VOTE: 707 Iganga 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	**1,320,000**	**1,452,000**
o/w Higher Local Government	680,400	784,118
o/w Lower Local Government	639,600	667,882
Discretionary Government Transfers	**1,732,197**	**2,491,692**
o/w Higher Local Government	1,557,978	2,173,570
o/w Lower Local Government	174,219	318,122
Conditional Government Transfers	**6,376,336**	**7,165,416**
o/w Higher Local Government	6,376,336	7,165,416
o/w Lower Local Government	0	0
Other Government Transfers	**304,451**	**232,241**
o/w Higher Local Government	304,451	232,241
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	**9,732,984**	**11,341,349**
o/w Higher Local Government	8,919,165	10,355,345
o/w Lower Local Government	813,819	986,004

VOTE: 707 Iganga Municipal Council

A2:Revenue Performance, Plans and Projections by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**1,320,000**	**1,452,000**
Advertisements/Bill Boards	10,000	10,000
Agency Fees	20,000	20,000
Animal and Crop Husbandry related Levies	10,000	10,000
Business licenses	300,000	400,000
Inspection Fees	4,000	4,000
Land Fees	50,000	50,000
Local Services Tax-Payable By Individuals	31,000	31,000
Market /Gate Charges	48,000	48,000
Miscellaneous receipts/income	25,000	25,000
Other fees e.g. street parking fees	6,000	25,000
Other taxes on specific services	216,000	0
Property related Duties/Fees	600,000	829,000
Discretionary Government Transfers	**1,732,197**	**2,491,692**
Urban Discretionary Equalisation Development Grant	180,949	797,278
Urban Unconditional Grant Wage	1,208,015	1,318,196
Urban Unconditional Non-Wage	343,233	376,218
Conditional Government Transfers	**6,376,336**	**7,165,416**
Programme Conditional Grant - Non Wage Recurrent	2,268,726	2,313,155
Programme Conditional Grant - Development	166,882	279,414
Programme Conditional Grant - Wage Recurrent	3,940,727	4,572,847
Other Government Transfers	**304,451**	**232,241**
GROW Project	10,071	0
Micro Projects under Luwero Rwenzori Development Programme	75,000	0
Support to Local Government Labour Officers and KCCA	0	12,861
Support to PLE (UNEB)	10,000	10,000
Uganda Road Fund (URF)	199,380	199,380
Uganda Women Enterpreneurship Program(UWEP)	10,000	10,000
External Financing	**0**	**0**
N / A		
Total Revenues Shares	**9,732,984**	**11,341,349**

VOTE: 707 Iganga 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	**200,253**	**2,000**	**0**	**0**	**202,253**
o/w: Wage:	100,800	0	0	0	100,800
Non-Wage Recurrent:	86,562	2,000	0	0	88,562
Development:	12,891	0	0	0	12,891
Tourism Development	**35,795**	**9,800**	**0**	**0**	**45,595**
o/w: Wage:	25,000	0	0	0	25,000
Non-Wage Recurrent:	10,795	9,800	0	0	20,595
Development:	0	0	0	0	0
Natural Resources, Environment, Climate Change, Land and Water Management	**108,656**	**22,778**	**0**	**0**	**131,435**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	6,000	22,778	0	0	28,778
Development:	102,656	0	0	0	102,656
Private Sector Development	**65,926**	**0**	**0**	**0**	**65,926**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	31,707	0	0	0	31,707
Development:	34,219	0	0	0	34,219
Integrated Transport Infrastructure and Services	**1,260,937**	**27,080**	**199,380**	**0**	**1,487,397**
o/w: Wage:	258,941	0	0	0	258,941
Non-Wage Recurrent:	1,001,996	27,080	199,380	0	1,228,456
Development:	0	0	0	0	0
Human Capital Development	**5,355,778**	**35,598**	**32,861**	**0**	**5,424,237**
o/w: Wage:	4,589,328	0	0	0	4,589,328
Non-Wage Recurrent:	482,817	35,598	32,861	0	551,277
Development:	283,633	0	0	0	283,633
Public Sector Transformation	**1,430,170**	**84,884**	**0**	**0**	**1,515,054**
o/w: Wage:	523,091	0	0	0	523,091
Non-Wage Recurrent:	735,985	84,884	0	0	820,869
Development:	171,094	0	0	0	171,094
Governance and Security	**474,270**	**954,538**	**0**	**0**	**1,428,808**

VOTE: 707 Iganga Municipal Council

Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	23,071	0	0	0	23,071
Non-Wage Recurrent:	208,115	879,576	0	0	1,087,691
Development:	243,084	74,962	0	0	318,046
Regional Balanced Development	**35,929**	**283,482**	**0**	**0**	**319,410**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	35,929	208,443	0	0	244,372
Development:	0	75,038	0	0	75,038
Development Plan Implementation	**689,395**	**31,840**	**0**	**0**	**721,235**
o/w: Wage:	370,813	0	0	0	370,813
Non-Wage Recurrent:	89,466	31,840	0	0	121,306
Development:	229,116	0	0	0	229,116
Grand Total	**9,657,108**	**1,452,000**	**232,241**	**0**	**11,341,349**
Grand Total Wage	5,891,043	0	0	0	**5,891,043**
Grand Total Non-Wage Recurrent	2,689,372	1,302,000	232,241	0	**4,223,613**
Grand Total Development	1,076,692	150,000	0	0	**1,226,692**

VOTE: 707 Iganga Municipal Council

A4: Summary of Department Allocations for FY 2026/27

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Administration	**2,279,591**	**2,569,850**
o/w Higher Local Government	1,465,772	1,583,846
o/w Lower Local Government	813,819	986,004
Finance	**323,142**	**468,956**
o/w Higher Local Government	323,142	468,956
o/w Lower Local Government	0	0
Statutory bodies	**337,501**	**350,328**
o/w Higher Local Government	337,501	350,328
o/w Lower Local Government	0	0
Production and Marketing	**200,051**	**203,253**
o/w Higher Local Government	200,051	203,253
o/w Lower Local Government	0	0
Health	**1,131,416**	**1,325,392**
o/w Higher Local Government	1,131,416	1,325,392
o/w Lower Local Government	0	0
Education	**3,343,897**	**3,974,330**
o/w Higher Local Government	3,343,897	3,974,330
o/w Lower Local Government	0	0
Roads and Engineering	**1,473,609**	**1,488,397**
o/w Higher Local Government	1,473,609	1,488,397
o/w Lower Local Government	0	0
Natural Resources	**244,400**	**353,056**
o/w Higher Local Government	244,400	353,056
o/w Lower Local Government	0	0
Community Based Services	**168,443**	**121,917**
o/w Higher Local Government	168,443	121,917
o/w Lower Local Government	0	0
Planning	**122,675**	**326,078**
o/w Higher Local Government	122,675	326,078
o/w Lower Local Government	0	0
Internal Audit	**37,000**	**48,071**
o/w Higher Local Government	37,000	48,071
o/w Lower Local Government	0	0
Trade, Industry and Local Development	**71,259**	**111,721**

VOTE: 707 Iganga Municipal Council

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	71,259	111,721
o/w Lower Local Government	0	0
Grand Total	**9,732,984**	**11,341,349**
o/w Higher Local Government	**8,919,165**	**10,355,345**
o/w: Wage:	5,148,742	5,891,043
Non-Wage Recurrent:	3,328,865	3,555,655
Domestic Devt:	441,557	908,647
External Financing:	0	0
o/w Lower Local Government	**813,819**	**986,004**
o/w: Wage:	0	0
Non-Wage Recurrent:	607,545	667,958
Domestic Devt:	206,274	318,046
External Financing:	0	0

