

VOTE: 601 Arua City

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

| <i>Uganda Shillings Thousands</i> | 2025/26 Approved Budget | 2026/27 Draft Budget |
|---|-------------------------|----------------------|
| Locally Raised Revenues | 7,200,000 | 8,010,913 |
| o/w Higher Local Government | 3,938,736 | 3,967,200 |
| o/w Lower Local Government | 3,261,264 | 4,043,713 |
| Discretionary Government Transfers | 7,393,091 | 10,275,936 |
| o/w Higher Local Government | 6,421,337 | 9,524,720 |
| o/w Lower Local Government | 971,754 | 751,216 |
| Conditional Government Transfers | 38,123,403 | 45,011,910 |
| o/w Higher Local Government | 38,123,403 | 45,011,910 |
| o/w Lower Local Government | 0 | 0 |
| Other Government Transfers | 2,439,920 | 567,646 |
| o/w Higher Local Government | 2,439,920 | 567,646 |
| o/w Lower Local Government | 0 | 0 |
| External Financing | 1,509,563 | 194,888 |
| o/w Higher Local Government | 1,509,563 | 194,888 |
| o/w Lower Local Government | 0 | 0 |
| Grand Total | 56,665,977 | 64,061,293 |
| o/w Higher Local Government | 52,432,959 | 59,266,364 |
| o/w Lower Local Government | 4,233,018 | 4,794,929 |

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A2:Revenue Performance, Plans and Projections by Source

| <i>Uganda Shillings Thousands</i> | 2025/26 Approved Budget | 2026/27 Draft Budget |
|--|--------------------------------|-----------------------------|
| Locally Raised Revenues | 7,200,000 | 8,010,913 |
| Advertisements/Bill Boards | 30,000 | 97,547 |
| Animal and Crop Husbandry related Levies | 300,000 | 482,870 |
| Business licenses | 900,000 | 1,150,142 |
| Land Fees | 120,000 | 735,000 |
| Local Hotel Tax | 60,000 | 155,000 |
| Local Services Tax-Payable By Individuals | 300,000 | 241,528 |
| Market /Gate Charges | 1,400,000 | 1,210,000 |
| Miscellaneous receipts/income | 50,000 | 525,233 |
| Other fees e.g. street parking fees | 100,000 | 100,800 |
| Other fines and Penalties – private | 150,000 | 79,531 |
| Refuse collection charges/Public convenience | 30,000 | 9,000 |
| Registration fees for Documents and Businesses | 50,000 | 29,906 |
| Rent & Rates - Non-Produced Assets – from Gov’t units | 0 | 482,498 |
| Rent & Rates - Non-Produced Assets – from private entities | 2,400,000 | 1,897,231 |
| Rent & rates – produced assets-From Government Units | 900,000 | 0 |
| Vehicle Parking Fees | 410,000 | 814,626 |
| Discretionary Government Transfers | 6,287,860 | 10,851,058 |
| District Discretionary Equalisation Development Grant | 45,252 | 45,252 |
| Urban Discretionary Equalisation Development Grant | 1,396,474 | 5,561,621 |
| Urban Unconditional Grant Wage | 3,814,422 | 4,110,562 |
| Urban Unconditional Non-Wage | 1,031,713 | 1,133,623 |
| Conditional Government Transfers | 38,123,403 | 45,011,910 |
| Programme Conditional Grant - Non Wage Recurrent | 12,182,866 | 12,900,334 |
| Programme Conditional Grant - Development | 657,116 | 1,455,650 |
| Programme Conditional Grant - Wage Recurrent | 24,983,420 | 30,405,926 |
| Transitional Conditional Grant - Development | 300,000 | 250,000 |
| Other Government Transfers | 2,439,920 | 567,646 |
| GROW Project | 15,000 | 40,000 |
| Infectious Diseases Institute (IDI) | 20,000 | 107,884 |
| Support to PLE (UNEB) | 40,000 | 40,000 |
| Uganda Road Fund (URF) | 299,762 | 299,762 |
| Uganda Support to Municipal Infrastructure Development (USMID) | 2,023,158 | 0 |
| Uganda Women Entrepreneurship Program(UWEP) | 21,000 | 40,000 |

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| <i>Uganda Shillings Thousands</i> | 2025/26 Approved Budget | 2026/27 Draft Budget |
|--|--------------------------------|-----------------------------|
| Youth Livelihood Programme (YLP) | 21,000 | 40,000 |
| External Financing | 1,509,563 | 2,749,005 |
| European Union (EU) | 0 | 2,554,117 |
| Global Alliance for Vaccines and Immunization (GAVI) | 93,586 | 94,888 |
| United Nations Capital Development Fund (UNCDF) | 1,300,976 | 0 |
| United Nations Children Fund (UNICEF) | 0 | 100,000 |
| VNG International | 115,000 | 0 |
| Total Revenues Shares | 55,560,746 | 67,190,531 |

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A3: Summary of Programme Allocations For FY 2026/27

| <i>Uganda Shillings Thousands</i> | Government of Uganda (GoU) | Locally Raised Revenues (LRR) | Other Government Transfers (OGT) | External Financing | TOTAL |
|--|-----------------------------------|--------------------------------------|---|---------------------------|-------------------|
| Agro-Industrialization | 695,785 | 240,000 | 0 | 0 | 935,785 |
| o/w: Wage: | 403,200 | 0 | 0 | 0 | 403,200 |
| Non-Wage Recurrent: | 279,695 | 70,000 | 0 | 0 | 349,695 |
| Development: | 12,891 | 170,000 | 0 | 0 | 182,891 |
| Tourism Development | 485,795 | 13,200 | 0 | 0 | 498,995 |
| o/w: Wage: | 0 | 0 | 0 | 0 | 0 |
| Non-Wage Recurrent: | 10,795 | 13,200 | 0 | 0 | 23,995 |
| Development: | 475,000 | 0 | 0 | 0 | 475,000 |
| Natural Resources, Environment, Climate Change, Land and Water Management | 893,405 | 179,270 | 0 | 0 | 1,072,675 |
| o/w: Wage: | 775,749 | 0 | 0 | 0 | 775,749 |
| Non-Wage Recurrent: | 25,000 | 179,270 | 0 | 0 | 204,270 |
| Development: | 92,656 | 0 | 0 | 0 | 92,656 |
| Private Sector Development | 296,696 | 33,989 | 0 | 0 | 330,686 |
| o/w: Wage: | 213,554 | 0 | 0 | 0 | 213,554 |
| Non-Wage Recurrent: | 48,924 | 33,989 | 0 | 0 | 82,913 |
| Development: | 34,219 | 0 | 0 | 0 | 34,219 |
| Integrated Transport Infrastructure and Services | 5,627,826 | 380,000 | 299,762 | 0 | 6,307,588 |
| o/w: Wage: | 472,951 | 0 | 0 | 0 | 472,951 |
| Non-Wage Recurrent: | 1,000,000 | 100,000 | 299,762 | 0 | 1,399,762 |
| Development: | 4,154,875 | 280,000 | 0 | 0 | 4,434,875 |
| Sustainable Urbanisation and Housing | 0 | 100,000 | 0 | 0 | 100,000 |
| o/w: Wage: | 0 | 0 | 0 | 0 | 0 |
| Non-Wage Recurrent: | 0 | 0 | 0 | 0 | 0 |
| Development: | 0 | 100,000 | 0 | 0 | 100,000 |
| Digital Transformation | 10,000 | 47,800 | 0 | 0 | 57,800 |
| o/w: Wage: | 0 | 0 | 0 | 0 | 0 |
| Non-Wage Recurrent: | 3,000 | 47,800 | 0 | 0 | 50,800 |
| Development: | 7,000 | 0 | 0 | 0 | 7,000 |
| Human Capital Development | 36,685,111 | 482,500 | 267,884 | 0 | 37,630,383 |

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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: | 30,486,049 | 0 | 0 | 0 | 30,486,049 |
| Non-Wage Recurrent: | 5,196,313 | 297,500 | 267,884 | 0 | 5,761,697 |
| Development: | 1,002,749 | 185,000 | 0 | 194,888 | 1,382,637 |
| Public Sector Transformation | 4,422,244 | 859,500 | 0 | 0 | 5,281,744 |
| o/w: Wage: | 1,183,561 | 0 | 0 | 0 | 1,183,561 |
| Non-Wage Recurrent: | 2,963,431 | 859,500 | 0 | 0 | 3,822,931 |
| Development: | 275,252 | 0 | 0 | 0 | 275,252 |
| Governance and Security | 725,727 | 780,000 | 0 | 0 | 1,505,727 |
| o/w: Wage: | 260,167 | 0 | 0 | 0 | 260,167 |
| Non-Wage Recurrent: | 445,560 | 742,000 | 0 | 0 | 1,187,560 |
| Development: | 20,000 | 38,000 | 0 | 0 | 58,000 |
| Regional Balanced Development | 48,401 | 146,700 | 0 | 0 | 195,101 |
| o/w: Wage: | 0 | 0 | 0 | 0 | 0 |
| Non-Wage Recurrent: | 6,292 | 146,700 | 0 | 0 | 152,992 |
| Development: | 42,109 | 0 | 0 | 0 | 42,109 |
| Development Plan Implementation | 813,618 | 460,000 | 0 | 0 | 1,273,618 |
| o/w: Wage: | 574,533 | 0 | 0 | 0 | 574,533 |
| Non-Wage Recurrent: | 130,085 | 460,000 | 0 | 0 | 590,085 |
| Development: | 109,000 | 0 | 0 | 0 | 109,000 |
| Grand Total | 50,704,609 | 3,722,959 | 567,646 | 194,888 | 55,190,102 |
| Grand Total Wage | 34,369,764 | 0 | 0 | 0 | 34,369,764 |
| Grand Total Non-Wage Recurrent | 10,109,096 | 2,949,959 | 567,646 | 0 | 13,626,701 |
| Grand Total Development | 6,225,750 | 773,000 | 0 | 194,888 | 7,193,638 |

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A4: Summary of Department Allocations for FY 2026/27

| <i>Uganda Shillings Thousands</i> | 2025/26 Approved Budget | 2026/27 Draft Budget |
|--|-------------------------|----------------------|
| Administration | 13,303,287 | 5,458,071 |
| o/w Higher Local Government | 9,070,269 | 5,458,071 |
| o/w Lower Local Government | 4,233,018 | 0 |
| Finance | 876,663 | 988,277 |
| o/w Higher Local Government | 876,663 | 988,277 |
| o/w Lower Local Government | 0 | 0 |
| Statutory bodies | 1,261,550 | 1,485,333 |
| o/w Higher Local Government | 1,261,550 | 1,485,333 |
| o/w Lower Local Government | 0 | 0 |
| Production and Marketing | 746,045 | 935,785 |
| o/w Higher Local Government | 746,045 | 935,785 |
| o/w Lower Local Government | 0 | 0 |
| Health | 6,423,257 | 6,679,812 |
| o/w Higher Local Government | 6,423,257 | 6,679,812 |
| o/w Lower Local Government | 0 | 0 |
| Education | 25,437,926 | 30,326,102 |
| o/w Higher Local Government | 25,437,926 | 30,326,102 |
| o/w Lower Local Government | 0 | 0 |
| Roads and Engineering | 4,835,392 | 6,307,588 |
| o/w Higher Local Government | 4,835,392 | 6,307,588 |
| o/w Lower Local Government | 0 | 0 |
| Natural Resources | 1,215,913 | 1,082,675 |
| o/w Higher Local Government | 1,215,913 | 1,082,675 |
| o/w Lower Local Government | 0 | 0 |
| Community Based Services | 424,670 | 624,470 |
| o/w Higher Local Government | 424,670 | 624,470 |
| o/w Lower Local Government | 0 | 0 |
| Planning | 687,856 | 302,450 |
| o/w Higher Local Government | 687,856 | 302,450 |
| o/w Lower Local Government | 0 | 0 |
| Internal Audit | 120,100 | 169,859 |
| o/w Higher Local Government | 120,100 | 169,859 |
| o/w Lower Local Government | 0 | 0 |
| Trade, Industry and Local Development | 228,087 | 829,681 |

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| <i>Uganda Shillings Thousands</i> | 2025/26 Approved Budget | 2026/27 Draft Budget |
|------------------------------------|-------------------------|----------------------|
| o/w Higher Local Government | 228,087 | 829,681 |
| o/w Lower Local Government | 0 | 0 |
| Grand Total | 55,560,746 | 55,190,102 |
| o/w Higher Local Government | 51,327,728 | 55,190,102 |
| o/w: Wage: | 28,797,842 | 34,369,764 |
| Non-Wage Recurrent: | 16,366,253 | 13,626,701 |
| Domestic Devt: | 4,654,070 | 6,998,750 |
| External Financing: | 1,509,563 | 194,888 |
| o/w Lower Local Government | 4,233,018 | 0 |
| o/w: Wage: | 0 | 0 |
| Non-Wage Recurrent: | 2,915,088 | 0 |
| Domestic Devt: | 1,317,930 | 0 |
| 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

| <i>Ushs Thousands</i> | 2025/26 Approved Budget | 2026/27 Draft Budget |
|--|--------------------------------|-----------------------------|
| A: Breakdown of Department Revenues | | |
| <i>Recurrent Revenues</i> | 11,109,058 | 11,067,960 |
| Urban Unconditional Grant Wage | 1,105,231 | 1,183,561 |
| Urban Unconditional Non-Wage | 1,150,217 | 79,986 |
| Locally Raised Revenues | 853,891 | 853,003 |
| Multi-Sectoral Transfers to LLGs_NonWage | 2,915,088 | 3,355,163 |
| Programme Conditional Grant - Non Wage Recurrent | 5,084,631 | 5,596,247 |
| <i>Development Revenues</i> | 3,299,460 | 1,721,766 |
| Transitional Conditional Grant - Development | 300,000 | 250,000 |
| Urban Discretionary Equalisation Development Grant | 368,554 | 32,000 |
| External Financing | 1,300,976 | 0 |
| Locally Raised Revenues | 12,000 | 0 |
| Multi-Sectoral Transfers to LLGs_Gou | 1,317,930 | 1,439,766 |
| Total Revenues Shares | 14,408,518 | 12,789,726 |
| B: Breakdown of Department Expenditures | | |
| <i>Recurrent Expenditure</i> | | |
| Wage | 1,105,231 | 1,183,561 |
| Non Wage | 8,898,596 | 6,529,236 |
| <i>Development Expenditure</i> | | |
| Domestic Development | 1,998,484 | 282,000 |
| External Financing | 1,300,976 | 0 |
| Total Expenditure | 13,303,287 | 7,994,797 |

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

Service Area 10 Administration and Management

Draft Budget Estimates for FY 2026/27

Ushs Thousands

| 01 Higher LG Services | Wage | Non Wage | GoU Dev | Ext.Fin | Total |
|--|-------------|-----------------|----------------|----------------|--------------|
| Programme 11 Digital Transformation | | | | | |
| Key Service Area 000006 Planning and Budgeting services | | | | | |

