VOTE: 718 Lugazi 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	**1,853,457**	**1,853,457**
o/w Higher Local Government	1,145,219	1,145,219
o/w Lower Local Government	708,237	708,237
Discretionary Government Transfers	**1,850,934**	**3,263,158**
o/w Higher Local Government	1,514,735	2,978,124
o/w Lower Local Government	336,199	285,034
Conditional Government Transfers	**8,010,706**	**9,166,341**
o/w Higher Local Government	8,010,706	9,166,341
o/w Lower Local Government	0	0
Other Government Transfers	**180,614**	**197,165**
o/w Higher Local Government	180,614	197,165
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	**11,895,711**	**14,480,120**
o/w Higher Local Government	10,851,275	13,486,849
o/w Lower Local Government	1,044,437	993,271

VOTE: 718 Lugazi Municipal Council

A2:Revenue Performance, Plans and Projections by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**1,853,457**	**1,853,457**
Advertisements/Bill Boards	42,002	42,002
Business licenses	285,845	285,845
Environmental Levies	5,001	5,001
Inspection Fees	198,058	198,058
Liquor licenses	1,001	1,001
Local Hotel Tax	8,001	8,001
Local Services Tax-Payable By Individuals	243,000	243,000
Market /Gate Charges	144,001	144,001
Miscellaneous receipts/income	15,206	15,206
Other permits	6,860	6,860
Property related Duties/Fees	802,361	802,361
Registration fees for Documents and Businesses	11,920	11,920
Sale of bid documents-From Private Entities	3,500	3,500
Sale of drugs-From Private Entities	10,501	10,501
Vehicle Parking Fees	76,200	76,200
Discretionary Government Transfers	**1,850,934**	**3,263,158**
Urban Discretionary Equalisation Development Grant	402,559	1,596,997
Urban Unconditional Grant Wage	980,319	1,138,995
Urban Unconditional Non-Wage	468,057	527,166
Conditional Government Transfers	**8,010,706**	**9,166,341**
Programme Conditional Grant - Non Wage Recurrent	3,401,929	3,491,328
Programme Conditional Grant - Development	523,364	561,471
Programme Conditional Grant - Wage Recurrent	4,085,413	5,113,542
Other Government Transfers	**180,614**	**197,165**
GROW Project	10,204	10,204
Support to Local Government Labour Officers and KCCA	0	16,551
Support to PLE (UNEB)	22,000	22,000
Uganda Road Fund (URF)	143,847	143,847
Uganda Women Enterpreneurship Program(UWEP)	4,563	4,563
External Financing	**0**	**0**
N / A		
Total Revenues Shares	**11,895,711**	**14,480,120**

VOTE: 718 Lugazi 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	**988,904**	**29,500**	**0**	**0**	**1,018,404**
o/w: Wage:	99,000	0	0	0	99,000
Non-Wage Recurrent:	112,529	29,500	0	0	142,029
Development:	777,375	0	0	0	777,375
Tourism Development	**10,795**	**0**	**0**	**0**	**10,795**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	10,795	0	0	0	10,795
Development:	0	0	0	0	0
Natural Resources, Environment, Climate Change, Land and Water Management	**260,576**	**37,300**	**0**	**0**	**297,876**
o/w: Wage:	150,000	0	0	0	150,000
Non-Wage Recurrent:	7,920	37,300	0	0	45,220
Development:	102,656	0	0	0	102,656
Private Sector Development	**128,945**	**12,000**	**0**	**0**	**140,945**
o/w: Wage:	63,199	0	0	0	63,199
Non-Wage Recurrent:	31,527	12,000	0	0	43,527
Development:	34,219	0	0	0	34,219
Integrated Transport Infrastructure and Services	**1,221,052**	**241,350**	**143,847**	**0**	**1,606,249**
o/w: Wage:	131,871	0	0	0	131,871
Non-Wage Recurrent:	1,000,000	71,350	143,847	0	1,215,197
Development:	89,181	170,000	0	0	259,181
Sustainable Urbanisation and Housing	**203,356**	**26,200**	**0**	**0**	**229,556**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	26,200	0	0	26,200
Development:	203,356	0	0	0	203,356
Digital Transformation	**0**	**9,600**	**0**	**0**	**9,600**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	9,600	0	0	9,600
Development:	0	0	0	0	0
Human Capital Development	**6,713,784**	**133,500**	**53,318**	**0**	**6,900,602**

VOTE: 718 Lugazi Municipal Council

Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	5,180,424	0	0	0	5,180,424
Non-Wage Recurrent:	969,115	133,500	53,318	0	1,155,933
Development:	564,244	0	0	0	564,244
Public Sector Transformation	**2,242,159**	**900,205**	**0**	**0**	**3,142,364**
o/w: Wage:	359,134	0	0	0	359,134
Non-Wage Recurrent:	1,557,289	900,205	0	0	2,457,494
Development:	325,736	0	0	0	325,736
Governance and Security	**275,963**	**254,100**	**0**	**0**	**530,063**
o/w: Wage:	85,951	0	0	0	85,951
Non-Wage Recurrent:	190,012	254,100	0	0	444,112
Development:	0	0	0	0	0
Development Plan Implementation	**383,964**	**209,701**	**0**	**0**	**593,665**
o/w: Wage:	182,958	0	0	0	182,958
Non-Wage Recurrent:	139,306	209,701	0	0	349,007
Development:	61,700	0	0	0	61,700
Grand Total	**12,429,499**	**1,853,457**	**197,165**	**0**	**14,480,120**
Grand Total Wage	6,252,537	0	0	0	**6,252,537**
Grand Total Non-Wage Recurrent	4,018,494	1,683,457	197,165	0	**5,899,116**
Grand Total Development	2,158,468	170,000	0	0	**2,328,468**

VOTE: 718 Lugazi Municipal Council

A4: Summary of Department Allocations for FY 2026/27

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Administration	**2,974,880**	**3,196,564**
o/w Higher Local Government	1,930,443	2,203,293
o/w Lower Local Government	1,044,437	993,271
Finance	**357,061**	**371,148**
o/w Higher Local Government	357,061	371,148
o/w Lower Local Government	0	0
Statutory bodies	**446,265**	**426,825**
o/w Higher Local Government	446,265	426,825
o/w Lower Local Government	0	0
Production and Marketing	**258,947**	**1,018,904**
o/w Higher Local Government	258,947	1,018,904
o/w Lower Local Government	0	0
Health	**1,514,350**	**1,483,380**
o/w Higher Local Government	1,514,350	1,483,380
o/w Lower Local Government	0	0
Education	**4,151,824**	**5,186,717**
o/w Higher Local Government	4,151,824	5,186,717
o/w Lower Local Government	0	0
Roads and Engineering	**1,376,183**	**1,607,249**
o/w Higher Local Government	1,376,183	1,607,249
o/w Lower Local Government	0	0
Natural Resources	**225,280**	**515,933**
o/w Higher Local Government	225,280	515,933
o/w Lower Local Government	0	0
Community Based Services	**158,255**	**240,005**
o/w Higher Local Government	158,255	240,005
o/w Lower Local Government	0	0
Planning	**296,867**	**222,517**
o/w Higher Local Government	296,867	222,517
o/w Lower Local Government	0	0
Internal Audit	**59,829**	**59,139**
o/w Higher Local Government	59,829	59,139
o/w Lower Local Government	0	0
Trade, Industry and Local Development	**75,971**	**151,741**