VOTE: 707 Iganga Municipal Council

Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	2,073,317	2,080,711
Urban Unconditional Grant Wage	405,904	469,231
Urban Unconditional Non-Wage	59,647	27,449
Locally Raised Revenues	248,600	200,800
Multi-Sectoral Transfers to LLGs_NonWage	607,545	667,958
Programme Conditional Grant - Non Wage Recurrent	751,621	715,273
Development Revenues	206,274	489,139
Multi-Sectoral Transfers to LLGs_Gou	206,274	318,046
Urban Discretionary Equalisation Development Grant	0	171,094
Total Revenues Shares	**2,279,591**	**2,569,850**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	405,904	469,231
Non Wage	1,667,413	1,611,480
Development Expenditure		
Domestic Development	206,274	489,139
External Financing	0	0
Total Expenditure	**2,279,591**	**2,569,850**

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

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	150	0	0	150
Total Cost of Climate Change Mitigation	**0**	**150**	**0**	**0**	**150**

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Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**0**	**150**	**0**	**0**	**150**
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
227001 Travel inland		0	150	0	0	150
Total Cost of HIV/AIDS Mainstreaming		**0**	**150**	**0**	**0**	**150**
Total Cost of Human Capital Development		**0**	**150**	**0**	**0**	**150**
Programme 14 Public Sector Transformation						
Key Service Area 000003 Facilities Management						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	3,000	0	0	3,000
221009 Welfare and Entertainment		0	11,040	0	0	11,040
221011 Printing, Stationery, Photocopying and Binding		0	7,500	0	0	7,500
221012 Small Office Equipment		0	5,000	0	0	5,000
223004 Guard and Security services		0	5,800	0	0	5,800
224004 Beddings, Clothing, Footwear and related Services		0	7,300	0	0	7,300
227001 Travel inland		0	8,200	0	0	8,200
228001 Maintenance-Buildings and Structures		0	1,000	0	0	1,000
Total Cost of Facilities Management		**0**	**48,840**	**0**	**0**	**48,840**
Key Service Area 000006 Planning and Budgeting services						
221002 Workshops, Meetings and Seminars		0	0	10,266	0	10,266
Total for LCIII: Central Div		**County: Iganga municipal council**				**10,266**
LCII: Nabidongha Ward	Iganga Municipal Council	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			10,266
221003 Staff Training		0	0	17,109	0	17,109
Total for LCIII: Central Div		**County: Iganga municipal council**				**17,109**
LCII: Nabidongha Ward	Iganga municipal Council	Staff Training - Professional & Short Courses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			17,109
221008 Information and Communication Technology Supplies.		0	0	91,589	0	91,589
Total for LCIII:		**County:**				**63,245**
LCII:	Iganga municipal Council	ICT - Workstation Computers (PC)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			63,245
Total for LCIII: Central Div		**County: Iganga municipal council**				**28,344**

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LCII: Nabidongha Prison Ward	Iganga municipal Council	ICT - Printers	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				21,500
LCII: Nabidongha Prison Ward	Iganga Municipal Council	ICT - Network Installation, Repair, Maintenance and Support	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				6,844
221012 Small Office Equipment		0	0	11,815		0	11,815
Total for LCIII: Central Div		**County: Iganga municipal council**					**11,815**
LCII: Nabidongha Ward	Iganga Municipal Council	Biometric Machines	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				3,000
LCII: Nabidongha Ward	Iganga Municipal Council	Office Equipment and Supplies - Book Shelves	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				5,000
LCII: Nabidongha Ward	Iganga Municipal Council	Office Equipment and Supplies - Assorted Equipment	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				3,815
222001 Information and Communication Technology Services.		0	0	3,600		0	3,600
Total for LCIII: Central Div		**County: Iganga municipal council**					**3,600**
LCII: Nabidongha Prison Ward	Iganga Muncipal Council	Telecommunication Services - Closed Circuit Television (CCTV)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				3,600
227001 Travel inland		0	0	34,215		0	34,215
Total for LCIII: Central Div		**County: Iganga municipal council**					**34,215**
LCII: Nabidongha Ward	Iganga Municipal Council	Travel Inland - Facilitation	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				34,215
312235 Furniture and Fittings - Acquisition		0	0	2,500		0	2,500
Total for LCIII: Central Div		**County: Iganga municipal council**					**2,500**
LCII: Nabidongha Ward	Iganga municipal Council	Conferencing tables_Acquire	Source: Urban Discretionary Equalisation Development Grant				2,500
Total Cost of Planning and Budgeting services		**0**	**0**	**171,094**		**0**	**171,094**
Key Service Area 000007 Procurement and Disposal Services							
221001 Advertising and Public Relations		0	6,000	0		0	6,000
221008 Information and Communication Technology Supplies.		0	2,000	0		0	2,000
221011 Printing, Stationery, Photocopying and Binding		0	3,135	0		0	3,135
221017 Membership dues and Subscription fees.		0	2,000	0		0	2,000
227001 Travel inland		0	3,000	0		0	3,000
Total Cost of Procurement and Disposal Services		**0**	**16,135**	**0**		**0**	**16,135**

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Key Service Area 000008 Records Management					
221007 Books, Periodicals & Newspapers	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	8,000	0	0	8,000
221012 Small Office Equipment	0	5,600	0	0	5,600
227001 Travel inland	0	3,000	0	0	3,000
Total Cost of Records Management	**0**	**17,600**	**0**	**0**	**17,600**
Key Service Area 000011 Communication and Public Relations					
221008 Information and Communication Technology Supplies.	0	3,500	0	0	3,500
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221012 Small Office Equipment	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	4,000	0	0	4,000
Total Cost of Communication and Public Relations	**0**	**12,500**	**0**	**0**	**12,500**
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
211101 General Staff Salaries	469,231	0	0	0	469,231
273104 Pension	0	381,718	0	0	381,718
273105 Gratuity	0	333,555	0	0	333,555
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	**469,231**	**715,273**	**0**	**0**	**1,184,504**
Key Service Area 390017 Public Service Performance management					
221012 Small Office Equipment	0	2,000	0	0	2,000
Total Cost of Public Service Performance management	**0**	**2,000**	**0**	**0**	**2,000**
Total Cost of Public Sector Transformation	**469,231**	**812,348**	**171,094**	**0**	**1,452,673**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	15,000	0	0	15,000
221007 Books, Periodicals & Newspapers	0	2,000	0	0	2,000
221008 Information and Communication Technology Supplies.	0	3,000	0	0	3,000
221009 Welfare and Entertainment	0	10,000	0	0	10,000
221011 Printing, Stationery, Photocopying and Binding	0	8,000	0	0	8,000
221017 Membership dues and Subscription fees.	0	3,465	0	0	3,465

