

VOTE: 603 Gulu City

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	7,051,669	6,726,047
o/w Higher Local Government	5,346,671	3,249,947
o/w Lower Local Government	1,704,997	3,476,100
Discretionary Government Transfers	5,694,484	9,012,622
o/w Higher Local Government	5,014,098	8,593,814
o/w Lower Local Government	680,385	418,808
Conditional Government Transfers	25,113,180	29,585,798
o/w Higher Local Government	25,113,180	29,585,798
o/w Lower Local Government	0	0
Other Government Transfers	446,172	481,819
o/w Higher Local Government	446,172	481,819
o/w Lower Local Government	0	0
External Financing	856,800	59,712
o/w Higher Local Government	856,800	59,712
o/w Lower Local Government	0	0
Grand Total	39,162,305	45,865,998
o/w Higher Local Government	36,776,922	41,971,091
o/w Lower Local Government	2,385,383	3,894,908

VOTE: 603 Gulu City**A2:Revenue Performance, Plans and Projections by Source**

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	7,051,669	6,726,047
Advertisements/Bill Boards	54,000	147,625
Animal and Crop Husbandry related Levies	231,000	266,030
Business licenses	900,000	1,016,957
Land Fees	600,000	623,727
Liquor licenses	0	1,134
Local Hotel Tax	170,000	199,554
Local Services Tax-Payable By Individuals	151,000	429,865
Market /Gate Charges	732,669	146,921
Miscellaneous and unidentified taxes-other taxes payable solely by business	0	672
Other fees e.g. street parking fees	465,000	894,692
Other fines and Penalties – private	0	12,128
Other taxes on specific services	108,000	34,784
Property related Duties/Fees	3,500,000	1,837,770
Refuse collection charges/Public convenience	0	63,998
Rent & rates – produced assets-From Government Units	0	993,245
Sale of bid documents-From Private Entities	20,000	31,500
Sale of petroleum products-From Government Units	0	25,446
Vehicle Parking Fees	120,000	0
Discretionary Government Transfers	5,694,484	9,012,622
District Discretionary Equalisation Development Grant	45,252	45,252
Urban Discretionary Equalisation Development Grant	1,298,814	3,885,996
Urban Unconditional Grant Wage	3,475,483	4,230,451
Urban Unconditional Non-Wage	874,936	850,924
Conditional Government Transfers	25,113,180	29,585,798
Programme Conditional Grant - Non Wage Recurrent	9,167,671	10,708,537
Programme Conditional Grant - Development	690,346	1,111,938
Programme Conditional Grant - Wage Recurrent	15,255,163	17,765,323
Other Government Transfers	446,172	481,819
GROW Project	12,610	12,610
Support to Local Government Labour Officers and KCCA	0	35,647
Support to PLE (UNEB)	25,000	25,000
Uganda Road Fund (URF)	393,562	393,562
Uganda Women Entrepreneurship Program(UWEP)	7,500	7,500

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<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Youth Livelihood Programme (YLP)	7,500	7,500
External Financing	856,800	59,712
Global Alliance for Vaccines and Immunization (GAVI)	150,000	59,712
United Nations Capital Development Fund (UNCDF)	706,800	0
Total Revenues Shares	39,162,305	45,865,998

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A3: Summary of Programme Allocations For FY 2026/27

<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	2,360,815	50,367	0	0	2,411,182
o/w: Wage:	407,400	0	0	0	407,400
Non-Wage Recurrent:	140,525	50,367	0	0	190,892
Development:	1,812,891	0	0	0	1,812,891
Tourism Development	485,795	7,000	0	0	492,796
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	10,795	7,000	0	0	17,796
Development:	475,000	0	0	0	475,000
Natural Resources, Environment, Climate Change, Land and Water Management	89,438	50,000	0	0	139,438
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	1,000	50,000	0	0	51,000
Development:	88,438	0	0	0	88,438
Private Sector Development	289,165	349,772	0	0	638,937
o/w: Wage:	212,400	0	0	0	212,400
Non-Wage Recurrent:	42,547	59,772	0	0	102,318
Development:	34,219	290,000	0	0	324,219
Integrated Transport Infrastructure and Services	2,389,598	601,464	393,562	0	3,384,624
o/w: Wage:	300,962	0	0	0	300,962
Non-Wage Recurrent:	1,008,000	101,464	393,562	0	1,503,026
Development:	1,080,636	500,000	0	0	1,580,636
Sustainable Urbanisation and Housing	743,577	42,410	0	0	785,987
o/w: Wage:	324,000	0	0	0	324,000
Non-Wage Recurrent:	5,908	42,410	0	0	48,318
Development:	413,669	0	0	0	413,669
Digital Transformation	102,656	20,000	0	0	122,656
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	20,000	0	0	20,000
Development:	102,656	0	0	0	102,656
Human Capital Development	22,698,448	567,775	88,257	0	23,414,192

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<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	18,240,960	0	0	0	18,240,960
Non-Wage Recurrent:	3,782,112	267,775	88,257	0	4,138,144
Development:	675,376	300,000	0	59,712	1,035,088
Public Sector Transformation	7,706,110	412,574	0	0	8,118,684
o/w: Wage:	1,891,052	0	0	0	1,891,052
Non-Wage Recurrent:	5,815,058	412,574	0	0	6,227,631
Development:	0	0	0	0	0
Governance and Security	1,112,169	3,906,343	0	0	5,018,512
o/w: Wage:	269,000	0	0	0	269,000
Non-Wage Recurrent:	534,196	3,906,343	0	0	4,440,539
Development:	308,973	0	0	0	308,973
Regional Balanced Development	7,319	120,751	0	0	128,069
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	7,319	120,751	0	0	128,069
Development:	0	0	0	0	0
Development Plan Implementation	613,329	597,592	0	0	1,210,920
o/w: Wage:	350,000	0	0	0	350,000
Non-Wage Recurrent:	212,000	187,592	0	0	399,592
Development:	51,328	410,000	0	0	461,328
Grand Total	38,598,420	6,726,047	481,819	59,712	45,865,998
Grand Total Wage	21,995,774	0	0	0	21,995,774
Grand Total Non-Wage Recurrent	11,559,460	5,226,047	481,819	0	17,267,326
Grand Total Development	5,043,186	1,500,000	0	59,712	6,602,898

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A4: Summary of Department Allocations for FY 2026/27

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Administration	9,180,280	12,162,248
o/w Higher Local Government	6,794,898	8,267,340
o/w Lower Local Government	2,385,383	3,894,908
Finance	1,689,508	905,438
o/w Higher Local Government	1,689,508	905,438
o/w Lower Local Government	0	0
Statutory bodies	999,822	908,748
o/w Higher Local Government	999,822	908,748
o/w Lower Local Government	0	0
Production and Marketing	303,636	2,411,182
o/w Higher Local Government	303,636	2,411,182
o/w Lower Local Government	0	0
Health	3,316,498	3,149,331
o/w Higher Local Government	3,316,498	3,149,331
o/w Lower Local Government	0	0
Education	16,842,849	19,730,643
o/w Higher Local Government	16,842,849	19,730,643
o/w Lower Local Government	0	0
Roads and Engineering	3,792,422	3,385,624
o/w Higher Local Government	3,792,422	3,385,624
o/w Lower Local Government	0	0
Natural Resources	930,311	926,424
o/w Higher Local Government	930,311	926,424
o/w Lower Local Government	0	0
Community Based Services	448,552	527,218
o/w Higher Local Government	448,552	527,218
o/w Lower Local Government	0	0
Planning	1,165,392	435,551
o/w Higher Local Government	1,165,392	435,551
o/w Lower Local Government	0	0
Internal Audit	168,432	191,856
o/w Higher Local Government	168,432	191,856
o/w Lower Local Government	0	0
Trade, Industry and Local Development	324,603	1,131,733

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<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	324,603	1,131,733
o/w Lower Local Government	0	0
Grand Total	39,162,305	45,865,998
o/w Higher Local Government	36,776,922	41,971,091
o/w: Wage:	18,730,645	21,995,774
Non-Wage Recurrent:	14,376,995	13,619,030
Domestic Devt:	2,812,482	6,296,574
External Financing:	856,800	59,712
o/w Lower Local Government	2,385,383	3,894,908
o/w: Wage:	0	0
Non-Wage Recurrent:	1,877,953	3,648,296
Domestic Devt:	507,430	246,612
External Financing:	0	0

