VOTE: 704 Busia Municipal Council

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**1,599,880**	**1,869,644**
o/w Higher Local Government	799,940	1,019,644
o/w Lower Local Government	799,940	850,000
Discretionary Government Transfers	**1,540,557**	**2,998,981**
o/w Higher Local Government	1,317,254	2,810,582
o/w Lower Local Government	223,303	188,399
Conditional Government Transfers	**7,479,597**	**7,720,264**
o/w Higher Local Government	7,479,597	7,720,264
o/w Lower Local Government	0	0
Other Government Transfers	**193,275**	**208,534**
o/w Higher Local Government	193,275	208,534
o/w Lower Local Government	0	0
External Financing	**0**	**0**
o/w Higher Local Government	0	0
o/w Lower Local Government	0	0
Grand Total	**10,813,308**	**12,797,424**
o/w Higher Local Government	9,790,065	11,759,024
o/w Lower Local Government	1,023,243	1,038,399

VOTE: 704 Busia Municipal Council

A2:Revenue Performance, Plans and Projections by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**1,599,880**	**1,869,644**
Advertisements/Bill Boards	36,750	22,450
Animal and Crop Husbandry related Levies	30,932	32,200
Business licenses	160,000	238,605
Document certification fees	5,118	0
Land Fees	70,000	155,500
Local Hotel Tax	30,000	32,200
Local Services Tax-Payable By Individuals	60,000	41,674
Market /Gate Charges	216,000	260,840
Other fees e.g. street parking fees	96,000	153,525
Other licenses	187,728	203,622
Property related Duties/Fees	206,000	300,000
Refuse collection charges/Public convenience	10,800	5,352
Rent & Rates - Non-Produced Assets – from private entities	457,360	410,484
Vehicle Parking Fees	33,192	13,192
Discretionary Government Transfers	**1,540,557**	**2,998,981**
Urban Discretionary Equalisation Development Grant	253,243	1,209,878
Urban Unconditional Grant Wage	969,691	1,425,342
Urban Unconditional Non-Wage	317,623	363,761
Conditional Government Transfers	**7,479,597**	**7,720,264**
Programme Conditional Grant - Non Wage Recurrent	3,030,756	2,696,958
Programme Conditional Grant - Development	320,860	369,776
Programme Conditional Grant - Wage Recurrent	3,827,981	4,303,529
Transitional Conditional Grant - Development	300,000	350,000
Other Government Transfers	**193,275**	**208,534**
GROW Project	11,500	11,500
Support to Local Government Labour Officers and KCCA	0	14,260
Support to PLE (UNEB)	14,000	15,000
Uganda Road Fund (URF)	163,274	163,274
Uganda Women Enterpreneurship Program(UWEP)	4,501	4,501
External Financing	**0**	**0**
N / A		
Total Revenues Shares	**10,813,308**	**12,797,424**

VOTE: 704 Busia Municipal Council

A3: Summary of Programme Allocations For FY 2026/27

Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	**215,794**	**10,000**	**0**	**0**	**225,794**
o/w: Wage:	122,400	0	0	0	122,400
Non-Wage Recurrent:	80,504	10,000	0	0	90,504
Development:	12,891	0	0	0	12,891
Tourism Development	**10,795**	**0**	**0**	**0**	**10,795**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	10,795	0	0	0	10,795
Development:	0	0	0	0	0
Natural Resources, Environment, Climate Change, Land and Water Management	**215,756**	**12,000**	**0**	**0**	**227,756**
o/w: Wage:	108,000	0	0	0	108,000
Non-Wage Recurrent:	3,100	12,000	0	0	15,100
Development:	104,656	0	0	0	104,656
Private Sector Development	**138,120**	**100,000**	**0**	**0**	**238,120**
o/w: Wage:	76,791	0	0	0	76,791
Non-Wage Recurrent:	27,110	100,000	0	0	127,110
Development:	34,219	0	0	0	34,219
Integrated Transport Infrastructure and Services	**2,029,419**	**20,000**	**163,274**	**0**	**2,212,693**
o/w: Wage:	270,145	0	0	0	270,145
Non-Wage Recurrent:	1,000,000	20,000	163,274	0	1,183,274
Development:	759,275	0	0	0	759,275
Sustainable Urbanisation and Housing	**23,191**	**10,000**	**0**	**0**	**33,191**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	3,191	10,000	0	0	13,191
Development:	20,000	0	0	0	20,000
Human Capital Development	**5,847,544**	**110,000**	**45,260**	**0**	**6,002,805**
o/w: Wage:	4,369,279	0	0	0	4,369,279
Non-Wage Recurrent:	1,106,270	70,000	45,260	0	1,221,530
Development:	371,995	40,000	0	0	411,995
Public Sector Transformation	**1,681,116**	**1,392,644**	**0**	**0**	**3,073,760**

VOTE: 704 Busia Municipal Council

Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	512,377	0	0	0	512,377
Non-Wage Recurrent:	613,917	1,189,162	0	0	1,803,079
Development:	554,822	203,482	0	0	758,304
Governance and Security	**173,013**	**140,000**	**0**	**0**	**313,013**
o/w: Wage:	65,181	0	0	0	65,181
Non-Wage Recurrent:	107,832	140,000	0	0	247,832
Development:	0	0	0	0	0
Development Plan Implementation	**384,495**	**75,000**	**0**	**0**	**459,495**
o/w: Wage:	204,698	0	0	0	204,698
Non-Wage Recurrent:	108,000	75,000	0	0	183,000
Development:	71,797	0	0	0	71,797
Grand Total	**10,719,245**	**1,869,644**	**208,534**	**0**	**12,797,424**
Grand Total Wage	5,728,871	0	0	0	**5,728,871**
Grand Total Non-Wage Recurrent	3,060,720	1,626,162	208,534	0	**4,895,416**
Grand Total Development	1,929,654	243,482	0	0	**2,173,136**

