0	0	18,000
227004 Fuel, Lubricants and Oils		0	4,000	0	0	4,000
Total Cost of Sports and recreational services		0	60,000	0	0	60,000
Total Cost of Human Capital Development		52,809	172,654	136,752	0	362,216
Total Cost of Education&Sports Management and Inspection		52,809	172,654	136,752	0	362,216
Service Area 50 Special Needs Education						

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320161 Special Needs Education					
227001 Travel inland	0	3,000	0	0	3,000

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Total Cost of Special Needs Education	0	3,000	0	0	3,000
Total Cost of Human Capital Development	0	3,000	0	0	3,000
Total Cost of Special Needs Education	0	3,000	0	0	3,000
Total Cost of Education	4,294,333	1,018,047	136,752	0	5,449,133

Subcounty / Town Council / Division: 237762 Agulu Div
Service Area 10 Pre-Primary and Primary Education

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320162 Capitation (Primary)					
221010 Special Meals and Drinks	0	300	0	0	300
221012 Small Office Equipment	0	1,500	0	0	1,500
227001 Travel inland	0	200	0	0	200
227004 Fuel, Lubricants and Oils	0	500	0	0	500
Total Cost of Capitation (Primary)	0	2,500	0	0	2,500
Total Cost of Human Capital Development	0	2,500	0	0	2,500
Total Cost of Pre-Primary and Primary Education	0	2,500	0	0	2,500
Total Cost of 237762 Agulu Div	0	2,500	0	0	2,500

Subcounty / Town Council / Division: 237763 Akere Div
Service Area 10 Pre-Primary and Primary Education

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320162 Capitation (Primary)					
224008 Educational Materials and Services	0	500	0	0	500
227001 Travel inland	0	500	0	0	500
Total Cost of Capitation (Primary)	0	1,000	0	0	1,000
Total Cost of Human Capital Development	0	1,000	0	0	1,000
Total Cost of Pre-Primary and Primary Education	0	1,000	0	0	1,000
Total Cost of 237763 Akere Div	0	1,000	0	0	1,000

Subcounty / Town Council / Division: 237764 Arocha Div

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Service Area 10 Pre-Primary and Primary Education

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320162 Capitation (Primary)					
221010 Special Meals and Drinks	0	500	0	0	500
224008 Educational Materials and Services	0	1,000	0	0	1,000
227001 Travel inland	0	500	0	0	500
Total Cost of Capitation (Primary)	0	2,000	0	0	2,000
Total Cost of Human Capital Development	0	2,000	0	0	2,000
Total Cost of Pre-Primary and Primary Education	0	2,000	0	0	2,000
Total Cost of 237764 Arocha Div	0	2,000	0	0	2,000

VOTE: 701 Apac Municipal Council

Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,303,775	1,323,550
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
Urban Unconditional Grant Wage	184,640	210,915
Urban Unconditional Non-Wage	1,000	0
Locally Raised Revenues	7,500	2,000
Other Transfers from Central Government	110,635	110,635
Development Revenues	1,562,012	30,000
Urban Discretionary Equalisation Development Grant	1,562,012	0
Locally Raised Revenues	0	30,000
Total Revenues Shares	2,865,787	1,353,550
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	184,640	210,915
Non Wage	1,119,135	1,112,635
Development Expenditure		
Domestic Development	1,562,012	30,000
External Financing	0	0
Total Expenditure	2,865,787	1,353,550

B2: Expenditure Details by Vote Function, Key Service Area and Item

Service Area 10 Community Access Roads

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 09 Integrated Transport Infrastructure And Services					
Key Service Area 260009 Road Maintenance					
211101 General Staff Salaries	210,915	0	0	0	210,915
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	177,402	12,000	0	189,402
Total for LCIII:	County:				12,000
LCII: Ongoda	Payment to causal workers	Source: Locally Raised Revenues			12,000
221002 Workshops, Meetings and Seminars	0	3,950	0	0	3,950