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Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	75,971	151,741
o/w Lower Local Government	0	0
Grand Total	**11,895,711**	**14,480,120**
o/w Higher Local Government	**10,851,275**	**13,486,849**
o/w: Wage:	5,065,731	6,252,537
Non-Wage Recurrent:	4,942,812	5,073,596
Domestic Devt:	842,731	2,160,716
External Financing:	0	0
o/w Lower Local Government	**1,044,437**	**993,271**
o/w: Wage:	0	0
Non-Wage Recurrent:	811,245	825,519
Domestic Devt:	233,192	167,752
External Financing:	0	0

VOTE: 718 Lugazi 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	2,741,688	2,870,828
Urban Unconditional Grant Wage	354,218	359,134
Urban Unconditional Non-Wage	52,272	64,725
Locally Raised Revenues	236,168	246,168
Multi-Sectoral Transfers to LLGs_NonWage	811,245	825,519
Programme Conditional Grant - Non Wage Recurrent	1,287,786	1,375,281
Development Revenues	233,192	325,736
Urban Discretionary Equalisation Development Grant	0	157,984
Multi-Sectoral Transfers to LLGs_Gou	233,192	167,752
Total Revenues Shares	**2,974,880**	**3,196,564**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	354,218	359,134
Non Wage	2,387,471	2,511,694
Development Expenditure		
Domestic Development	233,192	325,736
External Financing	0	0
Total Expenditure	**2,974,880**	**3,196,564**

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 11 Digital Transformation					
Key Service Area 000006 Planning and Budgeting services					
221008 Information and Communication Technology Supplies.	0	6,000	0	0	6,000
222001 Information and Communication Technology Services.	0	600	0	0	600

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227001 Travel inland		0	1,000	0	0	1,000
227004 Fuel, Lubricants and Oils		0	2,000	0	0	2,000
Total Cost of Planning and Budgeting services		**0**	**9,600**	**0**	**0**	**9,600**
Total Cost of Digital Transformation		**0**	**9,600**	**0**	**0**	**9,600**
Programme 14 Public Sector Transformation						
Key Service Area 000007 Procurement and Disposal Services						
221001 Advertising and Public Relations		0	6,000	0	0	6,000
221011 Printing, Stationery, Photocopying and Binding		0	2,000	0	0	2,000
222001 Information and Communication Technology Services.		0	1,200	0	0	1,200
227001 Travel inland		0	1,000	0	0	1,000
227004 Fuel, Lubricants and Oils		0	2,000	0	0	2,000
Total Cost of Procurement and Disposal Services		**0**	**12,200**	**0**	**0**	**12,200**
Key Service Area 000008 Records Management						
221011 Printing, Stationery, Photocopying and Binding		0	2,000	0	0	2,000
227001 Travel inland		0	500	0	0	500
Total Cost of Records Management		**0**	**2,500**	**0**	**0**	**2,500**
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity						
211101 General Staff Salaries		359,134	0	0	0	359,134
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	2,000	0	0	2,000
212101 Social Security Contributions		0	5,000	0	0	5,000
212102 Medical expenses (Employees)		0	4,000	0	0	4,000
212103 Incapacity benefits (Employees)		0	2,000	0	0	2,000
221003 Staff Training		0	10,000	38,875	0	48,875
Total for LCIII: Central Div		**County: LUGAZI MUNICIPAL COUNCIL**				**38,875**
LCII: Kikawula Ward	HCM Performance management	Staff Training - Others	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			15,000
LCII: Kikawula Ward	LMC Staff- Short courses	Staff Training - Capacity Building	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			23,875
221009 Welfare and Entertainment		0	28,000	0	0	28,000
221011 Printing, Stationery, Photocopying and Binding		0	4,870	0	0	4,870
222001 Information and Communication Technology Services.		0	1,200	0	0	1,200

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227001 Travel inland	0	1,000	0	0	1,000
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
273104 Pension	0	617,684	0	0	617,684
273105 Gratuity	0	757,597	0	0	757,597
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	**359,134**	**1,435,351**	**38,875**	**0**	**1,833,360**
Key Service Area 010008 Capacity Strengthening					
221002 Workshops, Meetings and Seminars	0	0	42,109	0	42,109

Total for LCIII: Central Div		**County: LUGAZI MUNICIPAL COUNCIL**		**42,109**
LCII: Kikawula Ward	External unfunded UCMID meetings	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	32,109
LCII: Kikawula Ward	Internal UCMID meetings	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	10,000

221007 Books, Periodicals & Newspapers	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	30,268	0	0	30,268
221011 Printing, Stationery, Photocopying and Binding	0	6,000	0	0	6,000
221012 Small Office Equipment	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	4,000	0	0	4,000
223005 Electricity	0	8,000	0	0	8,000
223006 Water	0	5,000	0	0	5,000
227001 Travel inland	0	76,856	7,000	0	83,856

Total for LCIII: Central Div		**County: LUGAZI MUNICIPAL COUNCIL**		**7,000**
LCII: Kikawula Ward	Keep Lugazi clean and create awareness	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	4,000
LCII: Kikawula Ward	Maintainance and updating of the Asset Register	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	3,000

227004 Fuel, Lubricants and Oils	0	30,000	0	0	30,000
228001 Maintenance-Buildings and Structures	0	2,800	0	0	2,800
228002 Maintenance-Transport Equipment	0	15,000	0	0	15,000
312221 Light ICT hardware - Acquisition	0	0	70,000	0	70,000

Total for LCIII: Central Div		**County: LUGAZI MUNICIPAL COUNCIL**		**70,000**

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LCII: Kikawula Ward	Computers, Office internet, Printers and Cabins	Desktop computers_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			70,000

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Capacity Strengthening	**0**	**181,924**	**119,109**	**0**	**301,033**
Total Cost of Public Sector Transformation	**359,134**	**1,631,975**	**157,984**	**0**	**2,149,093**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
221020 Litigation and related expenses	0	33,000	0	0	33,000
222001 Information and Communication Technology Services.	0	600	0	0	600
223004 Guard and Security services	0	7,000	0	0	7,000
227001 Travel inland	0	1,000	0	0	1,000
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
Total Cost of Administrative and Support Services	**0**	**44,600**	**0**	**0**	**44,600**
Total Cost of Governance and Security	**0**	**44,600**	**0**	**0**	**44,600**
Total Cost of Administration and Management	**359,134**	**1,686,175**	**157,984**	**0**	**2,203,293**
Total Cost of Administration	**359,134**	**1,686,175**	**157,984**	**0**	**2,203,293**