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Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	8,380,218	11,812,980
Urban Unconditional Grant Wage	1,329,631	1,891,052
Urban Unconditional Non-Wage	164,024	41,531
Locally Raised Revenues	485,523	451,255
Multi-Sectoral Transfers to LLGs_NonWage	1,877,953	3,648,296
Programme Conditional Grant - Non Wage Recurrent	4,523,087	5,780,845
Development Revenues	800,063	349,268
Urban Discretionary Equalisation Development Grant	292,633	102,656
Multi-Sectoral Transfers to LLGs_Gou	507,430	246,612
Total Revenues Shares	9,180,280	12,162,248
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,329,631	1,891,052
Non Wage	7,050,587	9,921,927
Development Expenditure		
Domestic Development	800,063	349,268
External Financing	0	0
Total Expenditure	9,180,280	12,162,248

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

Service Area 10 Administration and Management

Approved Budget Estimates for FY 2026/27

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 11 Digital Transformation					
Key Service Area 000006 Planning and Budgeting services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	10,000	0	0	10,000
221003 Staff Training	0	0	34,219	0	34,219

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Total for LCIII:		County:				34,219
LCII:	Headquarters	Staff Training - Capacity Building	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		34,219	
221008 Information and Communication Technology Supplies.		0	0	21,328	0	21,328
Total for LCIII:		County:				21,328
LCII:		ICT - Assorted Computer Accessories	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		21,328	
221017 Membership dues and Subscription fees.		0	10,000	0	0	10,000
227001 Travel inland		0	0	47,109	0	47,109
Total for LCIII:		County:				47,109
LCII:		Travel Inland - Facilitation	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		19,453	
LCII:	Laroo-Pecec	Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		27,656	
Total Cost of Planning and Budgeting services		0	20,000	102,656	0	122,656
Total Cost of Digital Transformation		0	20,000	102,656	0	122,656
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
227004 Fuel, Lubricants and Oils		0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming		0	1,000	0	0	1,000
Total Cost of Human Capital Development		0	1,000	0	0	1,000
Programme 14 Public Sector Transformation						
Key Service Area 000006 Planning and Budgeting services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	35,212	0	0	35,212
221001 Advertising and Public Relations		0	8,000	0	0	8,000
221002 Workshops, Meetings and Seminars		0	18,000	0	0	18,000
221003 Staff Training		0	25,343	0	0	25,343
221009 Welfare and Entertainment		0	30,000	0	0	30,000
221011 Printing, Stationery, Photocopying and Binding		0	10,000	0	0	10,000
221020 Litigation and related expenses		0	200,000	0	0	200,000
223004 Guard and Security services		0	34,000	0	0	34,000
227001 Travel inland		0	31,000	0	0	31,000
227004 Fuel, Lubricants and Oils		0	39,000	0	0	39,000

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Total Cost of Planning and Budgeting services	0	430,556	0	0	430,556
Key Service Area 000007 Procurement and Disposal Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,231	0	0	3,231
Total Cost of Procurement and Disposal Services	0	3,231	0	0	3,231
Key Service Area 000008 Records Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	13,000	0	0	13,000
Total Cost of Records Management	0	13,000	0	0	13,000
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
211101 General Staff Salaries	1,891,052	0	0	0	1,891,052
273104 Pension	0	3,027,076	0	0	3,027,076
273105 Gratuity	0	1,984,459	0	0	1,984,459
352881 Pension and Gratuity Arrears Budgeting	0	769,311	0	0	769,311
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	1,891,052	5,780,845	0	0	7,671,898
Total Cost of Public Sector Transformation	1,891,052	6,227,631	0	0	8,118,684
Programme 17 Regional Balanced Development					
Key Service Area 000005 Human Resource Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,681	0	0	3,681
221016 Systems Recurrent costs	0	7,319	0	0	7,319
227001 Travel inland	0	7,000	0	0	7,000
227004 Fuel, Lubricants and Oils	0	7,000	0	0	7,000
Total Cost of Human Resource Management	0	25,000	0	0	25,000
Total Cost of Regional Balanced Development	0	25,000	0	0	25,000
Total Cost of Administration and Management	1,891,052	6,273,631	102,656	0	8,267,340
Total Cost of Administration	1,891,052	6,273,631	102,656	0	8,267,340

Subcounty / Town Council / Division: 237662 Laroo pece division

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 16 Governance and Security					

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Key Service Area 000014 Administrative and Support Services

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	54,827	0	0	54,827
227004 Fuel, Lubricants and Oils	0	20,848	0	0	20,848
263402 Transfer to Other Government Units	0	2,020,848	141,365	0	2,162,212
Total Cost of Administrative and Support Services	0	2,096,522	141,365	0	2,237,887
Total Cost of Governance and Security	0	2,096,522	141,365	0	2,237,887
Total Cost of Administration and Management	0	2,096,522	141,365	0	2,237,887
Total Cost of 237662 Laroo pece division	0	2,096,522	141,365	0	2,237,887

Subcounty / Town Council / Division: 237665 bardege layibi division

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 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	1,551,774	105,247	0	1,657,021
Total Cost of Administrative and Support Services	0	1,551,774	105,247	0	1,657,021
Total Cost of Governance and Security	0	1,551,774	105,247	0	1,657,021
Total Cost of Administration and Management	0	1,551,774	105,247	0	1,657,021
Total Cost of 237665 bardege layibi division	0	1,551,774	105,247	0	1,657,021

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Finance

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	404,008	461,219
Urban Unconditional Grant Wage	170,000	170,000
Urban Unconditional Non-Wage	59,000	58,000
Locally Raised Revenues	175,008	233,219
Development Revenues	1,285,500	444,219
Urban Discretionary Equalisation Development Grant	0	34,219
Locally Raised Revenues	1,285,500	410,000
Total Revenues Shares	1,689,508	905,438
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	170,000	170,000
Non Wage	234,008	291,219
Development Expenditure		
Domestic Development	1,285,500	444,219
External Financing	0	0
Total Expenditure	1,689,508	905,438

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 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221001 Advertising and Public Relations	0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming	0	1,000	0	0	1,000
Total Cost of Human Capital Development	0	1,000	0	0	1,000
Programme 16 Governance and Security					
Key Service Area 000061 Management of Government Accounts					
221009 Welfare and Entertainment	0	24,000	0	0	24,000
Total Cost of Management of Government Accounts	0	24,000	0	0	24,000

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Total Cost of Governance and Security	0	24,000	0	0	24,000
Programme 17 Regional Balanced Development					
Key Service Area 560080 Local Revenue Collection					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	41,302	0	0	41,302
212102 Medical expenses (Employees)	0	9,000	0	0	9,000
212103 Incapacity benefits (Employees)	0	6,000	0	0	6,000
221001 Advertising and Public Relations	0	10,000	0	0	10,000
221007 Books, Periodicals & Newspapers	0	5,000	0	0	5,000
221008 Information and Communication Technology Supplies.	0	5,000	0	0	5,000
221009 Welfare and Entertainment	0	26,767	0	0	26,767
Total Cost of Local Revenue Collection	0	103,069	0	0	103,069
Total Cost of Regional Balanced Development	0	103,069	0	0	103,069
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	20,000	0	0	20,000
221011 Printing, Stationery, Photocopying and Binding	0	10,000	0	0	10,000
221012 Small Office Equipment	0	5,000	0	0	5,000
222001 Information and Communication Technology Services.	0	10,000	0	0	10,000
227001 Travel inland	0	34,233	0	0	34,233
227004 Fuel, Lubricants and Oils	0	24,917	0	0	24,917
Total Cost of Finance and Accounting	0	104,150	0	0	104,150
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	170,000	0	0	0	170,000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	10,000	10,219	0	20,219
Total for LCIII:	County:				10,219
LCII:	Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			10,219
221003 Staff Training	0	0	8,000	0	8,000
Total for LCIII:	County:				8,000
LCII:	Staff Training - Capacity Building	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			8,000