VOTE: 704 Busia Municipal Council

A4: Summary of Department Allocations for FY 2026/27

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Administration	**2,780,689**	**3,073,760**
o/w Higher Local Government	1,757,446	2,035,361
o/w Lower Local Government	1,023,243	1,038,399
Finance	**208,270**	**266,920**
o/w Higher Local Government	208,270	266,920
o/w Lower Local Government	0	0
Statutory bodies	**246,163**	**277,782**
o/w Higher Local Government	246,163	277,782
o/w Lower Local Government	0	0
Production and Marketing	**215,306**	**225,794**
o/w Higher Local Government	215,306	225,794
o/w Lower Local Government	0	0
Health	**1,743,755**	**1,951,582**
o/w Higher Local Government	1,743,755	1,951,582
o/w Lower Local Government	0	0
Education	**3,532,610**	**3,875,529**
o/w Higher Local Government	3,532,610	3,875,529
o/w Lower Local Government	0	0
Roads and Engineering	**1,437,153**	**2,212,693**
o/w Higher Local Government	1,437,153	2,212,693
o/w Lower Local Government	0	0
Natural Resources	**177,976**	**256,948**
o/w Higher Local Government	177,976	256,948
o/w Lower Local Government	0	0
Community Based Services	**84,912**	**179,694**
o/w Higher Local Government	84,912	179,694
o/w Lower Local Government	0	0
Planning	**198,113**	**192,575**
o/w Higher Local Government	198,113	192,575
o/w Lower Local Government	0	0
Internal Audit	**29,346**	**35,231**
o/w Higher Local Government	29,346	35,231
o/w Lower Local Government	0	0
Trade, Industry and Local Development	**159,017**	**248,915**

VOTE: 704 Busia Municipal Council

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	159,017	248,915
o/w Lower Local Government	0	0
Grand Total	**10,813,308**	**12,797,424**
o/w Higher Local Government	**9,790,065**	**11,759,024**
o/w: Wage:	4,797,671	5,728,871
Non-Wage Recurrent:	4,111,627	4,045,433
Domestic Devt:	880,767	1,984,721
External Financing:	0	0
o/w Lower Local Government	**1,023,243**	**1,038,399**
o/w: Wage:	0	0
Non-Wage Recurrent:	749,907	849,983
Domestic Devt:	273,336	188,416
External Financing:	0	0

VOTE: 704 Busia Municipal Council

Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	2,122,487	2,315,456
Urban Unconditional Grant Wage	230,877	512,377
Urban Unconditional Non-Wage	71,819	58,654
Locally Raised Revenues	333,297	419,162
Multi-Sectoral Transfers to LLGs_NonWage	749,907	849,983
Programme Conditional Grant - Non Wage Recurrent	736,589	475,279
Development Revenues	658,201	758,304
Transitional Conditional Grant - Development	300,000	350,000
Locally Raised Revenues	84,865	123,482
Multi-Sectoral Transfers to LLGs_Gou	273,336	188,416
Urban Discretionary Equalisation Development Grant	0	96,406
Total Revenues Shares	**2,780,689**	**3,073,760**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	230,877	512,377
Non Wage	1,891,611	1,803,079
Development Expenditure		
Domestic Development	658,201	758,304
External Financing	0	0
Total Expenditure	**2,780,689**	**3,073,760**

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					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
221011 Printing, Stationery, Photocopying and Binding	0	7,000	0	0	7,000

VOTE: 704 Busia Municipal Council

222001 Information and Communication Technology Services.	0	5,000	0	0	5,000
222002 Postage and Courier	0	100	0	0	100
223001 Property Management Expenses	0	3,500	0	0	3,500
223005 Electricity	0	3,000	0	0	3,000
223006 Water	0	7,000	0	0	7,000
227001 Travel inland	0	19,907	0	0	19,907
Total Cost of Facilities Management	**0**	**45,507**	**0**	**0**	**45,507**
Key Service Area 000006 Planning and Budgeting services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	10,800	0	0	10,800
221001 Advertising and Public Relations	0	4,000	0	0	4,000
221003 Staff Training	0	0	35,000	0	35,000

Total for LCIII: Western Div		**County: Busia Municipal Council**		**35,000**
LCII: South West Ward	Busia MC	Staff Training - Course fees	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	35,000

221009 Welfare and Entertainment	0	30,000	0	0	30,000
221020 Litigation and related expenses	0	49,909	0	0	49,909
223004 Guard and Security services	0	25,200	0	0	25,200
223006 Water	0	8,000	0	0	8,000
227001 Travel inland	0	29,500	0	0	29,500
227004 Fuel, Lubricants and Oils	0	9,000	0	0	9,000
273102 Incapacity, death benefits and funeral expenses	0	40,000	0	0	40,000
312121 Non-Residential Buildings - Acquisition	0	0	473,482	0	473,482

Total for LCIII: Western Div		**County: Busia Municipal Council**		**473,482**
LCII: South West Ward	Busia MC	Commercial and office building new construction service - Office buildings_Acquire	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc	350,000
LCII: South West Ward	Busia MC	Commercial and office building new construction service - Office buildings_Acquire	Source: Locally Raised Revenues	123,482

312221 Light ICT hardware - Acquisition	0	0	16,000	0	16,000

Total for LCIII: Western Div		**County: Busia Municipal Council**		**16,000**

VOTE: 704 Busia Municipal Council

LCII: South West Ward	Busia MC	Personal computers - Laptop_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			16,000
312235 Furniture and Fittings - Acquisition		0	0	45,406	0	45,406
Total for LCIII: Western Div		**County: Busia Municipal Council**				**45,406**
LCII: South West Ward	Busia MC	Chairs - Chair_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			45,406
Total Cost of Planning and Budgeting services		**0**	**206,409**	**569,888**	**0**	**776,297**
Key Service Area 000011 Communication and Public Relations						
221009 Welfare and Entertainment		0	10,753	0	0	10,753
222001 Information and Communication Technology Services.		0	401	0	0	401
227001 Travel inland		0	11,610	0	0	11,610
227004 Fuel, Lubricants and Oils		0	4,600	0	0	4,600
Total Cost of Communication and Public Relations		**0**	**27,364**	**0**	**0**	**27,364**
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity						
211101 General Staff Salaries		512,377	0	0	0	512,377
273104 Pension		0	309,687	0	0	309,687
273105 Gratuity		0	154,615	0	0	154,615
352881 Pension and Gratuity Arrears Budgeting		0	10,978	0	0	10,978
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity		**512,377**	**475,279**	**0**	**0**	**987,656**
Key Service Area 010008 Capacity Strengthening						
221002 Workshops, Meetings and Seminars		0	11,000	0	0	11,000
221008 Information and Communication Technology Supplies.		0	13,671	0	0	13,671
221011 Printing, Stationery, Photocopying and Binding		0	6,963	0	0	6,963
221017 Membership dues and Subscription fees.		0	1,500	0	0	1,500
222001 Information and Communication Technology Services.		0	1,000	0	0	1,000
224004 Beddings, Clothing, Footwear and related Services		0	5,000	0	0	5,000
227001 Travel inland		0	46,003	0	0	46,003
227004 Fuel, Lubricants and Oils		0	8,000	0	0	8,000
Total Cost of Capacity Strengthening		**0**	**93,137**	**0**	**0**	**93,137**
Key Service Area 390017 Public Service Performance management						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	10,000	0	0	10,000

