

VOTE: 609 Mbarara City

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Locally Raised Revenues	10,147,651	12,565,739
o/w Higher Local Government	5,229,677	6,758,387
o/w Lower Local Government	4,917,974	5,807,352
Discretionary Government Transfers	7,322,864	4,752,714
o/w Higher Local Government	6,808,794	4,115,474
o/w Lower Local Government	514,070	637,240
Conditional Government Transfers	30,534,454	33,840,523
o/w Higher Local Government	30,534,454	33,840,523
o/w Lower Local Government	0	0
Other Government Transfers	438,638	471,638
o/w Higher Local Government	408,638	441,638
o/w Lower Local Government	30,000	30,000
External Financing	100,268	0
o/w Higher Local Government	100,268	0
o/w Lower Local Government	0	0
Grand Total	48,543,875	51,630,614
o/w Higher Local Government	43,081,831	45,156,022
o/w Lower Local Government	5,462,044	6,474,592

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A2:Revenue Performance, Plans and Projections by Source

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Locally Raised Revenues	10,147,651	12,565,739
Advertisements/Bill Boards	72,614	75,244
Animal and Crop Husbandry related Levies	231,784	216,000
Business licenses	1,397,016	1,548,653
Inspection Fees	973,218	993,968
Land Fees	494,777	639,277
Local Hotel Tax	433,573	401,713
Local Services Tax-Payable By Individuals	656,539	671,551
Market /Gate Charges	763,368	975,248
Miscellaneous and Unidentified taxes-other taxes payable by other business or unidentifiable	100,302	0
Miscellaneous and unidentified taxes-other taxes payable solely by business	0	38,810
Miscellaneous receipts/income	0	1,664,735
Property related Duties/Fees	3,581,837	3,581,837
Registration fees for Documents and Businesses	17,500	15,670
Rent & Rates - Non-Produced Assets – from private entities	575,160	804,000
Vehicle Parking Fees	849,963	939,032
Discretionary Government Transfers	7,322,864	4,752,714
District Discretionary Equalisation Development Grant	45,252	45,252
Urban Discretionary Equalisation Development Grant	3,182,236	915,950
Urban Unconditional Grant Wage	3,410,150	3,020,067
Urban Unconditional Non-Wage	685,226	771,444
Conditional Government Transfers	30,534,454	33,840,523
Programme Conditional Grant - Non Wage Recurrent	8,702,469	10,656,810
Programme Conditional Grant - Development	1,334,021	583,789
Programme Conditional Grant - Wage Recurrent	19,997,963	22,599,924
Transitional Conditional Grant - Development	500,000	0
Other Government Transfers	438,638	471,638
Support to PLE (UNEB)	30,000	36,000
Uganda Road Fund (URF)	365,638	365,638
Uganda Wildlife Authority (UWA)	30,000	30,000
Uganda Women Entrepreneurship Program(UWEP)	8,000	20,000
Youth Livelihood Programme (YLP)	5,000	20,000
External Financing	100,268	0

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<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Global Alliance for Vaccines and Immunization (GAVI)	100,268	0
Total Revenues Shares	48,543,875	51,630,614

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A3: Summary of Programme Allocations For FY 2025/26

<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	334,864	76,091	0	0	410,955
o/w: Wage:	176,400	0	0	0	176,400
Non-Wage Recurrent:	145,573	46,091	0	0	191,664
Development:	12,891	30,000	0	0	42,891
Tourism Development	40,353	0	0	0	40,353
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	40,353	0	0	0	40,353
Development:	0	0	0	0	0
Natural Resources, Environment, Climate Change, Land And Water Management	0	247,600	0	0	247,600
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	204,600	0	0	204,600
Development:	0	43,000	0	0	43,000
Private Sector Development	111,049	274,147	0	0	385,196
o/w: Wage:	96,947	0	0	0	96,947
Non-Wage Recurrent:	14,102	42,938	0	0	57,040
Development:	0	231,209	0	0	231,209
Integrated Transport Infrastructure And Services	1,467,176	1,521,877	365,638	0	3,354,691
o/w: Wage:	447,136	0	0	0	447,136
Non-Wage Recurrent:	1,020,040	303,504	365,638	0	1,689,182
Development:	0	1,218,373	0	0	1,218,373
Sustainable Urbanisation And Housing	804,309	280,426	0	0	1,084,735
o/w: Wage:	790,509	0	0	0	790,509
Non-Wage Recurrent:	13,800	134,426	0	0	148,226
Development:	0	146,000	0	0	146,000
Human Capital Development	27,896,082	1,097,014	76,000	0	29,069,096
o/w: Wage:	22,729,192	0	0	0	22,729,192
Non-Wage Recurrent:	4,259,804	486,970	76,000	0	4,822,774
Development:	907,086	610,044	0	0	1,517,131
Public Sector Transformation	6,743,326	7,324,549	30,000	0	14,097,875

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<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	742,911	0	0	0	742,911
Non-Wage Recurrent:	5,504,700	5,361,968	0	0	10,866,668
Development:	495,715	1,962,580	30,000	0	2,488,295
Governance And Security	599,215	732,660	0	0	1,331,876
o/w: Wage:	205,365	0	0	0	205,365
Non-Wage Recurrent:	348,599	732,660	0	0	1,081,259
Development:	45,252	0	0	0	45,252
Regional Balanced Development	30	659,515	0	0	659,545
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	30	459,515	0	0	459,545
Development:	0	200,000	0	0	200,000
Development Plan Implementation	596,833	351,859	0	0	948,692
o/w: Wage:	431,531	0	0	0	431,531
Non-Wage Recurrent:	81,254	351,859	0	0	433,113
Development:	84,047	0	0	0	84,047
Grand Total	38,593,237	12,565,739	471,638	0	51,630,614
Grand Total Wage	25,619,992	0	0	0	25,619,992
Grand Total Non-Wage Recurrent	11,428,255	8,124,532	441,638	0	19,994,424
Grand Total Development	1,544,991	4,441,208	30,000	0	6,016,198

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A4: Summary of Department Allocations for FY 2025/26

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Administration	11,224,843	13,985,375
o/w Higher Local Government	5,762,799	7,510,783
o/w Lower Local Government	5,462,044	6,474,592
Finance	1,104,414	1,194,430
o/w Higher Local Government	1,104,414	1,194,430
o/w Lower Local Government	0	0
Statutory bodies	1,239,382	1,406,173
o/w Higher Local Government	1,239,382	1,406,173
o/w Lower Local Government	0	0
Production and Marketing	363,016	411,768
o/w Higher Local Government	363,016	411,768
o/w Lower Local Government	0	0
Health	4,679,667	4,158,415
o/w Higher Local Government	4,679,667	4,158,415
o/w Lower Local Government	0	0
Education	21,463,011	24,575,056
o/w Higher Local Government	21,463,011	24,575,056
o/w Lower Local Government	0	0
Roads and Engineering	6,403,288	3,357,340
o/w Higher Local Government	6,403,288	3,357,340
o/w Lower Local Government	0	0
Natural Resources	1,185,125	1,263,235
o/w Higher Local Government	1,185,125	1,263,235
o/w Lower Local Government	0	0
Community Based Services	260,896	328,959
o/w Higher Local Government	260,896	328,959
o/w Lower Local Government	0	0
Planning	252,653	370,368
o/w Higher Local Government	252,653	370,368
o/w Lower Local Government	0	0
Internal Audit	84,145	108,008
o/w Higher Local Government	84,145	108,008
o/w Lower Local Government	0	0
Trade, Industry and Local Development	283,435	471,488

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<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
o/w Higher Local Government	283,435	471,488
o/w Lower Local Government	0	0
Grand Total	48,543,875	51,630,614
o/w Higher Local Government	43,081,831	45,156,022
o/w: Wage:	23,408,113	25,619,992
Non-Wage Recurrent:	12,886,751	15,886,257
Domestic Devt:	6,686,699	3,649,774
External Financing:	100,268	0
o/w Lower Local Government	5,462,044	6,474,592
o/w: Wage:	0	0
Non-Wage Recurrent:	3,681,760	4,108,167
Domestic Devt:	1,780,284	2,366,425
External Financing:	0	0

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Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	9,444,560	11,497,079
Urban Unconditional Grant Wage	1,093,579	703,496
Urban Unconditional Non-Wage	52,546	55,881
Locally Raised Revenues	1,026,846	1,374,146
Multi-Sectoral Transfers to LLGs_NonWage	3,681,760	4,108,167
Programme Conditional Grant - Non Wage Recurrent	3,589,828	5,255,388
Development Revenues	1,780,284	2,488,295
Multi-Sectoral Transfers to LLGs_Gou	1,780,284	2,366,425
Urban Discretionary Equalisation Development Grant	0	46,693
Locally Raised Revenues	0	75,178
Total Revenues Shares	11,224,843	13,985,375
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,093,579	703,496
Non Wage	8,350,981	10,793,583
Development Expenditure		
Domestic Development	1,780,284	2,488,295
External Financing	0	0
Total Expenditure	11,224,843	13,985,375

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

Service Area 10 Administration and Management

Approved Budget Estimates for FY 2025/26					
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					
223001 Property Management Expenses	0	1,000	0	0	1,000
Total Cost of Climate Change Mitigation	0	1,000	0	0	1,000