Subcounty / Town Council / Division: 237748 Kawolo Div

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
312131 Roads and Bridges - Acquisition	0	0	65,354	0	65,354
Total Cost of Facilities Management	**0**	**0**	**65,354**	**0**	**65,354**
Key Service Area 010008 Capacity Strengthening					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	56,151	0	0	56,151
221011 Printing, Stationery, Photocopying and Binding	0	20,000	0	0	20,000
227001 Travel inland	0	144,548	0	0	144,548
Total Cost of Capacity Strengthening	**0**	**220,699**	**0**	**0**	**220,699**
Total Cost of Public Sector Transformation	**0**	**220,699**	**65,354**	**0**	**286,053**
Total Cost of Administration and Management	**0**	**220,699**	**65,354**	**0**	**286,053**

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Total Cost of 237748 Kawolo Div	**0**	**220,699**	**65,354**	**0**	**286,053**

Subcounty / Town Council / Division: 237749 Najjembe Div

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
312131 Roads and Bridges - Acquisition	0	0	51,199	0	51,199
Total Cost of Facilities Management	**0**	**0**	**51,199**	**0**	**51,199**
Key Service Area 010008 Capacity Strengthening					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	50,000	0	0	50,000
221011 Printing, Stationery, Photocopying and Binding	0	16,000	0	0	16,000
227001 Travel inland	0	58,642	0	0	58,642
Total Cost of Capacity Strengthening	**0**	**124,642**	**0**	**0**	**124,642**
Total Cost of Public Sector Transformation	**0**	**124,642**	**51,199**	**0**	**175,841**
Total Cost of Administration and Management	**0**	**124,642**	**51,199**	**0**	**175,841**
Total Cost of 237749 Najjembe Div	**0**	**124,642**	**51,199**	**0**	**175,841**

Subcounty / Town Council / Division: 237750 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 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
313121 Non-Residential Buildings - Improvement	0	0	51,199	0	51,199
Total Cost of Facilities Management	**0**	**0**	**51,199**	**0**	**51,199**
Key Service Area 010008 Capacity Strengthening					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	70,000	0	0	70,000
221011 Printing, Stationery, Photocopying and Binding	0	30,000	0	0	30,000
227001 Travel inland	0	380,178	0	0	380,178
Total Cost of Capacity Strengthening	**0**	**480,178**	**0**	**0**	**480,178**
Total Cost of Public Sector Transformation	**0**	**480,178**	**51,199**	**0**	**531,377**
Total Cost of Administration and Management	**0**	**480,178**	**51,199**	**0**	**531,377**
Total Cost of 237750 Central Div	**0**	**480,178**	**51,199**	**0**	**531,377**

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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	351,710	354,039
Urban Unconditional Grant Wage	127,510	159,364
Urban Unconditional Non-Wage	42,551	51,026
Locally Raised Revenues	181,649	143,649
Development Revenues	5,351	17,109
Locally Raised Revenues	5,351	0
Urban Discretionary Equalisation Development Grant	0	17,109
Total Revenues Shares	**357,061**	**371,148**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	127,510	159,364
Non Wage	224,200	194,675
Development Expenditure		
Domestic Development	5,351	17,109
External Financing	0	0
Total Expenditure	**357,061**	**371,148**

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 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
211101 General Staff Salaries	159,364	0	0	0	159,364
212102 Medical expenses (Employees)	0	3,000	0	0	3,000
221001 Advertising and Public Relations	0	2,000	0	0	2,000
221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000
221007 Books, Periodicals & Newspapers	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	10,000	0	0	10,000

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221011 Printing, Stationery, Photocopying and Binding	0	14,649	0	0	14,649
221012 Small Office Equipment	0	3,000	0	0	3,000
221016 Systems Recurrent costs	0	30,000	0	0	30,000
221017 Membership dues and Subscription fees.	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	5,649	0	0	5,649
225101 Consultancy Services	0	5,000	0	0	5,000
227001 Travel inland	0	58,377	17,109	0	75,487

Total for LCIII: Central Div		**County: LUGAZI MUNICIPAL COUNCIL**		**17,109**
LCII: Kikawula Ward	LMC Finance Office	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	17,109

227004 Fuel, Lubricants and Oils	0	50,000	0	0	50,000
Total Cost of Finance and Accounting	**159,364**	**194,675**	**17,109**	**0**	**371,148**
Total Cost of Development Plan Implementation	**159,364**	**194,675**	**17,109**	**0**	**371,148**
Total Cost of Financial Management and Accountability (LG)	**159,364**	**194,675**	**17,109**	**0**	**371,148**
Total Cost of Finance	**159,364**	**194,675**	**17,109**	**0**	**371,148**

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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	446,265	426,825
Urban Unconditional Grant Wage	61,092	61,092
Urban Unconditional Non-Wage	195,172	175,732
Locally Raised Revenues	190,000	190,000
Total Revenues Shares	**446,265**	**426,825**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	61,092	61,092
Non Wage	385,172	365,732
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**446,265**	**426,825**

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 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	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					
Key Service Area 000014 Administrative and Support Services					
211101 General Staff Salaries	61,092	0	0	0	61,092
211105 Ex-Gratia for Political leaders.	0	170,520	0	0	170,520
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	23,100	0	0	23,100
211107 Boards, Committees and Council Allowances	0	5,212	0	0	5,212

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212102 Medical expenses (Employees)	0	2,000	0	0	2,000
221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000
221007 Books, Periodicals & Newspapers	0	1,440	0	0	1,440
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	22,760	0	0	22,760
221011 Printing, Stationery, Photocopying and Binding	0	5,000	0	0	5,000
221012 Small Office Equipment	0	500	0	0	500
221017 Membership dues and Subscription fees.	0	720	0	0	720
222001 Information and Communication Technology Services.	0	4,800	0	0	4,800
227001 Travel inland	0	77,780	0	0	77,780
228002 Maintenance-Transport Equipment	0	6,000	0	0	6,000
273102 Incapacity, death benefits and funeral expenses	0	1,000	0	0	1,000
282101 Donations	0	6,000	0	0	6,000
Total Cost of Administrative and Support Services	**61,092**	**338,832**	**0**	**0**	**399,925**
Key Service Area 000023 Inspection and Monitoring					
227004 Fuel, Lubricants and Oils	0	26,400	0	0	26,400
Total Cost of Inspection and Monitoring	**0**	**26,400**	**0**	**0**	**26,400**
Total Cost of Governance and Security	**61,092**	**365,232**	**0**	**0**	**426,325**
Total Cost of Legislation and Oversight	**61,092**	**365,732**	**0**	**0**	**426,825**
Total Cost of Statutory bodies	**61,092**	**365,732**	**0**	**0**	**426,825**

VOTE: 718 Lugazi 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	239,611	241,529
Programme Conditional Grant - Wage Recurrent	99,000	99,000
Programme Conditional Grant - Non Wage Recurrent	110,611	112,529
Locally Raised Revenues	30,000	30,000
Development Revenues	19,336	777,375
Programme Conditional Grant - Development	19,336	19,336
Urban Discretionary Equalisation Development Grant	0	758,039
Total Revenues Shares	**258,947**	**1,018,904**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	99,000	99,000
Non Wage	140,611	142,529
Development Expenditure		
Domestic Development	19,336	777,375
External Financing	0	0
Total Expenditure	**258,947**	**1,018,904**

