

VOTE: 702 Bugiri Municipal Council

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	700,000	700,000
o/w Higher Local Government	430,000	430,000
o/w Lower Local Government	270,000	270,000
Discretionary Government Transfers	1,282,083	1,929,455
o/w Higher Local Government	1,112,753	1,672,348
o/w Lower Local Government	169,330	257,108
Conditional Government Transfers	6,376,395	7,114,627
o/w Higher Local Government	6,376,395	7,114,627
o/w Lower Local Government	0	0
Other Government Transfers	209,700	230,811
o/w Higher Local Government	209,700	230,811
o/w Lower Local Government	0	0
External Financing	0	0
o/w Higher Local Government	0	0
o/w Lower Local Government	0	0
Grand Total	8,568,178	9,974,893
o/w Higher Local Government	8,128,849	9,447,785
o/w Lower Local Government	439,330	527,108

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A2:Revenue Performance, Plans and Projections by Source

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	700,000	700,000
Advertisements/Bill Boards	30,000	30,000
Animal and Crop Husbandry related Levies	48,000	48,000
Business licenses	111,751	150,000
Educational/Instruction related levies	15,000	15,000
Inspection Fees	20,000	15,000
Liquor licenses	10,000	10,000
Local Hotel Tax	15,000	15,000
Local Services Tax-Payable By Individuals	67,199	65,000
Market /Gate Charges	80,000	80,000
Other fees e.g. street parking fees	0	51,000
Other licenses	32,000	0
Other permits	20,000	0
Property related Duties/Fees	211,050	211,000
Registration fees for Documents and Businesses	0	10,000
Vehicle Parking Fees	40,000	0
Discretionary Government Transfers	1,282,083	1,929,455
Urban Discretionary Equalisation Development Grant	188,361	681,196
Urban Unconditional Grant Wage	828,731	932,906
Urban Unconditional Non-Wage	264,991	315,353
Conditional Government Transfers	6,376,395	7,114,627
Programme Conditional Grant - Non Wage Recurrent	2,879,920	3,124,323
Programme Conditional Grant - Development	265,071	352,740
Programme Conditional Grant - Wage Recurrent	2,931,404	3,337,563
Transitional Conditional Grant - Development	300,000	300,000
Other Government Transfers	209,700	230,811
Busoga Development Programme	74,900	74,900
GROW Project	0	10,281
Support to Local Government Labour Officers and KCCA	0	9,830
Support to PLE (UNEB)	7,000	8,000
Uganda Road Fund (URF)	115,800	115,800
Uganda Women Entrepreneurship Program(UWEP)	12,000	12,000
External Financing	0	0

N / A

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<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Total Revenues Shares	8,568,178	9,974,893

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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	210,283	7,000	0	0	217,283
o/w: Wage:	100,800	0	0	0	100,800
Non-Wage Recurrent:	70,593	7,000	0	0	77,593
Development:	38,891	0	0	0	38,891
Tourism Development	10,795	0	0	0	10,795
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	10,795	0	0	0	10,795
Development:	0	0	0	0	0
Natural Resources, Environment, Climate Change, Land and Water Management	161,000	32,000	0	0	193,000
o/w: Wage:	155,000	0	0	0	155,000
Non-Wage Recurrent:	6,000	32,000	0	0	38,000
Development:	0	0	0	0	0
Private Sector Development	51,390	10,000	0	0	61,390
o/w: Wage:	25,000	0	0	0	25,000
Non-Wage Recurrent:	26,390	10,000	0	0	36,390
Development:	0	0	0	0	0
Integrated Transport Infrastructure and Services	1,195,200	100,000	115,800	0	1,411,000
o/w: Wage:	180,000	0	0	0	180,000
Non-Wage Recurrent:	995,200	0	115,800	0	1,111,000
Development:	20,000	100,000	0	0	120,000
Sustainable Urbanisation and Housing	50,000	5,000	0	0	55,000
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	5,000	0	0	5,000
Development:	50,000	0	0	0	50,000
Human Capital Development	4,527,002	30,000	115,011	0	4,672,012
o/w: Wage:	3,327,763	0	0	0	3,327,763
Non-Wage Recurrent:	859,389	30,000	115,011	0	1,004,400
Development:	339,849	0	0	0	339,849
Public Sector Transformation	2,292,644	33,000	0	0	2,325,644

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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:	203,906	0	0	0	203,906
Non-Wage Recurrent:	1,252,770	33,000	0	0	1,285,770
Development:	835,968	0	0	0	835,968
Governance and Security	162,812	85,000	0	0	247,812
o/w: Wage:	68,600	0	0	0	68,600
Non-Wage Recurrent:	91,212	85,000	0	0	176,212
Development:	3,000	0	0	0	3,000
Regional Balanced Development	7,000	53,000	0	0	60,000
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	7,000	53,000	0	0	60,000
Development:	0	0	0	0	0
Development Plan Implementation	375,956	345,000	0	0	720,956
o/w: Wage:	209,400	0	0	0	209,400
Non-Wage Recurrent:	120,328	345,000	0	0	465,328
Development:	46,228	0	0	0	46,228
Grand Total	9,044,082	700,000	230,811	0	9,974,893
Grand Total Wage	4,270,469	0	0	0	4,270,469
Grand Total Non-Wage Recurrent	3,439,677	600,000	230,811	0	4,270,487
Grand Total Development	1,333,936	100,000	0	0	1,433,936

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A4: Summary of Department Allocations for FY 2026/27

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Administration	1,711,072	2,369,644
o/w Higher Local Government	1,541,742	2,112,536
o/w Lower Local Government	169,330	257,108
Finance	510,000	548,400
o/w Higher Local Government	240,000	278,400
o/w Lower Local Government	270,000	270,000
Statutory bodies	169,165	171,212
o/w Higher Local Government	169,165	171,212
o/w Lower Local Government	0	0
Production and Marketing	194,084	220,283
o/w Higher Local Government	194,084	220,283
o/w Lower Local Government	0	0
Health	806,407	876,316
o/w Higher Local Government	806,407	876,316
o/w Lower Local Government	0	0
Education	3,142,752	3,586,434
o/w Higher Local Government	3,142,752	3,586,434
o/w Lower Local Government	0	0
Roads and Engineering	1,362,200	1,420,800
o/w Higher Local Government	1,362,200	1,420,800
o/w Lower Local Government	0	0
Natural Resources	230,080	231,000
o/w Higher Local Government	230,080	231,000
o/w Lower Local Government	0	0
Community Based Services	177,711	204,463
o/w Higher Local Government	177,711	204,463
o/w Lower Local Government	0	0
Planning	135,444	212,556
o/w Higher Local Government	135,444	212,556
o/w Lower Local Government	0	0
Internal Audit	55,600	56,600
o/w Higher Local Government	55,600	56,600
o/w Lower Local Government	0	0
Trade, Industry and Local Development	73,664	77,185

