VOTE: 706 Ibanda 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	**1,402,059**	**2,013,795**
o/w Higher Local Government	833,601	1,502,623
o/w Lower Local Government	568,457	511,172
Discretionary Government Transfers	**2,160,170**	**3,159,553**
o/w Higher Local Government	1,732,014	2,579,107
o/w Lower Local Government	428,155	580,446
Conditional Government Transfers	**18,433,756**	**19,243,299**
o/w Higher Local Government	18,433,756	19,243,299
o/w Lower Local Government	0	0
Other Government Transfers	**174,449**	**174,341**
o/w Higher Local Government	174,449	174,341
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	**22,170,433**	**24,590,988**
o/w Higher Local Government	21,173,821	23,499,370
o/w Lower Local Government	996,613	1,091,618

VOTE: 706 Ibanda Municipal Council

A2:Revenue Performance, Plans and Projections by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**1,402,059**	**2,013,795**
Advertisements/Bill Boards	19,131	15,601
Animal and Crop Husbandry related Levies	54,059	60,125
Business licenses	253,358	296,625
Inspection Fees	106,243	201,607
Land Fees	34,369	50,777
Liquor licenses	8,423	8,200
Local Hotel Tax	31,103	32,461
Local Services Tax-Payable By Individuals	110,013	134,232
Market /Gate Charges	119,435	198,351
Other fees e.g. street parking fees	98,581	118,164
Property related Duties/Fees	527,508	860,842
Registration fees for Documents and Businesses	19,410	17,931
Rental Income Tax-Payable By Individuals	20,428	18,879
Discretionary Government Transfers	**2,160,170**	**3,159,553**
Urban Discretionary Equalisation Development Grant	562,491	1,260,686
Urban Unconditional Grant Wage	1,091,798	1,351,908
Urban Unconditional Non-Wage	505,881	546,960
Conditional Government Transfers	**18,433,756**	**19,243,299**
Programme Conditional Grant - Non Wage Recurrent	7,043,294	5,911,552
Programme Conditional Grant - Development	459,352	529,479
Programme Conditional Grant - Wage Recurrent	10,931,110	12,402,267
Transitional Conditional Grant - Development	0	400,000
Other Government Transfers	**174,449**	**174,341**
GROW Project	9,837	0
Micro Projects under Luwero Rwenzori Development Programme	2,500	2,500
Support to Local Government Labour Officers and KCCA	0	9,869
Support to PLE (UNEB)	14,830	14,690
Uganda Road Fund (URF)	131,109	131,109
Uganda Women Enterpreneurship Program(UWEP)	16,173	16,173
External Financing	**0**	**0**
N / A		
Total Revenues Shares	**22,170,433**	**24,590,988**

VOTE: 706 Ibanda 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	**358,057**	**57,701**	**0**	**0**	**415,758**
o/w: Wage:	199,800	0	0	0	199,800
Non-Wage Recurrent:	138,921	7,701	0	0	146,622
Development:	19,336	50,000	0	0	69,336
Tourism Development	**39,256**	**9,817**	**0**	**0**	**49,073**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	26,256	9,817	0	0	36,073
Development:	13,000	0	0	0	13,000
Natural Resources, Environment, Climate Change, Land and Water Management	**348,533**	**23,606**	**0**	**0**	**372,139**
o/w: Wage:	229,515	0	0	0	229,515
Non-Wage Recurrent:	9,882	13,606	0	0	23,488
Development:	109,136	10,000	0	0	119,136
Private Sector Development	**105,312**	**2,671**	**0**	**0**	**107,982**
o/w: Wage:	69,083	0	0	0	69,083
Non-Wage Recurrent:	15,010	2,671	0	0	17,680
Development:	21,219	0	0	0	21,219
Integrated Transport Infrastructure and Services	**1,258,586**	**275,069**	**131,109**	**0**	**1,664,765**
o/w: Wage:	258,586	0	0	0	258,586
Non-Wage Recurrent:	1,000,000	33,000	131,109	0	1,164,109
Development:	0	242,069	0	0	242,069
Sustainable Urbanisation and Housing	**30,639**	**4,000**	**0**	**0**	**34,639**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	4,000	0	0	4,000
Development:	30,639	0	0	0	30,639
Human Capital Development	**14,909,938**	**151,887**	**43,232**	**0**	**15,105,057**
o/w: Wage:	12,345,769	0	0	0	12,345,769
Non-Wage Recurrent:	2,036,916	151,887	43,232	0	2,232,035
Development:	527,253	0	0	0	527,253
Public Sector Transformation	**3,806,601**	**231,071**	**0**	**0**	**4,037,672**

VOTE: 706 Ibanda Municipal Council

Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	403,512	0	0	0	403,512
Non-Wage Recurrent:	2,763,294	231,071	0	0	2,994,364
Development:	639,796	0	0	0	639,796
Governance and Security	**734,321**	**723,566**	**0**	**0**	**1,457,887**
o/w: Wage:	97,105	0	0	0	97,105
Non-Wage Recurrent:	332,983	723,566	0	0	1,056,549
Development:	304,233	0	0	0	304,233
Regional Balanced Development	**80,911**	**430,820**	**0**	**0**	**511,730**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	59,801	430,820	0	0	490,621
Development:	21,109	0	0	0	21,109
Development Plan Implementation	**730,698**	**103,588**	**0**	**0**	**834,286**
o/w: Wage:	150,805	0	0	0	150,805
Non-Wage Recurrent:	75,448	103,588	0	0	179,036
Development:	504,445	0	0	0	504,445
Grand Total	**22,402,852**	**2,013,795**	**174,341**	**0**	**24,590,988**
Grand Total Wage	13,754,175	0	0	0	**13,754,175**
Grand Total Non-Wage Recurrent	6,458,512	1,711,726	174,341	0	**8,344,579**
Grand Total Development	2,190,165	302,069	0	0	**2,492,234**

VOTE: 706 Ibanda Municipal Council

A4: Summary of Department Allocations for FY 2026/27

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Administration	**5,283,104**	**4,981,431**
o/w Higher Local Government	4,286,491	3,889,813
o/w Lower Local Government	996,613	1,091,618
Finance	**310,369**	**748,194**
o/w Higher Local Government	310,369	748,194
o/w Lower Local Government	0	0
Statutory bodies	**379,104**	**435,985**
o/w Higher Local Government	379,104	435,985
o/w Lower Local Government	0	0
Production and Marketing	**419,098**	**416,358**
o/w Higher Local Government	419,098	416,358
o/w Lower Local Government	0	0
Health	**3,147,201**	**3,179,027**
o/w Higher Local Government	3,147,201	3,179,027
o/w Lower Local Government	0	0
Education	**10,286,521**	**11,731,318**
o/w Higher Local Government	10,286,521	11,731,318
o/w Lower Local Government	0	0
Roads and Engineering	**1,571,307**	**1,664,765**
o/w Higher Local Government	1,571,307	1,664,765
o/w Lower Local Government	0	0
Natural Resources	**179,105**	**383,466**
o/w Higher Local Government	179,105	383,466
o/w Lower Local Government	0	0
Community Based Services	**146,520**	**209,318**
o/w Higher Local Government	146,520	209,318
o/w Lower Local Government	0	0
Planning	**317,084**	**625,452**
o/w Higher Local Government	317,084	625,452
o/w Lower Local Government	0	0
Internal Audit	**52,996**	**57,584**
o/w Higher Local Government	52,996	57,584
o/w Lower Local Government	0	0
Trade, Industry and Local Development	**78,023**	**158,091**

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Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	78,023	158,091
o/w Lower Local Government	0	0
Grand Total	**22,170,433**	**24,590,988**
o/w Higher Local Government	**21,173,821**	**23,499,370**
o/w: Wage:	12,022,908	13,754,175
Non-Wage Recurrent:	8,274,474	7,715,490
Domestic Devt:	876,439	2,029,706
External Financing:	0	0
o/w Lower Local Government	**996,613**	**1,091,618**
o/w: Wage:	0	0
Non-Wage Recurrent:	640,900	629,089
Domestic Devt:	355,713	462,528
External Financing:	0	0

VOTE: 706 Ibanda 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	4,927,391	4,041,403
Urban Unconditional Grant Wage	332,943	403,512
Urban Unconditional Non-Wage	71,944	69,877
Locally Raised Revenues	153,981	240,735
Multi-Sectoral Transfers to LLGs_NonWage	640,900	629,089
Programme Conditional Grant - Non Wage Recurrent	3,727,623	2,698,189
Development Revenues	355,713	940,028
Multi-Sectoral Transfers to LLGs_Gou	355,713	462,528
Transitional Conditional Grant - Development	0	400,000
Urban Discretionary Equalisation Development Grant	0	77,500
Total Revenues Shares	**5,283,104**	**4,981,431**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	332,943	403,512
Non Wage	4,594,448	3,637,891
Development Expenditure		
Domestic Development	355,713	940,028
External Financing	0	0
Total Expenditure	**5,283,104**	**4,981,431**