VOTE: 704 Busia Municipal Council

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
222001 Information and Communication Technology Services.	0	3,400	0	0	3,400
225101 Consultancy Services	0	50,000	0	0	50,000
227001 Travel inland	0	24,000	0	0	24,000
227004 Fuel, Lubricants and Oils	0	18,000	0	0	18,000
Total Cost of Public Service Performance management	**0**	**105,400**	**0**	**0**	**105,400**
Total Cost of Public Sector Transformation	**512,377**	**953,096**	**569,888**	**0**	**2,035,361**
Total Cost of Administration and Management	**512,377**	**953,096**	**569,888**	**0**	**2,035,361**
Total Cost of Administration	**512,377**	**953,096**	**569,888**	**0**	**2,035,361**

Subcounty / Town Council / Division: 237713 Western Div

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
312129 Other Buildings other than dwellings - Acquisition	0	0	93,810	0	93,810
Total Cost of Facilities Management	**0**	**0**	**93,810**	**0**	**93,810**
Key Service Area 010008 Capacity Strengthening					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	132,784	0	0	132,784
221011 Printing, Stationery, Photocopying and Binding	0	8,734	0	0	8,734
222001 Information and Communication Technology Services.	0	88,914	0	0	88,914
227001 Travel inland	0	171,216	0	0	171,216
227004 Fuel, Lubricants and Oils	0	23,100	0	0	23,100
Total Cost of Capacity Strengthening	**0**	**424,749**	**0**	**0**	**424,749**
Total Cost of Public Sector Transformation	**0**	**424,749**	**93,810**	**0**	**518,559**
Total Cost of Administration and Management	**0**	**424,749**	**93,810**	**0**	**518,559**
Total Cost of 237713 Western Div	**0**	**424,749**	**93,810**	**0**	**518,559**

Subcounty / Town Council / Division: 237714 Eastern Div

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**

VOTE: 704 Busia Municipal Council

Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
312121 Non-Residential Buildings - Acquisition	0	0	94,606	0	94,606
Total Cost of Facilities Management	**0**	**0**	**94,606**	**0**	**94,606**
Key Service Area 010008 Capacity Strengthening					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	127,600	0	0	127,600
221011 Printing, Stationery, Photocopying and Binding	0	8,734	0	0	8,734
222001 Information and Communication Technology Services.	0	26,400	0	0	26,400
223005 Electricity	0	6,000	0	0	6,000
223006 Water	0	6,000	0	0	6,000
227001 Travel inland	0	159,216	0	0	159,216
227004 Fuel, Lubricants and Oils	0	91,284	0	0	91,284
Total Cost of Capacity Strengthening	**0**	**425,234**	**0**	**0**	**425,234**
Total Cost of Public Sector Transformation	**0**	**425,234**	**94,606**	**0**	**519,841**
Total Cost of Administration and Management	**0**	**425,234**	**94,606**	**0**	**519,841**
Total Cost of 237714 Eastern Div	**0**	**425,234**	**94,606**	**0**	**519,841**

VOTE: 704 Busia Municipal Council

Finance

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	208,270	240,124
Urban Unconditional Grant Wage	115,415	137,124
Urban Unconditional Non-Wage	42,000	43,000
Locally Raised Revenues	50,855	60,000
Development Revenues	0	26,797
Urban Discretionary Equalisation Development Grant	0	26,797
Total Revenues Shares	**208,270**	**266,920**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	115,415	137,124
Non Wage	92,855	103,000
Development Expenditure		
Domestic Development	0	26,797
External Financing	0	0
Total Expenditure	**208,270**	**266,920**

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

Service Area 10 Financial Management and Accountability (LG)

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
211101 General Staff Salaries	137,124	0	0	0	137,124
Total Cost of Finance and Accounting	**137,124**	**0**	**0**	**0**	**137,124**
Key Service Area 000006 Planning and Budgeting services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	10,000	16,000	0	26,000
Total for LCIII:	**County:**				**16,000**

VOTE: 704 Busia Municipal Council

LCII: Kisenyi A	Allowances for parish chiefs, finance staff, plus all the members on the the various committees	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			16,000
221002 Workshops, Meetings and Seminars	0	6,000	0	0	6,000
221003 Staff Training	0	6,000	0	0	6,000
221007 Books, Periodicals & Newspapers	0	20,000	0	0	20,000
221011 Printing, Stationery, Photocopying and Binding	0	8,000	4,797	0	12,797
Total for LCIII:	**County:**				**4,797**
LCII:	Office Supplies - Assorted Materials and Consumables	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			4,797
221012 Small Office Equipment	0	1,000	0	0	1,000
221017 Membership dues and Subscription fees.	0	4,000	0	0	4,000
222001 Information and Communication Technology Services.	0	4,000	0	0	4,000
225204 Monitoring and Supervision of capital work	0	4,000	0	0	4,000
227001 Travel inland	0	24,000	6,000	0	30,000
Total for LCIII:	**County:**				**6,000**
LCII:	Travel Inland - Accommodation Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			6,000
227004 Fuel, Lubricants and Oils	0	16,000	0	0	16,000
Total Cost of Planning and Budgeting services	**0**	**103,000**	**26,797**	**0**	**129,797**
Total Cost of Development Plan Implementation	**137,124**	**103,000**	**26,797**	**0**	**266,920**
Total Cost of Financial Management and Accountability (LG)	**137,124**	**103,000**	**26,797**	**0**	**266,920**
Total Cost of Finance	**137,124**	**103,000**	**26,797**	**0**	**266,920**

VOTE: 704 Busia Municipal Council

Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	246,163	277,782
Urban Unconditional Grant Wage	43,260	52,950
Urban Unconditional Non-Wage	84,703	94,832
Locally Raised Revenues	118,200	130,000
Total Revenues Shares	**246,163**	**277,782**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	43,260	52,950
Non Wage	202,903	224,832
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**246,163**	**277,782**

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

Service Area 10 Legislation and Oversight

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000010 Leadership and Management					
211101 General Staff Salaries	52,950	0	0	0	52,950
211105 Ex-Gratia for Political leaders.	0	82,620	0	0	82,620
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	98,010	0	0	98,010
211107 Boards, Committees and Council Allowances	0	5,212	0	0	5,212
221011 Printing, Stationery, Photocopying and Binding	0	400	0	0	400
222001 Information and Communication Technology Services.	0	2,010	0	0	2,010
224004 Beddings, Clothing, Footwear and related Services	0	2,000	0	0	2,000
227001 Travel inland	0	20,780	0	0	20,780