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| | | | | | |
|---|---|--|--------------------------------------|----------|---------------|
| 221002 Workshops, Meetings and Seminars | 0 | 0 | 3,000 | 0 | 3,000 |
| Total for LCIII: Arua central division | | | County: Arua central division | | 3,000 |
| LCII: Bazaar Ward | Workshops, Meetings, Seminars - Training (Data Collection and Analysis) | Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID) | | | 3,000 |
| 221008 Information and Communication Technology Supplies. | 0 | 42,000 | 4,000 | 0 | 46,000 |
| Total for LCIII: Arua central division | | | County: Arua central division | | 4,000 |
| LCII: Bazaar Ward | ICT - Website Design, Maintenance and Hosting | Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID) | | | 4,000 |
| 221012 Small Office Equipment | 0 | 1,000 | 0 | 0 | 1,000 |
| 221017 Membership dues and Subscription fees. | 0 | 200 | 0 | 0 | 200 |
| 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 | 3,000 | 0 | 0 | 3,000 |
| 228002 Maintenance-Transport Equipment | 0 | 2,000 | 0 | 0 | 2,000 |
| Total Cost of Planning and Budgeting services | 0 | 50,800 | 7,000 | 0 | 57,800 |
| Total Cost of Digital Transformation | 0 | 50,800 | 7,000 | 0 | 57,800 |
| Programme 14 Public Sector Transformation | | | | | |
| Key Service Area 000003 Facilities Management | | | | | |
| 221001 Advertising and Public Relations | 0 | 2,000 | 0 | 0 | 2,000 |
| 221009 Welfare and Entertainment | 0 | 5,000 | 0 | 0 | 5,000 |
| 221012 Small Office Equipment | 0 | 27,000 | 0 | 0 | 27,000 |
| 221017 Membership dues and Subscription fees. | 0 | 2,000 | 0 | 0 | 2,000 |
| 222001 Information and Communication Technology Services. | 0 | 600 | 0 | 0 | 600 |
| 223004 Guard and Security services | 0 | 2,000 | 0 | 0 | 2,000 |
| 223005 Electricity | 0 | 13,000 | 0 | 0 | 13,000 |
| 223006 Water | 0 | 6,000 | 0 | 0 | 6,000 |
| 227001 Travel inland | 0 | 2,000 | 0 | 0 | 2,000 |
| 227004 Fuel, Lubricants and Oils | 0 | 2,000 | 0 | 0 | 2,000 |
| 228004 Maintenance-Other Fixed Assets | 0 | 12,906 | 0 | 0 | 12,906 |

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|---|----------|---------------|----------|----------|---------------|
| Total Cost of Facilities Management | 0 | 74,506 | 0 | 0 | 74,506 |
| Key Service Area 000006 Planning and Budgeting services | | | | | |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 0 | 40,000 | 0 | 0 | 40,000 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 6,000 | 0 | 0 | 6,000 |
| 227001 Travel inland | 0 | 10,000 | 0 | 0 | 10,000 |
| 227004 Fuel, Lubricants and Oils | 0 | 20,000 | 0 | 0 | 20,000 |
| Total Cost of Planning and Budgeting services | 0 | 76,000 | 0 | 0 | 76,000 |
| Key Service Area 000007 Procurement and Disposal Services | | | | | |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 0 | 2,000 | 0 | 0 | 2,000 |
| 221012 Small Office Equipment | 0 | 1,000 | 0 | 0 | 1,000 |
| 222001 Information and Communication Technology Services. | 0 | 600 | 0 | 0 | 600 |
| 227001 Travel inland | 0 | 1,000 | 0 | 0 | 1,000 |
| 227004 Fuel, Lubricants and Oils | 0 | 2,000 | 0 | 0 | 2,000 |
| 228002 Maintenance-Transport Equipment | 0 | 2,000 | 0 | 0 | 2,000 |
| Total Cost of Procurement and Disposal Services | 0 | 8,600 | 0 | 0 | 8,600 |
| Key Service Area 000008 Records Management | | | | | |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 0 | 2,000 | 0 | 0 | 2,000 |
| 221007 Books, Periodicals & Newspapers | 0 | 2,000 | 0 | 0 | 2,000 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 12,544 | 0 | 0 | 12,544 |
| 221012 Small Office Equipment | 0 | 3,000 | 0 | 0 | 3,000 |
| 221017 Membership dues and Subscription fees. | 0 | 500 | 0 | 0 | 500 |
| 222001 Information and Communication Technology Services. | 0 | 2,800 | 0 | 0 | 2,800 |
| 222002 Postage and Courier | 0 | 1,000 | 0 | 0 | 1,000 |
| 227001 Travel inland | 0 | 6,000 | 0 | 0 | 6,000 |
| 227004 Fuel, Lubricants and Oils | 0 | 2,000 | 0 | 0 | 2,000 |
| 228002 Maintenance-Transport Equipment | 0 | 2,000 | 0 | 0 | 2,000 |
| 228004 Maintenance-Other Fixed Assets | 0 | 3,000 | 0 | 0 | 3,000 |
| Total Cost of Records Management | 0 | 36,844 | 0 | 0 | 36,844 |
| Key Service Area 000011 Communication and Public Relations | | | | | |
| 221001 Advertising and Public Relations | 0 | 33,100 | 0 | 0 | 33,100 |

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|---|----------|---------------|----------|----------|---------------|
| 221012 Small Office Equipment | 0 | 1,000 | 0 | 0 | 1,000 |
| 222001 Information and Communication Technology Services. | 0 | 1,000 | 0 | 0 | 1,000 |
| 227001 Travel inland | 0 | 4,000 | 0 | 0 | 4,000 |
| Total Cost of Communication and Public Relations | 0 | 39,100 | 0 | 0 | 39,100 |

Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity

| | | | | | |
|---|------------------|------------------|----------|----------|------------------|
| 211101 General Staff Salaries | 1,183,561 | 0 | 0 | 0 | 1,183,561 |
| 273105 Gratuity | 0 | 2,886,524 | 0 | 0 | 2,886,524 |
| Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity | 1,183,561 | 2,886,524 | 0 | 0 | 4,070,086 |

Key Service Area 010008 Capacity Strengthening

| | | | | | |
|--|----------|---------------|----------|----------|---------------|
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 0 | 7,000 | 0 | 0 | 7,000 |
| 221007 Books, Periodicals & Newspapers | 0 | 3,000 | 0 | 0 | 3,000 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 3,000 | 0 | 0 | 3,000 |
| 221012 Small Office Equipment | 0 | 1,000 | 0 | 0 | 1,000 |
| 221017 Membership dues and Subscription fees. | 0 | 1,500 | 0 | 0 | 1,500 |
| 221020 Litigation and related expenses | 0 | 18,494 | 0 | 0 | 18,494 |
| 222001 Information and Communication Technology Services. | 0 | 1,800 | 0 | 0 | 1,800 |
| 227001 Travel inland | 0 | 10,000 | 0 | 0 | 10,000 |
| 227004 Fuel, Lubricants and Oils | 0 | 7,000 | 0 | 0 | 7,000 |
| Total Cost of Capacity Strengthening | 0 | 52,794 | 0 | 0 | 52,794 |

Key Service Area 390017 Public Service Performance management

| | | | | | |
|--|---|---------|---|---|---------|
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 0 | 37,600 | 0 | 0 | 37,600 |
| 212102 Medical expenses (Employees) | 0 | 4,000 | 0 | 0 | 4,000 |
| 221005 Official Ceremonies and State Functions | 0 | 6,000 | 0 | 0 | 6,000 |
| 221009 Welfare and Entertainment | 0 | 248,550 | 0 | 0 | 248,550 |
| 221012 Small Office Equipment | 0 | 7,000 | 0 | 0 | 7,000 |
| 221017 Membership dues and Subscription fees. | 0 | 1,000 | 0 | 0 | 1,000 |
| 222001 Information and Communication Technology Services. | 0 | 2,200 | 0 | 0 | 2,200 |
| 225101 Consultancy Services | 0 | 135,000 | 0 | 0 | 135,000 |
| 225204 Monitoring and Supervision of capital work | 0 | 15,000 | 0 | 0 | 15,000 |

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|--|---|--|---|----------|------------------|
| 227001 Travel inland | 0 | 30,000 | 0 | 0 | 30,000 |
| 227004 Fuel, Lubricants and Oils | 0 | 15,000 | 0 | 0 | 15,000 |
| 228002 Maintenance-Transport Equipment | 0 | 15,000 | 0 | 0 | 15,000 |
| 263402 Transfer to Other Government Units | 0 | 0 | 250,000 | 0 | 250,000 |
| Total for LCIII: Ayivu division | | | County: Ayivu division | | 250,000 |
| LCII: Adalafu | Construction of Ayivu Division Office Block | Transfer to Other Government Units | Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc | | 250,000 |
| 273102 Incapacity, death benefits and funeral expenses | 0 | 20,000 | 0 | 0 | 20,000 |
| 282103 Scholarships and related costs | 0 | 4,000 | 0 | 0 | 4,000 |
| Total for LCIII: | | | County: | | 4,000 |
| LCII: | Scholarships and related costs | Source: Locally Raised Revenues | | | 4,000 |
| Total Cost of Public Service Performance management | 0 | 540,350 | 250,000 | 0 | 790,350 |
| Total Cost of Public Sector Transformation | 1,183,561 | 3,714,718 | 250,000 | 0 | 5,148,279 |
| 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 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 10,000 | 0 | 0 | 10,000 |
| 221017 Membership dues and Subscription fees. | 0 | 1,000 | 0 | 0 | 1,000 |
| 222001 Information and Communication Technology Services. | 0 | 3,000 | 0 | 0 | 3,000 |
| 227001 Travel inland | 0 | 35,000 | 0 | 0 | 35,000 |
| 227004 Fuel, Lubricants and Oils | 0 | 15,000 | 0 | 0 | 15,000 |
| 228002 Maintenance-Transport Equipment | 0 | 7,000 | 0 | 0 | 7,000 |
| Total Cost of Administrative and Support Services | 0 | 74,000 | 0 | 0 | 74,000 |
| Total Cost of Governance and Security | 0 | 74,000 | 0 | 0 | 74,000 |
| Programme 17 Regional Balanced Development | | | | | |
| Key Service Area 000005 Human Resource Management | | | | | |
| 211107 Boards, Committees and Council Allowances | 0 | 8,000 | 0 | 0 | 8,000 |
| 221002 Workshops, Meetings and Seminars | 0 | 5,000 | 0 | 0 | 5,000 |
| 221003 Staff Training | 0 | 41,000 | 25,000 | 0 | 66,000 |
| Total for LCIII: Arua central division | | | County: Arua central division | | 25,000 |
| LCII: Bazaar Ward | Staff Training - Capacity Building | Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID) | | | 25,000 |

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|---|------------------|------------------|----------------|----------|------------------|
| 221005 Official Ceremonies and State Functions | 0 | 8,000 | 0 | 0 | 8,000 |
| 221009 Welfare and Entertainment | 0 | 65,000 | 0 | 0 | 65,000 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 7,292 | 0 | 0 | 7,292 |
| 221012 Small Office Equipment | 0 | 2,000 | 0 | 0 | 2,000 |
| 221017 Membership dues and Subscription fees. | 0 | 1,200 | 0 | 0 | 1,200 |
| 222001 Information and Communication Technology Services. | 0 | 1,500 | 0 | 0 | 1,500 |
| 227001 Travel inland | 0 | 10,000 | 0 | 0 | 10,000 |
| 227004 Fuel, Lubricants and Oils | 0 | 4,000 | 0 | 0 | 4,000 |
| Total Cost of Human Resource Management | 0 | 152,992 | 25,000 | 0 | 177,992 |
| Total Cost of Regional Balanced Development | 0 | 152,992 | 25,000 | 0 | 177,992 |
| Total Cost of Administration and Management | 1,183,561 | 3,992,510 | 282,000 | 0 | 5,458,071 |
| Total Cost of Administration | 1,183,561 | 3,992,510 | 282,000 | 0 | 5,458,071 |

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Finance

B1: Overview of Department Revenues and Expenditures by Source

| <i>Ushs Thousands</i> | 2025/26 Approved Budget | 2026/27 Draft Budget |
|--|--------------------------------|-----------------------------|
| A: Breakdown of Department Revenues | | |
| Recurrent Revenues | 857,663 | 961,168 |
| Urban Unconditional Grant Wage | 190,464 | 371,083 |
| Urban Unconditional Non-Wage | 99,130 | 130,085 |
| Locally Raised Revenues | 568,069 | 460,000 |
| Development Revenues | 719,000 | 27,109 |
| Locally Raised Revenues | 19,000 | 0 |
| Multi-Sectoral Transfers to LLGs_Gou | 700,000 | 0 |
| Urban Discretionary Equalisation Development Grant | 0 | 27,109 |
| Total Revenues Shares | 1,576,663 | 988,277 |
| B: Breakdown of Department Expenditures | | |
| Recurrent Expenditure | | |
| Wage | 190,464 | 371,083 |
| Non Wage | 667,199 | 590,085 |
| Development Expenditure | | |
| Domestic Development | 19,000 | 27,109 |
| External Financing | 0 | 0 |
| Total Expenditure | 876,663 | 988,277 |

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

Service Area 10 Financial Management and Accountability (LG)

| Draft Budget Estimates for FY 2026/27 | | | | | |
|--|--------------------------------------|---|--|----------------|--------------|
| Ushs Thousands | | | | | |
| 01 Higher 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 | 0 | 6,000 | 0 | 6,000 |
| Total for LCIII: Arua central division | County: Arua central division | | | | 6,000 |
| LCII: Bazaar Ward | Finance Department | Allowances (Incl. Casuals, Temporary, sitting allowances) | Source: Urban Discretionary Equalisation Development Grant 214-o/w DDEG(UCMID) | | 6,000 |
| 221009 Welfare and Entertainment | | | | | 4,000 |
| Total for LCIII: Arua central division | County: Arua central division | | | | 4,000 |

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| | | | | | |
|--|--|--|---------------|----------|---------------|
| LCII: Bazaar Ward | Welfare - Facilitation and Allowances | Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID) | | | 4,000 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 0 | 1,109 | 0 | 1,109 |
| Total for LCIII: Arua central division | | County: Arua central division | | | 1,109 |
| LCII: Bazaar Ward | Office Supplies - Assorted Binding Materials and Consumables | Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID) | | | 1,109 |
| 227004 Fuel, Lubricants and Oils | 0 | 0 | 6,000 | 0 | 6,000 |
| Total for LCIII: Arua central division | | County: Arua central division | | | 6,000 |
| LCII: Bazaar Ward | Fuel, Oils and Lubricants - Diesel | Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID) | | | 6,000 |
| Total Cost of Local Revenue Collection | 0 | 0 | 17,109 | 0 | 17,109 |
| Total Cost of Regional Balanced Development | 0 | 0 | 17,109 | 0 | 17,109 |
| Programme 18 Development Plan Implementation | | | | | |
| Key Service Area 000004 Finance and Accounting | | | | | |
| 211101 General Staff Salaries | 371,083 | 0 | 0 | 0 | 371,083 |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 0 | 124,053 | 5,000 | 0 | 129,053 |
| Total for LCIII: Arua central division | | County: Arua central division | | | 5,000 |
| LCII: Bazaar Ward | Allowances (Incl. Casuals, Temporary, sitting allowances) | Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID) | | | 5,000 |
| 212102 Medical expenses (Employees) | 0 | 10,500 | 0 | 0 | 10,500 |
| 221001 Advertising and Public Relations | 0 | 5,000 | 0 | 0 | 5,000 |
| 221002 Workshops, Meetings and Seminars | 0 | 17,000 | 0 | 0 | 17,000 |
| 221003 Staff Training | 0 | 10,000 | 0 | 0 | 10,000 |
| 221006 Commissions and related charges | 0 | 1,000 | 0 | 0 | 1,000 |
| 221008 Information and Communication Technology Supplies. | 0 | 19,952 | 0 | 0 | 19,952 |
| 221009 Welfare and Entertainment | 0 | 45,015 | 0 | 0 | 45,015 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 103,130 | 1,000 | 0 | 104,130 |
| Total for LCIII: Arua central division | | County: Arua central division | | | 1,000 |
| LCII: Bazaar Ward | Office Supplies - Assorted Binding Materials and Consumables | Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID) | | | 1,000 |
| 221012 Small Office Equipment | 0 | 10,522 | 0 | 0 | 10,522 |
| 221014 Bank Charges and other Bank related costs | 0 | 2,000 | 0 | 0 | 2,000 |