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 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	500	0	0	500
Total Cost of Environment, Social Health and Safety	**0**	**500**	**0**	**0**	**500**

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Key Service Area 000089 Climate Change Mitigation					
221009 Welfare and Entertainment	0	891	0	0	891
224003 Agricultural Supplies and Services	0	500	0	0	500
225202 Environment Impact Assessment for Capital Works	0	500	0	0	500
Total Cost of Climate Change Mitigation	**0**	**1,891**	**0**	**0**	**1,891**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**2,391**	**0**	**0**	**2,391**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221003 Staff Training	0	2,046	0	0	2,046
Total Cost of HIV/AIDS Mainstreaming	**0**	**2,046**	**0**	**0**	**2,046**
Total Cost of Human Capital Development	**0**	**2,046**	**0**	**0**	**2,046**
Programme 14 Public Sector Transformation					
Key Service Area 000006 Planning and Budgeting services					
221002 Workshops, Meetings and Seminars	0	11,250	0	0	11,250
221004 Recruitment Expenses	0	350	0	0	350
221009 Welfare and Entertainment	0	11,805	0	0	11,805
221011 Printing, Stationery, Photocopying and Binding	0	5,000	0	0	5,000
221017 Membership dues and Subscription fees.	0	4,700	0	0	4,700
222001 Information and Communication Technology Services.	0	4,200	0	0	4,200
223001 Property Management Expenses	0	99,145	0	0	99,145
223005 Electricity	0	8,000	0	0	8,000
223006 Water	0	2,000	0	0	2,000
225204 Monitoring and Supervision of capital work	0	17,476	0	0	17,476
227001 Travel inland	0	57,574	0	0	57,574
227004 Fuel, Lubricants and Oils	0	27,500	0	0	27,500
228001 Maintenance-Buildings and Structures	0	8,000	0	0	8,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	6,587	0	0	6,587
Total Cost of Planning and Budgeting services	**0**	**263,587**	**0**	**0**	**263,587**
Key Service Area 000007 Procurement and Disposal Services					
221001 Advertising and Public Relations	0	4,000	0	0	4,000
Total Cost of Procurement and Disposal Services	**0**	**4,000**	**0**	**0**	**4,000**

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Key Service Area 000008 Records Management						
221011 Printing, Stationery, Photocopying and Binding		0	900	0	0	900
222001 Information and Communication Technology Services.		0	600	0	0	600
227001 Travel inland		0	500	0	0	500
Total Cost of Records Management		**0**	**2,000**	**0**	**0**	**2,000**
Key Service Area 000011 Communication and Public Relations						
221001 Advertising and Public Relations		0	3,000	0	0	3,000
Total Cost of Communication and Public Relations		**0**	**3,000**	**0**	**0**	**3,000**
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity						
211101 General Staff Salaries		403,512	0	0	0	403,512
221003 Staff Training		0	0	34,125	0	34,125
Total for LCIII: Kagongo Div		**County: Ibanda Municipal council**				**34,125**
LCII: KYARUHANGA	Municipal Division	Staff Training - Certification	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			34,125
221008 Information and Communication Technology Supplies.		0	0	11,000	0	11,000
Total for LCIII: Kagongo Div		**County: Ibanda Municipal council**				**11,000**
LCII: KYARUHANGA	Municapil H/Qs	ICT - Printers	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			7,000
LCII: KYARUHANGA	Municipal	ICT - Management Information Systems (Fleet Management)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			4,000
221009 Welfare and Entertainment		0	10,000	7,375	0	17,375
Total for LCIII: Kagongo Div		**County: Ibanda Municipal council**				**7,375**
LCII: KYARUHANGA	Municipal H/Qs	Welfare - Assorted Welfare Items	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			7,375
221011 Printing, Stationery, Photocopying and Binding		0	0	3,000	0	3,000
Total for LCIII: Kagongo Div		**County: Ibanda Municipal council**				**3,000**
LCII: KYARUHANGA	Municipal	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			2,000
LCII: KYARUHANGA	Municipal	Printing - Books	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			1,000
222001 Information and Communication Technology Services.		0	0	8,000	0	8,000
Total for LCIII: Kagongo Div		**County: Ibanda Municipal council**				**8,000**

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LCII: KYARUHANGA	Municipal H/Qs	Telecommunication Services - Assorted Equipment	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			8,000
223004 Guard and Security services		0	13,589	0	0	13,589
273104 Pension		0	1,187,869	0	0	1,187,869
273105 Gratuity		0	968,743	0	0	968,743
312121 Non-Residential Buildings - Acquisition		0	0	400,000	0	400,000
Total for LCIII: Bufunda Div		**County: Ibanda Municipal council**				**400,000**
LCII: Kayenje Ward	Nyabuhikye Administration Block	Commercial and office building new construction service - Office buildings_Acquire	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			400,000
312221 Light ICT hardware - Acquisition		0	0	9,000	0	9,000
Total for LCIII: Kagongo Div		**County: Ibanda Municipal council**				**9,000**
LCII: KYARUHANGA	Municipal	Personal computers - Laptop_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			9,000
312235 Furniture and Fittings - Acquisition		0	0	5,000	0	5,000
Total for LCIII:		**County:**				**5,000**
LCII:	Municipal	Changing tables or accessories- Table_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			5,000
352881 Pension and Gratuity Arrears Budgeting		0	541,576	0	0	541,576
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity		**403,512**	**2,721,778**	**477,500**	**0**	**3,602,790**
Total Cost of Public Sector Transformation		**403,512**	**2,994,364**	**477,500**	**0**	**3,875,376**
Programme 17 Regional Balanced Development						
Key Service Area 000005 Human Resource Management						
221009 Welfare and Entertainment		0	5,228	0	0	5,228
221011 Printing, Stationery, Photocopying and Binding		0	1,200	0	0	1,200
227001 Travel inland		0	3,572	0	0	3,572
Total Cost of Human Resource Management		**0**	**10,000**	**0**	**0**	**10,000**
Total Cost of Regional Balanced Development		**0**	**10,000**	**0**	**0**	**10,000**
Total Cost of Administration and Management		**403,512**	**3,008,801**	**477,500**	**0**	**3,889,813**
Total Cost of Administration		**403,512**	**3,008,801**	**477,500**	**0**	**3,889,813**

Subcounty / Town Council / Division: 237756 Kagongo Div

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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 010008 Capacity Strengthening					
221009 Welfare and Entertainment	0	0	52,974	0	52,974
Total Cost of Capacity Strengthening	**0**	**0**	**52,974**	**0**	**52,974**
Total Cost of Public Sector Transformation	**0**	**0**	**52,974**	**0**	**52,974**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	235,100	0	0	235,100
313121 Non-Residential Buildings - Improvement	0	0	97,998	0	97,998
Total Cost of Administrative and Support Services	**0**	**235,100**	**97,998**	**0**	**333,097**
Total Cost of Governance and Security	**0**	**235,100**	**97,998**	**0**	**333,097**
Total Cost of Administration and Management	**0**	**235,100**	**150,972**	**0**	**386,072**
Total Cost of 237756 Kagongo Div	**0**	**235,100**	**150,972**	**0**	**386,072**

Subcounty / Town Council / Division: 237757 Bisheshe 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 010008 Capacity Strengthening					
221009 Welfare and Entertainment	0	0	52,099	0	52,099
Total Cost of Capacity Strengthening	**0**	**0**	**52,099**	**0**	**52,099**
Total Cost of Public Sector Transformation	**0**	**0**	**52,099**	**0**	**52,099**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	98,297	0	0	98,297
313121 Non-Residential Buildings - Improvement	0	0	96,379	0	96,379
Total Cost of Administrative and Support Services	**0**	**98,297**	**96,379**	**0**	**194,676**
Total Cost of Governance and Security	**0**	**98,297**	**96,379**	**0**	**194,676**
Total Cost of Administration and Management	**0**	**98,297**	**148,478**	**0**	**246,776**
Total Cost of 237757 Bisheshe Div	**0**	**98,297**	**148,478**	**0**	**246,776**

