

VOTE: 609 Mbarara City

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	12,565,739	11,316,637
o/w Higher Local Government	6,758,387	6,085,849
o/w Lower Local Government	5,807,352	5,230,788
Discretionary Government Transfers	4,752,714	9,137,367
o/w Higher Local Government	4,115,474	8,668,888
o/w Lower Local Government	637,240	468,479
Conditional Government Transfers	33,840,523	40,428,671
o/w Higher Local Government	33,840,523	40,428,671
o/w Lower Local Government	0	0
Other Government Transfers	471,638	471,638
o/w Higher Local Government	441,638	441,638
o/w Lower Local Government	30,000	30,000
External Financing	0	64,033
o/w Higher Local Government	0	64,033
o/w Lower Local Government	0	0
Grand Total	51,630,614	61,418,346
o/w Higher Local Government	45,156,022	55,689,078
o/w Lower Local Government	6,474,592	5,729,268

VOTE: 609 Mbarara City

A2:Revenue Performance, Plans and Projections by Source

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	12,565,739	11,316,637
Advertisements/Bill Boards	75,244	120,000
Animal and Crop Husbandry related Levies	216,000	75,000
Business licenses	1,548,653	1,490,000
Inspection Fees	993,968	1,000,000
Land Fees	639,277	795,800
Local Hotel Tax	401,713	440,000
Local Services Tax-Payable By Individuals	671,551	1,150,000
Market /Gate Charges	975,248	620,000
Miscellaneous and unidentified taxes-other taxes payable solely by business	38,810	50,000
Miscellaneous receipts/income	1,664,735	500,000
Other fees e.g. street parking fees	0	465,000
Property related Duties/Fees	3,581,837	3,581,837
Registration fees for Documents and Businesses	15,670	25,000
Rent & Rates - Non-Produced Assets – from private entities	804,000	800,000
Vehicle Parking Fees	939,032	204,000
Discretionary Government Transfers	4,752,714	9,137,367
District Discretionary Equalisation Development Grant	45,252	45,252
Urban Discretionary Equalisation Development Grant	915,950	4,164,436
Urban Unconditional Grant Wage	3,020,067	4,087,611
Urban Unconditional Non-Wage	771,444	840,069
Conditional Government Transfers	33,840,523	40,428,671
Programme Conditional Grant - Non Wage Recurrent	10,656,810	11,656,699
Programme Conditional Grant - Development	583,789	1,095,086
Programme Conditional Grant - Wage Recurrent	22,599,924	25,376,885
Transitional Conditional Grant - Development	0	2,300,000
Other Government Transfers	471,638	471,638
Support to PLE (UNEB)	36,000	36,000
Uganda Road Fund (URF)	365,638	365,638
Uganda Wildlife Authority (UWA)	30,000	30,000
Uganda Women Entrepreneurship Program(UWEP)	20,000	20,000
Youth Livelihood Programme (YLP)	20,000	20,000
External Financing	0	64,033
Global Alliance for Vaccines and Immunization (GAVI)	0	64,033

VOTE: 609 Mbarara City

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Total Revenues Shares	51,630,614	61,418,346

VOTE: 609 Mbarara City

A3: Summary of Programme Allocations For FY 2026/27

<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	334,167	66,504	0	0	400,671
o/w: Wage:	176,400	0	0	0	176,400
Non-Wage Recurrent:	144,876	36,504	0	0	181,380
Development:	12,891	30,000	0	0	42,891
Tourism Development	465,353	0	0	0	465,353
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	40,353	0	0	0	40,353
Development:	425,000	0	0	0	425,000
Natural Resources, Environment, Climate Change, Land and Water Management	120,766	540,053	600	0	661,419
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	1,000	350,053	600	0	351,653
Development:	119,766	190,000	0	0	309,766
Private Sector Development	101,947	163,005	0	0	264,953
o/w: Wage:	96,947	0	0	0	96,947
Non-Wage Recurrent:	5,000	51,005	0	0	56,005
Development:	0	112,000	0	0	112,000
Integrated Transport Infrastructure and Services	4,610,205	1,258,890	365,038	0	6,234,133
o/w: Wage:	447,136	0	0	0	447,136
Non-Wage Recurrent:	1,020,040	301,504	365,038	0	1,686,582
Development:	3,143,029	957,386	0	0	4,100,415
Sustainable Urbanisation and Housing	417,470	283,226	0	0	700,696
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	13,800	123,226	0	0	137,026
Development:	403,670	160,000	0	0	563,670
Digital Transformation	0	450,596	0	0	450,596
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	450,596	0	0	450,596
Development:	0	0	0	0	0
Human Capital Development	32,792,631	724,017	76,000	0	33,656,681

VOTE: 609 Mbarara City

<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	25,506,153	0	0	0	25,506,153
Non-Wage Recurrent:	4,479,283	404,952	76,000	0	4,960,235
Development:	2,807,196	319,065	0	64,033	3,190,294
Public Sector Transformation	8,632,448	6,310,417	30,000	0	14,972,865
o/w: Wage:	1,859,317	0	0	0	1,859,317
Non-Wage Recurrent:	6,322,330	4,710,871	0	0	11,033,201
Development:	450,801	1,599,546	30,000	0	2,080,347
Governance and Security	456,503	685,322	0	0	1,141,825
o/w: Wage:	156,503	0	0	0	156,503
Non-Wage Recurrent:	280,000	685,322	0	0	965,322
Development:	20,000	0	0	0	20,000
Regional Balanced Development	231,255	483,748	0	0	715,002
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	8,833	451,248	0	0	460,080
Development:	222,422	32,500	0	0	254,922
Development Plan Implementation	1,403,294	350,859	0	0	1,754,153
o/w: Wage:	1,222,040	0	0	0	1,222,040
Non-Wage Recurrent:	181,254	350,859	0	0	532,113
Development:	0	0	0	0	0
Grand Total	49,566,038	11,316,637	471,638	64,033	61,418,346
Grand Total Wage	29,464,496	0	0	0	29,464,496
Grand Total Non-Wage Recurrent	12,496,768	7,916,140	441,638	0	20,854,546
Grand Total Development	7,604,774	3,400,497	30,000	64,033	11,099,304

VOTE: 609 Mbarara City

A4: Summary of Department Allocations for FY 2026/27

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Administration	13,985,375	15,389,367
o/w Higher Local Government	7,510,783	9,660,099
o/w Lower Local Government	6,474,592	5,729,268
Finance	1,194,430	1,078,258
o/w Higher Local Government	1,194,430	1,078,258
o/w Lower Local Government	0	0
Statutory bodies	1,406,173	1,438,371
o/w Higher Local Government	1,406,173	1,438,371
o/w Lower Local Government	0	0
Production and Marketing	411,768	402,071
o/w Higher Local Government	411,768	402,071
o/w Lower Local Government	0	0
Health	4,158,415	4,139,445
o/w Higher Local Government	4,158,415	4,139,445
o/w Lower Local Government	0	0
Education	24,575,056	29,179,523
o/w Higher Local Government	24,575,056	29,179,523
o/w Lower Local Government	0	0
Roads and Engineering	3,357,340	6,239,382
o/w Higher Local Government	3,357,340	6,239,382
o/w Lower Local Government	0	0
Natural Resources	1,263,235	1,951,258
o/w Higher Local Government	1,263,235	1,951,258
o/w Lower Local Government	0	0
Community Based Services	328,959	329,364
o/w Higher Local Government	328,959	329,364
o/w Lower Local Government	0	0
Planning	370,368	386,321
o/w Higher Local Government	370,368	386,321
o/w Lower Local Government	0	0
Internal Audit	108,008	108,008
o/w Higher Local Government	108,008	108,008
o/w Lower Local Government	0	0
Trade, Industry and Local Development	471,488	776,979

VOTE: 609 Mbarara City

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	471,488	776,979
o/w Lower Local Government	0	0
Grand Total	51,630,614	61,418,346
o/w Higher Local Government	45,156,022	55,689,078
o/w: Wage:	25,619,992	29,464,496
Non-Wage Recurrent:	15,886,257	16,955,197
Domestic Devt:	3,649,774	9,205,353
External Financing:	0	64,033
o/w Lower Local Government	6,474,592	5,729,268
o/w: Wage:	0	0
Non-Wage Recurrent:	4,108,167	3,899,350
Domestic Devt:	2,366,425	1,829,918
External Financing:	0	0

VOTE: 609 Mbarara City

Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	11,497,079	13,043,412
Urban Unconditional Grant Wage	703,496	1,771,040
Urban Unconditional Non-Wage	55,881	55,881
Locally Raised Revenues	1,374,146	1,281,346
Multi-Sectoral Transfers to LLGs_NonWage	4,108,167	3,899,350
Programme Conditional Grant - Non Wage Recurrent	5,255,388	6,035,795
Development Revenues	2,488,295	2,345,955
Urban Discretionary Equalisation Development Grant	46,693	290,859
Locally Raised Revenues	75,178	75,178
Multi-Sectoral Transfers to LLGs_Gou	2,366,425	1,829,918
Transitional Conditional Grant - Development	0	150,000
Total Revenues Shares	13,985,375	15,389,367
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	703,496	1,771,040
Non Wage	10,793,583	11,272,372
Development Expenditure		
Domestic Development	2,488,295	2,345,955
External Financing	0	0
Total Expenditure	13,985,375	15,389,367

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

Service Area 10 Administration and Management

Approved Budget Estimates for FY 2026/27

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
221002 Workshops, Meetings and Seminars	0	0	25,000	0	25,000