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| | | | | | |
|---|------------------------------------|--|---------------|----------|----------------|
| 221016 Systems Recurrent costs | 0 | 10,000 | 0 | 0 | 10,000 |
| 221017 Membership dues and Subscription fees. | 0 | 3,000 | 0 | 0 | 3,000 |
| 222001 Information and Communication Technology Services. | 0 | 8,400 | 0 | 0 | 8,400 |
| 223006 Water | 0 | 2,000 | 0 | 0 | 2,000 |
| 225101 Consultancy Services | 0 | 6,500 | 0 | 0 | 6,500 |
| 227001 Travel inland | 0 | 100,012 | 0 | 0 | 100,012 |
| 227004 Fuel, Lubricants and Oils | 0 | 71,000 | 4,000 | 0 | 75,000 |
| Total for LCIII: Arua central division | | | | | 4,000 |
| LCII: Bazaar Ward | Fuel, Oils and Lubricants - Diesel | Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID) | | | 4,000 |
| 228001 Maintenance-Buildings and Structures | 0 | 4,000 | 0 | 0 | 4,000 |
| 228002 Maintenance-Transport Equipment | 0 | 37,000 | 0 | 0 | 37,000 |
| Total Cost of Finance and Accounting | 371,083 | 590,085 | 10,000 | 0 | 971,168 |
| Total Cost of Development Plan Implementation | 371,083 | 590,085 | 10,000 | 0 | 971,168 |
| Total Cost of Financial Management and Accountability (LG) | 371,083 | 590,085 | 27,109 | 0 | 988,277 |
| Total Cost of Finance | 371,083 | 590,085 | 27,109 | 0 | 988,277 |

VOTE: 601 Arua City

Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

| <i>Ushs Thousands</i> | 2025/26 Approved Budget | 2026/27 Draft Budget |
|---|-------------------------|----------------------|
| A: Breakdown of Department Revenues | | |
| Recurrent Revenues | 1,208,299 | 1,427,081 |
| Urban Unconditional Grant Wage | 181,308 | 181,308 |
| Urban Unconditional Non-Wage | 435,773 | 435,773 |
| Locally Raised Revenues | 591,218 | 810,000 |
| Development Revenues | 53,252 | 58,252 |
| District Discretionary Equalisation Development Grant | 45,252 | 45,252 |
| Locally Raised Revenues | 8,000 | 13,000 |
| Total Revenues Shares | 1,261,550 | 1,485,333 |

B: Breakdown of Department Expenditures

| | | |
|--------------------------------|------------------|------------------|
| Recurrent Expenditure | | |
| Wage | 181,308 | 181,308 |
| Non Wage | 1,026,991 | 1,245,773 |
| Development Expenditure | | |
| Domestic Development | 53,252 | 58,252 |
| External Financing | 0 | 0 |
| Total Expenditure | 1,261,550 | 1,485,333 |

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

Service Area 10 Legislation and Oversight

Draft Budget Estimates for FY 2026/27

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 000078 Land Management | | | | | |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 0 | 46,545 | 0 | 0 | 46,545 |
| 221008 Information and Communication Technology Supplies. | 0 | 6,955 | 0 | 0 | 6,955 |
| 221009 Welfare and Entertainment | 0 | 5,000 | 0 | 0 | 5,000 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 6,000 | 0 | 0 | 6,000 |
| 221012 Small Office Equipment | 0 | 12,000 | 0 | 0 | 12,000 |

VOTE: 601 Arua City

| | | | | | |
|--|----------|---------------|---|----------|---------------|
| 222001 Information and Communication Technology Services. | 0 | 3,000 | 0 | 0 | 3,000 |
| 227001 Travel inland | 0 | 7,500 | 0 | 0 | 7,500 |
| 227004 Fuel, Lubricants and Oils | 0 | 3,000 | 0 | 0 | 3,000 |
| Total Cost of Land Management | 0 | 90,000 | 0 | 0 | 90,000 |
| Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management | 0 | 90,000 | 0 | 0 | 90,000 |
| Programme 14 Public Sector Transformation | | | | | |
| Key Service Area 000007 Procurement and Disposal Services | | | | | |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 0 | 22,212 | 0 | 0 | 22,212 |
| 221008 Information and Communication Technology Supplies. | 0 | 6,500 | 0 | 0 | 6,500 |
| 221009 Welfare and Entertainment | 0 | 6,500 | 0 | 0 | 6,500 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 5,000 | 0 | 0 | 5,000 |
| 221012 Small Office Equipment | 0 | 3,000 | 0 | 0 | 3,000 |
| 222001 Information and Communication Technology Services. | 0 | 4,000 | 0 | 0 | 4,000 |
| 227001 Travel inland | 0 | 6,000 | 0 | 0 | 6,000 |
| 227004 Fuel, Lubricants and Oils | 0 | 4,000 | 0 | 0 | 4,000 |
| 228003 Maintenance-Machinery & Equipment Other than Transport Equipment | 0 | 3,000 | 0 | 0 | 3,000 |
| Total Cost of Procurement and Disposal Services | 0 | 60,212 | 0 | 0 | 60,212 |
| Key Service Area 000049 Recruitment services | | | | | |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 0 | 17,600 | 20,000 | 0 | 37,600 |
| Total for LCIII: Arua central division | | | County: Arua central division | | 20,000 |
| LCII: Bazaar Ward | | | Allowances (Incl. Casuals, Temporary, sitting allowances) | | 20,000 |
| | | | Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds | | |
| 221001 Advertising and Public Relations | 0 | 1,500 | 0 | 0 | 1,500 |
| 221009 Welfare and Entertainment | 0 | 2,000 | 5,000 | 0 | 7,000 |
| Total for LCIII: Arua central division | | | County: Arua central division | | 5,000 |
| LCII: Bazaar Ward | | | Welfare - Assorted Welfare Items | | 5,000 |
| | | | Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds | | |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 4,160 | 252 | 0 | 4,412 |
| Total for LCIII: Arua central division | | | County: Arua central division | | 252 |

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| | | | | |
|--|---|---|---------------|----------------|
| LCII: Bazaar Ward | Office Supplies - Assorted Office Items | Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds | 252 | |
| 221012 Small Office Equipment | 0 | 3,400 | 0 | 3,400 |
| 221017 Membership dues and Subscription fees. | 0 | 500 | 0 | 500 |
| 222001 Information and Communication Technology Services. | 0 | 3,000 | 0 | 3,000 |
| 227001 Travel inland | 0 | 7,000 | 0 | 7,000 |
| 227004 Fuel, Lubricants and Oils | 0 | 5,000 | 0 | 5,000 |
| 273105 Gratuity | 0 | 3,840 | 0 | 3,840 |
| Total Cost of Recruitment services | 0 | 48,000 | 25,252 | 73,252 |
| Total Cost of Public Sector Transformation | 0 | 108,213 | 25,252 | 133,464 |
| Programme 16 Governance and Security | | | | |
| Key Service Area 000010 Leadership and Management | | | | |
| 211105 Ex-Gratia for Political leaders. | 0 | 412,560 | 0 | 412,560 |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 0 | 264,441 | 0 | 264,441 |
| Total Cost of Leadership and Management | 0 | 677,001 | 0 | 677,001 |
| Key Service Area 000014 Administrative and Support Services | | | | |
| 211101 General Staff Salaries | 181,308 | 0 | 0 | 181,308 |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 0 | 70,901 | 0 | 70,901 |
| 212102 Medical expenses (Employees) | 0 | 15,850 | 0 | 15,850 |
| 221007 Books, Periodicals & Newspapers | 0 | 2,000 | 0 | 2,000 |
| 221008 Information and Communication Technology Supplies. | 0 | 4,000 | 0 | 4,000 |
| 221009 Welfare and Entertainment | 0 | 10,362 | 0 | 10,362 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 9,000 | 0 | 9,000 |
| 221012 Small Office Equipment | 0 | 2,500 | 13,000 | 15,500 |
| Total for LCIII: Arua central division | | County: Arua central division | | 13,000 |
| LCII: Bazaar Ward | Office Equipment and Supplies - Furniture | Source: Locally Raised Revenues | 13,000 | |
| 221017 Membership dues and Subscription fees. | 0 | 2,500 | 0 | 2,500 |
| 222001 Information and Communication Technology Services. | 0 | 23,720 | 0 | 23,720 |
| 223005 Electricity | 0 | 11,910 | 0 | 11,910 |

VOTE: 601 Arua City

| | | | | | |
|---|--|---|---------------|----------|----------------|
| 223006 Water | 0 | 12,519 | 0 | 0 | 12,519 |
| 227001 Travel inland | 0 | 76,830 | 0 | 0 | 76,830 |
| 227004 Fuel, Lubricants and Oils | 0 | 33,000 | 0 | 0 | 33,000 |
| 228002 Maintenance-Transport Equipment | 0 | 30,000 | 0 | 0 | 30,000 |
| 228003 Maintenance-Machinery & Equipment Other than Transport Equipment | 0 | 2,000 | 0 | 0 | 2,000 |
| 273102 Incapacity, death benefits and funeral expenses | 0 | 3,000 | 0 | 0 | 3,000 |
| 281401 Rent | 0 | 26,019 | 0 | 0 | 26,019 |
| 282101 Donations | 0 | 3,000 | 0 | 0 | 3,000 |
| Total Cost of Administrative and Support Services | 181,308 | 339,109 | 13,000 | 0 | 533,417 |
| Key Service Area 000023 Inspection and Monitoring | | | | | |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 0 | 12,950 | 10,000 | 0 | 22,950 |
| Total for LCIII: | | County: | | | 10,000 |
| LCII: | Allowances (Incl. Casuals, Temporary, sitting allowances) | Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds | | | 10,000 |
| 221009 Welfare and Entertainment | 0 | 2,000 | 3,000 | 0 | 5,000 |
| Total for LCIII: Arua central division | | County: Arua central division | | | 3,000 |
| LCII: Bazaar Ward | Welfare - Assorted Welfare Items | Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds | | | 3,000 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 2,000 | 3,000 | 0 | 5,000 |
| Total for LCIII: | | County: | | | 3,000 |
| LCII: | Office Supplies - Assorted Materials and Consumables | Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds | | | 3,000 |
| 221012 Small Office Equipment | 0 | 4,500 | 0 | 0 | 4,500 |
| 221017 Membership dues and Subscription fees. | 0 | 500 | 0 | 0 | 500 |
| 222001 Information and Communication Technology Services. | 0 | 3,000 | 1,000 | 0 | 4,000 |
| Total for LCIII: | | County: | | | 1,000 |
| LCII: | Telecommunication Services - Airtime and Mobile Phone Services | Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds | | | 1,000 |
| 227001 Travel inland | 0 | 3,000 | 3,000 | 0 | 6,000 |
| Total for LCIII: Arua central division | | County: Arua central division | | | 3,000 |

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| LCII: Bazaar Ward | Travel Inland - Allowances | Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds | | | 3,000 |
|--|----------------------------|---|---------------|----------|------------------|
| 227004 Fuel, Lubricants and Oils | 0 | 3,500 | 0 | 0 | 3,500 |
| Total Cost of Inspection and Monitoring | 0 | 31,450 | 20,000 | 0 | 51,450 |
| Total Cost of Governance and Security | 181,308 | 1,047,560 | 33,000 | 0 | 1,261,868 |
| Total Cost of Legislation and Oversight | 181,308 | 1,245,773 | 58,252 | 0 | 1,485,333 |
| Total Cost of Statutory bodies | 181,308 | 1,245,773 | 58,252 | 0 | 1,485,333 |

VOTE: 601 Arua City

Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

| <i>Ushs Thousands</i> | 2025/26 Approved Budget | 2026/27 Draft Budget |
|--|-------------------------|----------------------|
| A: Breakdown of Department Revenues | | |
| Recurrent Revenues | 733,155 | 737,949 |
| Programme Conditional Grant - Wage Recurrent | 403,200 | 403,200 |
| Programme Conditional Grant - Non Wage Recurrent | 278,187 | 279,695 |
| Locally Raised Revenues | 51,767 | 55,054 |
| Development Revenues | 12,891 | 182,891 |
| Programme Conditional Grant - Development | 12,891 | 12,891 |
| Locally Raised Revenues | 0 | 170,000 |
| Total Revenues Shares | 746,045 | 920,839 |

B: Breakdown of Department Expenditures

| | | |
|--------------------------------|----------------|----------------|
| Recurrent Expenditure | | |
| Wage | 403,200 | 403,200 |
| Non Wage | 329,955 | 349,695 |
| Development Expenditure | | |
| Domestic Development | 12,891 | 182,891 |
| External Financing | 0 | 0 |
| Total Expenditure | 746,045 | 935,785 |

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

Service Area 10 Agricultural Extension

Draft Budget Estimates for FY 2026/27

Ushs Thousands

| 01 Higher LG Services | Wage | Non Wage | GoU Dev | Ext.Fin | Total |
|--|---|---|---------|---------|------------|
| Programme 01 Agro-Industrialization | | | | | |
| Key Service Area 010016 Farmer mobilisation and sensitisation | | | | | |
| 211101 General Staff Salaries | 403,200 | 0 | 0 | 0 | 403,200 |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 0 | 22,656 | 851 | 0 | 23,507 |
| Total for LCIII: Ayivu division | County: Ayivu division | | | | 851 |
| LCII: Adalafu | Payment for Technical Support to Installation of irrigation equipment | Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development | | | 851 |
| 221002 Workshops, Meetings and Seminars | 0 | 12,200 | 0 | 0 | 12,200 |

VOTE: 601 Arua City

| | | | | | |
|--|---|----------------|---|----------|----------------|
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 5,124 | 0 | 0 | 5,124 |
| 222001 Information and Communication Technology Services. | 0 | 2,600 | 0 | 0 | 2,600 |
| 224002 Veterinary supplies and services | 0 | 0 | 1,540 | 0 | 1,540 |
| Total for LCIII: Arua central division | | | County: Arua central division | | 1,540 |
| LCII: Bazar Ward | Veterinary Vaccines | | Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development | | 1,540 |
| 224003 Agricultural Supplies and Services | 0 | 0 | 10,500 | 0 | 10,500 |
| Total for LCIII: Ayivu division | | | County: Ayivu division | | 10,500 |
| LCII: Adalafu | Agricultural Supplies and Services - Community demonstration supplies | | Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development | | 10,500 |
| 225204 Monitoring and Supervision of capital work | 0 | 11,750 | 0 | 0 | 11,750 |
| 227001 Travel inland | 0 | 15,784 | 0 | 0 | 15,784 |
| 227004 Fuel, Lubricants and Oils | 0 | 58,500 | 0 | 0 | 58,500 |
| Total Cost of Farmer mobilisation and sensitisation | 403,200 | 128,614 | 12,891 | 0 | 544,705 |
| Total Cost of Agro-Industrialization | 403,200 | 128,614 | 12,891 | 0 | 544,705 |
| Total Cost of Agricultural Extension | 403,200 | 128,614 | 12,891 | 0 | 544,705 |
| Service Area 20 Agricultural Production | | | | | |