Subcounty / Town Council / Division: 237758 Bufunda Div

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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 010008 Capacity Strengthening					
221009 Welfare and Entertainment	0	0	57,222	0	57,222
Total Cost of Capacity Strengthening	**0**	**0**	**57,222**	**0**	**57,222**
Total Cost of Public Sector Transformation	**0**	**0**	**57,222**	**0**	**57,222**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	295,692	0	0	295,692
312121 Non-Residential Buildings - Acquisition	0	0	105,856	0	105,856
Total Cost of Administrative and Support Services	**0**	**295,692**	**105,856**	**0**	**401,548**
Total Cost of Governance and Security	**0**	**295,692**	**105,856**	**0**	**401,548**
Total Cost of Administration and Management	**0**	**295,692**	**163,078**	**0**	**458,771**
Total Cost of 237758 Bufunda Div	**0**	**295,692**	**163,078**	**0**	**458,771**

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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	310,369	723,084
Urban Unconditional Grant Wage	135,175	127,734
Urban Unconditional Non-Wage	51,821	55,029
Locally Raised Revenues	123,373	540,321
Development Revenues	0	25,109
Urban Discretionary Equalisation Development Grant	0	25,109
Total Revenues Shares	**310,369**	**748,194**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	135,175	127,734
Non Wage	175,194	595,351
Development Expenditure		
Domestic Development	0	25,109
External Financing	0	0
Total Expenditure	**310,369**	**748,194**

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

Service Area 10 Financial Management and Accountability (LG)

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 000013 HIV/AIDS Mainstreaming					
221009 Welfare and Entertainment	0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**1,000**	**0**	**0**	**1,000**
Total Cost of Human Capital Development	**0**	**1,000**	**0**	**0**	**1,000**
Programme 16 Governance and Security					
Key Service Area 000061 Management of Government Accounts					
221002 Workshops, Meetings and Seminars	0	0	4,000	0	4,000
Total for LCIII:	**County:**				**4,000**

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LCII:	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			4,000
223001 Property Management Expenses	0	29,645	0	0	29,645
227001 Travel inland	0	2,384	0	0	2,384
Total Cost of Management of Government Accounts	**0**	**32,030**	**4,000**	**0**	**36,030**
Total Cost of Governance and Security	**0**	**32,030**	**4,000**	**0**	**36,030**
Programme 17 Regional Balanced Development					
Key Service Area 560080 Local Revenue Collection					
221002 Workshops, Meetings and Seminars	0	0	3,000	0	3,000
Total for LCIII:	**County:**				**3,000**
LCII:	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			3,000
221016 Systems Recurrent costs	0	30,000	0	0	30,000
222001 Information and Communication Technology Services.	0	2,200	0	0	2,200
223001 Property Management Expenses	0	425,592	0	0	425,592
227001 Travel inland	0	12,515	18,109	0	30,624
Total for LCIII:	**County:**				**18,109**
LCII:	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			18,109
227004 Fuel, Lubricants and Oils	0	10,315	0	0	10,315
Total Cost of Local Revenue Collection	**0**	**480,621**	**21,109**	**0**	**501,730**
Total Cost of Regional Balanced Development	**0**	**480,621**	**21,109**	**0**	**501,730**
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
211101 General Staff Salaries	127,734	0	0	0	127,734
Total Cost of Finance and Accounting	**127,734**	**0**	**0**	**0**	**127,734**
Key Service Area 000006 Planning and Budgeting services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	12,000	0	0	12,000
221002 Workshops, Meetings and Seminars	0	6,000	0	0	6,000
221003 Staff Training	0	1,000	0	0	1,000
221007 Books, Periodicals & Newspapers	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	16,000	0	0	16,000

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221011 Printing, Stationery, Photocopying and Binding	0	10,000	0	0	10,000
221012 Small Office Equipment	0	1,500	0	0	1,500
221014 Bank Charges and other Bank related costs	0	500	0	0	500
221017 Membership dues and Subscription fees.	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	2,500	0	0	2,500
223005 Electricity	0	2,000	0	0	2,000
223006 Water	0	500	0	0	500
227001 Travel inland	0	11,084	0	0	11,084
227004 Fuel, Lubricants and Oils	0	16,616	0	0	16,616
Total Cost of Planning and Budgeting services	**0**	**81,700**	**0**	**0**	**81,700**
Total Cost of Development Plan Implementation	**127,734**	**81,700**	**0**	**0**	**209,434**
Total Cost of Financial Management and Accountability (LG)	**127,734**	**595,351**	**25,109**	**0**	**748,194**
Total Cost of Finance	**127,734**	**595,351**	**25,109**	**0**	**748,194**

VOTE: 706 Ibanda 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	379,104	435,985
Urban Unconditional Grant Wage	72,311	72,311
Urban Unconditional Non-Wage	198,984	197,237
Locally Raised Revenues	107,808	166,438
Total Revenues Shares	**379,104**	**435,985**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	72,311	72,311
Non Wage	306,792	363,674
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**379,104**	**435,985**

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 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
224003 Agricultural Supplies and Services	0	500	0	0	500
Total Cost of Climate Change Mitigation	**0**	**500**	**0**	**0**	**500**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**500**	**0**	**0**	**500**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221009 Welfare and Entertainment	0	436	0	0	436
Total Cost of HIV/AIDS Mainstreaming	**0**	**436**	**0**	**0**	**436**
Total Cost of Human Capital Development	**0**	**436**	**0**	**0**	**436**
Programme 16 Governance and Security					

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Key Service Area 000010 Leadership and Management					
211101 General Staff Salaries	72,311	0	0	0	72,311
211105 Ex-Gratia for Political leaders.	0	187,140	0	0	187,140
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	56,400	0	0	56,400
211107 Boards, Committees and Council Allowances	0	5,212	0	0	5,212
221002 Workshops, Meetings and Seminars	0	5,200	0	0	5,200
221009 Welfare and Entertainment	0	30,977	0	0	30,977
221017 Membership dues and Subscription fees.	0	1,800	0	0	1,800
225204 Monitoring and Supervision of capital work	0	11,064	0	0	11,064
227001 Travel inland	0	30,045	0	0	30,045
227004 Fuel, Lubricants and Oils	0	24,900	0	0	24,900
228002 Maintenance-Transport Equipment	0	10,000	0	0	10,000
Total Cost of Leadership and Management	**72,311**	**362,738**	**0**	**0**	**435,049**
Total Cost of Governance and Security	**72,311**	**362,738**	**0**	**0**	**435,049**
Total Cost of Legislation and Oversight	**72,311**	**363,674**	**0**	**0**	**435,985**
Total Cost of Statutory bodies	**72,311**	**363,674**	**0**	**0**	**435,985**

VOTE: 706 Ibanda 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	339,762	347,022
Programme Conditional Grant - Wage Recurrent	199,800	199,800
Programme Conditional Grant - Non Wage Recurrent	139,962	139,211
Locally Raised Revenues	0	8,011
Development Revenues	79,336	69,336
Programme Conditional Grant - Development	19,336	19,336
Locally Raised Revenues	60,000	50,000
Total Revenues Shares	**419,098**	**416,358**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	199,800	199,800
Non Wage	139,962	147,222
Development Expenditure		
Domestic Development	79,336	69,336
External Financing	0	0
Total Expenditure	**419,098**	**416,358**

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	199,800	0	0	0	199,800
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	46,212	0	0	46,212
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221017 Membership dues and Subscription fees.	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000

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224003 Agricultural Supplies and Services	0	0	4,336	0	4,336
Total for LCIII: Kagongo Div	**County: Ibanda Municipal council**				**4,336**
LCII: KAGONGO	Agricultural Supplies and Services - Farmer demonstration assorted items	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			4,336
226002 Licenses	0	500	0	0	500
227001 Travel inland	0	67,598	0	0	67,598
227004 Fuel, Lubricants and Oils	0	16,800	0	0	16,800
228002 Maintenance-Transport Equipment	0	4,479	0	0	4,479
312121 Non-Residential Buildings - Acquisition	0	0	15,000	0	15,000
Total for LCIII: Bisheshe Div	**County: Ibanda Municipal council**				**15,000**
LCII: Bugarama Ward Bisheshe Slaughter slab	Farm Structure _Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			15,000
Total Cost of Farmer mobilisation and sensitisation	**199,800**	**139,589**	**19,336**	**0**	**358,725**
Key Service Area 010074 Vector and disease control					
227001 Travel inland	0	2,000	0	0	2,000
Total for LCIII: Kagongo Div	**County: Ibanda Municipal council**				**2,840**
LCII: KAGONGO	Travel Inland - Expenses	Source: Locally Raised Revenues			2,840
Total Cost of Vector and disease control	**0**	**2,000**	**0**	**0**	**2,000**
Total Cost of Agro-Industrialization	**199,800**	**141,589**	**19,336**	**0**	**360,725**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000090 Climate Change Adaptation					
227001 Travel inland	0	290	0	0	290
Total Cost of Climate Change Adaptation	**0**	**290**	**0**	**0**	**290**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**290**	**0**	**0**	**290**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	310	0	0	310
Total Cost of HIV/AIDS Mainstreaming	**0**	**310**	**0**	**0**	**310**
Total Cost of Human Capital Development	**0**	**310**	**0**	**0**	**310**
Total Cost of Agricultural Extension	**199,800**	**142,189**	**19,336**	**0**	**361,325**