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221016 Systems Recurrent costs	0	30,000	0	0	30,000
227001 Travel inland	0	12,000	0	0	12,000
227004 Fuel, Lubricants and Oils	0	7,000	0	0	7,000
312211 Heavy Vehicles - Acquisition	0	0	410,000	0	410,000
Total for LCIII:					410,000
LCII:	Bull Dozers_Acquire		Source: Locally Raised Revenues		410,000
312221 Light ICT hardware - Acquisition	0	0	16,000	0	16,000
Total for LCIII:					16,000
LCII:	Computer workstation- Desktop_Acquire		Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		16,000
Total Cost of Planning and Budgeting services	170,000	59,000	444,219	0	673,219
Total Cost of Development Plan Implementation	170,000	163,150	444,219	0	777,368
Total Cost of Financial Management and Accountability (LG)	170,000	291,219	444,219	0	905,438
Total Cost of Finance	170,000	291,219	444,219	0	905,438

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Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	954,570	863,496
Urban Unconditional Grant Wage	180,000	180,000
Urban Unconditional Non-Wage	333,000	333,000
Locally Raised Revenues	441,570	350,496
Development Revenues	45,252	45,252
District Discretionary Equalisation Development Grant	45,252	45,252
Total Revenues Shares	999,822	908,748
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	180,000	180,000
Non Wage	774,570	683,496
Development Expenditure		
Domestic Development	45,252	45,252
External Financing	0	0
Total Expenditure	999,822	908,748

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

Service Area 10 Legislation and Oversight

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000010 Leadership and Management					
211101 General Staff Salaries	180,000	0	0	0	180,000
211105 Ex-Gratia for Political leaders.	0	306,000	0	0	306,000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,600	0	0	3,600
211107 Boards, Committees and Council Allowances	0	6,140	12,280	0	18,420
Total for LCIII:	County:				12,280
LCII:	Allowances for Boards and Commission	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			12,280

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221002 Workshops, Meetings and Seminars	0	0	4,800	0	4,800
Total for LCIII:		County:			4,800
LCII:	Workshops, Meetings, Seminars - Training (Others)	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			4,800
221009 Welfare and Entertainment	0	3,560	0	0	3,560
221011 Printing, Stationery, Photocopying and Binding	0	2,201	3,252	0	5,452
Total for LCIII:		County:			3,252
LCII:	Office Supplies - Assorted Office Items	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			3,252
221012 Small Office Equipment	0	3,200	4,000	0	7,200
Total for LCIII:		County:			4,000
LCII:	Office Equipment and Supplies - Assorted Equipment	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			4,000
227001 Travel inland	0	4,400	0	0	4,400
227004 Fuel, Lubricants and Oils	0	3,500	11,800	0	15,300
Total for LCIII:		County:			11,800
LCII:	Fuel, Oils and Lubricants - Fuel Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			11,800
228002 Maintenance-Transport Equipment	0	400	9,120	0	9,520
Total for LCIII:		County:			9,120
LCII:	Vehicle Maintenance - Imprest	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			9,120
Total Cost of Leadership and Management	180,000	333,001	45,252	0	558,252
Key Service Area 000014 Administrative and Support Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	38,748	0	0	38,748
211107 Boards, Committees and Council Allowances	0	229,699	0	0	229,699
212102 Medical expenses (Employees)	0	600	0	0	600
212103 Incapacity benefits (Employees)	0	2,400	0	0	2,400
221002 Workshops, Meetings and Seminars	0	5,500	0	0	5,500
221007 Books, Periodicals & Newspapers	0	2,250	0	0	2,250
221008 Information and Communication Technology Supplies.	0	5,000	0	0	5,000
221009 Welfare and Entertainment	0	12,000	0	0	12,000

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221010 Special Meals and Drinks	0	800	0	0	800
221011 Printing, Stationery, Photocopying and Binding	0	3,750	0	0	3,750
221012 Small Office Equipment	0	3,250	0	0	3,250
221017 Membership dues and Subscription fees.	0	2,000	0	0	2,000
227001 Travel inland	0	20,000	0	0	20,000
227004 Fuel, Lubricants and Oils	0	12,500	0	0	12,500
228002 Maintenance-Transport Equipment	0	2,000	0	0	2,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	2,000	0	0	2,000
228004 Maintenance-Other Fixed Assets	0	1,000	0	0	1,000
273102 Incapacity, death benefits and funeral expenses	0	5,000	0	0	5,000
282101 Donations	0	2,000	0	0	2,000
Total Cost of Administrative and Support Services	0	350,496	0	0	350,496
Total Cost of Governance and Security	180,000	683,496	45,252	0	908,748
Total Cost of Legislation and Oversight	180,000	683,496	45,252	0	908,748
Total Cost of Statutory bodies	180,000	683,496	45,252	0	908,748

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Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	290,745	598,292
Programme Conditional Grant - Wage Recurrent	105,000	407,400
Programme Conditional Grant - Non Wage Recurrent	133,745	132,025
Urban Unconditional Non-Wage	8,500	8,500
Locally Raised Revenues	43,500	50,367
Development Revenues	12,891	1,812,891
Programme Conditional Grant - Development	12,891	12,891
Urban Discretionary Equalisation Development Grant	0	1,800,000
Total Revenues Shares	303,636	2,411,182

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	105,000	407,400
Non Wage	185,745	190,892
Development Expenditure		
Domestic Development	12,891	1,812,891
External Financing	0	0
Total Expenditure	303,636	2,411,182

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 010016 Farmer mobilisation and sensitisation					
211101 General Staff Salaries	407,400	0	0	0	407,400
224003 Agricultural Supplies and Services	0	0	12,891	0	12,891
Total for LCIII: bardege layibi division	County: Bardege layibi division				12,891
LCII: Kanyagoga Ward	Production Department	Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		12,891

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Total Cost of Farmer mobilisation and sensitisation	407,400	0	12,891	0	420,291
Key Service Area 010074 Vector and disease control					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	21,600	0	0	21,600
221002 Workshops, Meetings and Seminars	0	2,125	0	0	2,125
221003 Staff Training	0	775	0	0	775
221009 Welfare and Entertainment	0	4,200	0	0	4,200
221011 Printing, Stationery, Photocopying and Binding	0	2,600	0	0	2,600
221012 Small Office Equipment	0	1,200	0	0	1,200
222001 Information and Communication Technology Services.	0	6,500	0	0	6,500
226002 Licenses	0	1,200	0	0	1,200
227001 Travel inland	0	7,245	0	0	7,245
227004 Fuel, Lubricants and Oils	0	22,662	0	0	22,662
Total Cost of Vector and disease control	0	70,107	0	0	70,107
Total Cost of Agro-Industrialization	407,400	70,107	12,891	0	490,397
Total Cost of Agricultural Extension	407,400	70,107	12,891	0	490,397

Service Area 20 Agricultural Production

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 010074 Vector and disease control					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	39,400	0	0	39,400
227004 Fuel, Lubricants and Oils	0	10,967	0	0	10,967
Total Cost of Vector and disease control	0	50,367	0	0	50,367
Total Cost of Agro-Industrialization	0	50,367	0	0	50,367
Total Cost of Agricultural Production	0	50,367	0	0	50,367

Service Area 30 Agricultural Value Chain Services

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Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010013 Support to agro-processing & value addition					

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312129 Other Buildings other than dwellings - Acquisition	0	0	1,800,000	0	1,800,000
Total for LCIII:		County:			1,800,000
LCII:	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			1,800,000
Total Cost of Support to agro-processing & value addition	0	0	1,800,000	0	1,800,000
Key Service Area 300016 Parish Development Model Operations					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	70,418	0	0	70,418
Total Cost of Parish Development Model Operations	0	70,418	0	0	70,418
Total Cost of Agro-Industrialization	0	70,418	1,800,000	0	1,870,418
Total Cost of Agricultural Value Chain Services	0	70,418	1,800,000	0	1,870,418
Total Cost of Production and Marketing	407,400	190,892	1,812,891	0	2,411,182

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Health

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	2,794,979	2,735,301
Programme Conditional Grant - Wage Recurrent	1,562,637	1,512,637
Programme Conditional Grant - Non Wage Recurrent	693,505	632,200
Urban Unconditional Grant Wage	430,000	480,000
Urban Unconditional Non-Wage	9,000	9,000
Locally Raised Revenues	99,837	101,464
Development Revenues	521,518	414,031
Programme Conditional Grant - Development	371,518	354,318
External Financing	150,000	59,712
Total Revenues Shares	3,316,498	3,149,331