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221003 Staff Training	0	2,200	0	0	2,200
221009 Welfare and Entertainment	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	5,020	0	0	5,020
221017 Membership dues and Subscription fees.	0	1,000	0	0	1,000
224010 Protective Gear	0	10,000	10,000	0	20,000
Total for LCIII: Arocha Div	County: APAC MUNICIPAL COUNCIL				10,000
LCII: Temogo Ward	Ongoda cell	Protective Gear - Personal Protective Equipment	Source: Locally Raised Revenues		10,000
225203 Appraisal and Feasibility Studies for Capital Works	0	1,780	0	0	1,780
225204 Monitoring and Supervision of capital work	0	10,000	0	0	10,000
227001 Travel inland	0	12,000	0	0	12,000
227004 Fuel, Lubricants and Oils	0	426,923	8,000	0	434,923
Total for LCIII:	County:				8,000
LCII:	Ongoda	Fuel, Oils and Lubricants - Diesel	Source: Locally Raised Revenues		8,000
228001 Maintenance-Buildings and Structures	0	387,360	0	0	387,360
228002 Maintenance-Transport Equipment	0	71,000	0	0	71,000
Total Cost of Road Maintenance	210,915	1,111,635	30,000	0	1,352,550
Total Cost of Integrated Transport Infrastructure And Services	210,915	1,111,635	30,000	0	1,352,550
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221009 Welfare and Entertainment	0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming	0	1,000	0	0	1,000
Total Cost of Human Capital Development	0	1,000	0	0	1,000
Total Cost of Community Access Roads	210,915	1,112,635	30,000	0	1,353,550
Total Cost of Roads and Engineering	210,915	1,112,635	30,000	0	1,353,550

VOTE: 701 Apac Municipal Council

Water

B1: Overview of Department Revenues and Expenditures by Source

N / A

N / A

B2: Expenditure Details by Vote Function, Key Service Area and Item

VOTE: 701 Apac Municipal Council

Natural Resources

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	215,240	266,315
Urban Unconditional Grant Wage	200,240	251,115
Urban Unconditional Non-Wage	11,000	10,000
Locally Raised Revenues	4,000	5,200
Development Revenues	3,000	77,000
Locally Raised Revenues	3,000	7,000
Urban Discretionary Equalisation Development Grant	0	70,000
Total Revenues Shares	218,240	343,315
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	200,240	251,115
Non Wage	15,000	15,200
Development Expenditure		
Domestic Development	3,000	77,000
External Financing	0	0
Total Expenditure	218,240	343,315

B2: Expenditure Details by Vote Function, Key Service Area and Item

Service Area 10 Natural Resources Management

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management					
Key Service Area 140038 Environmental Safeguards					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	11,850	0	11,850
Total for LCIII:	County:				11,850
LCII: Arocha Division	Allowances	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			11,850
221011 Printing, Stationery, Photocopying and Binding	0	0	150	0	150
Total for LCIII:	County:				150

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LCII:	Environment Office	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			150
224003 Agricultural Supplies and Services		0	0	7,000	0	7,000
Total for LCIII:		County:				7,000
LCII:	Arocha Division	Agricultural Supplies - Seedlings	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			7,000
227004 Fuel, Lubricants and Oils		0	0	1,000	0	1,000
Total for LCIII:		County:				1,000
LCII:	Arocha Division	Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			1,000
Total Cost of Environmental Safeguards		0	0	20,000	0	20,000
Key Service Area 560007 Regulation and Compliance						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding		0	2,500	0	0	2,500
222001 Information and Communication Technology Services.		0	500	0	0	500
227001 Travel inland		0	1,440	0	0	1,440
227004 Fuel, Lubricants and Oils		0	1,750	0	0	1,750
Total Cost of Regulation and Compliance		0	8,190	0	0	8,190
Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management		0	8,190	20,000	0	28,190
Programme 10 Sustainable Urbanisation And Housing						
Key Service Area 280002 Physical Planning						
211101 General Staff Salaries		251,115	0	0	0	251,115
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	2,810	1,000	0	3,810
Total for LCIII:		County:				1,000
LCII:	All Divisions	Allowance for building inspection and monitoring	Source: Locally Raised Revenues			1,000
221009 Welfare and Entertainment		0	1,500	0	0	1,500
223001 Property Management Expenses		0	0	49,000	0	49,000
Total for LCIII: Akere Div		County: APAC MUNICIPAL COUNCIL				49,000
LCII: ANGAYIKI		Property Management - Processing Land Titles	Source: Locally Raised Revenues			4,000