Service Area 20 Agricultural Production

Approved Budget Estimates for FY 2026/27

Ushs Thousands

VOTE: 706 Ibanda Municipal Council

01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization						
Key Service Area 010074 Vector and disease control						
227001 Travel inland		0	4,233	2,840	0	7,073
Total for LCIII: Kagongo Div		**County: Ibanda Municipal council**				**2,840**
LCII: KAGONGO		Travel Inland - Expenses	Source: Locally Raised Revenues			2,840
313121 Non-Residential Buildings - Improvement		0	0	47,160	0	47,160
Total for LCIII: Kagongo Div		**County: Ibanda Municipal council**				**47,160**
LCII: Kanyansheko Ward	Katooma Abattior	Installation of street lights, 10,000 plastic water tank and repair of fence.	Source: Locally Raised Revenues			47,160
Total Cost of Vector and disease control		**0**	**4,233**	**50,000**	**0**	**54,233**
Total Cost of Agro-Industrialization		**0**	**4,233**	**50,000**	**0**	**54,233**
Total Cost of Agricultural Production		**0**	**4,233**	**50,000**	**0**	**54,233**

Service Area 30 Agricultural Value Chain Services

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 300016 Parish Development Model Operations					
227001 Travel inland	0	800	0	0	800
Total Cost of Parish Development Model Operations	**0**	**800**	**0**	**0**	**800**
Total Cost of Agro-Industrialization	**0**	**800**	**0**	**0**	**800**
Total Cost of Agricultural Value Chain Services	**0**	**800**	**0**	**0**	**800**
Total Cost of Production and Marketing	**199,800**	**147,222**	**69,336**	**0**	**416,358**

VOTE: 706 Ibanda 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	2,911,440	2,867,822
Programme Conditional Grant - Wage Recurrent	2,466,012	2,401,012
Programme Conditional Grant - Non Wage Recurrent	365,428	350,810
Locally Raised Revenues	80,000	116,000
Development Revenues	235,761	311,205
Programme Conditional Grant - Development	235,761	311,205
Total Revenues Shares	**3,147,201**	**3,179,027**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	2,466,012	2,401,012
Non Wage	445,428	466,810
Development Expenditure		
Domestic Development	235,761	311,205
External Financing	0	0
Total Expenditure	**3,147,201**	**3,179,027**

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

Service Area 10 Primary HealthCare

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 320165 Primary Health care services						
211101 General Staff Salaries		2,401,012	0	0	0	2,401,012
225202 Environment Impact Assessment for Capital Works		0	0	500	0	500
Total for LCIII: Bufunda Div		**County: Ibanda Municipal council**				**500**
LCII: BUFUNDA	Bufunda HCIII	On site mobile home repair service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			500
225203 Appraisal and Feasibility Studies for Capital Works		0	0	500	0	500
Total for LCIII: Bufunda Div		**County: Ibanda Municipal council**				**500**

VOTE: 706 Ibanda Municipal Council

LCII: BUFUNDA	Bufunda HC III	Feasibility Studies or Screening of Projects - Appraisal	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				500
225204 Monitoring and Supervision of capital work		0	0	14,560		0	14,560
Total for LCIII: Bufunda Div		**County: Ibanda Municipal council**					**14,560**
LCII: BUFUNDA	Bufunda HCIII	Monitoring and Supervision of capital work	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				14,560
263308 Sector Conditional Grant (Non-Wage)		0	310,610	0		0	310,610
Total for LCIII: Kagongo Div		**County: Ibanda Municipal council**					**173,670**
LCII: Kanyansheko Ward	IBANDA MISSION HC III	IBANDA MISSION HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)				15,186
LCII: Kanyansheko Ward	RUHOKO HC IV	RUHOKO HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				77,755
LCII: Kanyansheko Ward	RUHOKO HC IV	RUHOKO HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)				37,253
LCII: Kashangura Ward	KASHANGURA HC II	KASHANGURA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				7,776
LCII: KYARUHANGA	IBANDA MISSION HC III	IBANDA MISSION HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)				20,150
LCII: Kyeikucu Ward	KYEIKUCU HC II	KYEIKUCU HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				7,776
LCII: Nyakatokye Ward	NYAKATOKYE HC II	NYAKATOKYE HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				7,776
Total for LCIII: Bisheshe Div		**County: Ibanda Municipal council**					**72,162**
LCII: Bugarama Ward	BISHESHE HC III	BISHESHE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				15,551
LCII: Bugarama Ward	BISHESHE HC III	BISHESHE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)				25,509
LCII: Bugarama Ward	BUGARAMA HC II	BUGARAMA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				7,776
LCII: Kabaare Ward	kAABARE HCII	KABAARE HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				7,776
LCII: Kakatsi Ward	KAKATSI HCII	KAKATSI HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				7,776
LCII: Karangara Ward	KARANGARA HC II	KARANGARA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				7,776
Total for LCIII: Bufunda Div		**County: Ibanda Municipal council**					**64,777**

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LCII: BUFUNDA	BUFUNDA HC III	BUFUNDA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)		18,124
LCII: BUFUNDA	BUFUNDA HC III	BUFUNDA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)		15,551
LCII: Kayenje Ward	Rubaya HCII	RUBAYA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)		7,776
LCII: Nsasi Ward	NSASI HC II	NSASI HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)		7,776
LCII: Nyamirima Ward	NYAMIRIMA HC II	NYAMIRIMA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)		7,776
LCII: Rwobuzizi Ward	RWOBUZIZI HC II	RWOBUZIZI HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)		7,776

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
312233 Medical, Laboratory and Research & appliances - Acquisition	0	0	100,000	0	100,000

Total for LCIII: Kagongo Div		**County: Ibanda Municipal council**		**100,000**
LCII: Kanyansheko Ward	Ruhoko HC IV	Surgical equipment stand accessories_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	100,000

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
313121 Non-Residential Buildings - Improvement	0	0	195,645	0	195,645

Total for LCIII: Bufunda Div		**County: Ibanda Municipal council**		**195,645**
LCII: BUFUNDA	Bufunda HC III	Renovation of Bufunda HC III OPD and preparation of drawings, plans for the entire land area	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	70,000
LCII: Kayenje Ward	Ruhoko HC IV	Completion of Private wing at Ruhoko HC IV, Senior Staff House, Mortuary and retention	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	125,645

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Primary Health care services	**2,401,012**	**310,610**	**311,205**	**0**	**3,022,827**
Total Cost of Human Capital Development	**2,401,012**	**310,610**	**311,205**	**0**	**3,022,827**
Total Cost of Primary HealthCare	**2,401,012**	**310,610**	**311,205**	**0**	**3,022,827**

Service Area 30 Health Management and Supervision

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**

Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management

Key Service Area 000089 Climate Change Mitigation

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223001 Property Management Expenses	0	1,000	0	0	1,000
Total Cost of Climate Change Mitigation	**0**	**1,000**	**0**	**0**	**1,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**1,000**	**0**	**0**	**1,000**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
223001 Property Management Expenses	0	3,129	0	0	3,129
Total Cost of HIV/AIDS Mainstreaming	**0**	**3,129**	**0**	**0**	**3,129**
Key Service Area 000016 Environment, Social Health and Safety					
223001 Property Management Expenses	0	1,000	0	0	1,000
Total Cost of Environment, Social Health and Safety	**0**	**1,000**	**0**	**0**	**1,000**
Key Service Area 000039 Policies, Regulations and Standards					
221002 Workshops, Meetings and Seminars	0	6,000	0	0	6,000
221009 Welfare and Entertainment	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	1,200	0	0	1,200
222001 Information and Communication Technology Services.	0	3,500	0	0	3,500
227001 Travel inland	0	12,398	0	0	12,398
227004 Fuel, Lubricants and Oils	0	8,870	0	0	8,870
228002 Maintenance-Transport Equipment	0	7,233	0	0	7,233
Total Cost of Policies, Regulations and Standards	**0**	**40,201**	**0**	**0**	**40,201**
Key Service Area 320135 Sanitation and hygiene Services					
221009 Welfare and Entertainment	0	6,000	0	0	6,000
223001 Property Management Expenses	0	104,871	0	0	104,871
Total Cost of Sanitation and hygiene Services	**0**	**110,871**	**0**	**0**	**110,871**
Total Cost of Human Capital Development	**0**	**155,201**	**0**	**0**	**155,201**
Total Cost of Health Management and Supervision	**0**	**156,201**	**0**	**0**	**156,201**
Total Cost of Health	**2,401,012**	**466,810**	**311,205**	**0**	**3,179,027**