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222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
225101 Consultancy Services	0	40,000	0	0	40,000
227001 Travel inland	0	7,020	0	0	7,020
227004 Fuel, Lubricants and Oils	0	8,000	0	0	8,000
228002 Maintenance-Transport Equipment	0	9,000	0	0	9,000
Total Cost of Administrative and Support Services	**0**	**107,485**	**0**	**0**	**107,485**
Total Cost of Governance and Security	**0**	**107,485**	**0**	**0**	**107,485**
Programme 17 Regional Balanced Development					
Key Service Area 000005 Human Resource Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,000	0	0	2,000
221003 Staff Training	0	2,000	0	0	2,000
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	2,500	0	0	2,500
221011 Printing, Stationery, Photocopying and Binding	0	4,429	0	0	4,429
221012 Small Office Equipment	0	1,000	0	0	1,000
227001 Travel inland	0	9,460	0	0	9,460
Total Cost of Human Resource Management	**0**	**23,389**	**0**	**0**	**23,389**
Total Cost of Regional Balanced Development	**0**	**23,389**	**0**	**0**	**23,389**
Total Cost of Administration and Management	**469,231**	**943,521**	**171,094**	**0**	**1,583,846**
Total Cost of Administration	**469,231**	**943,521**	**171,094**	**0**	**1,583,846**

Subcounty / Town Council / Division: 237704 Central Div

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	373,230	189,510	0	562,740
Total Cost of Administrative and Support Services	**0**	**373,230**	**189,510**	**0**	**562,740**
Total Cost of Governance and Security	**0**	**373,230**	**189,510**	**0**	**562,740**

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Total Cost of Administration and Management	**0**	**373,230**	**189,510**	**0**	**562,740**
Total Cost of 237704 Central Div	**0**	**373,230**	**189,510**	**0**	**562,740**

Subcounty / Town Council / Division: 237705 Northern 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 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	294,728	29,939	0	324,667
263402 Transfer to Other Government Units	0	0	98,597	0	98,597
Total Cost of Administrative and Support Services	**0**	**294,728**	**128,536**	**0**	**423,264**
Total Cost of Governance and Security	**0**	**294,728**	**128,536**	**0**	**423,264**
Total Cost of Administration and Management	**0**	**294,728**	**128,536**	**0**	**423,264**
Total Cost of 237705 Northern Div	**0**	**294,728**	**128,536**	**0**	**423,264**

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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	323,142	376,808
Urban Unconditional Grant Wage	123,342	123,342
Urban Unconditional Non-Wage	33,000	36,466
Locally Raised Revenues	166,800	217,000
Development Revenues	0	92,148
Urban Discretionary Equalisation Development Grant	0	17,109
Locally Raised Revenues	0	75,038
Total Revenues Shares	**323,142**	**468,956**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	123,342	123,342
Non Wage	199,800	253,466
Development Expenditure		
Domestic Development	0	92,148
External Financing	0	0
Total Expenditure	**323,142**	**468,956**

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 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	1,008	0	0	1,008
Total Cost of Climate Change Mitigation	**0**	**1,008**	**0**	**0**	**1,008**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**1,008**	**0**	**0**	**1,008**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	1,008	0	0	1,008
Total Cost of HIV/AIDS Mainstreaming	**0**	**1,008**	**0**	**0**	**1,008**

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Total Cost of Human Capital Development		**0**	**1,008**	**0**	**0**	**1,008**
Programme 17 Regional Balanced Development						
Key Service Area 560080 Local Revenue Collection						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	19,019	0	0	19,019
221001 Advertising and Public Relations		0	1,000	0	0	1,000
221006 Commissions and related charges		0	116,160	0	0	116,160
221008 Information and Communication Technology Supplies.		0	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding		0	2,000	0	0	2,000
221012 Small Office Equipment		0	16,964	0	0	16,964
221016 Systems Recurrent costs		0	30,000	0	0	30,000
227001 Travel inland		0	31,840	0	0	31,840
312212 Light Vehicles - Acquisition		0	0	75,038	0	75,038
Total for LCIII: Central Div		**County: Iganga municipal council**				**75,038**
LCII: Nabidongha Prison Ward	IMC Head office	Minivans or vans - Van_Acquire	Source: Locally Raised Revenues			75,038
Total Cost of Local Revenue Collection		**0**	**220,983**	**75,038**	**0**	**296,022**
Total Cost of Regional Balanced Development		**0**	**220,983**	**75,038**	**0**	**296,022**
Programme 18 Development Plan Implementation						
Key Service Area 000004 Finance and Accounting						
221011 Printing, Stationery, Photocopying and Binding		0	6,466	0	0	6,466
227001 Travel inland		0	16,000	0	0	16,000
Total Cost of Finance and Accounting		**0**	**22,466**	**0**	**0**	**22,466**
Key Service Area 000006 Planning and Budgeting services						
211101 General Staff Salaries		123,342	0	0	0	123,342
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	4,000	0	0	4,000
221008 Information and Communication Technology Supplies.		0	0	8,000	0	8,000
Total for LCIII:		**County:**				**2,000**
LCII:	IMC head office	ICT - Tablet Computers	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			2,000
Total for LCIII: Central Div		**County: Iganga municipal council**				**6,000**
LCII: Nabidongha Ward	IMC head office	ICT - Assorted Computer Accessories	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			6,000
221011 Printing, Stationery, Photocopying and Binding		0	4,000	0	0	4,000

VOTE: 707 Iganga Municipal Council

221012 Small Office Equipment		0	0	2,000	0	2,000
Total for LCIII: Central Div		**County: Iganga municipal council**				**2,000**
LCII: Nabidongha Prison Ward	IMC Head Office	Office Equipment and Supplies - Assorted Equipment	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			2,000
227001 Travel inland		0	0	7,109	0	7,109
Total for LCIII:		**County:**				**7,109**
LCII:	IMC Head office	Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			7,109
Total Cost of Planning and Budgeting services		**123,342**	**8,000**	**17,109**	**0**	**148,451**
Total Cost of Development Plan Implementation		**123,342**	**30,466**	**17,109**	**0**	**170,917**
Total Cost of Financial Management and Accountability (LG)		**123,342**	**253,466**	**92,148**	**0**	**468,956**
Total Cost of Finance		**123,342**	**253,466**	**92,148**	**0**	**468,956**

VOTE: 707 Iganga 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	337,501	350,328
Urban Unconditional Grant Wage	53,859	53,859
Urban Unconditional Non-Wage	116,641	117,269
Locally Raised Revenues	167,000	179,200
Total Revenues Shares	**337,501**	**350,328**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	53,859	53,859
Non Wage	283,641	296,469
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**337,501**	**350,328**

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 14 Public Sector Transformation					
Key Service Area 000007 Procurement and Disposal Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	0	0	1,000
211107 Boards, Committees and Council Allowances	0	5,212	0	0	5,212
221011 Printing, Stationery, Photocopying and Binding	0	1,309	0	0	1,309
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of Procurement and Disposal Services	**0**	**8,521**	**0**	**0**	**8,521**
Key Service Area 000049 Recruitment services					
211101 General Staff Salaries	53,859	0	0	0	53,859
Total Cost of Recruitment services	**53,859**	**0**	**0**	**0**	**53,859**
Total Cost of Public Sector Transformation	**53,859**	**8,521**	**0**	**0**	**62,381**

VOTE: 707 Iganga Municipal Council

Programme 16 Governance and Security					
Key Service Area 000010 Leadership and Management					
211105 Ex-Gratia for Political leaders.	0	105,000	0	0	105,000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	152,110	0	0	152,110
227001 Travel inland	0	9,000	0	0	9,000
227004 Fuel, Lubricants and Oils	0	7,991	0	0	7,991
228002 Maintenance-Transport Equipment	0	2,000	0	0	2,000
Total Cost of Leadership and Management	**0**	**276,101**	**0**	**0**	**276,101**
Key Service Area 000014 Administrative and Support Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	2,580	0	0	2,580
221011 Printing, Stationery, Photocopying and Binding	0	2,266	0	0	2,266
221017 Membership dues and Subscription fees.	0	1,710	0	0	1,710
227001 Travel inland	0	3,290	0	0	3,290
Total Cost of Administrative and Support Services	**0**	**11,846**	**0**	**0**	**11,846**
Total Cost of Governance and Security	**0**	**287,947**	**0**	**0**	**287,947**
Total Cost of Legislation and Oversight	**53,859**	**296,469**	**0**	**0**	**350,328**
Total Cost of Statutory bodies	**53,859**	**296,469**	**0**	**0**	**350,328**