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<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	73,664	77,185
o/w Lower Local Government	0	0
Grand Total	8,568,178	9,974,893
o/w Higher Local Government	8,128,849	9,447,785
o/w: Wage:	3,760,135	4,270,469
Non-Wage Recurrent:	3,621,464	3,937,160
Domestic Devt:	747,249	1,240,156
External Financing:	0	0
o/w Lower Local Government	439,330	527,108
o/w: Wage:	0	0
Non-Wage Recurrent:	333,147	333,328
Domestic Devt:	106,183	193,780
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 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,299,889	1,533,676
Urban Unconditional Grant Wage	162,731	203,906
Urban Unconditional Non-Wage	30,321	31,321
Locally Raised Revenues	60,000	60,000
Multi-Sectoral Transfers to LLGs_NonWage	63,147	63,328
Programme Conditional Grant - Non Wage Recurrent	983,690	1,175,121
Development Revenues	411,183	835,968
Transitional Conditional Grant - Development	300,000	300,000
Urban Discretionary Equalisation Development Grant	5,000	342,188
Multi-Sectoral Transfers to LLGs_Gou	106,183	193,780
Total Revenues Shares	1,711,072	2,369,644
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	162,731	203,906
Non Wage	1,137,158	1,329,770
Development Expenditure		
Domestic Development	411,183	835,968
External Financing	0	0
Total Expenditure	1,711,072	2,369,644

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

Service Area 10 Administration and Management

Approved Budget Estimates for FY 2026/27

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
224003 Agricultural Supplies and Services	0	1,000	0	0	1,000
Total Cost of Climate Change Mitigation	0	1,000	0	0	1,000

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Key Service Area 000090 Climate Change Adaptation

221001 Advertising and Public Relations	0	2,000	0	0	2,000
Total Cost of Climate Change Adaptation	0	2,000	0	0	2,000
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	3,000	0	0	3,000

Programme 12 Human Capital Development

Key Service Area 000013 HIV/AIDS Mainstreaming

221009 Welfare and Entertainment	0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming	0	1,000	0	0	1,000
Total Cost of Human Capital Development	0	1,000	0	0	1,000

Programme 14 Public Sector Transformation

Key Service Area 000007 Procurement and Disposal Services

221009 Welfare and Entertainment	0	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
227001 Travel inland	0	10,000	0	0	10,000
Total Cost of Procurement and Disposal Services	0	15,000	0	0	15,000

Key Service Area 000008 Records Management

221009 Welfare and Entertainment	0	5,000	0	0	5,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
227001 Travel inland	0	9,000	0	0	9,000
Total Cost of Records Management	0	15,000	0	0	15,000

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

211101 General Staff Salaries	203,906	0	0	0	203,906
221009 Welfare and Entertainment	0	5,000	0	0	5,000
221011 Printing, Stationery, Photocopying and Binding	0	1,321	0	0	1,321
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	10,000	0	0	10,000
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	203,906	17,321	0	0	221,227

Key Service Area 010008 Capacity Strengthening

221001 Advertising and Public Relations	0	0	4,000	0	4,000
Total for LCIII: Eastern Div					4,000

LCII: Nkusi Ward	media and stakeholder engagement	Media - Meetings, Consultations and Stakeholder Engagement	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		4,000
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221002 Workshops, Meetings and Seminars		0	0	18,000	0	18,000
Total for LCIII: Eastern Div			County: Bukooli			18,000
LCII: Nkusi Ward	Central government meetings and consultations	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			18,000
221003 Staff Training		0	0	30,000	0	30,000
Total for LCIII: Eastern Div			County: Bukooli			30,000
LCII: Nkusi Ward	Induction of new staff on COC and public serv	Staff Training - Others	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			5,000
LCII: Nkusi Ward	Supporting Key staff to improve performance	Staff Training - Capacity Building	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			10,000
LCII: Nkusi Ward	team building and benchmarking for better perfo	Staff Training - Bench Marking	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			15,000
221008 Information and Communication Technology Supplies.		0	0	15,000	0	15,000
Total for LCIII: Eastern Div			County: Bukooli			15,000
LCII: Nkusi Ward	Bugiri mc website maintained in functionality	ICT - Website Design, Maintenance and Hosting	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			5,000
LCII: Nkusi Ward	procurement of a projector	ICT - Projectors	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			5,000
LCII: Nkusi Ward	procurement of Printers	ICT - Printers	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			5,000
221009 Welfare and Entertainment		0	0	34,219	0	34,219
Total for LCIII: Eastern Div			County: Bukooli			34,219
LCII: Nkusi Ward	Gender Inclusion	Welfare - Others	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			17,109
LCII: Nkusi Ward	Own source revenue improvement OSR	Welfare - Facilitation and Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			17,109
225202 Environment Impact Assessment for Capital Works		0	0	34,219	0	34,219
Total for LCIII: Eastern Div			County: Bukooli			34,219
LCII: Nkusi Ward	Environmental, Social, Health&Safety (ESHS)	Environmental Impact Assessment - Impact Assessment	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			34,219
227001 Travel inland		0	0	146,750	0	146,750
Total for LCIII: Eastern Div			County: Bukooli			146,750

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LCII: Nkusi Ward	Development Planning and E government services	Travel Inland - Review of Local Government Workplans	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	19,094		
LCII: Nkusi Ward	Urban Econ devt and Private sec dvt	Travel Inland - Conferences, Seminars and Workshops (EGRA)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	34,219		
LCII: Nkusi Ward	Urban Planning Services	Travel Inland - Field Work Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	25,000		
LCII: Nkusi Ward	urban resilience climate chge&biodiv activts	Travel Inland - Conferences, Seminars and Workshops	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	68,438		
312221 Light ICT hardware - Acquisition		0	0	15,000	0	15,000
Total for LCIII: Eastern Div		County: Bukooli				15,000
LCII: Nkusi Ward	4 Laptops procured	Personal computers - Laptop_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	15,000		
312231 Office Equipment - Acquisition		0	0	10,000	0	10,000
Total for LCIII: Eastern Div		County: Bukooli				10,000
LCII: Nkusi Ward	perfomance photocopier	Developer for printers or photocopiers_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	10,000		
312235 Furniture and Fittings - Acquisition		0	0	35,000	0	35,000
Total for LCIII: Eastern Div		County: Bukooli				35,000
LCII: Nkusi Ward	Assorted filing cabins and Bookshelves	Cabinets_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	5,000		
LCII: Nkusi Ward	Assorted office chairs	Chairs - Chair_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	10,000		
LCII: Nkusi Ward	Assorted office tables	Tables_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	20,000		
Total Cost of Capacity Strengthening		0	0	342,188	0	342,188
Key Service Area 390017 Public Service Performance management						
225202 Environment Impact Assessment for Capital Works		0	0	3,000	0	3,000
Total for LCIII: WESTERN DIV		County: Bukooli				3,000
LCII: Bwole Ward	Envt and social impact asst	Environmental Impact Assessment - Advertising	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc	3,000		
225203 Appraisal and Feasibility Studies for Capital Works		0	0	17,000	0	17,000
Total for LCIII: WESTERN DIV		County: Bukooli				17,000