VOTE: 706 Ibanda 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	10,082,266	11,532,379
Programme Conditional Grant - Wage Recurrent	8,265,298	9,801,455
Programme Conditional Grant - Non Wage Recurrent	1,734,565	1,650,937
Urban Unconditional Grant Wage	51,373	46,753
Locally Raised Revenues	16,200	18,545
Other Transfers from Central Government	14,830	14,690
Development Revenues	204,255	198,939
Programme Conditional Grant - Development	204,255	198,939
Total Revenues Shares	**10,286,521**	**11,731,318**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	8,316,671	9,848,208
Non Wage	1,765,595	1,684,172
Development Expenditure		
Domestic Development	204,255	198,939
External Financing	0	0
Total Expenditure	**10,286,521**	**11,731,318**

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

Service Area 10 Pre-Primary and Primary Education

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 000013 HIV/AIDS Mainstreaming					
221009 Welfare and Entertainment	0	1,165	0	0	1,165
Total Cost of HIV/AIDS Mainstreaming	**0**	**1,165**	**0**	**0**	**1,165**
Key Service Area 000063 Quality Assurance Systems					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	17,890	0	0	17,890
Total Cost of Quality Assurance Systems	**0**	**17,890**	**0**	**0**	**17,890**
Key Service Area 320162 Capitation (Primary)					

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211101 General Staff Salaries		4,065,164	0	0	0	4,065,164
225204 Monitoring and Supervision of capital work		0	5,267	5,000	0	10,267
Total for LCIII: Bisheshe Div		**County: Ibanda Municipal council**				**5,000**
LCII: Bugarama Ward	Bisheshe division	Monitoring and Supervision of capital	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			5,000
227001 Travel inland		0	16,200	0	0	16,200
227004 Fuel, Lubricants and Oils		0	3,592	3,000	0	6,592
Total for LCIII: Bisheshe Div		**County: Ibanda Municipal council**				**3,000**
LCII: Karangara Ward	Bufunda and Bisheshe divisions	Fuel, Oils and Lubricants - Fuel Expenses	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			3,000
228001 Maintenance-Buildings and Structures		0	100,068	0	0	100,068
263308 Sector Conditional Grant (Non-Wage)		0	385,600	0	0	385,600
Total for LCIII: Missing Subcounty		**County: Missing County**				**385,600**
LCII: Missing Parish	Bisheeshe P/S	Bisheeshe P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			9,910
LCII: Missing Parish	Bubaare P/S	Bubaare P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			18,210
LCII: Missing Parish	BUFUNDA P.S	BUFUNDA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			13,030
LCII: Missing Parish	BUGARAMA P.S	BUGARAMA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			11,070
LCII: Missing Parish	IBANDA DEMONSTRATION P.S	IBANDA DEMONSTRATI ON P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			10,610
LCII: Missing Parish	IBANDA KIBUBURA INTERGRATED P.S	IBANDA KIBUBURA INTERGRATED P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			24,810
LCII: Missing Parish	Ireme P/S	Ireme P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			7,090
LCII: Missing Parish	Kaanama P/S	Kaanama P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			4,890
LCII: Missing Parish	Kabaare C.O.U P/S	Kabaare C.O.U P/ S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			5,930
LCII: Missing Parish	KABAGOMA P.S	KABAGOMA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			6,770
LCII: Missing Parish	Kabingo I P/S	Kabingo I P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			8,450

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LCII: Missing Parish	Kaihiro P/S	Kaihiro P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,410
LCII: Missing Parish	KASHAMBYA P.S	KASHAMBYA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,530
LCII: Missing Parish	Kashangura P/S	Kashangura P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,390
LCII: Missing Parish	KATEGURE P.S	KATEGURE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,010
LCII: Missing Parish	KATONGORE P.S	KATONGORE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,430
LCII: Missing Parish	KIKONI P.S	KIKONI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,990
LCII: Missing Parish	Kyembogo P/S	Kyembogo P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,490
LCII: Missing Parish	MABANGA STANDARD P.S	MABANGA STANDARD P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,110
LCII: Missing Parish	Migyera I P/S	Migyera I P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,070
LCII: Missing Parish	Mishozi P/S	Mishozi P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,150
LCII: Missing Parish	Mukara P/S	Mukara P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,990
LCII: Missing Parish	Muziza Central P/S	Muziza Central P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,110
LCII: Missing Parish	Nyabuhikye C.O.U P/S	Nyabuhikye C.O.U P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,950
LCII: Missing Parish	Nyabuhikye Cath.	Nyabuhikye Cath.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,490
LCII: Missing Parish	NYAHOORA P.S	NYAHOORA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,270
LCII: Missing Parish	Nyakahaama P/S	Nyakahaama P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,610
LCII: Missing Parish	Nyakakiiri P/S	Nyakakiiri P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,250
LCII: Missing Parish	NYAKATEETE P.S	NYAKATEETE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,350

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LCII: Missing Parish	Nyakatookye P/S	Nyakatookye P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				21,510
LCII: Missing Parish	NYAKATUKURA P.S	NYAKATUKURA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				9,190
LCII: Missing Parish	NYAMIRIMA P.S	NYAMIRIMA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				3,310
LCII: Missing Parish	Nyamiyaga II P/S	Nyamiyaga II P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				6,550
LCII: Missing Parish	RUGARAMA I P.S	RUGARAMA I P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				8,850
LCII: Missing Parish	RUGAZI P.S	RUGAZI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				9,470
LCII: Missing Parish	RUYONZA CATHOLIC P.S	RUYONZA CATHOLIC P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				6,310
LCII: Missing Parish	RUYONZA COU P.S	RUYONZA COU P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				3,790
LCII: Missing Parish	RUYONZA II P.S	RUYONZA II P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				7,490
LCII: Missing Parish	RWEMIRABYO P.S	RWEMIRABYO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				4,730
LCII: Missing Parish	RWOBUZIZI P.S	RWOBUZIZI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				6,890
LCII: Missing Parish	St. Jude Kabaare P/S	St. Jude Kabaare P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				6,750
LCII: Missing Parish	ST. THEREZA P.S	ST. THEREZA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				12,390
312121 Non-Residential Buildings - Acquisition		0	0	190,939		0	190,939
Total for LCIII: Kagongo Div		**County: Ibanda Municipal council**					**190,939**
LCII: KYARUHANGA	Municipal Divisions	Pre school educational services-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				190,939
Total Cost of Capitation (Primary)		**4,065,164**	**510,727**	**198,939**		**0**	**4,774,829**
Total Cost of Human Capital Development		**4,065,164**	**529,781**	**198,939**		**0**	**4,793,884**
Total Cost of Pre-Primary and Primary Education		**4,065,164**	**529,781**	**198,939**		**0**	**4,793,884**

Service Area 20 Secondary Education

Approved Budget Estimates for FY 2026/27

Ushs Thousands

VOTE: 706 Ibanda Municipal Council

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		4,993,059	0	0	0	4,993,059
263308 Sector Conditional Grant (Non-Wage)		0	609,040	0	0	609,040
Total for LCIII: Kagongo Div		**County: Ibanda Municipal council**				**123,120**
LCII: KAGONGO	KAGONGO S.S	KAGONGO S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			123,120
Total for LCIII: Bufunda Div		**County: Ibanda Municipal council**				**315,380**
LCII: Kayenje Ward	NYABUHIKYE S.S	NYABUHIKYE S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			248,220
LCII: Rwobuzizi Ward	NSASI SS	NSASI SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			67,160
Total for LCIII: Missing Subcounty		**County: Missing County**				**170,540**
LCII: Missing Parish	BIGYERA S.S	BIGYERA S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			170,540
Total Cost of Capitation (Secondary)		**4,993,059**	**609,040**	**0**	**0**	**5,602,099**
Total Cost of Human Capital Development		**4,993,059**	**609,040**	**0**	**0**	**5,602,099**
Total Cost of Secondary Education		**4,993,059**	**609,040**	**0**	**0**	**5,602,099**