VOTE: 707 Iganga 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	187,160	190,362
Programme Conditional Grant - Wage Recurrent	100,800	100,800
Programme Conditional Grant - Non Wage Recurrent	85,360	86,562
Locally Raised Revenues	1,000	3,000
Development Revenues	12,891	12,891
Programme Conditional Grant - Development	12,891	12,891
Total Revenues Shares	**200,051**	**203,253**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	100,800	100,800
Non Wage	86,360	89,562
Development Expenditure		
Domestic Development	12,891	12,891
External Financing	0	0
Total Expenditure	**200,051**	**203,253**

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		100,800	0	0	0	100,800
221008 Information and Communication Technology Supplies.		0	0	6,000	0	6,000
Total for LCIII: Central Div		**County: Iganga municipal council**				**6,000**
LCII: Nabidongha Prison Ward	production department	ICT - Assorted Computer Accessories	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			6,000
221011 Printing, Stationery, Photocopying and Binding		0	4,000	0	0	4,000
224003 Agricultural Supplies and Services		0	10,000	6,891	0	16,891

VOTE: 707 Iganga Municipal Council

Total for LCIII: Central Div		**County: Iganga municipal council**				**6,891**
LCII: Nabidongha Prison Ward	production department	Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			6,891
227001 Travel inland		0	39,800	0	0	39,800
Total Cost of Farmer mobilisation and sensitisation		**100,800**	**53,800**	**12,891**	**0**	**167,491**
Key Service Area 010074 Vector and disease control						
224003 Agricultural Supplies and Services		0	2,798	0	0	2,798
Total Cost of Vector and disease control		**0**	**2,798**	**0**	**0**	**2,798**
Total Cost of Agro-Industrialization		**100,800**	**56,598**	**12,891**	**0**	**170,289**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management						
Key Service Area 000090 Climate Change Adaptation						
227001 Travel inland		0	500	0	0	500
Total Cost of Climate Change Adaptation		**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						
227001 Travel inland		0	500	0	0	500
Total Cost of HIV/AIDS Mainstreaming		**0**	**500**	**0**	**0**	**500**
Total Cost of Human Capital Development		**0**	**500**	**0**	**0**	**500**
Total Cost of Agricultural Extension		**100,800**	**57,598**	**12,891**	**0**	**171,289**

Service Area 20 Agricultural Production

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 010074 Vector and disease control					
225204 Monitoring and Supervision of capital work	0	2,000	0	0	2,000
227001 Travel inland	0	5,758	0	0	5,758
Total Cost of Vector and disease control	**0**	**7,758**	**0**	**0**	**7,758**
Total Cost of Agro-Industrialization	**0**	**7,758**	**0**	**0**	**7,758**
Total Cost of Agricultural Production	**0**	**7,758**	**0**	**0**	**7,758**

Service Area 30 Agricultural Value Chain Services

VOTE: 707 Iganga Municipal Council

	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	24,206	0	0	24,206
Total Cost of Parish Development Model Operations	**0**	**24,206**	**0**	**0**	**24,206**
Total Cost of Agro-Industrialization	**0**	**24,206**	**0**	**0**	**24,206**
Total Cost of Agricultural Value Chain Services	**0**	**24,206**	**0**	**0**	**24,206**
Total Cost of Production and Marketing	**100,800**	**89,562**	**12,891**	**0**	**203,253**

VOTE: 707 Iganga Municipal Council

Health

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,083,868	1,188,793
Programme Conditional Grant - Wage Recurrent	937,306	980,306
Programme Conditional Grant - Non Wage Recurrent	137,563	195,487
Locally Raised Revenues	9,000	13,000
Development Revenues	47,548	136,599
Programme Conditional Grant - Development	47,548	136,599
Total Revenues Shares	**1,131,416**	**1,325,392**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	937,306	980,306
Non Wage	146,563	208,487
Development Expenditure		
Domestic Development	47,548	136,599
External Financing	0	0
Total Expenditure	**1,131,416**	**1,325,392**

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		980,306	0	0	0	980,306
225204 Monitoring and Supervision of capital work		0	0	10,000	0	10,000
Total for LCIII: Central Div		**County: Iganga municipal council**				**10,000**
LCII: Nabidongha Prison Ward	all sites	Monitoring and supervision of all Capital works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			10,000
227001 Travel inland		0	18	0	0	18
263308 Sector Conditional Grant (Non-Wage)		0	171,516	0	0	171,516
Total for LCIII: Central Div		**County: Iganga municipal council**				**100,200**

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LCII: Kasokoso Ward	IGANGA UMSC CLINIC HC III	IGANGA UMSC CLINIC HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			30,541
LCII: Kasokoso Ward	IGANGA UMSC CLINIC HC III	IGANGA UMSC CLINIC HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)			9,709
LCII: Nabidongha Prison Ward	Nabidongha Health Centre	Nabidongha Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			17,261
LCII: Nabidongha Prison Ward	Nabidongha Health Centre III	Nabidongha Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			28,460
LCII: Walugogo	Walugogo HCII	Walugogo HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			14,230
Total for LCIII: Northern Div		**County: Iganga municipal council**				**71,316**
LCII: Nkono Ward	Iganga MC HCIII	Iganga MC HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			42,856
LCII: Nkono Ward	Iganga MC HCIII	Iganga MC HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			28,460
312121 Non-Residential Buildings - Acquisition		0	0	125,399	0	125,399
Total for LCIII: Central Div		**County: Iganga municipal council**				**97,500**
LCII: Nabidongha Prison Ward	Nabidonga H/C III retention	Hospital construction service-Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			1,500
LCII: Nabidongha Prison Ward	Nabidonga Ward	Hospital construction service-Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			96,000
Total for LCIII: Northern Div		**County: Iganga municipal council**				**27,899**
LCII: Nkono Ward	Municipal H/CIII	Hospital construction service-Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			27,899
Total Cost of Primary Health care services		**980,306**	**171,534**	**135,399**	**0**	**1,287,238**
Total Cost of Human Capital Development		**980,306**	**171,534**	**135,399**	**0**	**1,287,238**
Total Cost of Primary HealthCare		**980,306**	**171,534**	**135,399**	**0**	**1,287,238**

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 000013 HIV/AIDS Mainstreaming					

