

# VOTE: 703 Bushenyi-Ishaka 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
<b>Locally Raised Revenues</b>	<b>1,502,106</b>	<b>1,503,506</b>
o/w Higher Local Government	1,010,253	1,011,853
o/w Lower Local Government	491,854	491,653
<b>Discretionary Government Transfers</b>	<b>1,682,960</b>	<b>2,473,731</b>
o/w Higher Local Government	1,398,389	2,164,816
o/w Lower Local Government	284,571	308,915
<b>Conditional Government Transfers</b>	<b>14,734,724</b>	<b>15,670,780</b>
o/w Higher Local Government	14,734,724	15,670,780
o/w Lower Local Government	0	0
<b>Other Government Transfers</b>	<b>242,309</b>	<b>256,141</b>
o/w Higher Local Government	242,309	256,141
o/w Lower Local Government	0	0
<b>External Financing</b>	<b>10,000</b>	<b>20,000</b>
o/w Higher Local Government	10,000	20,000
o/w Lower Local Government	0	0
<b>Grand Total</b>	<b>18,172,099</b>	<b>19,924,158</b>
o/w Higher Local Government	17,395,675	19,123,589
o/w Lower Local Government	776,425	800,569

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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
<b>Locally Raised Revenues</b>	<b>1,502,106</b>	<b>1,503,506</b>
Advertisements/Bill Boards	31,653	31,653
Animal and Crop Husbandry related Levies	89,128	89,128
Business licenses	434,220	444,492
Inspection Fees	120,000	100,000
Local Hotel Tax	33,010	37,345
Local Services Tax-Payable By Individuals	133,973	168,312
Market /Gate Charges	95,117	95,717
Motor Vehicle Road licenses	84,562	60,140
Other fees e.g. street parking fees	32,649	25,649
Other fines and Penalties – private	850	1,300
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	18,485	0
Rent & Rates - Non-Produced Assets – from private entities	0	29,310
Vehicle Parking Fees	70,000	62,000
<b>Discretionary Government Transfers</b>	<b>1,682,960</b>	<b>2,473,731</b>
Urban Discretionary Equalisation Development Grant	371,344	736,623
Urban Unconditional Grant Wage	892,544	1,318,895
Urban Unconditional Non-Wage	419,072	418,214
<b>Conditional Government Transfers</b>	<b>14,734,724</b>	<b>15,670,780</b>
Programme Conditional Grant - Non Wage Recurrent	5,410,764	4,753,692
Programme Conditional Grant - Development	403,808	261,840
Programme Conditional Grant - Wage Recurrent	8,720,152	10,455,249
Transitional Conditional Grant - Development	200,000	200,000
<b>Other Government Transfers</b>	<b>242,309</b>	<b>256,141</b>
GROW Project	20,000	20,000
Support to Local Government Labour Officers and KCCA	0	10,832
Support to PLE (UNEB)	12,000	15,000
Uganda Road Fund (URF)	200,309	200,309
Uganda Women Entrepreneurship Program(UWEP)	10,000	10,000
<b>External Financing</b>	<b>10,000</b>	<b>20,000</b>
VNG International	10,000	20,000
<b>Total Revenues Shares</b>	<b>18,172,099</b>	<b>19,924,158</b>

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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
<b>Agro-Industrialization</b>	<b>184,904</b>	<b>1,666</b>	<b>0</b>	<b>0</b>	<b>186,570</b>
o/w: Wage:	77,400	0	0	0	77,400
Non-Wage Recurrent:	88,168	1,666	0	0	89,834
Development:	19,336	0	0	0	19,336
<b>Tourism Development</b>	<b>13,126</b>	<b>6,788</b>	<b>0</b>	<b>0</b>	<b>19,914</b>
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	13,126	6,788	0	0	19,914
Development:	0	0	0	0	0
<b>Natural Resources, Environment, Climate Change, Land and Water Management</b>	<b>104,000</b>	<b>26,000</b>	<b>10,832</b>	<b>0</b>	<b>140,832</b>
o/w: Wage:	102,000	0	0	0	102,000
Non-Wage Recurrent:	0	26,000	10,832	0	36,832
Development:	2,000	0	0	0	2,000
<b>Private Sector Development</b>	<b>79,960</b>	<b>7,862</b>	<b>0</b>	<b>0</b>	<b>87,822</b>
o/w: Wage:	54,000	0	0	0	54,000
Non-Wage Recurrent:	25,960	7,862	0	0	33,822
Development:	0	0	0	0	0
<b>Integrated Transport Infrastructure and Services</b>	<b>1,138,058</b>	<b>52,716</b>	<b>200,309</b>	<b>0</b>	<b>1,391,083</b>
o/w: Wage:	129,682	0	0	0	129,682
Non-Wage Recurrent:	1,008,376	3,460	0	0	1,011,836
Development:	0	49,256	200,309	0	249,565
<b>Sustainable Urbanisation and Housing</b>	<b>18,222</b>	<b>257,441</b>	<b>0</b>	<b>0</b>	<b>275,662</b>
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	3,222	20,077	0	0	23,299
Development:	15,000	237,364	0	0	252,364
<b>Human Capital Development</b>	<b>12,378,086</b>	<b>91,720</b>	<b>45,000</b>	<b>0</b>	<b>12,534,806</b>
o/w: Wage:	10,561,786	0	0	0	10,561,786
Non-Wage Recurrent:	1,566,687	91,720	15,000	0	1,673,407
Development:	249,613	0	30,000	20,000	299,613
<b>Public Sector Transformation</b>	<b>2,930,574</b>	<b>699,452</b>	<b>0</b>	<b>0</b>	<b>3,630,026</b>

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<i>Uganda Shillings Thousands</i>	<b>Government of Uganda (GoU)</b>	<b>Locally Raised Revenues (LRR)</b>	<b>Other Government Transfers (OGT)</b>	<b>External Financing</b>	<b>TOTAL</b>
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	2,165,206	699,452	0	0	2,864,658
Development:	765,368	0	0	0	765,368
<b>Governance and Security</b>	<b>222,755</b>	<b>217,413</b>	<b>0</b>	<b>0</b>	<b>440,168</b>
o/w: Wage:	65,705	0	0	0	65,705
Non-Wage Recurrent:	157,050	217,413	0	0	374,463
Development:	0	0	0	0	0
<b>Regional Balanced Development</b>	<b>628,886</b>	<b>121,589</b>	<b>0</b>	<b>0</b>	<b>750,475</b>
o/w: Wage:	582,770	0	0	0	582,770
Non-Wage Recurrent:	46,117	121,589	0	0	167,705
Development:	0	0	0	0	0
<b>Development Plan Implementation</b>	<b>445,939</b>	<b>20,860</b>	<b>0</b>	<b>0</b>	<b>466,799</b>
o/w: Wage:	200,800	0	0	0	200,800
Non-Wage Recurrent:	97,994	20,860	0	0	118,854
Development:	147,146	0	0	0	147,146
<b>Grand Total</b>	<b>18,144,511</b>	<b>1,503,506</b>	<b>256,141</b>	<b>20,000</b>	<b>19,924,158</b>
<b>Grand Total Wage</b>	<b>11,774,143</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,774,143</b>
<b>Grand Total Non-Wage Recurrent</b>	<b>5,171,906</b>	<b>1,216,886</b>	<b>25,832</b>	<b>0</b>	<b>6,414,624</b>
<b>Grand Total Development</b>	<b>1,198,462</b>	<b>286,620</b>	<b>230,309</b>	<b>20,000</b>	<b>1,735,391</b>

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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
<b>Administration</b>	<b>4,044,353</b>	<b>4,263,809</b>
o/w Higher Local Government	3,267,928	3,463,241
o/w Lower Local Government	776,425	800,569
<b>Finance</b>	<b>291,189</b>	<b>325,441</b>
o/w Higher Local Government	291,189	325,441
o/w Lower Local Government	0	0
<b>Statutory bodies</b>	<b>404,865</b>	<b>398,047</b>
o/w Higher Local Government	404,865	398,047
o/w Lower Local Government	0	0
<b>Production and Marketing</b>	<b>190,000</b>	<b>188,570</b>
o/w Higher Local Government	190,000	188,570
o/w Lower Local Government	0	0
<b>Health</b>	<b>2,805,114</b>	<b>2,169,814</b>
o/w Higher Local Government	2,805,114	2,169,814
o/w Lower Local Government	0	0
<b>Education</b>	<b>7,904,340</b>	<b>10,165,623</b>
o/w Higher Local Government	7,904,340	10,165,623
o/w Lower Local Government	0	0
<b>Roads and Engineering</b>	<b>1,856,357</b>	<b>1,395,083</b>
o/w Higher Local Government	1,856,357	1,395,083
o/w Lower Local Government	0	0
<b>Natural Resources</b>	<b>274,818</b>	<b>395,162</b>
o/w Higher Local Government	274,818	395,162
o/w Lower Local Government	0	0
<b>Community Based Services</b>	<b>145,334</b>	<b>196,592</b>
o/w Higher Local Government	145,334	196,592
o/w Lower Local Government	0	0
<b>Planning</b>	<b>115,850</b>	<b>267,947</b>
o/w Higher Local Government	115,850	267,947
o/w Lower Local Government	0	0
<b>Internal Audit</b>	<b>53,397</b>	<b>49,333</b>
o/w Higher Local Government	53,397	49,333
o/w Lower Local Government	0	0
<b>Trade, Industry and Local Development</b>	<b>86,483</b>	<b>108,737</b>