Draft Budget Estimates for FY 2026/27

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 | | | | | |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 0 | 27,100 | 0 | 0 | 27,100 |
| 221008 Information and Communication Technology Supplies. | 0 | 7,000 | 0 | 0 | 7,000 |
| 221009 Welfare and Entertainment | 0 | 2,000 | 0 | 0 | 2,000 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 2,000 | 0 | 0 | 2,000 |
| 221012 Small Office Equipment | 0 | 2,000 | 0 | 0 | 2,000 |
| 222001 Information and Communication Technology Services. | 0 | 1,800 | 0 | 0 | 1,800 |
| 225204 Monitoring and Supervision of capital work | 0 | 9,000 | 0 | 0 | 9,000 |
| 227001 Travel inland | 0 | 10,000 | 0 | 0 | 10,000 |

VOTE: 601 Arua City

| | | | | | |
|---|----------|---------------|----------|----------|---------------|
| 227004 Fuel, Lubricants and Oils | 0 | 8,300 | 0 | 0 | 8,300 |
| 228003 Maintenance-Machinery & Equipment Other than Transport Equipment | 0 | 800 | 0 | 0 | 800 |
| Total Cost of Post-harvest handling, storage and processing | 0 | 70,000 | 0 | 0 | 70,000 |
| Total Cost of Agro-Industrialization | 0 | 70,000 | 0 | 0 | 70,000 |
| Total Cost of Agricultural Production | 0 | 70,000 | 0 | 0 | 70,000 |
| Service Area 30 Agricultural Value Chain Services | | | | | |

Draft Budget Estimates for FY 2026/27

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 | | | | | |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 0 | 13,760 | 0 | 0 | 13,760 |
| 221002 Workshops, Meetings and Seminars | 0 | 5,600 | 0 | 0 | 5,600 |
| 221009 Welfare and Entertainment | 0 | 500 | 0 | 0 | 500 |
| 227001 Travel inland | 0 | 3,918 | 0 | 0 | 3,918 |
| 228002 Maintenance-Transport Equipment | 0 | 8,472 | 0 | 0 | 8,472 |
| 312211 Heavy Vehicles - Acquisition | 0 | 0 | 170,000 | 0 | 170,000 |
| Total for LCIII: Arua central division | County: Arua central division | | | | 170,000 |
| LCII: Bazaar Ward | Procurement of Production Vehicle | Truck_Acquire | Source: Locally Raised Revenues | | 170,000 |
| Total Cost of Support to agro-processing & value addition | 0 | 32,250 | 170,000 | 0 | 202,250 |
| Key Service Area 300016 Parish Development Model Operations | | | | | |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 0 | 118,831 | 0 | 0 | 118,831 |
| Total Cost of Parish Development Model Operations | 0 | 118,831 | 0 | 0 | 118,831 |
| Total Cost of Agro-Industrialization | 0 | 151,081 | 170,000 | 0 | 321,081 |
| Total Cost of Agricultural Value Chain Services | 0 | 151,081 | 170,000 | 0 | 321,081 |
| Total Cost of Production and Marketing | 403,200 | 349,695 | 182,891 | 0 | 935,785 |

VOTE: 601 Arua City

Health

B1: Overview of Department Revenues and Expenditures by Source

| <i>Ushs Thousands</i> | 2025/26 Approved Budget | 2026/27 Draft Budget |
|--|--------------------------------|-----------------------------|
| A: Breakdown of Department Revenues | | |
| Recurrent Revenues | 5,795,266 | 5,930,738 |
| Programme Conditional Grant - Wage Recurrent | 4,578,398 | 4,699,360 |
| Programme Conditional Grant - Non Wage Recurrent | 919,158 | 983,494 |
| Urban Unconditional Grant Wage | 120,961 | 0 |
| Locally Raised Revenues | 156,749 | 140,000 |
| Other Transfers from Central Government | 20,000 | 107,884 |
| Development Revenues | 627,991 | 769,663 |
| Programme Conditional Grant - Development | 337,813 | 464,775 |
| Urban Discretionary Equalisation Development Grant | 193,592 | 0 |
| External Financing | 93,586 | 194,888 |
| Locally Raised Revenues | 3,000 | 110,000 |
| Total Revenues Shares | 6,423,257 | 6,700,401 |

B: Breakdown of Department Expenditures

| | | |
|--------------------------------|------------------|------------------|
| Recurrent Expenditure | | |
| Wage | 4,699,360 | 4,699,360 |
| Non Wage | 1,095,906 | 1,231,378 |
| Development Expenditure | | |
| Domestic Development | 534,405 | 574,775 |
| External Financing | 93,586 | 194,888 |
| Total Expenditure | 6,423,257 | 6,700,401 |

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

Service Area 10 Primary HealthCare

| Draft Budget Estimates for FY 2026/27 | | | | | |
|---|--------------------------------------|-----------------|----------------|----------------|--------------|
| 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 | 4,699,360 | 0 | 0 | 0 | 4,699,360 |
| 225203 Appraisal and Feasibility Studies for Capital Works | 0 | 0 | 2,000 | 0 | 2,000 |
| Total for LCIII: Arua central division | County: Arua central division | | | | 2,000 |

VOTE: 601 Arua City

| | | | | | | |
|---|----------------|---|---|---------|----------------|---------|
| LCII: Bazaar Ward | Police cell | Feasibility Studies or Screening of Projects Stakeholder Engagement | 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 | 14,500 | 0 | 14,500 |
| Total for LCIII: Arua central division | | County: Arua central division | | | 14,500 | |
| LCII: Bazaar Ward | Police cell | Supervision and monitoring of capital works | Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part | 14,500 | | |
| 228003 Maintenance-Machinery & Equipment Other than Transport Equipment | | 0 | 0 | 20,000 | 0 | 20,000 |
| Total for LCIII: Arua central division | | County: Arua central division | | | 20,000 | |
| LCII: Bazaar Ward | Police cell | Medical Equipment Maintenance - Assorted Equipment | Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part | 20,000 | | |
| 263402 Transfer to Other Government Units | | 0 | 915,125 | 0 | 0 | 915,125 |
| Total for LCIII: | | County: | | | 271,701 | |
| LCII: | Bali-Ebea | PHC NWR transfers to Aroi HC III | Source: Programme Conditional Grant - Non Wage Recurrent 169-o/w Primary Health Care - Non Wage Recurrent (Government) | 33,697 | | |
| LCII: | Barize | PHC NWR transfer to Adumi HC IV | Source: Programme Conditional Grant - Non Wage Recurrent 169-o/w Primary Health Care - Non Wage Recurrent (Government) | 168,484 | | |
| LCII: | Barize | RBF transfers to Adumi HC IV | Source: Programme Conditional Grant - Non Wage Recurrent 190-o/w Primary Health Care - Non Wage Recurrent (Results-based) | 47,139 | | |
| LCII: | Waiva cell | RBF transfer to Pajulu HC III | Source: Programme Conditional Grant - Non Wage Recurrent 190-o/w Primary Health Care - Non Wage Recurrent (Results-based) | 22,382 | | |
| Total for LCIII: Ayivu division | | County: Ayivu division | | | 527,482 | |
| LCII: Ewadri Ward | Olea-Omuko | PHC NWR transfer to Ombidriondrea HC III | Source: Programme Conditional Grant - Non Wage Recurrent 169-o/w Primary Health Care - Non Wage Recurrent (Government) | 33,697 | | |
| LCII: Ewadri Ward | Olea-Omuko | RBF transfer to Ombidriondrea HC III | Source: Programme Conditional Grant - Non Wage Recurrent 190-o/w Primary Health Care - Non Wage Recurrent (Results-based) | 20,539 | | |
| LCII: Komite Ward | Cathedral cell | PHC NWR transfer to Ediofe HC III | Source: Programme Conditional Grant - Non Wage Recurrent 170-o/w Primary Health Care - Non Wage Recurrent (PNFP) | 32,838 | | |
| LCII: Komite Ward | Cathedral cell | RBF transfer to Ediofe HC III | Source: Programme Conditional Grant - Non Wage Recurrent 190-o/w Primary Health Care - Non Wage Recurrent (Results-based) | 12,530 | | |
| LCII: Kubo Ward | Onzi-edeanzi | PHC NWR transfer to Ayivuni HC III | Source: Programme Conditional Grant - Non Wage Recurrent 169-o/w Primary Health Care - Non Wage Recurrent (Government) | 33,697 | | |
| LCII: Kubo Ward | Oyanzi-edeanzi | RBF transfer to Ayivuni | Source: Programme Conditional Grant - Non Wage Recurrent 190-o/w Primary Health Care - Non Wage Recurrent (Results-based) | 11,842 | | |

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|---|-----------------|---|---|----------------|----------|------------------|
| LCII: Luvu | Ariapi cell | PHC NWR transfer to Orivu HC III | Source: Programme Conditional Grant - Non Wage Recurrent 169-o/w Primary Health Care - Non Wage Recurrent (Government) | 33,697 | | |
| LCII: Luvu | Ariapi cell | RBF transfer to Orivu HC III | Source: Programme Conditional Grant - Non Wage Recurrent 190-o/w Primary Health Care - Non Wage Recurrent (Results-based) | 17,881 | | |
| LCII: Mite | Kopia cell | PHC NWR transfer to Ojee Adumi HC III | Source: Programme Conditional Grant - Non Wage Recurrent 170-o/w Primary Health Care - Non Wage Recurrent (PNFP) | 32,838 | | |
| LCII: Mite | Kopia cell | RBF transfer to Ojee Adumi HC III | Source: Programme Conditional Grant - Non Wage Recurrent 190-o/w Primary Health Care - Non Wage Recurrent (Results-based) | 12,480 | | |
| LCII: Oreku | Olivu A | PHC NWR transfer to Oreku HC II | Source: Programme Conditional Grant - Non Wage Recurrent 169-o/w Primary Health Care - Non Wage Recurrent (Government) | 16,848 | | |
| LCII: Robu-Aroi Ward | Bali-Ebea | RBF transfers to Aroi HC III | Source: Programme Conditional Grant - Non Wage Recurrent 190-o/w Primary Health Care - Non Wage Recurrent (Results-based) | 16,420 | | |
| LCII: Tanganyika Ward | Obolokofuku | PHC NWR transfers to Oli HC IV | Source: Programme Conditional Grant - Non Wage Recurrent 169-o/w Primary Health Care - Non Wage Recurrent (Government) | 168,484 | | |
| LCII: Urugbo | Waiva cell | PHC NWR transfer to Pajulu HC III | Source: Programme Conditional Grant - Non Wage Recurrent 169-o/w Primary Health Care - Non Wage Recurrent (Government) | 33,697 | | |
| LCII: Yabiavoko | Ombacaku cell | PHC NWR transfers to Riki HC III | Source: Programme Conditional Grant - Non Wage Recurrent 169-o/w Primary Health Care - Non Wage Recurrent (Government) | 33,697 | | |
| LCII: Yabiavoko | Ombacaku cell | RBF transfer to Riki HC III | Source: Programme Conditional Grant - Non Wage Recurrent 190-o/w Primary Health Care - Non Wage Recurrent (Results-based) | 16,298 | | |
| Total for LCIII: Arua central division | | County: Arua central division | | 115,942 | | |
| LCII: Tanganyika Ward | Obolokofuku | RBF transfer to Oli HC IV | Source: Programme Conditional Grant - Non Wage Recurrent 190-o/w Primary Health Care - Non Wage Recurrent (Results-based) | 115,942 | | |
| 312111 Residential Buildings - Acquisition | | 0 | 0 | 215,545 | 0 | 215,545 |
| Total for LCIII: | | County: | | 215,545 | | |
| LCII: | Omuko/olea cell | General residential construction contractor service - Othr Princ residences_Acquire | Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part | 215,545 | | |
| 312121 Non-Residential Buildings - Acquisition | | 0 | 0 | 208,626 | 0 | 208,626 |
| Total for LCIII: Ayivu division | | County: Ayivu division | | 208,626 | | |
| LCII: Yabiavoko | Ombacaku Cell | Maintenance_Acquire | Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part | 208,626 | | |
| Total Cost of Primary Health care services | | 4,699,360 | 915,125 | 460,670 | 0 | 6,075,155 |
| Total Cost of Human Capital Development | | 4,699,360 | 915,125 | 460,670 | 0 | 6,075,155 |
| Total Cost of Primary HealthCare | | 4,699,360 | 915,125 | 460,670 | 0 | 6,075,155 |

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Service Area 30 Health Management and Supervision

Draft Budget Estimates for FY 2026/27

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 | 60,747 | 0 | 0 | 60,747 |
| 221002 Workshops, Meetings and Seminars | 0 | 100 | 0 | 0 | 100 |
| 221009 Welfare and Entertainment | 0 | 11,300 | 0 | 0 | 11,300 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 5,860 | 0 | 0 | 5,860 |
| 222001 Information and Communication Technology Services. | 0 | 29,438 | 0 | 0 | 29,438 |
| 227001 Travel inland | 0 | 34,680 | 0 | 0 | 34,680 |
| 227004 Fuel, Lubricants and Oils | 0 | 5,759 | 0 | 0 | 5,759 |
| Total Cost of HIV/AIDS Mainstreaming | 0 | 147,884 | 0 | 0 | 147,884 |
| Key Service Area 320135 Sanitation and hygiene Services | | | | | |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 0 | 34,500 | 0 | 77,302 | 111,802 |
| Total for LCIII: Arua central division | | | County: Arua central division | | 77,302 |
| LCII: Bazaar Ward | police cell | Allowances | Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI) | | 47,302 |
| LCII: Bazaar Ward | Police cell | Allowances | Source: External Financing 426-United Nations Children Fund (UNICEF) | | 30,000 |
| 221008 Information and Communication Technology Supplies. | 0 | 2,771 | 0 | 0 | 2,771 |
| 221009 Welfare and Entertainment | 0 | 0 | 0 | 19,963 | 19,963 |
| Total for LCIII: Arua central division | | | County: Arua central division | | 19,963 |
| LCII: Bazaar Ward | police cell | Welfare - Assorted Welfare Items | Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI) | | 4,963 |
| LCII: Bazaar Ward | police cell | Welfare - Assorted Welfare Items | Source: External Financing 426-United Nations Children Fund (UNICEF) | | 15,000 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 6,613 | 0 | 1,000 | 7,613 |
| Total for LCIII: Arua central division | | | County: Arua central division | | 1,000 |
| LCII: Bazaar Ward | police | Office Supplies - Assorted Materials and Consumables | Source: External Financing 426-United Nations Children Fund (UNICEF) | | 1,000 |
| 222001 Information and Communication Technology Services. | 0 | 0 | 0 | 6,390 | 6,390 |
| Total for LCIII: Arua central division | | | County: Arua central division | | 6,390 |