VOTE: 609 Mbarara City

Total for LCIII: Mbarara north DIV		County: Mbarara North Division				25,000
LCII: Kamukuzi Ward	City Head Quarters	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		25,000	
221009 Welfare and Entertainment		0	0	8,328	0	8,328
Total for LCIII: Mbarara north DIV		County: Mbarara North Division				8,328
LCII: Kamukuzi Ward	City Head Quarters	Welfare - Entertainment Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		8,328	
227001 Travel inland		0	0	10,000	0	10,000
Total for LCIII: Mbarara north DIV		County: Mbarara North Division				10,000
LCII: Kamukuzi Ward	City North and South Divisions	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		10,000	
227004 Fuel, Lubricants and Oils		0	0	8,000	0	8,000
Total for LCIII: Mbarara north DIV		County: Mbarara North Division				8,000
LCII: Kamukuzi Ward	City Headquarters	Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		8,000	
Total Cost of Environment, Social Health and Safety		0	0	51,328	0	51,328
Key Service Area 000089 Climate Change Mitigation						
221002 Workshops, Meetings and Seminars		0	0	30,000	0	30,000
Total for LCIII: Mbarara north DIV		County: Mbarara North Division				30,000
LCII: Kamukuzi Ward	City Head Quarters	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		30,000	
221009 Welfare and Entertainment		0	0	10,000	0	10,000
Total for LCIII: Mbarara north DIV		County: Mbarara North Division				10,000
LCII: Kamukuzi Ward	City Head Quarters	Welfare - Entertainment Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		10,000	
223001 Property Management Expenses		0	1,000	0	0	1,000
225204 Monitoring and Supervision of capital work		0	0	16,438	0	16,438
Total for LCIII: Mbarara north DIV		County: Mbarara North Division				16,438
LCII: Kamukuzi Ward	City North and South Division.	All UCMID projects monitored on compliance to ESHS	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		16,438	
227004 Fuel, Lubricants and Oils		0	0	12,000	0	12,000
Total for LCIII: Mbarara north DIV		County: Mbarara North Division				12,000
LCII: Kamukuzi Ward	City Head Quarters	Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		12,000	
Total Cost of Climate Change Mitigation		0	1,000	68,438	0	69,438

VOTE: 609 Mbarara City

Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	1,000	119,766	0	120,766
Programme 11 Digital Transformation					
Key Service Area 000006 Planning and Budgeting services					
221020 Litigation and related expenses	0	364,296	0	0	364,296
223001 Property Management Expenses	0	24,000	0	0	24,000
223005 Electricity	0	25,300	0	0	25,300
223006 Water	0	22,000	0	0	22,000
228002 Maintenance-Transport Equipment	0	15,000	0	0	15,000
Total Cost of Planning and Budgeting services	0	450,596	0	0	450,596
Total Cost of Digital Transformation	0	450,596	0	0	450,596
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of HIV/AIDS Mainstreaming	0	2,000	0	0	2,000
Total Cost of Human Capital Development	0	2,000	0	0	2,000
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
221008 Information and Communication Technology Supplies.	0	0	20,500	0	20,500
Total for LCIII: Mbarara north DIV			County: Mbarara North Division		20,500
LCII: Kamukuzi Ward	City Council Headquarters	ICT - Projectors	Source: Locally Raised Revenues		7,000
LCII: Kamukuzi Ward	City Council Offices	ICT - Photocopiers	Source: Locally Raised Revenues		10,500
LCII: Kamukuzi Ward	City Council Offices	ICT - Printers	Source: Locally Raised Revenues		3,000
263402 Transfer to Other Government Units				0	150,000
Total for LCIII: Mbarara north DIV			County: Mbarara North Division		150,000
LCII: Kakiika Ward	North Division Headquarters	Transfer to Mbarara City North Division for office construction	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc		150,000
312221 Light ICT hardware - Acquisition				0	9,500
Total for LCIII: Mbarara north DIV			County: Mbarara North Division		9,500
LCII: Kamukuzi Ward	City Council Headquarters	Personal computers - Laptop_Acquire	Source: Locally Raised Revenues		5,000
LCII: Kamukuzi Ward	City Council Headquarters	All in one desktop computer-Desktop_Acquire	Source: Locally Raised Revenues		4,500
312229 Other ICT Equipment - Acquisition				0	7,000

VOTE: 609 Mbarara City

Total for LCIII: Mbarara north DIV		County: Mbarara North Division				7,000
LCII: Kamukuzi Ward	City Council Headquarters	Camera kits-Digital Cameras_Acquire	Source: Locally Raised Revenues			7,000
312235 Furniture and Fittings - Acquisition		0	0	38,178	0	38,178
Total for LCIII: Mbarara north DIV		County: Mbarara North Division				38,178
LCII: Kamukuzi Ward	City Headquarters	Cabinets_Acquire	Source: Locally Raised Revenues			3,000
LCII: Kamukuzi Ward	City Headquarters	Chairs - Chair_Acquire	Source: Locally Raised Revenues			35,178
Total Cost of Facilities Management		0	0	225,178	0	225,178
Key Service Area 000008 Records Management						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	3,600	0	0	3,600
221009 Welfare and Entertainment		0	2,376	0	0	2,376
227001 Travel inland		0	9,024	0	0	9,024
Total Cost of Records Management		0	15,000	0	0	15,000
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity						
211101 General Staff Salaries		1,771,040	0	0	0	1,771,040
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	10,000	0	0	10,000
212103 Incapacity benefits (Employees)		0	10,000	0	0	10,000
221002 Workshops, Meetings and Seminars		0	30,000	0	0	30,000
221003 Staff Training		0	10,000	0	0	10,000
221007 Books, Periodicals & Newspapers		0	10,000	0	0	10,000
221008 Information and Communication Technology Supplies.		0	1,424	0	0	1,424
221009 Welfare and Entertainment		0	135,000	0	0	135,000
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	10,000	0	0	10,000
224004 Beddings, Clothing, Footwear and related Services		0	6,500	0	0	6,500
227001 Travel inland		0	28,000	0	0	28,000
227003 Carriage, Haulage, Freight and transport hire		0	2,996	0	0	2,996
227004 Fuel, Lubricants and Oils		0	12,000	0	0	12,000
273104 Pension		0	3,613,100	0	0	3,613,100

VOTE: 609 Mbarara City

273105 Gratuity	0	2,347,492	0	0	2,347,492
352880 Salary Arrears Budgeting	0	23,173	0	0	23,173
352881 Pension and Gratuity Arrears Budgeting	0	52,030	0	0	52,030
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	1,771,040	6,318,915	0	0	8,089,955
Key Service Area 390017 Public Service Performance management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	336,630	0	0	336,630
221011 Printing, Stationery, Photocopying and Binding	0	5,996	0	0	5,996
223004 Guard and Security services	0	138,000	0	0	138,000
227001 Travel inland	0	89,885	0	0	89,885
227004 Fuel, Lubricants and Oils	0	15,000	0	0	15,000
Total Cost of Public Service Performance management	0	585,511	0	0	585,511
Total Cost of Public Sector Transformation	1,771,040	6,919,426	225,178	0	8,915,643
Programme 17 Regional Balanced Development					
Key Service Area 000005 Human Resource Management					
221003 Staff Training	0	0	62,200	0	62,200
Total for LCIII: Mbarara north DIV			County: Mbarara North Division		62,200
LCII: Kamukuzi Ward	City Headquarters	Staff Training - Capacity Building	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		62,200
221008 Information and Communication Technology Supplies.	0	0	8,000	0	8,000
Total for LCIII: Mbarara north DIV			County: Mbarara North Division		8,000
LCII: Kamukuzi Ward	City Headquarters	ICT - Assorted Hardware and Software Maintenance and Support	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		8,000
227001 Travel inland	0	0	59,894	0	59,894
Total for LCIII: Mbarara north DIV			County: Mbarara North Division		59,894
LCII: Kamukuzi Ward	City Headquarters	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		59,894
227004 Fuel, Lubricants and Oils	0	0	9,000	0	9,000
Total for LCIII: Mbarara north DIV			County: Mbarara North Division		9,000
LCII: Kamukuzi Ward	City Headquarters	Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		9,000
312221 Light ICT hardware - Acquisition	0	0	32,000	0	32,000
Total for LCIII: Mbarara north DIV			County: Mbarara North Division		32,000

VOTE: 609 Mbarara City

LCII: Kamukuzi Ward	City Headquarters	Personal computers - Laptop_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	32,000
Total Cost of Human Resource Management		0	0	171,094
Total Cost of Regional Balanced Development		0	0	171,094
Total Cost of Administration and Management		1,771,040	7,373,022	516,037
Total Cost of Administration		1,771,040	7,373,022	516,037

Subcounty / Town Council / Division: 237686 Mbarara north DIV

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	432,600	0	0	432,600
221002 Workshops, Meetings and Seminars	0	127,913	0	0	127,913
221009 Welfare and Entertainment	0	201	0	0	201
223001 Property Management Expenses	0	608,961	0	0	608,961
227001 Travel inland	0	478,100	0	0	478,100
312131 Roads and Bridges - Acquisition	0	0	638,990	0	638,990
313121 Non-Residential Buildings - Improvement	0	0	183,227	0	183,227
Total Cost of Facilities Management	0	1,647,775	822,218	0	2,469,993
Total Cost of Public Sector Transformation	0	1,647,775	822,218	0	2,469,993
Total Cost of Administration and Management	0	1,647,775	822,218	0	2,469,993
Total Cost of 237686 Mbarara north DIV	0	1,647,775	822,218	0	2,469,993

Subcounty / Town Council / Division: 237683 Mbarara south Div

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
211105 Ex-Gratia for Political leaders.	0	81,000	0	0	81,000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	409,699	0	0	409,699