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	1,992,637	1,992,637
Non Wage	802,343	742,664
Development Expenditure		
Domestic Development	371,518	354,318
External Financing	150,000	59,712
Total Expenditure	3,316,498	3,149,331

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
01 Higher LG Services					
Programme 12 Human Capital Development					
Key Service Area 320165 Primary Health care services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	200	0	0	200
221002 Workshops, Meetings and Seminars	0	0	0	53,755	53,755
Total for LCHH: Laroo pece division	County: Laroo pece division				53,755

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LCII: Iriaga	HEAD QUARTERS	Workshops, Meetings, Seminars - Training (Medical)	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)	53,755
227004 Fuel, Lubricants and Oils		0	0	5,958
Total for LCIII: Laroo pece division			County: Laroo pece division	5,958
LCII: Iriaga Ward	HEAD QUARTERS	Fuel, Oils and Lubricants - Diesel	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)	5,958
263308 Sector Conditional Grant (Non-Wage)		0	343,418	0
Total for LCIII: bardege layibi division			County: Bardege layibi division	7,726
LCII: For God Ward	ST PHILLIPS HEALTH CENTRE	ST PHILPS HEALTH CENTER II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	7,726
Total for LCIII: Laroo pece division			County: Laroo pece division	335,691
LCII: Iriaga	BARDEGE HC III	Bardege HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	39,707
LCII: Iriaga	BARDEGE HC III	Bardege HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	14,601
LCII: Iriaga	LAYIBI TECHO HC III	Layibi HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	39,707
LCII: Iriaga	OITINO HC III	OITINO HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	19,854
LCII: Iriaga Ward	ALOKOLUM HC III	ALOKOLUM HCII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	19,854
LCII: Iriaga Ward	HEAD QUARTER	Layibi HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	15,289
LCII: Lawiyadul Ward	ST MAURITZ HC III	ST MAURTZ HEALTH CENTER III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	15,453
LCII: Lawiyadul Ward	ST MAURITZ HEALTH CARE III	ST MAURTZ HEALTH CENTER III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	16,190
LCII: Pakwelo Parish	LAPETA HC II	LAPETA HCII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	19,854
LCII: Pece Prisons	LAROO HC III	Laroo HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	39,707
LCII: Pece Prisons Ward	LAROO HC III	Laroo HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	13,114
LCII: Unyama Parish	MARY QUEEN OF PEACE	Mary Queen Of Peace HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	7,726

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LCII: Unyama Parish	UNNYAMA HC II	UNYAMA HCII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	19,854		
LCII: Vanguard Hs	AYWEE HC III	Aywee HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	39,707		
LCII: Vanguard Hs	AYWEE HC III	Aywee HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	15,073		
Total Cost of Primary Health care services		0	343,618	0	59,712	403,330
Total Cost of Human Capital Development		0	343,618	0	59,712	403,330
Total Cost of Primary HealthCare		0	343,618	0	59,712	403,330
Service Area 20 Hospital Services						

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Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320080 Support to Hospitals					
263308 Sector Conditional Grant (Non-Wage)	0	239,684	0	0	239,684
Total for LCIII: Laroo pece division	County: Laroo pece division				239,684
LCII: Iriaga	LACOR HOSPITAL	St. Marys Hospital Lacor	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Healthcare - Hospital Non Wage Recurrent (PNFP)		239,684
Total Cost of Support to Hospitals	0	239,684	0	0	239,684
Total Cost of Human Capital Development	0	239,684	0	0	239,684
Total Cost of Hospital Services	0	239,684	0	0	239,684
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 12 Human Capital Development					
Key Service Area 000016 Environment, Social Health and Safety					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	28,437	0	0	28,437
212102 Medical expenses (Employees)	0	3,000	0	0	3,000
221002 Workshops, Meetings and Seminars	0	2,000	0	0	2,000
223001 Property Management Expenses	0	14,400	0	0	14,400
223006 Water	0	1,000	0	0	1,000
227004 Fuel, Lubricants and Oils	0	44,000	0	0	44,000

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228002 Maintenance-Transport Equipment	0	6,627	0	0	6,627
273102 Incapacity, death benefits and funeral expenses	0	2,000	0	0	2,000
Total Cost of Environment, Social Health and Safety	0	101,464	0	0	101,464
Key Service Area 000039 Policies, Regulations and Standards					
211101 General Staff Salaries	1,992,637	0	0	0	1,992,637
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	17,800	0	0	17,800
221002 Workshops, Meetings and Seminars	0	8,210	0	0	8,210
221008 Information and Communication Technology Supplies.	0	1,400	0	0	1,400
221009 Welfare and Entertainment	0	3,600	0	0	3,600
221011 Printing, Stationery, Photocopying and Binding	0	1,500	0	0	1,500
221012 Small Office Equipment	0	500	0	0	500
222001 Information and Communication Technology Services.	0	800	0	0	800
223005 Electricity	0	1,400	0	0	1,400
227001 Travel inland	0	4,398	0	0	4,398
227004 Fuel, Lubricants and Oils	0	13,500	0	0	13,500
228002 Maintenance-Transport Equipment	0	4,791	0	0	4,791
Total Cost of Policies, Regulations and Standards	1,992,637	57,898	0	0	2,050,535
Key Service Area 320135 Sanitation and hygiene Services					
225201 Consultancy Services-Capital	0	0	1,200	0	1,200
Total for LCIII: Laroo pece division			County: Laroo pece division		1,200
LCII: Iriaga Ward	HEAD QUARTER	Consultancy - Engineering	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		1,200
225202 Environment Impact Assessment for Capital Works	0	0	3,000	0	3,000
Total for LCIII: Laroo pece division			County: Laroo pece division		3,000
LCII: Iriaga Ward	HEAD QUARTERS	Feasibility Studies or Screening of Projects Stakeholder Engagement	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		3,000
225203 Appraisal and Feasibility Studies for Capital Works	0	0	861	0	861
Total for LCIII: Laroo pece division			County: Laroo pece division		861
LCII: Iriaga	HEAD QUARTERS	Feasibility Studies or Screening of Projects - Appraisal	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		861

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225204 Monitoring and Supervision of capital work			0	0	11,000	0	11,000
Total for LCIII: Laroo pece division							11,000
LCII: Iriaga Ward	head quarters	Monitoring and supervision of capital works done				Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	11,000
312111 Residential Buildings - Acquisition			0	0	4,950	0	4,950
Total for LCIII: Laroo pece division							4,950
LCII: Iriaga	OITINO HC II	Hospital construction service - Specialized buildings_Acquire				Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	4,950
312129 Other Buildings other than dwellings - Acquisition			0	0	289,004	0	289,004
Total for LCIII:							289,004
LCII:	Head Quater	Commercial and office building new construction service- Build other than dwell_Acquire				Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	289,004
312149 Other Land Improvements - Acquisition			0	0	42,318	0	42,318
Total for LCIII: Laroo pece division							42,318
LCII: Iriaga	HEALTH CENTRES	Other Land Improvements - Fencing				Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	13,543
LCII: Iriaga Ward	Health Centres	Other Land Improvements - Fencing				Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	28,775
313111 Residential Buildings - Improvement			0	0	1,985	0	1,985
Total for LCIII: Laroo pece division							1,985
LCII: Iriaga Ward	OITINO HEALTH CENTRE III	General residential construction contractor service- Specialized buildings_Improve				Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	1,985
Total Cost of Sanitation and hygiene Services			0	0	354,318	0	354,318
Total Cost of Human Capital Development			1,992,637	159,362	354,318	0	2,506,318
Total Cost of Health Management and Supervision			1,992,637	159,362	354,318	0	2,506,318
Total Cost of Health			1,992,637	742,664	354,318	59,712	3,149,331

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Education

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	16,536,912	19,160,914
Programme Conditional Grant - Wage Recurrent	13,587,526	15,845,286
Programme Conditional Grant - Non Wage Recurrent	2,712,849	3,068,741
Urban Unconditional Grant Wage	148,890	155,037
Urban Unconditional Non-Wage	12,000	10,000
Locally Raised Revenues	50,648	56,850
Other Transfers from Central Government	25,000	25,000
Development Revenues	305,937	569,729
Programme Conditional Grant - Development	305,937	269,729
Locally Raised Revenues	0	300,000
Total Revenues Shares	16,842,849	19,730,643

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	13,736,416	16,000,323
Non Wage	2,800,496	3,160,591
Development Expenditure		
Domestic Development	305,937	569,729
External Financing	0	0
Total Expenditure	16,842,849	19,730,643