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|--|-------------|--|---|--------|--------|---------------|
| LCII: Bazaar Ward | police cell | Telecommunication Services - Airtime and Mobile Phone Services | Source: External Financing 426-United Nations Children Fund (UNICEF) | 5,000 | | |
| LCII: Bazaar Ward | police cell | Telecommunication Services - Airtime and Mobile Phone Services | Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI) | 1,390 | | |
| 223005 Electricity | | 0 | 3,000 | 0 | 0 | 3,000 |
| 223006 Water | | 0 | 1,000 | 0 | 0 | 1,000 |
| 224001 Medical Supplies and Services | | 0 | 0 | 0 | 3,938 | 3,938 |
| Total for LCIII: Arua central division | | County: Arua central division | | | | 3,938 |
| LCII: Bazaar Ward | police cell | Medical Expenses - Immunisation Supplies | Source: External Financing 426-United Nations Children Fund (UNICEF) | 3,000 | | |
| LCII: Bazaar Ward | Police cell | Medical Expenses - Immunisation Supplies | Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI) | 938 | | |
| 224010 Protective Gear | | 0 | 5,000 | 0 | 0 | 5,000 |
| 227001 Travel inland | | 0 | 16,000 | 0 | 65,055 | 81,055 |
| Total for LCIII: | | County: | | | | 65,055 |
| LCII: | Police cell | Travel Inland - Allowances | Source: External Financing 426-United Nations Children Fund (UNICEF) | 32,000 | | |
| LCII: | Police cell | Travel Inland - Allowances | Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI) | 33,055 | | |
| 227003 Carriage, Haulage, Freight and transport hire | | 0 | 0 | 0 | 5,400 | 5,400 |
| Total for LCIII: | | County: | | | | 1,400 |
| LCII: | police cell | Carriage, Haulage, Freight - Facilitation and Allowances | Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI) | 1,400 | | |
| Total for LCIII: Arua central division | | County: Arua central division | | | | 4,000 |
| LCII: Bazaar Ward | police | Carriage, Haulage, Freight - Facilitation and Allowances | Source: External Financing 426-United Nations Children Fund (UNICEF) | 4,000 | | |
| 227004 Fuel, Lubricants and Oils | | 0 | 25,000 | 0 | 15,840 | 40,840 |
| Total for LCIII: | | County: | | | | 5,840 |
| LCII: | Police cell | Fuel, Oils and Lubricants - Oils, Grease and Lubricants | Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI) | 5,840 | | |
| Total for LCIII: Arua central division | | County: Arua central division | | | | 10,000 |
| LCII: Bazaar Ward | Police cell | Fuel, Oils and Lubricants - Fuel Facilitation | Source: External Financing 426-United Nations Children Fund (UNICEF) | 10,000 | | |

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|--|------------------|--|--------------------------------------|----------------|------------------|
| 228002 Maintenance-Transport Equipment | 0 | 20,000 | 0 | 0 | 20,000 |
| 228004 Maintenance-Other Fixed Assets | 0 | 30,000 | 0 | 0 | 30,000 |
| 273103 Retrenchment costs | 0 | 8,000 | 0 | 0 | 8,000 |
| 312216 Cycles - Acquisition | 0 | 0 | 25,000 | 0 | 25,000 |
| Total for LCIII: Arua central division | | | County: Arua central division | | 25,000 |
| LCII: Bazaar Ward | Police cell | Motorcycles_Acquire | Source: Locally Raised Revenues | | 25,000 |
| 313121 Non-Residential Buildings - Improvement | 0 | 0 | 85,000 | 0 | 85,000 |
| Total for LCIII: | | County: | | | 85,000 |
| LCII: | Police cell | Renovation of medical store of Police HC III | Source: Locally Raised Revenues | | 85,000 |
| Total Cost of Sanitation and hygiene Services | 0 | 151,884 | 110,000 | 194,888 | 456,772 |
| Total Cost of Human Capital Development | 0 | 299,768 | 110,000 | 194,888 | 604,656 |
| Total Cost of Health Management and Supervision | 0 | 299,768 | 110,000 | 194,888 | 604,656 |
| Total Cost of Health | 4,699,360 | 1,214,893 | 570,670 | 194,888 | 6,679,812 |

VOTE: 601 Arua City

Education

B1: Overview of Department Revenues and Expenditures by Source

| <i>Ushs Thousands</i> | 2025/26 Approved Budget | 2026/27 Draft Budget |
|--|-------------------------|----------------------|
| A: Breakdown of Department Revenues | | |
| Recurrent Revenues | 25,123,513 | 30,601,492 |
| Programme Conditional Grant - Wage Recurrent | 20,001,822 | 25,303,366 |
| Programme Conditional Grant - Non Wage Recurrent | 4,763,392 | 4,895,832 |
| Urban Unconditional Grant Wage | 155,638 | 212,293 |
| Locally Raised Revenues | 162,661 | 150,000 |
| Other Transfers from Central Government | 40,000 | 40,000 |
| Development Revenues | 314,413 | 572,984 |
| Programme Conditional Grant - Development | 306,413 | 502,984 |
| Locally Raised Revenues | 8,000 | 70,000 |
| Total Revenues Shares | 25,437,926 | 31,174,476 |

B: Breakdown of Department Expenditures

| | | |
|--------------------------------|-------------------|-------------------|
| Recurrent Expenditure | | |
| Wage | 20,157,460 | 25,515,659 |
| Non Wage | 4,966,053 | 5,085,832 |
| Development Expenditure | | |
| Domestic Development | 314,413 | 572,984 |
| External Financing | 0 | 0 |
| Total Expenditure | 25,437,926 | 31,174,476 |

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

Service Area 10 Pre-Primary and Primary Education

Draft Budget Estimates for FY 2026/27

Ushs Thousands

| | Wage | Non Wage | GoU Dev | Ext.Fin | Total |
|--|----------------|----------|---------|---------|--------------|
| 01 Higher LG Services | | | | | |
| Programme 12 Human Capital Development | | | | | |
| Key Service Area 320162 Capitation (Primary) | | | | | |
| 211101 General Staff Salaries | 13,283,386 | 0 | 0 | 0 | 13,283,386 |
| 223006 Water | 0 | 30,000 | 0 | 0 | 30,000 |
| 225203 Appraisal and Feasibility Studies for Capital Works | 0 | 0 | 8,000 | 0 | 8,000 |
| Total for LCIII: | County: | | | | 8,000 |

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|---|--|--|---|------------------|
| LCII: | Arua City | Feasibility Studies or Screening of Projects - Appraisal | Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG | 8,000 |
| 225204 | Monitoring and Supervision of capital work | 0 | 0 | 24,469 |
| Total for LCIII: Missing Subcounty | | County: Missing County | | 24,469 |
| LCII: Missing Parish | | Monitoring and supervision of capital projects | Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG | 24,469 |
| 228001 | Maintenance-Buildings and Structures | 0 | 120,000 | 0 |
| 228004 | Maintenance-Other Fixed Assets | 0 | 300,000 | 0 |
| 263308 | Sector Conditional Grant (Non-Wage) | 0 | 2,140,606 | 0 |
| Total for LCIII: Missing Subcounty | | County: Missing County | | 2,140,606 |
| LCII: Missing Parish | ABIA PRIMARY SCHOOL | ABIA P.7 SCHOOL. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 28,121 |
| LCII: Missing Parish | ABIRIA PRIMARY SCHOOL | ABIRIA P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 28,441 |
| LCII: Missing Parish | ALIBA PRIMARY SCHOOL | ALIBA P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 34,779 |
| LCII: Missing Parish | ALIVU PRIMARY SCHOOL | ALIVU COMMUNITY TILEVU | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 14,333 |
| LCII: Missing Parish | ALUA PRIMARY SCHOOL | ALUA P.7 SCHOOL | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 34,215 |
| LCII: Missing Parish | AMBEKO PRIMARY SCHOOL | AMBEKO | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 26,940 |
| LCII: Missing Parish | ANIA PRIMARY SCHOOL | ANIA P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 38,611 |
| LCII: Missing Parish | ANYAFIO PRIMARY SCHOOL | ANYAFIO PRIMARY SCHOOL | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 13,470 |
| LCII: Missing Parish | ANYARA PRIMARY SCHOOL | ANYARA COPE SCHOOL | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 26,310 |
| LCII: Missing Parish | ARIPEZU PRIMARY SCHOOL | ARIPEZU P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 32,579 |
| LCII: Missing Parish | AROI PRIMARY SCHOOL | AROI P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 29,098 |
| LCII: Missing Parish | ARUA DEMONSRTATION PRIMARY SCHOOL | ARUA DEMO. SCHOOL | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 26,014 |
| LCII: Missing Parish | ARUA DEMONSTRATION PRIMARY SCHOOL | ARUA DEMO. SCHOOL | Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent | 4,836 |

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|----------------------|-----------------------------|-----------------------------|---|--------|
| LCII: Missing Parish | ARUA HILL PRIMARY SCHOOL | ARUA HILL PRIMARY SCHOOL | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 46,378 |
| LCII: Missing Parish | ARUA ISLAMIC PRIMARY SCHOOL | ARUA ISLAMIC PRIMARY SCHOOL | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 21,330 |
| LCII: Missing Parish | ARUA PARENTS PRIMARY SCHOOL | ARUA PARENTS PRIMARY SCHOOL | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 31,552 |
| LCII: Missing Parish | ARUA PRIMARY SCHOOL | ARUA PRIMARY SCHOOL | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 49,018 |
| LCII: Missing Parish | ARUA PRIMARY SCHOOL | ARUA PRIMARY SCHOOL | Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent | 4,092 |
| LCII: Missing Parish | ARUA PRISONS PRIMARY SCHOOL | ARUA PRISONS PRIMARY SCHOOL | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 32,190 |
| LCII: Missing Parish | ARUA PUBLIC PRIMARY SCHOOL | ARUA PUBLIC PRIMARY SCHOOL | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 37,990 |
| LCII: Missing Parish | ASURU PRIMARY SCHOOL | ASURU PRIMARY SCHOOL | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 24,906 |
| LCII: Missing Parish | AWINDIRI PRIMARY SCHOOL | AWINDIRI PRIMARY SCHOOL | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 23,410 |
| LCII: Missing Parish | BIBIA PRIMARY SCHOOL | BIBIA PRIMARY SCHOOL | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 14,922 |
| LCII: Missing Parish | BINZE PRIMARY SCHOOL | BINZE P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 27,855 |
| LCII: Missing Parish | BUDRABE PRIMARY SCHOOL | BUDRABE P.7 SCHOOL | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 24,932 |
| LCII: Missing Parish | DRICIRI PRIMARY SCHOOL | DRICIRI P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 16,490 |
| LCII: Missing Parish | DRIWALA PRIMARY SCHOOL | DRIWALA P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 25,310 |
| LCII: Missing Parish | EDIOFE BOYS PRIMARY SCHOOL | EDIOFE BOYS P.7S SCHOOL | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 39,762 |
| LCII: Missing Parish | EDIOFE GIRLS PRIMARY SCHOOL | EDIOFE GIRLS P.7 SCHOOL | Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent | 5,580 |
| LCII: Missing Parish | EDIOFE GIRLS PRIMARY SCHOOL | EDIOFE GIRLS P.7 SCHOOL | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 54,562 |
| LCII: Missing Parish | EKU PRIMARY SCHOOL | EKU P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 23,699 |

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|----------------------|------------------------------|------------------------------|---|--------|
| LCII: Missing Parish | ELEKU PRIMARY SCHOOL | ELEKU P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 24,852 |
| LCII: Missing Parish | ENDRU PRIMARY SCHOOL | ENDRU P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 45,597 |
| LCII: Missing Parish | ETORI PRIMARY SCHOOL | Etori P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 27,237 |
| LCII: Missing Parish | EWADRI PRIMARY SCHOOL | EWADRI P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 26,818 |
| LCII: Missing Parish | FEE PRIMARY SCHOOL | FEE P.7 SCHOOL. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 49,101 |
| LCII: Missing Parish | JIAKO PRIMARY SCHOOL | JIAKO P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 44,871 |
| LCII: Missing Parish | JIAKO PRIMARY SCHOOL | JIAKO P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent | 5,208 |
| LCII: Missing Parish | KIJORO ODRUA PRIMARY SCHOOL | KIJORO-ODRUA P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 18,559 |
| LCII: Missing Parish | KOVA PRIMARY SCHOOL | KOVA P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 25,181 |
| LCII: Missing Parish | KUBO PRIMARY SCHOOL | KUBO P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 38,648 |
| LCII: Missing Parish | LUFU PRIMARY SCHOOL | LUFFE COPE | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 14,598 |
| LCII: Missing Parish | LUVU PRIMARY SCHOOL | LUVU P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 29,015 |
| LCII: Missing Parish | MICU PRIMARY SCHOOL | MICU P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 40,750 |
| LCII: Missing Parish | MINGORO PRIMARY SCHOOL | MINGORO P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 26,967 |
| LCII: Missing Parish | MUNI PRIMARY SCHOOL | MUNI P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 34,679 |
| LCII: Missing Parish | MVARA JUNIOR PRIMARY SCHOOL | MVARA JUNIOR PRIMARY SCHOOL | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 27,494 |
| LCII: Missing Parish | NAJAH ISLAMIC PRIMARY SCHOOL | NAJAH ISLAMIC PRIMARY SCHOOL | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 21,670 |
| LCII: Missing Parish | NIVA PRIMARY | NIVA PRIMARY SCHOOL | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 22,580 |

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|----------------------|------------------------------|--------------------------|---|--------|
| LCII: Missing Parish | NUNU PRIMARY SCHOOL | NUNU P.S | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 28,634 |
| LCII: Missing Parish | NYIO PRIMARY SCHOOL | NYIO P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 32,523 |
| LCII: Missing Parish | OCIBA ISLAMIC PRIMARY SCHOOL | OCIBA ISLAMIC P.7 SCHOOL | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 22,436 |
| LCII: Missing Parish | OCIBA PRIMARY SCHOOL | OCIBA P.7 SCHOOL | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 28,745 |
| LCII: Missing Parish | ODRAVU COPE PRIMARY SCHOOL | ODRAVU COPE CENTRE | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 28,198 |
| LCII: Missing Parish | ODRUVA PRIMARY SCHOOL | ODRUVA P.S | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 16,492 |
| LCII: Missing Parish | ODULUBA PRIMARY SCHOOL | ODULUBA P.7 SCHOOL | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 26,950 |
| LCII: Missing Parish | OJE PRIMARY SCHOOL | OJE P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 28,875 |
| LCII: Missing Parish | OJIPAKU PRIMARY SCHOOL | OJIPAKU P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 32,819 |
| LCII: Missing Parish | OLI PARENTS PRIMARY SCHOOL | OLI PRIMARY SCHOOL | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 32,656 |
| LCII: Missing Parish | OMBACI PRIMARY SCHOOL | OMBACI P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 44,018 |
| LCII: Missing Parish | OMBADERUKU PRIMARY SCHOOL | OMBADERUKU P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 34,750 |
| LCII: Missing Parish | OMBOKORO PRIMARY SCHOOL | OMBOKORO P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 23,071 |
| LCII: Missing Parish | ONDUPARAKA PRIMARY SCHOOL | Onduparaka P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 44,813 |
| LCII: Missing Parish | ONZIVU PRIMARY SCHOOL | ONZIVU PRIMARY SCHOOL | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 21,725 |
| LCII: Missing Parish | ORAWA PRIMARY SCHOOL | ORAWA P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 30,850 |
| LCII: Missing Parish | OREKU PRIMARY SCHOOL | OREKU | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 32,659 |
| LCII: Missing Parish | OZU PRIMARY SCHOOL | OZU P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 31,347 |