VOTE: 609 Mbarara City

221001 Advertising and Public Relations	0	4,299	0	0	4,299
221002 Workshops, Meetings and Seminars	0	238,973	0	0	238,973
221009 Welfare and Entertainment	0	99,080	0	0	99,080
221011 Printing, Stationery, Photocopying and Binding	0	21,408	0	0	21,408
221017 Membership dues and Subscription fees.	0	13,050	0	0	13,050
223001 Property Management Expenses	0	183,943	0	0	183,943
223004 Guard and Security services	0	106,608	0	0	106,608
223005 Electricity	0	34,200	0	0	34,200
223006 Water	0	52,000	0	0	52,000
227001 Travel inland	0	1,007,316	0	0	1,007,316
312121 Non-Residential Buildings - Acquisition	0	0	135,078	0	135,078
312131 Roads and Bridges - Acquisition	0	0	170,452	0	170,452
313121 Non-Residential Buildings - Improvement	0	0	541,404	0	541,404
313131 Roads and Bridges - Improvement	0	0	160,766	0	160,766
Total Cost of Facilities Management	0	2,251,575	1,007,700	0	3,259,275
Total Cost of Public Sector Transformation	0	2,251,575	1,007,700	0	3,259,275
Total Cost of Administration and Management	0	2,251,575	1,007,700	0	3,259,275
Total Cost of 237683 Mbarara south Div	0	2,251,575	1,007,700	0	3,259,275

VOTE: 609 Mbarara City

Finance

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	994,430	994,430
Urban Unconditional Grant Wage	291,870	291,870
Urban Unconditional Non-Wage	53,534	53,534
Locally Raised Revenues	649,026	649,026
Development Revenues	200,000	83,828
Locally Raised Revenues	200,000	32,500
Urban Discretionary Equalisation Development Grant	0	51,328
Total Revenues Shares	1,194,430	1,078,258
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	291,870	291,870
Non Wage	702,560	702,560
Development Expenditure		
Domestic Development	200,000	83,828
External Financing	0	0
Total Expenditure	1,194,430	1,078,258

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

Service Area 10 Financial Management and Accountability (LG)

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221009 Welfare and Entertainment	0	1,200	0	0	1,200
Total Cost of HIV/AIDS Mainstreaming	0	1,200	0	0	1,200
Total Cost of Human Capital Development	0	1,200	0	0	1,200
Programme 17 Regional Balanced Development					
Key Service Area 560080 Local Revenue Collection					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	127,500	0	0	127,500
221001 Advertising and Public Relations	0	50,000	0	0	50,000

VOTE: 609 Mbarara City

221002 Workshops, Meetings and Seminars	0	86,160	25,219	0	111,379
Total for LCIII: Mbarara north DIV			County: Mbarara North Division		25,219
LCII: Kamukuzi Ward	Workshops, Meetings, Seminars - Training (SMEs)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			25,219
221008 Information and Communication Technology Supplies.	0	5,000	0	0	5,000
221009 Welfare and Entertainment	0	39,050	0	0	39,050
221011 Printing, Stationery, Photocopying and Binding	0	11,640	0	0	11,640
221012 Small Office Equipment	0	7,000	0	0	7,000
222001 Information and Communication Technology Services.	0	9,500	0	0	9,500
227001 Travel inland	0	24,057	17,109	0	41,166
Total for LCIII: Mbarara north DIV			County: Mbarara North Division		17,109
LCII: Kamukuzi Ward	Travel Inland - Field Work Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			17,109
227004 Fuel, Lubricants and Oils	0	55,000	9,000	0	64,000
Total for LCIII: Mbarara north DIV			County: Mbarara North Division		9,000
LCII: Kamukuzi Ward	Headquarters	Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant		9,000
312221 Light ICT hardware - Acquisition	0	0	28,000	0	28,000
Total for LCIII:			County:		28,000
LCII:	Computer workstation-Desktop_Acquire	Source: Locally Raised Revenues			28,000
312235 Furniture and Fittings - Acquisition	0	0	4,500	0	4,500
Total for LCIII: Mbarara north DIV			County: Mbarara North Division		4,500
LCII: Kamukuzi Ward	Headquarter	Chairs - Chair_Acquire	Source: Locally Raised Revenues		4,500
Total Cost of Local Revenue Collection	0	414,907	83,828	0	498,735
Total Cost of Regional Balanced Development	0	414,907	83,828	0	498,735
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	5,000	0	0	5,000

VOTE: 609 Mbarara City

221007 Books, Periodicals & Newspapers	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	17,792	0	0	17,792
221011 Printing, Stationery, Photocopying and Binding	0	97,816	0	0	97,816
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	50,800	0	0	50,800
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	83,828	0	1,078,258
Total Cost of Finance	291,870	702,560	83,828	0	1,078,258

VOTE: 609 Mbarara City

Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,360,921	1,393,119
Urban Unconditional Grant Wage	205,565	205,565
Urban Unconditional Non-Wage	335,811	299,724
Locally Raised Revenues	819,545	887,830
Development Revenues	45,252	45,252
District Discretionary Equalisation Development Grant	45,252	45,252
Total Revenues Shares	1,406,173	1,438,371
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	205,565	205,565
Non Wage	1,155,356	1,187,554
Development Expenditure		
Domestic Development	45,252	45,252
External Financing	0	0
Total Expenditure	1,406,173	1,438,371

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

Service Area 10 Legislation and Oversight

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 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
227004 Fuel, Lubricants and Oils	0	8,000	0	0	8,000
Total Cost of Land Management	0	75,600	0	0	75,600

VOTE: 609 Mbarara City

Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	75,600	0	0	75,600
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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

Key Service Area 000049 Recruitment services

211101 General Staff Salaries	48,862	0	0	0	48,862
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	71,660	8,000	0	79,660

Total for LCIII: Mbarara north DIV	County: Mbarara North Division				8,000
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LCII: Kamukuzi Ward	City Service commission	Staff allowances paid	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds	8,000
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221001 Advertising and Public Relations	0	9,000	0	0	9,000
221002 Workshops, Meetings and Seminars	0	7,321	0	0	7,321
221009 Welfare and Entertainment	0	7,000	0	0	7,000
221011 Printing, Stationery, Photocopying and Binding	0	7,271	0	0	7,271
221017 Membership dues and Subscription fees.	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	7,600	0	0	7,600
223005 Electricity	0	700	0	0	700
223006 Water	0	600	0	0	600
227001 Travel inland	0	15,046	8,252	0	23,298

Total for LCIII: Mbarara north DIV	County: Mbarara North Division				8,252
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LCII: Kamukuzi Ward	City service commission	Travel Inland - Allowances	Source: District Discretionary Equalisation Development Grant	8,252
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VOTE: 609 Mbarara City

227004 Fuel, Lubricants and Oils		0	11,937	0	0	11,937
312235 Furniture and Fittings - Acquisition		0	0	9,000	0	9,000
Total for LCIII: Mbarara north DIV						9,000
County: Mbarara North Division						
LCII: Kamukuzi Ward	City Service commission	Conferencing tables_Acquire	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			9,000
Total Cost of Recruitment services		48,862	139,135	25,252	0	213,249
Total Cost of Public Sector Transformation		88,277	214,425	25,252	0	327,954
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	60,600	0	0	60,600
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 000024 Compliance and Enforcement Services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	15,000	10,000	0	25,000
Total for LCIII: Mbarara north DIV						10,000
County: Mbarara North Division						
LCII: Kamukuzi Ward	LG PAC	Staff Allowances paid	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
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: Mbarara north DIV						5,000
County: Mbarara North Division						
LCII: Kamukuzi Ward	LG PAC	Travel Inland - Allowances	Source: District Discretionary Equalisation Development Grant			5,000

VOTE: 609 Mbarara City

227004 Fuel, Lubricants and Oils		0	0	5,000	0	5,000
Total for LCIII: Mbarara north DIV						5,000
LCII: Kamukuzi Ward	LG PAC					
		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	255,000	0	0	255,000
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	154,594	0	0	154,594
227004 Fuel, Lubricants and Oils		0	27,500	0	0	27,500
Total Cost of Regulation and Advisory Services		117,288	719,254	0	0	836,542
Total Cost of Governance and Security		117,288	897,529	20,000	0	1,034,817
Total Cost of Legislation and Oversight		205,565	1,187,554	45,252	0	1,438,371
Total Cost of Statutory bodies		205,565	1,187,554	45,252	0	1,438,371

VOTE: 609 Mbarara City

Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	368,877	359,180
Programme Conditional Grant - Wage Recurrent	176,400	176,400
Programme Conditional Grant - Non Wage Recurrent	139,573	139,876
Urban Unconditional Non-Wage	6,000	6,000
Locally Raised Revenues	46,904	36,904
Development Revenues	42,891	42,891
Programme Conditional Grant - Development	12,891	12,891
Locally Raised Revenues	30,000	30,000
Total Revenues Shares	411,768	402,071

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	176,400	176,400
Non Wage	192,477	182,780
Development Expenditure		
Domestic Development	42,891	42,891
External Financing	0	0
Total Expenditure	411,768	402,071

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

Service Area 10 Agricultural Extension

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
211101 General Staff Salaries	176,400	0	0	0	176,400
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,000	0	0	5,000
221002 Workshops, Meetings and Seminars	0	19,600	0	0	19,600
221003 Staff Training	0	4,000	0	0	4,000
221009 Welfare and Entertainment	0	7,000	0	0	7,000