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Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management					0	1,000	0	0	1,000
Programme 12 Human Capital Development									
Key Service Area 000013 HIV/AIDS Mainstreaming									
221009 Welfare and Entertainment					0	1,205	0	0	1,205
Total Cost of HIV/AIDS Mainstreaming					0	1,205	0	0	1,205
Total Cost of Human Capital Development					0	1,205	0	0	1,205
Programme 14 Public Sector Transformation									
Key Service Area 000003 Facilities Management									
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)					0	0	6,000	0	6,000
Total for LCIII: Mbarara north DIV					County: Mbarara North Division				6,000
LCII: Kamukuzi Ward	City Council	Allowances paid	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)						6,000
221002 Workshops, Meetings and Seminars					0	0	25,000	0	25,000
Total for LCIII: Mbarara north DIV					County: Mbarara North Division				25,000
LCII: Kamukuzi Ward	City Council	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)						25,000
221003 Staff Training					0	0	10,000	0	10,000
Total for LCIII: Mbarara north DIV					County: Mbarara North Division				10,000
LCII: Kamukuzi Ward	City Council	Staff Training - Capacity Building	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)						10,000
221011 Printing, Stationery, Photocopying and Binding					0	0	1,693	0	1,693
Total for LCIII: Mbarara north DIV					County: Mbarara North Division				1,693
LCII: Kamukuzi Ward	City Council	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)						1,693
221012 Small Office Equipment					0	0	10,500	0	10,500
Total for LCIII: Mbarara north DIV					County: Mbarara North Division				10,500
LCII: Kamukuzi Ward	City Council	Office Equipment and Supplies - Biometric Machines	Source: Locally Raised Revenues						3,500
LCII: Kamukuzi Ward	City Council	Office Equipment and Supplies - Printer	Source: Locally Raised Revenues						7,000
227001 Travel inland					0	0	4,000	0	4,000
Total for LCIII: Mbarara north DIV					County: Mbarara North Division				4,000

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LCII: Kamukuzi Ward	City Council	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)	4,000
312229 Other ICT Equipment - Acquisition		0	0	30,000
Total for LCIII: Mbarara north DIV			County: Mbarara North Division	30,000
LCII: Kamukuzi Ward	CCTV Cameras at City Council offices	Other ICT Equipment - Purchase	Source: Locally Raised Revenues	30,000
312231 Office Equipment - Acquisition		0	0	4,678
Total for LCIII: Mbarara north DIV			County: Mbarara North Division	4,678
LCII: Kamukuzi Ward		Office Equipment and Supplies - Assorted Equipment	Source: Locally Raised Revenues	4,678
312235 Furniture and Fittings - Acquisition		0	0	30,000
Total for LCIII: Mbarara north DIV			County: Mbarara North Division	30,000
LCII: Kamukuzi Ward	City Council	Furniture and Fixtures - Assorted Furniture	Source: Locally Raised Revenues	30,000
Total Cost of Facilities Management		0	0	121,871
Key Service Area 000006 Planning and Budgeting services				
221005 Official Ceremonies and State Functions		0	10,000	0
221020 Litigation and related expenses		0	99,002	0
223005 Electricity		0	25,300	0
223006 Water		0	22,000	0
228001 Maintenance-Buildings and Structures		0	24,000	0
228002 Maintenance-Transport Equipment		0	20,000	0
Total Cost of Planning and Budgeting services		0	200,302	0
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity				
211101 General Staff Salaries		703,496	0	0
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	10,000	0
212103 Incapacity benefits (Employees)		0	10,000	0
221002 Workshops, Meetings and Seminars		0	30,000	0
221003 Staff Training		0	10,000	0
221007 Books, Periodicals & Newspapers		0	10,000	0
221008 Information and Communication Technology Supplies.		0	1,424	0
221009 Welfare and Entertainment		0	135,000	0

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221011 Printing, Stationery, Photocopying and Binding	0	14,700	0	0	14,700
221012 Small Office Equipment	0	1,000	0	0	1,000
221017 Membership dues and Subscription fees.	0	1,500	0	0	1,500
222002 Postage and Courier	0	5,000	0	0	5,000
224004 Beddings, Clothing, Footwear and related Services	0	6,500	0	0	6,500
227001 Travel inland	0	30,996	0	0	30,996
227003 Carriage, Haulage, Freight and transport hire	0	5,000	0	0	5,000
227004 Fuel, Lubricants and Oils	0	12,000	0	0	12,000
273104 Pension	0	2,633,022	0	0	2,633,022
273105 Gratuity	0	2,622,366	0	0	2,622,366
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	703,496	5,538,508	0	0	6,242,005
Key Service Area 390017 Public Service Performance management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	336,630	0	0	336,630
221001 Advertising and Public Relations	0	10,000	0	0	10,000
221002 Workshops, Meetings and Seminars	0	6,000	0	0	6,000
221007 Books, Periodicals & Newspapers	0	2,400	0	0	2,400
221008 Information and Communication Technology Supplies.	0	132,000	0	0	132,000
221009 Welfare and Entertainment	0	15,000	0	0	15,000
221011 Printing, Stationery, Photocopying and Binding	0	19,000	0	0	19,000
221017 Membership dues and Subscription fees.	0	5,780	0	0	5,780
221020 Litigation and related expenses	0	96,000	0	0	96,000
222001 Information and Communication Technology Services.	0	10,000	0	0	10,000
223004 Guard and Security services	0	138,000	0	0	138,000
227001 Travel inland	0	95,885	0	0	95,885
227004 Fuel, Lubricants and Oils	0	77,706	0	0	77,706
Total Cost of Public Service Performance management	0	944,401	0	0	944,401
Total Cost of Public Sector Transformation	703,496	6,683,211	121,871	0	7,508,578
Total Cost of Administration and Management	703,496	6,685,416	121,871	0	7,510,783
Total Cost of Administration	703,496	6,685,416	121,871	0	7,510,783

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Subcounty / Town Council / Division: 237686 Mbarara north DIV

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	186,980	0	0	186,980
221002 Workshops, Meetings and Seminars	0	186,980	0	0	186,980
221009 Welfare and Entertainment	0	1,001,578	0	0	1,001,578
227001 Travel inland	0	81,104	0	0	81,104
312131 Roads and Bridges - Acquisition	0	0	1,202,382	0	1,202,382
Total Cost of Facilities Management	0	1,456,641	1,202,382	0	2,659,023
Total Cost of Public Sector Transformation	0	1,456,641	1,202,382	0	2,659,023
Total Cost of Administration and Management	0	1,456,641	1,202,382	0	2,659,023
Total Cost of 237686 Mbarara north DIV	0	1,456,641	1,202,382	0	2,659,023

Subcounty / Town Council / Division: 237683 Mbarara south Div

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	185,155	0	0	185,155
221009 Welfare and Entertainment	0	2,201,415	0	0	2,201,415
227001 Travel inland	0	264,956	0	0	264,956
312111 Residential Buildings - Acquisition	0	0	100,000	0	100,000
312131 Roads and Bridges - Acquisition	0	0	994,450	0	994,450
313131 Roads and Bridges - Improvement	0	0	69,592	0	69,592
Total Cost of Facilities Management	0	2,651,526	1,164,043	0	3,815,569
Total Cost of Public Sector Transformation	0	2,651,526	1,164,043	0	3,815,569
Total Cost of Administration and Management	0	2,651,526	1,164,043	0	3,815,569
Total Cost of 237683 Mbarara south Div	0	2,651,526	1,164,043	0	3,815,569

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Finance

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,104,414	994,430
Urban Unconditional Grant Wage	291,870	291,870
Urban Unconditional Non-Wage	50,000	53,534
Locally Raised Revenues	762,544	649,026
Development Revenues	0	200,000
Locally Raised Revenues	0	200,000
Total Revenues Shares	1,104,414	1,194,430
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	291,870	291,870
Non Wage	612,544	702,560
Development Expenditure		
Domestic Development	200,000	200,000
External Financing	0	0
Total Expenditure	1,104,414	1,194,430

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

Service Area 10 Financial Management and Accountability (LG)					
Approved Budget Estimates for FY 2025/26					
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					
221009 Welfare and Entertainment	0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming	0	1,000	0	0	1,000
Total Cost of Human Capital Development	0	1,000	0	0	1,000
Programme 17 Regional Balanced Development					
Key Service Area 560080 Local Revenue Collection					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	100,000	0	0	100,000
221001 Advertising and Public Relations	0	50,000	0	0	50,000

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221002 Workshops, Meetings and Seminars	0	56,160	0	0	56,160
221005 Official Ceremonies and State Functions	0	57,500	0	0	57,500
221008 Information and Communication Technology Supplies.	0	20,000	0	0	20,000
221009 Welfare and Entertainment	0	24,050	0	0	24,050
221011 Printing, Stationery, Photocopying and Binding	0	11,840	0	0	11,840
221012 Small Office Equipment	0	5,000	0	0	5,000
222001 Information and Communication Technology Services.	0	9,500	0	0	9,500
224004 Beddings, Clothing, Footwear and related Services	0	2,000	0	0	2,000
227001 Travel inland	0	24,057	0	0	24,057
227004 Fuel, Lubricants and Oils	0	55,000	0	0	55,000
312212 Light Vehicles - Acquisition	0	0	200,000	0	200,000
Total for LCIII: Mbarara north DIV	County: Mbarara North Division				200,000
LCII: Kamukuzi Ward	Procurement of Revenue collection vehicle	Light vehicles - Assorted Vehicles	Source: Locally Raised Revenues		200,000
Total Cost of Local Revenue Collection	0	415,107	200,000	0	615,107
Total Cost of Regional Balanced Development	0	415,107	200,000	0	615,107
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
211101 General Staff Salaries	291,870	0	0	0	291,870
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	14,000	0	0	14,000
221002 Workshops, Meetings and Seminars	0	15,404	0	0	15,404
221003 Staff Training	0	10,000	0	0	10,000
221007 Books, Periodicals & Newspapers	0	2,000	0	0	2,000
221008 Information and Communication Technology Supplies.	0	20,000	0	0	20,000
221009 Welfare and Entertainment	0	17,793	0	0	17,793
221011 Printing, Stationery, Photocopying and Binding	0	77,816	0	0	77,816
221016 Systems Recurrent costs	0	30,000	0	0	30,000
221017 Membership dues and Subscription fees.	0	6,300	0	0	6,300
222001 Information and Communication Technology Services.	0	8,780	0	0	8,780
227001 Travel inland	0	45,800	0	0	45,800