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<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	86,483	108,737
o/w Lower Local Government	0	0
<b>Grand Total</b>	<b>18,172,099</b>	<b>19,924,158</b>
<b>o/w Higher Local Government</b>	<b>17,395,675</b>	<b>19,123,589</b>
o/w: Wage:	9,612,696	11,774,143
Non-Wage Recurrent:	6,652,942	5,844,345
Domestic Devt:	1,120,037	1,485,101
External Financing:	10,000	20,000
<b>o/w Lower Local Government</b>	<b>776,425</b>	<b>800,569</b>
o/w: Wage:	0	0
Non-Wage Recurrent:	581,419	570,279
Domestic Devt:	195,006	230,289
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>	<b>2025/26 Approved Budget</b>	<b>2026/27 Approved Budget</b>
<b>A: Breakdown of Department Revenues</b>		
<b><i>Recurrent Revenues</i></b>	3,824,713	3,491,333
Urban Unconditional Grant Wage	301,689	582,770
Urban Unconditional Non-Wage	40,545	46,117
Locally Raised Revenues	180,068	210,799
Multi-Sectoral Transfers to LLGs _NonWage	581,419	570,279
Programme Conditional Grant - Non Wage Recurrent	2,720,992	2,081,368
<b><i>Development Revenues</i></b>	219,640	772,477
Urban Discretionary Equalisation Development Grant	12,634	342,188
Locally Raised Revenues	12,000	0
Multi-Sectoral Transfers to LLGs _Gou	195,006	230,289
Transitional Conditional Grant - Development	0	200,000
<b>Total Revenues Shares</b>	<b>4,044,353</b>	<b>4,263,809</b>
<b>B: Breakdown of Department Expenditures</b>		
<b><i>Recurrent Expenditure</i></b>		
Wage	301,689	582,770
Non Wage	3,523,024	2,908,563
<b><i>Development Expenditure</i></b>		
Domestic Development	219,640	772,477
External Financing	0	0
<b>Total Expenditure</b>	<b>4,044,353</b>	<b>4,263,809</b>

#### **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**

	<b>Wage</b>	<b>Non Wage</b>	<b>GoU Dev</b>	<b>Ext.Fin</b>	<b>Total</b>
<b>01 Higher LG Services</b>					
<b>Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management</b>					
<b>Key Service Area 000089 Climate Change Mitigation</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	0	0	1,000

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<b>Total Cost of Climate Change Mitigation</b>				<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
<b>Key Service Area 000090 Climate Change Adaptation</b>								
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)				0	1,000	0	0	1,000
<b>Total Cost of Climate Change Adaptation</b>				<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
<b>Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management</b>				<b>0</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>2,000</b>
<b>Programme 12 Human Capital Development</b>								
<b>Key Service Area 000013 HIV/AIDS Mainstreaming</b>								
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)				0	1,000	7,109	0	8,109
<b>Total for LCIII: Central Div</b>				<b>County: Bushenyi-Ishaka MC</b>				<b>7,109</b>
LCII: Central Ward	project contractors	Awareness: Training contractors and consultants on HIV/AIDS awareness and Gender-Based Violence (GBV) prevention.	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)					7,109
<b>Total Cost of HIV/AIDS Mainstreaming</b>				<b>0</b>	<b>1,000</b>	<b>7,109</b>	<b>0</b>	<b>8,109</b>
<b>Total Cost of Human Capital Development</b>				<b>0</b>	<b>1,000</b>	<b>7,109</b>	<b>0</b>	<b>8,109</b>
<b>Programme 14 Public Sector Transformation</b>								
<b>Key Service Area 000003 Facilities Management</b>								
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)				0	0	81,347	0	81,347
<b>Total for LCIII: Central Div</b>				<b>County: Bushenyi-Ishaka MC</b>				<b>81,347</b>
LCII: Central Ward	Community	Community engagement and public participation	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)					5,000
LCII: Central Ward	Divisions	Preparation of local detailed plans for selected planned Wards	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)					44,238
LCII: Central Ward	Headquarters	• Data Collection: Mapping economic activities and surveying the local business environment.	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)					10,000
LCII: Central Ward	Physical Planning departments	Training in GIS & CAD programs (ArcGIS & AutoCAD)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)					5,000

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LCII: Central Ward	whole Municipality	<ul style="list-style-type: none"> <li>Modernization: Improving the Integrated Revenue Administration System (IRAS) and providing tablets for field data collection.</li> <li>Valuation: Updating property valuations to identify and close revenue leakages.</li> </ul>	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			17,109
221001 Advertising and Public Relations		0	7,000	0	0	7,000
221002 Workshops, Meetings and Seminars		0	4,495	24,219	0	28,714
<b>Total for LCIII: Central Div</b>		<b>County: Bushenyi-Ishaka MC</b>				<b>24,219</b>
LCII: Central Ward	headquarters	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			24,219
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	22,800	0	0	22,800
221012 Small Office Equipment		0	0	14,000	0	14,000
<b>Total for LCIII: Central Div</b>		<b>County: Bushenyi-Ishaka MC</b>				<b>14,000</b>
LCII: Central Ward	wool red carpets and window curtains	Office Equipment and Supplies - Assorted Items	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			14,000
221017 Membership dues and Subscription fees.		0	2,500	0	0	2,500
221020 Litigation and related expenses		0	4,000	0	0	4,000
222001 Information and Communication Technology Services.		0	3,000	0	0	3,000
223004 Guard and Security services		0	10,000	0	0	10,000
224010 Protective Gear		0	1,890	0	0	1,890
225101 Consultancy Services		0	5,000	0	0	5,000
225202 Environment Impact Assessment for Capital Works		0	0	102,646	0	102,646
<b>Total for LCIII: Central Div</b>		<b>County: Bushenyi-Ishaka MC</b>				<b>102,646</b>
LCII: Central Ward	community with project	Environmental Impact Assessment - Stakeholder Engagement	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			17,219

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LCII: Central Ward	project sites	Environmental Impact Assessment - Field Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	17,000		
LCII: Central Ward	Project sites	Environmental Impact Assessment - Capital Works	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	68,428		
227001	Travel inland	0	78,393	0	0	78,393
227004	Fuel, Lubricants and Oils	0	30,000	0	0	30,000
228001	Maintenance-Buildings and Structures	0	0	120,550	0	120,550
<b>Total for LCIII: Central Div</b>		<b>County: Bushenyi-Ishaka MC</b>			<b>120,550</b>	
LCII: Central Ward	headquaters	Building and Facility Maintenance - Civil Works	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc	120,550		
228002	Maintenance-Transport Equipment	0	33,000	0	0	33,000
312221	Light ICT hardware - Acquisition	0	0	65,304	0	65,304
<b>Total for LCIII: Central Div</b>		<b>County: Bushenyi-Ishaka MC</b>			<b>65,304</b>	
LCII: Central Ward	department	Personal computers - Laptop_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	28,000		
LCII: Central Ward	Headquarters	Personal computers - Laptop_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	7,769		
LCII: Central Ward	natural resources	Personal computers - Laptop_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	4,000		
LCII: Central Ward	natural resources	Scanners_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	1,535		
LCII: Central Ward	Natural resources	Point plotting recorders- Agilent Otdr_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	4,500		
LCII: Central Ward	Records Office	Multi function printers_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	19,500		
312229	Other ICT Equipment - Acquisition	0	0	34,200	0	34,200
<b>Total for LCIII: Central Div</b>		<b>County: Bushenyi-Ishaka MC</b>			<b>34,200</b>	
LCII: Central Ward	headquarters	Cable television services - TVs_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	10,000		
LCII: Central Ward	Headquarters	Cable television services - TVs_Acquire	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc	13,000		
LCII: Central Ward	Natural resources	Digital cameras_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	3,500		