VOTE: 609 Mbarara City

224002 Veterinary supplies and services		0	4,000	12,891	0	16,891
Total for LCIII: Mbarara north DIV				County: Mbarara North Division		12,891
LCII: Kamukuzi Ward	Veterinary office	Veterinary Vaccines		Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		12,891
224003 Agricultural Supplies and Services		0	0	30,000	0	30,000
Total for LCIII: Missing Subcounty				County: Missing County		30,000
LCII: Missing Parish		Agricultural Supplies and Services - Farmer demonstration supplies		Source: Locally Raised Revenues		30,000
227001 Travel inland		0	5,414	0	0	5,414
227004 Fuel, Lubricants and Oils		0	32,000	0	0	32,000
228002 Maintenance-Transport Equipment		0	6,000	0	0	6,000
Total Cost of Farmer mobilisation and sensitisation		176,400	83,014	42,891	0	302,304
Key Service Area 010074 Vector and disease control						
221002 Workshops, Meetings and Seminars		0	6,000	0	0	6,000
227001 Travel inland		0	2,987	0	0	2,987
227004 Fuel, Lubricants and Oils		0	18,754	0	0	18,754
Total Cost of Vector and disease control		0	27,741	0	0	27,741
Total Cost of Agro-Industrialization		176,400	110,754	42,891	0	330,045
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming		0	1,000	0	0	1,000
Total Cost of Human Capital Development		0	1,000	0	0	1,000
Total Cost of Agricultural Extension		176,400	111,754	42,891	0	331,045
Service Area 20 Agricultural Production						

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	400	0	0	400
Total Cost of Environment, Social Health and Safety	0	400	0	0	400

VOTE: 609 Mbarara City

Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	400	0	0	400
Total Cost of Agricultural Production	0	400	0	0	400
Service Area 30 Agricultural Value Chain Services					

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 300016 Parish Development Model Operations					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	50,613	0	0	50,613
221002 Workshops, Meetings and Seminars	0	20,013	0	0	20,013
Total Cost of Parish Development Model Operations	0	70,626	0	0	70,626
Total Cost of Agro-Industrialization	0	70,626	0	0	70,626
Total Cost of Agricultural Value Chain Services	0	70,626	0	0	70,626
Total Cost of Production and Marketing	176,400	182,780	42,891	0	402,071

VOTE: 609 Mbarara City

Health

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	3,362,631	3,591,653
Programme Conditional Grant - Wage Recurrent	2,242,730	2,495,932
Programme Conditional Grant - Non Wage Recurrent	904,644	964,164
Urban Unconditional Non-Wage	20,000	20,000
Locally Raised Revenues	195,257	111,557
Development Revenues	795,784	547,792
Programme Conditional Grant - Development	291,476	364,694
Urban Discretionary Equalisation Development Grant	172,763	0
External Financing	0	64,033
Locally Raised Revenues	331,544	119,065
Total Revenues Shares	4,158,415	4,139,445

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	2,242,730	2,495,932
Non Wage	1,119,901	1,095,721
Development Expenditure		
Domestic Development	795,784	483,759
External Financing	0	64,033
Total Expenditure	4,158,415	4,139,445

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

Service Area 10 Primary HealthCare

Approved Budget Estimates for FY 2026/27

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 12 Human Capital Development					
Key Service Area 320165 Primary Health care services					
211101 General Staff Salaries	2,495,932	0	0	0	2,495,932
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	16,853	0	0	16,853
212102 Medical expenses (Employees)	0	1,000	0	0	1,000
221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000

VOTE: 609 Mbarara City

221008 Information and Communication Technology Supplies.		0	7,200	0	0	7,200
221011 Printing, Stationery, Photocopying and Binding		0	6,000	0	0	6,000
221017 Membership dues and Subscription fees.		0	1,000	0	0	1,000
224001 Medical Supplies and Services		0	16,000	0	0	16,000
225202 Environment Impact Assessment for Capital Works		0	0	10,000	0	10,000
Total for LCIII: Mbarara north DIV						10,000
LCII: Kamukuzi Ward	EISA	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development			10,000
225204 Monitoring and Supervision of capital work		0	0	30,000	0	30,000
Total for LCIII: Mbarara north DIV						30,000
LCII: Kamukuzi Ward	CHOs Office	Provision of BOQs, Monitoring and supervision of capital project,	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			30,000
227001 Travel inland		0	7,000	0	0	7,000
227004 Fuel, Lubricants and Oils		0	8,814	0	0	8,814
228002 Maintenance-Transport Equipment		0	7,400	0	0	7,400
263308 Sector Conditional Grant (Non-Wage)		0	667,842	0	0	667,842
Total for LCIII: Mbarara south Div						295,850
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)			25,396
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)			24,448
LCII: Kakoba Ward	Kisenyi	Mbarara muslim health centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)			1,629
LCII: Kakoba Ward	Kyarwabuganda HC III	KYARWABUGA NDA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			24,448
LCII: Kakoba Ward	KYARWABUGANDA HC III	KYARWABUGA NDA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			11,175
LCII: Kakoba Ward	Ruharo Mission Hospital	Ruharo Mission Hospital	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			36,150
LCII: Kakoba Ward	Ruharo Mission Hospital	Ruharo Mission Hospital	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)			81,456
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)			1,629

VOTE: 609 Mbarara City

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)	12,224
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)	12,224
LCII: Nyarubungo II	Nyakayojo Health centre III	Nyakayojo Health centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	24,448
LCII: Nyarubungo Ii 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)	16,176
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)	12,224
LCII: Rwakishakizi	Rwakishakizi Health centre 11	Rwakishakizi Health centre 11	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	12,224
Total for LCIII: Mbarara north DIV		County: Mbarara North Division		276,376
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)	3,258
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)	8,529
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)	12,224
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)	12,224
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)	105,678
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)	122,239
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)	12,224
Total for LCIII: Missing Subcounty		County: Missing County		95,616
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)	24,448
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)	23,973
LCII: Missing Parish	Nyमितanga Division HC III	Nyमितanga Division HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	24,448
LCII: Missing Parish	Nyमितanga Division HC III	Nyमितanga Division HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	21,118

VOTE: 609 Mbarara City

LCII: Missing Parish	St Johns Community Health center Biharwe	St Johns Community Health center	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	1,629
312121 Non-Residential Buildings - Acquisition		0	0 265,169 0	265,169
Total for LCIII: Mbarara south Div			County: Mbarara South Division	265,169
LCII: Katete Ward	Maternity Ward at Nyamitanga HC III	Hospital construction service-Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	265,169
313121 Non-Residential Buildings - Improvement		0	0 59,525 0	59,525
Total for LCIII: Mbarara south Div			County: Mbarara South Division	59,525
LCII: Kichwamba Ward	Kichwamba HC III	Completion and payment of retention of Kichwamba hc iii	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	36,000
LCII: Kichwamba Ward	Kichwamba HC III	Transformation of the Medical Waste pit to Unde4rground water harvesting tank, water pump and water connection to staff houses.	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	13,525
LCII: Kichwamba Ward	Kicwamba HC III	Completion of placenta pit and the pit latrine.	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	10,000
Total Cost of Primary Health care services		2,495,932	749,109 364,694 0	3,609,735
Total Cost of Human Capital Development		2,495,932	749,109 364,694 0	3,609,735
Total Cost of Primary HealthCare		2,495,932	749,109 364,694 0	3,609,735
Service Area 20 Hospital Services				

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 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	0	0	235,055
Total Cost of Hospital Services	0	235,055	0	0	235,055
Service Area 30 Health Management and Supervision					

VOTE: 609 Mbarara City

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	0	0	1,000
Total Cost of Climate Change Mitigation	0	1,000	0	0	1,000
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	1,000	0	0	1,000
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming	0	1,000	0	0	1,000
Key Service Area 000016 Environment, Social Health and Safety					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	500	0	0	500
Total Cost of Environment, Social Health and Safety	0	500	0	0	500
Key Service Area 320027 Medical and Health Supplies					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	0	34,864	34,864
Total for LCIII:	County:				3,581
LCII: CHOs Office	Payment for refreshments for staff	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)			3,581
Total for LCIII: Mbarara north DIV	County: Mbarara North Division				26,285
LCII: Kamukuzi Ward	CHOs Office	Payment of staff allowances	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)		26,285
Total for LCIII: Missing Subcounty	County: Missing County				4,998
LCII: Missing Parish	CHOs Office	Payment of aitime allowances for staff	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)		260
LCII: Missing Parish	CHOs Office ICHD	Staff and participants allowances(SDA,Transport refund and Airtime)	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)		4,738
221001 Advertising and Public Relations	0	0	0	2,852	2,852
Total for LCIII:	County:				1,080
LCII:	CHOs Office ICHDs	Media - Project Awareness Messages	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)		1,080

VOTE: 609 Mbarara City

Total for LCIII: Missing Subcounty		County: Missing County				1,772
LCII: Missing Parish	CHOs office	Media - Media Services	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)		1,400	
LCII: Missing Parish	CHOs Office	Media - Project Awareness Messages	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)		372	
227001 Travel inland		0	0	0	20,359	
Total for LCIII:		County:				20,359
LCII:	CHOs Office	Travel Inland - Allowances	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)		20,359	
227004 Fuel, Lubricants and Oils		0	0	0	5,958	
Total for LCIII:		County:				5,958
LCII:	CHOs Office	Fuel, Oils and Lubricants - Entitled officers	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)		5,188	
LCII:	CHOs Office ICHDs	Fuel, Oils and Lubricants - Entitled officers	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)		770	
Total Cost of Medical and Health Supplies		0	0	0	64,033	
Key Service Area 320135 Sanitation and hygiene Services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	18,100	0	0	18,100
221001 Advertising and Public Relations		0	5,700	0	0	5,700
221002 Workshops, Meetings and Seminars		0	1,865	0	0	1,865
221011 Printing, Stationery, Photocopying and Binding		0	8,000	0	0	8,000
223001 Property Management Expenses		0	10,000	0	0	10,000
227001 Travel inland		0	20,000	0	0	20,000
227004 Fuel, Lubricants and Oils		0	25,392	0	0	25,392
228002 Maintenance-Transport Equipment		0	20,000	0	0	20,000
312121 Non-Residential Buildings - Acquisition		0	0	119,065	0	119,065
Total for LCIII: Mbarara north DIV		County: Mbarara North Division				119,065
LCII: Kamukuzi Ward	CHOs Office kamukuzi	Warehouse store_Acquire	Source: Locally Raised Revenues		119,065	
Total Cost of Sanitation and hygiene Services		0	109,057	119,065	0	228,122
Total Cost of Human Capital Development		0	110,557	119,065	64,033	293,655
Total Cost of Health Management and Supervision		0	111,557	119,065	64,033	294,655
Total Cost of Health		2,495,932	1,095,721	483,759	64,033	4,139,445