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227004 Fuel, Lubricants and Oils	0	28,560	0	0	28,560
228002 Maintenance-Transport Equipment	0	10,000	0	0	10,000
Total Cost of Finance and Accounting	291,870	286,453	0	0	578,323
Total Cost of Development Plan Implementation	291,870	286,453	0	0	578,323
Total Cost of Financial Management and Accountability (LG)	291,870	702,560	200,000	0	1,194,430
Total Cost of Finance	291,870	702,560	200,000	0	1,194,430

VOTE: 609 Mbarara City

Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,194,130	1,360,921
Urban Unconditional Grant Wage	205,565	205,565
Urban Unconditional Non-Wage	284,213	335,811
Locally Raised Revenues	704,352	819,545
Development Revenues	45,252	45,252
District Discretionary Equalisation Development Grant	45,252	45,252
Total Revenues Shares	1,239,382	1,406,173
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	205,565	205,565
Non Wage	988,565	1,155,356
Development Expenditure		
Domestic Development	45,252	45,252
External Financing	0	0
Total Expenditure	1,239,382	1,406,173

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

Service Area 10 Legislation and Oversight					
Approved Budget Estimates for FY 2025/26					
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 000078 Land Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	37,200	0	0	37,200
221002 Workshops, Meetings and Seminars	0	5,000	0	0	5,000
221009 Welfare and Entertainment	0	10,800	0	0	10,800
221011 Printing, Stationery, Photocopying and Binding	0	5,000	0	0	5,000
227001 Travel inland	0	9,600	0	0	9,600
Total Cost of Land Management	0	67,600	0	0	67,600

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Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management	0	67,600	0	0	67,600
Programme 14 Public Sector Transformation					
Key Service Area 000007 Procurement and Disposal Services					
211101 General Staff Salaries	39,415	0	0	0	39,415
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	30,150	0	0	30,150
221001 Advertising and Public Relations	0	6,000	0	0	6,000
221009 Welfare and Entertainment	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	12,000	0	0	12,000
221017 Membership dues and Subscription fees.	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	1,440	0	0	1,440
227001 Travel inland	0	15,200	0	0	15,200
227004 Fuel, Lubricants and Oils	0	5,500	0	0	5,500
Total Cost of Procurement and Disposal Services	39,415	75,290	0	0	114,705
Total Cost of Public Sector Transformation	39,415	75,290	0	0	114,705
Programme 16 Governance And Security					
Key Service Area 000014 Administrative and Support Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	8,125	0	0	8,125
221009 Welfare and Entertainment	0	40,000	0	0	40,000
221010 Special Meals and Drinks	0	20,600	0	0	20,600
221011 Printing, Stationery, Photocopying and Binding	0	6,000	0	0	6,000
221017 Membership dues and Subscription fees.	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	2,400	0	0	2,400
227001 Travel inland	0	15,695	0	0	15,695
227003 Carriage, Haulage, Freight and transport hire	0	13,000	0	0	13,000
227004 Fuel, Lubricants and Oils	0	10,000	0	0	10,000
228002 Maintenance-Transport Equipment	0	20,000	0	0	20,000
282101 Donations	0	20,000	0	0	20,000
Total Cost of Administrative and Support Services	0	157,820	0	0	157,820
Key Service Area 000023 Inspection and Monitoring					
211101 General Staff Salaries	48,862	0	0	0	48,862

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211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	19,877	8,000	0	27,877
Total for LCIII:	County:				8,000
LCII:	Staff allowances paid	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			8,000
221001 Advertising and Public Relations	0	6,000	0	0	6,000
221009 Welfare and Entertainment	0	7,000	0	0	7,000
221011 Printing, Stationery, Photocopying and Binding	0	5,000	3,252	0	8,252
Total for LCIII: Mbarara north DIV	County: Mbarara North Division				3,252
LCII: Kamukuzi Ward	Office Supplies - Assorted Stationery	Source: District Discretionary Equalisation Development Grant			3,252
221017 Membership dues and Subscription fees.	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	2,160	1,200	0	3,360
Total for LCIII: Mbarara north DIV	County: Mbarara North Division				1,200
LCII: Kamukuzi Ward	Telecommunication Services - Airtime and Mobile Phone Services	Source: District Discretionary Equalisation Development Grant			1,200
223005 Electricity	0	700	0	0	700
223006 Water	0	600	0	0	600
227001 Travel inland	0	25,799	4,800	0	30,599
Total for LCIII:	County:				4,800
LCII:	Travel Inland - Allowances	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			4,800
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
312235 Furniture and Fittings - Acquisition	0	0	8,000	0	8,000
Total for LCIII:	County:				8,000
LCII:	Furniture and Fixtures - Conference Tables	Source: District Discretionary Equalisation Development Grant			8,000
Total Cost of Inspection and Monitoring	48,862	74,135	25,252	0	148,249
Key Service Area 000024 Compliance and Enforcement Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	15,000	10,000	0	25,000
Total for LCIII:	County:				10,000
LCII:	Staff Allowances	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			10,000
221009 Welfare and Entertainment	0	2,000	0	0	2,000

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221011 Printing, Stationery, Photocopying and Binding	0	2,455	0	0	2,455
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	0	5,000	0	5,000
Total for LCIII:	County:				5,000
LCII:	Travel Inland - Allowances	Source: District Discretionary Equalisation Development Grant			5,000
227004 Fuel, Lubricants and Oils	0	0	5,000	0	5,000
Total for LCIII:	County:				5,000
LCII:	Fuel, Oils and Lubricants - Fuel Expenses	Source: District Discretionary Equalisation Development Grant			5,000
Total Cost of Compliance and Enforcement Services	0	20,455	20,000	0	40,455
Key Service Area 190004 Regulation and Advisory Services					
211101 General Staff Salaries	117,288	0	0	0	117,288
211105 Ex-Gratia for Political leaders.	0	295,800	0	0	295,800
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	205,600	0	0	205,600
212102 Medical expenses (Employees)	0	28,800	0	0	28,800
222001 Information and Communication Technology Services.	0	18,960	0	0	18,960
223005 Electricity	0	14,400	0	0	14,400
223006 Water	0	14,400	0	0	14,400
227001 Travel inland	0	154,596	0	0	154,596
227004 Fuel, Lubricants and Oils	0	27,500	0	0	27,500
Total Cost of Regulation and Advisory Services	117,288	760,056	0	0	877,344
Total Cost of Governance And Security	166,150	1,012,466	45,252	0	1,223,868
Total Cost of Legislation and Oversight	205,565	1,155,356	45,252	0	1,406,173
Total Cost of Statutory bodies	205,565	1,155,356	45,252	0	1,406,173

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Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	333,016	368,877
Programme Conditional Grant - Wage Recurrent	176,400	176,400
Programme Conditional Grant - Non Wage Recurrent	118,054	139,573
Urban Unconditional Non-Wage	6,000	6,000
Locally Raised Revenues	32,562	46,904
Development Revenues	30,000	42,891
Programme Conditional Grant - Development	0	12,891
Locally Raised Revenues	30,000	30,000
Total Revenues Shares	363,016	411,768
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	176,400	176,400
Non Wage	156,616	192,477
Development Expenditure		
Domestic Development	30,000	42,891
External Financing	0	0
Total Expenditure	363,016	411,768

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

Service Area 10 Agricultural Extension					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 000089 Climate Change Mitigation					
224002 Veterinary supplies and services	0	1,000	0	0	1,000
Total Cost of Climate Change Mitigation	0	1,000	0	0	1,000
Key Service Area 010016 Farmer mobilisation and sensitisation					
211101 General Staff Salaries	176,400	0	0	0	176,400
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,000	0	0	4,000

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221002 Workshops, Meetings and Seminars	0	6,000	0	0	6,000	
221003 Staff Training	0	6,000	0	0	6,000	
221009 Welfare and Entertainment	0	2,301	0	0	2,301	
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000	
224002 Veterinary supplies and services	0	0	28,167	0	28,167	
Total for LCIII: Mbarara north DIV		County: Mbarara North Division			22,000	
LCII: Kamukuzi Ward	vaccination	Veterinary Vaccines	Source: Locally Raised Revenues		22,000	
Total for LCIII: Missing Subcounty		County: Missing County			6,167	
LCII: Missing Parish	Headquarters	Veterinary Vaccines	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		6,167	
224003 Agricultural Supplies and Services	0	0	14,724	0	14,724	
Total for LCIII: Mbarara north DIV		County: Mbarara North Division			6,724	
LCII: Kamukuzi Ward	Production office	Agricultural Supplies - Fertilizers	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		6,724	
Total for LCIII: Missing Subcounty		County: Missing County			8,000	
LCII: Missing Parish	Headquarter	Agricultural Supplies and Services - Farmer demonstration assorted items	Source: Locally Raised Revenues		8,000	
224010 Protective Gear	0	4,000	0	0	4,000	
225101 Consultancy Services	0	4,000	0	0	4,000	
225204 Monitoring and Supervision of capital work	0	27,600	0	0	27,600	
227001 Travel inland	0	6,000	0	0	6,000	
227004 Fuel, Lubricants and Oils	0	20,000	0	0	20,000	
Total Cost of Farmer mobilisation and sensitisation		176,400	83,901	42,891	0	303,192
Key Service Area 010074 Vector and disease control						
224003 Agricultural Supplies and Services	0	18,620	0	0	18,620	
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000	
Total Cost of Vector and disease control		0	24,620	0	0	24,620
Total Cost of Agro-Industrialization		176,400	109,522	42,891	0	328,812
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
221009 Welfare and Entertainment	0	813	0	0	813	
Total Cost of HIV/AIDS Mainstreaming		0	813	0	0	813