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LCII: Bwole Ward	contract mgt, reconaissance, BOQs	Feasibility Studies or Screening of Projects Appraisal	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc	5,000
LCII: Bwole Ward	preparation of Architectural and design	Feasibility Studies or Screening of Projects Consultancy	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc	12,000
225204 Monitoring and Supervision of capital work		0	0	5,000
Total for LCIII: WESTERN DIV		County: Bukooli		5,000
LCII: Bwole Ward	monitoring and site meetings	monitoring of construction activities	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc	5,000
273104 Pension		0	394,132	0
273105 Gratuity		0	780,989	0
312121 Non-Residential Buildings - Acquisition		0	0	275,000
Total for LCIII: WESTERN DIV		County: Bukooli		275,000
LCII: Bwole Ward	phased construction of municipal offices	Commercial and office building new construction service - Office buildings_Acquire	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc	275,000
Total Cost of Public Service Performance management		0	1,175,121	300,000
Total Cost of Public Sector Transformation		203,906	1,222,442	642,188
Programme 16 Governance and Security				
Key Service Area 000014 Administrative and Support Services				
221011 Printing, Stationery, Photocopying and Binding		0	1,000	0
222001 Information and Communication Technology Services.		0	1,000	0
225204 Monitoring and Supervision of capital work		0	3,000	0
227001 Travel inland		0	8,000	0
227004 Fuel, Lubricants and Oils		0	3,400	0
281401 Rent		0	3,600	0
Total Cost of Administrative and Support Services		0	20,000	0
Total Cost of Governance and Security		0	20,000	0
Programme 17 Regional Balanced Development				
Key Service Area 000005 Human Resource Management				
221009 Welfare and Entertainment		0	8,000	0
227001 Travel inland		0	12,000	0
Total Cost of Human Resource Management		0	20,000	0
Total Cost of Regional Balanced Development		0	20,000	0

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Total Cost of Administration and Management	203,906	1,266,442	642,188	0	2,112,536
Total Cost of Administration	203,906	1,266,442	642,188	0	2,112,536

Subcounty / Town Council / Division: 237769 WESTERN DIV

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
227001 Travel inland	0	31,007	10,694	0	41,702
312121 Non-Residential Buildings - Acquisition	0	0	51,000	0	51,000
Total Cost of Facilities Management	0	31,007	61,694	0	92,702
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	0	32,765	0	32,765
Total Cost of Capacity Strengthening	0	0	32,765	0	32,765
Total Cost of Public Sector Transformation	0	31,007	94,460	0	125,467
Total Cost of Administration and Management	0	31,007	94,460	0	125,467
Total Cost of 237769 WESTERN DIV	0	31,007	94,460	0	125,467

Subcounty / Town Council / Division: 237770 Eastern Div

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
227001 Travel inland	0	32,320	12,869	0	45,190
313149 Other Land Improvements - Improvement	0	0	52,000	0	52,000
Total Cost of Facilities Management	0	32,320	64,869	0	97,190
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	0	34,451	0	34,451
Total Cost of Capacity Strengthening	0	0	34,451	0	34,451
Total Cost of Public Sector Transformation	0	32,320	99,321	0	131,641
Total Cost of Administration and Management	0	32,320	99,321	0	131,641
Total Cost of 237770 Eastern Div	0	32,320	99,321	0	131,641

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Finance

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	510,000	548,400
Urban Unconditional Grant Wage	105,000	143,400
Urban Unconditional Non-Wage	40,000	40,000
Locally Raised Revenues	95,000	95,000
Multi-Sectoral Transfers to LLGs_NonWage	270,000	270,000
Total Revenues Shares	510,000	548,400
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	105,000	143,400
Non Wage	405,000	405,000
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	510,000	548,400

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

Service Area 10 Financial Management and Accountability (LG)

Approved 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	40,000	0	0	40,000
Total Cost of Local Revenue Collection	0	40,000	0	0	40,000
Total Cost of Regional Balanced Development	0	40,000	0	0	40,000
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
211101 General Staff Salaries	143,400	0	0	0	143,400
221001 Advertising and Public Relations	0	2,000	0	0	2,000
221003 Staff Training	0	4,000	0	0	4,000

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221007 Books, Periodicals & Newspapers	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	5,000	0	0	5,000
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
221012 Small Office Equipment	0	2,000	0	0	2,000
221020 Litigation and related expenses	0	20,000	0	0	20,000
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
223006 Water	0	1,000	0	0	1,000
227001 Travel inland	0	29,000	0	0	29,000
227004 Fuel, Lubricants and Oils	0	16,000	0	0	16,000
Total Cost of Finance and Accounting	143,400	85,000	0	0	228,400
Key Service Area 000006 Planning and Budgeting services					
221002 Workshops, Meetings and Seminars	0	2,000	0	0	2,000
227001 Travel inland	0	8,000	0	0	8,000
Total Cost of Planning and Budgeting services	0	10,000	0	0	10,000
Total Cost of Development Plan Implementation	143,400	95,000	0	0	238,400
Total Cost of Financial Management and Accountability (LG)	143,400	135,000	0	0	278,400
Total Cost of Finance	143,400	135,000	0	0	278,400

Subcounty / Town Council / Division: 237769 WESTERN DIV

Service Area 10 Financial Management and Accountability (LG)

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Lower LG Services					
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	40,000	0	0	40,000
221009 Welfare and Entertainment	0	40,000	0	0	40,000
227001 Travel inland	0	60,000	0	0	60,000
Total Cost of Finance and Accounting	0	140,000	0	0	140,000
Total Cost of Development Plan Implementation	0	140,000	0	0	140,000
Total Cost of Financial Management and Accountability (LG)	0	140,000	0	0	140,000

VOTE: 702 Bugiri Municipal Council

Total Cost of 237769 WESTERN DIV	0	140,000	0	0	140,000
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Subcounty / Town Council / Division: 237770 Eastern Div

Service Area 10 Financial Management and Accountability (LG)

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Lower LG Services					
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	35,000	0	0	35,000
227001 Travel inland	0	50,000	0	0	50,000
227004 Fuel, Lubricants and Oils	0	30,000	0	0	30,000
281401 Rent	0	15,000	0	0	15,000
Total Cost of Finance and Accounting	0	130,000	0	0	130,000
Total Cost of Development Plan Implementation	0	130,000	0	0	130,000
Total Cost of Financial Management and Accountability (LG)	0	130,000	0	0	130,000
Total Cost of 237770 Eastern Div	0	130,000	0	0	130,000

VOTE: 702 Bugiri Municipal Council

Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	169,165	171,212
Urban Unconditional Grant Wage	38,000	45,000
Urban Unconditional Non-Wage	71,165	66,212
Locally Raised Revenues	60,000	60,000
Total Revenues Shares	169,165	171,212
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	38,000	45,000
Non Wage	131,165	126,212
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	169,165	171,212

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

Service Area 10 Legislation and Oversight

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000010 Leadership and Management					
211101 General Staff Salaries	45,000	0	0	0	45,000
211105 Ex-Gratia for Political leaders.	0	45,000	0	0	45,000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	40,000	0	0	40,000
211107 Boards, Committees and Council Allowances	0	5,212	0	0	5,212
221007 Books, Periodicals & Newspapers	0	960	0	0	960
221009 Welfare and Entertainment	0	5,000	0	0	5,000
221011 Printing, Stationery, Photocopying and Binding	0	1,040	0	0	1,040
222001 Information and Communication Technology Services.	0	600	0	0	600