VOTE: 704 Busia Municipal Council

227004 Fuel, Lubricants and Oils	0	11,800	0	0	11,800
282101 Donations	0	2,000	0	0	2,000
Total Cost of Leadership and Management	**52,950**	**224,832**	**0**	**0**	**277,782**
Total Cost of Governance and Security	**52,950**	**224,832**	**0**	**0**	**277,782**
Total Cost of Legislation and Oversight	**52,950**	**224,832**	**0**	**0**	**277,782**
Total Cost of Statutory bodies	**52,950**	**224,832**	**0**	**0**	**277,782**

VOTE: 704 Busia Municipal Council

Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	202,415	212,904
Programme Conditional Grant - Wage Recurrent	122,400	122,400
Programme Conditional Grant - Non Wage Recurrent	80,015	80,504
Locally Raised Revenues	0	10,000
Development Revenues	12,891	12,891
Programme Conditional Grant - Development	12,891	12,891
Total Revenues Shares	**215,306**	**225,794**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	122,400	122,400
Non Wage	80,015	90,504
Development Expenditure		
Domestic Development	12,891	12,891
External Financing	0	0
Total Expenditure	**215,306**	**225,794**

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**
Programme 01 Agro-Industrialization					
Key Service Area 000089 Climate Change Mitigation					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	18,000	0	0	18,000
Total Cost of Climate Change Mitigation	**0**	**18,000**	**0**	**0**	**18,000**
Key Service Area 010016 Farmer mobilisation and sensitisation					
211101 General Staff Salaries	122,400	0	0	0	122,400
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	13,198	0	0	13,198
Total Cost of Farmer mobilisation and sensitisation	**122,400**	**13,198**	**0**	**0**	**135,598**
Key Service Area 010074 Vector and disease control					

VOTE: 704 Busia Municipal Council

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	23,400	0	0	23,400
Total Cost of Vector and disease control	**0**	**23,400**	**0**	**0**	**23,400**
Total Cost of Agro-Industrialization	**122,400**	**54,598**	**0**	**0**	**176,998**
Total Cost of Agricultural Extension	**122,400**	**54,598**	**0**	**0**	**176,998**

Service Area 20 Agricultural Production

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 010036 Water for production management systems					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,025	0	0	3,025
Total Cost of Water for production management systems	**0**	**3,025**	**0**	**0**	**3,025**
Key Service Area 010059 Post-harvest handling, storage and processing					
221002 Workshops, Meetings and Seminars	0	5,000	0	0	5,000
Total Cost of Post-harvest handling, storage and processing	**0**	**5,000**	**0**	**0**	**5,000**
Key Service Area 010074 Vector and disease control					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,000	0	0	5,000
221002 Workshops, Meetings and Seminars	0	476	0	0	476
228001 Maintenance-Buildings and Structures	0	0	12,891	0	12,891
Total for LCIII: Western Div	**County: Busia Municipal Council**				**12,891**
LCII: North A Ward	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			12,891
Total Cost of Vector and disease control	**0**	**5,476**	**12,891**	**0**	**18,367**
Key Service Area 010082 Cooperatives Establishment and Management					
221011 Printing, Stationery, Photocopying and Binding	0	2,400	0	0	2,400
227001 Travel inland	0	2,400	0	0	2,400
Total Cost of Cooperatives Establishment and Management	**0**	**4,800**	**0**	**0**	**4,800**
Total Cost of Agro-Industrialization	**0**	**18,301**	**12,891**	**0**	**31,192**
Total Cost of Agricultural Production	**0**	**18,301**	**12,891**	**0**	**31,192**

Service Area 30 Agricultural Value Chain Services

Approved Budget Estimates for FY 2026/27

Ushs Thousands

VOTE: 704 Busia Municipal Council

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	9,600	0	0	9,600
221002 Workshops, Meetings and Seminars	0	8,005	0	0	8,005
Total Cost of Parish Development Model Operations	**0**	**17,605**	**0**	**0**	**17,605**
Total Cost of Agro-Industrialization	**0**	**17,605**	**0**	**0**	**17,605**
Total Cost of Agricultural Value Chain Services	**0**	**17,605**	**0**	**0**	**17,605**
Total Cost of Production and Marketing	**122,400**	**90,504**	**12,891**	**0**	**225,794**

VOTE: 704 Busia Municipal Council

Health

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,556,971	1,710,423
Programme Conditional Grant - Wage Recurrent	1,350,486	1,437,512
Programme Conditional Grant - Non Wage Recurrent	192,739	219,910
Urban Unconditional Non-Wage	3,000	3,000
Locally Raised Revenues	10,747	50,000
Development Revenues	186,784	241,160
Programme Conditional Grant - Development	186,784	241,160
Total Revenues Shares	**1,743,755**	**1,951,582**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,350,486	1,437,512
Non Wage	206,486	272,910
Development Expenditure		
Domestic Development	186,784	241,160
External Financing	0	0
Total Expenditure	**1,743,755**	**1,951,582**

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

Service Area 10 Primary HealthCare

Approved Budget Estimates for FY 2026/27

Ushs Thousands 01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development						
Key Service Area 320165 Primary Health care services						
211101 General Staff Salaries		1,437,512	0	0	0	1,437,512
228001 Maintenance-Buildings and Structures		0	0	144,696	0	144,696
Total for LCIII: Western Div		**County: Busia Municipal Council**				**144,696**
LCII: North A Ward	Busia M.c	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			144,696
263308 Sector Conditional Grant (Non-Wage)		0	195,870	0	0	195,870
Total for LCIII: Western Div		**County: Busia Municipal Council**				**174,098**

VOTE: 704 Busia Municipal Council

LCII: North A Ward	Busia Municipal HC IV	BUSIA MUNICIPAL HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			83,600
LCII: North A Ward	Busia Municipal HC IV	BUSIA MUNICIPAL HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			90,498
Total for LCIII: Eastern Div		**County: Busia Municipal Council**				**21,772**
LCII: North East A Ward	Sofia HC III	Sofia HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			16,720
LCII: North East A Ward	Sofia HC III	Sofia HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			5,052

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Primary Health care services	**1,437,512**	**195,870**	**144,696**	**0**	**1,778,078**
Total Cost of Human Capital Development	**1,437,512**	**195,870**	**144,696**	**0**	**1,778,078**
Total Cost of Primary HealthCare	**1,437,512**	**195,870**	**144,696**	**0**	**1,778,078**