VOTE: 609 Mbarara City

Education

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	23,853,710	26,537,022
Programme Conditional Grant - Wage Recurrent	20,180,794	22,704,553
Programme Conditional Grant - Non Wage Recurrent	3,253,104	3,412,657
Urban Unconditional Grant Wage	170,225	170,225
Urban Unconditional Non-Wage	15,000	15,000
Locally Raised Revenues	198,587	198,587
Other Transfers from Central Government	36,000	36,000
Development Revenues	721,347	2,642,502
Programme Conditional Grant - Development	279,422	292,502
Urban Discretionary Equalisation Development Grant	163,425	0
Locally Raised Revenues	278,500	200,000
Transitional Conditional Grant - Development	0	2,150,000
Total Revenues Shares	24,575,056	29,179,523
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	20,351,019	22,874,778
Non Wage	3,502,691	3,662,244
Development Expenditure		
Domestic Development	721,347	2,642,502
External Financing	0	0
Total Expenditure	24,575,056	29,179,523

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

Service Area 10 Pre-Primary and Primary Education

Approved Budget Estimates for FY 2026/27

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	3,229	0	0	3,229
Total Cost of HIV/AIDS Mainstreaming	0	3,229	0	0	3,229
Key Service Area 000063 Quality Assurance Systems					

VOTE: 609 Mbarara City

211101 General Staff Salaries		6,532,986	0	0	0	6,532,986
225204 Monitoring and Supervision of capital work		0	5,973	30,426	0	36,398
Total for LCIII: Mbarara south Div						7,500
LCII: Rwakishakizi Ward	Rwakishikizi PS	MONitoring and Supervision of Projects	Source: Transitional Conditional Grant - Development 81-Transitional Education Ad Hoc			7,500
Total for LCIII: Mbarara north DIV						10,001
LCII: Kamukuzi Ward	Investment costs for the local revenue projects	Investment costs for the local revenue projects	Source: Locally Raised Revenues			10,001
Total for LCIII: Missing Subcounty						12,924
LCII: Missing Parish	City Headquarters	Investment cost for SFG projects	Source: Programme Conditional Grant - Development 155-o/w Education Formerly SFG			12,924
228001 Maintenance-Buildings and Structures		0	210,033	0	0	210,033
312111 Residential Buildings - Acquisition		0	0	351,002	0	351,002
Total for LCIII: Mbarara south Div						351,002
LCII: Rwakishakizi	6 Unit Staff house at Rwakishakizi PS	General residential construction contractor service - Othr Princ residences_Acquire	Source: Transitional Conditional Grant - Development 81-Transitional Education Ad Hoc			142,500
LCII: Rwakishakizi Ward	6 unit staff house at Nyabugando PS	General residential construction contractor service - Othr Princ residences_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Formerly SFG			208,502
312121 Non-Residential Buildings - Acquisition		0	0	138,277	0	138,277
Total for LCIII: Mbarara south Div						114,585
LCII: Nyarubungo li Ward	Keijenge PS	Public toilet facility- Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Formerly SFG			23,692
LCII: Rukindo Ward	Phased 2 C/room construction at St Boniface PS	Public elementary or secondary schools - Schools_Acquire	Source: Locally Raised Revenues			67,202
LCII: Rukindo Ward	Rukindo PS	Public toilet facility- Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Formerly SFG			23,692
Total for LCIII: Mbarara north DIV						23,692

VOTE: 609 Mbarara City

LCII: Nyabuhama Ward	Nyabuhama PS	Public toilet facility- Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	23,692
313111 Residential Buildings - Improvement		0	0	122,797
Total for LCIII: Mbarara north DIV			County: Mbarara North Division	122,797
LCII: Biharwe East Ward	Biharwe Mixed Unpaid Balance	General residential construction contractor service- Other Prin residen_Improve	Source: Locally Raised Revenues	17,593
LCII: Biharwe East Ward	Staff house completion Biharwe Mixed	General residential construction contractor service- Other Prin residen_Improve	Source: Locally Raised Revenues	105,204
Total Cost of Quality Assurance Systems		6,532,986	216,005	642,502
			0	7,391,493
Key Service Area 320162 Capitation (Primary)				
263308 Sector Conditional Grant (Non-Wage)		0	748,918	0
Total for LCIII: Missing Subcounty			County: Missing County	748,918
LCII: Missing Parish	Biharwe Mixed	Biharwe Mixed	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,790
LCII: Missing Parish	Biharwe Moslem	Biharwe Moslem	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,970
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	19,893
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	5,208
LCII: Missing Parish	Boma P/S	Boma P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,270
LCII: Missing Parish	Bugashe I	Bugashe I	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,990
LCII: Missing Parish	Bugashe II	Bugashe II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,753
LCII: Missing Parish	Kafunjo P/School	Kafunjo P/School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,150
LCII: Missing Parish	Kagaaga I	Kagaaga I	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,953
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	8,110

VOTE: 609 Mbarara City

LCII: Missing Parish	Kakukuru	Kakukuru	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,152
LCII: Missing Parish	Kamatarisi	Kamatarisi	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,190
LCII: Missing Parish	KAMBABA PS	KAMBABA PS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,156
LCII: Missing Parish	Karama P/S	Karama P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,550
LCII: Missing Parish	Katebe P/S	Katebe P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,632
LCII: Missing Parish	Katete P/S	Katete P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,110
LCII: Missing Parish	Katojo-Biharwe	Katojo-Biharwe	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	24,090
LCII: Missing Parish	Katukuru	Katukuru	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,072
LCII: Missing Parish	Keijengye	Keijengye	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,415
LCII: Missing Parish	Kibaya	Kibaya	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,418
LCII: Missing Parish	Kibingo I	Kibingo I	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,230
LCII: Missing Parish	Kichwamba I	Kichwamba I	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,892
LCII: Missing Parish	Kinyaza	Kinyaza	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,599
LCII: Missing Parish	Kishasha	Kishasha	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,613
LCII: Missing Parish	Kyamugorani	Kyamugorani	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,390
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	4,090
LCII: Missing Parish	Madrasat Hamuza P/S	Nyamityobora P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,347
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	10,112

VOTE: 609 Mbarara City

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	19,795
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	46,296
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	11,605
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	5,356
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	71,910
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	33,570
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	6,873
LCII: Missing Parish	MUKORA PS	MUKORA PS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,698
LCII: Missing Parish	Ngaara	Ngaara	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,676
LCII: Missing Parish	Nkokonjeru P/S	Nkokonjeru P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,410
LCII: Missing Parish	Nshungyezi	Nshungyezi	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,970
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	6,433
LCII: Missing Parish	Nyakahanga	Nyakahanga	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,750
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	9,293
LCII: Missing Parish	Nyamitanga Moslem P/S	Nyamitanga Moslem P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,450
LCII: Missing Parish	Nyamiyaga P/S	Nyamiyaga P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,302
LCII: Missing Parish	RUCENCE PS	RUCENCE PS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,692

VOTE: 609 Mbarara City

LCII: Missing Parish	Ruharo Moslem	Ruharo Moslem	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,050
LCII: Missing Parish	Rukindo	Rukindo	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,590
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	3,573
LCII: Missing Parish	Rutooma	Rutooma	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,916
LCII: Missing Parish	Rwakaterere	Rwakaterere	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,495
LCII: Missing Parish	Rwakishakizi	Rwakishakizi	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,079
LCII: Missing Parish	Rwarire	Rwarire	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,696
LCII: Missing Parish	Rwebihuro	Rwebihuro	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,321
LCII: Missing Parish	Rwebishuri	Rwebishuri	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,785
LCII: Missing Parish	Rwenjeru	Rwenjeru	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,330
LCII: Missing Parish	Rwobuyenje	Rwobuyenje	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,812
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	25,344
LCII: Missing Parish	St Boniface Bwenkoma	St Boniface Bwenkoma	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,830
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	17,579
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	4,464
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	25,530
LCII: Missing Parish	St. Lawrence Kyahi	St. Lawrence Kyahi	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,395
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	7,070

VOTE: 609 Mbarara City

LCII: Missing Parish	Tukoe Invalids	Tukoe Invalids	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,975		
LCII: Missing Parish	Tukole Invalids	Tukoe Invalids	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	9,448		
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	35,292		
Total Cost of Capitation (Primary)		0	748,918	0	0	748,918
Total Cost of Human Capital Development		6,532,986	968,152	642,502	0	8,143,640
Total Cost of Pre-Primary and Primary Education		6,532,986	968,152	642,502	0	8,143,640
Service Area 20 Secondary Education						

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development						
Key Service Area 320158 Capitation (Secondary)						
263308 Sector Conditional Grant (Non-Wage)		0	1,152,257	0	0	1,152,257
Total for LCIII: Missing Subcounty	County: Missing County					1,152,257
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			366,748
LCII: Missing Parish	MBARARA SS	MBARARA SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			229,540
LCII: Missing Parish	NYAKAYOJO SS	NYAKAYOJO SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			115,496
LCII: Missing Parish	NYAMITANGA SS	NYAMITANGA SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			183,156
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			103,660
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			152,764
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			893
Total Cost of Capitation (Secondary)		0	1,152,257	0	0	1,152,257
Key Service Area 320159 Secondary Education Services						
211101 General Staff Salaries		12,578,960	0	0	0	12,578,960
Total Cost of Secondary Education Services		12,578,960	0	0	0	12,578,960
Total Cost of Human Capital Development		12,578,960	1,152,257	0	0	13,731,217