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LCII: ANGAYIKI		Property Management - Processing Land Titles	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			45,000
225101 Consultancy Services		0	0	7,000	0	7,000
Total for LCIII:		County:				7,000
LCII:	Akere Division	Consultancy - Monitoring and Evaluation Services	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			5,000
LCII:	Akere Division	Consultancy - Monitoring and Evaluation Services	Source: Locally Raised Revenues			2,000
227004 Fuel, Lubricants and Oils		0	2,200	0	0	2,200
Total Cost of Physical Planning		251,115	6,510	57,000	0	314,625
Total Cost of Sustainable Urbanisation And Housing		251,115	6,510	57,000	0	314,625
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
221009 Welfare and Entertainment		0	500	0	0	500
Total Cost of HIV/AIDS Mainstreaming		0	500	0	0	500
Total Cost of Human Capital Development		0	500	0	0	500
Total Cost of Natural Resources Management		251,115	15,200	77,000	0	343,315
Total Cost of Natural Resources		251,115	15,200	77,000	0	343,315

VOTE: 701 Apac Municipal Council

Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	119,885	120,984
Programme Conditional Grant - Non Wage Recurrent	15,484	0
Urban Unconditional Grant Wage	63,153	66,018
Urban Unconditional Non-Wage	2,800	1,000
Locally Raised Revenues	1,000	5,000
Other Transfers from Central Government	11,000	9,000
Multi-Sectoral Transfers to LLGs_NonWage	26,448	23,688
Programme Conditional Grant - Non Wage Recurrent	0	16,278
Total Revenues Shares	119,885	120,984
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	63,153	66,018
Non Wage	56,732	54,966
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	119,885	120,984

B2: Expenditure Details by Vote Function, Key Service Area and Item

Service Area 10 Community Mobilisation					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000016 Environment, Social Health and Safety					
227001 Travel inland	0	1,000	0	0	1,000
227004 Fuel, Lubricants and Oils	0	1,686	0	0	1,686
Total Cost of Environment, Social Health and Safety	0	2,686	0	0	2,686
Key Service Area 010008 Capacity Strengthening					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,000	0	0	2,000

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221011 Printing, Stationery, Photocopying and Binding	0	458	0	0	458
227004 Fuel, Lubricants and Oils	0	600	0	0	600
Total Cost of Capacity Strengthening	0	3,058	0	0	3,058
Total Cost of Human Capital Development	0	5,744	0	0	5,744
Total Cost of Community Mobilisation	0	5,744	0	0	5,744
Service Area 20 Empowerment and Mindset Change					

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	400	0	0	400
221009 Welfare and Entertainment	0	600	0	0	600
Total Cost of HIV/AIDS Mainstreaming	0	1,000	0	0	1,000
Key Service Area 000021 Gender Mainstreaming services					
221009 Welfare and Entertainment	0	814	0	0	814
Total Cost of Gender Mainstreaming services	0	814	0	0	814
Key Service Area 000023 Inspection and Monitoring					
211101 General Staff Salaries	66,018	0	0	0	66,018
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,000	0	0	4,000
221009 Welfare and Entertainment	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
227001 Travel inland	0	4,000	0	0	4,000
228002 Maintenance-Transport Equipment	0	1,000	0	0	1,000
Total Cost of Inspection and Monitoring	66,018	13,000	0	0	79,018
Key Service Area 010008 Capacity Strengthening					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	574	0	0	574
227004 Fuel, Lubricants and Oils	0	640	0	0	640
Total Cost of Capacity Strengthening	0	1,214	0	0	1,214
Key Service Area 320146 Support to special interest Groups					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	8,876	0	0	8,876

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227004 Fuel, Lubricants and Oils	0	631	0	0	631
Total Cost of Support to special interest Groups	0	9,507	0	0	9,507
Total Cost of Human Capital Development	66,018	25,534	0	0	91,552
Total Cost of Empowerment and Mindset Change	66,018	25,534	0	0	91,552
Total Cost of Community Based Services	66,018	31,278	0	0	97,296

Subcounty / Town Council / Division: 237762 Agulu Div

Service Area 20 Empowerment and Mindset Change

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000023 Inspection and Monitoring					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	700	0	0	700
212102 Medical expenses (Employees)	0	400	0	0	400
221009 Welfare and Entertainment	0	528	0	0	528
221010 Special Meals and Drinks	0	600	0	0	600
221011 Printing, Stationery, Photocopying and Binding	0	760	0	0	760
221012 Small Office Equipment	0	300	0	0	300
222001 Information and Communication Technology Services.	0	400	0	0	400
227001 Travel inland	0	700	0	0	700
227004 Fuel, Lubricants and Oils	0	1,500	0	0	1,500
Total Cost of Inspection and Monitoring	0	5,888	0	0	5,888
Total Cost of Human Capital Development	0	5,888	0	0	5,888
Total Cost of Empowerment and Mindset Change	0	5,888	0	0	5,888
Total Cost of 237762 Agulu Div	0	5,888	0	0	5,888