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227001 Travel inland		0	821	0	0	821
Total Cost of HIV/AIDS Mainstreaming		**0**	**821**	**0**	**0**	**821**
Key Service Area 000016 Environment, Social Health and Safety						
225202 Environment Impact Assessment for Capital Works		0	0	1,200	0	1,200
Total for LCIII: Central Div		**County: Iganga municipal council**				**1,200**
LCII: Nabidongha Prison Ward	Nabidonga HC, Walugogo HC, Municipal council HC	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			1,200
Total Cost of Environment, Social Health and Safety		**0**	**0**	**1,200**	**0**	**1,200**
Key Service Area 000039 Policies, Regulations and Standards						
221011 Printing, Stationery, Photocopying and Binding		0	2,800	0	0	2,800
221012 Small Office Equipment		0	2,952	0	0	2,952
225204 Monitoring and Supervision of capital work		0	500	0	0	500
227001 Travel inland		0	4,441	0	0	4,441
227004 Fuel, Lubricants and Oils		0	9,039	0	0	9,039
Total Cost of Policies, Regulations and Standards		**0**	**19,732**	**0**	**0**	**19,732**
Key Service Area 320135 Sanitation and hygiene Services						
227001 Travel inland		0	4,400	0	0	4,400
228004 Maintenance-Other Fixed Assets		0	12,000	0	0	12,000
Total Cost of Sanitation and hygiene Services		**0**	**16,400**	**0**	**0**	**16,400**
Total Cost of Human Capital Development		**0**	**36,953**	**1,200**	**0**	**38,153**
Total Cost of Health Management and Supervision		**0**	**36,953**	**1,200**	**0**	**38,153**
Total Cost of Health		**980,306**	**208,487**	**136,599**	**0**	**1,325,392**

VOTE: 707 Iganga Municipal Council

Education

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	3,237,453	3,844,405
Programme Conditional Grant - Wage Recurrent	2,902,622	3,491,742
Programme Conditional Grant - Non Wage Recurrent	244,331	261,163
Urban Unconditional Grant Wage	67,500	67,500
Urban Unconditional Non-Wage	5,000	4,000
Locally Raised Revenues	8,000	10,000
Other Transfers from Central Government	10,000	10,000
Development Revenues	106,444	129,925
Programme Conditional Grant - Development	106,444	129,925
Total Revenues Shares	**3,343,897**	**3,974,330**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	2,970,122	3,559,242
Non Wage	267,331	285,163
Development Expenditure		
Domestic Development	106,444	129,925
External Financing	0	0
Total Expenditure	**3,343,897**	**3,974,330**

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					
227001 Travel inland	0	140	0	0	140
Total Cost of HIV/AIDS Mainstreaming	**0**	**140**	**0**	**0**	**140**
Key Service Area 320162 Capitation (Primary)					
211101 General Staff Salaries	1,693,503	0	0	0	1,693,503
225202 Environment Impact Assessment for Capital Works	0	0	1,496	0	1,496

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Total for LCIII: Central Div		**County: Iganga municipal council**					**1,496**
LCII: Nabidongha Prison Ward	Head office	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				1,496
225203 Appraisal and Feasibility Studies for Capital Works		0	0	1,494		0	1,494
Total for LCIII: Central Div		**County: Iganga municipal council**					**1,494**
LCII: Nabidongha Prison Ward	Head office	Feasibility Studies or Screening of Projects Feasibility Study	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				1,494
225204 Monitoring and Supervision of capital work		0	0	5,587		0	5,587
Total for LCIII: Central Div		**County: Iganga municipal council**					**5,587**
LCII: Nabidongha Prison Ward	Head office	Monitoring	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				5,587
263308 Sector Conditional Grant (Non-Wage)		0	155,245	0		0	155,245
Total for LCIII: Missing Subcounty		**County: Missing County**					**155,245**
LCII: Missing Parish	Bugumba Noor Islamic	BUGUMBA NOOR ISLAMIC P/s	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				10,017
LCII: Missing Parish	Buligo P/s	Buligo T/C P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				14,879
LCII: Missing Parish	Igamba P/S	IGAMBA T/C P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				42,167
LCII: Missing Parish	Iganga T/C P/S	IGANGA T/C P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				37,334
LCII: Missing Parish	Kasokoso P/S	KASOKOSO T/C P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				16,991
LCII: Missing Parish	Nakavule primary school	NAKAVULE PRIMARY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				19,845
LCII: Missing Parish	Noor Islamic P/s	NOOR ISLAMIC P/s	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				14,014
312121 Non-Residential Buildings - Acquisition		0	0	42,396		0	42,396
Total for LCIII: Northern Div		**County: Iganga municipal council**					**42,396**
LCII: Nkono Ward	Iganga Municipal Council P/S	Portable toilet-Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				42,396
312235 Furniture and Fittings - Acquisition		0	0	25,035		0	25,035
Total for LCIII: Central Div		**County: Iganga municipal council**					**25,035**
LCII: Nabidongha Prison Ward	Iganga municipal Council	Desks-Desk_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				22,435

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LCII: Nabidongha Ward	4 schools	Desks-Desk_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			2,600
313121 Non-Residential Buildings - Improvement		0	0	53,917	0	53,917
Total for LCIII: Central Div		**County: Iganga municipal council**				**4,968**
LCII: Nabidongha Prison Ward	IMC Head office	Retantion for construction of VIP latrine at Igamba , Kasokoso	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			4,968
Total for LCIII: Northern Div		**County: Iganga municipal council**				**48,949**
LCII: Bugumba Ward	Bugumba Noor Islamic P/S	Installation of a gate at Bugumba Noor Islamic P/S	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			13,600
LCII: Nkono	Iganga Municipal council P/S	Partial construction of a perimeter wall fence at Iganag Municipal Council P/S	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			35,349

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Capitation (Primary)	**1,693,503**	**155,245**	**129,925**	**0**	**1,978,673**
Total Cost of Human Capital Development	**1,693,503**	**155,385**	**129,925**	**0**	**1,978,813**
Total Cost of Pre-Primary and Primary Education	**1,693,503**	**155,385**	**129,925**	**0**	**1,978,813**

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 320159 Secondary Education Services					
211101 General Staff Salaries	1,798,239	0	0	0	1,798,239
227001 Travel inland	0	4	0	0	4
Total Cost of Secondary Education Services	**1,798,239**	**4**	**0**	**0**	**1,798,242**
Total Cost of Human Capital Development	**1,798,239**	**4**	**0**	**0**	**1,798,242**
Total Cost of Secondary Education	**1,798,239**	**4**	**0**	**0**	**1,798,242**

Service Area 40 Education&Sports Management and Inspection

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	140	0	0	140
Total Cost of Climate Change Mitigation	**0**	**140**	**0**	**0**	**140**

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Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**140**	**0**	**0**	**140**
Programme 12 Human Capital Development					
Key Service Area 000023 Inspection and Monitoring					
211101 General Staff Salaries	67,500	0	0	0	67,500
227001 Travel inland	0	17,024	0	0	17,024
Total Cost of Inspection and Monitoring	**67,500**	**17,024**	**0**	**0**	**84,524**
Key Service Area 000063 Quality Assurance Systems					
221009 Welfare and Entertainment	0	6,000	0	0	6,000
227001 Travel inland	0	7,996	0	0	7,996
Total Cost of Quality Assurance Systems	**0**	**13,996**	**0**	**0**	**13,996**
Key Service Area 320003 Assets and Facilities Management					
225203 Appraisal and Feasibility Studies for Capital Works	0	500	0	0	500
228001 Maintenance-Buildings and Structures	0	29,994	0	0	29,994
Total Cost of Assets and Facilities Management	**0**	**30,494**	**0**	**0**	**30,494**
Key Service Area 320038 Sports Development and Oversight					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	10,000	0	0	10,000
221009 Welfare and Entertainment	0	20,000	0	0	20,000
221017 Membership dues and Subscription fees.	0	2,000	0	0	2,000
224008 Educational Materials and Services	0	5,000	0	0	5,000
227004 Fuel, Lubricants and Oils	0	3,000	0	0	3,000
Total Cost of Sports Development and Oversight	**0**	**40,000**	**0**	**0**	**40,000**
Key Service Area 320110 Sports and recreational services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,500	0	0	2,500
221009 Welfare and Entertainment	0	5,000	0	0	5,000
221017 Membership dues and Subscription fees.	0	1,500	0	0	1,500
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
Total Cost of Sports and recreational services	**0**	**10,000**	**0**	**0**	**10,000**
Key Service Area 560019 Data Management and Dissemination					
221008 Information and Communication Technology Supplies.	0	1,320	0	0	1,320
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
227001 Travel inland	0	11,800	0	0	11,800