VOTE: 609 Mbarara City

Total Cost of Secondary Education	12,578,960	1,152,257	0	0	13,731,217
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Service Area 30 Skills Development

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
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Programme 12 Human Capital Development

Key Service Area 320160 Tertiary Education Services

211101 General Staff Salaries	3,592,606	0	0	0	3,592,606
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Total Cost of Tertiary Education Services	3,592,606	0	0	0	3,592,606
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Key Service Area 320163 Capitation (Tertiary)

222001 Information and Communication Technology Services.	0	0	0	0	0
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263308 Sector Conditional Grant (Non-Wage)	0	1,192,149	0	0	1,192,149
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Total for LCIII: Missing Subcounty	County: Missing County				1,192,149
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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
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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
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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
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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
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263402 Transfer to Other Government Units	0	0	2,000,000	0	2,000,000
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Total for LCIII: Mbarara south Div	County: Mbarara South Division				2,000,000
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LCII: Katete Ward	Nyamitanga Technical Institute	Nyamitanga Technical Institute infrastructure development	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc		2,000,000
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Total Cost of Capitation (Tertiary)	0	1,192,149	2,000,000	0	3,192,149
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Total Cost of Human Capital Development	3,592,606	1,192,149	2,000,000	0	6,784,755
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Total Cost of Skills Development	3,592,606	1,192,149	2,000,000	0	6,784,755
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Service Area 40 Education&Sports Management and Inspection

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
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Programme 12 Human Capital Development

Key Service Area 000023 Inspection and Monitoring

VOTE: 609 Mbarara City

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	9,664	0	0	9,664
221002 Workshops, Meetings and Seminars	0	1,500	0	0	1,500
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
222001 Information and Communication Technology Services.	0	900	0	0	900
227001 Travel inland	0	75,312	0	0	75,312
227004 Fuel, Lubricants and Oils	0	5,316	0	0	5,316
Total Cost of Inspection and Monitoring	0	93,192	0	0	93,192
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	9,335	0	0	9,335
221002 Workshops, Meetings and Seminars	0	11,396	0	0	11,396
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	11,800	0	0	11,800
221017 Membership dues and Subscription fees.	0	500	0	0	500
222001 Information and Communication Technology Services.	0	3,400	0	0	3,400
227001 Travel inland	0	34,064	0	0	34,064
227004 Fuel, Lubricants and Oils	0	11,600	0	0	11,600
228002 Maintenance-Transport Equipment	0	8,000	0	0	8,000
282103 Scholarships and related costs	0	4,000	0	0	4,000
Total for LCIII: Missing Subcounty			County: Missing County		4,000
LCII: Missing Parish	Headquarter	Rewards	Source: Locally Raised Revenues		4,000
Total Cost of Quality Assurance Systems	170,225	96,095	0	0	266,320
Key Service Area 320038 Sports Development and Oversight					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	14,930	0	0	14,930
221002 Workshops, Meetings and Seminars	0	12,987	0	0	12,987
221009 Welfare and Entertainment	0	37,124	0	0	37,124
221017 Membership dues and Subscription fees.	0	1,500	0	0	1,500
224010 Protective Gear	0	22,873	0	0	22,873
227001 Travel inland	0	65,986	0	0	65,986

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Total Cost of Sports Development and Oversight	0	155,399	0	0	155,399
Total Cost of Human Capital Development	170,225	344,686	0	0	514,911
Total Cost of Education&Sports Management and Inspection	170,225	344,686	0	0	514,911
Service Area 50 Special Needs Education					

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320161 Special Needs Education					
227001 Travel inland	0	5,000	0	0	5,000
Total Cost of Special Needs Education	0	5,000	0	0	5,000
Total Cost of Human Capital Development	0	5,000	0	0	5,000
Total Cost of Special Needs Education	0	5,000	0	0	5,000
Total Cost of Education	22,874,778	3,662,244	2,642,502	0	29,179,523

VOTE: 609 Mbarara City

Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	2,138,967	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	20,040	20,040
Locally Raised Revenues	306,153	306,153
Other Transfers from Central Government	365,638	365,638
Development Revenues	1,218,373	4,100,415
Locally Raised Revenues	1,218,373	957,386
Urban Discretionary Equalisation Development Grant	0	3,143,029
Total Revenues Shares	3,357,340	6,239,382

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	447,136	447,136
Non Wage	1,691,831	1,691,831
Development Expenditure		
Domestic Development	1,218,373	4,100,415
External Financing	0	0
Total Expenditure	3,357,340	6,239,382

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

Service Area 10 Community Access Roads

Approved Budget Estimates for FY 2026/27

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
221009 Welfare and Entertainment	0	600	0	0	600
Total Cost of Environment, Social Health and Safety	0	600	0	0	600
Key Service Area 000089 Climate Change Mitigation					
225203 Appraisal and Feasibility Studies for Capital Works	0	2,000	0	0	2,000
Total Cost of Climate Change Mitigation	0	2,000	0	0	2,000

VOTE: 609 Mbarara City

Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	2,600	0	0	2,600
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Programme 09 Integrated Transport Infrastructure and Services

Key Service Area 000017 Infrastructure Development and Management

225201 Consultancy Services-Capital	0	0	219,303	0	219,303
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Total for LCIII: Mbarara north DIV	County: Mbarara North Division				219,303
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LCII: Kamukuzi Ward	City Head Quarters	Consultancy - Engineering	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		152,303
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LCII: Kamukuzi Ward	City North and South	Consultancy - Others	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		67,000
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225204 Monitoring and Supervision of capital work	0	0	20,000	0	20,000
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Total for LCIII: Mbarara north DIV	County: Mbarara North Division				20,000
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LCII: Kamukuzi Ward	City North and City South	All implemented UCMID projects monitored and supervised.	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		20,000
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227004 Fuel, Lubricants and Oils	0	0	30,000	0	30,000
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Total for LCIII: Mbarara north DIV	County: Mbarara North Division				30,000
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LCII: Kamukuzi Ward	City Head Quarters	Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		30,000
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244002 Commitment fees	0	0	15,000	0	15,000
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Total for LCIII: Mbarara north DIV	County: Mbarara North Division				15,000
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LCII: Kamukuzi Ward	City Head Quarters	NEMA Fees paid	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		15,000
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Total Cost of Infrastructure Development and Management	0	0	284,303	0	284,303
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Key Service Area 260002 District , Urban and Community Access Road Maintenance

228001 Maintenance-Buildings and Structures	0	1,265,038	270,000	0	1,535,038
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Total for LCIII: Mbarara south Div	County: Mbarara South Division				135,000
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LCII: Nyarubungo Ii Ward	City South Division	Building and Facility Maintenance - Civil Works	Source: Locally Raised Revenues		135,000
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Total for LCIII: Mbarara north DIV	County: Mbarara North Division				135,000
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LCII: Bunutsya Ward	City North Division	Building and Facility Maintenance - Civil Works	Source: Locally Raised Revenues		135,000
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228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	100,000	0	0	100,000
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228004 Maintenance-Other Fixed Assets	0	0	412,386	0	412,386
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Total for LCIII: Mbarara south Div	County: Mbarara South Division				206,193
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VOTE: 609 Mbarara City

LCII: Kakoba Ward	Highstreet, Kakoba	Building and Facility Maintenance - Street Lights	Source: Locally Raised Revenues			206,193
Total for LCIII: Mbarara north DIV		County: Mbarara North Division				206,193
LCII: Kakiika Ward	Kakiika, Ruharo	Building and Facility Maintenance - Street Lights	Source: Locally Raised Revenues			206,193
312121 Non-Residential Buildings - Acquisition		0	0	403,694	0	403,694
Total for LCIII: Mbarara north DIV		County: Mbarara North Division				403,694
LCII: Kakoma Ward	Kanywa Land	Farm Structure _Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			403,694
312131 Roads and Bridges - Acquisition		0	0	2,480,032	0	2,480,032
Total for LCIII: Mbarara south Div		County: Mbarara South Division				329,303
LCII: Kakoba ward	Kiswahili malaria channels	Drainage _Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			254,303
LCII: Kakoba Ward	Ndahendekire road	Contractors_ Roads and Bridges _Improve	Source: Locally Raised Revenues			75,000
Total for LCIII: Mbarara north DIV		County: Mbarara North Division				2,150,729
LCII: Kamukuzi Ward	Ntare, Asuman Matovu, Akataba, Kimanzi roads	Contractors_ Roads and Bridges _Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			2,150,729
312412 Cultivated Plants - Acquisition		0	0	50,000	0	50,000
Total for LCIII: Mbarara north DIV		County: Mbarara North Division				50,000
LCII: Ruharo Ward	River Rwizi Banks	Cultivated Plants - Cultivated Assets (Seedlings)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			50,000
313121 Non-Residential Buildings - Improvement		0	0	200,000	0	200,000
Total for LCIII: Mbarara north DIV		County: Mbarara North Division				200,000
LCII: Kamukuzi Ward	City Headquarters	White house and education office	Source: Locally Raised Revenues			200,000
Total Cost of District , Urban and Community Access Road Maintenance		0	1,365,038	3,816,112	0	5,181,150
Total Cost of Integrated Transport Infrastructure and Services		0	1,365,038	4,100,415	0	5,465,453
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
221002 Workshops, Meetings and Seminars		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	1,370,287	4,100,415	0	5,470,702
Service Area 20 Engineering Services						