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| | | | | | | |
|--|-------------------------|--|---|----------------|----------|-------------------|
| LCII: Missing Parish | POKEA PRIMARY SCHOOL | Pokea P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 32,050 | | |
| LCII: Missing Parish | RAGEM PRIMARY SCHOOL | RAGEM P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 34,016 | | |
| LCII: Missing Parish | RIKI PRIMARY SCHOOL | RIKI P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 28,081 | | |
| LCII: Missing Parish | RUVA PRIMARY SCHOOL | RUVA P.7 P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 31,218 | | |
| LCII: Missing Parish | SWALIHIN PRIMARY SCHOOL | SWALIHIN PRIMARY SCHOOL | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 40,894 | | |
| LCII: Missing Parish | URUGBO PRIMARY SCHOOL | Urugbo P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 36,204 | | |
| LCII: Missing Parish | YETEMAYE PRIMARY SCHOOL | YETEMAYE P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 31,049 | | |
| 312121 Non-Residential Buildings - Acquisition | | 0 | 0 | 470,516 | 0 | 470,516 |
| Total for LCIII: Ayivu division | | | County: Ayivu division | | | 470,516 |
| LCII: Luvu Ward | Luvu Primary School | Primary schooling services for people with disabilities- Schools_Acquire | Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG | 140,000 | | |
| LCII: Mite | EKU Primary School | Primary schooling services for people with disabilities- Schools_Acquire | Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG | 140,000 | | |
| LCII: Ombokoro | Muni Primary School | Public toilet facility- Commercial Buildings_Acquire | Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG | 15,516 | | |
| LCII: Ombokoro | OMBACI PRIMARY SCHOOL | Public toilet facility- Commercial Buildings_Acquire | Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG | 35,000 | | |
| LCII: Wandu | ALUA PRIMARY SCHOOL | Primary schooling services for people with disabilities- Schools_Acquire | Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG | 140,000 | | |
| Total Cost of Capitation (Primary) | | 13,283,386 | 2,590,606 | 502,984 | 0 | 16,376,976 |
| Total Cost of Human Capital Development | | 13,283,386 | 2,590,606 | 502,984 | 0 | 16,376,976 |
| Total Cost of Pre-Primary and Primary Education | | 13,283,386 | 2,590,606 | 502,984 | 0 | 16,376,976 |

Service Area 20 Secondary Education

Draft Budget Estimates for FY 2026/27

Ushs Thousands

| 01 Higher LG Services | Wage | Non Wage | GoU Dev | Ext.Fin | Total |
|-----------------------|------|----------|---------|---------|-------|
|-----------------------|------|----------|---------|---------|-------|

VOTE: 601 Arua City

Programme 12 Human Capital Development

Key Service Area 320158 Capitation (Secondary)

| | | | | | | |
|---|------------------------------|---------------------|---|----------|----------|------------------|
| 263308 Sector Conditional Grant (Non-Wage) | | 0 | 1,038,844 | 0 | 0 | 1,038,844 |
| Total for LCIII: Ayivu division | | | County: Ayivu division | | | 64,000 |
| LCII: Robu | ST. PETERS SS ALIBA | St. Peters S.S | Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent | | | 64,000 |
| Total for LCIII: Arua central division | | | County: Arua central division | | | 802,472 |
| LCII: Bazaar Ward | ARUA PUBLIC SECONDARY SCHOOL | ARUA PUBLIC SS | Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent | | | 544,660 |
| LCII: Pangisa Ward | ARUA SECONDARY SCHOOL | ARUA SS | Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent | | | 257,812 |
| Total for LCIII: Missing Subcounty | | | County: Missing County | | | 172,372 |
| LCII: Missing Parish | ADUMI SS | ADUMI SS | Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent | | | 53,640 |
| LCII: Missing Parish | AWARA COLLEGE ETORI | AWARA COLLEGE ETORI | Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent | | | 53,472 |
| LCII: Missing Parish | MICU SECONDARY SCHOOL | MICU SS | Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent | | | 65,260 |
| Total Cost of Capitation (Secondary) | | 0 | 1,038,844 | 0 | 0 | 1,038,844 |

Key Service Area 320159 Secondary Education Services

| | | | | | |
|---|------------------|------------------|----------|----------|-------------------|
| 211101 General Staff Salaries | 9,701,328 | 0 | 0 | 0 | 9,701,328 |
| Total Cost of Secondary Education Services | 9,701,328 | 0 | 0 | 0 | 9,701,328 |
| Total Cost of Human Capital Development | 9,701,328 | 1,038,844 | 0 | 0 | 10,740,172 |
| Total Cost of Secondary Education | 9,701,328 | 1,038,844 | 0 | 0 | 10,740,172 |

Service Area 30 Skills Development

Draft Budget Estimates for FY 2026/27

Ushs Thousands

| 01 Higher LG Services | Wage | Non Wage | GoU Dev | Ext.Fin | Total |
|---|------------------|----------|----------|----------|------------------|
| Programme 12 Human Capital Development | | | | | |
| Key Service Area 320160 Tertiary Education Services | | | | | |
| 211101 General Staff Salaries | 2,318,652 | 0 | 0 | 0 | 2,318,652 |
| Total Cost of Tertiary Education Services | 2,318,652 | 0 | 0 | 0 | 2,318,652 |
| Total Cost of Human Capital Development | 2,318,652 | 0 | 0 | 0 | 2,318,652 |
| Total Cost of Skills Development | 2,318,652 | 0 | 0 | 0 | 2,318,652 |
| Service Area 40 Education&Sports Management and Inspection | | | | | |

VOTE: 601 Arua City

Draft Budget Estimates for FY 2026/27

Ushs Thousands

| 01 Higher LG Services | Wage | Non Wage | GoU Dev | Ext.Fin | Total |
|---|-------------------------------|---|--|----------------|---------------|
| Programme 12 Human Capital Development | | | | | |
| Key Service Area 00023 Inspection and Monitoring | | | | | |
| 211101 General Staff Salaries | 212,293 | 0 | 0 | 0 | 212,293 |
| 221003 Staff Training | 0 | 10,000 | 0 | 0 | 10,000 |
| 221009 Welfare and Entertainment | 0 | 23,180 | 0 | 0 | 23,180 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 5,000 | 0 | 0 | 5,000 |
| 221012 Small Office Equipment | 0 | 7,000 | 0 | 0 | 7,000 |
| 221017 Membership dues and Subscription fees. | 0 | 2,000 | 0 | 0 | 2,000 |
| 221020 Litigation and related expenses | 0 | 10,000 | 0 | 0 | 10,000 |
| 222001 Information and Communication Technology Services. | 0 | 2,400 | 0 | 0 | 2,400 |
| 223006 Water | 0 | 0 | 30,000 | 0 | 30,000 |
| Total for LCIII: Missing Subcounty | County: Missing County | | | | 30,000 |
| LCII: Missing Parish | Pokea PS | Water - System Fixtures, Fittings and Maintenance | Source: Locally Raised Revenues | | 30,000 |
| 224008 Educational Materials and Services | 0 | 10,000 | 0 | 0 | 10,000 |
| 227001 Travel inland | 0 | 28,000 | 0 | 0 | 28,000 |
| 227004 Fuel, Lubricants and Oils | 0 | 25,000 | 0 | 0 | 25,000 |
| 228001 Maintenance-Buildings and Structures | 0 | 0 | 20,000 | 0 | 20,000 |
| Total for LCIII: Ayivu division | County: Ayivu division | | | | 20,000 |
| LCII: Mite | Ediofe Boys Ps | Building and Facility Maintenance - Civil Works | Source: Locally Raised Revenues | | 20,000 |
| 228002 Maintenance-Transport Equipment | 0 | 15,428 | 0 | 0 | 15,428 |
| 228003 Maintenance-Machinery & Equipment Other than Transport Equipment | 0 | 30,000 | 0 | 0 | 30,000 |
| 228004 Maintenance-Other Fixed Assets | 0 | 300,000 | 0 | 0 | 300,000 |
| 282103 Scholarships and related costs | 0 | 60,000 | 0 | 0 | 60,000 |
| Total for LCIII: | County: | | | | 40,000 |
| LCII: | Arua city | P.L.E ADMINISTRATIVE EXPENSES | Source: Other Transfers from Central Government OGT008-Support to PLE (UNEB) | | 40,000 |
| Total for LCIII: Missing Subcounty | County: Missing County | | | | 20,000 |

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| | | | | |
|---|------------------------|---|---------------------------------|-------------------|
| LCII: Missing Parish | ARUA CITY | LOCAL CONTRIBUTION FOR PLE ADMINISTRATIVE EXPENSE | Source: Locally Raised Revenues | 20,000 |
| 312216 Cycles - Acquisition | | 0 | 0 20,000 0 | 20,000 |
| Total for LCIII: Missing Subcounty | | | County: Missing County | 20,000 |
| LCII: Missing Parish | Arua City Inspectorate | Motorcycles_Acquire | Source: Locally Raised Revenues | 20,000 |
| Total Cost of Inspection and Monitoring | | 212,293 | 528,008 70,000 0 | 810,301 |
| Key Service Area 320110 Sports and recreational services | | | | |
| 212102 Medical expenses (Employees) | | 0 | 2,000 0 0 | 2,000 |
| 221009 Welfare and Entertainment | | 0 | 1,500 0 0 | 1,500 |
| 221017 Membership dues and Subscription fees. | | 0 | 2,000 0 0 | 2,000 |
| 222001 Information and Communication Technology Services. | | 0 | 900 0 0 | 900 |
| 224006 Food Supplies | | 0 | 13,100 0 0 | 13,100 |
| 224008 Educational Materials and Services | | 0 | 15,000 0 0 | 15,000 |
| 227001 Travel inland | | 0 | 9,000 0 0 | 9,000 |
| 227003 Carriage, Haulage, Freight and transport hire | | 0 | 30,000 0 0 | 30,000 |
| 227004 Fuel, Lubricants and Oils | | 0 | 5,000 0 0 | 5,000 |
| 228002 Maintenance-Transport Equipment | | 0 | 1,500 0 0 | 1,500 |
| Total Cost of Sports and recreational services | | 0 | 80,000 0 0 | 80,000 |
| Total Cost of Human Capital Development | | 212,293 | 608,008 70,000 0 | 890,301 |
| Total Cost of Education&Sports Management and Inspection | | 212,293 | 608,008 70,000 0 | 890,301 |
| Total Cost of Education | | 25,515,659 | 4,237,458 572,984 0 | 30,326,102 |

VOTE: 601 Arua City

Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

| <i>Ushs Thousands</i> | 2025/26 Approved Budget | 2026/27 Draft Budget |
|--|-------------------------|----------------------|
| A: Breakdown of Department Revenues | | |
| Recurrent Revenues | 1,965,234 | 1,877,713 |
| Programme Conditional Grant - Non Wage Recurrent | 1,000,000 | 1,000,000 |
| Urban Unconditional Grant Wage | 545,040 | 477,951 |
| Locally Raised Revenues | 170,432 | 100,000 |
| Other Transfers from Central Government | 249,762 | 299,762 |
| Development Revenues | 2,870,158 | 4,353,739 |
| Locally Raised Revenues | 797,000 | 198,865 |
| Other Transfers from Central Government | 2,073,158 | 0 |
| Urban Discretionary Equalisation Development Grant | 0 | 4,154,875 |
| Total Revenues Shares | 4,835,392 | 6,231,452 |

B: Breakdown of Department Expenditures

| | | |
|--------------------------------|------------------|------------------|
| Recurrent Expenditure | | |
| Wage | 545,040 | 472,951 |
| Non Wage | 1,420,194 | 1,399,762 |
| Development Expenditure | | |
| Domestic Development | 2,870,158 | 4,434,875 |
| External Financing | 0 | 0 |
| Total Expenditure | 4,835,392 | 6,307,588 |

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

Service Area 10 Community Access Roads

Draft Budget Estimates for FY 2026/27

Ushs Thousands

| | Wage | Non Wage | GoU Dev | Ext.Fin | Total |
|--|---------|----------|---------|---------|---------|
| 01 Higher LG Services | | | | | |
| Programme 09 Integrated Transport Infrastructure and Services | | | | | |
| Key Service Area 260010 Road Rehabilitation | | | | | |
| 211101 General Staff Salaries | 472,951 | 0 | 0 | 0 | 472,951 |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 0 | 298,520 | 0 | 0 | 298,520 |
| 221009 Welfare and Entertainment | 0 | 70,000 | 0 | 0 | 70,000 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 3,000 | 0 | 0 | 3,000 |

VOTE: 601 Arua City

| | | | | | |
|---|---|---|--|------------------|------------------|
| 221012 Small Office Equipment | 0 | 25,000 | 0 | 0 | 25,000 |
| 221017 Membership dues and Subscription fees. | 0 | 1,500 | 0 | 0 | 1,500 |
| 222001 Information and Communication Technology Services. | 0 | 1,980 | 0 | 0 | 1,980 |
| 224010 Protective Gear | 0 | 20,000 | 0 | 0 | 20,000 |
| 225201 Consultancy Services-Capital | 0 | 15,000 | 0 | 0 | 15,000 |
| 225202 Environment Impact Assessment for Capital Works | 0 | 5,000 | 0 | 0 | 5,000 |
| 225204 Monitoring and Supervision of capital work | 0 | 12,500 | 0 | 0 | 12,500 |
| 227001 Travel inland | 0 | 12,000 | 0 | 0 | 12,000 |
| 227003 Carriage, Haulage, Freight and transport hire | 0 | 150,000 | 0 | 0 | 150,000 |
| 227004 Fuel, Lubricants and Oils | 0 | 215,600 | 0 | 0 | 215,600 |
| 228001 Maintenance-Buildings and Structures | 0 | 374,762 | 0 | 0 | 374,762 |
| 228002 Maintenance-Transport Equipment | 0 | 48,400 | 80,000 | 0 | 128,400 |
| Total for LCIII: Arua central division | | | County: Arua central division | | 80,000 |
| LCII: Bazaar Ward | | Vehicle Maintenance - Car Wash Services | Source: Locally Raised Revenues | | 80,000 |
| 228003 Maintenance-Machinery & Equipment Other than Transport Equipment | 0 | 36,500 | 0 | 0 | 36,500 |
| 228004 Maintenance-Other Fixed Assets | 0 | 110,000 | 100,000 | 0 | 210,000 |
| Total for LCIII: Arua central division | | | County: Arua central division | | 100,000 |
| LCII: Bazaar Ward | Repair and Maintenance of Street Lights | Building and Facility Maintenance - Street Lights | Source: Locally Raised Revenues | | 100,000 |
| 312131 Roads and Bridges - Acquisition | 0 | 0 | 4,154,875 | 0 | 4,154,875 |
| Total for LCIII: Arua central division | | | County: Arua central division | | 4,154,875 |
| LCII: Bazaar Ward | Upgrading of Selected roads | Open and Grade_Roads and Bridges_Acquire | Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID) | | 4,154,875 |
| 313211 Heavy Vehicles - Improvement | 0 | 0 | 100,000 | 0 | 100,000 |
| Total for LCIII: Arua central division | | | County: Arua central division | | 100,000 |
| LCII: Bazaar Ward | Grader Maintenance | Maintenance, Repair and Support_Improve | Source: Locally Raised Revenues | | 100,000 |
| Total Cost of Road Rehabilitation | | 472,951 | 1,399,762 | 4,434,875 | 0 |
| Total Cost of Integrated Transport Infrastructure and Services | | 472,951 | 1,399,762 | 4,434,875 | 0 |
| Total Cost of Community Access Roads | | 472,951 | 1,399,762 | 4,434,875 | 0 |
| Total Cost of Roads and Engineering | | 472,951 | 1,399,762 | 4,434,875 | 0 |