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

Service Area 10 Agricultural Extension

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 000089 Climate Change Mitigation					
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of Climate Change Mitigation	**0**	**2,000**	**0**	**0**	**2,000**
Key Service Area 010016 Farmer mobilisation and sensitisation					
211101 General Staff Salaries	99,000	0	0	0	99,000
221002 Workshops, Meetings and Seminars	0	20,607	0	0	20,607
221011 Printing, Stationery, Photocopying and Binding	0	5,500	0	0	5,500

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222001 Information and Communication Technology Services.		0	2,040	0	0	2,040
225204 Monitoring and Supervision of capital work		0	12,000	0	0	12,000
227001 Travel inland		0	42,751	0	0	42,751
Total Cost of Farmer mobilisation and sensitisation		**99,000**	**82,898**	**0**	**0**	**181,898**
Total Cost of Agro-Industrialization		**99,000**	**84,898**	**0**	**0**	**183,898**
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
221002 Workshops, Meetings and Seminars		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		**99,000**	**85,398**	**0**	**0**	**184,398**
Service Area 20 Agricultural Production						
		Approved Budget Estimates for FY 2026/27				
Ushs Thousands						
01 Higher LG Services		**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization						
Key Service Area 010036 Water for production management systems						
227001 Travel inland		0	4,000	0	0	4,000
Total Cost of Water for production management systems		**0**	**4,000**	**0**	**0**	**4,000**
Key Service Area 010059 Post-harvest handling, storage and processing						
224010 Protective Gear		0	1,918	0	0	1,918
312121 Non-Residential Buildings - Acquisition		0	0	777,375	0	777,375
Total for LCIII: Kawolo Div		**County: LUGAZI MUNICIPAL COUNCIL**				**777,375**
LCII: Butinindi Ward	Kakubansiri- Phase 1 Animal Slaughter House	Commercial Buildings_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			758,039
LCII: Butinindi Ward	Kakubansiri-Construction of 100 goat housing unit	Farm Structure _Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			19,336
Total Cost of Post-harvest handling, storage and processing		**0**	**1,918**	**777,375**	**0**	**779,293**
Key Service Area 010074 Vector and disease control						
228001 Maintenance-Buildings and Structures		0	7,202	0	0	7,202
Total Cost of Vector and disease control		**0**	**7,202**	**0**	**0**	**7,202**
Total Cost of Agro-Industrialization		**0**	**13,120**	**777,375**	**0**	**790,495**
Total Cost of Agricultural Production		**0**	**13,120**	**777,375**	**0**	**790,495**
Service Area 30 Agricultural Value Chain Services						

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	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	44,011	0	0	44,011
Total Cost of Parish Development Model Operations	**0**	**44,011**	**0**	**0**	**44,011**
Total Cost of Agro-Industrialization	**0**	**44,011**	**0**	**0**	**44,011**
Total Cost of Agricultural Value Chain Services	**0**	**44,011**	**0**	**0**	**44,011**
Total Cost of Production and Marketing	**99,000**	**142,529**	**777,375**	**0**	**1,018,904**

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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	1,102,160	1,142,382
Programme Conditional Grant - Wage Recurrent	818,960	829,527
Programme Conditional Grant - Non Wage Recurrent	228,200	272,855
Locally Raised Revenues	55,000	40,000
Development Revenues	412,190	340,997
Programme Conditional Grant - Development	342,190	340,997
Locally Raised Revenues	70,000	0
Total Revenues Shares	**1,514,350**	**1,483,380**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	818,960	829,527
Non Wage	283,200	312,855
Development Expenditure		
Domestic Development	412,190	340,997
External Financing	0	0
Total Expenditure	**1,514,350**	**1,483,380**

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

Service Area 10 Primary HealthCare

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development						
Key Service Area 320165 Primary Health care services						
211101 General Staff Salaries		829,527	0	0	0	829,527
225201 Consultancy Services-Capital		0	0	1,000	0	1,000
Total for LCIII: Central Div		**County: LUGAZI MUNICIPAL COUNCIL**				**1,000**
LCII: Kikawula Ward	Preparation of B.O.Qs	Consultancy - Others	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			1,000
225202 Environment Impact Assessment for Capital Works		0	0	3,000	0	3,000
Total for LCIII: Najjembe Div		**County: LUGAZI MUNICIPAL COUNCIL**				**3,000**

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LCII: Kizigo Ward	Kizigo HC II	Environmental Impact Assessment - Field Expenses	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			3,000
225204 Monitoring and Supervision of capital work		0	0	30,000	0	30,000
Total for LCIII: Central Div		**County: LUGAZI MUNICIPAL COUNCIL**				**30,000**
LCII: Kikawula Ward	Lugazi Mc	Monitoring and supervision of departmental activities and development projects.	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			30,000
263308 Sector Conditional Grant (Non-Wage)		0	242,451	0	0	242,451
Total for LCIII: Najjembe Div		**County: LUGAZI MUNICIPAL COUNCIL**				**120,653**
LCII: Kizigo Ward	Najjembe Division	Kizigo Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			29,389
LCII: Nsakya Ward	Najjembe Division	NajjembeHealth Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			32,486
LCII: Nsakya Ward	Najjembe Division	NajjembeHealth Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			58,778
Total for LCIII: Central Div		**County: LUGAZI MUNICIPAL COUNCIL**				**121,798**
LCII: KAWOTTO	Kawolo Division	Busabaga Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			26,473
LCII: NAMENGO	Central Division	Lugazi Mission HC	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)			6,740
LCII: NAMENGO	Central Division	Lugazi Muslim	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			16,325
LCII: Namengo Ward	Central Division	Lugazi Muslim	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)			13,481
LCII: Namengo Ward	Kawolo Division	Busabaga Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			58,778
312121 Non-Residential Buildings - Acquisition		0	0	260,000	0	260,000
Total for LCIII: Najjembe Div		**County: LUGAZI MUNICIPAL COUNCIL**				**260,000**
LCII: Kizigo Ward	Water installation & internal Fining -Kizigo	Hospital construction service-Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			260,000
312233 Medical, Laboratory and Research & appliances - Acquisition		0	0	46,997	0	46,997
Total for LCIII:		**County:**				**46,997**

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LCII:	Purchase of Medical Equipmentsand supplies	General purpose laboratory equipment labeled or promoted for a specific medical use - Laboratory Equipment_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	46,997

Total Cost of Primary Health care services	**829,527**	**242,451**	**340,997**	**0**	**1,412,975**
Total Cost of Human Capital Development	**829,527**	**242,451**	**340,997**	**0**	**1,412,975**
Total Cost of Primary HealthCare	**829,527**	**242,451**	**340,997**	**0**	**1,412,975**