Service Area 30 Health Management and Supervision

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
225202 Environment Impact Assessment for Capital Works	0	0	2,000	0	2,000

Total for LCIII:		**County:**		**2,000**
LCII:	Busia MC	Environmental Impact Assessment - Benchmarking and Policy	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	2,000

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Environment, Social Health and Safety	**0**	**0**	**2,000**	**0**	**2,000**
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of Climate Change Mitigation	**0**	**1,000**	**0**	**0**	**1,000**
Key Service Area 000090 Climate Change Adaptation					
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of Climate Change Adaptation	**0**	**1,000**	**0**	**0**	**1,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**2,000**	**2,000**	**0**	**4,000**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	78	0	0	78
Total Cost of HIV/AIDS Mainstreaming	**0**	**78**	**0**	**0**	**78**

VOTE: 704 Busia Municipal Council

Key Service Area 000039 Policies, Regulations and Standards						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	3,000	0	0	3,000
221002 Workshops, Meetings and Seminars		0	2,000	0	0	2,000
221009 Welfare and Entertainment		0	880	0	0	880
221011 Printing, Stationery, Photocopying and Binding		0	1,000	0	0	1,000
225203 Appraisal and Feasibility Studies for Capital Works		0	0	2,000	0	2,000
Total for LCIII: Western Div		**County: Busia Municipal Council**				**2,000**
LCII: North A Ward	Busia HC IV	Feasibility Studies or Screening of Projects Stakeholder Engagement	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			2,000
225204 Monitoring and Supervision of capital work		0	0	21,293	0	21,293
Total for LCIII: Western Div		**County: Busia Municipal Council**				**21,293**
LCII: South West Ward	Buisa MC	Monitoring and supervision	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			21,293
227001 Travel inland		0	15,020	0	0	15,020
227004 Fuel, Lubricants and Oils		0	17,250	0	0	17,250
228002 Maintenance-Transport Equipment		0	3,000	0	0	3,000
Total Cost of Policies, Regulations and Standards		**0**	**42,150**	**23,293**	**0**	**65,443**
Key Service Area 320027 Medical and Health Supplies						
224001 Medical Supplies and Services		0	0	71,171	0	71,171
Total for LCIII:		**County:**				**71,171**
LCII:	Busia M.C	Equipment - Assorted Medical Equipment	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			71,171
Total Cost of Medical and Health Supplies		**0**	**0**	**71,171**	**0**	**71,171**
Key Service Area 320135 Sanitation and hygiene Services						
227001 Travel inland		0	13,000	0	0	13,000
227004 Fuel, Lubricants and Oils		0	19,813	0	0	19,813
Total Cost of Sanitation and hygiene Services		**0**	**32,813**	**0**	**0**	**32,813**
Total Cost of Human Capital Development		**0**	**75,040**	**94,464**	**0**	**169,504**
Total Cost of Health Management and Supervision		**0**	**77,040**	**96,464**	**0**	**173,504**
Total Cost of Health		**1,437,512**	**272,910**	**241,160**	**0**	**1,951,582**

VOTE: 704 Busia Municipal Council

Education

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	3,411,424	3,719,803
Programme Conditional Grant - Wage Recurrent	2,355,095	2,743,617
Programme Conditional Grant - Non Wage Recurrent	966,973	864,185
Urban Unconditional Grant Wage	71,356	87,001
Locally Raised Revenues	4,000	10,000
Other Transfers from Central Government	14,000	15,000
Development Revenues	121,186	155,726
Programme Conditional Grant - Development	121,186	115,726
Locally Raised Revenues	0	40,000
Total Revenues Shares	**3,532,610**	**3,875,529**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	2,426,451	2,830,618
Non Wage	984,973	889,185
Development Expenditure		
Domestic Development	121,186	155,726
External Financing	0	0
Total Expenditure	**3,532,610**	**3,875,529**

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					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	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	1,562,326	0	0	0	1,562,326
Total Cost of Quality Assurance Systems	**1,562,326**	**0**	**0**	**0**	**1,562,326**

VOTE: 704 Busia Municipal Council

Key Service Area 320162 Capitation (Primary)						
263308 Sector Conditional Grant (Non-Wage)		0	323,970	0	0	323,970
Total for LCIII: Missing Subcounty		**County: Missing County**				**323,970**
LCII: Missing Parish	Arubaine PS	Arubaine Islamic Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			42,670
LCII: Missing Parish	Buchicha PS	Buchicha Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			57,250
LCII: Missing Parish	Busia Border PS	Busia Border Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			39,810
LCII: Missing Parish	Busia Intergrated PS	Busia Integrated Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			39,330
LCII: Missing Parish	Madibira PS	Madibira Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			68,310
LCII: Missing Parish	Marachi PS	Marachi Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			33,190
LCII: Missing Parish	Mawero East PS	Mawero East Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			43,410
Total Cost of Capitation (Primary)		**0**	**323,970**	**0**	**0**	**323,970**
Total Cost of Human Capital Development		**1,562,326**	**324,970**	**0**	**0**	**1,887,296**
Total Cost of Pre-Primary and Primary Education		**1,562,326**	**324,970**	**0**	**0**	**1,887,296**

Service Area 20 Secondary Education

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services		**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development						
Key Service Area 320158 Capitation (Secondary)						
263308 Sector Conditional Grant (Non-Wage)		0	368,380	0	0	368,380
Total for LCIII: Missing Subcounty		**County: Missing County**				**368,380**
LCII: Missing Parish	South West ward	BUSIA S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			368,380
Total Cost of Capitation (Secondary)		**0**	**368,380**	**0**	**0**	**368,380**
Key Service Area 320159 Secondary Education Services						
211101 General Staff Salaries		1,181,291	0	0	0	1,181,291
Total Cost of Secondary Education Services		**1,181,291**	**0**	**0**	**0**	**1,181,291**
Total Cost of Human Capital Development		**1,181,291**	**368,380**	**0**	**0**	**1,549,671**
Total Cost of Secondary Education		**1,181,291**	**368,380**	**0**	**0**	**1,549,671**