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Total Cost of Human Capital Development	0	813	0	0	813
Total Cost of Agricultural Extension	176,400	110,334	42,891	0	329,625
Service Area 20 Agricultural Production					

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010074 Vector and disease control					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,530	0	0	3,530
224002 Veterinary supplies and services	0	8,000	0	0	8,000
Total Cost of Vector and disease control	0	11,530	0	0	11,530
Total Cost of Agro-Industrialization	0	11,530	0	0	11,530
Total Cost of Agricultural Production	0	11,530	0	0	11,530

Service Area 30 Agricultural Value Chain Services

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Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 300016 Parish Development Model Operations					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	60,613	0	0	60,613
221009 Welfare and Entertainment	0	10,000	0	0	10,000
Total Cost of Parish Development Model Operations	0	70,613	0	0	70,613
Total Cost of Agro-Industrialization	0	70,613	0	0	70,613
Total Cost of Agricultural Value Chain Services	0	70,613	0	0	70,613
Total Cost of Production and Marketing	176,400	192,477	42,891	0	411,768

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Health

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	3,125,097	3,362,631
Programme Conditional Grant - Wage Recurrent	2,041,328	2,242,730
Programme Conditional Grant - Non Wage Recurrent	867,512	904,644
Urban Unconditional Non-Wage	20,000	20,000
Locally Raised Revenues	196,257	195,257
Development Revenues	1,554,570	795,784
Programme Conditional Grant - Development	1,235,237	291,476
External Financing	100,268	0
Locally Raised Revenues	219,065	331,544
Urban Discretionary Equalisation Development Grant	0	172,763
Total Revenues Shares	4,679,667	4,158,415
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	2,041,328	2,242,730
Non Wage	1,083,769	1,119,901
Development Expenditure		
Domestic Development	1,454,302	795,784
External Financing	100,268	0
Total Expenditure	4,679,667	4,158,415

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

Service Area 10 Primary HealthCare

Approved Budget Estimates for FY 2025/26					
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	2,242,730	0	0	0	2,242,730
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	8,000	0	0	8,000
212102 Medical expenses (Employees)	0	4,000	0	0	4,000
221002 Workshops, Meetings and Seminars	0	8,000	0	0	8,000

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221009 Welfare and Entertainment	0	2,000	0	0	2,000
221017 Membership dues and Subscription fees.	0	4,000	0	0	4,000
224001 Medical Supplies and Services	0	10,000	0	0	10,000
227001 Travel inland	0	14,000	0	0	14,000
227004 Fuel, Lubricants and Oils	0	7,104	0	0	7,104
228002 Maintenance-Transport Equipment	0	6,400	0	0	6,400
263308 Sector Conditional Grant (Non-Wage)	0	606,094	0	0	606,094
Total for LCIII: Mbarara south Div	County: Mbarara South Division				262,199
LCII: Bugashe Ward	Nyakayojo Health centre III	Nyakayojo Health centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	12,470	
LCII: Bugashe Ward	Nyakayojo Health centre III	Nyakayojo Health centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	25,634	
LCII: Kakoba Ward	Kakoba Division Health Centre III	Kakoba Division Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	22,280	
LCII: Kakoba Ward	Kakoba Division Health Centre III	Kakoba Division Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	25,634	
LCII: Kakoba Ward	Mbarara muslim health centre	Mbarara muslim health centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	1,456	
LCII: Katete Ward	Nyamitanga Health Unit	Nyamitanga Health Unit	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	1,456	
LCII: Katete Ward	Ruharo Mission Hospital	Ruharo Mission Hospital	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	13,224	
LCII: Katete Ward	Ruharo Mission Hospital	Ruharo Mission Hospital	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	72,793	
LCII: Kichwamba Ward	Kicwamba Health centre 11	Kicwamba Health centre 11	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	12,817	
LCII: Nyamityobora Ward	Nyamityobora Health Centre II	Nyamityobora Health Centre II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	12,817	
LCII: Ruti Ward	KYARWABUGANDA HC III	KYARWABUGANDA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	10,348	
LCII: Ruti Ward	KYARWABUGANDA HC III	KYARWABUGANDA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	25,634	
LCII: Ruti Ward	Ruti Health Centre II	Ruti Health Centre II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	12,817	
LCII: Rwakishakizi Ward	Rwakishakizi Health centre 11	Rwakishakizi Health centre 11	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	12,817	

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Total for LCIII: Mbarara north DIV		County: Mbarara North Division			255,689	
LCII: Kamukuzi Ward	Hospice Africa Uganda-Mobile Hospice Mbarara	Hospice Africa Uganda-Mobile Hospice Mbarara	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)		2,912	
LCII: Kamukuzi Ward	Hospice Africa Uganda-Mobile Hospice Mbarara	Hospice Africa Uganda-Mobile Hospice Mbarara	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)		5,234	
LCII: Kamukuzi Ward	Kamukuzi Division HC II	Kamukuzi Division HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)		12,817	
LCII: Kamukuzi Ward	Kamukuzi DMO Health Centre II	Kamukuzi DMO Health Centre II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)		12,817	
LCII: Kamukuzi Ward	Mbarara MC Health Centre IV	Mbarara MC Health Centre IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)		80,919	
LCII: Kamukuzi Ward	Mbarara MC Health Centre IV	Mbarara MC Health Centre IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)		128,172	
LCII: Rwemigyina Ward	Rwemigina Health centre 11	Rwemigina Health centre 11	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)		12,817	
Total for LCIII: Missing Subcounty		County: Missing County			88,207	
LCII: Missing Parish	Biharwe Health Centre III	Biharwe Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)		25,634	
LCII: Missing Parish	Biharwe Health Centre III	Biharwe Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)		18,917	
LCII: Missing Parish	Nyamitanga Division HC III	Nyamitanga Division HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)		16,565	
LCII: Missing Parish	Nyamitanga Division HC III	Nyamitanga Division HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)		25,634	
LCII: Missing Parish	St Johns Community Health centr	St Johns Community Health centr	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)		1,456	
Total Cost of Primary Health care services		2,242,730	669,598	0	0	2,912,329
Total Cost of Human Capital Development		2,242,730	669,598	0	0	2,912,329
Total Cost of Primary HealthCare		2,242,730	669,598	0	0	2,912,329
Service Area 20 Hospital Services						

Service Area 20 Hospital Services

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Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000017 Infrastructure Development and Management					
221008 Information and Communication Technology Supplies.	0	0	8,000	0	8,000

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Total for LCIII:		County:		8,000		
LCII:	Office Projector, Projector screen and accessories	ICT - Projectors	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		8,000	
221009 Welfare and Entertainment		0	0	9,338	0	9,338
Total for LCIII: Mbarara north DIV		County: Mbarara North Division			9,338	
LCII: Kamukuzi Ward	Nutrition committee	Welfare - Assorted Welfare Items	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		9,338	
312111 Residential Buildings - Acquisition		0	0	346,901	0	346,901
Total for LCIII: Mbarara south Div		County: Mbarara South Division			163,425	
LCII: Katete Ward	Nyamitanga Health Centre staff house	Residential Building - Staff Houses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		163,425	
Total for LCIII: Mbarara north DIV		County: Mbarara North Division			183,476	
LCII: Biharwe East Ward	Biharwe HCIII staff house	Residential Building - Staff Houses	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		183,476	
312121 Non-Residential Buildings - Acquisition		0	0	100,000	0	100,000
Total for LCIII: Mbarara south Div		County: Mbarara South Division			100,000	
LCII: Kichwamba Ward	Chain Link Fence with 2 gates	Other Structures - Construction Works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		100,000	
Total Cost of Infrastructure Development and Management		0	0	464,240	0	464,240
Key Service Area 320080 Support to Hospitals						
263308 Sector Conditional Grant (Non-Wage)		0	235,055	0	0	235,055
Total for LCIII: Mbarara south Div		County: Mbarara South Division			235,055	
LCII: Katete Ward	Holy Innocents Childrens Hospital	Holy Innocents Childrens Hospital	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Healthcare - Hospital Non Wage Recurrent (PNFP)		235,055	
Total Cost of Support to Hospitals		0	235,055	0	0	235,055
Total Cost of Human Capital Development		0	235,055	464,240	0	699,294
Total Cost of Hospital Services		0	235,055	464,240	0	699,294
Service Area 30 Health Management and Supervision						

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Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221009 Welfare and Entertainment	0	922	0	0	922
Total Cost of HIV/AIDS Mainstreaming	0	922	0	0	922
Key Service Area 320135 Sanitation and hygiene Services					