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227001 Travel inland	0	3,000	0	0	3,000
227004 Fuel, Lubricants and Oils	0	12,000	0	0	12,000
263402 Transfer to Other Government Units	0	11,400	0	0	11,400
Total for LCIII:		County:			11,400
LCII:	Honoraria to LLG	Source: Urban Unconditional Non-Wage 130-o/ w Ex-Gratia Urban			11,400
282101 Donations	0	2,000	0	0	2,000
Total Cost of Leadership and Management	45,000	126,212	0	0	171,212
Total Cost of Governance and Security	45,000	126,212	0	0	171,212
Total Cost of Legislation and Oversight	45,000	126,212	0	0	171,212
Total Cost of Statutory bodies	45,000	126,212	0	0	171,212

VOTE: 702 Bugiri Municipal Council

Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
<i>Recurrent Revenues</i>	181,193	181,393
Programme Conditional Grant - Wage Recurrent	100,800	100,800
Programme Conditional Grant - Non Wage Recurrent	69,393	69,593
Urban Unconditional Non-Wage	1,000	1,000
Locally Raised Revenues	10,000	10,000
<i>Development Revenues</i>	12,891	38,891
Programme Conditional Grant - Development	12,891	12,891
Urban Discretionary Equalisation Development Grant	0	26,000
Total Revenues Shares	194,084	220,283

B: Breakdown of Department Expenditures

<i>Recurrent Expenditure</i>		
Wage	100,800	100,800
Non Wage	80,393	80,593
<i>Development Expenditure</i>		
Domestic Development	12,891	38,891
External Financing	0	0
Total Expenditure	194,084	220,283

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

Service Area 10 Agricultural Extension

Approved Budget Estimates for FY 2026/27

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 01 Agro-Industrialization					
Key Service Area 000089 Climate Change Mitigation					
221009 Welfare and Entertainment	0	2,000	0	0	2,000
Total Cost of Climate Change Mitigation	0	2,000	0	0	2,000
Key Service Area 010016 Farmer mobilisation and sensitisation					
211101 General Staff Salaries	100,800	0	0	0	100,800
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,000	0	0	5,000

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221003 Staff Training		0	6,192	0	0	6,192
221008 Information and Communication Technology Supplies.		0	3,500	0	0	3,500
221009 Welfare and Entertainment		0	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding		0	2,000	0	0	2,000
222001 Information and Communication Technology Services.		0	2,000	0	0	2,000
223005 Electricity		0	500	0	0	500
223006 Water		0	500	0	0	500
224002 Veterinary supplies and services		0	0	2,391	0	2,391
Total for LCIII: WESTERN DIV						2,391
County: Bukooli						
LCII: Ndifakulya Ward	procurement of vaccines	Veterinary Vaccines		Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		2,391
224003 Agricultural Supplies and Services		0	4,000	0	0	4,000
224010 Protective Gear		0	1,000	0	0	1,000
227001 Travel inland		0	29,098	0	0	29,098
227004 Fuel, Lubricants and Oils		0	7,000	0	0	7,000
228002 Maintenance-Transport Equipment		0	2,000	0	0	2,000
312121 Non-Residential Buildings - Acquisition		0	0	10,500	0	10,500
Total for LCIII: WESTERN DIV						10,500
County: Bukooli						
LCII: Ndifakulya Ward	Completion of 2 stance latrine at the Abattior	Public toilet facility- Commercial Buildings_Acquire		Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		10,500
313139 Other Structures - Improvement		0	0	26,000	0	26,000
Total for LCIII: WESTERN DIV						26,000
County: Bukooli						
LCII: Ndifakulya Ward	Renovation of Abattior with Terazzo	Maintenance works_Improve		Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)		26,000
Total Cost of Farmer mobilisation and sensitisation		100,800	66,790	38,891	0	206,481
Total Cost of Agro-Industrialization		100,800	68,790	38,891	0	208,481
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management						
Key Service Area 000090 Climate Change Adaptation						
227001 Travel inland		0	2,000	0	0	2,000
Total Cost of Climate Change Adaptation		0	2,000	0	0	2,000
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		0	2,000	0	0	2,000

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Programme 12 Human Capital Development

Key Service Area 000013 HIV/AIDS Mainstreaming

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming	0	1,000	0	0	1,000
Total Cost of Human Capital Development	0	1,000	0	0	1,000
Total Cost of Agricultural Extension	100,800	71,790	38,891	0	211,481

Service Area 30 Agricultural Value Chain Services

Approved 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 300016 Parish Development Model Operations					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,002	0	0	4,002
221009 Welfare and Entertainment	0	4,800	0	0	4,800
Total Cost of Parish Development Model Operations	0	8,802	0	0	8,802
Total Cost of Agro-Industrialization	0	8,802	0	0	8,802
Total Cost of Agricultural Value Chain Services	0	8,802	0	0	8,802
Total Cost of Production and Marketing	100,800	80,593	38,891	0	220,283

VOTE: 702 Bugiri Municipal Council

Health

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	605,818	638,102
Programme Conditional Grant - Wage Recurrent	515,730	531,695
Programme Conditional Grant - Non Wage Recurrent	84,088	100,407
Urban Unconditional Non-Wage	1,000	1,000
Locally Raised Revenues	5,000	5,000
Development Revenues	200,588	238,213
Programme Conditional Grant - Development	160,588	238,213
Locally Raised Revenues	40,000	0
Total Revenues Shares	806,407	876,316

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	515,730	531,695
Non Wage	90,088	106,407
Development Expenditure		
Domestic Development	200,588	238,213
External Financing	0	0
Total Expenditure	806,407	876,316

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

Service Area 10 Primary HealthCare

Approved 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	531,695	0	0	0	531,695
221002 Workshops, Meetings and Seminars	0	2,000	0	0	2,000
221003 Staff Training	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	3,025	1,500	0	4,525
Total for LCIII: Eastern Div	County: Bukooli				1,500

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LCII: Naluwerere Ward	Contract management	Welfare - Facilitation and Allowances	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	1,500
221011 Printing, Stationery, Photocopying and Binding		0	1,000	0
221012 Small Office Equipment		0	1,000	0
222001 Information and Communication Technology Services.		0	786	0
225202 Environment Impact Assessment for Capital Works		0	0	2,000
Total for LCIII: Eastern Div			County: Bukooli	2,000
LCII: Naluwerere Ward	ESIA for Staff house construction	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	2,000
225203 Appraisal and Feasibility Studies for Capital Works		0	0	5,000
Total for LCIII: Eastern Div			County: Bukooli	5,000
LCII: Naluwerere Ward	desk and field appraisal of project	Feasibility Studies or Screening of Projects - Appraisal	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	5,000
225204 Monitoring and Supervision of capital work		0	0	10,000
Total for LCIII: Eastern Div			County: Bukooli	10,000
LCII: Naluwerere Ward	Monitoring, site meetings	monitoring	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	10,000
227001 Travel inland		0	9,959	0
227004 Fuel, Lubricants and Oils		0	3,000	0
263308 Sector Conditional Grant (Non-Wage)		0	78,638	0
Total for LCIII: Eastern Div			County: Bukooli	78,638
LCII: Naluwerere Ward	PHC - Bugiri MC HCIII	BUGIRI MC HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	31,829
LCII: Naluwerere Ward	PHC- Bugiri MC HC III	BUGIRI MC HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	46,809
312111 Residential Buildings - Acquisition		0	0	120,000
Total for LCIII: Eastern Div			County: Bukooli	120,000
LCII: Naluwerere Ward	Completion of the staff house at BMC HC III	General residential construction contractor service - Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	120,000
312221 Light ICT hardware - Acquisition		0	0	4,025
Total for LCIII: Eastern Div			County: Bukooli	4,025