VOTE: 601 Arua City

VOTE: 601 Arua City

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: 601 Arua City

Natural Resources

B1: Overview of Department Revenues and Expenditures by Source

| <i>Ushs Thousands</i> | 2025/26 Approved Budget | 2026/27 Draft Budget |
|--|-------------------------|----------------------|
| A: Breakdown of Department Revenues | | |
| Recurrent Revenues | 1,195,913 | 1,117,112 |
| Urban Unconditional Grant Wage | 1,026,618 | 880,166 |
| Urban Unconditional Non-Wage | 40,000 | 45,000 |
| Locally Raised Revenues | 129,295 | 191,946 |
| Development Revenues | 20,000 | 444,766 |
| Locally Raised Revenues | 20,000 | 340,000 |
| Urban Discretionary Equalisation Development Grant | 0 | 104,766 |
| Total Revenues Shares | 1,215,913 | 1,561,878 |

B: Breakdown of Department Expenditures

| | | |
|--------------------------------|------------------|------------------|
| Recurrent Expenditure | | |
| Wage | 1,026,618 | 775,749 |
| Non Wage | 169,295 | 222,440 |
| Development Expenditure | | |
| Domestic Development | 20,000 | 204,766 |
| External Financing | 0 | 0 |
| Total Expenditure | 1,215,913 | 1,202,954 |

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

Service Area 10 Natural Resources Management

Draft Budget Estimates for FY 2026/27

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 000016 Environment, Social Health and Safety | | | | | |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 0 | 1,000 | 16,000 | 0 | 17,000 |
| Total for LCIII: Arua central division | County: Arua central division | | | | 16,000 |
| LCII: Bazaar Ward | Allowances (Incl. Casuals, Temporary, sitting allowances) | Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID) | | | 16,000 |
| 224010 Protective Gear | 0 | 0 | 2,219 | 0 | 2,219 |
| Total for LCIII: Arua central division | County: Arua central division | | | | 2,219 |

VOTE: 601 Arua City

| | | | | | |
|--|---|--|---------------|----------|----------------|
| LCII: Bazaar Ward | Protective Gear - Personal Protective Equipment | Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID) | 2,219 | | |
| 227004 Fuel, Lubricants and Oils | 0 | 0 | 6,000 | 0 | 6,000 |
| Total for LCIII: Arua central division | | County: Arua central division | | | 6,000 |
| LCII: Bazaar Ward | Fuel, Oils and Lubricants - Diesel | Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID) | 6,000 | | |
| Total Cost of Environment, Social Health and Safety | 0 | 1,000 | 24,219 | 0 | 25,219 |
| Key Service Area 000024 Compliance and Enforcement Services | | | | | |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 0 | 6,100 | 0 | 0 | 6,100 |
| Total Cost of Compliance and Enforcement Services | 0 | 6,100 | 0 | 0 | 6,100 |
| Key Service Area 000062 Waste management | | | | | |
| 211101 General Staff Salaries | 775,749 | 0 | 0 | 0 | 775,749 |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 0 | 27,000 | 0 | 0 | 27,000 |
| 224010 Protective Gear | 0 | 3,000 | 0 | 0 | 3,000 |
| 227003 Carriage, Haulage, Freight and transport hire | 0 | 30,440 | 0 | 0 | 30,440 |
| 227004 Fuel, Lubricants and Oils | 0 | 37,000 | 0 | 0 | 37,000 |
| Total Cost of Waste management | 775,749 | 97,440 | 0 | 0 | 873,189 |
| Key Service Area 000090 Climate Change Adaptation | | | | | |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 0 | 2,980 | 48,438 | 0 | 51,418 |
| Total for LCIII: Arua central division | | County: Arua central division | | | 48,438 |
| LCII: Bazaar Ward | Allowances (Incl. Casuals, Temporary, sitting allowances) | Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID) | 48,438 | | |
| 224003 Agricultural Supplies and Services | 0 | 0 | 10,000 | 0 | 10,000 |
| Total for LCIII: Arua central division | | County: Arua central division | | | 10,000 |
| LCII: Bazaar Ward | Agricultural Supplies Assorted Seedlings | Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID) | 10,000 | | |
| 227004 Fuel, Lubricants and Oils | 0 | 0 | 10,000 | 0 | 10,000 |
| Total for LCIII: Arua central division | | County: Arua central division | | | 10,000 |
| LCII: Bazaar Ward | Fuel, Oils and Lubricants - Diesel | Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID) | 10,000 | | |
| Total Cost of Climate Change Adaptation | 0 | 2,980 | 68,438 | 0 | 71,418 |
| Key Service Area 140038 Environmental Safeguards | | | | | |

VOTE: 601 Arua City

| | | | | | |
|--|----------------|--|---------------------------------|----------|------------------|
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 0 | 6,750 | 0 | 0 | 6,750 |
| Total Cost of Environmental Safeguards | 0 | 6,750 | 0 | 0 | 6,750 |
| Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management | 775,749 | 114,270 | 92,656 | 0 | 982,675 |
| Programme 10 Sustainable Urbanisation and Housing | | | | | |
| Key Service Area 280002 Physical Planning | | | | | |
| 342111 Land - Acquisition | 0 | 0 | 100,000 | 0 | 100,000 |
| Total for LCIII: Ayivu division | | County: Ayivu division | | | 100,000 |
| LCII: Turu Ward | Land Banking | Land leases_Industrial Land_Acquire_Acquire | Source: Locally Raised Revenues | | 100,000 |
| Total Cost of Physical Planning | 0 | 0 | 100,000 | 0 | 100,000 |
| Total Cost of Sustainable Urbanisation and Housing | 0 | 0 | 100,000 | 0 | 100,000 |
| Total Cost of Natural Resources Management | 775,749 | 114,270 | 192,656 | 0 | 1,082,675 |
| Total Cost of Natural Resources | 775,749 | 114,270 | 192,656 | 0 | 1,082,675 |

VOTE: 601 Arua City

Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

| <i>Ushs Thousands</i> | 2025/26 Approved Budget | 2026/27 Draft Budget |
|--|-------------------------|----------------------|
| A: Breakdown of Department Revenues | | |
| Recurrent Revenues | 384,670 | 572,960 |
| Urban Unconditional Grant Wage | 162,015 | 286,887 |
| Locally Raised Revenues | 85,492 | 80,727 |
| Other Transfers from Central Government | 57,000 | 120,000 |
| Programme Conditional Grant - Non Wage Recurrent | 80,163 | 85,346 |
| Development Revenues | 40,000 | 44,094 |
| External Financing | 40,000 | 0 |
| Locally Raised Revenues | 0 | 5,000 |
| Urban Discretionary Equalisation Development Grant | 0 | 39,094 |
| Total Revenues Shares | 424,670 | 617,053 |
| B: Breakdown of Department Expenditures | | |
| Recurrent Expenditure | | |
| Wage | 162,015 | 271,030 |
| Non Wage | 222,655 | 309,346 |
| Development Expenditure | | |
| Domestic Development | 0 | 44,094 |
| External Financing | 40,000 | 0 |
| Total Expenditure | 424,670 | 624,470 |

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

Service Area 10 Community Mobilisation

Draft Budget Estimates for FY 2026/27

Ushs Thousands

| | Wage | Non Wage | GoU Dev | Ext.Fin | Total |
|--|--|--|---------|---------|--------------|
| 01 Higher LG Services | | | | | |
| Programme 12 Human Capital Development | | | | | |
| Key Service Area 000016 Environment, Social Health and Safety | | | | | |
| 221002 Workshops, Meetings and Seminars | 0 | 0 | 6,000 | 0 | 6,000 |
| Total for LCIII: Arua central division | | | | | 6,000 |
| LCII: Bazaar Ward | Workshops, Meetings, Seminars - Training (Others) | Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID) | | | 6,000 |
| 227004 Fuel, Lubricants and Oils | 0 | 0 | 4,000 | 0 | 4,000 |

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| | | | | | |
|--|--------------------------------------|--|---------------|----------|----------------|
| Total for LCIII: Arua central division | County: Arua central division | | | | 4,000 |
| LCII: Bazaar Ward | Fuel, Oils and Lubricants - Diesel | Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID) | | | 4,000 |
| Total Cost of Environment, Social Health and Safety | 0 | 0 | 10,000 | 0 | 10,000 |
| Key Service Area 010008 Capacity Strengthening | | | | | |
| 211101 General Staff Salaries | 271,030 | 0 | 0 | 0 | 271,030 |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 0 | 34,346 | 0 | 0 | 34,346 |
| 221002 Workshops, Meetings and Seminars | 0 | 102,000 | 0 | 0 | 102,000 |
| 221003 Staff Training | 0 | 11,000 | 0 | 0 | 11,000 |
| 221005 Official Ceremonies and State Functions | 0 | 16,000 | 0 | 0 | 16,000 |
| 221008 Information and Communication Technology Supplies. | 0 | 2,000 | 0 | 0 | 2,000 |
| 221009 Welfare and Entertainment | 0 | 88,000 | 0 | 0 | 88,000 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 4,000 | 0 | 0 | 4,000 |
| 221012 Small Office Equipment | 0 | 8,000 | 0 | 0 | 8,000 |
| 221017 Membership dues and Subscription fees. | 0 | 4,000 | 0 | 0 | 4,000 |
| 227001 Travel inland | 0 | 18,000 | 0 | 0 | 18,000 |
| 227004 Fuel, Lubricants and Oils | 0 | 22,000 | 0 | 0 | 22,000 |
| 312221 Light ICT hardware - Acquisition | 0 | 0 | 5,000 | 0 | 5,000 |
| Total for LCIII: Arua central division | County: Arua central division | | | | 5,000 |
| LCII: Bazaar Ward | Personal computers - Laptop_Acquire | Source: Locally Raised Revenues | | | 5,000 |
| Total Cost of Capacity Strengthening | 271,030 | 309,346 | 5,000 | 0 | 585,376 |
| Total Cost of Human Capital Development | 271,030 | 309,346 | 15,000 | 0 | 595,376 |
| Total Cost of Community Mobilisation | 271,030 | 309,346 | 15,000 | 0 | 595,376 |
| Service Area 20 Empowerment and Mindset Change | | | | | |

Draft Budget Estimates for FY 2026/27

Ushs Thousands

| 01 Higher LG Services | Wage | Non Wage | GoU Dev | Ext.Fin | Total |
|--|--------------------------------------|-----------------|----------------|----------------|---------------|
| Programme 12 Human Capital Development | | | | | |
| Key Service Area 000021 Gender Mainstreaming services | | | | | |
| 221002 Workshops, Meetings and Seminars | 0 | 0 | 10,000 | 0 | 10,000 |
| Total for LCIII: Arua central division | County: Arua central division | | | | 10,000 |

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| | | | | | |
|---|---|--|---------------|----------|----------------|
| LCII: Bazaar Ward | Workshops, Meetings, Seminars - Training (Others) | Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID) | | | 10,000 |
| 221009 Welfare and Entertainment | 0 | 0 | 3,000 | 0 | 3,000 |
| Total for LCIII: Arua central division | | County: Arua central division | | | 3,000 |
| LCII: Bazaar Ward | Welfare - Assorted Welfare Items | Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID) | | | 3,000 |
| 227004 Fuel, Lubricants and Oils | 0 | 0 | 4,109 | 0 | 4,109 |
| Total for LCIII: Arua central division | | County: Arua central division | | | 4,109 |
| LCII: Bazaar Ward | Fuel, Oils and Lubricants - Diesel | Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID) | | | 4,109 |
| Total Cost of Gender Mainstreaming services | 0 | 0 | 17,109 | 0 | 17,109 |
| Key Service Area 000036 Strategies and Project Development | | | | | |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 0 | 0 | 3,500 | 0 | 3,500 |
| Total for LCIII: Arua central division | | County: Arua central division | | | 3,500 |
| LCII: Bazaar Ward | Allowances (Incl. Casuals, Temporary, sitting allowances) | Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID) | | | 3,500 |
| 221002 Workshops, Meetings and Seminars | 0 | 0 | 8,484 | 0 | 8,484 |
| Total for LCIII: Arua central division | | County: Arua central division | | | 8,484 |
| LCII: Bazaar Ward | Workshops, Meetings, Seminars - Training (Others) | Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID) | | | 8,484 |
| Total Cost of Strategies and Project Development | 0 | 0 | 11,984 | 0 | 11,984 |
| Total Cost of Human Capital Development | 0 | 0 | 29,094 | 0 | 29,094 |
| Total Cost of Empowerment and Mindset Change | 0 | 0 | 29,094 | 0 | 29,094 |
| Total Cost of Community Based Services | 271,030 | 309,346 | 44,094 | 0 | 624,470 |

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Planning

B1: Overview of Department Revenues and Expenditures by Source

| <i>Ushs Thousands</i> | 2025/26 Approved Budget | 2026/27 Draft Budget |
|--|--------------------------------|-----------------------------|
| A: Breakdown of Department Revenues | | |
| Recurrent Revenues | 463,458 | 487,331 |
| Urban Unconditional Grant Wage | 162,664 | 224,901 |
| Urban Unconditional Non-Wage | 135,000 | 165,000 |
| Locally Raised Revenues | 165,793 | 97,430 |
| Development Revenues | 224,398 | 105,000 |
| Urban Discretionary Equalisation Development Grant | 123,398 | 105,000 |
| External Financing | 75,000 | 0 |
| Locally Raised Revenues | 26,000 | 0 |
| Total Revenues Shares | 687,856 | 592,331 |
| B: Breakdown of Department Expenditures | | |
| Recurrent Expenditure | | |
| Wage | 162,664 | 203,450 |
| Non Wage | 300,793 | 277,760 |
| Development Expenditure | | |
| Domestic Development | 149,398 | 105,000 |
| External Financing | 75,000 | 0 |
| Total Expenditure | 687,856 | 586,210 |

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

Service Area 10 Planning and Statistics

Draft Budget Estimates for FY 2026/27

Ushs Thousands

| 01 Higher LG Services | Wage | Non Wage | GoU Dev | Ext.Fin | Total |
|--|---|----------------------------------|--|---------|---------------|
| Programme 18 Development Plan Implementation | | | | | |
| Key Service Area 000006 Planning and Budgeting services | | | | | |
| 211101 General Staff Salaries | 203,450 | 0 | 0 | 0 | 203,450 |
| 221008 Information and Communication Technology Supplies. | 0 | 0 | 23,500 | 0 | 23,500 |
| Total for LCIII: Arua central division | County: Arua central division | | | | 23,500 |
| LCII: Bazaar Ward | Computers for Finance, Trade, Planning, and Audit | ICT - Workstation Computers (PC) | Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID) | | 20,000 |