Subcounty / Town Council / Division: 237763 Akere Div

Service Area 20 Empowerment and Mindset Change

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000023 Inspection and Monitoring					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,500	0	0	1,500

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212102 Medical expenses (Employees)	0	300	0	0	300
221002 Workshops, Meetings and Seminars	0	5,500	0	0	5,500
221011 Printing, Stationery, Photocopying and Binding	0	400	0	0	400
222001 Information and Communication Technology Services.	0	300	0	0	300
227004 Fuel, Lubricants and Oils	0	500	0	0	500
Total Cost of Inspection and Monitoring	0	8,500	0	0	8,500
Total Cost of Human Capital Development	0	8,500	0	0	8,500
Total Cost of Empowerment and Mindset Change	0	8,500	0	0	8,500
Total Cost of 237763 Akere Div	0	8,500	0	0	8,500

Subcounty / Town Council / Division: 237764 Arocha Div

Service Area 20 Empowerment and Mindset Change

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000023 Inspection and Monitoring					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	700	0	0	700
212102 Medical expenses (Employees)	0	300	0	0	300
221002 Workshops, Meetings and Seminars	0	2,500	0	0	2,500
221003 Staff Training	0	200	0	0	200
221009 Welfare and Entertainment	0	1,500	0	0	1,500
221011 Printing, Stationery, Photocopying and Binding	0	100	0	0	100
Total Cost of Inspection and Monitoring	0	5,300	0	0	5,300
Total Cost of Human Capital Development	0	5,300	0	0	5,300
Total Cost of Empowerment and Mindset Change	0	5,300	0	0	5,300
Total Cost of 237764 Arocha Div	0	5,300	0	0	5,300

Subcounty / Town Council / Division: 237765 Atik Div

Service Area 20 Empowerment and Mindset Change

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000023 Inspection and Monitoring					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	180	0	0	180
212102 Medical expenses (Employees)	0	220	0	0	220

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221011 Printing, Stationery, Photocopying and Binding	0	200	0	0	200
222001 Information and Communication Technology Services.	0	200	0	0	200
227001 Travel inland	0	3,000	0	0	3,000
227004 Fuel, Lubricants and Oils	0	200	0	0	200
Total Cost of Inspection and Monitoring	0	4,000	0	0	4,000
Total Cost of Human Capital Development	0	4,000	0	0	4,000
Total Cost of Empowerment and Mindset Change	0	4,000	0	0	4,000
Total Cost of 237765 Atik Div	0	4,000	0	0	4,000

VOTE: 701 Apac Municipal Council

Planning

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	37,298	50,218
Urban Unconditional Grant Wage	9,698	21,342
Urban Unconditional Non-Wage	24,600	23,376
Locally Raised Revenues	3,000	5,500
Development Revenues	0	46,193
Urban Discretionary Equalisation Development Grant	0	46,193
Total Revenues Shares	37,298	96,411
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	9,698	21,342
Non Wage	27,600	28,876
Development Expenditure		
Domestic Development	0	46,193
External Financing	0	0
Total Expenditure	37,298	96,411

B2: Expenditure Details by Vote Function, Key Service Area and Item

Service Area 10 Planning and Statistics					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221009 Welfare and Entertainment	0	400	0	0	400
227001 Travel inland	0	200	0	0	200
Total Cost of HIV/AIDS Mainstreaming	0	600	0	0	600
Total Cost of Human Capital Development	0	600	0	0	600
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	21,342	0	0	0	21,342
221002 Workshops, Meetings and Seminars	0	0	1,000	0	1,000