VOTE: 704 Busia Municipal Council

Service Area 40 Education&Sports Management and Inspection

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000023 Inspection and Monitoring					
227001 Travel inland	0	7,024	0	0	7,024
Total Cost of Inspection and Monitoring	**0**	**7,024**	**0**	**0**	**7,024**
Key Service Area 000063 Quality Assurance Systems					
211101 General Staff Salaries	87,001	0	0	0	87,001
221002 Workshops, Meetings and Seminars	0	8,000	0	0	8,000
221003 Staff Training	0	3,000	0	0	3,000
221007 Books, Periodicals & Newspapers	0	536	0	0	536
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
225202 Environment Impact Assessment for Capital Works	0	824	0	0	824
225203 Appraisal and Feasibility Studies for Capital Works	0	1,500	0	0	1,500
225204 Monitoring and Supervision of capital work	0	6,510	0	0	6,510
227001 Travel inland	0	15,000	0	0	15,000
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
228004 Maintenance-Other Fixed Assets	0	91,041	0	0	91,041
Total Cost of Quality Assurance Systems	**87,001**	**129,411**	**0**	**0**	**216,412**
Key Service Area 320003 Assets and Facilities Management					
225202 Environment Impact Assessment for Capital Works	0	0	1,200	0	1,200
Total for LCIII:	**County:**				**1,200**
LCII:	Environmental Impact Assessment - Advertising	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			1,200
225203 Appraisal and Feasibility Studies for Capital Works	0	0	2,000	0	2,000
Total for LCIII:	**County:**				**2,000**
LCII:	Feasibility Studies or Screening of Projects - Consultancy	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			2,000
225204 Monitoring and Supervision of capital work	0	0	1,586	0	1,586
Total for LCIII:	**County:**				**1,586**

VOTE: 704 Busia Municipal Council

LCII:		Monitoring for executive members , General purpose for capital projects.	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			1,586
227001 Travel inland		0	1,000	0	0	1,000
227004 Fuel, Lubricants and Oils		0	0	1,000	0	1,000
Total for LCIII:		**County:**				**1,000**
LCII:		Fuel, Oils and Lubricants - Diesel	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			1,000
312121 Non-Residential Buildings - Acquisition		0	0	87,000	0	87,000
Total for LCIII: Western Div		**County: Busia Municipal Council**				**87,000**
LCII: South West Ward	Kisenyi A	Religious elementary or secondary schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			87,000
312235 Furniture and Fittings - Acquisition		0	0	22,940	0	22,940
Total for LCIII:		**County:**				**22,940**
LCII:		Desks-Desk_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			22,940
342111 Land - Acquisition		0	0	40,000	0	40,000
Total for LCIII: Eastern Div		**County: Busia Municipal Council**				**40,000**
LCII: Central	Arubaine	Land leases_Industrial Land_Acquire_Acquire	Source: Locally Raised Revenues			40,000
Total Cost of Assets and Facilities Management		**0**	**1,000**	**155,726**	**0**	**156,726**
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						
227001 Travel inland		0	5,400	0	0	5,400
Total Cost of Sports and recreational services		**0**	**5,400**	**0**	**0**	**5,400**
Total Cost of Human Capital Development		**87,001**	**192,835**	**155,726**	**0**	**435,562**
Total Cost of Education&Sports Management and Inspection		**87,001**	**192,835**	**155,726**	**0**	**435,562**
Service Area 50 Special Needs Education						

Approved Budget Estimates for FY 2026/27

Ushs Thousands

VOTE: 704 Busia Municipal Council

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320161 Special Needs Education					
227001 Travel inland	0	3,000	0	0	3,000
Total Cost of Special Needs Education	**0**	**3,000**	**0**	**0**	**3,000**
Total Cost of Human Capital Development	**0**	**3,000**	**0**	**0**	**3,000**
Total Cost of Special Needs Education	**0**	**3,000**	**0**	**0**	**3,000**
Total Cost of Education	**2,830,618**	**889,185**	**155,726**	**0**	**3,875,529**

VOTE: 704 Busia Municipal Council

Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,377,153	1,453,419
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
Urban Unconditional Grant Wage	213,879	270,145
Other Transfers from Central Government	163,274	163,274
Locally Raised Revenues	0	20,000
Development Revenues	60,000	759,275
Locally Raised Revenues	60,000	0
Urban Discretionary Equalisation Development Grant	0	759,275
Total Revenues Shares	**1,437,153**	**2,212,693**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	213,879	270,145
Non Wage	1,163,274	1,183,274
Development Expenditure		
Domestic Development	60,000	759,275
External Financing	0	0
Total Expenditure	**1,437,153**	**2,212,693**

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**
Programme 09 Integrated Transport Infrastructure and Services						
Key Service Area 000017 Infrastructure Development and Management						
225203 Appraisal and Feasibility Studies for Capital Works		0	0	102,116	0	102,116
Total for LCIII: Western Div		**County: Busia Municipal Council**				**102,116**
LCII: South West Ward	Busia MC	Feasibility Studies or Screening of Projects - Stakeholder Engagement	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			102,116
312131 Roads and Bridges - Acquisition		0	0	657,159	0	657,159

VOTE: 704 Busia Municipal Council

Total for LCIII: Western Div		**County: Busia Municipal Council**			**657,159**
LCII: South West Ward	Busia Municipal Council	Drainage_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		657,159

Total Cost of Infrastructure Development and Management	**0**	**0**	**759,275**	**0**	**759,275**
Key Service Area 260002 District , Urban and Community Access Road Maintenance					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	89,474	0	0	89,474
224010 Protective Gear	0	11,000	0	0	11,000
225202 Environment Impact Assessment for Capital Works	0	500	0	0	500
225204 Monitoring and Supervision of capital work	0	9,300	0	0	9,300
227004 Fuel, Lubricants and Oils	0	28,000	0	0	28,000
228001 Maintenance-Buildings and Structures	0	18,000	0	0	18,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	27,000	0	0	27,000
Total Cost of District , Urban and Community Access Road Maintenance	**0**	**183,274**	**0**	**0**	**183,274**
Key Service Area 260009 Road Maintenance					
211101 General Staff Salaries	270,145	0	0	0	270,145
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	158,000	0	0	158,000
224010 Protective Gear	0	14,000	0	0	14,000
225202 Environment Impact Assessment for Capital Works	0	4,000	0	0	4,000
225204 Monitoring and Supervision of capital work	0	10,000	0	0	10,000
227004 Fuel, Lubricants and Oils	0	187,000	0	0	187,000
228001 Maintenance-Buildings and Structures	0	427,000	0	0	427,000
228002 Maintenance-Transport Equipment	0	100,000	0	0	100,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	100,000	0	0	100,000
Total Cost of Road Maintenance	**270,145**	**1,000,000**	**0**	**0**	**1,270,145**
Total Cost of Integrated Transport Infrastructure and Services	**270,145**	**1,183,274**	**759,275**	**0**	**2,212,693**
Total Cost of Community Access Roads	**270,145**	**1,183,274**	**759,275**	**0**	**2,212,693**
Total Cost of Roads and Engineering	**270,145**	**1,183,274**	**759,275**	**0**	**2,212,693**