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| | | | | |
|--|-------------------------|---|--|----------------|
| LCII: Bazaar Ward | Projector for Education | ICT - Projectors | Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID) | 3,500 |
| 221012 Small Office Equipment | | 0 | 0 21,000 0 | 21,000 |
| Total for LCIII: Arua central division | | | County: Arua central division | 21,000 |
| LCII: Bazaar Ward | | Office Equipment and Supplies - Furniture | Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID) | 10,000 |
| LCII: Bazaar Ward | | Office Equipment and Supplies - Assorted Equipment | Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID) | 11,000 |
| 227001 Travel inland | | 0 | 0 40,000 0 | 40,000 |
| Total for LCIII: Arua central division | | | County: Arua central division | 40,000 |
| LCII: Bazaar Ward | | Travel Inland - Conferences, Seminars and Workshops | Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID) | 40,000 |
| 312216 Cycles - Acquisition | | 0 | 0 10,000 0 | 10,000 |
| Total for LCIII: Arua central division | | | County: Arua central division | 10,000 |
| LCII: Bazaar Ward | | Motorcycles_Acquire | Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID) | 10,000 |
| 312221 Light ICT hardware - Acquisition | | 0 | 0 4,500 0 | 4,500 |
| Total for LCIII: Arua central division | | | County: Arua central division | 4,500 |
| LCII: Bazaar Ward | Desktop for Health | Desktop computers_Acquire | Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID) | 4,500 |
| Total Cost of Planning and Budgeting services | | 203,450 | 0 99,000 0 | 302,450 |
| Total Cost of Development Plan Implementation | | 203,450 | 0 99,000 0 | 302,450 |
| Total Cost of Planning and Statistics | | 203,450 | 0 99,000 0 | 302,450 |
| Total Cost of Planning | | 203,450 | 0 99,000 0 | 302,450 |

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Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

| <i>Ushs Thousands</i> | 2025/26 Approved Budget | 2026/27 Draft Budget |
|--|-------------------------|----------------------|
| A: Breakdown of Department Revenues | | |
| Recurrent Revenues | 120,100 | 144,845 |
| Urban Unconditional Grant Wage | 43,186 | 78,859 |
| Urban Unconditional Non-Wage | 16,000 | 16,000 |
| Locally Raised Revenues | 60,914 | 49,986 |
| Development Revenues | 0 | 25,000 |
| Locally Raised Revenues | 0 | 25,000 |
| Total Revenues Shares | 120,100 | 169,845 |

B: Breakdown of Department Expenditures

| | | |
|--------------------------------|----------------|----------------|
| Recurrent Expenditure | | |
| Wage | 43,186 | 78,859 |
| Non Wage | 76,914 | 66,000 |
| Development Expenditure | | |
| Domestic Development | 0 | 25,000 |
| External Financing | 0 | 0 |
| Total Expenditure | 120,100 | 169,859 |

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

Service Area 10 Compliance

Draft Budget Estimates for FY 2026/27

Ushs Thousands

| | Wage | Non Wage | GoU Dev | Ext.Fin | Total |
|--|--------------------------------------|----------|---------|---------|--------------|
| 01 Higher LG Services | | | | | |
| Programme 16 Governance and Security | | | | | |
| Key Service Area 000001 Audit and Risk Management | | | | | |
| 211101 General Staff Salaries | 78,859 | 0 | 0 | 0 | 78,859 |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 0 | 15,060 | 0 | 0 | 15,060 |
| 221002 Workshops, Meetings and Seminars | 0 | 7,000 | 0 | 0 | 7,000 |
| 221009 Welfare and Entertainment | 0 | 3,000 | 0 | 0 | 3,000 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 3,000 | 0 | 0 | 3,000 |
| 221012 Small Office Equipment | 0 | 2,000 | 2,000 | 0 | 4,000 |
| Total for LCIII: Arua central division | County: Arua central division | | | | 2,000 |

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| LCII: Bazaar Ward | File Cabinete | Office Equipment and Supplies - Book Shelves | Source: Locally Raised Revenues | | | 2,000 |
|---|---------------|--|---------------------------------|---------------|----------|----------------|
| 221017 Membership dues and Subscription fees. | | 0 | 2,500 | 0 | 0 | 2,500 |
| 222001 Information and Communication Technology Services. | | 0 | 1,800 | 0 | 0 | 1,800 |
| 227001 Travel inland | | 0 | 10,000 | 0 | 0 | 10,000 |
| 227004 Fuel, Lubricants and Oils | | 0 | 18,640 | 0 | 0 | 18,640 |
| 228002 Maintenance-Transport Equipment | | 0 | 3,000 | 0 | 0 | 3,000 |
| 312216 Cycles - Acquisition | | 0 | 0 | 23,000 | 0 | 23,000 |
| Total for LCIII: | | | | | | 23,000 |
| LCII: | | Motorcycles_Acquire | Source: Locally Raised Revenues | | | 23,000 |
| Total Cost of Audit and Risk Management | | 78,859 | 66,000 | 25,000 | 0 | 169,859 |
| Total Cost of Governance and Security | | 78,859 | 66,000 | 25,000 | 0 | 169,859 |
| Total Cost of Compliance | | 78,859 | 66,000 | 25,000 | 0 | 169,859 |
| Total Cost of Internal Audit | | 78,859 | 66,000 | 25,000 | 0 | 169,859 |

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Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

| <i>Ushs Thousands</i> | 2025/26 Approved Budget | 2026/27 Draft Budget |
|--|--------------------------------|-----------------------------|
| A: Breakdown of Department Revenues | | |
| Recurrent Revenues | 228,087 | 320,462 |
| Programme Conditional Grant - Non Wage Recurrent | 46,540 | 48,924 |
| Urban Unconditional Grant Wage | 121,296 | 213,554 |
| Locally Raised Revenues | 49,456 | 47,189 |
| Programme Conditional Grant - Non Wage Recurrent | 10,795 | 10,795 |
| Development Revenues | 0 | 509,219 |
| Urban Discretionary Equalisation Development Grant | 0 | 34,219 |
| Programme Conditional Grant - Development | 0 | 475,000 |
| Total Revenues Shares | 228,087 | 829,681 |
| B: Breakdown of Department Expenditures | | |
| Recurrent Expenditure | | |
| Wage | 121,296 | 213,554 |
| Non Wage | 106,791 | 106,909 |
| Development Expenditure | | |
| Domestic Development | 0 | 509,219 |
| External Financing | 0 | 0 |
| Total Expenditure | 228,087 | 829,681 |

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

Service Area 10 Commercial Services

Draft Budget Estimates for FY 2026/27

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 | | | | | |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 0 | 2,800 | 19,000 | 0 | 21,800 |
| Total for LCIII: Arua central division | County: Arua central division | | | | 19,000 |
| LCII: Bazaar Ward | Development of mobile data collection tool (Kobo tool kit) | Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development | | | 1,500 |

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| | | | | | |
|---|--|---|--------|---|---------------|
| LCII: Bazaar Ward | Profiling and development of inventory of Tourism sites | Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development | 2,500 | | |
| LCII: Bazaar Ward | Quarterly Data collection (Development of inventory of Tourism facilities) | Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development | 12,000 | | |
| LCII: Bazaar Ward | Technical support supervision to Tourism SMEs | Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development | 1,600 | | |
| LCII: Bazaar Ward | Filing and documentation (Sector Accountant) | Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development | 1,400 | | |
| 221001 Advertising and Public Relations | 0 | 2,000 | 15,000 | 0 | 17,000 |
| Total for LCIII: Arua central division | County: Arua central division | | | | 15,000 |
| LCII: Bazaar Ward | Media - Promotional Materials | Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development | 10,000 | | |
| LCII: Bazaar Ward | Billboards - Installation and Infrastructure | Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development | 5,000 | | |
| 221002 Workshops, Meetings and Seminars | 0 | 5,200 | 89,270 | 0 | 94,470 |
| Total for LCIII: Arua central division | County: Arua central division | | | | 89,270 |
| LCII: Bazaar Ward | Workshops, Meetings, Seminars - Training (Others) | Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development | 89,270 | | |
| 221008 Information and Communication Technology Supplies. | 0 | 0 | 6,000 | 0 | 6,000 |
| Total for LCIII: | County: | | | | 4,000 |
| LCII: | ICT - Website Design, Maintenance and Hosting | Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development | 4,000 | | |
| Total for LCIII: Arua central division | County: Arua central division | | | | 2,000 |
| LCII: Bazaar Ward | ICT - Network Installation, Repair, Maintenance and Support | Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development | 2,000 | | |
| 221009 Welfare and Entertainment | 0 | 5,000 | 3,500 | 0 | 8,500 |
| Total for LCIII: Arua central division | County: Arua central division | | | | 3,500 |
| LCII: Bazaar Ward | Welfare - Food and Refreshments | Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development | 3,500 | | |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 0 | 1,200 | 0 | 1,200 |
| Total for LCIII: Arua central division | County: Arua central division | | | | 1,200 |

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| | | | | | |
|---|--|---|---------|---|----------------|
| LCII: Bazaar Ward | Office Supplies - Assorted Stationery | Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development | | | 1,200 |
| 221012 Small Office Equipment | 0 | 0 | 1,200 | 0 | 1,200 |
| Total for LCIII: Arua central division | | County: Arua central division | | | 1,200 |
| LCII: Bazaar Ward | Office Equipment and Supplies - Assorted Equipment | Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development | | | 1,200 |
| 222001 Information and Communication Technology Services. | 0 | 1,395 | 3,100 | 0 | 4,495 |
| Total for LCIII: Arua central division | | County: Arua central division | | | 3,100 |
| LCII: Bazaar Ward | Telecommunication Services - Airtime and Mobile Phone Services | Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development | | | 3,100 |
| 225204 Monitoring and Supervision of capital work | 0 | 0 | 13,151 | 0 | 13,151 |
| Total for LCIII: Arua central division | | County: Arua central division | | | 13,151 |
| LCII: Bazaar Ward | Monitoring, Investment service cost and supervision of capital works | Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development | | | 13,151 |
| 227001 Travel inland | 0 | 4,000 | 7,680 | 0 | 11,680 |
| Total for LCIII: | | County: | | | 7,680 |
| LCII: | Travel Inland - Conferences, Seminars and Workshops | Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development | | | 7,680 |
| 227004 Fuel, Lubricants and Oils | 0 | 3,600 | 3,840 | 0 | 7,440 |
| Total for LCIII: Arua central division | | County: Arua central division | | | 3,840 |
| LCII: Bazaar Ward | Fuel, Oils and Lubricants - Oils, Grease and Lubricants | Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development | | | 3,840 |
| 312121 Non-Residential Buildings - Acquisition | 0 | 0 | 264,259 | 0 | 264,259 |
| Total for LCIII: Arua central division | | County: Arua central division | | | 264,259 |
| LCII: Bazaar Ward | Civic center-Specialized buildings_Acquire | Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development | | | 264,259 |
| 312216 Cycles - Acquisition | 0 | 0 | 23,000 | 0 | 23,000 |
| Total for LCIII: Arua central division | | County: Arua central division | | | 23,000 |
| LCII: Bazaar Ward | Motorcycles_Acquire | Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development | | | 23,000 |
| 312221 Light ICT hardware - Acquisition | 0 | 0 | 10,000 | 0 | 10,000 |
| Total for LCIII: Arua central division | | County: Arua central division | | | 10,000 |

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| | | | | | |
|--|--|---|----------------|----------|----------------|
| LCII: Bazaar Ward | Desktop computers_Acquire | Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development | | | 10,000 |
| 312229 Other ICT Equipment - Acquisition | 0 | 0 | 3,000 | 0 | 3,000 |
| Total for LCIII: Arua central division | | County: Arua central division | | | 3,000 |
| LCII: Bazaar Ward | Cable television services - TVs_Acquire | Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development | | | 3,000 |
| 312231 Office Equipment - Acquisition | 0 | 0 | 300 | 0 | 300 |
| Total for LCIII: Arua central division | | County: Arua central division | | | 300 |
| LCII: Bazaar Ward | Telecommunication equipment installation or modification kits_Acquire | Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development | | | 300 |
| 312235 Furniture and Fittings - Acquisition | 0 | 0 | 11,500 | 0 | 11,500 |
| Total for LCIII: | | County: | | | 4,500 |
| LCII: | Cabinets_Acquire | Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development | | | 4,500 |
| Total for LCIII: Arua central division | | County: Arua central division | | | 7,000 |
| LCII: Bazaar Ward | Desks-Desk_Acquire | Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development | | | 3,000 |
| LCII: Bazaar Ward | Chairs - Chair_Acquire | Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development | | | 4,000 |
| Total Cost of Tourism Investment, Promotion and Marketing | 0 | 23,995 | 475,000 | 0 | 498,995 |
| Total Cost of Tourism Development | 0 | 23,995 | 475,000 | 0 | 498,995 |
| Programme 07 Private Sector Development | | | | | |
| Key Service Area 190036 Trade Development | | | | | |
| 211101 General Staff Salaries | 213,554 | 0 | 0 | 0 | 213,554 |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 0 | 28,220 | 8,219 | 0 | 36,439 |
| Total for LCIII: Arua central division | | County: Arua central division | | | 8,219 |
| LCII: Bazaar Ward | Mapping of existing and potential economic activities and value chains with high employment potentials within the city (formal and informal sectors) | Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID) | | | 4,219 |

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| | | | | | |
|--|---|--|----------------|----------|----------------|
| LCII: Bazaar Ward | Conducting a comprehensive local business environment survey to assess business operations, constraints, and growth potential | Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID) | 4,000 | | |
| 221002 Workshops, Meetings and Seminars | 0 | 10,000 | 20,000 | 0 | 30,000 |
| Total for LCIII: Arua central division | County: Arua central division | | | | 20,000 |
| LCII: Bazaar Ward | Workshops, Meetings, Seminars - Training (Data Collection and Analysis) | Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID) | 20,000 | | |
| 221009 Welfare and Entertainment | 0 | 4,900 | 6,000 | 0 | 10,900 |
| Total for LCIII: Arua central division | County: Arua central division | | | | 6,000 |
| LCII: Bazaar Ward | Welfare - Facilitation and Allowances | Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID) | 6,000 | | |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 2,000 | 0 | 0 | 2,000 |
| 222001 Information and Communication Technology Services. | 0 | 1,000 | 0 | 0 | 1,000 |
| 225204 Monitoring and Supervision of capital work | 0 | 11,000 | 0 | 0 | 11,000 |
| 227001 Travel inland | 0 | 12,600 | 0 | 0 | 12,600 |
| 227004 Fuel, Lubricants and Oils | 0 | 9,769 | 0 | 0 | 9,769 |
| 228002 Maintenance-Transport Equipment | 0 | 3,424 | 0 | 0 | 3,424 |
| Total Cost of Trade Development | 213,554 | 82,913 | 34,219 | 0 | 330,686 |
| Total Cost of Private Sector Development | 213,554 | 82,913 | 34,219 | 0 | 330,686 |
| Total Cost of Commercial Services | 213,554 | 106,909 | 509,219 | 0 | 829,681 |
| Total Cost of Trade, Industry and Local Development | 213,554 | 106,909 | 509,219 | 0 | 829,681 |