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LCII: Central Ward	Tvs for board room and reception area	Cable television services - TVs_Acquire	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc	7,700
312235 Furniture and Fittings - Acquisition		0	0 92,813 0	92,813
<b>Total for LCIII: Central Div</b>			<b>County: Bushenyi-Ishaka MC</b>	<b>92,813</b>
LCII: Central Ward	Departments	Bookcases- Book Shelf_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	28,063
LCII: Central Ward	Departmnets	Arm chair- Chair_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	10,000
LCII: Central Ward	Departmnets	Conferencing tables_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	10,000
LCII: Central Ward	headquarters	Arm chair- Chair_Acquire	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc	44,750
<b>Total Cost of Facilities Management</b>		<b>0</b>	<b>207,799 535,078 0</b>	<b>742,877</b>
<b>Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity</b>				
273104 Pension		0	1,174,285 0 0	1,174,285
273105 Gratuity		0	650,173 0 0	650,173
352880 Salary Arrears Budgeting		0	247,552 0 0	247,552
352881 Pension and Gratuity Arrears Budgeting		0	9,358 0 0	9,358
<b>Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity</b>		<b>0</b>	<b>2,081,368 0 0</b>	<b>2,081,368</b>
<b>Total Cost of Public Sector Transformation</b>		<b>0</b>	<b>2,289,167 535,078 0</b>	<b>2,824,245</b>
<b>Programme 17 Regional Balanced Development</b>				
<b>Key Service Area 000005 Human Resource Management</b>				
211101 General Staff Salaries		582,770	0 0 0	582,770
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	46,117 0 0	46,117
<b>Total Cost of Human Resource Management</b>		<b>582,770</b>	<b>46,117 0 0</b>	<b>628,886</b>
<b>Total Cost of Regional Balanced Development</b>		<b>582,770</b>	<b>46,117 0 0</b>	<b>628,886</b>
<b>Total Cost of Administration and Management</b>		<b>582,770</b>	<b>2,338,283 542,188 0</b>	<b>3,463,241</b>
<b>Total Cost of Administration</b>		<b>582,770</b>	<b>2,338,283 542,188 0</b>	<b>3,463,241</b>

Subcounty / Town Council / Division: 237715 Ishaka Div

Service Area 10 Administration and Management

Ushs Thousands

Approved Budget Estimates for FY 2026/27

# VOTE: 703 Bushenyi-Ishaka Municipal Council

01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 14 Public Sector Transformation</b>					
<b>Key Service Area 010008 Capacity Strengthening</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	292,515	86,237	0	378,752
<b>Total Cost of Capacity Strengthening</b>	<b>0</b>	<b>292,515</b>	<b>86,237</b>	<b>0</b>	<b>378,752</b>
<b>Total Cost of Public Sector Transformation</b>	<b>0</b>	<b>292,515</b>	<b>86,237</b>	<b>0</b>	<b>378,752</b>
<b>Total Cost of Administration and Management</b>	<b>0</b>	<b>292,515</b>	<b>86,237</b>	<b>0</b>	<b>378,752</b>
<b>Total Cost of 237715 Ishaka Div</b>	<b>0</b>	<b>292,515</b>	<b>86,237</b>	<b>0</b>	<b>378,752</b>

**Subcounty / Town Council / Division: 237716 Central 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
<b>Programme 14 Public Sector Transformation</b>					
<b>Key Service Area 010008 Capacity Strengthening</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	201,420	85,642	0	287,062
<b>Total Cost of Capacity Strengthening</b>	<b>0</b>	<b>201,420</b>	<b>85,642</b>	<b>0</b>	<b>287,062</b>
<b>Total Cost of Public Sector Transformation</b>	<b>0</b>	<b>201,420</b>	<b>85,642</b>	<b>0</b>	<b>287,062</b>
<b>Total Cost of Administration and Management</b>	<b>0</b>	<b>201,420</b>	<b>85,642</b>	<b>0</b>	<b>287,062</b>
<b>Total Cost of 237716 Central Div</b>	<b>0</b>	<b>201,420</b>	<b>85,642</b>	<b>0</b>	<b>287,062</b>

**Subcounty / Town Council / Division: 237717 Nyakabirizi 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
<b>Programme 14 Public Sector Transformation</b>					
<b>Key Service Area 010008 Capacity Strengthening</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	76,344	58,411	0	134,755
<b>Total Cost of Capacity Strengthening</b>	<b>0</b>	<b>76,344</b>	<b>58,411</b>	<b>0</b>	<b>134,755</b>
<b>Total Cost of Public Sector Transformation</b>	<b>0</b>	<b>76,344</b>	<b>58,411</b>	<b>0</b>	<b>134,755</b>
<b>Total Cost of Administration and Management</b>	<b>0</b>	<b>76,344</b>	<b>58,411</b>	<b>0</b>	<b>134,755</b>
<b>Total Cost of 237717 Nyakabirizi Div</b>	<b>0</b>	<b>76,344</b>	<b>58,411</b>	<b>0</b>	<b>134,755</b>

# VOTE: 703 Bushenyi-Ishaka Municipal Council

## Finance

### B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	283,189	325,441
Urban Unconditional Grant Wage	115,453	172,000
Urban Unconditional Non-Wage	41,170	29,852
Locally Raised Revenues	126,566	123,589
<b>Development Revenues</b>	8,000	0
Locally Raised Revenues	8,000	0
<b>Total Revenues Shares</b>	<b>291,189</b>	<b>325,441</b>
<b>B: Breakdown of Department Expenditures</b>		
<b>Recurrent Expenditure</b>		
Wage	115,453	172,000
Non Wage	167,736	153,441
<b>Development Expenditure</b>		
Domestic Development	8,000	0
External Financing	0	0
<b>Total Expenditure</b>	<b>291,189</b>	<b>325,441</b>

### 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
<b>Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management</b>					
<b>Key Service Area 000089 Climate Change Mitigation</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	500	0	0	500
<b>Total Cost of Climate Change Mitigation</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>500</b>
<b>Key Service Area 000090 Climate Change Adaptation</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	500	0	0	500
<b>Total Cost of Climate Change Adaptation</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>500</b>
<b>Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>

# VOTE: 703 Bushenyi-Ishaka Municipal Council

## 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
<b>Total Cost of HIV/AIDS Mainstreaming</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
<b>Total Cost of Human Capital Development</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>

## Programme 17 Regional Balanced Development

### Key Service Area 560080 Local Revenue Collection

221011 Printing, Stationery, Photocopying and Binding	0	20,859	0	0	20,859
221017 Membership dues and Subscription fees.	0	2,000	0	0	2,000
223001 Property Management Expenses	0	37,696	0	0	37,696
223005 Electricity	0	4,760	0	0	4,760
227001 Travel inland	0	45,953	0	0	45,953
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
228002 Maintenance-Transport Equipment	0	4,320	0	0	4,320
<b>Total Cost of Local Revenue Collection</b>	<b>0</b>	<b>121,589</b>	<b>0</b>	<b>0</b>	<b>121,589</b>
<b>Total Cost of Regional Balanced Development</b>	<b>0</b>	<b>121,589</b>	<b>0</b>	<b>0</b>	<b>121,589</b>

## Programme 18 Development Plan Implementation

### Key Service Area 000004 Finance and Accounting

211101 General Staff Salaries	172,000	0	0	0	172,000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	9,852	0	0	9,852
227001 Travel inland	0	18,000	0	0	18,000
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
<b>Total Cost of Finance and Accounting</b>	<b>172,000</b>	<b>29,852</b>	<b>0</b>	<b>0</b>	<b>201,852</b>
<b>Total Cost of Development Plan Implementation</b>	<b>172,000</b>	<b>29,852</b>	<b>0</b>	<b>0</b>	<b>201,852</b>
<b>Total Cost of Financial Management and Accountability (LG)</b>	<b>172,000</b>	<b>153,441</b>	<b>0</b>	<b>0</b>	<b>325,441</b>
<b>Total Cost of Finance</b>	<b>172,000</b>	<b>153,441</b>	<b>0</b>	<b>0</b>	<b>325,441</b>

# VOTE: 703 Bushenyi-Ishaka Municipal Council

*Statutory bodies*

**B1: Overview of Department Revenues and Expenditures by Source**

<i>Ushs Thousands</i>	<b>2025/26 Approved Budget</b>	<b>2026/27 Approved Budget</b>
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	404,865	398,047
Urban Unconditional Grant Wage	52,114	52,114
Urban Unconditional Non-Wage	181,437	151,120
Locally Raised Revenues	171,313	194,813
<b>Total Revenues Shares</b>	<b>404,865</b>	<b>398,047</b>
<b>B: Breakdown of Department Expenditures</b>		
<b>Recurrent Expenditure</b>		
Wage	52,114	52,114
Non Wage	352,751	345,933
<b>Development Expenditure</b>		
Domestic Development	0	0
External Financing	0	0
<b>Total Expenditure</b>	<b>404,865</b>	<b>398,047</b>

