

VOTE: 703 Bushenyi-Ishaka Municipal Council

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Locally Raised Revenues	1,490,889	1,502,106
o/w Higher Local Government	968,099	1,010,253
o/w Lower Local Government	522,789	491,854
Discretionary Government Transfers	2,298,661	1,682,960
o/w Higher Local Government	2,147,871	1,398,389
o/w Lower Local Government	150,790	284,571
Conditional Government Transfers	12,144,060	14,734,724
o/w Higher Local Government	12,144,060	14,734,724
o/w Lower Local Government	0	0
Other Government Transfers	252,309	242,309
o/w Higher Local Government	252,309	242,309
o/w Lower Local Government	0	0
External Financing	10,000	10,000
o/w Higher Local Government	10,000	10,000
o/w Lower Local Government	0	0
Grand Total	16,195,918	18,172,099
o/w Higher Local Government	15,522,339	17,395,675
o/w Lower Local Government	673,579	776,425

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A2:Revenue Performance, Plans and Projections by Source

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Locally Raised Revenues	1,490,889	1,502,106
Advertisements/Bill Boards	31,653	31,653
Animal and Crop Husbandry related Levies	89,128	89,128
Business licenses	453,707	434,220
Inspection Fees	80,000	120,000
Local Hotel Tax	25,010	33,010
Local Services Tax-Payable By Individuals	138,078	133,973
Market /Gate Charges	95,117	95,117
Motor Vehicle Road licenses	84,562	84,562
Other fees e.g. street parking fees	32,649	32,649
Other fines and Penalties – private	700	850
Property related Duties/Fees	345,310	345,310
Registration fees for Documents and Businesses	13,150	13,150
Rent & Rates - Non-Produced Assets – from Gov’t units	0	18,485
Rent & Rates - Non-Produced Assets – from private entities	31,676	0
Sale of Other produced assets-From Private Entities	150	0
Vehicle Parking Fees	70,000	70,000
Discretionary Government Transfers	2,298,661	1,682,960
Urban Discretionary Equalisation Development Grant	165,788	371,344
Urban Unconditional Grant Wage	1,781,049	892,544
Urban Unconditional Non-Wage	351,824	419,072
Conditional Government Transfers	12,144,060	14,734,724
Programme Conditional Grant - Non Wage Recurrent	3,975,060	5,410,764
Programme Conditional Grant - Development	138,483	403,808
Programme Conditional Grant - Wage Recurrent	7,807,821	8,720,152
Transitional Conditional Grant - Development	222,695	200,000
Other Government Transfers	252,309	242,309
GROW Project	0	20,000
Support to PLE (UNEB)	12,000	12,000
Uganda Road Fund (URF)	200,309	200,309
Uganda Women Entrepreneurship Program(UWEP)	40,000	10,000
External Financing	10,000	10,000
VNG International	10,000	10,000
Total Revenues Shares	16,195,918	18,172,099

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A3: Summary of Programme Allocations For FY 2025/26

<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	185,918	3,082	0	0	189,000
o/w: Wage:	77,400	0	0	0	77,400
Non-Wage Recurrent:	89,182	3,082	0	0	92,264
Development:	19,336	0	0	0	19,336
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	122,398	154,420	0	0	276,818
o/w: Wage:	102,000	0	0	0	102,000
Non-Wage Recurrent:	3,700	28,480	0	0	32,180
Development:	16,698	125,940	0	0	142,638
Private Sector Development	56,488	18,200	0	0	74,688
o/w: Wage:	27,038	0	0	0	27,038
Non-Wage Recurrent:	29,450	18,200	0	0	47,650
Development:	0	0	0	0	0
Integrated Transport Infrastructure And Services	1,459,832	194,216	199,309	0	1,853,357
o/w: Wage:	140,000	0	0	0	140,000
Non-Wage Recurrent:	1,009,395	12,265	199,309	0	1,220,969
Development:	310,437	181,951	0	0	492,388
Human Capital Development	10,721,487	84,302	43,000	0	10,858,789
o/w: Wage:	8,754,610	0	0	0	8,754,610
Non-Wage Recurrent:	1,582,405	84,302	43,000	0	1,709,707
Development:	384,472	0	0	10,000	394,472
Public Sector Transformation	3,362,043	681,042	0	0	4,043,085
o/w: Wage:	301,689	0	0	0	301,689
Non-Wage Recurrent:	2,852,715	669,042	0	0	3,521,757
Development:	207,640	12,000	0	0	219,640
Governance And Security	254,530	198,519	0	0	453,049

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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:	65,705	0	0	0	65,705
Non-Wage Recurrent:	188,825	194,519	0	0	383,344
Development:	0	4,000	0	0	4,000
Regional Balanced Development	3,600	136,446	0	0	140,046
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	3,600	128,446	0	0	132,046
Development:	0	8,000	0	0	8,000
Development Plan Implementation	240,593	31,880	0	0	272,473
o/w: Wage:	144,253	0	0	0	144,253
Non-Wage Recurrent:	59,770	23,880	0	0	83,650
Development:	36,570	8,000	0	0	44,570
Grand Total	16,417,684	1,502,106	242,309	10,000	18,172,099
Grand Total Wage	9,612,696	0	0	0	9,612,696
Grand Total Non-Wage Recurrent	5,829,836	1,162,216	242,309	0	7,234,361
Grand Total Development	975,152	339,891	0	10,000	1,325,043

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A4: Summary of Department Allocations for FY 2025/26