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221001 Advertising and Public Relations	0	10,000	0	0	10,000
221003 Staff Training	0	3,500	0	0	3,500
221005 Official Ceremonies and State Functions	0	10,000	0	0	10,000
221008 Information and Communication Technology Supplies.	0	10,800	0	0	10,800
221009 Welfare and Entertainment	0	8,000	0	0	8,000
223001 Property Management Expenses	0	48,448	99,065	0	147,513
Total for LCIII: Mbarara north DIV	County: Mbarara North Division				99,065
LCII: Rwemigyina Ward	Kenkombe dumping site	Property Management - Property Maintenance	Source: Locally Raised Revenues		99,065
224003 Agricultural Supplies and Services	0	4,000	0	0	4,000
226002 Licenses	0	10,000	0	0	10,000
227001 Travel inland	0	56,000	0	0	56,000
227004 Fuel, Lubricants and Oils	0	53,578	0	0	53,578
228001 Maintenance-Buildings and Structures	0	0	40,000	0	40,000
Total for LCIII:	County:				40,000
LCII:	Nyakayojo cemetry ground fencing	Building and Facility Maintenance - Compound Maintenance	Source: Locally Raised Revenues		40,000
312121 Non-Residential Buildings - Acquisition	0	0	26,702	0	26,702
Total for LCIII:	County:				26,702
LCII:	Ruti and Nyamityobora Patients shades	Non Residential Buildings - Other Construction works	Source: Locally Raised Revenues		26,702
312131 Roads and Bridges - Acquisition	0	0	80,475	0	80,475
Total for LCIII: Mbarara north DIV	County: Mbarara North Division				80,475
LCII: Rwemigyina Ward	Kenkombe	Roads and Bridges - Open and Grade	Source: Locally Raised Revenues		475
LCII: Rwemigyina Ward	Kenkombe Garbage site roads opening	Roads and Bridges - Open and Grade	Source: Locally Raised Revenues		80,000
312135 Water Plants, pipelines and sewerage networks - Acquisition	0	0	85,302	0	85,302
Total for LCIII: Mbarara north DIV	County: Mbarara North Division				85,302
LCII: Rwemigyina Ward	Kenkombe water and Electricity extension	Extension of Electricity and Water to Kenkombe solid waste dumping site	Source: Locally Raised Revenues		85,302

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Total Cost of Sanitation and hygiene Services	0	214,326	331,544	0	545,871
Total Cost of Human Capital Development	0	215,248	331,544	0	546,792
Total Cost of Health Management and Supervision	0	215,248	331,544	0	546,792
Total Cost of Health	2,242,730	1,119,901	795,784	0	4,158,415

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Education

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	21,170,703	23,853,710
Programme Conditional Grant - Wage Recurrent	17,780,235	20,180,794
Programme Conditional Grant - Non Wage Recurrent	3,076,656	3,253,104
Urban Unconditional Grant Wage	170,225	170,225
Urban Unconditional Non-Wage	15,000	15,000
Locally Raised Revenues	98,587	198,587
Other Transfers from Central Government	30,000	36,000
Development Revenues	292,308	721,347
Programme Conditional Grant - Development	92,308	279,422
Locally Raised Revenues	200,000	278,500
Urban Discretionary Equalisation Development Grant	0	163,425
Total Revenues Shares	21,463,011	24,575,056
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	17,950,460	20,351,019
Non Wage	3,220,243	3,502,691
Development Expenditure		
Domestic Development	292,308	721,347
External Financing	0	0
Total Expenditure	21,463,011	24,575,056

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

Service Area 10 Pre-Primary and Primary Education					
Approved Budget Estimates for FY 2025/26					
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	1,214	0	0	1,214
Total Cost of HIV/AIDS Mainstreaming	0	1,214	0	0	1,214
Key Service Area 320162 Capitation (Primary)					
211101 General Staff Salaries	5,157,006	0	0	0	5,157,006

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225204 Monitoring and Supervision of capital work		0	0	23,971	0	23,971
Total for LCIII:		County:				10,000
LCII:	Kambaba P.S & Biharwe Muslim P.S	Monitoring and Supervision of capital work	Source: Locally Raised Revenues			10,000
Total for LCIII: Mbarara south Div		County: Mbarara South Division				13,971
LCII: Kakoba Ward	Kambaba, Rucence, Rwobuyenje, Kamatarisi P.S	Monitoring and Supervision	Source: Programme Conditional Grant - Development			13,971
263308 Sector Conditional Grant (Non-Wage)		0	838,818	0	0	838,818
Total for LCIII: Missing Subcounty		County: Missing County				838,818
LCII: Missing Parish	Biharwe Mixed	Biharwe Mixed	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			14,190
LCII: Missing Parish	Biharwe Moslem	Biharwe Moslem	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			7,270
LCII: Missing Parish	Bishop Stuart Demo P/S	Bishop Stuart Demo P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			23,155
LCII: Missing Parish	Bishop Stuart Demo P/S	Bishop Stuart Demo P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent			5,182
LCII: Missing Parish	Boma P/S	Boma P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			8,850
LCII: Missing Parish	Bugashe I	Bugashe I	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			5,970
LCII: Missing Parish	Bugashe II	Bugashe II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			8,370
LCII: Missing Parish	Kafunjo P/School	Kafunjo P/School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			6,610
LCII: Missing Parish	Kagaaga I	Kagaaga I	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			7,850
LCII: Missing Parish	Kakoba Moslem P/S	Kakoba Moslem P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			11,470
LCII: Missing Parish	Kakukuru	Kakukuru	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			7,270
LCII: Missing Parish	Kamatarisi	Kamatarisi	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			6,110
LCII: Missing Parish	KAMBABA PS	KAMBABA PS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			9,370
LCII: Missing Parish	Karama P/S	Karama P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			8,410

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LCII: Missing Parish	Katebe P/S	Katebe P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,130
LCII: Missing Parish	Katete P/S	Katete P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,430
LCII: Missing Parish	Katojo-Biharwe	Katojo-Biharwe	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	25,790
LCII: Missing Parish	Katukuru	Katukuru	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,990
LCII: Missing Parish	Keijengye	Keijengye	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,750
LCII: Missing Parish	Kibaya	Kibaya	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,510
LCII: Missing Parish	Kibingo I	Kibingo I	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,250
LCII: Missing Parish	Kichwamba I	Kichwamba I	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,050
LCII: Missing Parish	Kinyaza	Kinyaza	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,650
LCII: Missing Parish	Kishasha	Kishasha	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,050
LCII: Missing Parish	Kyamugorani	Kyamugorani	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,470
LCII: Missing Parish	Madrasat Hamuza P/S	Madrasat Hamuza P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,430
LCII: Missing Parish	Madrasat Umar Kasenyi P/S	Madrasat Umar Kasenyi P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,450
LCII: Missing Parish	Mbarara Army P/S	Mbarara Army P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,510
LCII: Missing Parish	Mbarara Junior P/S	Mbarara Junior P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	43,990
LCII: Missing Parish	Mbarara Mixed P/S	Mbarara Mixed P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,538
LCII: Missing Parish	Mbarara Mixed P/S	Mbarara Mixed P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	5,330
LCII: Missing Parish	Mbarara Municipal School P/S	Mbarara Municipal School P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	64,970

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LCII: Missing Parish	Mbarara Parent's P/S	Mbarara Parent's P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	35,250
LCII: Missing Parish	Mbarara United Pentecostal P/S	Mbarara United Pentecostal P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,030
LCII: Missing Parish	MUKORA PS	MUKORA PS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,370
LCII: Missing Parish	Ngaara	Ngaara	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,590
LCII: Missing Parish	Nkokonjeru P/S	Nkokonjeru P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,690
LCII: Missing Parish	Nshungyezi	Nshungyezi	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,970
LCII: Missing Parish	Nyabugando	Nyabugando	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,130
LCII: Missing Parish	Nyabuhama P/S	Nyabuhama P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,910
LCII: Missing Parish	Nyakahanga	Nyakahanga	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,610
LCII: Missing Parish	Nyakayojo I P/S	Nyakayojo I P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,790
LCII: Missing Parish	Nyamtanga Moslem P/S	Nyamtanga Moslem P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,670
LCII: Missing Parish	Nyamityobora P/S	Nyamityobora P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,190
LCII: Missing Parish	Nyamiyaga P/S	Nyamiyaga P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,910
LCII: Missing Parish	RUCENCE PS	RUCENCE PS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,890
LCII: Missing Parish	Ruharo Moslem	Ruharo Moslem	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,270
LCII: Missing Parish	Rukindo	Rukindo	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,730
LCII: Missing Parish	Ruti Moslem P/S	Ruti Moslem P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,950
LCII: Missing Parish	Rutooma	Rutooma	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,090

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LCII: Missing Parish	Rwakaterere	Rwakaterere	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,410		
LCII: Missing Parish	Rwakishakizi	Rwakishakizi	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,530		
LCII: Missing Parish	Rwarire	Rwarire	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,570		
LCII: Missing Parish	Rwebihuro	Rwebihuro	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,230		
LCII: Missing Parish	Rwebishuri	Rwebishuri	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,950		
LCII: Missing Parish	Rwenjeru	Rwenjeru	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,690		
LCII: Missing Parish	Rwobuyenje	Rwobuyenje	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,170		
LCII: Missing Parish	St Aloysius P/S	St Aloysius P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	30,250		
LCII: Missing Parish	St Boniface Bwenkoma	St Boniface Bwenkoma	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,030		
LCII: Missing Parish	St Hellens’ P/S	St Hellens’ P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,040		
LCII: Missing Parish	St Hellens’ P/S	St Hellens’ P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	4,442		
LCII: Missing Parish	St Mary’s Katete P/S	St Mary’s Katete P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	31,510		
LCII: Missing Parish	St. Lawrence Kyahi	St. Lawrence Kyahi	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,410		
LCII: Missing Parish	St. Lawrence P/S	St. Lawrence P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,330		
LCII: Missing Parish	Tukole Invalids	Tukoe Invalids	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,041		
LCII: Missing Parish	Tukole Invalids	Tukoe Invalids	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	9,401		
LCII: Missing Parish	Uganda Martyrs P/S	Uganda Martyrs P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	40,410		
312111 Residential Buildings - Acquisition		0	0	405,350	0	405,350
Total for LCIII: Mbarara south Div		County: Mbarara South Division			163,425	