**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**

	<b>Wage</b>	<b>Non Wage</b>	<b>GoU Dev</b>	<b>Ext.Fin</b>	<b>Total</b>
<b>01 Higher LG Services</b>					
<b>Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management</b>					
<b>Key Service Area 000089 Climate Change Mitigation</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	500	0	0	500
<b>Total Cost of Climate Change Mitigation</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>500</b>
<b>Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>500</b>
<b>Programme 12 Human Capital Development</b>					
<b>Key Service Area 000013 HIV/AIDS Mainstreaming</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	500	0	0	500
<b>Total Cost of HIV/AIDS Mainstreaming</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>500</b>
<b>Total Cost of Human Capital Development</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>500</b>

# VOTE: 703 Bushenyi-Ishaka Municipal Council

## 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
<b>Total Cost of Procurement and Disposal Services</b>	<b>0</b>	<b>5,212</b>	<b>0</b>	<b>0</b>	<b>5,212</b>
<b>Total Cost of Public Sector Transformation</b>	<b>0</b>	<b>5,212</b>	<b>0</b>	<b>0</b>	<b>5,212</b>

## Programme 16 Governance and Security

### 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	137,940	0	0	137,940
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	118,326	0	0	118,326
221009 Welfare and Entertainment	0	5,400	0	0	5,400
227001 Travel inland	0	45,735	0	0	45,735
227004 Fuel, Lubricants and Oils	0	26,000	0	0	26,000
228002 Maintenance-Transport Equipment	0	4,320	0	0	4,320
282101 Donations	0	2,000	0	0	2,000
<b>Total Cost of Inspection and Monitoring</b>	<b>52,114</b>	<b>339,721</b>	<b>0</b>	<b>0</b>	<b>391,835</b>
<b>Total Cost of Governance and Security</b>	<b>52,114</b>	<b>339,721</b>	<b>0</b>	<b>0</b>	<b>391,835</b>
<b>Total Cost of Legislation and Oversight</b>	<b>52,114</b>	<b>345,933</b>	<b>0</b>	<b>0</b>	<b>398,047</b>
<b>Total Cost of Statutory bodies</b>	<b>52,114</b>	<b>345,933</b>	<b>0</b>	<b>0</b>	<b>398,047</b>

# VOTE: 703 Bushenyi-Ishaka 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
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	170,664	169,234
Programme Conditional Grant - Wage Recurrent	77,400	77,400
Programme Conditional Grant - Non Wage Recurrent	87,127	85,462
Urban Unconditional Non-Wage	3,055	2,706
Locally Raised Revenues	3,082	3,666
<b>Development Revenues</b>	19,336	19,336
Programme Conditional Grant - Development	19,336	19,336
<b>Total Revenues Shares</b>	<b>190,000</b>	<b>188,570</b>

### B: Breakdown of Department Expenditures

<b>Recurrent Expenditure</b>		
Wage	77,400	77,400
Non Wage	93,264	91,834
<b>Development Expenditure</b>		
Domestic Development	19,336	19,336
External Financing	0	0
<b>Total Expenditure</b>	<b>190,000</b>	<b>188,570</b>

### 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

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 01 Agro-Industrialization</b>					
<b>Key Service Area 000089 Climate Change Mitigation</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	0	0	1,000
<b>Total Cost of Climate Change Mitigation</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
<b>Key Service Area 010016 Farmer mobilisation and sensitisation</b>					
211101 General Staff Salaries	77,400	0	0	0	77,400
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	15,668	0	0	15,668
224003 Agricultural Supplies and Services	0	3,765	0	0	3,765

# VOTE: 703 Bushenyi-Ishaka Municipal Council

225204 Monitoring and Supervision of capital work		0	0	2,710	0	2,710
<b>Total for LCIII: Central Div</b>				<b>County: Bushenyi-Ishaka MC</b>		<b>2,710</b>
LCII: Ruharo Ward	kabbagarama piggery slaughter slab	Monitoring and Supervision of capital work	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			2,710
227004 Fuel, Lubricants and Oils		0	9,000	0	0	9,000
228002 Maintenance-Transport Equipment		0	400	0	0	400
312121 Non-Residential Buildings - Acquisition		0	0	16,626	0	16,626
<b>Total for LCIII: Central Div</b>				<b>County: Bushenyi-Ishaka MC</b>		<b>16,626</b>
LCII: Ruharo Ward	Fencing of Kabagarama Piggery Slaughter	Farm Structure _Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			16,626
<b>Total Cost of Farmer mobilisation and sensitisation</b>		<b>77,400</b>	<b>28,834</b>	<b>19,336</b>	<b>0</b>	<b>125,570</b>
<b>Total Cost of Agro-Industrialization</b>		<b>77,400</b>	<b>29,834</b>	<b>19,336</b>	<b>0</b>	<b>126,570</b>
<b>Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management</b>						
<b>Key Service Area 000090 Climate Change Adaptation</b>						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	1,000	0	0	1,000
<b>Total Cost of Climate Change Adaptation</b>		<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
<b>Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management</b>		<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
<b>Programme 12 Human Capital Development</b>						
<b>Key Service Area 000013 HIV/AIDS Mainstreaming</b>						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	1,000	0	0	1,000
<b>Total Cost of HIV/AIDS Mainstreaming</b>		<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
<b>Total Cost of Human Capital Development</b>		<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
<b>Total Cost of Agricultural Extension</b>		<b>77,400</b>	<b>31,834</b>	<b>19,336</b>	<b>0</b>	<b>128,570</b>
<b>Service Area 20 Agricultural Production</b>						

**Approved Budget Estimates for FY 2026/27**

**Ushs Thousands**

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>01 Higher LG Services</b>					
<b>Programme 01 Agro-Industrialization</b>					
<b>Key Service Area 010059 Post-harvest handling, storage and processing</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	9,600	0	0	9,600
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
224003 Agricultural Supplies and Services	0	3,000	0	0	3,000
228001 Maintenance-Buildings and Structures	0	4,000	0	0	4,000

# VOTE: 703 Bushenyi-Ishaka Municipal Council

<b>Total Cost of Post-harvest handling, storage and processing</b>	0	17,600	0	0	17,600
<b>Key Service Area 010074 Vector and disease control</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	7,191	0	0	7,191
<b>Total Cost of Vector and disease control</b>	0	7,191	0	0	7,191
<b>Total Cost of Agro-Industrialization</b>	0	24,791	0	0	24,791
<b>Total Cost of Agricultural Production</b>	0	24,791	0	0	24,791
<b>Service Area 30 Agricultural Value Chain Services</b>					

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 01 Agro-Industrialization</b>					
<b>Key Service Area 300016 Parish Development Model Operations</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	35,209	0	0	35,209
<b>Total Cost of Parish Development Model Operations</b>	0	35,209	0	0	35,209
<b>Total Cost of Agro-Industrialization</b>	0	35,209	0	0	35,209
<b>Total Cost of Agricultural Value Chain Services</b>	0	35,209	0	0	35,209
<b>Total Cost of Production and Marketing</b>	77,400	91,834	19,336	0	188,570

# VOTE: 703 Bushenyi-Ishaka Municipal Council

## Health

### B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	2,543,274	2,044,082
Programme Conditional Grant - Wage Recurrent	2,302,040	1,796,778
Programme Conditional Grant - Non Wage Recurrent	194,676	202,262
Urban Unconditional Non-Wage	4,500	3,862
Locally Raised Revenues	42,058	41,180
<b>Development Revenues</b>	261,840	125,732
Programme Conditional Grant - Development	261,840	125,732
<b>Total Revenues Shares</b>	<b>2,805,114</b>	<b>2,169,814</b>
<b>B: Breakdown of Department Expenditures</b>		
<b>Recurrent Expenditure</b>		
Wage	2,302,040	1,796,778
Non Wage	241,234	247,304
<b>Development Expenditure</b>		
Domestic Development	261,840	125,732
External Financing	0	0
<b>Total Expenditure</b>	<b>2,805,114</b>	<b>2,169,814</b>

### 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

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>01 Higher LG Services</b>					
<b>Programme 12 Human Capital Development</b>					
<b>Key Service Area 320165 Primary Health care services</b>					
211101 General Staff Salaries	1,796,778	0	0	0	1,796,778
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	28,380	0	0	28,380
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
225204 Monitoring and Supervision of capital work	0	0	6,287	0	6,287
<b>Total for LCHI: Central Div</b>	<b>County: Bushenyi-Ishaka MC</b>				<b>6,287</b>