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Administration	3,020,369	4,044,353
o/w Higher Local Government	2,346,791	3,267,928
o/w Lower Local Government	673,579	776,425
Finance	300,388	291,189
o/w Higher Local Government	300,388	291,189
o/w Lower Local Government	0	0
Statutory bodies	355,793	404,865
o/w Higher Local Government	355,793	404,865
o/w Lower Local Government	0	0
Production and Marketing	156,306	190,000
o/w Higher Local Government	156,306	190,000
o/w Lower Local Government	0	0
Health	2,329,446	2,805,114
o/w Higher Local Government	2,329,446	2,805,114
o/w Lower Local Government	0	0
Education	7,913,170	7,904,340
o/w Higher Local Government	7,913,170	7,904,340
o/w Lower Local Government	0	0
Roads and Engineering	1,571,468	1,856,357
o/w Higher Local Government	1,571,468	1,856,357
o/w Lower Local Government	0	0
Natural Resources	211,580	274,818
o/w Higher Local Government	211,580	274,818
o/w Lower Local Government	0	0
Community Based Services	146,089	145,334
o/w Higher Local Government	146,089	145,334
o/w Lower Local Government	0	0
Planning	92,269	115,850
o/w Higher Local Government	92,269	115,850
o/w Lower Local Government	0	0
Internal Audit	44,071	53,397
o/w Higher Local Government	44,071	53,397
o/w Lower Local Government	0	0
Trade, Industry and Local Development	54,968	86,483

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<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
o/w Higher Local Government	54,968	86,483
o/w Lower Local Government	0	0
Grand Total	16,195,918	18,172,099
o/w Higher Local Government	15,522,339	17,395,675
o/w: Wage:	9,588,870	9,612,696
Non-Wage Recurrent:	5,151,361	6,652,942
Domestic Devt:	772,108	1,120,037
External Financing:	10,000	10,000
o/w Lower Local Government	673,579	776,425
o/w: Wage:	0	0
Non-Wage Recurrent:	597,720	581,419
Domestic Devt:	75,859	195,006
External Financing:	0	0

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Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	2,700,823	3,824,713
Urban Unconditional Grant Wage	350,000	301,689
Urban Unconditional Non-Wage	34,769	40,545
Locally Raised Revenues	177,458	180,068
Multi-Sectoral Transfers to LLGs_NonWage	597,720	581,419
Programme Conditional Grant - Non Wage Recurrent	1,540,876	2,720,992
Development Revenues	319,547	219,640
Transitional Conditional Grant - Development	222,695	0
Urban Discretionary Equalisation Development Grant	8,993	12,634
Locally Raised Revenues	12,000	12,000
Multi-Sectoral Transfers to LLGs_Gou	75,859	195,006
Total Revenues Shares	3,020,369	4,044,353
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	350,000	301,689
Non Wage	2,350,823	3,523,024
Development Expenditure		
Domestic Development	319,547	219,640
External Financing	0	0
Total Expenditure	3,020,369	4,044,353

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

Service Area 10 Administration and Management

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,480	0	0	6,480

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Total Cost of Facilities Management	0	6,480	0	0	6,480
Key Service Area 000008 Records Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,150	0	0	3,150
Total Cost of Records Management	0	3,150	0	0	3,150
Key Service Area 000011 Communication and Public Relations					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,150	0	0	3,150
221012 Small Office Equipment	0	0	12,000	0	12,000
Total for LCIII: Central Div	County: Bushenyi-Ishaka MC				12,000
LCII: Central Ward	Laptops for DTC,SHRO and Records Officer	Office Equipment and Supplies - Hard Drives	Source: Locally Raised Revenues		12,000
Total Cost of Communication and Public Relations	0	3,150	12,000	0	15,150
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
211101 General Staff Salaries	301,689	0	0	0	301,689
273104 Pension	0	1,276,080	0	0	1,276,080
273105 Gratuity	0	1,444,912	0	0	1,444,912
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	301,689	2,720,992	0	0	3,022,682
Key Service Area 390017 Public Service Performance management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	46,062	12,634	0	58,696
Total for LCIII: Central Div	County: Bushenyi-Ishaka MC				12,634
LCII: Central Ward	Headquarters	Staff Training , orientation of retiring people	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		12,634
221001 Advertising and Public Relations	0	4,000	0	0	4,000
221002 Workshops, Meetings and Seminars	0	4,691	0	0	4,691
221007 Books, Periodicals & Newspapers	0	720	0	0	720
221008 Information and Communication Technology Supplies.	0	5,000	0	0	5,000
221009 Welfare and Entertainment	0	26,200	0	0	26,200
221011 Printing, Stationery, Photocopying and Binding	0	2,480	0	0	2,480
221017 Membership dues and Subscription fees.	0	2,500	0	0	2,500
222001 Information and Communication Technology Services.	0	2,400	0	0	2,400
223004 Guard and Security services	0	3,600	0	0	3,600

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224010 Protective Gear	0	1,890	0	0	1,890
225101 Consultancy Services	0	5,000	0	0	5,000
227001 Travel inland	0	61,809	0	0	61,809
227004 Fuel, Lubricants and Oils	0	30,000	0	0	30,000
228002 Maintenance-Transport Equipment	0	5,000	0	0	5,000
Total Cost of Public Service Performance management	0	201,353	12,634	0	213,987
Total Cost of Public Sector Transformation	301,689	2,935,125	24,634	0	3,261,448
Programme 17 Regional Balanced Development					
Key Service Area 000005 Human Resource Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,480	0	0	6,480
Total Cost of Human Resource Management	0	6,480	0	0	6,480
Total Cost of Regional Balanced Development	0	6,480	0	0	6,480
Total Cost of Administration and Management	301,689	2,941,605	24,634	0	3,267,928
Total Cost of Administration	301,689	2,941,605	24,634	0	3,267,928

Subcounty / Town Council / Division: 237715 Ishaka Div

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	290,955	58,332	0	349,287
Total Cost of Capacity Strengthening	0	290,955	58,332	0	349,287
Total Cost of Public Sector Transformation	0	290,955	58,332	0	349,287
Total Cost of Administration and Management	0	290,955	58,332	0	349,287
Total Cost of 237715 Ishaka Div	0	290,955	58,332	0	349,287