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LCII: Nkusi Ward	Two tablets for Health office	Notebook computers- Tablet_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	4,025
313121 Non-Residential Buildings - Improvement		0	0 95,689 0	95,689
Total for LCIII: Eastern Div			County: Bukooli	95,689
LCII: Naluwerere Ward	OPD Remodeling	Bugiri MC HCIII	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	95,689
Total Cost of Primary Health care services		531,695	101,407 238,213 0	871,316
Total Cost of Human Capital Development		531,695	101,407 238,213 0	871,316
Total Cost of Primary HealthCare		531,695	101,407 238,213 0	871,316
Service Area 30 Health Management and Supervision				

Approved 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 000089 Climate Change Mitigation					
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of Climate Change Mitigation	0	1,000	0	0	1,000
Key Service Area 000090 Climate Change Adaptation					
221009 Welfare and Entertainment	0	1,000	0	0	1,000
Total Cost of Climate Change Adaptation	0	1,000	0	0	1,000
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	2,000	0	0	2,000
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221001 Advertising and Public Relations	0	3,000	0	0	3,000
Total Cost of HIV/AIDS Mainstreaming	0	3,000	0	0	3,000
Total Cost of Human Capital Development	0	3,000	0	0	3,000
Total Cost of Health Management and Supervision	0	5,000	0	0	5,000
Total Cost of Health	531,695	106,407	238,213	0	876,316

VOTE: 702 Bugiri Municipal Council

Education

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	3,051,160	3,484,798
Programme Conditional Grant - Wage Recurrent	2,314,874	2,705,069
Programme Conditional Grant - Non Wage Recurrent	694,285	729,729
Urban Unconditional Grant Wage	30,000	36,000
Urban Unconditional Non-Wage	0	1,000
Locally Raised Revenues	5,000	5,000
Other Transfers from Central Government	7,000	8,000
Development Revenues	91,592	101,636
Programme Conditional Grant - Development	91,592	101,636
Total Revenues Shares	3,142,752	3,586,434

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	2,344,874	2,741,069
Non Wage	706,285	743,729
Development Expenditure		
Domestic Development	91,592	101,636
External Financing	0	0
Total Expenditure	3,142,752	3,586,434

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

Service Area 10 Pre-Primary and Primary Education

Approved 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 000063 Quality Assurance Systems					
211101 General Staff Salaries	824,226	0	0	0	824,226
Total Cost of Quality Assurance Systems	824,226	0	0	0	824,226
Key Service Area 320162 Capitation (Primary)					
263308 Sector Conditional Grant (Non-Wage)	0	127,677	0	0	127,677
Total for LCIII: Missing Subcounty	County: Missing County				127,677

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LCII: Missing Parish	SNE Support- Waluwerere p.s	WALUWERERE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	8,927		
LCII: Missing Parish	UPE Capiataion- Busanzi P.S	BUSANZI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,910		
LCII: Missing Parish	UPE Capitation - Al jama P.S	AL – JAMA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,790		
LCII: Missing Parish	UPE CAPITATION - Hindocha P.S	HINDOCHA P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	36,550		
LCII: Missing Parish	UPE Capitation - Waluwerere P.S	WALUWERERE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,370		
LCII: Missing Parish	UPE Capitation- Bugubo Butambula P.S	BUGUBO-BUTAMBULA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,130		
Total Cost of Capitation (Primary)		0	127,677	0	0	127,677
Total Cost of Human Capital Development		824,226	127,677	0	0	951,903
Total Cost of Pre-Primary and Primary Education		824,226	127,677	0	0	951,903
Service Area 20 Secondary Education						

Approved 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 320158 Capitation (Secondary)					
263308 Sector Conditional Grant (Non-Wage)	0	385,000	0	0	385,000
Total for LCIII: Missing Subcounty	County: Missing County				385,000
LCII: Missing Parish	USE Capiation - Bukooli college	BUKOOLI COLLEGE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	385,000	
Total Cost of Capitation (Secondary)	0	385,000	0	0	385,000
Key Service Area 320159 Secondary Education Services					
211101 General Staff Salaries	1,270,330	0	0	0	1,270,330
Total Cost of Secondary Education Services	1,270,330	0	0	0	1,270,330
Total Cost of Human Capital Development	1,270,330	385,000	0	0	1,655,330
Total Cost of Secondary Education	1,270,330	385,000	0	0	1,655,330
Service Area 30 Skills Development					

Approved 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					

VOTE: 702 Bugiri Municipal Council

Key Service Area 320160 Tertiary Education Services

211101 General Staff Salaries	610,513	0	0	0	610,513
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Total Cost of Tertiary Education Services	610,513	0	0	0	610,513
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Key Service Area 320163 Capitation (Tertiary)

263308 Sector Conditional Grant (Non-Wage)	0	122,593	0	0	122,593
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Total for LCIII: Missing Subcounty	County: Missing County				122,593
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LCII: Missing Parish	Bukooli Technical School	BUKOOLI TECHNICAL SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent		122,593
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Total Cost of Capitation (Tertiary)	0	122,593	0	0	122,593
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Total Cost of Human Capital Development	610,513	122,593	0	0	733,106
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Total Cost of Skills Development	610,513	122,593	0	0	733,106
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Service Area 40 Education&Sports Management and Inspection

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
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Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management

Key Service Area 000089 Climate Change Mitigation

221009 Welfare and Entertainment	0	1,000	0	0	1,000
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Total Cost of Climate Change Mitigation	0	1,000	0	0	1,000
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Key Service Area 000090 Climate Change Adaptation

227001 Travel inland	0	1,000	0	0	1,000
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Total Cost of Climate Change Adaptation	0	1,000	0	0	1,000
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Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	2,000	0	0	2,000
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Programme 12 Human Capital Development

Key Service Area 000023 Inspection and Monitoring

221003 Staff Training	0	1,000	0	0	1,000
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221009 Welfare and Entertainment	0	8,000	0	0	8,000
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221011 Printing, Stationery, Photocopying and Binding	0	532	0	0	532
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227001 Travel inland	0	11,000	0	0	11,000
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227004 Fuel, Lubricants and Oils	0	2,820	0	0	2,820
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Total Cost of Inspection and Monitoring	0	23,352	0	0	23,352
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Key Service Area 000063 Quality Assurance Systems