Service Area 30 Skills Development

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development						
Key Service Area 320163 Capitation (Tertiary)						
211101 General Staff Salaries		743,232	0	0	0	743,232
263308 Sector Conditional Grant (Non-Wage)		0	458,970	0	0	458,970
Total for LCIII: Missing Subcounty		**County: Missing County**				**458,970**
LCII: Missing Parish	St. Georges Ibanda PTC	St. Georges Ibanda PTC	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent			458,970
Total Cost of Capitation (Tertiary)		**743,232**	**458,970**	**0**	**0**	**1,202,202**
Total Cost of Human Capital Development		**743,232**	**458,970**	**0**	**0**	**1,202,202**
Total Cost of Skills Development		**743,232**	**458,970**	**0**	**0**	**1,202,202**

Service Area 40 Education&Sports Management and Inspection

Approved Budget Estimates for FY 2026/27

Ushs Thousands

VOTE: 706 Ibanda Municipal Council

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
221009 Welfare and Entertainment	0	1,170	0	0	1,170
Total Cost of Climate Change Mitigation	**0**	**1,170**	**0**	**0**	**1,170**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**1,170**	**0**	**0**	**1,170**
Programme 12 Human Capital Development					
Key Service Area 000023 Inspection and Monitoring					
221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000
227001 Travel inland	0	6,200	0	0	6,200
227004 Fuel, Lubricants and Oils	0	3,000	0	0	3,000
Total Cost of Inspection and Monitoring	**0**	**19,200**	**0**	**0**	**19,200**
Key Service Area 000063 Quality Assurance Systems					
211101 General Staff Salaries	46,753	0	0	0	46,753
221011 Printing, Stationery, Photocopying and Binding	0	5,001	0	0	5,001
227001 Travel inland	0	8,009	0	0	8,009
Total Cost of Quality Assurance Systems	**46,753**	**13,010**	**0**	**0**	**59,763**
Key Service Area 320038 Sports Development and Oversight					
221003 Staff Training	0	6,000	0	0	6,000
221009 Welfare and Entertainment	0	6,000	0	0	6,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
224001 Medical Supplies and Services	0	3,000	0	0	3,000
224006 Food Supplies	0	6,000	0	0	6,000
227001 Travel inland	0	15,000	0	0	15,000
282101 Donations	0	2,000	0	0	2,000
Total Cost of Sports Development and Oversight	**0**	**40,000**	**0**	**0**	**40,000**
Key Service Area 320110 Sports and recreational services					
221003 Staff Training	0	4,000	0	0	4,000
221009 Welfare and Entertainment	0	6,000	0	0	6,000
Total Cost of Sports and recreational services	**0**	**10,000**	**0**	**0**	**10,000**
Total Cost of Human Capital Development	**46,753**	**82,210**	**0**	**0**	**128,963**
Total Cost of Education&Sports Management and Inspection	**46,753**	**83,380**	**0**	**0**	**130,133**

VOTE: 706 Ibanda Municipal Council

Service Area 50 Special Needs Education

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 320161 Special Needs Education					
221002 Workshops, Meetings and Seminars	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	**9,848,208**	**1,684,172**	**198,939**	**0**	**11,731,318**

VOTE: 706 Ibanda 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	1,480,935	1,422,696
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
Urban Unconditional Grant Wage	197,760	258,586
Locally Raised Revenues	152,065	33,000
Other Transfers from Central Government	131,109	131,109
Development Revenues	90,373	242,069
Locally Raised Revenues	90,373	242,069
Total Revenues Shares	**1,571,307**	**1,664,765**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	197,760	258,586
Non Wage	1,283,175	1,164,109
Development Expenditure		
Domestic Development	90,373	242,069
External Financing	0	0
Total Expenditure	**1,571,307**	**1,664,765**

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

Service Area 20 Engineering Services

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 09 Integrated Transport Infrastructure and Services					
Key Service Area 140043 Urban planning and Strategies					
211101 General Staff Salaries	258,586	0	0	0	258,586
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	56,400	0	0	56,400
221009 Welfare and Entertainment	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	1,600	0	0	1,600
221017 Membership dues and Subscription fees.	0	1,600	0	0	1,600
221020 Litigation and related expenses	0	2,000	0	0	2,000

VOTE: 706 Ibanda Municipal Council

223001 Property Management Expenses		0	0	242,069	0	242,069
Total for LCIII: Kagongo Div		**County: Ibanda Municipal council**				**183,600**
LCII: KAGONGO	Solar lights installation in Divisions	Property Management - Others	Source: Locally Raised Revenues			90,373
LCII: KYARUHANGA	Buzaabo Kakorogoto Kirimirire road drainage	Property Management - Property Maintenance	Source: Locally Raised Revenues			80,874
LCII: KYARUHANGA	Project Monitoring in Divisions	Property Management - Facilitation and Allowances	Source: Locally Raised Revenues			12,353
Total for LCIII: Bufunda Div		**County: Ibanda Municipal council**				**58,469**
LCII: Nsasi Ward	Water extension in Nsasi Ward	Property Management - Others	Source: Locally Raised Revenues			58,469
224010 Protective Gear		0	1,600	0	0	1,600
225202 Environment Impact Assessment for Capital Works		0	1,600	0	0	1,600
225204 Monitoring and Supervision of capital work		0	15,000	0	0	15,000
227001 Travel inland		0	10,000	0	0	10,000
227004 Fuel, Lubricants and Oils		0	120,000	0	0	120,000
228001 Maintenance-Buildings and Structures		0	901,309	0	0	901,309
228002 Maintenance-Transport Equipment		0	50,000	0	0	50,000
Total Cost of Urban planning and Strategies		**258,586**	**1,164,109**	**242,069**	**0**	**1,664,765**
Total Cost of Integrated Transport Infrastructure and Services		**258,586**	**1,164,109**	**242,069**	**0**	**1,664,765**
Total Cost of Engineering Services		**258,586**	**1,164,109**	**242,069**	**0**	**1,664,765**
Total Cost of Roads and Engineering		**258,586**	**1,164,109**	**242,069**	**0**	**1,664,765**

VOTE: 706 Ibanda 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: 706 Ibanda 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	169,105	250,801
Urban Unconditional Grant Wage	150,000	229,515
Urban Unconditional Non-Wage	9,105	8,798
Locally Raised Revenues	10,000	12,488
Development Revenues	10,000	132,666
Locally Raised Revenues	10,000	10,000
Urban Discretionary Equalisation Development Grant	0	122,666
Total Revenues Shares	**179,105**	**383,466**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	150,000	229,515
Non Wage	19,105	21,285
Development Expenditure		
Domestic Development	10,000	132,666
External Financing	0	0
Total Expenditure	**179,105**	**383,466**

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 000006 Planning and Budgeting services						
211101 General Staff Salaries		229,515	0	0	0	229,515
221002 Workshops, Meetings and Seminars		0	0	5,000	0	5,000
Total for LCIII: Kagongo Div		**County: Ibanda Municipal council**				**5,000**
LCII: KYARUHANGA	IBANDA MC	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			5,000
221011 Printing, Stationery, Photocopying and Binding		0	500	0	0	500
221012 Small Office Equipment		0	1,000	0	0	1,000

VOTE: 706 Ibanda Municipal Council

227001 Travel inland		0	4,000	3,109	0	7,109
Total for LCIII: Kagongo Div		**County: Ibanda Municipal council**				**3,109**
LCII: KYARUHANGA	IBANDA MC	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			3,109
Total Cost of Planning and Budgeting services		**229,515**	**5,500**	**8,109**	**0**	**243,125**
Key Service Area 000078 Land Management						
227001 Travel inland		0	5,398	6,480	0	11,878
Total for LCIII: Kagongo Div		**County: Ibanda Municipal council**				**6,480**
LCII: KYARUHANGA	Ibanda MC	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			6,480
Total Cost of Land Management		**0**	**5,398**	**6,480**	**0**	**11,878**
Key Service Area 000090 Climate Change Adaptation						
221002 Workshops, Meetings and Seminars		0	0	32,000	0	32,000
Total for LCIII: Kagongo Div		**County: Ibanda Municipal council**				**32,000**
LCII: KYARUHANGA	Ibanda MC	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			32,000
223001 Property Management Expenses		0	0	10,000	0	10,000
Total for LCIII: Bufunda Div		**County: Ibanda Municipal council**				**10,000**
LCII: BUFUNDA	Trees planted in Ibanda CBD	Property Management - Expenses	Source: Locally Raised Revenues			10,000
225101 Consultancy Services		0	0	20,000	0	20,000
Total for LCIII: Kagongo Div		**County: Ibanda Municipal council**				**20,000**
LCII: KYARUHANGA	Ibanda MC	Consultancy - Strategic Planning Services	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			20,000
227001 Travel inland		0	5,004	18,438	0	23,442
Total for LCIII: Kagongo Div		**County: Ibanda Municipal council**				**18,438**
LCII: KYARUHANGA	Ibanda MC	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			18,438
Total Cost of Climate Change Adaptation		**0**	**5,004**	**80,438**	**0**	**85,442**
Key Service Area 140038 Environmental Safeguards						
221002 Workshops, Meetings and Seminars		0	0	2,000	0	2,000
Total for LCIII: Kagongo Div		**County: Ibanda Municipal council**				**2,000**
LCII: KYARUHANGA	IBANDA MC	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			2,000
224010 Protective Gear		0	0	3,000	0	3,000