Subcounty / Town Council / Division: 237716 Central Div

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					

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Key Service Area 010008 Capacity Strengthening					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	214,283	95,876	0	310,159
Total Cost of Capacity Strengthening	0	214,283	95,876	0	310,159
Total Cost of Public Sector Transformation	0	214,283	95,876	0	310,159
Total Cost of Administration and Management	0	214,283	95,876	0	310,159
Total Cost of 237716 Central Div	0	214,283	95,876	0	310,159

Subcounty / Town Council / Division: 237717 Nyakabirizi Div

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	76,181	40,798	0	116,979
Total Cost of Capacity Strengthening	0	76,181	40,798	0	116,979
Total Cost of Public Sector Transformation	0	76,181	40,798	0	116,979
Total Cost of Administration and Management	0	76,181	40,798	0	116,979
Total Cost of 237717 Nyakabirizi Div	0	76,181	40,798	0	116,979

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Finance

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	292,388	283,189
Urban Unconditional Grant Wage	130,000	115,453
Urban Unconditional Non-Wage	40,772	41,170
Locally Raised Revenues	121,616	126,566
Development Revenues	8,000	8,000
Locally Raised Revenues	8,000	8,000
Total Revenues Shares	300,388	291,189
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	130,000	115,453
Non Wage	162,388	167,736
Development Expenditure		
Domestic Development	8,000	8,000
External Financing	0	0
Total Expenditure	300,388	291,189

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

Service Area 10 Financial Management and Accountability (LG)					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 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
Programme 17 Regional Balanced Development					
Key Service Area 560080 Local Revenue Collection					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	414	0	0	414
221011 Printing, Stationery, Photocopying and Binding	0	20,859	0	0	20,859

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221012 Small Office Equipment	0	0	8,000	0	8,000
Total for LCIII: Central Div	County: Bushenyi-Ishaka MC				8,000
LCII: Central Ward	Laptop for HOF	Office Equipment and Supplies - Hard Drives	Source: Locally Raised Revenues		8,000
221014 Bank Charges and other Bank related costs	0	200	0	0	200
221017 Membership dues and Subscription fees.	0	2,000	0	0	2,000
223001 Property Management Expenses	0	41,715	0	0	41,715
223005 Electricity	0	4,760	0	0	4,760
227001 Travel inland	0	46,858	0	0	46,858
227004 Fuel, Lubricants and Oils	0	4,760	0	0	4,760
228002 Maintenance-Transport Equipment	0	4,000	0	0	4,000
Total Cost of Local Revenue Collection	0	125,566	8,000	0	133,566
Total Cost of Regional Balanced Development	0	125,566	8,000	0	133,566
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
211101 General Staff Salaries	115,453	0	0	0	115,453
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	11,170	0	0	11,170
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
227001 Travel inland	0	26,000	0	0	26,000
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
Total Cost of Finance and Accounting	115,453	41,170	0	0	156,623
Total Cost of Development Plan Implementation	115,453	41,170	0	0	156,623
Total Cost of Financial Management and Accountability (LG)	115,453	167,736	8,000	0	291,189
Total Cost of Finance	115,453	167,736	8,000	0	291,189

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Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	355,793	404,865
Urban Unconditional Grant Wage	52,114	52,114
Urban Unconditional Non-Wage	150,592	181,437
Locally Raised Revenues	153,086	171,313
Total Revenues Shares	355,793	404,865
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	52,114	52,114
Non Wage	303,679	352,751
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	355,793	404,865

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

Service Area 10 Legislation and Oversight

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000007 Procurement and Disposal Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,212	0	0	5,212
Total Cost of Procurement and Disposal Services	0	5,212	0	0	5,212
Total Cost of Public Sector Transformation	0	5,212	0	0	5,212
Programme 16 Governance And Security					
Key Service Area 000010 Leadership and Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	41,220	0	0	41,220
221009 Welfare and Entertainment	0	61,478	0	0	61,478
Total Cost of Leadership and Management	0	102,698	0	0	102,698

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Key Service Area 000014 Administrative and Support Services

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,804	0	0	4,804
221002 Workshops, Meetings and Seminars	0	4,691	0	0	4,691
227001 Travel inland	0	31,120	0	0	31,120
227004 Fuel, Lubricants and Oils	0	26,000	0	0	26,000
282101 Donations	0	2,000	0	0	2,000
Total Cost of Administrative and Support Services	0	68,615	0	0	68,615

Key Service Area 000023 Inspection and Monitoring

211101 General Staff Salaries	52,114	0	0	0	52,114
211105 Ex-Gratia for Political leaders.	0	146,088	0	0	146,088
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	30,137	0	0	30,137
Total Cost of Inspection and Monitoring	52,114	176,225	0	0	228,339
Total Cost of Governance And Security	52,114	347,538	0	0	399,652
Total Cost of Legislation and Oversight	52,114	352,751	0	0	404,865
Total Cost of Statutory bodies	52,114	352,751	0	0	404,865

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Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	156,306	170,664
Programme Conditional Grant - Wage Recurrent	77,400	77,400
Programme Conditional Grant - Non Wage Recurrent	72,796	87,127
Urban Unconditional Non-Wage	2,444	3,055
Locally Raised Revenues	3,666	3,082
Development Revenues	0	19,336
Programme Conditional Grant - Development	0	19,336
Total Revenues Shares	156,306	190,000
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	77,400	77,400
Non Wage	78,906	93,264
Development Expenditure		
Domestic Development	0	19,336
External Financing	0	0
Total Expenditure	156,306	190,000

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

Service Area 10 Agricultural Extension

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 000089 Climate Change Mitigation					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	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	77,400	0	0	0	77,400
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	12,247	0	0	12,247
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000