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LCII: Kichwamba Ward	Staff House at Kambaba P.S	Residential Building - Staff Houses	Source: Locally Raised Revenues			163,425
Total for LCIII: Mbarara north DIV		County: Mbarara North Division				241,925
LCII: Nyabuhama Ward	Biharwe Mixed	Residential Building - Staff Houses	Source: Locally Raised Revenues			78,500
LCII: Rwenjeru Ward	Kamatarisi	Residential Building Staff Houses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			163,425
312121 Non-Residential Buildings - Acquisition		0	0	292,026	0	292,026
Total for LCIII: Mbarara south Div		County: Mbarara South Division				132,725
LCII: Rwakishakizi Ward	Two Classroom block with an Office at Rucence P.S	Non Residential Buildings - Schools	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			132,725
Total for LCIII: Mbarara north DIV		County: Mbarara North Division				159,300
LCII: Kishasha Ward	Two classroom block at Rwobuyenje P.S	Non Residential Buildings - Schools	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			132,725
LCII: Nyakinengo Ward	Biharwe Muslim	Other Structures - Construction Works	Source: Locally Raised Revenues			26,575
Total Cost of Capitation (Primary)		5,157,006	838,818	721,347	0	6,717,171
Total Cost of Human Capital Development		5,157,006	840,032	721,347	0	6,718,385
Total Cost of Pre-Primary and Primary Education		5,157,006	840,032	721,347	0	6,718,385
Service Area 20 Secondary Education						

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development						
Key Service Area 320158 Capitation (Secondary)						
211101 General Staff Salaries		11,447,939	0	0	0	11,447,939
263308 Sector Conditional Grant (Non-Wage)		0	901,020	0	0	901,020
Total for LCIII: Missing Subcounty		County: Missing County				901,020
LCII: Missing Parish	MBARARA ARMY BOARDING SS	MBARARA ARMY BOARDING SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			250,220
LCII: Missing Parish	MBARARA SS	MBARARA SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			238,360
LCII: Missing Parish	NYAKAYOJO SS	NYAKAYOJO SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			77,100
LCII: Missing Parish	NYAMITANGA SS	NYAMITANGA SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			130,120

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LCII: Missing Parish	ST PAUL BIHARWE HIGH SCHOOL	ST PAUL BIHARWE HIGH SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	93,240		
LCII: Missing Parish	ST PETER KATUKURU SS	ST PETER KATUKURU SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	888		
LCII: Missing Parish	ST PETER KATUKURU SS	ST PETER KATUKURU SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	111,092		
Total Cost of Capitation (Secondary)		11,447,939	901,020	0	0	12,348,959
Total Cost of Human Capital Development		11,447,939	901,020	0	0	12,348,959
Total Cost of Secondary Education		11,447,939	901,020	0	0	12,348,959
Service Area 30 Skills Development						

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development						
Key Service Area 320163 Capitation (Tertiary)						
211101 General Staff Salaries		3,575,849	0	0	0	3,575,849
263308 Sector Conditional Grant (Non-Wage)		0	1,192,149	0	0	1,192,149
Total for LCIII: Missing Subcounty		County: Missing County				1,192,149
LCII: Missing Parish	Bishop Stuart Kibingo PTC	Bishop Stuart Kibingo PTC	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent			826,710
LCII: Missing Parish	KADOGO COMMUNITY POLYTEC	KADOGO COMMUNITY POLYTEC	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent			74,924
LCII: Missing Parish	KAKIIKA TECHNICAL SCHOOL	KAKIIKA TECHNICAL SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent			122,593
LCII: Missing Parish	NYAMITANGA TECH. INST	NYAMITANGA TECH. INST	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent			167,921
Total Cost of Capitation (Tertiary)		3,575,849	1,192,149	0	0	4,767,997
Total Cost of Human Capital Development		3,575,849	1,192,149	0	0	4,767,997
Total Cost of Skills Development		3,575,849	1,192,149	0	0	4,767,997
Service Area 40 Education&Sports Management and Inspection						

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000023 Inspection and Monitoring					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,428	0	0	5,428

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227001 Travel inland	0	32,000	0	0	32,000
227004 Fuel, Lubricants and Oils	0	5,028	0	0	5,028
Total Cost of Inspection and Monitoring	0	42,456	0	0	42,456
Key Service Area 000063 Quality Assurance Systems					
211101 General Staff Salaries	170,225	0	0	0	170,225
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	54,000	0	0	54,000
221003 Staff Training	0	12,000	0	0	12,000
221007 Books, Periodicals & Newspapers	0	1,000	0	0	1,000
221008 Information and Communication Technology Supplies.	0	3,000	0	0	3,000
221009 Welfare and Entertainment	0	8,000	0	0	8,000
221011 Printing, Stationery, Photocopying and Binding	0	8,257	0	0	8,257
221017 Membership dues and Subscription fees.	0	1,000	0	0	1,000
224004 Beddings, Clothing, Footwear and related Services	0	5,000	0	0	5,000
227001 Travel inland	0	22,287	0	0	22,287
227004 Fuel, Lubricants and Oils	0	12,000	0	0	12,000
228002 Maintenance-Transport Equipment	0	10,000	0	0	10,000
273102 Incapacity, death benefits and funeral expenses	0	1,000	0	0	1,000
Total Cost of Quality Assurance Systems	170,225	137,544	0	0	307,769
Key Service Area 320003 Assets and Facilities Management					
228001 Maintenance-Buildings and Structures	0	230,861	0	0	230,861
Total Cost of Assets and Facilities Management	0	230,861	0	0	230,861
Key Service Area 320110 Sports and recreational services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	9,589	0	0	9,589
221002 Workshops, Meetings and Seminars	0	28,000	0	0	28,000
221003 Staff Training	0	10,000	0	0	10,000
221009 Welfare and Entertainment	0	68,290	0	0	68,290
227001 Travel inland	0	42,749	0	0	42,749
Total Cost of Sports and recreational services	0	158,628	0	0	158,628
Total Cost of Human Capital Development	170,225	569,489	0	0	739,714
Total Cost of Education&Sports Management and Inspection	170,225	569,489	0	0	739,714

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Total Cost of Education	20,351,019	3,502,691	721,347	0	24,575,056
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VOTE: 609 Mbarara City

Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	2,107,227	2,138,967
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
Urban Unconditional Grant Wage	447,136	447,136
Urban Unconditional Non-Wage	15,000	20,040
Locally Raised Revenues	279,453	306,153
Other Transfers from Central Government	365,638	365,638
Development Revenues	4,296,061	1,218,373
Transitional Conditional Grant - Development	500,000	0
Urban Discretionary Equalisation Development Grant	2,838,675	0
Locally Raised Revenues	957,386	1,218,373
Total Revenues Shares	6,403,288	3,357,340
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	447,136	447,136
Non Wage	1,660,091	1,691,831
Development Expenditure		
Domestic Development	4,296,061	1,218,373
External Financing	0	0
Total Expenditure	6,403,288	3,357,340

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

Service Area 10 Community Access Roads

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 09 Integrated Transport Infrastructure And Services					
Key Service Area 000017 Infrastructure Development and Management					
227004 Fuel, Lubricants and Oils	0	4,362	0	0	4,362
228001 Maintenance-Buildings and Structures	0	1,265,638	0	0	1,265,638
228002 Maintenance-Transport Equipment	0	100,000	0	0	100,000
228004 Maintenance-Other Fixed Assets	0	0	150,000	0	150,000

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Total for LCIII: Mbarara north DIV		County: Mbarara North Division				150,000
LCII: Kamukuzi Ward	All Solar street lights maintained	Building and Facility Maintenance - Street Lights	Source: Locally Raised Revenues			150,000
312121 Non-Residential Buildings - Acquisition		0	0	281,525	0	281,525
Total for LCIII: Mbarara north DIV		County: Mbarara North Division				281,525
LCII: Kamukuzi Ward	Works department	Non Residential Buildings - Contractor	Source: Locally Raised Revenues			281,525
312131 Roads and Bridges - Acquisition		0	0	505,593	0	505,593
Total for LCIII: Mbarara south Div		County: Mbarara South Division				157,500
LCII: Bugashe Ward	Opening of new roads in the City	Roads and Bridges - Open and Grade	Source: Locally Raised Revenues			157,500
Total for LCIII: Mbarara north DIV		County: Mbarara North Division				348,093
LCII: Kamukuzi Ward	Road opening	Roads and Bridges - Open and Grade	Source: Locally Raised Revenues			348,093
312139 Other Structures - Acquisition		0	0	281,256	0	281,256
Total for LCIII: Mbarara north DIV		County: Mbarara North Division				281,256
LCII: Kamukuzi Ward	Street lighting	Other Structures - Electrical Works	Source: Locally Raised Revenues			281,256
Total Cost of Infrastructure Development and Management		0	1,370,000	1,218,373	0	2,588,373
Total Cost of Integrated Transport Infrastructure And Services		0	1,370,000	1,218,373	0	2,588,373
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
221009 Welfare and Entertainment		0	2,649	0	0	2,649
Total Cost of HIV/AIDS Mainstreaming		0	2,649	0	0	2,649
Total Cost of Human Capital Development		0	2,649	0	0	2,649
Total Cost of Community Access Roads		0	1,372,649	1,218,373	0	2,591,023
Service Area 20 Engineering Services						

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 09 Integrated Transport Infrastructure And Services					
Key Service Area 140043 Urban planning and Strategies					
211101 General Staff Salaries	447,136	0	0	0	447,136
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	22,560	0	0	22,560
221002 Workshops, Meetings and Seminars	0	24,000	0	0	24,000