211101 General Staff Salaries	36,000	0	0	0	36,000
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VOTE: 702 Bugiri Municipal Council

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,000	0	0	3,000
221009 Welfare and Entertainment	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	1,443	0	0	1,443
221012 Small Office Equipment	0	548	0	0	548
222001 Information and Communication Technology Services.	0	968	0	0	968
227001 Travel inland	0	8,248	0	0	8,248
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
228001 Maintenance-Buildings and Structures	0	12,900	0	0	12,900
Total Cost of Quality Assurance Systems	36,000	30,106	0	0	66,106
Key Service Area 320003 Assets and Facilities Management					
225202 Environment Impact Assessment for Capital Works	0	0	1,000	0	1,000
Total for LCIII: WESTERN DIV			County: Bukooli		1,000
LCII: Bwole Ward	EIA and social safety	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		1,000
225203 Appraisal and Feasibility Studies for Capital Works	0	0	3,000	0	3,000
Total for LCIII: WESTERN DIV			County: Bukooli		3,000
LCII: Bwole Ward	BOQs, Contract mgt and Field appraisals	Feasibility Studies or Screening of Projects - Feasibility Study	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		3,000
225204 Monitoring and Supervision of capital work	0	0	6,000	0	6,000
Total for LCIII: Eastern Div			County: Bukooli		6,000
LCII: Bwole	Moniotoring and supervision	monitoring	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		6,000
312121 Non-Residential Buildings - Acquisition	0	0	82,636	0	82,636
Total for LCIII: WESTERN DIV			County: Bukooli		82,636
LCII: Bwole Ward	Constn of atwo classrm block at Hindocha P/S	Public elementary or secondary schools - Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		82,636
312235 Furniture and Fittings - Acquisition	0	0	9,000	0	9,000
Total for LCIII: Eastern Div			County: Bukooli		9,000
LCII: Nkusi Ward	assorted office chairs for education off	Chairs - Chair_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		5,000
LCII: Nkusi Ward	assorted office tables for education office	Tables_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		4,000

VOTE: 702 Bugiri Municipal Council

Total Cost of Assets and Facilities Management	0	0	101,636	0	101,636
Key Service Area 320038 Sports Development and Oversight					
221002 Workshops, Meetings and Seminars	0	2,000	0	0	2,000
221003 Staff Training	0	5,000	0	0	5,000
221009 Welfare and Entertainment	0	10,000	0	0	10,000
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
224008 Educational Materials and Services	0	2,000	0	0	2,000
227001 Travel inland	0	12,000	0	0	12,000
227003 Carriage, Haulage, Freight and transport hire	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
228004 Maintenance-Other Fixed Assets	0	10,000	0	0	10,000
Total Cost of Sports Development and Oversight	0	50,000	0	0	50,000
Total Cost of Human Capital Development	36,000	103,458	101,636	0	241,094
Total Cost of Education&Sports Management and Inspection	36,000	105,458	101,636	0	243,094
Service Area 50 Special Needs Education					

Approved 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 320161 Special Needs Education					
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of Special Needs Education	0	3,000	0	0	3,000
Total Cost of Human Capital Development	0	3,000	0	0	3,000
Total Cost of Special Needs Education	0	3,000	0	0	3,000
Total Cost of Education	2,741,069	743,729	101,636	0	3,586,434

VOTE: 702 Bugiri Municipal Council

Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,297,200	1,300,800
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
Urban Unconditional Grant Wage	176,400	180,000
Locally Raised Revenues	5,000	5,000
Other Transfers from Central Government	115,800	115,800
Development Revenues	65,000	120,000
Urban Discretionary Equalisation Development Grant	25,000	20,000
Locally Raised Revenues	40,000	100,000
Total Revenues Shares	1,362,200	1,420,800
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	176,400	180,000
Non Wage	1,120,800	1,120,800
Development Expenditure		
Domestic Development	65,000	120,000
External Financing	0	0
Total Expenditure	1,362,200	1,420,800

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

Service Area 10 Community Access Roads

Approved Budget Estimates for FY 2026/27

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
221009 Welfare and Entertainment	0	2,000	0	0	2,000
Total Cost of Climate Change Mitigation	0	2,000	0	0	2,000
Key Service Area 000090 Climate Change Adaptation					
224003 Agricultural Supplies and Services	0	2,000	0	0	2,000
Total Cost of Climate Change Adaptation	0	2,000	0	0	2,000
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	4,000	0	0	4,000

VOTE: 702 Bugiri Municipal Council

Programme 09 Integrated Transport Infrastructure and Services

Key Service Area 000017 Infrastructure Development and Management

228001 Maintenance-Buildings and Structures	0	0	20,000	0	20,000
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Total for LCIII: WESTERN DIV		County: Bukooli			20,000
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LCII: NKUSI	Repair of fault streets lights	Building and Facility Maintenance - Maintenance Costs	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)		20,000
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312139 Other Structures - Acquisition	0	0	60,000	0	60,000
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Total for LCIII: Eastern Div		County: Bukooli			60,000
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LCII: Nkusi Ward	Procurement and instlln of street lights	Electrical Works- Other Structures _Improve	Source: Locally Raised Revenues		60,000
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Total Cost of Infrastructure Development and Management	0	0	80,000	0	80,000
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Key Service Area 260002 District , Urban and Community Access Road Maintenance

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	30,000	0	0	30,000
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227003 Carriage, Haulage, Freight and transport hire	0	240,000	0	0	240,000
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228001 Maintenance-Buildings and Structures	0	205,200	0	0	205,200
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228002 Maintenance-Transport Equipment	0	50,000	0	0	50,000
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228004 Maintenance-Other Fixed Assets	0	85,800	0	0	85,800
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Total Cost of District , Urban and Community Access Road Maintenance	0	611,000	0	0	611,000
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Key Service Area 260009 Road Maintenance

211101 General Staff Salaries	180,000	0	0	0	180,000
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221008 Information and Communication Technology Supplies.	0	5,000	0	0	5,000
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221009 Welfare and Entertainment	0	3,000	0	0	3,000
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221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
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221012 Small Office Equipment	0	2,000	0	0	2,000
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222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
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225204 Monitoring and Supervision of capital work	0	6,000	0	0	6,000
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227001 Travel inland	0	30,000	0	0	30,000
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227004 Fuel, Lubricants and Oils	0	350,000	0	0	350,000
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228001 Maintenance-Buildings and Structures	0	100,000	0	0	100,000
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Total Cost of Road Maintenance	180,000	500,000	0	0	680,000
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VOTE: 702 Bugiri Municipal Council

Total Cost of Integrated Transport Infrastructure and Services	180,000	1,111,000	80,000	0	1,371,000
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming	0	1,000	0	0	1,000
Key Service Area 000016 Environment, Social Health and Safety					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	0	0	1,000
225202 Environment Impact Assessment for Capital Works	0	3,800	0	0	3,800
Total Cost of Environment, Social Health and Safety	0	4,800	0	0	4,800
Total Cost of Human Capital Development	0	5,800	0	0	5,800
Total Cost of Community Access Roads	180,000	1,120,800	80,000	0	1,380,800
Service Area 20 Engineering Services					