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227001 Travel inland	0	25,447	0	0	25,447
227004 Fuel, Lubricants and Oils	0	6,105	0	0	6,105
228002 Maintenance-Transport Equipment	0	400	0	0	400
Total Cost of Farmer mobilisation and sensitisation	77,400	46,199	0	0	123,599
Total Cost of Agro-Industrialization	77,400	48,199	0	0	125,599
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	77,400	49,199	0	0	126,599
Service Area 20 Agricultural Production					

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization						
Key Service Area 010059 Post-harvest handling, storage and processing						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	4,856	0	0	4,856
225202 Environment Impact Assessment for Capital Works		0	0	500	0	500
Total for LCIII: Central Div		County: Bushenyi-Ishaka MC				500
LCII: Central Ward	Kabagarama Slaughter slab	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			500
312149 Other Land Improvements - Acquisition		0	0	18,836	0	18,836
Total for LCIII: Central Div		County: Bushenyi-Ishaka MC				18,836
LCII: Central Ward	Kabagarama slaughter slab	Other Land Improvements - Fencing	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			18,836
Total Cost of Post-harvest handling, storage and processing		0	4,856	19,336	0	24,192
Key Service Area 010074 Vector and disease control						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	4,000	0	0	4,000
Total Cost of Vector and disease control		0	4,000	0	0	4,000
Total Cost of Agro-Industrialization		0	8,856	19,336	0	28,192
Total Cost of Agricultural Production		0	8,856	19,336	0	28,192

VOTE: 703 Bushenyi-Ishaka Municipal Council

Service Area 30 Agricultural Value Chain Services

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 300016 Parish Development Model Operations					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	35,209	0	0	35,209
Total Cost of Parish Development Model Operations	0	35,209	0	0	35,209
Total Cost of Agro-Industrialization	0	35,209	0	0	35,209
Total Cost of Agricultural Value Chain Services	0	35,209	0	0	35,209
Total Cost of Production and Marketing	77,400	93,264	19,336	0	190,000

VOTE: 703 Bushenyi-Ishaka Municipal Council

Health

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	2,200,002	2,543,274
Programme Conditional Grant - Wage Recurrent	1,222,251	2,302,040
Programme Conditional Grant - Non Wage Recurrent	138,488	194,676
Urban Unconditional Grant Wage	796,505	0
Urban Unconditional Non-Wage	3,600	4,500
Locally Raised Revenues	39,158	42,058
Development Revenues	129,444	261,840
Programme Conditional Grant - Development	59,314	261,840
Urban Discretionary Equalisation Development Grant	52,749	0
Locally Raised Revenues	17,381	0
Total Revenues Shares	2,329,446	2,805,114
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	2,018,756	2,302,040
Non Wage	181,246	241,234
Development Expenditure		
Domestic Development	129,444	261,840
External Financing	0	0
Total Expenditure	2,329,446	2,805,114

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

Service Area 10 Primary HealthCare

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320165 Primary Health care services					
211101 General Staff Salaries	2,302,040	0	0	0	2,302,040
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	35,880	0	0	35,880
221009 Welfare and Entertainment	0	168	0	0	168
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000

VOTE: 703 Bushenyi-Ishaka Municipal Council

223006 Water		0	1,200	0	0	1,200
224010 Protective Gear		0	2,000	0	0	2,000
225202 Environment Impact Assessment for Capital Works		0	0	1,000	0	1,000
Total for LCIII: Central Div			County: Bushenyi-Ishaka MC			1,000
LCII: Central Ward	Bushenyi health centre IV	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			1,000
225204 Monitoring and Supervision of capital work		0	0	12,089	0	12,089
Total for LCIII:			County:			12,089
LCII:	project sites	Monitoring , supervision and investment servicing costs	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			12,089
227001 Travel inland		0	8,738	0	0	8,738
228002 Maintenance-Transport Equipment		0	9,200	0	0	9,200
263308 Sector Conditional Grant (Non-Wage)		0	167,372	0	0	167,372
Total for LCIII: Ishaka Div			County: Bushenyi-Ishaka MC			8,263
LCII: Kashenyi Ward	kashenyi HC II	kashenyi HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			8,263
Total for LCIII: Central Div			County: Bushenyi-Ishaka MC			139,171
LCII: Central Ward	Bushenyi Health center IV	Bushenyi Health center IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			48,280
LCII: Central Ward	Bushenyi Health center IV	Bushenyi Health center IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			82,629
LCII: Ruharo Ward	Ruharo HC II	Ruharo HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			8,263
Total for LCIII: Nyakabirizi Div			County: Bushenyi-Ishaka MC			19,938
LCII: Rwenjeru ward	Nyamiko HC III	Nyamiko HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			3,412
LCII: Rwenjeru Ward	Nyamiko HC III	Nyamiko HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			16,526
312121 Non-Residential Buildings - Acquisition		0	0	170,751	0	170,751
Total for LCIII:			County:			170,751
LCII:	bushenyi HC IV	Non Residential Buildings - Other Construction works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			170,751
312139 Other Structures - Acquisition		0	0	63,000	0	63,000
Total for LCIII: Central Div			County: Bushenyi-Ishaka MC			34,000

VOTE: 703 Bushenyi-Ishaka Municipal Council

LCII: Central Ward	Bushenyi Health centre 4	Other Structures - Construction Works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	34,000
Total for LCIII: Nyakabirizi Div		County: Bushenyi-Ishaka MC		29,000
LCII: Rwenjeru Ward	Nyamiko Hc III	Other Structures - Construction Works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	29,000
312233 Medical, Laboratory and Research & appliances - Acquisition		0	0	15,000
Total for LCIII: Central Div		County: Bushenyi-Ishaka MC		15,000
LCII: Central Ward	Bushenyi HC IV	Medical , Laboratory and Research Equipment - Assorted Equipment	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	15,000
Total Cost of Primary Health care services		2,302,040	225,558	261,840
Total Cost of Human Capital Development		2,302,040	225,558	261,840
Total Cost of Primary HealthCare		2,302,040	225,558	261,840
Service Area 30 Health Management and Supervision				