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

Service Area 10 Pre-Primary and Primary Education

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Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 12 Human Capital Development					
Key Service Area 320162 Capitation (Primary)					
211101 General Staff Salaries	6,938,712	0	0	0	6,938,712
263308 Sector Conditional Grant (Non-Wage)	0	618,576	0	0	618,576
Total for LCIII: Missing Subcounty	County: Missing County				618,576
LCII: Missing Parish	Akonyibedo ps	AKONYIBEDO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		21,845

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LCII: Missing Parish	Bungatira Central ps	Bungatira central P 7 School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,270
LCII: Missing Parish	Bungatira Ps	Bungatira PS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,148
LCII: Missing Parish	Christ Church ps	Christ Church P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,510
LCII: Missing Parish	Christ the King Demonstration ps	Christ The King Demon. Sch.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,330
LCII: Missing Parish	Cubu ps	Cubu P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,596
LCII: Missing Parish	Gulu Baptist ps	Gulu Baptist P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,950
LCII: Missing Parish	Gulu primary school	Gulu Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,265
LCII: Missing Parish	Gulu primary school	Gulu Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	5,803
LCII: Missing Parish	Gulu Prison	Gulu Prison P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,705
LCII: Missing Parish	Gulu Prison ps	Gulu Prison P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	5,208
LCII: Missing Parish	Gulu PTC Dem ps	GULU PTC DEMO. SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,555
LCII: Missing Parish	Gulu Public ps	Gulu Public School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,768
LCII: Missing Parish	Gulu Town ps	Gulu Town School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,550
LCII: Missing Parish	Highland ps	Highland P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,501
LCII: Missing Parish	Holy Rosary ps	Holy Rosary P.7 School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,956
LCII: Missing Parish	Kasubi Central ps	Kasubi Central P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,102
LCII: Missing Parish	Kasubi ps	Kasubi y P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	25,080
LCII: Missing Parish	Kirombe ps	Kirombe P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,350

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LCII: Missing Parish	Koro ps	KORO P.7 SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,642
LCII: Missing Parish	Kweyo ps	KWEYO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,550
LCII: Missing Parish	Labourline ps	Labour Line P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,004
LCII: Missing Parish	Laliya P7 sch	Laliya P7 Sch.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,702
LCII: Missing Parish	Laroo P/s(Adraa)	Laroo P/S (Adraa)	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	5,133
LCII: Missing Parish	Laroo ps	Laroo P/S (Adraa)	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,583
LCII: Missing Parish	Layibi Central ps	Layibi Central P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,868
LCII: Missing Parish	Layibi ps	Layibi P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,933
LCII: Missing Parish	Layibi Techo ps	Layibi Techo P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,030
LCII: Missing Parish	Lukome ps	LUKOME P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,170
LCII: Missing Parish	Mama Cave ps	Mama Cave P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,050
LCII: Missing Parish	Mary Immaculate ps	Mary Immaculate P/S (UPE)	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,270
LCII: Missing Parish	Obiya ps	St. Maurritz Obiya P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,436
LCII: Missing Parish	Obiya West ps	Obiya West P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,042
LCII: Missing Parish	Pageya ps	PAGEYA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,673
LCII: Missing Parish	Pakwelo ps	PAKWELO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,790
LCII: Missing Parish	Paminano ps	PAMINANO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,341
LCII: Missing Parish	Pece Pawel ps	Pece Pawel P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,770

VOTE: 603 Gulu City

LCII: Missing Parish	Pece primary school	Pece P.7 P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,578		
LCII: Missing Parish	Pece Prison ps	Pece Prison P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,093		
LCII: Missing Parish	POlice ps	Police Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	31,857		
LCII: Missing Parish	St.Joseph ps	St. Joseph P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,130		
LCII: Missing Parish	St.Kizito Aywee ps	St. Kizito Aywee P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	24,825		
LCII: Missing Parish	St.Peters ps	St. Peters Laroo P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	24,370		
LCII: Missing Parish	Wii-Aworanga ps	Wii-Aworanga Primary	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,250		
312121 Non-Residential Buildings - Acquisition		0	0	240,000	0	240,000
Total for LCIII:			County:			240,000
LCII:	Gulu Town ps	Non technical professional schools-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	120,000		
LCII:	Pakwelo ps	Non technical professional schools-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	120,000		
312235 Furniture and Fittings - Acquisition		0	0	14,730	0	14,730
Total for LCIII: bardege layibi division			County: Bardege layibi division			14,730
LCII: Kasubi Ward	Kasubi Primary School	Desks-Desk_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	14,730		
Total Cost of Capitation (Primary)		6,938,712	618,576	254,730	0	7,812,019
Total Cost of Human Capital Development		6,938,712	618,576	254,730	0	7,812,019
Total Cost of Pre-Primary and Primary Education		6,938,712	618,576	254,730	0	7,812,019

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)					
211101 General Staff Salaries	7,672,219	0	0	0	7,672,219
263308 Sector Conditional Grant (Non-Wage)	0	1,427,352	0	0	1,427,352

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Total for LCIII: Missing Subcounty		County: Missing County			1,427,352
LCII: Missing Parish	Gulu Army SS	GULU ARMY SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		344,940
LCII: Missing Parish	Gulu HS	GULU HS	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent		2,232
LCII: Missing Parish	Gulu HS	GULU HS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		116,780
LCII: Missing Parish	Gulu SS	GULU SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		508,460
LCII: Missing Parish	Pece ss	Pece SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		42,880
LCII: Missing Parish	Sacred Heart SS	SACRED HEART SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		210,480
LCII: Missing Parish	St.Joseph Colllege Layibi	ST JOSEPH LAYIBI	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		201,580
Total Cost of Capitation (Secondary)		7,672,219	1,427,352	0	0
Total Cost of Human Capital Development		7,672,219	1,427,352	0	0
Total Cost of Secondary Education		7,672,219	1,427,352	0	0
Service Area 30 Skills Development					

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Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320163 Capitation (Tertiary)					
211101 General Staff Salaries	1,234,355	0	0	0	1,234,355
263308 Sector Conditional Grant (Non-Wage)	0	742,693	0	0	742,693
Total for LCIII: Missing Subcounty	County: Missing County				742,693
LCII: Missing Parish	Gulu Core PTC	Gulu Core PTC	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent		742,693
Total Cost of Capitation (Tertiary)		1,234,355	742,693	0	0
Total Cost of Human Capital Development		1,234,355	742,693	0	0
Total Cost of Skills Development		1,234,355	742,693	0	0
Service Area 40 Education&Sports Management and Inspection					

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
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VOTE: 603 Gulu City

Programme 12 Human Capital Development

Key Service Area 000023 Inspection and Monitoring

211101 General Staff Salaries	155,037	0	0	0	155,037
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	15,000	0	0	15,000
221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000
221003 Staff Training	0	5,000	0	0	5,000
221011 Printing, Stationery, Photocopying and Binding	0	21,850	0	0	21,850
227001 Travel inland	0	10,000	0	0	10,000
227004 Fuel, Lubricants and Oils	0	10,000	0	0	10,000
263402 Transfer to Other Government Units	0	25,000	0	0	25,000
Total for LCIII: Laroo pece division					25,000
LCII: Iriaga Ward	Headquarter	UNEB MANAGEMENT	Source: Other Transfers from Central Government OGT008-Support to PLE (UNEB)		25,000
Total Cost of Inspection and Monitoring		155,037	96,850	0	0

Key Service Area 000063 Quality Assurance Systems

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,256	0	0	1,256
312129 Other Buildings other than dwellings - Acquisition	0	0	300,000	0	300,000
Total for LCIII: bardege layibi division					300,000
LCII: Kasubi Ward		Commercial and office building new construction service- Build other than dwell_Acquire	Source: Locally Raised Revenues		300,000
Total Cost of Quality Assurance Systems		0	1,256	300,000	0

Key Service Area 320003 Assets and Facilities Management

225204 Monitoring and Supervision of capital work	0	6,101	14,999	0	21,100
Total for LCIII:					14,999
LCII:		Monitoring of Capital Projects	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		14,999
228001 Maintenance-Buildings and Structures	0	174,388	0	0	174,388
Total Cost of Assets and Facilities Management		0	180,489	14,999	0