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					
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 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**1,000**	**0**	**0**	**1,000**
Key Service Area 000039 Policies, Regulations and Standards					
221002 Workshops, Meetings and Seminars	0	9,310	0	0	9,310
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
225204 Monitoring and Supervision of capital work	0	22,500	0	0	22,500
227001 Travel inland	0	21,094	0	0	21,094
227004 Fuel, Lubricants and Oils	0	5,000	0	0	5,000
Total Cost of Policies, Regulations and Standards	**0**	**59,905**	**0**	**0**	**59,905**
Key Service Area 320135 Sanitation and hygiene Services					
227001 Travel inland	0	9,000	0	0	9,000
Total Cost of Sanitation and hygiene Services	**0**	**9,000**	**0**	**0**	**9,000**
Total Cost of Human Capital Development	**0**	**69,905**	**0**	**0**	**69,905**
Total Cost of Health Management and Supervision	**0**	**70,405**	**0**	**0**	**70,405**
Total Cost of Health	**829,527**	**312,855**	**340,997**	**0**	**1,483,380**

VOTE: 718 Lugazi Municipal Council

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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	3,989,985	4,985,580
Programme Conditional Grant - Wage Recurrent	3,167,453	4,185,015
Programme Conditional Grant - Non Wage Recurrent	709,205	657,678
Urban Unconditional Grant Wage	46,328	65,887
Locally Raised Revenues	45,000	55,000
Other Transfers from Central Government	22,000	22,000
Development Revenues	161,838	201,138
Programme Conditional Grant - Development	161,838	201,138
Total Revenues Shares	**4,151,824**	**5,186,717**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	3,213,781	4,250,902
Non Wage	776,205	734,678
Development Expenditure		
Domestic Development	161,838	201,138
External Financing	0	0
Total Expenditure	**4,151,824**	**5,186,717**

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

Service Area 10 Pre-Primary and Primary Education

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**2,000**	**0**	**0**	**2,000**
Key Service Area 000063 Quality Assurance Systems					
211101 General Staff Salaries	3,498,972	0	0	0	3,498,972
Total Cost of Quality Assurance Systems	**3,498,972**	**0**	**0**	**0**	**3,498,972**
Key Service Area 320162 Capitation (Primary)					

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263308 Sector Conditional Grant (Non-Wage)		0	359,598	0	0	359,598
Total for LCIII: Missing Subcounty		**County: Missing County**				**359,598**
LCII: Missing Parish	Central division	LUGAZI WEST P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			12,705
LCII: Missing Parish	Central division	LUGAZI MODEL P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			11,865
LCII: Missing Parish	Central division	KAWOTO SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			6,208
LCII: Missing Parish	Central division	GEREGERE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			9,775
LCII: Missing Parish	Central division	VULU P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			3,719
LCII: Missing Parish	Central division	LUSOZI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			4,638
LCII: Missing Parish	Central division	LUGAZI ST.KIZITO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			10,341
LCII: Missing Parish	Central division	STATION CAMP P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			5,264
LCII: Missing Parish	Central division	LUGAZI COMMUNITY P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			6,680
LCII: Missing Parish	Central division	LUGAZI UMEA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			13,339
LCII: Missing Parish	Central division	LUGAZI EAST P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			26,947
LCII: Missing Parish	Kawolo division	Busabaga P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			9,136
LCII: Missing Parish	Kawolo division	KAWOLO COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			4,987
LCII: Missing Parish	Kawolo division	3 R S KASOKOSO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			11,405
LCII: Missing Parish	Kawolo division	BIBBO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			6,444
LCII: Missing Parish	Kawolo division	SAGAZI COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			6,738
LCII: Missing Parish	Kawolo division	BUGOMBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			4,541

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LCII: Missing Parish	Kawolo division	NTENGA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,661
LCII: Missing Parish	Kawolo division	NANSEENYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,724
LCII: Missing Parish	Kawolo division	NAKAMATTE P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,781
LCII: Missing Parish	Kawolo division	MUTEESA I MEMORIAL P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,093
LCII: Missing Parish	Kawolo division	KIDUSU UMEA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,401
LCII: Missing Parish	Kawolo division	KIYAGI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,110
LCII: Missing Parish	Kawolo division	YUNUSU MEM.P.S KASOGA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,215
LCII: Missing Parish	Kawolo division	KITEZA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,715
LCII: Missing Parish	Kawolo division	KASOGA P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,289
LCII: Missing Parish	Kawolo division	NAKAWUNGU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,659
LCII: Missing Parish	Kawolo division	NSEENYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,054
LCII: Missing Parish	Kawolo division	KUNGU BAHAI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,361
LCII: Missing Parish	Kawolo division	KISAASI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,342
LCII: Missing Parish	Najjembe division	THE SOURCE KITIGOMA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,458
LCII: Missing Parish	Najjembe division	BUWUNDO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,777
LCII: Missing Parish	Najjembe division	KINONI UMEA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,457
LCII: Missing Parish	Najjembe division	ST. BRUNO DANGALA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,193
LCII: Missing Parish	Najjembe division	ST. JUDE P.S. KITIGOMA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,033

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LCII: Missing Parish	Najjembe division	KIKUBE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				10,288
LCII: Missing Parish	Najjembe division	KINONI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				4,962
LCII: Missing Parish	Najjembe division	ST. LUKE KITOOLA P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				4,119
LCII: Missing Parish	Najjembe division	ST. MARY S P/S BUVUUNYA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				9,559
LCII: Missing Parish	Najjembe division	KITOOLA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				7,512
LCII: Missing Parish	Najjembe division	BUWOOLA COU P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				6,391
LCII: Missing Parish	Najjembe division	NAJJEMBE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				9,713
LCII: Missing Parish	Najjembe division	ST. KIZITO BUWOOLA P.C	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				7,319
LCII: Missing Parish	Najjembe division	ST. ANDREW BUWUNDO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				3,691

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Capitation (Primary)	**0**	**359,598**	**0**	**0**	**359,598**
Total Cost of Human Capital Development	**3,498,972**	**361,598**	**0**	**0**	**3,860,570**
Total Cost of Pre-Primary and Primary Education	**3,498,972**	**361,598**	**0**	**0**	**3,860,570**

Service Area 20 Secondary Education

Approved Budget Estimates for FY 2026/27

Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320158 Capitation (Secondary)					
263308 Sector Conditional Grant (Non-Wage)	0	110,712	0	0	110,712
Total for LCIII: Missing Subcounty	**County: Missing County**				**110,712**

LCII: Missing Parish	Kawolo division	3 RS S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	110,712

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Capitation (Secondary)	**0**	**110,712**	**0**	**0**	**110,712**
Key Service Area 320159 Secondary Education Services					
211101 General Staff Salaries	686,043	0	0	0	686,043
Total Cost of Secondary Education Services	**686,043**	**0**	**0**	**0**	**686,043**
Total Cost of Human Capital Development	**686,043**	**110,712**	**0**	**0**	**796,755**

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Total Cost of Secondary Education	**686,043**	**110,712**	**0**	**0**	**796,755**