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Total for LCIII: Akere Div		County: APAC MUNICIPAL COUNCIL				1,000
LCII: Central Ward	HR office	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			1,000
221003 Staff Training		0	2,000	0	0	2,000
221009 Welfare and Entertainment		0	1,500	1,000	0	2,500
Total for LCIII: Akere Div		County: APAC MUNICIPAL COUNCIL				1,000
LCII: Central Ward	HR office	Welfare - Assorted Welfare Items	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			1,000
221011 Printing, Stationery, Photocopying and Binding		0	3,600	1,000	0	4,600
Total for LCIII: Akere Div		County: APAC MUNICIPAL COUNCIL				1,000
LCII: Ayera Ward	HR Office	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			1,000
222001 Information and Communication Technology Services.		0	3,600	398	0	3,998
Total for LCIII: Akere Div		County: APAC MUNICIPAL COUNCIL				398
LCII: Central Ward	Performance Improvement	Telecommunication Services - Airtime and Mobile Phone Services	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			398
227001 Travel inland		0	4,800	2,000	0	6,800
Total for LCIII: Akere Div		County: APAC MUNICIPAL COUNCIL				2,000
LCII: Central Ward	Performance Improvement	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			2,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	1,000	0	0	1,000
312221 Light ICT hardware - Acquisition		0	0	10,000	0	10,000
Total for LCIII: Akere Div		County: APAC MUNICIPAL COUNCIL				10,000
LCII: Central Ward	PCDO Office	Light ICT Hardware - Laptops	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			5,000
LCII: Central Ward	SHRO	Light ICT Hardware - Laptops	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			5,000
Total Cost of Planning and Budgeting services		21,342	16,500	15,398	0	53,239
Key Service Area 000023 Inspection and Monitoring						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	1,000	0	0	1,000
221009 Welfare and Entertainment		0	200	0	0	200

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225202 Environment Impact Assessment for Capital Works		0	0	600	0	600
Total for LCIII:		County:				600
LCII:	Project Screening	Feasibility Studies or Screening of Projects Feasibility Study	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			600
225203 Appraisal and Feasibility Studies for Capital Works		0	0	1,000	0	1,000
Total for LCIII:		County:				1,000
LCII:		Feasibility Studies or Screening of Projects - Appraisal	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			1,000
225204 Monitoring and Supervision of capital work		0	0	11,798	0	11,798
Total for LCIII:		County:				11,798
LCII:	Atik	Investment Servicing and Monitoring of DDEG projects at the Headquarters	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			11,798
227001 Travel inland		0	6,000	2,000	0	8,000
Total for LCIII:		County:				2,000
LCII:	Benchmarking by committee of Finance and Admin	Travel Inland - Benchmarking Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			2,000
Total Cost of Inspection and Monitoring		0	7,200	15,398	0	22,598
Key Service Area 560019 Data Management and Dissemination						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	0	2,000	0	2,000
Total for LCIII:		County:				2,000
LCII:		Payment of field day allowances	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			2,000
221002 Workshops, Meetings and Seminars		0	3,376	4,000	0	7,376
Total for LCIII:		County:				4,000
LCII:		Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			4,000
221011 Printing, Stationery, Photocopying and Binding		0	600	4,000	0	4,600
Total for LCIII:		County:				4,000
LCII:		Office Supplies - Printing, Photocopying, Binding and Stationery	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			4,000
222001 Information and Communication Technology Services.		0	600	1,000	0	1,600
Total for LCIII:		County:				1,000

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LCII:	Telecommunication Services - Airtime and Mobile Phone Services	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)	1,000
227001 Travel inland	0	04,0000	4,000
Total for LCIII:	County:		4,000
LCII:	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)	4,000
227004 Fuel, Lubricants and Oils	0	03980	398
Total for LCIII:	County:		398
LCII:	Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)	398
Total Cost of Data Management and Dissemination	0	4,57615,3980	19,974
Total Cost of Development Plan Implementation	21,342	28,27646,1930	95,811
Total Cost of Planning and Statistics	21,342	28,87646,1930	96,411
Total Cost of Planning	21,342	28,87646,1930	96,411

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Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	35,979	42,309
Urban Unconditional Grant Wage	21,479	21,809
Urban Unconditional Non-Wage	12,000	19,000
Locally Raised Revenues	2,500	1,500
Total Revenues Shares	35,979	42,309
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	21,479	21,809
Non Wage	14,500	20,500
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	35,979	42,309