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,378	0	0	1,378
Total Cost of HIV/AIDS Mainstreaming	0	1,378	0	0	1,378
Key Service Area 320135 Sanitation and hygiene Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,100	0	0	1,100
227001 Travel inland	0	13,198	0	0	13,198
Total Cost of Sanitation and hygiene Services	0	14,298	0	0	14,298
Total Cost of Human Capital Development	0	15,676	0	0	15,676
Total Cost of Health Management and Supervision	0	15,676	0	0	15,676
Total Cost of Health	2,302,040	241,234	261,840	0	2,805,114

VOTE: 703 Bushenyi-Ishaka Municipal Council

Education

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	7,840,478	7,781,708
Programme Conditional Grant - Wage Recurrent	6,508,171	6,340,712
Programme Conditional Grant - Non Wage Recurrent	1,200,429	1,349,259
Urban Unconditional Grant Wage	92,000	51,858
Urban Unconditional Non-Wage	5,724	7,155
Locally Raised Revenues	22,155	20,724
Other Transfers from Central Government	12,000	12,000
Development Revenues	72,692	122,632
Programme Conditional Grant - Development	72,692	122,632
Total Revenues Shares	7,913,170	7,904,340
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	6,600,171	6,392,570
Non Wage	1,240,308	1,389,138
Development Expenditure		
Domestic Development	72,692	122,632
External Financing	0	0
Total Expenditure	7,913,170	7,904,340

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

Service Area 10 Pre-Primary and Primary Education

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 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
Key Service Area 000063 Quality Assurance Systems					
211101 General Staff Salaries	2,078,743	0	0	0	2,078,743
225202 Environment Impact Assessment for Capital Works	0	0	1,000	0	1,000

VOTE: 703 Bushenyi-Ishaka Municipal Council

Total for LCIII: Central Div		County: Bushenyi-Ishaka MC				1,000
LCII: Central Ward	Project sites	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			1,000
225204 Monitoring and Supervision of capital work		0	0	5,132	0	5,132
Total for LCIII: Central Div		County: Bushenyi-Ishaka MC				5,132
LCII: Central Ward	Project sites	Investment serving costs Monitoring , supervision & Appraisal of capital works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			5,132
312121 Non-Residential Buildings - Acquisition		0	0	116,501	0	116,501
Total for LCIII: Central Div		County: Bushenyi-Ishaka MC				116,501
LCII: Central Ward	bweranyangi st Kagwa and Rwatukwire PS	Non Residential Buildings - Other Construction works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			110,369
LCII: Central Ward	Retention paid	Non Residential Buildings - Other Construction works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			6,132
Total Cost of Quality Assurance Systems		2,078,743	0	122,632	0	2,201,375
Key Service Area 320162 Capitation (Primary)						
263308 Sector Conditional Grant (Non-Wage)		0	249,455	0	0	249,455
Total for LCIII: Central Div		County: Bushenyi-Ishaka MC				66,895
LCII: Central Ward	Bushenyi p/s	Bushenyi p/s	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			6,363
LCII: Central Ward	Bushenyi Town Sch	Bushenyi Town Sch	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			12,090
LCII: Central Ward	Kyeitembe P/S	Kyeitembe ward	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			8,770
LCII: Ruharo Ward	Rukindo P/S	Rukindo	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			7,090
LCII: ward II	Bushenyi p/s	Bushenyi p/s	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent			5,552
LCII: ward II	St. Kagwa Boarding P.S	St. Kagwa Boarding P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			27,030
Total for LCIII: Nyakabirizi Div		County: Bushenyi-Ishaka MC				33,930
LCII: Ntungamo Ward	NTUNGAMO P.S.	NTUNGAMO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			10,390

VOTE: 703 Bushenyi-Ishaka Municipal Council

LCII: Rwenjeru Ward	Irembezi P/S	Irembezi	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,950
LCII: Rwenjeru Ward	Nyamiko P/S	Nyamiko	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,590
LCII: Rwenjeru Ward	Rwenjeru P/S	Rwenjeru	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,290
LCII: Ward I	Nyakatooma II P/S	Nyakatooma II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,710
Total for LCIII: Missing Subcounty		County: Missing County		148,630
LCII: Missing Parish	Basajjabalaba p/s	Basajjabalaba p/s	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,230
LCII: Missing Parish	Bunyarigi p/s	Bunyarigi p/s	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,470
LCII: Missing Parish	Buramba P/s	Buramba P/s	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,730
LCII: Missing Parish	Bushenyi PTC Demo	Bushenyi PTC Demo	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,270
LCII: Missing Parish	Bwegiragye P/S	Bwegiragye	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,130
LCII: Missing Parish	Bweranyangi P/S	Bweranyangi	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	25,010
LCII: Missing Parish	Ishaka Hospital P/S	Ishaka Hospital	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,490
LCII: Missing Parish	Kaburengye P/S	Kaburengye	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,350
LCII: Missing Parish	Kashenyi P/S	Kashenyi	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,430
LCII: Missing Parish	Katungu P/S	Katungu	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,730
LCII: Missing Parish	Kibaare P/S	Kibaare Ward	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,630
LCII: Missing Parish	Ruharo P/S	Ruharo	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,230
LCII: Missing Parish	Rwaturukwire P/S	Rwaturukwire	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,910
LCII: Missing Parish	Ryamabengwe P/S	Ryamabengwe	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,410

VOTE: 703 Bushenyi-Ishaka Municipal Council

LCII: Missing Parish	Ward III - Kanyamabona P/ S	Ward III - Kanyamabona	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,610	
Total Cost of Capitation (Primary)	0	249,455	0	0	249,455
Total Cost of Human Capital Development	2,078,743	250,455	122,632	0	2,451,829
Total Cost of Pre-Primary and Primary Education	2,078,743	250,455	122,632	0	2,451,829
Service Area 20 Secondary Education					