# VOTE: 703 Bushenyi-Ishaka Municipal Council

LCII: Central Ward	Health Projects	Moniting , supervision and investment serving cost	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	6,287		
227001 Travel inland		0	19,922	0	0	19,922
228002 Maintenance-Transport Equipment		0	9,200	0	0	9,200
263308 Sector Conditional Grant (Non-Wage)		0	175,104	0	0	175,104
<b>Total for LCIII: Ishaka Div</b>		<b>County: Bushenyi-Ishaka MC</b>			<b>5,627</b>	
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)	5,627		
<b>Total for LCIII: Central Div</b>		<b>County: Bushenyi-Ishaka MC</b>			<b>132,575</b>	
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)	70,678		
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)	56,270		
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)	5,627		
<b>Total for LCIII: Nyakabirizi Div</b>		<b>County: Bushenyi-Ishaka MC</b>			<b>36,901</b>	
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)	9,405		
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)	11,254		
LCII: Ward I	Katungu Mission Health Centre III	Katungu Mission Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	7,868		
LCII: Ward I	Katungu Mission Health Centre III	Katungu Mission Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	8,375		
312121 Non-Residential Buildings - Acquisition		0	0	3,491	0	3,491
<b>Total for LCIII: Central Div</b>		<b>County: Bushenyi-Ishaka MC</b>			<b>3,491</b>	
LCII: Central Ward	Retention of bushenyi HC IV latrine and bathrooms	Hospital construction service-Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	3,491		
313121 Non-Residential Buildings - Improvement		0	0	115,955	0	115,955
<b>Total for LCIII: Ishaka Div</b>		<b>County: Bushenyi-Ishaka MC</b>			<b>17,321</b>	
LCII: Kashenyi Ward	Kashenyi Hc II	Renovation of Kashenyi Hc II OPD	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	17,321		
<b>Total for LCIII: Central Div</b>		<b>County: Bushenyi-Ishaka MC</b>			<b>98,634</b>	

# VOTE: 703 Bushenyi-Ishaka Municipal Council

LCII: Central Ward	bushenyi HC IV	Renovation of Bushenyi HC IV Current in pateint block	Source: Programme Development 153-o/w Health Formula and performance part	98,634		
<b>Total Cost of Primary Health care services</b>		<b>1,796,778</b>	<b>233,106</b>	<b>125,732</b>	<b>0</b>	<b>2,155,616</b>
<b>Total Cost of Human Capital Development</b>		<b>1,796,778</b>	<b>233,106</b>	<b>125,732</b>	<b>0</b>	<b>2,155,616</b>
<b>Total Cost of Primary HealthCare</b>		<b>1,796,778</b>	<b>233,106</b>	<b>125,732</b>	<b>0</b>	<b>2,155,616</b>
<b>Service Area 30 Health Management and Supervision</b>						

**Approved Budget Estimates for FY 2026/27**

**Ushs Thousands**

<b>01 Higher LG Services</b>	<b>Wage</b>	<b>Non Wage</b>	<b>GoU Dev</b>	<b>Ext.Fin</b>	<b>Total</b>
<b>Programme 12 Human Capital Development</b>					
<b>Key Service Area 000013 HIV/AIDS Mainstreaming</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	0	0	1,000
<b>Total Cost of HIV/AIDS Mainstreaming</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
<b>Key Service Area 320135 Sanitation and hygiene Services</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	9,998	0	0	9,998
223006 Water	0	1,200	0	0	1,200
224010 Protective Gear	0	2,000	0	0	2,000
<b>Total Cost of Sanitation and hygiene Services</b>	<b>0</b>	<b>13,198</b>	<b>0</b>	<b>0</b>	<b>13,198</b>
<b>Total Cost of Human Capital Development</b>	<b>0</b>	<b>14,198</b>	<b>0</b>	<b>0</b>	<b>14,198</b>
<b>Total Cost of Health Management and Supervision</b>	<b>0</b>	<b>14,198</b>	<b>0</b>	<b>0</b>	<b>14,198</b>
<b>Total Cost of Health</b>	<b>1,796,778</b>	<b>247,304</b>	<b>125,732</b>	<b>0</b>	<b>2,169,814</b>

# VOTE: 703 Bushenyi-Ishaka Municipal Council

## Education

### B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	7,781,708	10,048,851
Programme Conditional Grant - Wage Recurrent	6,340,712	8,581,070
Programme Conditional Grant - Non Wage Recurrent	1,349,259	1,332,596
Urban Unconditional Grant Wage	51,858	89,857
Urban Unconditional Non-Wage	7,155	6,247
Locally Raised Revenues	20,724	24,080
Other Transfers from Central Government	12,000	15,000
<b>Development Revenues</b>	122,632	116,772
Programme Conditional Grant - Development	122,632	116,772
<b>Total Revenues Shares</b>	<b>7,904,340</b>	<b>10,165,623</b>
<b>B: Breakdown of Department Expenditures</b>		
<b>Recurrent Expenditure</b>		
Wage	6,392,570	8,670,927
Non Wage	1,389,138	1,377,924
<b>Development Expenditure</b>		
Domestic Development	122,632	116,772
External Financing	0	0
<b>Total Expenditure</b>	<b>7,904,340</b>	<b>10,165,623</b>

### 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
<b>01 Higher LG Services</b>					
<b>Programme 12 Human Capital Development</b>					
<b>Key Service Area 000013 HIV/AIDS Mainstreaming</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	0	0	1,000
<b>Total Cost of HIV/AIDS Mainstreaming</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
<b>Key Service Area 320110 Sports and recreational services</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	10,000	0	0	10,000

# VOTE: 703 Bushenyi-Ishaka Municipal Council

227001 Travel inland		0	40,000	0	0	40,000
<b>Total Cost of Sports and recreational services</b>		<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>50,000</b>
<b>Key Service Area 320162 Capitation (Primary)</b>						
211101 General Staff Salaries		2,843,829	0	0	0	2,843,829
263308 Sector Conditional Grant (Non-Wage)		0	219,937	0	0	219,937
<b>Total for LCIII: Central Div</b>			<b>County: Bushenyi-Ishaka MC</b>			<b>58,437</b>
LCII: Central Ward	Bushenyi p/s	Bushenyi p/s	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			5,597
LCII: Central Ward	Bushenyi p/s	Bushenyi p/s	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent			5,580
LCII: Central Ward	Bushenyi Town Sch	Bushenyi Town Sch	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			8,810
LCII: Central Ward	Rukindo P/S	Rukindo	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			4,950
LCII: Central Ward	St. Kagwa Boarding P.S	St. Kagwa Boarding P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			23,310
LCII: Kyeitembe Ward	Kyeitembe P/S	Kyeitembe ward	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			10,190
<b>Total for LCIII: Nyakabirizi Div</b>			<b>County: Bushenyi-Ishaka MC</b>			<b>34,110</b>
LCII: Mazinga Ward	Nyakatooma II P/S	Nyakatooma II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			2,510
LCII: Ntungamo Ward	NTUNGAMO P.S.	NTUNGAMO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			11,110
LCII: Rwenjeru Ward	Irembezi P/S	Irembezi	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			11,450
LCII: Rwenjeru Ward	Nyamiko P/S	Nyamiko	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			4,850
LCII: Rwenjeru Ward	Rwenjeru P/S	Rwenjeru	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			4,190
<b>Total for LCIII: Missing Subcounty</b>			<b>County: Missing County</b>			<b>127,390</b>
LCII: Missing Parish	Basajjabalaba p/s	Basajjabalaba p/s	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			8,910
LCII: Missing Parish	Bunyarigi p/s	Bunyarigi p/s	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			15,310
LCII: Missing Parish	Buramba P/s	Buramba P/s	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			8,850

# VOTE: 703 Bushenyi-Ishaka Municipal Council

LCII: Missing Parish	Bushenyi PTC Demo	Bushenyi PTC Demo	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,310		
LCII: Missing Parish	Bwegiragye P/S	Bwegiragye	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,270		
LCII: Missing Parish	Bweranyangi P/S	Bweranyangi	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,310		
LCII: Missing Parish	Ishaka Hospital P/S	Ishaka Hospital	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,190		
LCII: Missing Parish	Kaburengye P/S	Kaburengye	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,150		
LCII: Missing Parish	Kanyamabona P/S	Ward III - Kanyamabona	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,910		
LCII: Missing Parish	Kashenyi P/S	Kashenyi	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,290		
LCII: Missing Parish	Katungu P/S	Katungu	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,150		
LCII: Missing Parish	Kibaare P/S	Kibaare Ward	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,290		
LCII: Missing Parish	Ruharo P/S	Ruharo	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,390		
LCII: Missing Parish	Rwaturwire P/S	Rwaturwire	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,910		
LCII: Missing Parish	Ryamabengwe P/S	Ryamabengwe	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,150		
<b>Total Cost of Capitation (Primary)</b>		<b>2,843,829</b>	<b>219,937</b>	<b>0</b>	<b>0</b>	<b>3,063,766</b>
<b>Total Cost of Human Capital Development</b>		<b>2,843,829</b>	<b>270,937</b>	<b>0</b>	<b>0</b>	<b>3,114,766</b>
<b>Total Cost of Pre-Primary and Primary Education</b>		<b>2,843,829</b>	<b>270,937</b>	<b>0</b>	<b>0</b>	<b>3,114,766</b>
<b>Service Area 20 Secondary Education</b>						