B2: Expenditure Details by Vote Function, Key Service Area and Item

Service Area 10 Compliance

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
212103 Incapacity benefits (Employees)	0	500	0	0	500
221003 Staff Training	0	500	0	0	500
221009 Welfare and Entertainment	0	200	0	0	200
221010 Special Meals and Drinks	0	200	0	0	200
Total Cost of HIV/AIDS Mainstreaming	0	1,400	0	0	1,400
Total Cost of Human Capital Development	0	1,400	0	0	1,400
Programme 16 Governance And Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	21,809	0	0	0	21,809

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211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,900	0	0	6,900
212102 Medical expenses (Employees)	0	1,000	0	0	1,000
221002 Workshops, Meetings and Seminars	0	400	0	0	400
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	900	0	0	900
221011 Printing, Stationery, Photocopying and Binding	0	1,960	0	0	1,960
221012 Small Office Equipment	0	100	0	0	100
221017 Membership dues and Subscription fees.	0	1,240	0	0	1,240
222001 Information and Communication Technology Services.	0	600	0	0	600
227001 Travel inland	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
Total Cost of Audit and Risk Management	21,809	19,100	0	0	40,909
Total Cost of Governance And Security	21,809	19,100	0	0	40,909
Total Cost of Compliance	21,809	20,500	0	0	42,309
Total Cost of Internal Audit	21,809	20,500	0	0	42,309

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Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	26,080	61,777
Programme Conditional Grant - Non Wage Recurrent	7,900	26,979
Urban Unconditional Grant Wage	10,912	24,003
Urban Unconditional Non-Wage	2,000	0
Locally Raised Revenues	950	0
Programme Conditional Grant - Non Wage Recurrent	4,318	10,795
Development Revenues	6,477	0
Programme Conditional Grant - Development	6,477	0
Total Revenues Shares	32,557	61,777
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	10,912	24,003
Non Wage	15,168	37,775
Development Expenditure		
Domestic Development	6,477	0
External Financing	0	0
Total Expenditure	32,557	61,777

B2: Expenditure Details by Vote Function, Key Service Area and Item

Service Area 10 Commercial Services					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 05 Tourism Development					
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
227001 Travel inland	0	1,500	0	0	1,500
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
Total Cost of Tourism Investment, Promotion and Marketing	0	3,000	0	0	3,000
Key Service Area 120015 Heritage Conservation Education and Awareness					

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221011 Printing, Stationery, Photocopying and Binding	0	600	0	0	600
227001 Travel inland	0	2,003	0	0	2,003
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
Total Cost of Heritage Conservation Education and Awareness	0	3,603	0	0	3,603
Total Cost of Tourism Development	0	6,603	0	0	6,603
Programme 07 Private Sector Development					
Key Service Area 120002 Domestic Promotion					
221011 Printing, Stationery, Photocopying and Binding	0	397	0	0	397
227001 Travel inland	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
Total Cost of Domestic Promotion	0	3,397	0	0	3,397
Key Service Area 190036 Trade Development					
211101 General Staff Salaries	24,003	0	0	0	24,003
212102 Medical expenses (Employees)	0	1,000	0	0	1,000
221002 Workshops, Meetings and Seminars	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	1,500	0	0	1,500
221012 Small Office Equipment	0	1,000	0	0	1,000
227001 Travel inland	0	7,000	0	0	7,000
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
228002 Maintenance-Transport Equipment	0	1,000	0	0	1,000
Total Cost of Trade Development	24,003	16,500	0	0	40,503
Total Cost of Private Sector Development	24,003	19,897	0	0	43,900
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	500	0	0	500
227004 Fuel, Lubricants and Oils	0	295	0	0	295
Total Cost of HIV/AIDS Mainstreaming	0	795	0	0	795
Total Cost of Human Capital Development	0	795	0	0	795
Total Cost of Commercial Services	24,003	27,295	0	0	51,298
Service Area 20 Value Chain Services					

Approved Budget Estimates for FY 2025/26

Ushs Thousands

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01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 07 Private Sector Development					
Key Service Area 000073 Marketing and value addition					
221012 Small Office Equipment	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	500	0	0	500
225204 Monitoring and Supervision of capital work	0	1,979	0	0	1,979
227001 Travel inland	0	5,000	0	0	5,000
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
Total Cost of Marketing and value addition	0	10,479	0	0	10,479
Total Cost of Private Sector Development	0	10,479	0	0	10,479
Total Cost of Value Chain Services	0	10,479	0	0	10,479
Total Cost of Trade, Industry and Local Development	24,003	37,775	0	0	61,777