VOTE: 707 Iganga Municipal Council

Total Cost of Data Management and Dissemination	**0**	**15,120**	**0**	**0**	**15,120**
Total Cost of Human Capital Development	**67,500**	**126,635**	**0**	**0**	**194,135**
Total Cost of Education&Sports Management and Inspection	**67,500**	**126,775**	**0**	**0**	**194,275**

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					
227001 Travel inland	0	3,000	0	0	3,000
Total Cost of Special Needs Education	**0**	**3,000**	**0**	**0**	**3,000**
Total Cost of Human Capital Development	**0**	**3,000**	**0**	**0**	**3,000**
Total Cost of Special Needs Education	**0**	**3,000**	**0**	**0**	**3,000**
Total Cost of Education	**3,559,242**	**285,163**	**129,925**	**0**	**3,974,330**

VOTE: 707 Iganga 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	1,283,609	1,488,397
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
Urban Unconditional Grant Wage	232,229	258,941
Urban Unconditional Non-Wage	2,000	1,996
Other Transfers from Central Government	49,380	199,380
Locally Raised Revenues	0	28,080
Development Revenues	190,000	0
Locally Raised Revenues	40,000	0
Other Transfers from Central Government	150,000	0
Total Revenues Shares	**1,473,609**	**1,488,397**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	232,229	258,941
Non Wage	1,051,380	1,229,456
Development Expenditure		
Domestic Development	190,000	0
External Financing	0	0
Total Expenditure	**1,473,609**	**1,488,397**

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

Service Area 10 Community Access Roads

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					
227001 Travel inland	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 09 Integrated Transport Infrastructure and Services					
Key Service Area 260002 District , Urban and Community Access Road Maintenance					

VOTE: 707 Iganga Municipal Council

211101 General Staff Salaries	258,941	0	0	0	258,941
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	221,196	0	0	221,196
211107 Boards, Committees and Council Allowances	0	10,800	0	0	10,800
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
221017 Membership dues and Subscription fees.	0	4,000	0	0	4,000
223005 Electricity	0	3,000	0	0	3,000
223006 Water	0	2,000	0	0	2,000
225201 Consultancy Services-Capital	0	5,000	0	0	5,000
225202 Environment Impact Assessment for Capital Works	0	5,000	0	0	5,000
225203 Appraisal and Feasibility Studies for Capital Works	0	10,000	0	0	10,000
227004 Fuel, Lubricants and Oils	0	310,000	0	0	310,000
228001 Maintenance-Buildings and Structures	0	4,080	0	0	4,080
228002 Maintenance-Transport Equipment	0	70,000	0	0	70,000
228004 Maintenance-Other Fixed Assets	0	389,380	0	0	389,380
Total Cost of District , Urban and Community Access Road Maintenance	**258,941**	**1,038,456**	**0**	**0**	**1,297,397**
Key Service Area 260009 Road Maintenance					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	116,820	0	0	116,820
211107 Boards, Committees and Council Allowances	0	2,240	0	0	2,240
212101 Social Security Contributions	0	1,620	0	0	1,620
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
224010 Protective Gear	0	10,000	0	0	10,000
225203 Appraisal and Feasibility Studies for Capital Works	0	6,000	0	0	6,000
227001 Travel inland	0	2,700	0	0	2,700
227004 Fuel, Lubricants and Oils	0	24,000	0	0	24,000
228002 Maintenance-Transport Equipment	0	10,000	0	0	10,000
228004 Maintenance-Other Fixed Assets	0	12,620	0	0	12,620
Total Cost of Road Maintenance	**0**	**190,000**	**0**	**0**	**190,000**
Total Cost of Integrated Transport Infrastructure and Services	**258,941**	**1,228,456**	**0**	**0**	**1,487,397**
Programme 12 Human Capital Development					

VOTE: 707 Iganga Municipal Council

Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	500	0	0	500
Total Cost of HIV/AIDS Mainstreaming	**0**	**500**	**0**	**0**	**500**
Total Cost of Human Capital Development	**0**	**500**	**0**	**0**	**500**
Total Cost of Community Access Roads	**258,941**	**1,229,456**	**0**	**0**	**1,488,397**
Total Cost of Roads and Engineering	**258,941**	**1,229,456**	**0**	**0**	**1,488,397**

VOTE: 707 Iganga 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: 707 Iganga 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	234,400	250,400
Urban Unconditional Grant Wage	224,400	224,400
Urban Unconditional Non-Wage	5,000	6,000
Locally Raised Revenues	5,000	20,000
Development Revenues	10,000	102,656
Locally Raised Revenues	10,000	0
Urban Discretionary Equalisation Development Grant	0	102,656
Total Revenues Shares	**244,400**	**353,056**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	224,400	224,400
Non Wage	10,000	26,000
Development Expenditure		
Domestic Development	10,000	102,656
External Financing	0	0
Total Expenditure	**244,400**	**353,056**

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						
227001 Travel inland		0	0	34,219	0	34,219
Total for LCIII: Central Div		**County: Iganga municipal council**				**34,219**
LCII: Nabidongha Ward	Iganga Muncipal Council	Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			25,000
LCII: Nabidongha Ward	Iganga Municipal Council	Travel Inland - Food and Refreshments	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			9,219
Total Cost of Environment, Social Health and Safety		**0**	**0**	**34,219**	**0**	**34,219**
Key Service Area 000040 Inventory Management						

VOTE: 707 Iganga Municipal Council

221008 Information and Communication Technology Supplies.		0	2,000		0	0	2,000
221012 Small Office Equipment		0	3,000		0	0	3,000
Total Cost of Inventory Management		**0**	**5,000**		**0**	**0**	**5,000**
Key Service Area 000062 Waste management							
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	6,000		0	0	6,000
221011 Printing, Stationery, Photocopying and Binding		0	500		0	0	500
227001 Travel inland		0	3,500		0	0	3,500
Total Cost of Waste management		**0**	**10,000**		**0**	**0**	**10,000**
Key Service Area 000078 Land Management							
223001 Property Management Expenses		0	5,000		0	0	5,000
Total Cost of Land Management		**0**	**5,000**		**0**	**0**	**5,000**
Key Service Area 000090 Climate Change Adaptation							
221011 Printing, Stationery, Photocopying and Binding		0	0		1,646	0	1,646
Total for LCIII: Central Div		**County: Iganga municipal council**					**1,646**
LCII: Nabidongha Ward	Iganga Municipal Council	Office Supplies - Assorted Stationery	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				1,646
227001 Travel inland		0	0		66,791	0	66,791
Total for LCIII:		**County:**					**38,828**
LCII:	Iganga Municipal Council	Travel Inland - Conferences, Seminars and Workshops	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				38,828
Total for LCIII: Central Div		**County: Iganga municipal council**					**27,963**
LCII: Nabidongha Ward	Iganga Municipal Council	Travel Inland - Facilitation	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				27,963
Total Cost of Climate Change Adaptation		**0**	**0**		**68,438**	**0**	**68,438**
Key Service Area 140021 Ecosystems Restoration and Protection							
224003 Agricultural Supplies and Services		0	3,000		0	0	3,000
Total Cost of Ecosystems Restoration and Protection		**0**	**3,000**		**0**	**0**	**3,000**
Key Service Area 560007 Regulation and Compliance							
227001 Travel inland		0	3,000		0	0	3,000
Total Cost of Regulation and Compliance		**0**	**3,000**		**0**	**0**	**3,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**0**	**26,000**		**102,656**	**0**	**128,656**
Programme 18 Development Plan Implementation							
Key Service Area 000006 Planning and Budgeting services							