Service Area 40 Education&Sports Management and Inspection

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 000023 Inspection and Monitoring					
227001 Travel inland	0	31,556	0	0	31,556
Total Cost of Inspection and Monitoring	**0**	**31,556**	**0**	**0**	**31,556**
Key Service Area 000063 Quality Assurance Systems					
211101 General Staff Salaries	65,887	0	0	0	65,887
221003 Staff Training	0	10,000	0	0	10,000
221009 Welfare and Entertainment	0	5,000	0	0	5,000
227001 Travel inland	0	50,000	0	0	50,000
227004 Fuel, Lubricants and Oils	0	10,000	0	0	10,000
228002 Maintenance-Transport Equipment	0	10,000	0	0	10,000
Total Cost of Quality Assurance Systems	**65,887**	**85,000**	**0**	**0**	**150,887**
Key Service Area 320003 Assets and Facilities Management					
225204 Monitoring and Supervision of capital work	0	2,874	10,056	0	12,931

Total for LCIII: Central Div		**County: LUGAZI MUNICIPAL COUNCIL**		**10,056**
LCII: Kikawula Ward	LMC Education Office	Monitoring and supervision of departmental development projects within LMC	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	10,056

228001 Maintenance-Buildings and Structures	0	92,937	0	0	92,937
312121 Non-Residential Buildings - Acquisition	0	0	191,082	0	191,082

Total for LCIII: Kawolo Div		**County: LUGAZI MUNICIPAL COUNCIL**		**191,082**
LCII: Bibbo Ward	Kungu Bahai and Nanseenya P/S-C/M blocks	Public elementary or secondary schools - Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	146,078
LCII: Bibbo Ward	Payment of Retention	Public elementary or secondary schools - Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	12,004
LCII: Kigenda Ward	5 Stance latrine at Kiduusu P/S	Public elementary or secondary schools - Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	33,000

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Total Cost of Assets and Facilities Management	**0**	**95,812**	**201,138**	**0**	**296,949**
Key Service Area 320038 Sports Development and Oversight					
227001 Travel inland	0	50,000	0	0	50,000
Total Cost of Sports Development and Oversight	**0**	**50,000**	**0**	**0**	**50,000**
Total Cost of Human Capital Development	**65,887**	**262,368**	**201,138**	**0**	**529,392**
Total Cost of Education&Sports Management and Inspection	**65,887**	**262,368**	**201,138**	**0**	**529,392**
Total Cost of Education	**4,250,902**	**734,678**	**201,138**	**0**	**5,186,717**

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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	1,321,534	1,348,068
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
Urban Unconditional Grant Wage	117,336	131,871
Locally Raised Revenues	60,351	72,350
Other Transfers from Central Government	143,847	143,847
Development Revenues	54,649	259,181
Locally Raised Revenues	54,649	170,000
Urban Discretionary Equalisation Development Grant	0	89,181
Total Revenues Shares	**1,376,183**	**1,607,249**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	117,336	131,871
Non Wage	1,204,198	1,216,197
Development Expenditure		
Domestic Development	54,649	259,181
External Financing	0	0
Total Expenditure	**1,376,183**	**1,607,249**

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	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 09 Integrated Transport Infrastructure and Services					
Key Service Area 000017 Infrastructure Development and Management					
211101 General Staff Salaries	131,871	0	0	0	131,871

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221002 Workshops, Meetings and Seminars		0	100	0	0	100
221008 Information and Communication Technology Supplies.		0	1,500	0	0	1,500
221011 Printing, Stationery, Photocopying and Binding		0	2,500	0	0	2,500
221012 Small Office Equipment		0	200	0	0	200
221017 Membership dues and Subscription fees.		0	3,000	0	0	3,000
222001 Information and Communication Technology Services.		0	200	0	0	200
225101 Consultancy Services		0	0	89,181	0	89,181
Total for LCIII: Central Div		**County: LUGAZI MUNICIPAL COUNCIL**				**89,181**
LCII: Kikawula Ward	Design review for upgrading roads to Asphaltic	Consultancy - Strategic Planning Services	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			89,181
227001 Travel inland		0	10,999	0	0	10,999
227004 Fuel, Lubricants and Oils		0	1,000	0	0	1,000
228001 Maintenance-Buildings and Structures		0	5,000	0	0	5,000
228002 Maintenance-Transport Equipment		0	15,000	0	0	15,000
263402 Transfer to Other Government Units		0	31,851	0	0	31,851
Total for LCIII:		**County:**				**31,851**
LCII:		Desilting of 10.0Km of Drainages on newly constructed roads under UCMID in Central division.	Source: Locally Raised Revenues			11,851
LCII:		Routine maintenance of 50 solar street lights in Central and Kawolo Divisions.	Source: Locally Raised Revenues			10,000
LCII:		Planned Maintenance of Municipal buildings	Source: Locally Raised Revenues			10,000
313121 Non-Residential Buildings - Improvement		0	0	170,000	0	170,000
Total for LCIII: Central Div		**County: LUGAZI MUNICIPAL COUNCIL**				**170,000**
LCII: Kikawula Ward	Municipal Headquarter offices	Construction of a perimeter wall around Municipal Offices	Source: Locally Raised Revenues			170,000
Total Cost of Infrastructure Development and Management		**131,871**	**71,350**	**259,181**	**0**	**462,402**
Key Service Area 260009 Road Maintenance						

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227001 Travel inland		0	12,500	0	0	12,500
228001 Maintenance-Buildings and Structures		0	880,000	0	0	880,000
228002 Maintenance-Transport Equipment		0	10,000	0	0	10,000
263402 Transfer to Other Government Units		0	97,500	0	0	97,500
Total for LCIII:		**County:**				**97,500**
LCII:		Procurement and installation of culverts -350 No. RCC	Source: Programme Conditional Grant - Non Wage Recurrent 114-Works and Transport - Non Wage Recurrent Conditional Grant (URF)			87,500
LCII:		Update of Lugazi Municipal Council Roads Inventory	Source: Programme Conditional Grant - Non Wage Recurrent 114-Works and Transport - Non Wage Recurrent Conditional Grant (URF)			10,000
Total Cost of Road Maintenance		**0**	**1,000,000**	**0**	**0**	**1,000,000**
Key Service Area 260010 Road Rehabilitation						
228002 Maintenance-Transport Equipment		0	7,001	0	0	7,001
263402 Transfer to Other Government Units		0	136,846	0	0	136,846
Total for LCIII:		**County:**				**136,846**
LCII:		Routine manual road maintenance of 60km within the entire Municipality	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			60,000
LCII:		Routine mechanised Road mantainance of 7km in Najjembe and Kawolo Divisions.	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			76,846
Total Cost of Road Rehabilitation		**0**	**143,847**	**0**	**0**	**143,847**
Total Cost of Integrated Transport Infrastructure and Services		**131,871**	**1,215,197**	**259,181**	**0**	**1,606,249**
Total Cost of Community Access Roads		**131,871**	**1,216,197**	**259,181**	**0**	**1,607,249**
Total Cost of Roads and Engineering		**131,871**	**1,216,197**	**259,181**	**0**	**1,607,249**