Key Service Area 320038 Sports Development and Oversight

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	10,000	0	0	10,000
221002 Workshops, Meetings and Seminars	0	6,000	0	0	6,000
221009 Welfare and Entertainment	0	21,000	0	0	21,000

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221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
227001 Travel inland	0	14,000	0	0	14,000
227004 Fuel, Lubricants and Oils	0	20,000	0	0	20,000
Total Cost of Sports Development and Oversight	0	75,000	0	0	75,000
Key Service Area 320110 Sports and recreational services					
221009 Welfare and Entertainment	0	16,144	0	0	16,144
227001 Travel inland	0	2,232	0	0	2,232
Total Cost of Sports and recreational services	0	18,376	0	0	18,376
Total Cost of Human Capital Development	155,037	371,971	314,999	0	842,006
Total Cost of Education&Sports Management and Inspection	155,037	371,971	314,999	0	842,006
Total Cost of Education	16,000,323	3,160,591	569,729	0	19,730,643

VOTE: 603 Gulu City

Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	3,792,422	1,804,988
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
Urban Unconditional Grant Wage	300,962	300,962
Urban Unconditional Non-Wage	9,000	9,000
Locally Raised Revenues	2,088,898	101,464
Other Transfers from Central Government	393,562	393,562
Development Revenues	0	1,580,636
Locally Raised Revenues	0	500,000
Urban Discretionary Equalisation Development Grant	0	1,080,636
Total Revenues Shares	3,792,422	3,385,624
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	300,962	300,962
Non Wage	3,491,460	1,504,026
Development Expenditure		
Domestic Development	0	1,580,636
External Financing	0	0
Total Expenditure	3,792,422	3,385,624

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					
211101 General Staff Salaries	300,962	0	0	0	300,962
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	273,500	0	0	273,500
221008 Information and Communication Technology Supplies.	0	10,000	0	0	10,000
221009 Welfare and Entertainment	0	10,000	0	0	10,000

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221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
221012 Small Office Equipment	0	8,000	0	0	8,000
224010 Protective Gear	0	20,000	0	0	20,000
227004 Fuel, Lubricants and Oils	0	8,000	0	0	8,000
228001 Maintenance-Buildings and Structures	0	67,500	0	0	67,500
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	102,026	500,000	0	602,026
Total for LCIII:			County:		500,000
LCII:	Machinery and Equipment - Solar Panels	Source: Locally Raised Revenues			500,000
Total Cost of Infrastructure Development and Management	300,962	503,026	500,000	0	1,303,988
Key Service Area 260009 Road Maintenance					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	29,000	0	0	29,000
221011 Printing, Stationery, Photocopying and Binding	0	6,000	0	0	6,000
225202 Environment Impact Assessment for Capital Works	0	5,000	0	0	5,000
228001 Maintenance-Buildings and Structures	0	860,000	0	0	860,000
228002 Maintenance-Transport Equipment	0	40,000	0	0	40,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	60,000	0	0	60,000
Total Cost of Road Maintenance	0	1,000,000	0	0	1,000,000
Key Service Area 260010 Road Rehabilitation					
312131 Roads and Bridges - Acquisition	0	0	1,080,636	0	1,080,636
Total for LCIII: Laroo pece division			County: Laroo pece division		1,080,636
LCII: Iriaga Ward	Laroo Pece City Division	Contractors_Roads and Bridges_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		1,080,636
Total Cost of Road Rehabilitation	0	0	1,080,636	0	1,080,636
Total Cost of Integrated Transport Infrastructure and Services	300,962	1,503,026	1,580,636	0	3,384,624
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming	0	1,000	0	0	1,000
Total Cost of Human Capital Development	0	1,000	0	0	1,000
Total Cost of Community Access Roads	300,962	1,504,026	1,580,636	0	3,385,624

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Total Cost of Roads and Engineering	300,962	1,504,026	1,580,636	0	3,385,624
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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: 603 Gulu City

Natural Resources

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	730,311	424,318
Urban Unconditional Grant Wage	324,000	324,000
Urban Unconditional Non-Wage	6,456	7,908
Locally Raised Revenues	399,855	92,410
Development Revenues	200,000	502,107
Urban Discretionary Equalisation Development Grant	200,000	502,107
Total Revenues Shares	930,311	926,424
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	324,000	324,000
Non Wage	406,311	100,318
Development Expenditure		
Domestic Development	200,000	502,107
External Financing	0	0
Total Expenditure	930,311	926,424

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

Service Area 10 Natural Resources Management

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
225202 Environment Impact Assessment for Capital Works	0	0	20,000	0	20,000
Total for LCIII: Laroo pece division	County: Laroo pece division				20,000
LCII: Iriaga Ward	Environmental Impact Assessment - Capital Works	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			20,000
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
Total Cost of Environment, Social Health and Safety	0	1,000	20,000	0	21,000
Key Service Area 000040 Inventory Management					
221002 Workshops, Meetings and Seminars	0	0	4,438	0	4,438

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Total for LCIII:	County:				4,438
LCII:	Workshops, Meetings, Seminars - Training (Data Collection and Analysis)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			4,438
225101 Consultancy Services	0	10,000	0	0	10,000
Total Cost of Inventory Management	0	10,000	4,438	0	14,438
Key Service Area 000078 Land Management					
211107 Boards, Committees and Council Allowances	0	10,000	0	0	10,000
Total Cost of Land Management	0	10,000	0	0	10,000
Key Service Area 000089 Climate Change Mitigation					
221011 Printing, Stationery, Photocopying and Binding	0	0	4,000	0	4,000
Total for LCIII:	County:				4,000
LCII:	Office Supplies - Assorted Stationery	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			4,000
224003 Agricultural Supplies and Services	0	10,000	0	0	10,000
227001 Travel inland	0	0	12,000	0	12,000
Total for LCIII:	County:				12,000
LCII:	Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			12,000
312229 Other ICT Equipment - Acquisition	0	0	4,000	0	4,000
Total for LCIII:	County:				4,000
LCII:	Video tape checker_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			4,000
Total Cost of Climate Change Mitigation	0	10,000	20,000	0	30,000
Key Service Area 000090 Climate Change Adaptation					
225201 Consultancy Services-Capital	0	0	30,000	0	30,000
Total for LCIII:	County:				30,000
LCII:	Consultancy - Professional Services	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			30,000
Total Cost of Climate Change Adaptation	0	0	30,000	0	30,000
Key Service Area 140021 Ecosystems Restoration and Protection					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	10,000	0	0	10,000
Total Cost of Ecosystems Restoration and Protection	0	10,000	0	0	10,000
Key Service Area 140038 Environmental Safeguards					

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211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	10,000	0	10,000
Total for LCIII:		County:			10,000
LCII: Headquarters	Allowances to be casual laborer for maintainace of wetlands	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			10,000
Total Cost of Environmental Safeguards	0	0	10,000	0	10,000
Key Service Area 560007 Regulation and Compliance					
225204 Monitoring and Supervision of capital work	0	10,000	0	0	10,000
227004 Fuel, Lubricants and Oils	0	0	4,000	0	4,000
Total for LCIII:		County:			4,000
LCII:	Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			4,000
Total Cost of Regulation and Compliance	0	10,000	4,000	0	14,000
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	51,000	88,438	0	139,438
Programme 10 Sustainable Urbanisation and Housing					
Key Service Area 280002 Physical Planning					
211101 General Staff Salaries	324,000	0	0	0	324,000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,000	7,109	0	12,109
Total for LCIII:		County:			7,109
LCII:	Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			7,109
211107 Boards, Committees and Council Allowances	0	9,360	0	0	9,360
221002 Workshops, Meetings and Seminars	0	1,000	58,000	0	59,000
Total for LCIII:		County:			58,000
LCII: Gulu city headquarters	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			58,000
221009 Welfare and Entertainment	0	50	0	0	50
221010 Special Meals and Drinks	0	1,440	0	0	1,440
221011 Printing, Stationery, Photocopying and Binding	0	3,560	0	0	3,560
221012 Small Office Equipment	0	5,000	0	0	5,000
223001 Property Management Expenses	0	0	238,560	0	238,560
Total for LCIII: Laroo pece division		County: Laroo pece division			238,560