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221008 Information and Communication Technology Supplies.	0	8,280	0	0	8,280
221009 Welfare and Entertainment	0	21,000	0	0	21,000
221011 Printing, Stationery, Photocopying and Binding	0	10,000	0	0	10,000
221017 Membership dues and Subscription fees.	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	5,631	0	0	5,631
227001 Travel inland	0	20,040	0	0	20,040
227004 Fuel, Lubricants and Oils	0	24,000	0	0	24,000
228001 Maintenance-Buildings and Structures	0	50,000	0	0	50,000
228002 Maintenance-Transport Equipment	0	61,221	0	0	61,221
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	50,000	0	0	50,000
228004 Maintenance-Other Fixed Assets	0	20,450	0	0	20,450
Total Cost of Urban planning and Strategies	447,136	319,182	0	0	766,318
Total Cost of Integrated Transport Infrastructure And Services	447,136	319,182	0	0	766,318
Total Cost of Engineering Services	447,136	319,182	0	0	766,318
Total Cost of Roads and Engineering	447,136	1,691,831	1,218,373	0	3,357,340

VOTE: 609 Mbarara City

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: 609 Mbarara City

Natural Resources

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	935,125	1,074,235
Urban Unconditional Grant Wage	790,509	790,509
Urban Unconditional Non-Wage	8,000	13,800
Locally Raised Revenues	136,616	269,926
Development Revenues	250,000	189,000
Locally Raised Revenues	250,000	189,000
Total Revenues Shares	1,185,125	1,263,235
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	790,509	790,509
Non Wage	144,616	283,726
Development Expenditure		
Domestic Development	250,000	189,000
External Financing	0	0
Total Expenditure	1,185,125	1,263,235

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

Service Area 10 Natural Resources Management

Approved Budget Estimates for FY 2025/26

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					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	7,000	0	0	7,000
221002 Workshops, Meetings and Seminars	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
224003 Agricultural Supplies and Services	0	2,000	3,000	0	5,000
Total for LCHH: Mbarara north DIV	County: Mbarara North Division				3,000

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LCII: Rwemigyina Ward		Agricultural Supplies Assorted Seedlings	Source: Locally Raised Revenues			3,000
227001 Travel inland		0	5,000	0	0	5,000
227004 Fuel, Lubricants and Oils		0	2,000	0	0	2,000
312412 Cultivated Plants - Acquisition		0	0	5,000	0	5,000
Total for LCIII: Mbarara north DIV		County: Mbarara North Division				5,000
LCII: Rwemigyina Ward	Planting trees on Council land	Cultivated Plants - Cultivated Assets (Seedlings)	Source: Locally Raised Revenues			5,000
Total Cost of Climate Change Mitigation		0	20,000	8,000	0	28,000
Key Service Area 140021 Ecosystems Restoration and Protection						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	30,000	0	0	30,000
227001 Travel inland		0	9,000	0	0	9,000
227004 Fuel, Lubricants and Oils		0	13,000	0	0	13,000
312412 Cultivated Plants - Acquisition		0	0	28,000	0	28,000
Total for LCIII: Mbarara south Div		County: Mbarara South Division				8,000
LCII: Ruti Ward	Planting trees around River Rwizi	Cultivated Plants - Cultivated Assets (Seedlings)	Source: Locally Raised Revenues			8,000
Total for LCIII: Mbarara north DIV		County: Mbarara North Division				20,000
LCII: Ruharo Ward		Cultivated Plants - Cultivated Assets (Seedlings)	Source: Locally Raised Revenues			20,000
Total Cost of Ecosystems Restoration and Protection		0	52,000	28,000	0	80,000
Key Service Area 140038 Environmental Safeguards						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	7,000	0	0	7,000
221011 Printing, Stationery, Photocopying and Binding		0	1,000	0	0	1,000
222001 Information and Communication Technology Services.		0	3,600	0	0	3,600
225202 Environment Impact Assessment for Capital Works		0	8,000	4,000	0	12,000
Total for LCIII: Mbarara south Div		County: Mbarara South Division				4,000
LCII: Nyamityobora Ward	EIA for all Council projects	Environmental Impact Assessment - Capital Works	Source: Locally Raised Revenues			4,000
225204 Monitoring and Supervision of capital work		0	4,000	0	0	4,000
227001 Travel inland		0	9,000	0	0	9,000
227004 Fuel, Lubricants and Oils		0	3,400	0	0	3,400

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Total Cost of Environmental Safeguards	0	36,000	4,000	0	40,000
Key Service Area 560007 Regulation and Compliance					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	19,000	0	0	19,000
227001 Travel inland	0	3,000	0	0	3,000
227004 Fuel, Lubricants and Oils	0	5,000	0	0	5,000
312299 Other Machinery and Equipment- Acquisition	0	0	3,000	0	3,000
Total for LCIII: Mbarara north DIV	County: Mbarara North Division				3,000
LCII: Kamukuzi Ward	Hand tools for restoration	Value addition equipment	Source: Locally Raised Revenues		3,000
Total Cost of Regulation and Compliance	0	27,000	3,000	0	30,000
Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management	0	135,000	43,000	0	178,000
Programme 10 Sustainable Urbanisation And Housing					
Key Service Area 280002 Physical Planning					
211101 General Staff Salaries	790,509	0	0	0	790,509
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	90,000	0	0	90,000
221002 Workshops, Meetings and Seminars	0	5,312	0	0	5,312
221008 Information and Communication Technology Supplies.	0	1,200	0	0	1,200
221009 Welfare and Entertainment	0	6,760	0	0	6,760
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
222001 Information and Communication Technology Services.	0	3,620	0	0	3,620
224010 Protective Gear	0	6,000	0	0	6,000
225101 Consultancy Services	0	0	24,000	0	24,000
Total for LCIII: Mbarara north DIV	County: Mbarara North Division				24,000
LCII: Biharwe West Ward	North Division	Consultancy - Strategic Planning Services	Source: Locally Raised Revenues		24,000
227001 Travel inland	0	20,800	0	0	20,800
227004 Fuel, Lubricants and Oils	0	6,534	0	0	6,534
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	5,000	0	0	5,000
312149 Other Land Improvements - Acquisition	0	0	32,000	0	32,000
Total for LCIII: Mbarara south Div	County: Mbarara South Division				32,000

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LCII: Katete Ward	Acquisition of Right of Way	Other Land Improvements - Fencing	Source: Locally Raised Revenues	32,000
312412 Cultivated Plants - Acquisition		0	0 30,000 0	30,000
Total for LCIII: Mbarara south Div		County: Mbarara South Division		30,000
LCII: Kakoba Ward		Cultivated Plants - Cultivated Assets (Cuttings)	Source: Locally Raised Revenues	30,000
312421 Research and Development - Acquisition		0	0 26,000 0	26,000
Total for LCIII: Mbarara north DIV		County: Mbarara North Division		26,000
LCII: Kakoma	Detailed Physical Development Plans	Research and Development - Consultancy	Source: Locally Raised Revenues	26,000
342111 Land - Acquisition		0	0 34,000 0	34,000
Total for LCIII: Mbarara north DIV		County: Mbarara North Division		34,000
LCII: Kamukuzi Ward		Land Acquisition - Land	Source: Locally Raised Revenues	15,000
LCII: Kamukuzi Ward	Acquisition of right of way	Land Acquisition - Land	Source: Locally Raised Revenues	19,000
Total Cost of Physical Planning		790,509	148,226 146,000 0	1,084,735
Total Cost of Sustainable Urbanisation And Housing		790,509	148,226 146,000 0	1,084,735
Programme 12 Human Capital Development				
Key Service Area 000013 HIV/AIDS Mainstreaming				
221009 Welfare and Entertainment		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 Natural Resources Management		790,509	283,726 189,000 0	1,263,235
Total Cost of Natural Resources		790,509	283,726 189,000 0	1,263,235

VOTE: 609 Mbarara City

Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	260,896	328,959
Programme Conditional Grant - Non Wage Recurrent	35,906	0
Urban Unconditional Grant Wage	135,443	135,443
Urban Unconditional Non-Wage	15,000	12,440
Locally Raised Revenues	61,547	86,459
Other Transfers from Central Government	13,000	40,000
Programme Conditional Grant - Non Wage Recurrent	0	54,617
Total Revenues Shares	260,896	328,959
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	135,443	135,443
Non Wage	125,453	193,516
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	260,896	328,959

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

Service Area 10 Community Mobilisation					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
211101 General Staff Salaries	135,443	0	0	0	135,443
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	8,716	0	0	8,716
221002 Workshops, Meetings and Seminars	0	8,632	0	0	8,632
221005 Official Ceremonies and State Functions	0	13,000	0	0	13,000
221007 Books, Periodicals & Newspapers	0	1,460	0	0	1,460

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221008 Information and Communication Technology Supplies.	0	3,600	0	0	3,600
221009 Welfare and Entertainment	0	3,710	0	0	3,710
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
221017 Membership dues and Subscription fees.	0	1,000	0	0	1,000
224004 Beddings, Clothing, Footwear and related Services	0	1,000	0	0	1,000
227001 Travel inland	0	34,200	0	0	34,200
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
282101 Donations	0	11,300	0	0	11,300
Total Cost of Capacity Strengthening	135,443	91,618	0	0	227,061
Total Cost of Human Capital Development	135,443	91,618	0	0	227,061
Total Cost of Community Mobilisation	135,443	91,618	0	0	227,061
Service Area 20 Empowerment and Mindset Change					

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000023 Inspection and Monitoring					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	16,385	0	0	16,385
227001 Travel inland	0	7,281	0	0	7,281
Total Cost of Inspection and Monitoring	0	23,666	0	0	23,666
Key Service Area 320146 Support to special interest Groups					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	27,308	0	0	27,308
227001 Travel inland	0	40,000	0	0	40,000
282101 Donations	0	10,923	0	0	10,923
Total Cost of Support to special interest Groups	0	78,231	0	0	78,231
Total Cost of Human Capital Development	0	101,897	0	0	101,897
Total Cost of Empowerment and Mindset Change	0	101,897	0	0	101,897
Total Cost of Community Based Services	135,443	193,516	0	0	328,959