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Water

B1: Overview of Department Revenues and Expenditures by Source

N / A

N / A

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

VOTE: 718 Lugazi 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	225,280	217,920
Urban Unconditional Grant Wage	150,000	150,000
Urban Unconditional Non-Wage	5,280	7,920
Locally Raised Revenues	70,000	60,000
Development Revenues	0	298,013
Urban Discretionary Equalisation Development Grant	0	298,013
Total Revenues Shares	**225,280**	**515,933**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	150,000	150,000
Non Wage	75,280	67,920
Development Expenditure		
Domestic Development	0	298,013
External Financing	0	0
Total Expenditure	**225,280**	**515,933**

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

Service Area 10 Natural Resources Management

Ushs Thousands		Approved Budget Estimates for FY 2026/27				
01 Higher LG Services		**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management						
Key Service Area 000024 Compliance and Enforcement Services						
221002 Workshops, Meetings and Seminars		0	0	8,000	0	8,000
Total for LCIII: Central Div		**County: LUGAZI MUNICIPAL COUNCIL**				**8,000**
LCII: Kikawula Ward	Lugazi MC	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			8,000
221003 Staff Training		0	0	8,000	0	8,000
Total for LCIII: Central Div		**County: LUGAZI MUNICIPAL COUNCIL**				**8,000**
LCII: Kikawula Ward	Lugazi MC	Staff Training - Others	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			8,000

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221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
225204 Monitoring and Supervision of capital work	0	3,820	10,219	0	14,039
Total for LCIII: Kawolo Div	**County: LUGAZI MUNICIPAL COUNCIL**				**10,219**
LCII: Butinindi Ward / Kakubansiri cell	Compliance monitoring of construction auxiliary site.	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			10,219
227001 Travel inland	0	1,820	0	0	1,820
Total Cost of Compliance and Enforcement Services	**0**	**6,640**	**26,219**	**0**	**32,859**
Key Service Area 000089 Climate Change Mitigation					
221002 Workshops, Meetings and Seminars	0	0	68,438	0	68,438
Total for LCIII: Central Div	**County: LUGAZI MUNICIPAL COUNCIL**				**68,438**
LCII: Kikawula Ward / 3 Divisions of LMC	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			68,438
224003 Agricultural Supplies and Services	0	5,000	0	0	5,000
Total Cost of Climate Change Mitigation	**0**	**5,000**	**68,438**	**0**	**73,438**
Key Service Area 560007 Regulation and Compliance					
211101 General Staff Salaries	150,000	0	0	0	150,000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,000	0	0	5,000
222001 Information and Communication Technology Services.	0	2,160	0	0	2,160
227001 Travel inland	0	7,920	0	0	7,920
227004 Fuel, Lubricants and Oils	0	15,000	0	0	15,000
Total Cost of Regulation and Compliance	**150,000**	**30,080**	**0**	**0**	**180,080**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**150,000**	**41,720**	**94,656**	**0**	**286,376**
Programme 10 Sustainable Urbanisation and Housing					
Key Service Area 280002 Physical Planning					
221002 Workshops, Meetings and Seminars	0	0	4,109	0	4,109
Total for LCIII:	**County:**				**4,109**
LCII: / 3 Divisions of LMC	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			4,109
221017 Membership dues and Subscription fees.	0	1,000	0	0	1,000
223001 Property Management Expenses	0	25,200	0	0	25,200
225201 Consultancy Services-Capital	0	0	195,247	0	195,247

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Total for LCIII: Central Div		**County: LUGAZI MUNICIPAL COUNCIL**				**195,247**
LCII: KIKAWULA	Lugazi MC	Consultancy - Others	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			195,247
227001 Travel inland		0	0	4,000	0	4,000
Total for LCIII:		**County:**				**4,000**
LCII:	3 Divisions of LMC	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			4,000
Total Cost of Physical Planning		**0**	**26,200**	**203,356**	**0**	**229,556**
Total Cost of Sustainable Urbanisation and Housing		**0**	**26,200**	**203,356**	**0**	**229,556**
Total Cost of Natural Resources Management		**150,000**	**67,920**	**298,013**	**0**	**515,933**
Total Cost of Natural Resources		**150,000**	**67,920**	**298,013**	**0**	**515,933**

VOTE: 718 Lugazi 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	138,255	209,895
Urban Unconditional Grant Wage	52,886	99,995
Urban Unconditional Non-Wage	5,280	7,920
Locally Raised Revenues	40,000	40,000
Other Transfers from Central Government	14,767	31,318
Programme Conditional Grant - Non Wage Recurrent	25,321	30,662
Development Revenues	20,000	30,109
Locally Raised Revenues	20,000	0
Urban Discretionary Equalisation Development Grant	0	30,109
Total Revenues Shares	**158,255**	**240,005**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	52,886	99,995
Non Wage	85,369	109,900
Development Expenditure		
Domestic Development	20,000	30,109
External Financing	0	0
Total Expenditure	**158,255**	**240,005**

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						
227001 Travel inland		0	2,000	8,000	0	10,000
Total for LCIII: Central Div		**County: LUGAZI MUNICIPAL COUNCIL**				**8,000**
LCII: Kikawula Ward	Lugazi MC CBS Office	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			8,000
Total Cost of Environment, Social Health and Safety		**0**	**2,000**	**8,000**	**0**	**10,000**

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Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**2,000**	**8,000**	**0**	**10,000**
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
211101 General Staff Salaries	99,995	0	0	0	99,995
227001 Travel inland	0	19,669	0	0	19,669
227004 Fuel, Lubricants and Oils	0	8,000	0	0	8,000
Total Cost of Capacity Strengthening	**99,995**	**27,669**	**0**	**0**	**127,665**
Total Cost of Human Capital Development	**99,995**	**27,669**	**0**	**0**	**127,665**
Total Cost of Community Mobilisation	**99,995**	**29,669**	**8,000**	**0**	**137,665**

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							
221002 Workshops, Meetings and Seminars			0	2,000	0	0	2,000
Total Cost of HIV/AIDS Mainstreaming			**0**	**2,000**	**0**	**0**	**2,000**
Key Service Area 000021 Gender Mainstreaming services							
227001 Travel inland			0	10,160	17,109	0	27,270
Total for LCIII: Central Div			**County: LUGAZI MUNICIPAL COUNCIL**				**17,109**
LCII: Kikawula Ward	CBS office LMC		Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			17,109
Total Cost of Gender Mainstreaming services			**0**	**10,160**	**17,109**	**0**	**27,270**
Key Service Area 000023 Inspection and Monitoring							
222001 Information and Communication Technology Services.			0	1,200	0	0	1,200
227001 Travel inland			0	25,004	5,000	0	30,004
Total for LCIII: Central Div			**County: LUGAZI MUNICIPAL COUNCIL**				**5,000**
LCII: Kikawula Ward	CBS office -LMCQu		Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			5,000
Total Cost of Inspection and Monitoring			**0**	**26,204**	**5,000**	**0**	**31,204**
Key Service Area 320146 Support to special interest Groups							
221002 Workshops, Meetings and Seminars			0	9,100	0	0	9,100
221011 Printing, Stationery, Photocopying and Binding			0	4,000	0	0	4,000
221017 Membership dues and Subscription fees.			0	2,000	0	0	2,000