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LCII: Iriaga Ward	Property Management - Valuation Services	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	238,560		
225201 Consultancy Services-Capital	0	10,000	104,000	0	114,000
Total for LCIII:	County:				4,000
LCII:	Consultancy - Design Studies	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	4,000		
Total for LCIII: Laroo pece division	County: Laroo pece division				100,000
LCII: Iriaga Ward	headquarters	Consultancy - Others	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	100,000	
227001 Travel inland	0	5,000	0	0	5,000
227004 Fuel, Lubricants and Oils	0	7,908	0	0	7,908
312231 Office Equipment - Acquisition	0	0	6,000	0	6,000
Total for LCIII:	County:				6,000
LCII:	Multifunction machines_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	6,000		
Total Cost of Physical Planning	324,000	48,318	413,669	0	785,987
Total Cost of Sustainable Urbanisation and Housing	324,000	48,318	413,669	0	785,987
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming	0	1,000	0	0	1,000
Total Cost of Human Capital Development	0	1,000	0	0	1,000
Total Cost of Natural Resources Management	324,000	100,318	502,107	0	926,424
Total Cost of Natural Resources	324,000	100,318	502,107	0	926,424

VOTE: 603 Gulu City

Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	448,552	475,890
Urban Unconditional Grant Wage	248,000	248,000
Urban Unconditional Non-Wage	13,000	10,000
Locally Raised Revenues	105,347	106,461
Other Transfers from Central Government	27,610	63,257
Programme Conditional Grant - Non Wage Recurrent	54,595	48,172
Development Revenues	0	51,328
Urban Discretionary Equalisation Development Grant	0	51,328
Total Revenues Shares	448,552	527,218
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	248,000	248,000
Non Wage	200,552	227,890
Development Expenditure		
Domestic Development	0	51,328
External Financing	0	0
Total Expenditure	448,552	527,218

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

Service Area 10 Community Mobilisation

Approved Budget Estimates for FY 2026/27

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 12 Human Capital Development					
Key Service Area 000016 Environment, Social Health and Safety					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	20,955	0	0	20,955
221002 Workshops, Meetings and Seminars	0	5,000	0	0	5,000
221009 Welfare and Entertainment	0	13,065	0	0	13,065
221011 Printing, Stationery, Photocopying and Binding	0	1,780	0	0	1,780
225204 Monitoring and Supervision of capital work	0	5,847	0	0	5,847

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227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Environment, Social Health and Safety	0	50,647	0	0	50,647
Key Service Area 010008 Capacity Strengthening					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,000	0	0	5,000
221003 Staff Training	0	5,000	0	0	5,000
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
225202 Environment Impact Assessment for Capital Works	0	5,000	0	0	5,000
225204 Monitoring and Supervision of capital work	0	1,000	0	0	1,000
228004 Maintenance-Other Fixed Assets	0	2,000	0	0	2,000
Total Cost of Capacity Strengthening	0	20,000	0	0	20,000
Total Cost of Human Capital Development	0	70,647	0	0	70,647
Total Cost of Community Mobilisation	0	70,647	0	0	70,647
Service Area 20 Empowerment and Mindset Change					

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Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,000	0	0	4,000
221002 Workshops, Meetings and Seminars	0	3,000	0	0	3,000
227004 Fuel, Lubricants and Oils	0	3,000	0	0	3,000
Total Cost of HIV/AIDS Mainstreaming	0	10,000	0	0	10,000
Key Service Area 000021 Gender Mainstreaming services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,000	0	0	5,000
221009 Welfare and Entertainment	0	5,000	0	0	5,000
Total Cost of Gender Mainstreaming services	0	10,000	0	0	10,000
Key Service Area 000023 Inspection and Monitoring					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	13,000	0	0	13,000
221002 Workshops, Meetings and Seminars	0	4,000	0	0	4,000
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000

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227001 Travel inland	0	4,000	0	0	4,000
Total Cost of Inspection and Monitoring	0	23,000	0	0	23,000
Key Service Area 000036 Strategies and Project Development					
211101 General Staff Salaries	248,000	0	0	0	248,000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	10,000	23,109	0	33,109
Total for LCIII:				County:	23,109
LCII:	Allowances to Stakeholders	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			23,109
221002 Workshops, Meetings and Seminars	0	8,000	8,219	0	16,219
Total for LCIII:				County:	8,219
LCII:	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			8,219
221009 Welfare and Entertainment	0	0	9,000	0	9,000
Total for LCIII:				County:	9,000
LCII:	Welfare - Entertainment Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			9,000
221011 Printing, Stationery, Photocopying and Binding	0	0	3,000	0	3,000
Total for LCIII:				County:	3,000
LCII:	Office Supplies - Assorted Binding Materials and Consumables	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			3,000
225202 Environment Impact Assessment for Capital Works	0	0	3,000	0	3,000
Total for LCIII:				County:	3,000
LCII:	Environmental Impact Assessment - Capital Works	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			3,000
227004 Fuel, Lubricants and Oils	0	3,500	5,000	0	8,500
Total for LCIII:				County:	5,000
LCII:	Fuel, Oils and Lubricants - Entitled officers	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			5,000
Total Cost of Strategies and Project Development	248,000	21,500	51,328	0	320,828
Key Service Area 010008 Capacity Strengthening					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,600	0	0	6,600
212103 Incapacity benefits (Employees)	0	4,000	0	0	4,000
221002 Workshops, Meetings and Seminars	0	12,000	0	0	12,000

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221009 Welfare and Entertainment	0	7,010	0	0	7,010
227001 Travel inland	0	4,000	0	0	4,000
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Capacity Strengthening	0	37,610	0	0	37,610
Key Service Area 320146 Support to special interest Groups					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	7,500	0	0	7,500
221002 Workshops, Meetings and Seminars	0	11,100	0	0	11,100
221003 Staff Training	0	10,000	0	0	10,000
221008 Information and Communication Technology Supplies.	0	6,461	0	0	6,461
221009 Welfare and Entertainment	0	11,500	0	0	11,500
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
221012 Small Office Equipment	0	400	0	0	400
222001 Information and Communication Technology Services.	0	562	0	0	562
227004 Fuel, Lubricants and Oils	0	4,610	0	0	4,610
Total Cost of Support to special interest Groups	0	55,133	0	0	55,133
Total Cost of Human Capital Development	248,000	157,243	51,328	0	456,571
Total Cost of Empowerment and Mindset Change	248,000	157,243	51,328	0	456,571
Total Cost of Community Based Services	248,000	227,890	51,328	0	527,218

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Planning

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	290,967	418,442
Urban Unconditional Grant Wage	180,000	180,000
Urban Unconditional Non-Wage	51,000	155,000
Locally Raised Revenues	59,967	83,442
Development Revenues	874,425	17,109
Urban Discretionary Equalisation Development Grant	167,625	17,109
External Financing	706,800	0
Total Revenues Shares	1,165,392	435,551

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	180,000	180,000
Non Wage	110,967	238,442
Development Expenditure		
Domestic Development	167,625	17,109
External Financing	706,800	0
Total Expenditure	1,165,392	435,551

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

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming	0	2,000	0	0	2,000
Total Cost of Human Capital Development	0	2,000	0	0	2,000
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	180,000	0	0	0	180,000

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211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	45,000	0	0	45,000
221002 Workshops, Meetings and Seminars	0	8,000	0	0	8,000
221003 Staff Training	0	18,000	0	0	18,000
221008 Information and Communication Technology Supplies.	0	10,000	0	0	10,000
221009 Welfare and Entertainment	0	30,000	0	0	30,000
221011 Printing, Stationery, Photocopying and Binding	0	13,000	0	0	13,000
221016 Systems Recurrent costs	0	0	17,109	0	17,109
Total for LCIII:			County:		17,109
LCII:	PBS Recurrent Costs	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			17,109
225204 Monitoring and Supervision of capital work	0	14,442	0	0	14,442
227001 Travel inland	0	19,000	0	0	19,000
227004 Fuel, Lubricants and Oils	0	25,000	0	0	25,000
Total Cost of Planning and Budgeting services	180,000	182,442	17,109	0	379,552
Key Service Area 00023 Inspection and Monitoring					
221016 Systems Recurrent costs	0	11,000	0	0	11,000
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Inspection and Monitoring	0	15,000	0	0	15,000
Key Service Area 560019 Data Management and Dissemination					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	15,000	0	0	15,000
221002 Workshops, Meetings and Seminars	0	6,000	0	0	6,000
221009 Welfare and Entertainment	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
227001 Travel inland	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	10,000	0	0	10,000
Total Cost of Data Management and Dissemination	0	39,000	0	0	39,000
Total Cost of Development Plan Implementation	180,000	236,442	17,109	0	433,552
Total Cost of Planning and Statistics	180,000	238,442	17,109	0	435,551
Total Cost of Planning	180,000	238,442	17,109	0	435,551