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 12 Human Capital Development</b>					
<b>Key Service Area 320158 Capitation (Secondary)</b>					
263308 Sector Conditional Grant (Non-Wage)	0	364,160	0	0	364,160
<b>Total for LCIII: Missing Subcounty</b>	<b>County: Missing County</b>				<b>364,160</b>
LCII: Missing Parish	ISHAKA ADVENTIST COLLEGE	ISHAKA ADVENTIST COLLEGE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		147,040

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LCII: Missing Parish	RUYONZA SCHOOL	RUYONZA SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	186,400		
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	30,720		
<b>Total Cost of Capitation (Secondary)</b>		<b>0</b>	<b>364,160</b>	<b>0</b>	<b>0</b>	<b>364,160</b>
<b>Key Service Area 320159 Secondary Education Services</b>						
211101 General Staff Salaries		4,748,308	0	0	0	4,748,308
<b>Total Cost of Secondary Education Services</b>		<b>4,748,308</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,748,308</b>
<b>Total Cost of Human Capital Development</b>		<b>4,748,308</b>	<b>364,160</b>	<b>0</b>	<b>0</b>	<b>5,112,468</b>
<b>Total Cost of Secondary Education</b>		<b>4,748,308</b>	<b>364,160</b>	<b>0</b>	<b>0</b>	<b>5,112,468</b>
<b>Service Area 30 Skills Development</b>						

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total	
<b>Programme 12 Human Capital Development</b>						
<b>Key Service Area 320160 Tertiary Education Services</b>						
211101 General Staff Salaries	988,934	0	0	0	988,934	
<b>Total Cost of Tertiary Education Services</b>		<b>988,934</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>988,934</b>
<b>Key Service Area 320163 Capitation (Tertiary)</b>						
263308 Sector Conditional Grant (Non-Wage)	0	620,866	0	0	620,866	
<b>Total for LCIII: Missing Subcounty</b>		<b>County: Missing County</b>			<b>620,866</b>	
LCII: Missing Parish	Bushenyi PTC	Bushenyi PTC	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent	620,866		
<b>Total Cost of Capitation (Tertiary)</b>		<b>0</b>	<b>620,866</b>	<b>0</b>	<b>0</b>	<b>620,866</b>
<b>Total Cost of Human Capital Development</b>		<b>988,934</b>	<b>620,866</b>	<b>0</b>	<b>0</b>	<b>1,609,800</b>
<b>Total Cost of Skills Development</b>		<b>988,934</b>	<b>620,866</b>	<b>0</b>	<b>0</b>	<b>1,609,800</b>
<b>Service Area 40 Education&amp;Sports Management and Inspection</b>						

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 12 Human Capital Development</b>					
<b>Key Service Area 000023 Inspection and Monitoring</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	10,000	0	0	10,000
227001 Travel inland	0	5,692	0	0	5,692
227004 Fuel, Lubricants and Oils	0	8,280	0	0	8,280

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<b>Total Cost of Inspection and Monitoring</b>		<b>0</b>	<b>23,972</b>	<b>0</b>	<b>0</b>	<b>23,972</b>
<b>Key Service Area 000063 Quality Assurance Systems</b>						
211101	General Staff Salaries	89,857	0	0	0	89,857
227001	Travel inland	0	37,395	0	0	37,395
<b>Total Cost of Quality Assurance Systems</b>		<b>89,857</b>	<b>37,395</b>	<b>0</b>	<b>0</b>	<b>127,252</b>
<b>Key Service Area 320003 Assets and Facilities Management</b>						
211106	Allowances (Incl. Casuals, Temporary, sitting allowances)	0	15,000	0	0	15,000
225204	Monitoring and Supervision of capital work	0	0	5,838	0	5,838
<b>Total for LCIII: Central Div</b>		<b>County: Bushenyi-Ishaka MC</b>				<b>5,838</b>
LCII: Central Ward	Project sites	monitoring , supervision , investmnet servicing costd and appraisal of projects	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			5,838
228001	Maintenance-Buildings and Structures	0	45,593	0	0	45,593
312121	Non-Residential Buildings - Acquisition	0	0	110,934	0	110,934
<b>Total for LCIII: Central Div</b>		<b>County: Bushenyi-Ishaka MC</b>				<b>110,934</b>
LCII: Central Ward	Kaburengye , Ruharo ,Irembezi Bunyarigi PS	Primary schooling services for people with disabilities- Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			105,447
LCII: Central Ward	Retention	Primary schooling services for people with disabilities- Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			5,487
<b>Total Cost of Assets and Facilities Management</b>		<b>0</b>	<b>60,593</b>	<b>116,772</b>	<b>0</b>	<b>177,365</b>
<b>Total Cost of Human Capital Development</b>		<b>89,857</b>	<b>121,961</b>	<b>116,772</b>	<b>0</b>	<b>328,589</b>
<b>Total Cost of Education&amp;Sports Management and Inspection</b>		<b>89,857</b>	<b>121,961</b>	<b>116,772</b>	<b>0</b>	<b>328,589</b>
<b>Total Cost of Education</b>		<b>8,670,927</b>	<b>1,377,924</b>	<b>116,772</b>	<b>0</b>	<b>10,165,623</b>

# VOTE: 703 Bushenyi-Ishaka 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
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	1,361,969	1,145,518
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
Urban Unconditional Grant Wage	140,000	129,682
Urban Unconditional Non-Wage	9,395	8,376
Locally Raised Revenues	12,265	7,460
Other Transfers from Central Government	200,309	0
<b>Development Revenues</b>	494,388	249,565
Transitional Conditional Grant - Development	200,000	0
Urban Discretionary Equalisation Development Grant	110,437	0
Locally Raised Revenues	183,951	49,256
Other Transfers from Central Government	0	200,309
<b>Total Revenues Shares</b>	<b>1,856,357</b>	<b>1,395,083</b>
<b>B: Breakdown of Department Expenditures</b>		
<b>Recurrent Expenditure</b>		
Wage	140,000	129,682
Non Wage	1,221,969	1,015,836
<b>Development Expenditure</b>		
Domestic Development	494,388	249,565
External Financing	0	0
<b>Total Expenditure</b>	<b>1,856,357</b>	<b>1,395,083</b>

### 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

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management</b>					
<b>Key Service Area 000016 Environment, Social Health and Safety</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	0	0	1,000
<b>Total Cost of Environment, Social Health and Safety</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
<b>Key Service Area 000089 Climate Change Mitigation</b>					

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211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	0	0	1,000
<b>Total Cost of Climate Change Mitigation</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
<b>Key Service Area 000090 Climate Change Adaptation</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	0	0	1,000
<b>Total Cost of Climate Change Adaptation</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
<b>Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>3,000</b>
<b>Programme 09 Integrated Transport Infrastructure and Services</b>					
<b>Key Service Area 260002 District , Urban and Community Access Road Maintenance</b>					
211101 General Staff Salaries	129,682	0	0	0	129,682
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	91,626	87,658	0	179,284
<b>Total for LCIII: Central Div</b>					<b>87,658</b>
LCII: Central Ward	Municipal Roads	Allowances for field staff	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		87,658
227001 Travel inland		0	3,460	0	3,460
227003 Carriage, Haulage, Freight and transport hire		0	116,750	10,000	126,750
<b>Total for LCIII: Central Div</b>					<b>10,000</b>
LCII: Central Ward	roads	Transport Hire - Vehicle Hire Services	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		10,000
227004 Fuel, Lubricants and Oils		0	600,000	0	600,000
228001 Maintenance-Buildings and Structures		0	200,000	8,256	208,256
<b>Total for LCIII: Central Div</b>					<b>8,256</b>
LCII: Central Ward	Headquarters	Building and Facility Maintenance - Civil Works	Source: Locally Raised Revenues		8,256
228004 Maintenance-Other Fixed Assets		0	0	18,000	18,000
<b>Total for LCIII: Central Div</b>					<b>18,000</b>
LCII: Central Ward		Building and Facility Maintenance - Street Lights	Source: Locally Raised Revenues		18,000
312121 Non-Residential Buildings - Acquisition		0	0	23,000	23,000
<b>Total for LCIII: Central Div</b>					<b>23,000</b>
LCII: Central Ward	Lamp on the new building offices	Commercial and office building new construction service - Office buildings_Acquire	Source: Locally Raised Revenues		23,000