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development						
Key Service Area 320158 Capitation (Secondary)						
263308 Sector Conditional Grant (Non-Wage)		0	349,560	0	0	349,560
Total for LCIII: Missing Subcounty		County: Missing County				349,560
LCII: Missing Parish	ISHAKA ADVENTIST COLLEGE	ISHAKA ADVENTIST COLLEGE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			146,740
LCII: Missing Parish	RUYONZA SCHOOL	RUYONZA SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			161,080
LCII: Missing Parish	St Augustine Vocational SS Ruharo	St Augustine Vocational SS Ruharo	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			41,740
Total Cost of Capitation (Secondary)		0	349,560	0	0	349,560
Key Service Area 320159 Secondary Education Services						
211101 General Staff Salaries		3,775,582	0	0	0	3,775,582
Total Cost of Secondary Education Services		3,775,582	0	0	0	3,775,582
Total Cost of Human Capital Development		3,775,582	349,560	0	0	4,125,142
Total Cost of Secondary Education		3,775,582	349,560	0	0	4,125,142
Service Area 30 Skills Development						

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320160 Tertiary Education Services					
211101 General Staff Salaries	486,388	0	0	0	486,388
Total Cost of Tertiary Education Services	486,388	0	0	0	486,388
Key Service Area 320163 Capitation (Tertiary)					
263308 Sector Conditional Grant (Non-Wage)	0	620,866	0	0	620,866
Total for LCIII: Missing Subcounty	County: Missing County				620,866

VOTE: 703 Bushenyi-Ishaka Municipal Council

LCII: Missing Parish	Bushenyi PTC	Bushenyi PTC	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent	620,866	
Total Cost of Capitation (Tertiary)	0	620,866	0	0	620,866
Total Cost of Human Capital Development	486,388	620,866	0	0	1,107,254
Total Cost of Skills Development	486,388	620,866	0	0	1,107,254
Service Area 40 Education&Sports Management and Inspection					

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000023 Inspection and Monitoring					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	10,900	0	0	10,900
227001 Travel inland	0	5,692	0	0	5,692
227004 Fuel, Lubricants and Oils	0	7,380	0	0	7,380
Total Cost of Inspection and Monitoring	0	23,972	0	0	23,972
Key Service Area 000063 Quality Assurance Systems					
211101 General Staff Salaries	51,858	0	0	0	51,858
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	23,018	0	0	23,018
227001 Travel inland	0	26,879	0	0	26,879
Total Cost of Quality Assurance Systems	51,858	49,897	0	0	101,755
Key Service Area 320038 Sports Development and Oversight					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	10,000	0	0	10,000
227001 Travel inland	0	40,000	0	0	40,000
Total Cost of Sports Development and Oversight	0	50,000	0	0	50,000
Key Service Area 320110 Sports and recreational services					
228004 Maintenance-Other Fixed Assets	0	44,388	0	0	44,388
Total Cost of Sports and recreational services	0	44,388	0	0	44,388
Total Cost of Human Capital Development	51,858	168,257	0	0	220,115
Total Cost of Education&Sports Management and Inspection	51,858	168,257	0	0	220,115
Total Cost of Education	6,392,570	1,389,138	122,632	0	7,904,340

VOTE: 703 Bushenyi-Ishaka Municipal Council

Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,363,831	1,361,969
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
Urban Unconditional Grant Wage	140,000	140,000
Urban Unconditional Non-Wage	9,392	9,395
Locally Raised Revenues	14,130	12,265
Other Transfers from Central Government	200,309	200,309
Development Revenues	207,637	494,388
Urban Discretionary Equalisation Development Grant	0	110,437
Locally Raised Revenues	207,637	183,951
Transitional Conditional Grant - Development	0	200,000
Total Revenues Shares	1,571,468	1,856,357
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	140,000	140,000
Non Wage	1,223,831	1,221,969
Development Expenditure		
Domestic Development	207,637	494,388
External Financing	0	0
Total Expenditure	1,571,468	1,856,357

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

Service Area 10 Community Access Roads

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
225202 Environment Impact Assessment for Capital Works	0	0	2,000	0	2,000
Total for LCIII: Central Div	County: Bushenyi-Ishaka MC				2,000
LCII: Central Ward	Project sites	Environmental Impact Assessment - Capital Works	Source: Locally Raised Revenues		2,000

VOTE: 703 Bushenyi-Ishaka Municipal Council

Total Cost of Environment, Social Health and Safety	0	0	2,000	0	2,000
Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management	0	0	2,000	0	2,000
Programme 09 Integrated Transport Infrastructure And Services					
Key Service Area 000017 Infrastructure Development and Management					
211101 General Staff Salaries	140,000	0	0	0	140,000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	99,188	0	0	99,188
227001 Travel inland	0	9,130	0	0	9,130
227003 Carriage, Haulage, Freight and transport hire	0	10,000	0	0	10,000
228001 Maintenance-Buildings and Structures	0	102,651	0	0	102,651
228004 Maintenance-Other Fixed Assets	0	0	121,940	0	121,940
Total for LCIII: Central Div	County: Bushenyi-Ishaka MC				121,940
LCII: Central Ward	Ishaka Division	Building and Facility Maintenance - Street Lights	Source: Locally Raised Revenues		121,940
312139 Other Structures - Acquisition					
Total for LCIII: Central Div	County: Bushenyi-Ishaka MC				140,438
LCII: Central Ward	Bushenyi Health centre four	Other Structures - Construction Works	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		110,437
LCII: Central Ward	Bushneyi health centre four	Other Structures - Construction Works	Source: Locally Raised Revenues		30,001
LCII: Central Ward	Bushneyi Health Centre Four	Other Structures - Construction Works	Source: Locally Raised Revenues		0
312149 Other Land Improvements - Acquisition					
Total for LCIII: Central Div	County: Bushenyi-Ishaka MC				30,010
LCII: Central Ward	Head quarters	Other Land Improvements - Fencing	Source: Locally Raised Revenues		30,010
Total Cost of Infrastructure Development and Management	140,000	220,969	292,388	0	653,357
Key Service Area 260010 Road Rehabilitation					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	34,250	0	0	34,250
227003 Carriage, Haulage, Freight and transport hire	0	82,500	0	0	82,500
227004 Fuel, Lubricants and Oils	0	300,000	0	0	300,000
228001 Maintenance-Buildings and Structures	0	583,250	0	0	583,250
312131 Roads and Bridges - Acquisition	0	0	200,000	0	200,000