VOTE: 704 Busia 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: 704 Busia Municipal Council

Natural Resources

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	172,976	134,291
Urban Unconditional Grant Wage	150,000	108,000
Urban Unconditional Non-Wage	6,000	6,291
Locally Raised Revenues	16,976	20,000
Development Revenues	5,000	122,656
Locally Raised Revenues	5,000	0
Urban Discretionary Equalisation Development Grant	0	122,656
Total Revenues Shares	**177,976**	**256,948**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	150,000	108,000
Non Wage	22,976	26,291
Development Expenditure		
Domestic Development	5,000	122,656
External Financing	0	0
Total Expenditure	**177,976**	**256,948**

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

Service Area 10 Natural Resources Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	12,600	0	12,600
Total for LCIII:	**County:**				**12,600**
LCII:	allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			12,600
221009 Welfare and Entertainment	0	0	3,500	0	3,500
Total for LCIII:	**County:**				**3,500**

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LCII:	Welfare - Food and Refreshments	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			3,500
221011 Printing, Stationery, Photocopying and Binding	0	0	1,800	0	1,800
Total for LCIII:	**County:**				**1,800**
LCII:	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			1,800
222001 Information and Communication Technology Services.	0	0	2,100	0	2,100
Total for LCIII:	**County:**				**2,100**
LCII:	Telecommunication Services - Airtime and Mobile Phone Services	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			2,100
225201 Consultancy Services-Capital	0	0	7,219	0	7,219
Total for LCIII:	**County:**				**7,219**
LCII:	Consultancy - Professional Services	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			7,219
227001 Travel inland	0	0	4,500	0	4,500
Total for LCIII:	**County:**				**4,500**
LCII:	Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			4,500
227004 Fuel, Lubricants and Oils	0	0	2,500	0	2,500
Total for LCIII:	**County:**				**2,500**
LCII:	Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			2,500
Total Cost of Environment, Social Health and Safety	**0**	**0**	**34,219**	**0**	**34,219**
Key Service Area 000089 Climate Change Mitigation					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	750	0	0	750
224003 Agricultural Supplies and Services	0	1,250	0	0	1,250
Total Cost of Climate Change Mitigation	**0**	**2,000**	**0**	**0**	**2,000**
Key Service Area 000090 Climate Change Adaptation					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,600	7,500	0	9,100
Total for LCIII:	**County:**				**7,500**
LCII:	allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			7,500

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221009 Welfare and Entertainment	0	1,400	5,000	0	6,400
Total for LCIII:	**County:**				**5,000**
LCII:	Welfare - Food and Refreshments	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			5,000
221011 Printing, Stationery, Photocopying and Binding	0	0	1,200	0	1,200
Total for LCIII:	**County:**				**1,200**
LCII:	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			1,200
222001 Information and Communication Technology Services.	0	100	4,038	0	4,138
Total for LCIII:	**County:**				**4,038**
LCII:	Telecommunication Services - Airtime and Mobile Phone Services	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			4,038
225201 Consultancy Services-Capital	0	1,500	50,000	0	51,500
Total for LCIII:	**County:**				**50,000**
LCII:	Consultancy - Professional Services	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			50,000
227004 Fuel, Lubricants and Oils	0	0	700	0	700
Total for LCIII:	**County:**				**700**
LCII:	Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			700
Total Cost of Climate Change Adaptation	**0**	**4,600**	**68,438**	**0**	**73,038**
Key Service Area 560007 Regulation and Compliance					
211101 General Staff Salaries	108,000	0	0	0	108,000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,900	0	0	1,900
221011 Printing, Stationery, Photocopying and Binding	0	1,300	0	0	1,300
227001 Travel inland	0	1,600	0	0	1,600
227004 Fuel, Lubricants and Oils	0	1,100	0	0	1,100
228002 Maintenance-Transport Equipment	0	600	0	0	600
Total Cost of Regulation and Compliance	**108,000**	**6,500**	**0**	**0**	**114,500**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**108,000**	**13,100**	**102,656**	**0**	**223,756**
Programme 10 Sustainable Urbanisation and Housing					

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Key Service Area 280002 Physical Planning					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,900	5,700	0	10,600
Total for LCIII:	**County:**				**5,700**
LCII:	allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			5,700
221009 Welfare and Entertainment	0	0	8,000	0	8,000
Total for LCIII:	**County:**				**8,000**
LCII:	Welfare - Food and Refreshments	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			8,000
221011 Printing, Stationery, Photocopying and Binding	0	360	800	0	1,160
Total for LCIII:	**County:**				**800**
LCII:	Office Supplies - Assorted Stationery	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			800
222001 Information and Communication Technology Services.	0	0	600	0	600
Total for LCIII:	**County:**				**600**
LCII:	Telecommunication Services - Airtime and Mobile Phone Services	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			600
225101 Consultancy Services	0	4,780	0	0	4,780
227004 Fuel, Lubricants and Oils	0	3,151	4,900	0	8,051
Total for LCIII:	**County:**				**4,900**
LCII:	Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			4,900
Total Cost of Physical Planning	**0**	**13,191**	**20,000**	**0**	**33,191**
Total Cost of Sustainable Urbanisation and Housing	**0**	**13,191**	**20,000**	**0**	**33,191**
Total Cost of Natural Resources Management	**108,000**	**26,291**	**122,656**	**0**	**256,948**
Total Cost of Natural Resources	**108,000**	**26,291**	**122,656**	**0**	**256,948**

VOTE: 704 Busia Municipal Council

Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	84,912	162,584
Urban Unconditional Grant Wage	45,500	101,149
Locally Raised Revenues	6,000	12,000
Other Transfers from Central Government	16,001	30,260
Programme Conditional Grant - Non Wage Recurrent	17,411	19,175
Development Revenues	0	17,109
Urban Discretionary Equalisation Development Grant	0	17,109
Total Revenues Shares	**84,912**	**179,694**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	45,500	101,149
Non Wage	39,412	61,435
Development Expenditure		
Domestic Development	0	17,109
External Financing	0	0
Total Expenditure	**84,912**	**179,694**

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

Service Area 20 Empowerment and Mindset Change

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000036 Strategies and Project Development					
211101 General Staff Salaries	101,149	0	0	0	101,149
221009 Welfare and Entertainment	0	4,000	0	0	4,000
227001 Travel inland	0	57,435	0	0	57,435
Total Cost of Strategies and Project Development	**101,149**	**61,435**	**0**	**0**	**162,584**
Key Service Area 320146 Support to special interest Groups					
227001 Travel inland	0	0	17,109	0	17,109
Total for LCIII: Western Div	**County: Busia Municipal Council**				**17,109**