# VOTE: 703 Bushenyi-Ishaka Municipal Council

312131 Roads and Bridges - Acquisition		0	0	102,651	0	102,651
<b>Total for LCIII: Central Div</b>			<b>County: Bushenyi-Ishaka MC</b>			<b>102,651</b>
LCII: Central Ward	Roads	Gravelling Roads and Bridges	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			102,651
		_Acquire				
<b>Total Cost of District , Urban and Community Access Road Maintenance</b>		<b>129,682</b>	<b>1,011,836</b>	<b>249,565</b>	<b>0</b>	<b>1,391,083</b>
<b>Total Cost of Integrated Transport Infrastructure and Services</b>		<b>129,682</b>	<b>1,011,836</b>	<b>249,565</b>	<b>0</b>	<b>1,391,083</b>
<b>Programme 12 Human Capital Development</b>						
<b>Key Service Area 000013 HIV/AIDS Mainstreaming</b>						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	1,000	0	0	1,000
<b>Total Cost of HIV/AIDS Mainstreaming</b>		<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
<b>Total Cost of Human Capital Development</b>		<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
<b>Total Cost of Community Access Roads</b>		<b>129,682</b>	<b>1,015,836</b>	<b>249,565</b>	<b>0</b>	<b>1,395,083</b>
<b>Total Cost of Roads and Engineering</b>		<b>129,682</b>	<b>1,015,836</b>	<b>249,565</b>	<b>0</b>	<b>1,395,083</b>

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

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*Water*

**B1: Overview of Department Revenues and Expenditures by Source**

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

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# VOTE: 703 Bushenyi-Ishaka 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
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	134,180	140,799
Urban Unconditional Grant Wage	102,000	102,000
Urban Unconditional Non-Wage	3,700	3,222
Locally Raised Revenues	28,480	35,577
<b>Development Revenues</b>	140,638	254,364
Urban Discretionary Equalisation Development Grant	16,698	17,000
Locally Raised Revenues	123,940	237,364
<b>Total Revenues Shares</b>	<b>274,818</b>	<b>395,162</b>

### B: Breakdown of Department Expenditures

<b>Recurrent Expenditure</b>		
Wage	102,000	102,000
Non Wage	32,180	38,799
<b>Development Expenditure</b>		
Domestic Development	140,638	254,364
External Financing	0	0
<b>Total Expenditure</b>	<b>274,818</b>	<b>395,162</b>

### 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
<b>Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management</b>					
<b>Key Service Area 000024 Compliance and Enforcement Services</b>					
211101 General Staff Salaries	102,000	0	0	0	102,000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	500	0	0	500
227004 Fuel, Lubricants and Oils	0	3,000	0	0	3,000
<b>Total Cost of Compliance and Enforcement Services</b>	<b>102,000</b>	<b>3,500</b>	<b>0</b>	<b>0</b>	<b>105,500</b>
<b>Key Service Area 000089 Climate Change Mitigation</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,000	0	0	2,000

# VOTE: 703 Bushenyi-Ishaka Municipal Council

<b>Total Cost of Climate Change Mitigation</b>	<b>0</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>2,000</b>
<b>Key Service Area 140038 Environmental Safeguards</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	2,000	0	2,000
<b>Total for LCIII: Central Div</b>			<b>County: Bushenyi-Ishaka MC</b>		<b>2,000</b>
LCII: Central Ward	projects sites	Projects screening on environment screening	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		2,000
227001 Travel inland		0	10,000	0	0
<b>Total Cost of Environmental Safeguards</b>	<b>0</b>	<b>10,000</b>	<b>2,000</b>	<b>0</b>	<b>12,000</b>
<b>Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management</b>	<b>102,000</b>	<b>15,500</b>	<b>2,000</b>	<b>0</b>	<b>119,500</b>
<b>Programme 10 Sustainable Urbanisation and Housing</b>					
<b>Key Service Area 280002 Physical Planning</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,857	381	0	3,238
<b>Total for LCIII: Central Div</b>			<b>County: Bushenyi-Ishaka MC</b>		<b>381</b>
LCII: Central Ward	Project sites	environment screening	Source: Locally Raised Revenues		381
225101 Consultancy Services		0	0	233,000	0
<b>Total for LCIII: Central Div</b>			<b>County: Bushenyi-Ishaka MC</b>		<b>233,000</b>
LCII: Central Ward	municipal lands titled	Consultancy - Strategic Planning Services	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		15,000
LCII: Central Ward	physical Development Plan	Consultancy - Strategic Planning Services	Source: Locally Raised Revenues		218,000
227001 Travel inland		0	20,442	18,983	0
<b>Total for LCIII: Central Div</b>			<b>County: Bushenyi-Ishaka MC</b>		<b>18,983</b>
LCII: Central Ward	project sites	Travel Inland - Allowances	Source: Locally Raised Revenues		18,983
<b>Total Cost of Physical Planning</b>	<b>0</b>	<b>23,299</b>	<b>252,364</b>	<b>0</b>	<b>275,662</b>
<b>Total Cost of Sustainable Urbanisation and Housing</b>	<b>0</b>	<b>23,299</b>	<b>252,364</b>	<b>0</b>	<b>275,662</b>
<b>Total Cost of Natural Resources Management</b>	<b>102,000</b>	<b>38,799</b>	<b>254,364</b>	<b>0</b>	<b>395,162</b>
<b>Total Cost of Natural Resources</b>	<b>102,000</b>	<b>38,799</b>	<b>254,364</b>	<b>0</b>	<b>395,162</b>

# VOTE: 703 Bushenyi-Ishaka 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
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	135,334	146,592
Urban Unconditional Grant Wage	60,000	94,080
Urban Unconditional Non-Wage	4,600	5,473
Locally Raised Revenues	20,520	20,960
Other Transfers from Central Government	30,000	10,832
Programme Conditional Grant - Non Wage Recurrent	20,214	15,247
<b>Development Revenues</b>	10,000	50,000
External Financing	10,000	20,000
Other Transfers from Central Government	0	30,000
<b>Total Revenues Shares</b>	<b>145,334</b>	<b>196,592</b>
<b>B: Breakdown of Department Expenditures</b>		
<b>Recurrent Expenditure</b>		
Wage	60,000	94,080
Non Wage	75,334	52,512
<b>Development Expenditure</b>		
Domestic Development	0	30,000
External Financing	10,000	20,000
<b>Total Expenditure</b>	<b>145,334</b>	<b>196,592</b>

### 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
<b>01 Higher LG Services</b>					
<b>Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management</b>					
<b>Key Service Area 000016 Environment, Social Health and Safety</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	11,832	0	0	11,832
<b>Total Cost of Environment, Social Health and Safety</b>	<b>0</b>	<b>11,832</b>	<b>0</b>	<b>0</b>	<b>11,832</b>
<b>Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management</b>	<b>0</b>	<b>11,832</b>	<b>0</b>	<b>0</b>	<b>11,832</b>
<b>Programme 12 Human Capital Development</b>					
<b>Key Service Area 010008 Capacity Strengthening</b>					

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211101 General Staff Salaries		94,080	0	0	0	94,080
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	19,960	30,000	20,000	69,960
<b>Total for LCIII: Central Div</b>			<b>County: Bushenyi-Ishaka MC</b>			<b>50,000</b>
LCII: Central Ward	20,000,000	GROW PROJECTS, UWEP , PWDS AND YLP GROUPS	Source: Other Transfers from Central Government OGT061-GROW Project			20,000
LCII: Central Ward		GROW PROJECTS, UWEP , PWDS AND YLP GROUPS	Source: Other Transfers from Central Government OGT011-Uganda Women Entrepreneurship Program(UWEP)			10,000
LCII: Central Ward	headquarters	VNG activities coordinated	Source: External Financing 676-VNG International			20,000
227001 Travel inland		0	20,720	0	0	20,720
<b>Total Cost of Capacity Strengthening</b>		<b>94,080</b>	<b>40,680</b>	<b>30,000</b>	<b>20,000</b>	<b>184,760</b>
<b>Total Cost of Human Capital Development</b>		<b>94,080</b>	<b>40,680</b>	<b>30,000</b>	<b>20,000</b>	<b>184,760</b>
<b>Total Cost of Community Mobilisation</b>		<b>94,080</b>	<b>52,512</b>	<b>30,000</b>	<b>20,000</b>	<b>196,592</b>
<b>Total Cost of Community Based Services</b>		<b>94,080</b>	<b>52,512</b>	<b>30,000</b>	<b>20,000</b>	<b>196,592</b>