VOTE: 707 Iganga Municipal Council

211101 General Staff Salaries	224,400	0	0	0	224,400
Total Cost of Planning and Budgeting services	**224,400**	**0**	**0**	**0**	**224,400**
Total Cost of Development Plan Implementation	**224,400**	**0**	**0**	**0**	**224,400**
Total Cost of Natural Resources Management	**224,400**	**26,000**	**102,656**	**0**	**353,056**
Total Cost of Natural Resources	**224,400**	**26,000**	**102,656**	**0**	**353,056**

VOTE: 707 Iganga 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	168,443	104,808
Urban Unconditional Grant Wage	49,780	49,780
Urban Unconditional Non-Wage	5,000	5,000
Locally Raised Revenues	5,000	10,000
Other Transfers from Central Government	95,071	22,861
Programme Conditional Grant - Non Wage Recurrent	13,592	17,167
Development Revenues	0	17,109
Urban Discretionary Equalisation Development Grant	0	17,109
Total Revenues Shares	**168,443**	**121,917**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	49,780	49,780
Non Wage	118,663	55,028
Development Expenditure		
Domestic Development	0	17,109
External Financing	0	0
Total Expenditure	**168,443**	**121,917**

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					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	100	0	0	100
Total Cost of Environment, Social Health and Safety	**0**	**100**	**0**	**0**	**100**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**100**	**0**	**0**	**100**
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					

VOTE: 707 Iganga Municipal Council

211101 General Staff Salaries	49,780	0	0	0	49,780
Total Cost of Capacity Strengthening	**49,780**	**0**	**0**	**0**	**49,780**
Total Cost of Human Capital Development	**49,780**	**0**	**0**	**0**	**49,780**
Total Cost of Community Mobilisation	**49,780**	**100**	**0**	**0**	**49,880**

Service Area 20 Empowerment and Mindset Change

	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					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	100	0	0	100
Total Cost of HIV/AIDS Mainstreaming	**0**	**100**	**0**	**0**	**100**
Key Service Area 000021 Gender Mainstreaming services					
221002 Workshops, Meetings and Seminars	0	1,450	0	0	1,450
221003 Staff Training	0	2,552	0	0	2,552
221008 Information and Communication Technology Supplies.	0	2,200	0	0	2,200
221009 Welfare and Entertainment	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
227001 Travel inland	0	13,122	0	0	13,122
228002 Maintenance-Transport Equipment	0	1,000	0	0	1,000
Total Cost of Gender Mainstreaming services	**0**	**22,324**	**0**	**0**	**22,324**
Key Service Area 000023 Inspection and Monitoring					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,012	0	0	1,012
221009 Welfare and Entertainment	0	1,286	0	0	1,286
221011 Printing, Stationery, Photocopying and Binding	0	1,578	0	0	1,578
222001 Information and Communication Technology Services.	0	640	0	0	640
227001 Travel inland	0	12,423	0	0	12,423
228002 Maintenance-Transport Equipment	0	250	0	0	250
Total Cost of Inspection and Monitoring	**0**	**17,189**	**0**	**0**	**17,189**
Key Service Area 000036 Strategies and Project Development					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,400	0	0	4,400

VOTE: 707 Iganga Municipal Council

221011 Printing, Stationery, Photocopying and Binding		0	0	500	0	500
Total for LCIII: Central Div		**County: Iganga municipal council**				**500**
LCII: Nabidongha Prison Ward	Iganga Municipal Council	Office Supplies - Assorted Stationery	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			500
227001 Travel inland		0	0	16,609	0	16,609
Total for LCIII: Central Div		**County: Iganga municipal council**				**16,609**
LCII: Nabidongha Prison Ward	Iganga Municipal Council	Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			16,609
Total Cost of Strategies and Project Development		**0**	**4,400**	**17,109**	**0**	**21,509**
Key Service Area 010008 Capacity Strengthening						
227001 Travel inland		0	7,161	0	0	7,161
Total Cost of Capacity Strengthening		**0**	**7,161**	**0**	**0**	**7,161**
Key Service Area 320146 Support to special interest Groups						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	3,754	0	0	3,754
Total Cost of Support to special interest Groups		**0**	**3,754**	**0**	**0**	**3,754**
Total Cost of Human Capital Development		**0**	**54,928**	**17,109**	**0**	**72,037**
Total Cost of Empowerment and Mindset Change		**0**	**54,928**	**17,109**	**0**	**72,037**
Total Cost of Community Based Services		**49,780**	**55,028**	**17,109**	**0**	**121,917**

VOTE: 707 Iganga 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	48,000	114,071
Urban Unconditional Grant Wage	13,000	23,071
Urban Unconditional Non-Wage	30,000	83,000
Locally Raised Revenues	5,000	8,000
Development Revenues	74,675	212,007
Urban Discretionary Equalisation Development Grant	74,675	212,007
Total Revenues Shares	**122,675**	**326,078**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	13,000	23,071
Non Wage	35,000	91,000
Development Expenditure		
Domestic Development	74,675	212,007
External Financing	0	0
Total Expenditure	**122,675**	**326,078**

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					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	80	0	0	80
Total Cost of Climate Change Mitigation	**0**	**80**	**0**	**0**	**80**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**80**	**0**	**0**	**80**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	80	0	0	80

VOTE: 707 Iganga Municipal Council

Total Cost of HIV/AIDS Mainstreaming		**0**	**80**	**0**	**0**	**80**
Total Cost of Human Capital Development		**0**	**80**	**0**	**0**	**80**
Programme 18 Development Plan Implementation						
Key Service Area 000006 Planning and Budgeting services						
211101 General Staff Salaries		23,071	0	0	0	23,071
221002 Workshops, Meetings and Seminars		0	8,000	0	0	8,000
221003 Staff Training		0	6,144	0	0	6,144
221009 Welfare and Entertainment		0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding		0	6,000	0	0	6,000
221012 Small Office Equipment		0	2,000	0	0	2,000
221017 Membership dues and Subscription fees.		0	5,000	0	0	5,000
222001 Information and Communication Technology Services.		0	5,000	0	0	5,000
225204 Monitoring and Supervision of capital work		0	7,000	0	0	7,000
227001 Travel inland		0	30,704	0	0	30,704
228001 Maintenance-Buildings and Structures		0	0	41,905	0	41,905
Total for LCIII: Central Div		**County: Iganga municipal council**				**41,905**
LCII: Nabidongha Prison Ward	Municipal yard	Building and Facility Maintenance - Compound Maintenance	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			41,905
312121 Non-Residential Buildings - Acquisition		0	0	30,000	0	30,000
Total for LCIII: Central Div		**County: Iganga municipal council**				**30,000**
LCII: Nabidongha Prison Ward	planning	Commercial and office building renovation and repair service- Office buildings_Acquire	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			30,000
312231 Office Equipment - Acquisition		0	0	8,500	0	8,500
Total for LCIII: Central Div		**County: Iganga municipal council**				**8,500**
LCII: Nabidongha Prison Ward	planning	Printers_Acquire	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			8,500
313121 Non-Residential Buildings - Improvement		0	0	68,000	0	68,000
Total for LCIII: Central Div		**County: Iganga municipal council**				**68,000**
LCII: Nakavule Ward	Walugogo HC II	Fencing of Bukamal HC II walugogo in nakavule	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			68,000