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 09 Integrated Transport Infrastructure and Services					
Key Service Area 140043 Urban planning and Strategies					
227004 Fuel, Lubricants and Oils	0	0	10,000	0	10,000
Total for LCIII: Eastern Div	County: Bukooli				10,000
LCII: Nkusi Ward	sanitary lane along jobless improved	Fuel, Oils and Lubricants - Diesel	Source: Locally Raised Revenues		10,000
228001 Maintenance-Buildings and Structures	0	0	30,000	0	30,000
Total for LCIII: WESTERN DIV	County: Bukooli				30,000
LCII: Bwole Ward	sanitary lanes improved	Building and Facility Maintenance - Maintenance Costs	Source: Locally Raised Revenues		30,000
Total Cost of Urban planning and Strategies	0	0	40,000	0	40,000
Total Cost of Integrated Transport Infrastructure and Services	0	0	40,000	0	40,000
Total Cost of Engineering Services	0	0	40,000	0	40,000
Total Cost of Roads and Engineering	180,000	1,120,800	120,000	0	1,420,800

VOTE: 702 Bugiri Municipal Council

Water

B1: Overview of Department Revenues and Expenditures by Source

N / A

N / A

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

VOTE: 702 Bugiri Municipal Council

Natural Resources

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	180,080	181,000
Urban Unconditional Grant Wage	155,000	155,000
Urban Unconditional Non-Wage	5,080	6,000
Locally Raised Revenues	20,000	20,000
Development Revenues	50,000	50,000
Urban Discretionary Equalisation Development Grant	30,000	50,000
Locally Raised Revenues	20,000	0
Total Revenues Shares	230,080	231,000

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	155,000	155,000
Non Wage	25,080	26,000
Development Expenditure		
Domestic Development	50,000	50,000
External Financing	0	0
Total Expenditure	230,080	231,000

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

Service Area 10 Natural Resources Management

Approved 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					
227001 Travel inland	0	3,000	0	0	3,000
Total Cost of Environment, Social Health and Safety	0	3,000	0	0	3,000
Key Service Area 000089 Climate Change Mitigation					
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
227001 Travel inland	0	8,000	0	0	8,000
Total Cost of Climate Change Mitigation	0	10,000	0	0	10,000
Key Service Area 000090 Climate Change Adaptation					

VOTE: 702 Bugiri Municipal Council

221009 Welfare and Entertainment	0	2,000	0	0	2,000
Total Cost of Climate Change Adaptation	0	2,000	0	0	2,000
Key Service Area 140035 Land Information Management					
211101 General Staff Salaries	155,000	0	0	0	155,000
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	5,000	0	0	5,000
Total Cost of Land Information Management	155,000	6,000	0	0	161,000
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	155,000	21,000	0	0	176,000
Programme 10 Sustainable Urbanisation and Housing					
Key Service Area 280002 Physical Planning					
227001 Travel inland	0	5,000	50,000	0	55,000
Total for LCIII: Eastern Div			County: Bukooli		50,000
LCII: Nkusi Ward	Final activits of the Physical Devt Plan 26-31	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)		50,000
Total Cost of Physical Planning	0	5,000	50,000	0	55,000
Total Cost of Sustainable Urbanisation and Housing	0	5,000	50,000	0	55,000
Total Cost of Natural Resources Management	155,000	26,000	50,000	0	231,000
Total Cost of Natural Resources	155,000	26,000	50,000	0	231,000

VOTE: 702 Bugiri Municipal Council

Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	177,711	204,463
Urban Unconditional Grant Wage	50,000	55,000
Urban Unconditional Non-Wage	8,212	9,165
Locally Raised Revenues	20,000	20,000
Other Transfers from Central Government	86,900	107,011
Programme Conditional Grant - Non Wage Recurrent	12,599	13,288
Total Revenues Shares	177,711	204,463
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	50,000	55,000
Non Wage	127,711	149,463
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	177,711	204,463

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

Service Area 10 Community Mobilisation

Approved 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 010008 Capacity Strengthening					
221009 Welfare and Entertainment	0	8,000	0	0	8,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
227001 Travel inland	0	20,281	0	0	20,281
Total Cost of Capacity Strengthening	0	30,281	0	0	30,281
Total Cost of Human Capital Development	0	30,281	0	0	30,281
Total Cost of Community Mobilisation	0	30,281	0	0	30,281
Service Area 20 Empowerment and Mindset Change					

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Approved 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					
227001 Travel inland	0	7,165	0	0	7,165
Total Cost of HIV/AIDS Mainstreaming	0	7,165	0	0	7,165
Key Service Area 000021 Gender Mainstreaming services					
211101 General Staff Salaries	55,000	0	0	0	55,000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,658	0	0	1,658
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	1,630	0	0	1,630
222001 Information and Communication Technology Services.	0	800	0	0	800
223006 Water	0	500	0	0	500
227001 Travel inland	0	8,700	0	0	8,700
Total Cost of Gender Mainstreaming services	55,000	15,288	0	0	70,288
Key Service Area 000023 Inspection and Monitoring					
227001 Travel inland	0	10,000	0	0	10,000
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
Total Cost of Inspection and Monitoring	0	12,000	0	0	12,000
Key Service Area 000036 Strategies and Project Development					
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
227001 Travel inland	0	3,900	0	0	3,900
282101 Donations	0	70,000	0	0	70,000
Total Cost of Strategies and Project Development	0	74,900	0	0	74,900
Key Service Area 010008 Capacity Strengthening					
221011 Printing, Stationery, Photocopying and Binding	0	1,500	0	0	1,500
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	7,330	0	0	7,330
Total Cost of Capacity Strengthening	0	9,830	0	0	9,830
Total Cost of Human Capital Development	55,000	119,183	0	0	174,183

VOTE: 702 Bugiri Municipal Council

Total Cost of Empowerment and Mindset Change	55,000	119,183	0	0	174,183
Total Cost of Community Based Services	55,000	149,463	0	0	204,463

VOTE: 702 Bugiri Municipal Council

Planning

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	116,267	166,328
Urban Unconditional Grant Wage	66,000	66,000
Urban Unconditional Non-Wage	30,267	80,328
Locally Raised Revenues	20,000	20,000
Development Revenues	19,178	46,228
Urban Discretionary Equalisation Development Grant	19,178	46,228
Total Revenues Shares	135,444	212,556
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	66,000	66,000
Non Wage	50,267	100,328
Development Expenditure		
Domestic Development	19,178	46,228
External Financing	0	0
Total Expenditure	135,444	212,556

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

Service Area 10 Planning and Statistics

Approved 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	66,000	0	0	0	66,000
221002 Workshops, Meetings and Seminars	0	3,000	0	0	3,000
221003 Staff Training	0	0	7,000	0	7,000
Total for LCIII: Eastern Div	County: Bukooli				7,000
LCII: Nkusi Ward	supporting key staff on PIP	Staff Training - Others	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)		7,000
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000