VOTE: 609 Mbarara City

Planning

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	252,653	286,321
Urban Unconditional Grant Wage	139,661	139,661
Urban Unconditional Non-Wage	35,958	27,720
Locally Raised Revenues	77,034	118,940
Development Revenues	0	84,047
Urban Discretionary Equalisation Development Grant	0	84,047
Total Revenues Shares	252,653	370,368
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	139,661	139,661
Non Wage	112,992	146,660
Development Expenditure		
Domestic Development	0	84,047
External Financing	0	0
Total Expenditure	252,653	370,368

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

Service Area 10 Planning and Statistics					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
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	139,661	0	0	0	139,661
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	19,420	5,000	0	24,420
Total for LCIII:	County:				5,000
LCII:	Staff Allowances paid	Source: Urban Discretionary Equalisation Development Grant			5,000
221001 Advertising and Public Relations	0	1,000	0	0	1,000
221005 Official Ceremonies and State Functions	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	25,500	15,000	0	40,500

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Total for LCIII:	County:	15,000			
LCII:	Welfare - Assorted Welfare Items	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)	15,000		
221011 Printing, Stationery, Photocopying and Binding	0	8,047	0	0	8,047
222001 Information and Communication Technology Services.	0	2,880	0	0	2,880
225203 Appraisal and Feasibility Studies for Capital Works	0	0	6,693	0	6,693
Total for LCIII:	County:	6,693			
LCII:	Feasibility Studies or Screening of Projects Appraisal	Source: Urban Discretionary Equalisation Development Grant	6,693		
225204 Monitoring and Supervision of capital work	0	0	15,000	0	15,000
Total for LCIII:	County:	15,000			
LCII:	Capital Projects monitored	Source: Urban Discretionary Equalisation Development Grant	15,000		
227001 Travel inland	0	25,524	0	0	25,524
227004 Fuel, Lubricants and Oils	0	4,289	5,000	0	9,289
Total for LCIII:	County:	5,000			
LCII:	Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant	5,000		
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	2,000	0	0	2,000
Total Cost of Planning and Budgeting services	139,661	89,660	46,693	0	276,014
Key Service Area 000023 Inspection and Monitoring					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,000	0	0	5,000
221009 Welfare and Entertainment	0	5,000	7,346	0	12,346
Total for LCIII:	County:	7,346			
LCII:	Welfare - Assorted Welfare Items	Source: Urban Discretionary Equalisation Development Grant	7,346		
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	15,000	8,000	0	23,000
Total for LCIII:	County:	8,000			
LCII:	Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)	8,000		
227004 Fuel, Lubricants and Oils	0	7,000	8,000	0	15,000
Total for LCIII:	County:	8,000			

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LCII:	Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)	8,000		
Total Cost of Inspection and Monitoring	0	33,000	23,346	0	56,346
Key Service Area 560019 Data Management and Dissemination					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	10,000	6,000	0	16,000
Total for LCIII:	County:				6,000
LCII:	Welfare - Assorted Welfare Items	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)	6,000		
227001 Travel inland	0	10,000	3,008	0	13,008
Total for LCIII:	County:				3,008
LCII:	Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)	3,008		
227004 Fuel, Lubricants and Oils	0	3,000	5,000	0	8,000
Total for LCIII:	County:				5,000
LCII:	Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)	5,000		
Total Cost of Data Management and Dissemination	0	24,000	14,008	0	38,008
Total Cost of Development Plan Implementation	139,661	146,660	84,047	0	370,368
Total Cost of Planning and Statistics	139,661	146,660	84,047	0	370,368
Total Cost of Planning	139,661	146,660	84,047	0	370,368

VOTE: 609 Mbarara City

Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	84,145	108,008
Urban Unconditional Grant Wage	39,215	39,215
Urban Unconditional Non-Wage	8,000	18,000
Locally Raised Revenues	36,930	50,793
Total Revenues Shares	84,145	108,008
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	39,215	39,215
Non Wage	44,930	68,793
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	84,145	108,008

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

Service Area 10 Compliance

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance And Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	39,215	0	0	0	39,215
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,000	0	0	5,000
221002 Workshops, Meetings and Seminars	0	6,000	0	0	6,000
221008 Information and Communication Technology Supplies.	0	4,000	0	0	4,000
221009 Welfare and Entertainment	0	2,400	0	0	2,400
221011 Printing, Stationery, Photocopying and Binding	0	3,769	0	0	3,769
221012 Small Office Equipment	0	1,500	0	0	1,500
221017 Membership dues and Subscription fees.	0	2,000	0	0	2,000

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222001 Information and Communication Technology Services.	0	2,160	0	0	2,160
227001 Travel inland	0	30,464	0	0	30,464
227004 Fuel, Lubricants and Oils	0	11,500	0	0	11,500
Total Cost of Audit and Risk Management	39,215	68,793	0	0	108,008
Total Cost of Governance And Security	39,215	68,793	0	0	108,008
Total Cost of Compliance	39,215	68,793	0	0	108,008
Total Cost of Internal Audit	39,215	68,793	0	0	108,008

VOTE: 609 Mbarara City

Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	164,658	240,278
Programme Conditional Grant - Non Wage Recurrent	10,194	38,690
Urban Unconditional Grant Wage	96,947	96,947
Urban Unconditional Non-Wage	5,001	5,000
Locally Raised Revenues	48,198	88,846
Programme Conditional Grant - Non Wage Recurrent	4,318	10,795
Development Revenues	118,777	231,209
Locally Raised Revenues	112,300	231,209
Programme Conditional Grant - Development	6,477	0
Total Revenues Shares	283,435	471,488
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	96,947	96,947
Non Wage	67,711	143,331
Development Expenditure		
Domestic Development	118,777	231,209
External Financing	0	0
Total Expenditure	283,435	471,488

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

Service Area 10 Commercial Services

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
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					
221002 Workshops, Meetings and Seminars	0	12,735	0	0	12,735
221003 Staff Training	0	5,553	0	0	5,553
221009 Welfare and Entertainment	0	6,300	0	0	6,300
227001 Travel inland	0	7,000	0	0	7,000
227004 Fuel, Lubricants and Oils	0	8,765	0	0	8,765

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Total Cost of Tourism Investment, Promotion and Marketing	0	40,353	0	0	40,353
Total Cost of Tourism Development	0	40,353	0	0	40,353
Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management					
Key Service Area 000089 Climate Change Mitigation					
225202 Environment Impact Assessment for Capital Works	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 07 Private Sector Development					
Key Service Area 120002 Domestic Promotion					
221002 Workshops, Meetings and Seminars	0	5,000	0	0	5,000
221005 Official Ceremonies and State Functions	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	2,592	0	0	2,592
221012 Small Office Equipment	0	1,816	0	0	1,816
221017 Membership dues and Subscription fees.	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	2,400	0	0	2,400
222002 Postage and Courier	0	1,000	0	0	1,000
225202 Environment Impact Assessment for Capital Works	0	3,000	0	0	3,000
225204 Monitoring and Supervision of capital work	0	3,000	0	0	3,000
227001 Travel inland	0	8,408	0	0	8,408
227004 Fuel, Lubricants and Oils	0	13,723	0	0	13,723
312121 Non-Residential Buildings - Acquisition	0	0	154,209	0	154,209
Total for LCIII: Mbarara south Div	County: Mbarara South Division				154,209
LCII: Kakoba Ward	Bus park Toilets	Non Residential Buildings - Other Construction works	Source: Locally Raised Revenues		37,995
LCII: Kakoba Ward	Public toilets at Independence park	Non Residential Buildings - Other Construction works	Source: Locally Raised Revenues		43,315
LCII: Kakoba Ward	Taxi park Toilets	Non Residential Buildings - Other Construction works	Source: Locally Raised Revenues		37,900
LCII: Kakoba Ward	Toilet Construction at Rwebikoona Daily Market	Non Residential Buildings - Other Construction works	Source: Locally Raised Revenues		35,000

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312139 Other Structures - Acquisition	0	0	77,000	0	77,000
Total for LCIII: Mbarara south Div	County: Mbarara South Division				77,000
LCII: Kakoba Ward	Fencing of Independence Park Grounds	Other Structures - Construction Works	Source: Locally Raised Revenues		77,000
Total Cost of Domestic Promotion	0	42,938	231,209	0	274,147
Key Service Area 190036 Trade Development					
211101 General Staff Salaries	96,947	0	0	0	96,947
221002 Workshops, Meetings and Seminars	0	7,592	0	0	7,592
221009 Welfare and Entertainment	0	1,510	0	0	1,510
227001 Travel inland	0	5,000	0	0	5,000
Total Cost of Trade Development	96,947	14,102	0	0	111,049
Total Cost of Private Sector Development	96,947	57,040	231,209	0	385,196
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221009 Welfare and Entertainment	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 Commercial Services	96,947	98,893	231,209	0	427,049
Service Area 20 Value Chain Services					

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 17 Regional Balanced Development					
Key Service Area 000080 Economic Integration and Market Access					
221002 Workshops, Meetings and Seminars	0	15,938	0	0	15,938
221008 Information and Communication Technology Supplies.	0	6,000	0	0	6,000
221009 Welfare and Entertainment	0	8,000	0	0	8,000
227001 Travel inland	0	6,000	0	0	6,000
227004 Fuel, Lubricants and Oils	0	8,500	0	0	8,500
Total Cost of Economic Integration and Market Access	0	44,438	0	0	44,438
Total Cost of Regional Balanced Development	0	44,438	0	0	44,438
Total Cost of Value Chain Services	0	44,438	0	0	44,438
Total Cost of Trade, Industry and Local Development	96,947	143,331	231,209	0	471,488

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