VOTE: 707 Iganga Municipal Council

Total Cost of Planning and Budgeting services		**23,071**	**71,848**	**148,405**		**0**	**243,324**
Key Service Area 000023 Inspection and Monitoring							
225204 Monitoring and Supervision of capital work		0	0	21,201		0	21,201
Total for LCIII: Central Div		**County: Iganga municipal council**					**21,201**
LCII: Nabidongha Prison Ward	Planning office	Monitoring of development projects	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)				21,201
227001 Travel inland		0	10,000	0		0	10,000
Total Cost of Inspection and Monitoring		**0**	**10,000**	**21,201**		**0**	**31,201**
Key Service Area 000027 Programme Working Group Secretariat Services							
221002 Workshops, Meetings and Seminars		0	0	10,000		0	10,000
Total for LCIII: Central Div		**County: Iganga municipal council**					**10,000**
LCII: Nabidongha Prison Ward	Induction of political leaders	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)				10,000
221003 Staff Training		0	0	11,001		0	11,001
Total for LCIII: Central Div		**County: Iganga municipal council**					**11,001**
LCII: Nabidongha Prison Ward	Headquarters	Staff Training - Capacity Building	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)				11,001
227001 Travel inland		0	992	10,800		0	11,792
Total for LCIII: Central Div		**County: Iganga municipal council**					**10,800**
LCII: Nabidongha Prison Ward	LLG ASSESMENT	Travel Inland - Facilitation	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)				10,800
Total Cost of Programme Working Group Secretariat Services		**0**	**992**	**31,801**		**0**	**32,793**
Key Service Area 560019 Data Management and Dissemination							
224011 Research Expenses		0	8,000	0		0	8,000
227001 Travel inland		0	0	10,600		0	10,600
Total for LCIII: Central Div		**County: Iganga municipal council**					**10,600**
LCII: Nabidongha Prison Ward	Town Agents	Travel Inland - Data Collection and Analysis	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)				10,600
Total Cost of Data Management and Dissemination		**0**	**8,000**	**10,600**		**0**	**18,600**
Total Cost of Development Plan Implementation		**23,071**	**90,840**	**212,007**		**0**	**325,918**
Total Cost of Planning and Statistics		**23,071**	**91,000**	**212,007**		**0**	**326,078**
Total Cost of Planning		**23,071**	**91,000**	**212,007**		**0**	**326,078**

VOTE: 707 Iganga 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	37,000	48,071
Urban Unconditional Grant Wage	13,000	23,071
Urban Unconditional Non-Wage	14,000	15,000
Locally Raised Revenues	10,000	10,000
Total Revenues Shares	**37,000**	**48,071**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	13,000	23,071
Non Wage	24,000	25,000
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**37,000**	**48,071**

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 000089 Climate Change Mitigation					
227001 Travel inland	0	200	0	0	200
Total Cost of Climate Change Mitigation	**0**	**200**	**0**	**0**	**200**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**200**	**0**	**0**	**200**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	500	0	0	500
Total Cost of HIV/AIDS Mainstreaming	**0**	**500**	**0**	**0**	**500**
Total Cost of Human Capital Development	**0**	**500**	**0**	**0**	**500**
Programme 16 Governance and Security					

VOTE: 707 Iganga Municipal Council

Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	23,071	0	0	0	23,071
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,300	0	0	2,300
221003 Staff Training	0	4,000	0	0	4,000
221008 Information and Communication Technology Supplies.	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
225204 Monitoring and Supervision of capital work	0	1,000	0	0	1,000
227001 Travel inland	0	15,000	0	0	15,000
Total Cost of Audit and Risk Management	**23,071**	**24,300**	**0**	**0**	**47,371**
Total Cost of Governance and Security	**23,071**	**24,300**	**0**	**0**	**47,371**
Total Cost of Compliance	**23,071**	**25,000**	**0**	**0**	**48,071**
Total Cost of Internal Audit	**23,071**	**25,000**	**0**	**0**	**48,071**

VOTE: 707 Iganga 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	71,259	77,502
Programme Conditional Grant - Non Wage Recurrent	25,464	26,707
Urban Unconditional Grant Wage	25,000	25,000
Urban Unconditional Non-Wage	5,000	5,000
Locally Raised Revenues	5,000	10,000
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Development Revenues	0	34,219
Urban Discretionary Equalisation Development Grant	0	34,219
Total Revenues Shares	**71,259**	**111,721**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	25,000	25,000
Non Wage	46,259	52,502
Development Expenditure		
Domestic Development	0	34,219
External Financing	0	0
Total Expenditure	**71,259**	**111,721**

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					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 05 Tourism Development					
Key Service Area 000034 Education and Skills Development					
211101 General Staff Salaries	25,000	0	0	0	25,000
Total Cost of Education and Skills Development	**25,000**	**0**	**0**	**0**	**25,000**
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
227001 Travel inland	0	10,795	0	0	10,795
Total Cost of Tourism Investment, Promotion and Marketing	**0**	**10,795**	**0**	**0**	**10,795**
Key Service Area 120015 Heritage Conservation Education and Awareness					

VOTE: 707 Iganga Municipal Council

221011 Printing, Stationery, Photocopying and Binding		0	1,800	0	0	1,800
227001 Travel inland		0	5,000	0	0	5,000
227004 Fuel, Lubricants and Oils		0	3,000	0	0	3,000
Total Cost of Heritage Conservation Education and Awareness		**0**	**9,800**	**0**	**0**	**9,800**
Total Cost of Tourism Development		**25,000**	**20,595**	**0**	**0**	**45,595**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management						
Key Service Area 000089 Climate Change Mitigation						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	100	0	0	100
Total Cost of Climate Change Mitigation		**0**	**100**	**0**	**0**	**100**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**0**	**100**	**0**	**0**	**100**
Programme 07 Private Sector Development						
Key Service Area 120002 Domestic Promotion						
227001 Travel inland		0	3,000	0	0	3,000
228002 Maintenance-Transport Equipment		0	2,000	0	0	2,000
Total Cost of Domestic Promotion		**0**	**5,000**	**0**	**0**	**5,000**
Key Service Area 190036 Trade Development						
227001 Travel inland		0	26,707	34,219	0	60,926
Total for LCIII: Central Div		**County: Iganga municipal council**				**34,219**
LCII: Nabidongha Ward	Iganga Municipal Council	Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			17,109
LCII: Nabidongha Ward	Iganga Municipal Council	Travel Inland - Conferences, Seminars and Workshops	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			17,109
Total Cost of Trade Development		**0**	**26,707**	**34,219**	**0**	**60,926**
Total Cost of Private Sector Development		**0**	**31,707**	**34,219**	**0**	**65,926**
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
227001 Travel inland		0	100	0	0	100
Total Cost of HIV/AIDS Mainstreaming		**0**	**100**	**0**	**0**	**100**
Total Cost of Human Capital Development		**0**	**100**	**0**	**0**	**100**
Total Cost of Commercial Services		**25,000**	**52,502**	**34,219**	**0**	**111,721**
Total Cost of Trade, Industry and Local Development		**25,000**	**52,502**	**34,219**	**0**	**111,721**