VOTE: 704 Busia Municipal Council

LCII: South West Ward	Busia MC	Travel Inland - Fuel	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	1,000
LCII: South West Ward	Busia MC	Travel Inland - Food and Refreshments	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	3,000
LCII: South West Ward	Busia MC	Travel Inland - Communication Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	1,000
LCII: South West Ward	Busia MC	Travel Inland - Transfers	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	2,000
LCII: South West Ward	Busia MC	Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	8,500
LCII: South West Ward	Busia MC	Travel Inland - Field Stationery	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	1,609

Total Cost of Support to special interest Groups	**0**	**0**	**17,109**	**0**	**17,109**
Total Cost of Human Capital Development	**101,149**	**61,435**	**17,109**	**0**	**179,694**
Total Cost of Empowerment and Mindset Change	**101,149**	**61,435**	**17,109**	**0**	**179,694**
Total Cost of Community Based Services	**101,149**	**61,435**	**17,109**	**0**	**179,694**

VOTE: 704 Busia Municipal Council

Planning

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	88,071	147,575
Urban Unconditional Grant Wage	61,071	67,575
Urban Unconditional Non-Wage	17,000	65,000
Locally Raised Revenues	10,000	15,000
Development Revenues	110,042	45,000
Urban Discretionary Equalisation Development Grant	110,042	45,000
Total Revenues Shares	**198,113**	**192,575**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	61,071	67,575
Non Wage	27,000	80,000
Development Expenditure		
Domestic Development	110,042	45,000
External Financing	0	0
Total Expenditure	**198,113**	**192,575**

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

Service Area 10 Planning and Statistics

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
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	67,575	0	0	0	67,575
227001 Travel inland	0	80,000	0	0	80,000
Total Cost of Planning and Budgeting services	**67,575**	**80,000**	**0**	**0**	**147,575**
Key Service Area 560019 Data Management and Dissemination					
221002 Workshops, Meetings and Seminars	0	0	20,000	0	20,000
Total for LCIII: Western Div	**County: Busia Municipal Council**				**20,000**

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LCII: South West Ward	Busia MC	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				20,000
221008 Information and Communication Technology Supplies.		0	0	20,000		0	20,000
Total for LCIII: Western Div		**County: Busia Municipal Council**					**20,000**
LCII: South West Ward	Busia MC	ICT - Network Installation, Repair, Maintenance and Support	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				14,000
LCII: South West Ward	Busia MC	ICT - Assorted Hardware and Software Maintenance and Support	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				6,000
227001 Travel inland		0	0	5,000		0	5,000
Total for LCIII: Western Div		**County: Busia Municipal Council**					**5,000**
LCII: South West Ward	Busia MC	Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				5,000
Total Cost of Data Management and Dissemination		**0**	**0**	**45,000**		**0**	**45,000**
Total Cost of Development Plan Implementation		**67,575**	**80,000**	**45,000**		**0**	**192,575**
Total Cost of Planning and Statistics		**67,575**	**80,000**	**45,000**		**0**	**192,575**
Total Cost of Planning		**67,575**	**80,000**	**45,000**		**0**	**192,575**

VOTE: 704 Busia Municipal Council

Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	29,346	35,231
Urban Unconditional Grant Wage	11,346	12,231
Urban Unconditional Non-Wage	13,000	13,000
Locally Raised Revenues	5,000	10,000
Total Revenues Shares	**29,346**	**35,231**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	11,346	12,231
Non Wage	18,000	23,000
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**29,346**	**35,231**

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

Service Area 10 Compliance

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	12,231	0	0	0	12,231
221011 Printing, Stationery, Photocopying and Binding	0	390	0	0	390
221017 Membership dues and Subscription fees.	0	250	0	0	250
222001 Information and Communication Technology Services.	0	1,200	0	0	1,200
227001 Travel inland	0	21,160	0	0	21,160
Total Cost of Audit and Risk Management	**12,231**	**23,000**	**0**	**0**	**35,231**
Total Cost of Governance and Security	**12,231**	**23,000**	**0**	**0**	**35,231**
Total Cost of Compliance	**12,231**	**23,000**	**0**	**0**	**35,231**
Total Cost of Internal Audit	**12,231**	**23,000**	**0**	**0**	**35,231**

VOTE: 704 Busia Municipal Council

VOTE: 704 Busia Municipal Council

Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	159,017	214,696
Programme Conditional Grant - Non Wage Recurrent	26,234	27,110
Urban Unconditional Grant Wage	26,987	76,791
Locally Raised Revenues	95,000	100,000
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Development Revenues	0	34,219
Urban Discretionary Equalisation Development Grant	0	34,219
Total Revenues Shares	**159,017**	**248,915**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	26,987	76,791
Non Wage	132,030	137,905
Development Expenditure		
Domestic Development	0	34,219
External Financing	0	0
Total Expenditure	**159,017**	**248,915**

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

Service Area 10 Commercial Services

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
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					
221008 Information and Communication Technology Supplies.	0	1,619	0	0	1,619
227001 Travel inland	0	9,176	0	0	9,176
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					

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211101 General Staff Salaries	76,791	0	0	0	76,791
Total Cost of Domestic Promotion	**76,791**	**0**	**0**	**0**	**76,791**
Key Service Area 190036 Trade Development					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	24,120	0	0	24,120
221011 Printing, Stationery, Photocopying and Binding	0	6,000	0	0	6,000
223001 Property Management Expenses	0	8,400	0	0	8,400
223005 Electricity	0	12,480	0	0	12,480
225101 Consultancy Services	0	0	20,000	0	20,000
Total for LCIII:	**County:**				**20,000**
LCII:	Consultancy - Strategic Planning Services	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			20,000
227001 Travel inland	0	35,110	14,219	0	49,329
Total for LCIII:	**County:**				**14,219**
LCII:	Travel Inland - Others	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			14,219
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
228001 Maintenance-Buildings and Structures	0	35,000	0	0	35,000
Total Cost of Trade Development	**0**	**127,110**	**34,219**	**0**	**161,329**
Total Cost of Private Sector Development	**76,791**	**127,110**	**34,219**	**0**	**238,120**
Total Cost of Commercial Services	**76,791**	**137,905**	**34,219**	**0**	**248,915**
Total Cost of Trade, Industry and Local Development	**76,791**	**137,905**	**34,219**	**0**	**248,915**