VOTE: 603 Gulu City

Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	168,432	174,747
Urban Unconditional Grant Wage	89,000	89,000
Urban Unconditional Non-Wage	30,000	30,000
Locally Raised Revenues	49,432	55,747
Development Revenues	0	17,109
Urban Discretionary Equalisation Development Grant	0	17,109
Total Revenues Shares	168,432	191,856

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	89,000	89,000
Non Wage	79,432	85,747
Development Expenditure		
Domestic Development	0	17,109
External Financing	0	0
Total Expenditure	168,432	191,856

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
01 Higher LG Services					
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming	0	1,000	0	0	1,000
Total Cost of Human Capital Development	0	1,000	0	0	1,000
Programme 16 Governance and Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	89,000	0	0	0	89,000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	8,000	5,109	0	13,109

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Total for LCIII: Laroo pece division		County: Laroo pece division				5,109	
LCII: Iriaga Ward	Gulu City Head Office Internal Audit Unit.	Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			5,109	
212102 Medical expenses (Employees)		0	500	0	0	500	
221002 Workshops, Meetings and Seminars		0	1,000	0	0	1,000	
221007 Books, Periodicals & Newspapers		0	1,932	0	0	1,932	
221008 Information and Communication Technology Supplies.		0	1,000	0	0	1,000	
221011 Printing, Stationery, Photocopying and Binding		0	2,500	0	0	2,500	
221012 Small Office Equipment		0	500	0	0	500	
221017 Membership dues and Subscription fees.		0	5,500	0	0	5,500	
227001 Travel inland		0	51,315	6,000	0	57,315	
Total for LCIII: Laroo pece division			County: Laroo pece division				6,000
LCII: Iriaga Ward		Travel Inland - Perdiem	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			6,000	
227004 Fuel, Lubricants and Oils		0	12,000	6,000	0	18,000	
Total for LCIII:			County:				6,000
LCII:	Gulu City Head Office- Internal Audit Unit.	Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			6,000	
273102 Incapacity, death benefits and funeral expenses		0	500	0	0	500	
Total Cost of Audit and Risk Management		89,000	84,747	17,109	0	190,856	
Total Cost of Governance and Security		89,000	84,747	17,109	0	190,856	
Total Cost of Compliance		89,000	85,747	17,109	0	191,856	
Total Cost of Internal Audit		89,000	85,747	17,109	0	191,856	

VOTE: 603 Gulu City

Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	193,478	332,514
Programme Conditional Grant - Non Wage Recurrent	39,095	35,758
Urban Unconditional Grant Wage	75,000	212,400
Urban Unconditional Non-Wage	7,000	6,788
Locally Raised Revenues	61,587	66,772
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Development Revenues	131,126	799,219
Urban Discretionary Equalisation Development Grant	131,126	34,219
Locally Raised Revenues	0	290,000
Programme Conditional Grant - Development	0	475,000
Total Revenues Shares	324,603	1,131,733

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	75,000	212,400
Non Wage	118,478	120,114
Development Expenditure		
Domestic Development	131,126	799,219
External Financing	0	0
Total Expenditure	324,603	1,131,733

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

Service Area 10 Commercial Services

Approved Budget Estimates for FY 2026/27

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 05 Tourism Development					
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,000	10,800	0	14,800
Total for LCIII:	County:				10,800

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LCII:	Allowances for Data collection and profiling Tourism sites within Gulu City	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development	10,800
221202 Medical expenses (Employees)	0	1,000	0
221203 Incapacity benefits (Employees)	0	2,000	0
221001 Advertising and Public Relations	0	0	18,000
Total for LCIII:	County:		18,000
LCII:	Radio - Talk Shows	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development	16,000
LCII:	Radio - Announcements	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development	2,000
221002 Workshops, Meetings and Seminars	0	4,000	20,000
Total for LCIII:	County:		20,000
LCII:	Workshops, Meetings, Seminars - Training (Wild Life)	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development	20,000
221003 Staff Training	0	0	32,000
Total for LCIII:	County:		32,000
LCII:	Staff Training - Bench Marking	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development	32,000
221005 Official Ceremonies and State Functions	0	0	35,000
Total for LCIII:	County:		35,000
LCII:	Official function - Assorted Equipment	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development	35,000
221007 Books, Periodicals & Newspapers	0	0	6,000
Total for LCIII:	County:		6,000
LCII:	Printed Publications - Flyers and Handouts	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development	6,000
221008 Information and Communication Technology Supplies.	0	2,000	15,000
Total for LCIII:	County:		15,000
LCII:	ICT - Photocopiers	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development	15,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0
221017 Membership dues and Subscription fees.	0	0	110,000
Total for LCIII:	County:		110,000

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LCII:	subscription to support Festival events under Acholi Cultural gala and any festival activities / Trade shows organized within and out side Gulu City	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development	110,000		
227001 Travel inland	0	0	12,200	0	12,200
Total for LCIII:	County:				12,200
LCII:	Travel Inland - Allowances	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development	12,200		
227004 Fuel, Lubricants and Oils	0	2,796	0	0	2,796
312121 Non-Residential Buildings - Acquisition	0	0	140,000	0	140,000
Total for LCIII:	County:				140,000
LCII:	Prehistoric monument-Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development	140,000		
312216 Cycles - Acquisition	0	0	34,000	0	34,000
Total for LCIII:	County:				34,000
LCII:	Motorcycles_Acquire	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development	34,000		
312235 Furniture and Fittings - Acquisition	0	0	24,000	0	24,000
Total for LCIII:	County:				24,000
LCII:	Chairs - Chair_Acquire	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development	10,000		
LCII:	Bookcases- Book Shelf_Acquire	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development	8,000		
LCII:	Desks- Desk_Acquire	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development	6,000		
312423 Computer Software - Acquisition	0	0	18,000	0	18,000
Total for LCIII:	County:				18,000
LCII:	Procurement software-Computer Software_Acquire	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development	18,000		
Total Cost of Tourism Investment, Promotion and Marketing	0	17,796	475,000	0	492,796
Total Cost of Tourism Development	0	17,796	475,000	0	492,796
Programme 07 Private Sector Development					

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Key Service Area 190036 Trade Development

211101 General Staff Salaries	212,400	0	0	0	212,400
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	20,000	0	0	20,000
212102 Medical expenses (Employees)	0	4,000	0	0	4,000
221002 Workshops, Meetings and Seminars	0	14,212	11,419	0	25,630
Total for LCIII:					11,419
County:					11,419
LCII:	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			11,419
221003 Staff Training	0	0	22,800	0	22,800
Total for LCIII:					22,800
County:					22,800
LCII:	Staff Training - Bench Marking	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			22,800
221008 Information and Communication Technology Supplies.	0	8,318	0	0	8,318
221011 Printing, Stationery, Photocopying and Binding	0	12,000	0	0	12,000
221012 Small Office Equipment	0	1,547	0	0	1,547
221017 Membership dues and Subscription fees.	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	5,453	0	0	5,453
227001 Travel inland	0	6,000	0	0	6,000
227004 Fuel, Lubricants and Oils	0	22,000	0	0	22,000
228002 Maintenance-Transport Equipment	0	2,788	0	0	2,788
228004 Maintenance-Other Fixed Assets	0	4,000	0	0	4,000
313129 Other Buildings other than dwellings - Improvement	0	0	290,000	0	290,000
Total for LCIII: bardege layibi division					290,000
County: Bardege layibi division					290,000
LCII: Kasubi Ward	Commercial and office building new construction service- Build other than dwell_ Improve	Source: Locally Raised Revenues			290,000
Total Cost of Trade Development	212,400	102,318	324,219	0	638,937
Total Cost of Private Sector Development	212,400	102,318	324,219	0	638,937
Total Cost of Commercial Services	212,400	120,114	799,219	0	1,131,733
Total Cost of Trade, Industry and Local Development	212,400	120,114	799,219	0	1,131,733

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