VOTE: 703 Bushenyi-Ishaka Municipal Council

Total for LCIII: Ishaka Div		County: Bushenyi-Ishaka MC				200,000
LCII: Buramba Ward	Bwegirage- Omurushenyi Phase II -Low cost sealing	Roads and Bridges - Maintenance and Repair	Source: Transitional Conditional Grant - Development 115-Transitional Development - Works Ad Hoc			200,000
Total Cost of Road Rehabilitation		0	1,000,000	200,000	0	1,200,000
Total Cost of Integrated Transport Infrastructure And Services		140,000	1,220,969	492,388	0	1,853,357
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 Community Access Roads		140,000	1,221,969	494,388	0	1,856,357
Total Cost of Roads and Engineering		140,000	1,221,969	494,388	0	1,856,357

VOTE: 703 Bushenyi-Ishaka 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: 703 Bushenyi-Ishaka Municipal Council

Natural Resources

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	132,900	134,180
Urban Unconditional Grant Wage	102,000	102,000
Urban Unconditional Non-Wage	2,960	3,700
Locally Raised Revenues	27,940	28,480
Development Revenues	78,680	140,638
Urban Discretionary Equalisation Development Grant	14,698	16,698
Locally Raised Revenues	63,983	123,940
Total Revenues Shares	211,580	274,818
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	102,000	102,000
Non Wage	30,900	32,180
Development Expenditure		
Domestic Development	78,680	140,638
External Financing	0	0
Total Expenditure	211,580	274,818

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

Service Area 10 Natural Resources Management

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
225202 Environment Impact Assessment for Capital Works	0	0	2,698	0	2,698
Total for LCIII: Central Div	County: Bushenyi-Ishaka MC				2,698
LCII: Central Ward	Bushenyi Health CentreIV	Environmental Impact Assessment - Capital Works	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		2,698
Total Cost of Environment, Social Health and Safety	0	0	2,698	0	2,698
Key Service Area 000024 Compliance and Enforcement Services					
211101 General Staff Salaries	102,000	0	0	0	102,000

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211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	23,640	0	0	23,640
225201 Consultancy Services-Capital	0	0	137,940	0	137,940
Total for LCIII: Central Div	County: Bushenyi-Ishaka MC				137,940
LCII: Central Ward	14000000	Consultancy - Others	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		14,000
LCII: Central Ward	Physical Development Plan	Consultancy - Others	Source: Locally Raised Revenues		123,940
225204 Monitoring and Supervision of capital work	0	4,000	0	0	4,000
227001 Travel inland	0	540	0	0	540
Total Cost of Compliance and Enforcement Services	102,000	28,180	137,940	0	268,120
Key Service Area 000089 Climate Change Mitigation					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,000	0	0	2,000
Total Cost of Climate Change Mitigation	0	2,000	0	0	2,000
Key Service Area 140038 Environmental Safeguards					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	0	0	1,000
Total Cost of Environmental Safeguards	0	1,000	0	0	1,000
Key Service Area 560007 Regulation and Compliance					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	0	0	1,000
Total Cost of Regulation and Compliance	0	1,000	0	0	1,000
Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management	102,000	32,180	140,638	0	274,818
Total Cost of Natural Resources Management	102,000	32,180	140,638	0	274,818
Total Cost of Natural Resources	102,000	32,180	140,638	0	274,818

VOTE: 703 Bushenyi-Ishaka Municipal Council

Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	136,089	135,334
Programme Conditional Grant - Non Wage Recurrent	10,969	0
Urban Unconditional Grant Wage	60,000	60,000
Urban Unconditional Non-Wage	3,680	4,600
Locally Raised Revenues	21,440	20,520
Other Transfers from Central Government	40,000	30,000
Programme Conditional Grant - Non Wage Recurrent	0	20,214
Development Revenues	10,000	10,000
External Financing	10,000	10,000
Total Revenues Shares	146,089	145,334
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	60,000	60,000
Non Wage	76,089	75,334
Development Expenditure		
Domestic Development	0	0
External Financing	10,000	10,000
Total Expenditure	146,089	145,334

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

Service Area 10 Community Mobilisation

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
211101 General Staff Salaries	60,000	0	0	0	60,000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	16,520	0	10,000	26,520
Total for LCIII: Central Div	County: Bushenyi-Ishaka MC				10,000
LCII: Central Ward	Divisions	VNG activities conducted	Source: External Financing 676-VNG International		10,000
221005 Official Ceremonies and State Functions	0	2,000	0	0	2,000

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227001 Travel inland	0	56,814	0	0	56,814
Total Cost of Capacity Strengthening	60,000	75,334	0	10,000	145,334
Total Cost of Human Capital Development	60,000	75,334	0	10,000	145,334
Total Cost of Community Mobilisation	60,000	75,334	0	10,000	145,334
Total Cost of Community Based Services	60,000	75,334	0	10,000	145,334