VOTE: 609 Mbarara City

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 09 Integrated Transport Infrastructure and Services					
Key Service Area 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
221008 Information and Communication Technology Supplies.	0	8,280	0	0	8,280
221009 Welfare and Entertainment	0	9,000	0	0	9,000
221011 Printing, Stationery, Photocopying and Binding	0	10,000	0	0	10,000
221017 Membership dues and Subscription fees.	0	4,000	0	0	4,000
222001 Information and Communication Technology Services.	0	8,280	0	0	8,280
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	97,830	0	0	97,830
228002 Maintenance-Transport Equipment	0	70,000	0	0	70,000
228004 Maintenance-Other Fixed Assets	0	23,554	0	0	23,554
Total Cost of Urban planning and Strategies	447,136	321,544	0	0	768,680
Total Cost of Integrated Transport Infrastructure and Services	447,136	321,544	0	0	768,680
Total Cost of Engineering Services	447,136	321,544	0	0	768,680
Total Cost of Roads and Engineering	447,136	1,691,831	4,100,415	0	6,239,382

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>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,074,235	1,197,588
Urban Unconditional Grant Wage	790,509	790,509
Urban Unconditional Non-Wage	13,800	13,800
Locally Raised Revenues	269,926	393,279
Development Revenues	189,000	753,670
Locally Raised Revenues	189,000	350,000
Urban Discretionary Equalisation Development Grant	0	403,670
Total Revenues Shares	1,263,235	1,951,258

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	790,509	790,509
Non Wage	283,726	407,079
Development Expenditure		
Domestic Development	189,000	753,670
External Financing	0	0
Total Expenditure	1,263,235	1,951,258

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

Service Area 10 Natural Resources Management

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	700	0	0	700
Total Cost of Environment, Social Health and Safety	0	700	0	0	700
Key Service Area 000062 Waste management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	69,760	0	0	69,760
221009 Welfare and Entertainment	0	280	0	0	280
223005 Electricity	0	736	0	0	736

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223006 Water		0	1,104	0	0	1,104
227001 Travel inland		0	1,297	0	0	1,297
227004 Fuel, Lubricants and Oils		0	61,176	0	0	61,176
228001 Maintenance-Buildings and Structures		0	0	100,000	0	100,000
Total for LCIII: Mbarara north DIV						100,000
LCII: Rwemigyina Ward	Kenkombe Windrow Compostingfacility	Building and Facility Maintenance - Maintenance, Repair and Support Services		Source: Locally Raised Revenues		100,000
Total Cost of Waste management		0	134,353	100,000	0	234,353
Key Service Area 000078 Land Management						
312149 Other Land Improvements - Acquisition		0	0	18,200	0	18,200
Total for LCIII: Mbarara north DIV						18,200
LCII: Rwemigyina Ward	Demarcation of Byasina Wetland	Other Land Improvements - Fencing		Source: Locally Raised Revenues		18,200
313149 Other Land Improvements - Improvement		0	0	1,800	0	1,800
Total for LCIII: Mbarara north DIV						1,800
LCII: Kamukuzi Ward		Other Land Improvements - Maintenance		Source: Locally Raised Revenues		1,800
Total Cost of Land Management		0	0	20,000	0	20,000
Key Service Area 000090 Climate Change Adaptation						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	8,000	0	0	8,000
221002 Workshops, Meetings and Seminars		0	2,500	0	0	2,500
221009 Welfare and Entertainment		0	1,000	0	0	1,000
227001 Travel inland		0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils		0	4,000	0	0	4,000
228001 Maintenance-Buildings and Structures		0	2,000	0	0	2,000
312412 Cultivated Plants - Acquisition		0	0	20,000	0	20,000
Total for LCIII:						20,000
LCII:		Cultivated Plants - Cultivated Assets (Seedlings)		Source: Locally Raised Revenues		20,000
Total Cost of Climate Change Adaptation		0	19,500	20,000	0	39,500
Key Service Area 140021 Ecosystems Restoration and Protection						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	12,000	0	0	12,000

VOTE: 609 Mbarara City

221002 Workshops, Meetings and Seminars	0	5,500	0	0	5,500
221017 Membership dues and Subscription fees.	0	10,000	0	0	10,000
227001 Travel inland	0	6,500	0	0	6,500
227004 Fuel, Lubricants and Oils	0	5,000	0	0	5,000
228001 Maintenance-Buildings and Structures	0	8,000	0	0	8,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	5,000	0	0	5,000
312412 Cultivated Plants - Acquisition	0	0	50,000	0	50,000
Total for LCIII:			County:		50,000
LCII:			Cultivated Plants - Source: Locally Raised Revenues		50,000
			Cultivated Assets (Seedlings)		
Total Cost of Ecosystems Restoration and Protection	0	52,000	50,000	0	102,000
Key Service Area 140038 Environmental Safeguards					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	8,000	0	0	8,000
221002 Workshops, Meetings and Seminars	0	5,000	0	0	5,000
221009 Welfare and Entertainment	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
227001 Travel inland	0	8,000	0	0	8,000
227004 Fuel, Lubricants and Oils	0	10,000	0	0	10,000
Total Cost of Environmental Safeguards	0	36,000	0	0	36,000
Key Service Area 560007 Regulation and Compliance					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,000	0	0	3,000
221009 Welfare and Entertainment	0	2,000	0	0	2,000
225202 Environment Impact Assessment for Capital Works	0	6,000	0	0	6,000
225204 Monitoring and Supervision of capital work	0	3,000	0	0	3,000
227001 Travel inland	0	6,000	0	0	6,000
227004 Fuel, Lubricants and Oils	0	7,000	0	0	7,000
Total Cost of Regulation and Compliance	0	27,000	0	0	27,000
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	269,553	190,000	0	459,553
Programme 10 Sustainable Urbanisation and Housing					
Key Service Area 280002 Physical Planning					

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211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	105,300	0	0	105,300
221002 Workshops, Meetings and Seminars	0	1,200	0	0	1,200
221008 Information and Communication Technology Supplies.	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	1,260	0	0	1,260
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
221017 Membership dues and Subscription fees.	0	300	0	0	300
222001 Information and Communication Technology Services.	0	2,600	0	0	2,600
225101 Consultancy Services	0	0	403,670	0	403,670
Total for LCIII: Mbarara south Div			County: Mbarara South Division		403,670
LCII: Kakoba Ward	Resettlement Action Plan for iUCMID subprojects	Consultancy Services - Management	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		403,670
225201 Consultancy Services-Capital		0	0	117,500	0
Total for LCIII:			County:		117,500
LCII:	City Wide	Consultancy - Others	Source: Locally Raised Revenues		117,500
227001 Travel inland		0	15,000	0	0
227004 Fuel, Lubricants and Oils		0	5,366	0	0
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	1,000	7,000	0
Total for LCIII: Mbarara north DIV			County: Mbarara North Division		7,000
LCII: Kamukuzi Ward		Office Equipment Maintenance - Chairs	Source: Locally Raised Revenues		7,000
312131 Roads and Bridges - Acquisition		0	0	23,000	0
Total for LCIII: Mbarara south Div			County: Mbarara South Division		23,000
LCII: Kakoba Ward		Drainage_Acquire	Source: Locally Raised Revenues		23,000
312149 Other Land Improvements - Acquisition		0	0	12,500	0
Total for LCIII: Mbarara north DIV			County: Mbarara North Division		12,500
LCII: Kakiika Ward		Other Land Improvements - Fencing	Source: Locally Raised Revenues		12,500
Total Cost of Physical Planning		0	137,026	563,670	0
Total Cost of Sustainable Urbanisation and Housing		0	137,026	563,670	0
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars		0	500	0	0

VOTE: 609 Mbarara City

Total Cost of HIV/AIDS Mainstreaming	0	500	0	0	500
Total Cost of Human Capital Development	0	500	0	0	500
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	790,509	0	0	0	790,509
Total Cost of Planning and Budgeting services	790,509	0	0	0	790,509
Total Cost of Development Plan Implementation	790,509	0	0	0	790,509
Total Cost of Natural Resources Management	790,509	407,079	753,670	0	1,951,258
Total Cost of Natural Resources	790,509	407,079	753,670	0	1,951,258

VOTE: 609 Mbarara City

Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	328,959	329,364
Urban Unconditional Grant Wage	135,443	135,443
Urban Unconditional Non-Wage	12,440	12,440
Locally Raised Revenues	86,459	86,459
Other Transfers from Central Government	40,000	40,000
Programme Conditional Grant - Non Wage Recurrent	54,617	55,022
Total Revenues Shares	328,959	329,364
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	135,443	135,443
Non Wage	193,516	193,921
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	328,959	329,364

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

Service Area 10 Community Mobilisation

Approved Budget Estimates for FY 2026/27

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 12 Human Capital Development					
Key Service Area 000016 Environment, Social Health and Safety					
221009 Welfare and Entertainment	0	500	0	0	500
Total Cost of Environment, Social Health and Safety	0	500	0	0	500
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	12,940	0	0	12,940
221002 Workshops, Meetings and Seminars	0	5,000	0	0	5,000
221005 Official Ceremonies and State Functions	0	3,000	0	0	3,000

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221008 Information and Communication Technology Supplies.	0	4,000	0	0	4,000
221009 Welfare and Entertainment	0	13,000	0	0	13,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
224004 Beddings, Clothing, Footwear and related Services	0	1,000	0	0	1,000
225204 Monitoring and Supervision of capital work	0	15,000	0	0	15,000
227001 Travel inland	0	9,000	0	0	9,000
227004 Fuel, Lubricants and Oils	0	21,367	0	0	21,367
282101 Donations	0	4,000	0	0	4,000
Total Cost of Capacity Strengthening	135,443	89,307	0	0	224,750
Total Cost of Human Capital Development	135,443	89,807	0	0	225,250
Total Cost of Community Mobilisation	135,443	89,807	0	0	225,250
Service Area 20 Empowerment and Mindset Change					