# VOTE: 703 Bushenyi-Ishaka Municipal Council

## Planning

### B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	71,280	120,802
Urban Unconditional Grant Wage	28,800	28,800
Urban Unconditional Non-Wage	18,600	68,142
Locally Raised Revenues	23,880	23,860
<b>Development Revenues</b>	44,570	147,146
Urban Discretionary Equalisation Development Grant	36,570	147,146
Locally Raised Revenues	8,000	0
<b>Total Revenues Shares</b>	<b>115,850</b>	<b>267,947</b>
<b>B: Breakdown of Department Expenditures</b>		
<b>Recurrent Expenditure</b>		
Wage	28,800	28,800
Non Wage	42,480	92,002
<b>Development Expenditure</b>		
Domestic Development	44,570	147,146
External Financing	0	0
<b>Total Expenditure</b>	<b>115,850</b>	<b>267,947</b>

### 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
<b>Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management</b>					
<b>Key Service Area 000089 Climate Change Mitigation</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	0	0	1,000
<b>Total Cost of Climate Change Mitigation</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
<b>Key Service Area 000090 Climate Change Adaptation</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	0	0	1,000
<b>Total Cost of Climate Change Adaptation</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
<b>Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management</b>	<b>0</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>2,000</b>

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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
<b>Total Cost of HIV/AIDS Mainstreaming</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
<b>Total Cost of Human Capital Development</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>

## 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	36,002	14,913	0	50,915
<b>Total for LCIII: Ishaka Div</b>					<b>14,913</b>

County: Bushenyi-Ishaka MC

LCII: Town Ward	headquarters	monitoring and assessment support supervision to divisions	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)	14,913
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221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
227001 Travel inland	0	26,000	0	0	26,000
227004 Fuel, Lubricants and Oils	0	26,000	0	0	26,000
313121 Non-Residential Buildings - Improvement	0	0	99,902	0	99,902
<b>Total for LCIII: Central Div</b>					<b>99,902</b>

County: Bushenyi-Ishaka MC

LCII: Central Ward	Headquarter offices	Fencing for Municipal Offices	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)	99,902
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<b>Total Cost of Planning and Budgeting services</b>	<b>28,800</b>	<b>89,002</b>	<b>114,815</b>	<b>0</b>	<b>232,617</b>
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### Key Service Area 000023 Inspection and Monitoring

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	21,331	0	21,331
<b>Total for LCIII: Central Div</b>					<b>21,331</b>

County: Bushenyi-Ishaka MC

LCII: Central Ward	headquarters	LLG assessment ,investment serving costs consultations	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)	21,331
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225204 Monitoring and Supervision of capital work	0	0	6,000	0	6,000
<b>Total for LCIII: Central Div</b>					<b>6,000</b>

County: Bushenyi-Ishaka MC

LCII: Central Ward	Headquarters	Monitoring of DDEG Project done	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)	6,000
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<b>Total Cost of Inspection and Monitoring</b>	<b>0</b>	<b>0</b>	<b>27,331</b>	<b>0</b>	<b>27,331</b>
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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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<b>Total for LCIII: Central Div</b>		<b>County: Bushenyi-Ishaka MC</b>			<b>5,000</b>
LCII: Central Ward	Headquarters	Annual Statistical abstract produced	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		5,000
<b>Total Cost of Data Management and Dissemination</b>		0	0	5,000	0
<b>Total Cost of Development Plan Implementation</b>		28,800	89,002	147,146	0
<b>Total Cost of Planning and Statistics</b>		28,800	92,002	147,146	0
<b>Total Cost of Planning</b>		28,800	92,002	147,146	0

# VOTE: 703 Bushenyi-Ishaka 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
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	49,397	49,333
Urban Unconditional Grant Wage	13,591	13,591
Urban Unconditional Non-Wage	12,600	12,142
Locally Raised Revenues	23,206	23,600
<b>Development Revenues</b>	4,000	0
Locally Raised Revenues	4,000	0
<b>Total Revenues Shares</b>	<b>53,397</b>	<b>49,333</b>
<b>B: Breakdown of Department Expenditures</b>		
<b>Recurrent Expenditure</b>		
Wage	13,591	13,591
Non Wage	35,806	35,742
<b>Development Expenditure</b>		
Domestic Development	4,000	0
External Financing	0	0
<b>Total Expenditure</b>	<b>53,397</b>	<b>49,333</b>

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

#### Service Area 10 Compliance

#### Approved Budget Estimates for FY 2026/27

#### Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>01 Higher LG Services</b>					
<b>Programme 12 Human Capital Development</b>					
<b>Key Service Area 000013 HIV/AIDS Mainstreaming</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	0	0	1,000
<b>Total Cost of HIV/AIDS Mainstreaming</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
<b>Total Cost of Human Capital Development</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
<b>Programme 16 Governance and Security</b>					
<b>Key Service Area 000001 Audit and Risk Management</b>					
211101 General Staff Salaries	13,591	0	0	0	13,591
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	23,100	0	0	23,100

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

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221009 Welfare and Entertainment	0	500	0	0	500
221017 Membership dues and Subscription fees.	0	1,000	0	0	1,000
227001 Travel inland	0	10,142	0	0	10,142
<b>Total Cost of Audit and Risk Management</b>	<b>13,591</b>	<b>34,742</b>	<b>0</b>	<b>0</b>	<b>48,333</b>
<b>Total Cost of Governance and Security</b>	<b>13,591</b>	<b>34,742</b>	<b>0</b>	<b>0</b>	<b>48,333</b>
<b>Total Cost of Compliance</b>	<b>13,591</b>	<b>35,742</b>	<b>0</b>	<b>0</b>	<b>49,333</b>
<b>Total Cost of Internal Audit</b>	<b>13,591</b>	<b>35,742</b>	<b>0</b>	<b>0</b>	<b>49,333</b>

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# VOTE: 703 Bushenyi-Ishaka 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
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	86,483	108,737
Programme Conditional Grant - Non Wage Recurrent	27,700	25,960
Urban Unconditional Grant Wage	27,038	54,000
Urban Unconditional Non-Wage	2,750	2,331
Locally Raised Revenues	18,200	15,650
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
<b>Total Revenues Shares</b>	<b>86,483</b>	<b>108,737</b>
<b>B: Breakdown of Department Expenditures</b>		
<b>Recurrent Expenditure</b>		
Wage	27,038	54,000
Non Wage	59,445	54,737
<b>Development Expenditure</b>		
Domestic Development	0	0
External Financing	0	0
<b>Total Expenditure</b>	<b>86,483</b>	<b>108,737</b>

### 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
<b>01 Higher LG Services</b>					
<b>Programme 05 Tourism Development</b>					
<b>Key Service Area 000034 Education and Skills Development</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,324	0	0	3,324
<b>Total Cost of Education and Skills Development</b>	<b>0</b>	<b>3,324</b>	<b>0</b>	<b>0</b>	<b>3,324</b>
<b>Key Service Area 120012 Tourism Investment, Promotion and Marketing</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	10,795	0	0	10,795
<b>Total Cost of Tourism Investment, Promotion and Marketing</b>	<b>0</b>	<b>10,795</b>	<b>0</b>	<b>0</b>	<b>10,795</b>
<b>Key Service Area 120015 Heritage Conservation Education and Awareness</b>					

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211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,795	0	0	5,795
<b>Total Cost of Heritage Conservation Education and Awareness</b>	<b>0</b>	<b>5,795</b>	<b>0</b>	<b>0</b>	<b>5,795</b>
<b>Total Cost of Tourism Development</b>	<b>0</b>	<b>19,914</b>	<b>0</b>	<b>0</b>	<b>19,914</b>
<b>Programme 07 Private Sector Development</b>					
<b>Key Service Area 120002 Domestic Promotion</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	15,061	0	0	15,061
228002 Maintenance-Transport Equipment	0	1,939	0	0	1,939
<b>Total Cost of Domestic Promotion</b>	<b>0</b>	<b>17,000</b>	<b>0</b>	<b>0</b>	<b>17,000</b>
<b>Key Service Area 190036 Trade Development</b>					
211101 General Staff Salaries	54,000	0	0	0	54,000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	10,822	0	0	10,822
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
<b>Total Cost of Trade Development</b>	<b>54,000</b>	<b>16,822</b>	<b>0</b>	<b>0</b>	<b>70,822</b>
<b>Total Cost of Private Sector Development</b>	<b>54,000</b>	<b>33,822</b>	<b>0</b>	<b>0</b>	<b>87,822</b>
<b>Programme 12 Human Capital Development</b>					
<b>Key Service Area 000013 HIV/AIDS Mainstreaming</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	0	0	1,000
<b>Total Cost of HIV/AIDS Mainstreaming</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
<b>Total Cost of Human Capital Development</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
<b>Total Cost of Commercial Services</b>	<b>54,000</b>	<b>54,737</b>	<b>0</b>	<b>0</b>	<b>108,737</b>
<b>Total Cost of Trade, Industry and Local Development</b>	<b>54,000</b>	<b>54,737</b>	<b>0</b>	<b>0</b>	<b>108,737</b>