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227001 Travel inland	0	26,767	0	0	26,767
Total Cost of Support to special interest Groups	**0**	**41,867**	**0**	**0**	**41,867**
Total Cost of Human Capital Development	**0**	**80,231**	**22,109**	**0**	**102,340**
Total Cost of Empowerment and Mindset Change	**0**	**80,231**	**22,109**	**0**	**102,340**
Total Cost of Community Based Services	**99,995**	**109,900**	**30,109**	**0**	**240,005**

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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	127,500	177,926
Urban Unconditional Grant Wage	23,594	23,594
Urban Unconditional Non-Wage	52,854	88,280
Locally Raised Revenues	51,052	66,052
Development Revenues	169,367	44,591
Urban Discretionary Equalisation Development Grant	169,367	44,591
Total Revenues Shares	**296,867**	**222,517**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	23,594	23,594
Non Wage	103,906	154,332
Development Expenditure		
Domestic Development	169,367	44,591
External Financing	0	0
Total Expenditure	**296,867**	**222,517**

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

Service Area 10 Planning and Statistics

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	23,594	0	0	0	23,594
221002 Workshops, Meetings and Seminars	0	3,000	0	0	3,000
221009 Welfare and Entertainment	0	7,000	0	0	7,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
221012 Small Office Equipment	0	1,500	0	0	1,500
221016 Systems Recurrent costs	0	15,000	0	0	15,000
222001 Information and Communication Technology Services.	0	3,000	0	0	3,000

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227001 Travel inland		0	63,214	0	0	63,214
227004 Fuel, Lubricants and Oils		0	12,000	0	0	12,000
Total Cost of Planning and Budgeting services		**23,594**	**105,714**	**0**	**0**	**129,308**
Key Service Area 000023 Inspection and Monitoring						
221003 Staff Training		0	15,000	0	0	15,000
221011 Printing, Stationery, Photocopying and Binding		0	2,678	0	0	2,678
225204 Monitoring and Supervision of capital work		0	18,000	44,591	0	62,591
Total for LCIII:		**County:**				**44,591**
LCII:	3 Divisions of LMC	Monitoring of all UCMID projects being implemented in the entire municipality	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			44,591
227001 Travel inland		0	10,300	0	0	10,300
Total Cost of Inspection and Monitoring		**0**	**45,978**	**44,591**	**0**	**90,569**
Key Service Area 560019 Data Management and Dissemination						
227001 Travel inland		0	2,640	0	0	2,640
Total Cost of Data Management and Dissemination		**0**	**2,640**	**0**	**0**	**2,640**
Total Cost of Development Plan Implementation		**23,594**	**154,332**	**44,591**	**0**	**222,517**
Total Cost of Planning and Statistics		**23,594**	**154,332**	**44,591**	**0**	**222,517**
Total Cost of Planning		**23,594**	**154,332**	**44,591**	**0**	**222,517**

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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	59,829	59,139
Urban Unconditional Grant Wage	24,189	24,859
Urban Unconditional Non-Wage	11,640	14,280
Locally Raised Revenues	24,000	20,000
Total Revenues Shares	**59,829**	**59,139**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	24,189	24,859
Non Wage	35,640	34,280
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**59,829**	**59,139**

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

Service Area 10 Compliance

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	24,859	0	0	0	24,859
221002 Workshops, Meetings and Seminars	0	5,000	0	0	5,000
221008 Information and Communication Technology Supplies.	0	500	0	0	500
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
221012 Small Office Equipment	0	1,500	0	0	1,500
221017 Membership dues and Subscription fees.	0	1,640	0	0	1,640
222001 Information and Communication Technology Services.	0	1,200	0	0	1,200
227001 Travel inland	0	12,280	0	0	12,280

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227004 Fuel, Lubricants and Oils	0	9,160	0	0	9,160
Total Cost of Audit and Risk Management	**24,859**	**34,280**	**0**	**0**	**59,139**
Total Cost of Governance and Security	**24,859**	**34,280**	**0**	**0**	**59,139**
Total Cost of Compliance	**24,859**	**34,280**	**0**	**0**	**59,139**
Total Cost of Internal Audit	**24,859**	**34,280**	**0**	**0**	**59,139**

VOTE: 718 Lugazi 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	75,971	117,522
Programme Conditional Grant - Non Wage Recurrent	30,010	31,527
Urban Unconditional Grant Wage	23,166	63,199
Locally Raised Revenues	12,000	12,000
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	**75,971**	**151,741**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	23,166	63,199
Non Wage	52,805	54,323
Development Expenditure		
Domestic Development	0	34,219
External Financing	0	0
Total Expenditure	**75,971**	**151,741**

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	10,795	0	0	10,795
Total Cost of Tourism Investment, Promotion and Marketing	**0**	**10,795**	**0**	**0**	**10,795**
Total Cost of Tourism Development	**0**	**10,795**	**0**	**0**	**10,795**
Programme 07 Private Sector Development					
Key Service Area 120002 Domestic Promotion					
221002 Workshops, Meetings and Seminars	0	11,708	14,219	0	25,926
Total for LCIII: Central Div	**County: LUGAZI MUNICIPAL COUNCIL**				**14,219**

VOTE: 718 Lugazi Municipal Council

LCII: Kikawula Ward	LMC Trade and Commercial Office	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			14,219
227001 Travel inland		0	11,820	10,000	0	21,820
Total for LCIII: Central Div		**County: LUGAZI MUNICIPAL COUNCIL**				**10,000**
LCII: Kikawula Ward	Lugazi mc	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			10,000
Total Cost of Domestic Promotion		**0**	**23,527**	**24,219**	**0**	**47,746**
Key Service Area 190036 Trade Development						
211101 General Staff Salaries		63,199	0	0	0	63,199
221002 Workshops, Meetings and Seminars		0	6,000	0	0	6,000
221011 Printing, Stationery, Photocopying and Binding		0	1,000	0	0	1,000
222001 Information and Communication Technology Services.		0	3,000	0	0	3,000
227001 Travel inland		0	8,000	0	0	8,000
Total Cost of Trade Development		**63,199**	**18,000**	**0**	**0**	**81,199**
Total Cost of Private Sector Development		**63,199**	**41,527**	**24,219**	**0**	**128,945**
Total Cost of Commercial Services		**63,199**	**52,323**	**24,219**	**0**	**139,741**

Service Area 20 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 07 Private Sector Development						
Key Service Area 000073 Marketing and value addition						
221002 Workshops, Meetings and Seminars		0	0	10,000	0	10,000
Total for LCIII: Central Div		**County: LUGAZI MUNICIPAL COUNCIL**				**10,000**
LCII: Kikawula Ward	Lugazi MC	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			10,000
227001 Travel inland		0	2,000	0	0	2,000
Total Cost of Marketing and value addition		**0**	**2,000**	**10,000**	**0**	**12,000**
Total Cost of Private Sector Development		**0**	**2,000**	**10,000**	**0**	**12,000**
Total Cost of Value Chain Services		**0**	**2,000**	**10,000**	**0**	**12,000**
Total Cost of Trade, Industry and Local Development		**63,199**	**54,323**	**34,219**	**0**	**151,741**