VOTE: 702 Bugiri Municipal Council

221009 Welfare and Entertainment		0	12,000	7,250	0	19,250
Total for LCIII: Eastern Div			County: Bukooli			7,250
LCII: Nkusi Ward	LLG Assessment	Welfare - Facilitation and Allowances	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			7,250
221011 Printing, Stationery, Photocopying and Binding		0	2,000	0	0	2,000
221012 Small Office Equipment		0	2,000	0	0	2,000
225203 Appraisal and Feasibility Studies for Capital Works		0	0	2,000	0	2,000
Total for LCIII: Eastern Div			County: Bukooli			2,000
LCII: Nkusi Ward	Appraisal and Feasibility of DDEG proj FY27-28	Feasibility Studies or Screening of Projects - Feasibility Study	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			2,000
225204 Monitoring and Supervision of capital work		0	0	3,000	0	3,000
Total for LCIII: Eastern Div			County: Bukooli			3,000
LCII: Nkusi Ward	Monitoring and supervision of DDEG projects	monitoring of DDEG projects	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			3,000
227001 Travel inland		0	59,000	19,728	0	78,728
Total for LCIII: Eastern Div			County: Bukooli			19,728
LCII: Nkusi Ward	benchmarking for performance impvt in Service del	Travel Inland - Benchmarking Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			2,728
LCII: Nkusi Ward	support to development Planning	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			17,000
Total Cost of Planning and Budgeting services		66,000	80,000	38,978	0	184,978
Key Service Area 000027 Programme Working Group Secretariat Services						
222001 Information and Communication Technology Services.		0	2,328	0	0	2,328
227001 Travel inland		0	5,000	0	0	5,000
227004 Fuel, Lubricants and Oils		0	3,000	0	0	3,000
Total Cost of Programme Working Group Secretariat Services		0	10,328	0	0	10,328
Key Service Area 560019 Data Management and Dissemination						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	10,000	0	0	10,000
221003 Staff Training		0	0	2,500	0	2,500
Total for LCIII: WESTERN DIV			County: Bukooli			2,500
LCII: NKUSI	Training of Town agents in data coll	Staff Training - Allowances	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			2,500
227001 Travel inland		0	0	4,750	0	4,750

VOTE: 702 Bugiri Municipal Council

Total for LCIII: Eastern Div		County: Bukooli			4,750
LCII: Nkusi Ward	implementation of SPEAR	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)		4,750
Total Cost of Data Management and Dissemination		0	10,000	7,250	0
Total Cost of Development Plan Implementation		66,000	100,328	46,228	0
Total Cost of Planning and Statistics		66,000	100,328	46,228	0
Total Cost of Planning		66,000	100,328	46,228	0

VOTE: 702 Bugiri Municipal Council

Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	52,600	53,600
Urban Unconditional Grant Wage	23,600	23,600
Urban Unconditional Non-Wage	14,000	15,000
Locally Raised Revenues	15,000	15,000
Development Revenues	3,000	3,000
Urban Discretionary Equalisation Development Grant	3,000	3,000
Total Revenues Shares	55,600	56,600
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	23,600	23,600
Non Wage	29,000	30,000
Development Expenditure		
Domestic Development	3,000	3,000
External Financing	0	0
Total Expenditure	55,600	56,600

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

Service Area 10 Compliance

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	23,600	0	0	0	23,600
221002 Workshops, Meetings and Seminars	0	3,000	0	0	3,000
221009 Welfare and Entertainment	0	3,020	0	0	3,020
221011 Printing, Stationery, Photocopying and Binding	0	1,180	0	0	1,180
221012 Small Office Equipment	0	1,360	0	0	1,360
221017 Membership dues and Subscription fees.	0	1,620	0	0	1,620
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000

VOTE: 702 Bugiri Municipal Council

225204 Monitoring and Supervision of capital work	0	4,000	0	0	4,000
227001 Travel inland	0	14,820	0	0	14,820
312221 Light ICT hardware - Acquisition	0	0	3,000	0	3,000
Total for LCIII: Eastern Div					3,000
County: Bukooli					
LCII: Nkusi Ward	Printer for internal Audit	Band printers_Acquire	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)		3,000
Total Cost of Audit and Risk Management		23,600	30,000	3,000	0
Total Cost of Governance and Security		23,600	30,000	3,000	0
Total Cost of Compliance		23,600	30,000	3,000	0
Total Cost of Internal Audit		23,600	30,000	3,000	0

VOTE: 702 Bugiri Municipal Council

Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	73,664	77,185
Programme Conditional Grant - Non Wage Recurrent	25,069	25,390
Urban Unconditional Grant Wage	22,000	25,000
Urban Unconditional Non-Wage	800	1,000
Locally Raised Revenues	15,000	15,000
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Total Revenues Shares	73,664	77,185
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	22,000	25,000
Non Wage	51,664	52,185
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	73,664	77,185

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

Service Area 10 Commercial Services

Approved Budget Estimates for FY 2026/27

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 05 Tourism Development					
Key Service Area 000034 Education and Skills Development					
221002 Workshops, Meetings and Seminars	0	2,795	0	0	2,795
Total Cost of Education and Skills Development	0	2,795	0	0	2,795
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
227001 Travel inland	0	8,000	0	0	8,000
Total Cost of Tourism Investment, Promotion and Marketing	0	8,000	0	0	8,000
Total Cost of Tourism Development	0	10,795	0	0	10,795
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					

VOTE: 702 Bugiri Municipal Council

Key Service Area 000089 Climate Change Mitigation

221009 Welfare and Entertainment	0	2,000	0	0	2,000
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Total Cost of Climate Change Mitigation	0	2,000	0	0	2,000
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Key Service Area 000090 Climate Change Adaptation

224003 Agricultural Supplies and Services	0	2,000	0	0	2,000
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Total Cost of Climate Change Adaptation	0	2,000	0	0	2,000
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Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	4,000	0	0	4,000
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Programme 07 Private Sector Development

Key Service Area 120002 Domestic Promotion

221002 Workshops, Meetings and Seminars	0	2,380	0	0	2,380
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221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
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222001 Information and Communication Technology Services.	0	500	0	0	500
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223006 Water	0	510	0	0	510
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Total Cost of Domestic Promotion	0	5,390	0	0	5,390
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Key Service Area 190036 Trade Development

211101 General Staff Salaries	25,000	0	0	0	25,000
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221009 Welfare and Entertainment	0	6,000	0	0	6,000
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222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
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227001 Travel inland	0	6,000	0	0	6,000
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227004 Fuel, Lubricants and Oils	0	14,000	0	0	14,000
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228002 Maintenance-Transport Equipment	0	4,000	0	0	4,000
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Total Cost of Trade Development	25,000	31,000	0	0	56,000
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Total Cost of Private Sector Development	25,000	36,390	0	0	61,390
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Programme 12 Human Capital Development

Key Service Area 000013 HIV/AIDS Mainstreaming

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	0	0	1,000
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Total Cost of HIV/AIDS Mainstreaming	0	1,000	0	0	1,000
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Total Cost of Human Capital Development	0	1,000	0	0	1,000
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Total Cost of Commercial Services	25,000	52,185	0	0	77,185
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Total Cost of Trade, Industry and Local Development	25,000	52,185	0	0	77,185
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