VOTE: 706 Ibanda Municipal Council

Total for LCIII: Kagongo Div		**County: Ibanda Municipal council**				**3,000**
LCII: KYARUHANGA	IBANDA MC	Protective Gear - Personal Protective Equipment	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			3,000
225203 Appraisal and Feasibility Studies for Capital Works		0	1,000	0	0	1,000
227001 Travel inland		0	0	2,000	0	2,000
Total for LCIII: Kagongo Div		**County: Ibanda Municipal council**				**2,000**
LCII: KYARUHANGA	IBANDA MC	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			2,000
Total Cost of Environmental Safeguards		**0**	**1,000**	**7,000**	**0**	**8,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**229,515**	**16,902**	**102,027**	**0**	**348,444**
Programme 10 Sustainable Urbanisation and Housing						
Key Service Area 280002 Physical Planning						
225101 Consultancy Services		0	0	7,000	0	7,000
Total for LCIII: Kagongo Div		**County: Ibanda Municipal council**				**7,000**
LCII: KAGONGO	Katooma and Rwengiri	Consultancy Services - Management	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			7,000
227001 Travel inland		0	4,000	23,639	0	27,639
Total for LCIII: Kagongo Div		**County: Ibanda Municipal council**				**23,639**
LCII: KYARUHANGA	Ibanda MC	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			23,639
Total Cost of Physical Planning		**0**	**4,000**	**30,639**	**0**	**34,639**
Total Cost of Sustainable Urbanisation and Housing		**0**	**4,000**	**30,639**	**0**	**34,639**
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
227001 Travel inland		0	383	0	0	383
Total Cost of HIV/AIDS Mainstreaming		**0**	**383**	**0**	**0**	**383**
Total Cost of Human Capital Development		**0**	**383**	**0**	**0**	**383**
Total Cost of Natural Resources Management		**229,515**	**21,285**	**132,666**	**0**	**383,466**
Total Cost of Natural Resources		**229,515**	**21,285**	**132,666**	**0**	**383,466**

VOTE: 706 Ibanda 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	146,520	175,099
Urban Unconditional Grant Wage	75,732	96,549
Urban Unconditional Non-Wage	5,000	4,824
Locally Raised Revenues	4,800	15,079
Other Transfers from Central Government	28,509	28,542
Programme Conditional Grant - Non Wage Recurrent	32,479	30,105
Development Revenues	0	34,219
Urban Discretionary Equalisation Development Grant	0	34,219
Total Revenues Shares	**146,520**	**209,318**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	75,732	96,549
Non Wage	70,788	78,550
Development Expenditure		
Domestic Development	0	34,219
External Financing	0	0
Total Expenditure	**146,520**	**209,318**

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

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					
221011 Printing, Stationery, Photocopying and Binding	0	0	1,000	0	1,000
Total for LCIII:	**County:**				**1,000**
LCII:	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			1,000
222001 Information and Communication Technology Services.	0	0	1,000	0	1,000

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Total for LCIII:		**County:**				**1,000**
LCII:		Telecommunication Services - Airtime and Mobile Phone Services	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			1,000
227001 Travel inland		0	0	13,109	0	13,109
Total for LCIII:		**County:**				**13,109**
LCII:	Municipal	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			13,109
227004 Fuel, Lubricants and Oils		0	0	2,000	0	2,000
Total for LCIII:		**County:**				**2,000**
LCII:		Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			2,000
Total Cost of Environment, Social Health and Safety		**0**	**0**	**17,109**	**0**	**17,109**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**0**	**0**	**17,109**	**0**	**17,109**
Programme 12 Human Capital Development						
Key Service Area 010008 Capacity Strengthening						
221002 Workshops, Meetings and Seminars		0	4,899	0	0	4,899
221009 Welfare and Entertainment		0	1,047	0	0	1,047
221011 Printing, Stationery, Photocopying and Binding		0	494	0	0	494
225204 Monitoring and Supervision of capital work		0	3,430	0	0	3,430
Total Cost of Capacity Strengthening		**0**	**9,869**	**0**	**0**	**9,869**
Total Cost of Human Capital Development		**0**	**9,869**	**0**	**0**	**9,869**
Total Cost of Community Mobilisation		**0**	**9,869**	**17,109**	**0**	**26,979**

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 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	638	0	0	638
Total Cost of HIV/AIDS Mainstreaming	**0**	**638**	**0**	**0**	**638**
Key Service Area 000021 Gender Mainstreaming services					
227001 Travel inland	0	2,598	17,109	0	19,708
Total for LCIII:	**County:**				**17,109**

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LCII: Municipal	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			17,109
Total Cost of Gender Mainstreaming services	**0**	**2,598**	**17,109**	**0**	**19,708**
Key Service Area 000023 Inspection and Monitoring					
211101 General Staff Salaries	96,549	0	0	0	96,549
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	1,600	0	0	1,600
223003 Rent-Produced Assets-to private entities	0	3,000	0	0	3,000
227001 Travel inland	0	35,911	0	0	35,911
227004 Fuel, Lubricants and Oils	0	4,800	0	0	4,800
Total Cost of Inspection and Monitoring	**96,549**	**46,311**	**0**	**0**	**142,859**
Key Service Area 010008 Capacity Strengthening					
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
227001 Travel inland	0	8,000	0	0	8,000
Total Cost of Capacity Strengthening	**0**	**9,000**	**0**	**0**	**9,000**
Key Service Area 320146 Support to special interest Groups					
227001 Travel inland	0	10,134	0	0	10,134
Total Cost of Support to special interest Groups	**0**	**10,134**	**0**	**0**	**10,134**
Total Cost of Human Capital Development	**96,549**	**68,681**	**17,109**	**0**	**182,339**
Total Cost of Empowerment and Mindset Change	**96,549**	**68,681**	**17,109**	**0**	**182,339**
Total Cost of Community Based Services	**96,549**	**78,550**	**34,219**	**0**	**209,318**

VOTE: 706 Ibanda 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	60,371	121,008
Urban Unconditional Grant Wage	24,859	23,071
Urban Unconditional Non-Wage	28,512	75,448
Locally Raised Revenues	7,000	22,488
Development Revenues	256,714	504,445
Urban Discretionary Equalisation Development Grant	256,714	504,445
Total Revenues Shares	**317,084**	**625,452**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	24,859	23,071
Non Wage	35,512	97,936
Development Expenditure		
Domestic Development	256,714	504,445
External Financing	0	0
Total Expenditure	**317,084**	**625,452**

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 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
221009 Welfare and Entertainment	0	200	0	0	200
Total Cost of Climate Change Mitigation	**0**	**200**	**0**	**0**	**200**
Key Service Area 000090 Climate Change Adaptation					
221009 Welfare and Entertainment	0	200	0	0	200
Total Cost of Climate Change Adaptation	**0**	**200**	**0**	**0**	**200**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**400**	**0**	**0**	**400**
Programme 12 Human Capital Development					

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Key Service Area 000013 HIV/AIDS Mainstreaming							
221009 Welfare and Entertainment		0	200	0		0	200
Total Cost of HIV/AIDS Mainstreaming		**0**	**200**	**0**		**0**	**200**
Total Cost of Human Capital Development		**0**	**200**	**0**		**0**	**200**
Programme 18 Development Plan Implementation							
Key Service Area 000006 Planning and Budgeting services							
211101 General Staff Salaries		23,071	0	0		0	23,071
221003 Staff Training		0	4,500	0		0	4,500
221009 Welfare and Entertainment		0	38,290	0		0	38,290
221011 Printing, Stationery, Photocopying and Binding		0	2,000	0		0	2,000
221017 Membership dues and Subscription fees.		0	4,800	0		0	4,800
222001 Information and Communication Technology Services.		0	1,850	0		0	1,850
227004 Fuel, Lubricants and Oils		0	20,000	0		0	20,000
Total Cost of Planning and Budgeting services		**23,071**	**71,440**	**0**		**0**	**94,512**
Key Service Area 000023 Inspection and Monitoring							
221002 Workshops, Meetings and Seminars		0	0	9,500		0	9,500
Total for LCIII: Kagongo Div		**County: Ibanda Municipal council**					**9,500**
LCII: KYARUHANGA	Mbarara, Municipal H/Qs	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)				9,500
221003 Staff Training		0	0	10,300		0	10,300
Total for LCIII: Kagongo Div		**County: Ibanda Municipal council**					**10,300**
LCII: KYARUHANGA	Municipal H/Qs	Staff Training - Allowances	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)				10,300
221008 Information and Communication Technology Supplies.		0	0	13,600		0	13,600
Total for LCIII: Kagongo Div		**County: Ibanda Municipal council**					**13,600**
LCII: KYARUHANGA	HRO, Statutory Bodies and Registry	ICT - Printers	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)				6,600
LCII: KYARUHANGA	Planning and Finance Departments	ICT - Workstation Computers (PC)	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)				7,000
221009 Welfare and Entertainment		0	0	19,197		0	19,197
Total for LCIII: Kagongo Div		**County: Ibanda Municipal council**					**19,197**
LCII: KYARUHANGA	Municipal H/Qs	Welfare - Entertainment Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)				19,197