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,216	0	0	2,216
Total Cost of HIV/AIDS Mainstreaming	0	2,216	0	0	2,216
Key Service Area 000021 Gender Mainstreaming services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	14,315	0	0	14,315
Total Cost of Gender Mainstreaming services	0	14,315	0	0	14,315
Key Service Area 000023 Inspection and Monitoring					
227001 Travel inland	0	23,666	0	0	23,666
Total Cost of Inspection and Monitoring	0	23,666	0	0	23,666
Key Service Area 320146 Support to special interest Groups					
221007 Books, Periodicals & Newspapers	0	1,460	0	0	1,460
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	4,320	0	0	4,320
227001 Travel inland	0	50,136	0	0	50,136
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000

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Total Cost of Support to special interest Groups	0	63,916	0	0	63,916
Total Cost of Human Capital Development	0	104,113	0	0	104,113
Total Cost of Empowerment and Mindset Change	0	104,113	0	0	104,113
Total Cost of Community Based Services	135,443	193,921	0	0	329,364

VOTE: 609 Mbarara City

Planning

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	286,321	386,321
Urban Unconditional Grant Wage	139,661	139,661
Urban Unconditional Non-Wage	27,720	127,720
Locally Raised Revenues	118,940	118,940
Development Revenues	84,047	0
Urban Discretionary Equalisation Development Grant	84,047	0
Total Revenues Shares	370,368	386,321
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	139,661	139,661
Non Wage	146,660	246,660
Development Expenditure		
Domestic Development	84,047	0
External Financing	0	0
Total Expenditure	370,368	386,321

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

Service Area 10 Planning and Statistics

Approved Budget Estimates for FY 2026/27

Ushs Thousands

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 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	14,420	0	0	14,420

VOTE: 609 Mbarara City

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	35,100	0	0	35,100
221011 Printing, Stationery, Photocopying and Binding	0	8,047	0	0	8,047
221017 Membership dues and Subscription fees.	0	2,400	0	0	2,400
222001 Information and Communication Technology Services.	0	2,880	0	0	2,880
227001 Travel inland	0	18,524	0	0	18,524
227004 Fuel, Lubricants and Oils	0	4,289	0	0	4,289
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	0	0	229,321
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	0	0	5,000
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	15,000	0	0	15,000
227004 Fuel, Lubricants and Oils	0	7,000	0	0	7,000
Total Cost of Inspection and Monitoring	0	33,000	0	0	33,000
Key Service Area 000027 Programme Working Group Secretariat Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	15,000	0	0	15,000
221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000
221003 Staff Training	0	10,000	0	0	10,000
221009 Welfare and Entertainment	0	15,000	0	0	15,000
225204 Monitoring and Supervision of capital work	0	10,000	0	0	10,000
227001 Travel inland	0	30,000	0	0	30,000
227004 Fuel, Lubricants and Oils	0	10,000	0	0	10,000
Total Cost of Programme Working Group Secretariat Services	0	100,000	0	0	100,000
Key Service Area 560019 Data Management and Dissemination					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	10,000	0	0	10,000

VOTE: 609 Mbarara City

227001 Travel inland	0	10,000	0	0	10,000
227004 Fuel, Lubricants and Oils	0	3,000	0	0	3,000
Total Cost of Data Management and Dissemination	0	23,000	0	0	23,000
Total Cost of Development Plan Implementation	139,661	245,660	0	0	385,321
Total Cost of Planning and Statistics	139,661	246,660	0	0	386,321
Total Cost of Planning	139,661	246,660	0	0	386,321

VOTE: 609 Mbarara City

Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	108,008	108,008
Urban Unconditional Grant Wage	39,215	39,215
Urban Unconditional Non-Wage	18,000	18,000
Locally Raised Revenues	50,793	50,793
Total Revenues Shares	108,008	108,008
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	39,215	39,215
Non Wage	68,793	68,793
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	108,008	108,008

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

Service Area 10 Compliance

Approved Budget Estimates for FY 2026/27

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
221002 Workshops, Meetings and Seminars	0	500	0	0	500
Total Cost of Climate Change Mitigation	0	500	0	0	500
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	500	0	0	500
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	500	0	0	500
Total Cost of HIV/AIDS Mainstreaming	0	500	0	0	500
Total Cost of Human Capital Development	0	500	0	0	500
Programme 16 Governance and Security					

VOTE: 609 Mbarara City

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	5,000	0	0	5,000
221008 Information and Communication Technology Supplies.	0	1,000	0	0	1,000
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	500	0	0	500
221017 Membership dues and Subscription fees.	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	2,160	0	0	2,160
227001 Travel inland	0	34,464	0	0	34,464
227004 Fuel, Lubricants and Oils	0	11,500	0	0	11,500
Total Cost of Audit and Risk Management	39,215	67,793	0	0	107,008
Total Cost of Governance and Security	39,215	67,793	0	0	107,008
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

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	240,278	239,979
Programme Conditional Grant - Non Wage Recurrent	38,690	38,390
Urban Unconditional Grant Wage	96,947	96,947
Urban Unconditional Non-Wage	5,000	5,000
Locally Raised Revenues	88,846	88,846
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Development Revenues	231,209	537,000
Locally Raised Revenues	231,209	112,000
Programme Conditional Grant - Development	0	425,000
Total Revenues Shares	471,488	776,979

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	96,947	96,947
Non Wage	143,331	143,032
Development Expenditure		
Domestic Development	231,209	537,000
External Financing	0	0
Total Expenditure	471,488	776,979

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

Service Area 10 Commercial Services

Approved Budget Estimates for FY 2026/27

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 05 Tourism Development					
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
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
225202 Environment Impact Assessment for Capital Works	0	0	27,500	0	27,500
Total for LCIII: Mbarara south Div					27,500
	County: Mbarara South Division				

VOTE: 609 Mbarara City

LCII: Kakoba Ward	Independence Park Grounds	Environmental Impact Assessment - Field Expenses	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development			27,500
225203 Appraisal and Feasibility Studies for Capital Works		0	0	40,000	0	40,000
Total for LCIII: Mbarara south Div			County: Mbarara South Division			40,000
LCII: Kakoba Ward	Independence Park Grounds	Feasibility Studies or Screening of Projects - Stakeholder Engagement	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development			40,000
225204 Monitoring and Supervision of capital work		0	0	60,000	0	60,000
Total for LCIII: Mbarara south Div			County: Mbarara South Division			60,000
LCII: Kakoba Ward	Independence Park Grounds	Monitoring and Supervision of Capital Works.	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development			60,000
227001 Travel inland		0	15,765	0	0	15,765
312121 Non-Residential Buildings - Acquisition		0	0	297,500	0	297,500
Total for LCIII: Mbarara south Div			County: Mbarara South Division			297,500
LCII: Kakoba Ward	Independence Park Grounds	Civic center-Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development			297,500
Total Cost of Tourism Investment, Promotion and Marketing		0	40,353	425,000	0	465,353
Total Cost of Tourism Development		0	40,353	425,000	0	465,353
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management						
Key Service Area 000089 Climate Change Mitigation						
221002 Workshops, Meetings and Seminars		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

VOTE: 609 Mbarara City

225202 Environment Impact Assessment for Capital Works		0	4,000	0	0	4,000
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	11,688	0	0	11,688
228001 Maintenance-Buildings and Structures		0	0	4,000	0	4,000
Total for LCIII: Mbarara south Div						4,000
LCII: Kakoba ward	Connecting Taxi Park toilet to the sewer line	Building and Facility Maintenance - Electrical and Plumbing Services		Source: Locally Raised Revenues		4,000
312121 Non-Residential Buildings - Acquisition			0	0	45,000	0
Total for LCIII: Mbarara south Div						45,000
LCII: Kakoba ward	Kakoba Market	Public toilet facility- Commercial Buildings_Acquire		Source: Locally Raised Revenues		45,000
312149 Other Land Improvements - Acquisition			0	0	63,000	0
Total for LCIII: Mbarara south Div						63,000
LCII: Kakoba Ward	Independence Park Grounds Kiswahili Cell	Other Land Improvements - Fencing		Source: Locally Raised Revenues		63,000
Total Cost of Domestic Promotion			0	41,903	112,000	0
Key Service Area 190036 Trade Development						
211101 General Staff Salaries			96,947	0	0	0
221009 Welfare and Entertainment			0	7,067	0	0
227001 Travel inland			0	5,000	0	0
227004 Fuel, Lubricants and Oils			0	2,035	0	0
Total Cost of Trade Development			96,947	14,102	0	0
Total Cost of Private Sector Development			96,947	56,005	112,000	0
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
221002 Workshops, Meetings and Seminars			0	500	0	0
Total Cost of HIV/AIDS Mainstreaming			0	500	0	0
Total Cost of Human Capital Development			0	500	0	0
Total Cost of Commercial Services			96,947	97,858	537,000	0
Service Area 20 Value Chain Services						

VOTE: 609 Mbarara City

Approved Budget Estimates for FY 2026/27

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					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	12,953	0	0	12,953
221003 Staff Training	0	8,000	0	0	8,000
221009 Welfare and Entertainment	0	6,000	0	0	6,000
227001 Travel inland	0	18,220	0	0	18,220
Total Cost of Economic Integration and Market Access	0	45,173	0	0	45,173
Total Cost of Regional Balanced Development	0	45,173	0	0	45,173
Total Cost of Value Chain Services	0	45,173	0	0	45,173
Total Cost of Trade, Industry and Local Development	96,947	143,032	537,000	0	776,979