VOTE: 703 Bushenyi-Ishaka Municipal Council

Planning

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	70,780	71,280
Urban Unconditional Grant Wage	28,800	28,800
Urban Unconditional Non-Wage	17,880	18,600
Locally Raised Revenues	24,100	23,880
Development Revenues	21,489	44,570
Urban Discretionary Equalisation Development Grant	13,489	36,570
Locally Raised Revenues	8,000	8,000
Total Revenues Shares	92,269	115,850
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	28,800	28,800
Non Wage	41,980	42,480
Development Expenditure		
Domestic Development	21,489	44,570
External Financing	0	0
Total Expenditure	92,269	115,850

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

Service Area 10 Planning and Statistics					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	28,800	0	0	0	28,800
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	23,880	0	0	23,880
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
227001 Travel inland	0	15,600	0	0	15,600
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
Total Cost of Planning and Budgeting services	28,800	42,480	0	0	71,280

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Key Service Area 000023 Inspection and Monitoring

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	22,520	0	22,520
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Total for LCIII: Central Div	County: Bushenyi-Ishaka MC				22,520
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LCII: Central Ward	Project sites division and headquarters	Adherence to DDEg guideline, monitoring and supervision , statistical abstract, nutrition activities , LLG assessment	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		22,520
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221012 Small Office Equipment	0	0	8,000	0	8,000
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Total for LCIII: Central Div	County: Bushenyi-Ishaka MC				8,000
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LCII: Central Ward	Laptops for S/Planner and Planner	Office Equipment and Supplies - Hard Drives	Source: Locally Raised Revenues		8,000
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227001 Travel inland	0	0	6,050	0	6,050
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Total for LCIII: Central Div	County: Bushenyi-Ishaka MC				6,050
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LCII: Central Ward	headquarters	Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		6,050
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227004 Fuel, Lubricants and Oils	0	0	3,000	0	3,000
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Total for LCIII: Central Div	County: Bushenyi-Ishaka MC				3,000
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LCII: Central Ward	headquarter ,division and health facilities	Fuel, Oils and Lubricants - Diesel	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		3,000
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Total Cost of Inspection and Monitoring	0	0	39,570	0	39,570
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Key Service Area 560019 Data Management and Dissemination

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	5,000	0	5,000
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Total for LCIII: Central Div	County: Bushenyi-Ishaka MC				5,000
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LCII: Central Ward	Headquarter and divisions	Dissemination collection and compilation of the statistical abstract done	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		5,000
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Total Cost of Data Management and Dissemination	0	0	5,000	0	5,000
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Total Cost of Development Plan Implementation	28,800	42,480	44,570	0	115,850
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Total Cost of Planning and Statistics	28,800	42,480	44,570	0	115,850
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Total Cost of Planning	28,800	42,480	44,570	0	115,850
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VOTE: 703 Bushenyi-Ishaka Municipal Council

Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	40,071	49,397
Urban Unconditional Grant Wage	13,591	13,591
Urban Unconditional Non-Wage	2,880	12,600
Locally Raised Revenues	23,600	23,206
Development Revenues	4,000	4,000
Locally Raised Revenues	4,000	4,000
Total Revenues Shares	44,071	53,397
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	13,591	13,591
Non Wage	26,480	35,806
Development Expenditure		
Domestic Development	4,000	4,000
External Financing	0	0
Total Expenditure	44,071	53,397

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

Service Area 10 Compliance					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance And Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	13,591	0	0	0	13,591
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	34,806	0	0	34,806
221017 Membership dues and Subscription fees.	0	1,000	0	0	1,000
312229 Other ICT Equipment - Acquisition	0	0	4,000	0	4,000
Total for LCIII: Central Div	County: Bushenyi-Ishaka MC				4,000
LCII: Central Ward	internal Audits Office	Other ICT Equipment - Purchase	Source: Locally Raised Revenues		4,000

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Total Cost of Audit and Risk Management	13,591	35,806	4,000	0	53,397
Total Cost of Governance And Security	13,591	35,806	4,000	0	53,397
Total Cost of Compliance	13,591	35,806	4,000	0	53,397
Total Cost of Internal Audit	13,591	35,806	4,000	0	53,397

VOTE: 703 Bushenyi-Ishaka Municipal Council

Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	48,491	86,483
Programme Conditional Grant - Non Wage Recurrent	7,185	27,700
Urban Unconditional Grant Wage	16,038	27,038
Urban Unconditional Non-Wage	2,200	2,750
Locally Raised Revenues	18,750	18,200
Programme Conditional Grant - Non Wage Recurrent	4,318	10,795
Development Revenues	6,477	0
Programme Conditional Grant - Development	6,477	0
Total Revenues Shares	54,968	86,483
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	16,038	27,038
Non Wage	32,453	59,445
Development Expenditure		
Domestic Development	6,477	0
External Financing	0	0
Total Expenditure	54,968	86,483

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

Service Area 10 Commercial Services					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 05 Tourism Development					
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
227001 Travel inland	0	10,795	0	0	10,795
Total Cost of Tourism Investment, Promotion and Marketing	0	10,795	0	0	10,795
Total Cost of Tourism Development	0	10,795	0	0	10,795
Programme 07 Private Sector Development					
Key Service Area 120002 Domestic Promotion					
221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000

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Total Cost of Domestic Promotion	0	10,000	0	0	10,000
Key Service Area 190036 Trade Development					
211101 General Staff Salaries	27,038	0	0	0	27,038
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	20,950	0	0	20,950
221012 Small Office Equipment	0	2,000	0	0	2,000
227001 Travel inland	0	14,700	0	0	14,700
Total Cost of Trade Development	27,038	37,650	0	0	64,688
Total Cost of Private Sector Development	27,038	47,650	0	0	74,688
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 Commercial Services	27,038	59,445	0	0	86,483
Total Cost of Trade, Industry and Local Development	27,038	59,445	0	0	86,483