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225202 Environment Impact Assessment for Capital Works		0	0	2,000	0	2,000
Total for LCIII: Bufunda Div		**County: Ibanda Municipal council**				**2,000**
LCII: Kayenje Ward	Nyabuhikye	Environmental Impact Assessment - Capital Works	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			2,000
225203 Appraisal and Feasibility Studies for Capital Works		0	0	400	0	400
Total for LCIII: Bufunda Div		**County: Ibanda Municipal council**				**400**
LCII: Kayenje Ward	Municipal Divisions	Feasibility Studies or Screening of Projects - Appraisal	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			400
225204 Monitoring and Supervision of capital work		0	0	16,798	0	16,798
Total for LCIII: Bufunda Div		**County: Ibanda Municipal council**				**16,798**
LCII: Kayenje Ward	Municipal Divisions	Monitoring and Supervision of capital work	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			16,798
227001 Travel inland		0	0	10,798	0	10,798
Total for LCIII:		**County:**				**10,798**
LCII:	Municipal Divisions	Travel Inland - Facilitation	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			10,798
227004 Fuel, Lubricants and Oils		0	0	6,000	0	6,000
Total for LCIII: Kagongo Div		**County: Ibanda Municipal council**				**6,000**
LCII: KYARUHANGA	Municipal Divisions	Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			6,000
312235 Furniture and Fittings - Acquisition		0	0	5,000	0	5,000
Total for LCIII: Kagongo Div		**County: Ibanda Municipal council**				**5,000**
LCII: KYARUHANGA	Municipal H/Qs	Chairs - Chair_Acquire	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			5,000
313121 Non-Residential Buildings - Improvement		0	0	362,376	0	362,376
Total for LCIII: Bufunda Div		**County: Ibanda Municipal council**				**362,376**
LCII: Kayenje Ward	Kayenje Ward	Nyabuhikye Admin H/Q land titled	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			10,000
LCII: Kayenje Ward	Kayenje Ward	Nyabuhikye Admin Block constructed-Roofing level (Phase V)	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			352,376
Total Cost of Inspection and Monitoring		**0**	**0**	**455,970**	**0**	**455,970**
Key Service Area 000027 Programme Working Group Secretariat Services						
221009 Welfare and Entertainment		0	12,092	18,475	0	30,567
Total for LCIII: Kagongo Div		**County: Ibanda Municipal council**				**18,475**

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LCII: KYARUHANGA	Muncipal Council	Welfare - Assorted Welfare Items	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			18,475
227001 Travel inland		0	0	20,000	0	20,000
Total for LCIII: Kagongo Div		**County: Ibanda Municipal council**				**20,000**
LCII: KYARUHANGA	UCMID Implementing LGs	Travel Inland - Facilitation	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			20,000
227004 Fuel, Lubricants and Oils		0	0	10,000	0	10,000
Total for LCIII: Kagongo Div		**County: Ibanda Municipal council**				**10,000**
LCII: KYARUHANGA	MDAs and LGs	Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			10,000
Total Cost of Programme Working Group Secretariat Services		**0**	**12,092**	**48,475**	**0**	**60,567**
Key Service Area 560019 Data Management and Dissemination						
227001 Travel inland		0	13,804	0	0	13,804
Total Cost of Data Management and Dissemination		**0**	**13,804**	**0**	**0**	**13,804**
Total Cost of Development Plan Implementation		**23,071**	**97,336**	**504,445**	**0**	**624,852**
Total Cost of Planning and Statistics		**23,071**	**97,936**	**504,445**	**0**	**625,452**
Total Cost of Planning		**23,071**	**97,936**	**504,445**	**0**	**625,452**

VOTE: 706 Ibanda 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	52,996	57,584
Urban Unconditional Grant Wage	24,859	24,794
Urban Unconditional Non-Wage	18,137	17,829
Locally Raised Revenues	10,000	14,961
Total Revenues Shares	**52,996**	**57,584**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	24,859	24,794
Non Wage	28,137	32,790
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**52,996**	**57,584**

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 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000090 Climate Change Adaptation					
221009 Welfare and Entertainment	0	40	0	0	40
Total Cost of Climate Change Adaptation	**0**	**40**	**0**	**0**	**40**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**40**	**0**	**0**	**40**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221009 Welfare and Entertainment	0	57	0	0	57
Total Cost of HIV/AIDS Mainstreaming	**0**	**57**	**0**	**0**	**57**
Total Cost of Human Capital Development	**0**	**57**	**0**	**0**	**57**
Programme 16 Governance and Security					

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Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	24,794	0	0	0	24,794
221002 Workshops, Meetings and Seminars	0	1,200	0	0	1,200
221009 Welfare and Entertainment	0	863	0	0	863
221011 Printing, Stationery, Photocopying and Binding	0	1,600	0	0	1,600
222001 Information and Communication Technology Services.	0	1,200	0	0	1,200
227001 Travel inland	0	21,829	0	0	21,829
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
Total Cost of Audit and Risk Management	**24,794**	**32,693**	**0**	**0**	**57,486**
Total Cost of Governance and Security	**24,794**	**32,693**	**0**	**0**	**57,486**
Total Cost of Compliance	**24,794**	**32,790**	**0**	**0**	**57,584**
Total Cost of Internal Audit	**24,794**	**32,790**	**0**	**0**	**57,584**

VOTE: 706 Ibanda 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	78,023	123,872
Programme Conditional Grant - Non Wage Recurrent	32,441	31,505
Urban Unconditional Grant Wage	26,787	69,083
Locally Raised Revenues	8,000	12,488
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	**78,023**	**158,091**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	26,787	69,083
Non Wage	51,236	54,789
Development Expenditure		
Domestic Development	0	34,219
External Financing	0	0
Total Expenditure	**78,023**	**158,091**

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					
227001 Travel inland	0	22,845	13,000	0	35,845
Total for LCIII:	**County:**				**13,000**
LCII:	Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			13,000
Total Cost of Tourism Investment, Promotion and Marketing	**0**	**22,845**	**13,000**	**0**	**35,845**
Key Service Area 120015 Heritage Conservation Education and Awareness					

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221008 Information and Communication Technology Supplies.	0	4,000	0	0	4,000
222001 Information and Communication Technology Services.	0	1,005	0	0	1,005
227001 Travel inland	0	8,223	0	0	8,223
Total Cost of Heritage Conservation Education and Awareness	**0**	**13,228**	**0**	**0**	**13,228**
Total Cost of Tourism Development	**0**	**36,073**	**13,000**	**0**	**49,073**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	795	0	0	795
Total Cost of Climate Change Mitigation	**0**	**795**	**0**	**0**	**795**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**795**	**0**	**0**	**795**
Programme 07 Private Sector Development					
Key Service Area 190036 Trade Development					
211101 General Staff Salaries	69,083	0	0	0	69,083
227001 Travel inland	0	17,680	21,219	0	38,899
Total for LCIII: Kagongo Div	**County: Ibanda Municipal council**				**21,219**
LCII: KYARUHANGA	Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			21,219
Total Cost of Trade Development	**69,083**	**17,680**	**21,219**	**0**	**107,982**
Total Cost of Private Sector Development	**69,083**	**17,680**	**21,219**	**0**	**107,982**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	240	0	0	240
Total Cost of HIV/AIDS Mainstreaming	**0**	**240**	**0**	**0**	**240**
Total Cost of Human Capital Development	**0**	**240**	**0**	**0**	**240**
Total Cost of Commercial Services	**69,083**	**54,789**	**34,219**	**0**	**158,091**
Total Cost of Trade, Industry and Local Development	**69,083**	**54,789**	**34,219**	**0**	**158,091**