

VOTE: 723 Mubende Municipal Council

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	2,319,501	2,023,866
o/w Higher Local Government	1,307,221	1,021,963
o/w Lower Local Government	1,012,280	1,001,903
Discretionary Government Transfers	2,018,230	3,528,233
o/w Higher Local Government	1,681,225	3,254,189
o/w Lower Local Government	337,005	274,044
Conditional Government Transfers	12,075,764	13,188,883
o/w Higher Local Government	12,075,764	13,188,883
o/w Lower Local Government	0	0
Other Government Transfers	528,040	191,403
o/w Higher Local Government	528,040	191,403
o/w Lower Local Government	0	0
External Financing	1,814,000	918,625
o/w Higher Local Government	1,814,000	918,625
o/w Lower Local Government	0	0
Grand Total	18,755,535	19,851,010
o/w Higher Local Government	17,406,250	18,575,063
o/w Lower Local Government	1,349,285	1,275,947

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A2:Revenue Performance, Plans and Projections by Source

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	2,319,501	2,023,866
Advertisements/Bill Boards	48,773	42,773
Agency Fees	0	9,269
Animal and Crop Husbandry related Levies	70,058	54,058
Business licenses	535,732	559,698
Educational/Instruction related levies	25,000	22,757
Inspection Fees	13,245	13,245
Land Fees	79,966	89,966
Local Hotel Tax	102,833	102,832
Local Services Tax-Payable By Individuals	133,508	139,050
Market /Gate Charges	97,017	77,018
Other fees e.g. street parking fees	24,520	24,520
Other fines and Penalties – private	26,092	21,092
Other licenses	16,650	5,292
Property related Duties/Fees	504,650	557,300
Registration fees for Documents and Businesses	52,466	52,465
Rent & Rates - Non-Produced Assets – from private entities	552,440	211,320
Sale of bid documents-From Private Entities	8,000	8,858
Vehicle Parking Fees	28,553	32,353
Discretionary Government Transfers	2,018,230	3,528,233
Urban Discretionary Equalisation Development Grant	457,456	1,526,529
Urban Unconditional Grant Wage	1,098,775	1,490,128
Urban Unconditional Non-Wage	461,999	511,576
Conditional Government Transfers	12,075,764	13,188,883
Programme Conditional Grant - Non Wage Recurrent	4,673,725	4,259,156
Programme Conditional Grant - Development	1,218,729	772,177
Programme Conditional Grant - Wage Recurrent	6,183,310	7,857,549
Transitional Conditional Grant - Development	0	300,000
Other Government Transfers	528,040	191,403
GROW Project	12,000	12,000
Support to PLE (UNEB)	20,000	20,000
Uganda Road Fund (URF)	489,540	139,548
Uganda Women Entrepreneurship Program(UWEP)	6,500	6,500
Youth Livelihood Programme (YLP)	0	13,355

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<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
External Financing	1,814,000	918,625
Gesellschaft fur Internationale Zusammenarbeit (GIZ)	1,814,000	918,625
Total Revenues Shares	18,755,535	19,851,010

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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	355,668	40,000	0	0	395,668
o/w: Wage:	225,800	0	0	0	225,800
Non-Wage Recurrent:	110,532	40,000	0	0	150,532
Development:	19,336	0	0	0	19,336
Tourism Development	10,795	0	0	0	10,795
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	10,795	0	0	0	10,795
Development:	0	0	0	0	0
Natural Resources, Environment, Climate Change, Land and Water Management	756,389	30,000	0	0	1,564,389
o/w: Wage:	150,000	0	0	0	150,000
Non-Wage Recurrent:	4,080	30,000	0	0	34,080
Development:	602,309	0	0	778,000	1,380,309
Private Sector Development	90,828	10,000	0	0	100,828
o/w: Wage:	22,719	0	0	0	22,719
Non-Wage Recurrent:	33,891	10,000	0	0	43,891
Development:	34,219	0	0	0	34,219
Integrated Transport Infrastructure and Services	1,656,296	50,000	139,548	0	1,845,844
o/w: Wage:	131,245	0	0	0	131,245
Non-Wage Recurrent:	1,003,480	50,000	139,548	0	1,193,028
Development:	521,571	0	0	0	521,571
Sustainable Urbanisation and Housing	30,000	50,000	0	0	80,000
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	50,000	0	0	50,000
Development:	30,000	0	0	0	30,000
Digital Transformation	0	20,000	0	0	20,000
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	20,000	0	0	20,000
Development:	0	0	0	0	0
Human Capital Development	10,607,831	240,963	51,855	0	11,041,274

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<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	7,754,573	0	0	0	7,754,573
Non-Wage Recurrent:	2,083,307	169,963	51,855	0	2,305,125
Development:	769,951	71,000	0	140,625	981,576
Public Sector Transformation	1,350,533	32,400	0	0	1,382,933
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	1,050,533	32,400	0	0	1,082,933
Development:	300,000	0	0	0	300,000
Governance and Security	1,368,946	1,319,502	0	0	2,688,448
o/w: Wage:	849,633	0	0	0	849,633
Non-Wage Recurrent:	315,667	1,319,502	0	0	1,635,169
Development:	203,645	0	0	0	203,645
Regional Balanced Development	45,669	49,500	0	0	95,169
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	8,560	43,500	0	0	52,060
Development:	37,109	6,000	0	0	43,109
Development Plan Implementation	444,160	181,500	0	0	625,661
o/w: Wage:	213,707	0	0	0	213,707
Non-Wage Recurrent:	149,887	181,500	0	0	331,387
Development:	80,566	0	0	0	80,566
Grand Total	16,717,116	2,023,866	191,403	918,625	19,851,010
Grand Total Wage	9,347,677	0	0	0	9,347,677
Grand Total Non-Wage Recurrent	4,770,733	1,946,866	191,403	0	6,909,001
Grand Total Development	2,598,706	77,000	0	918,625	3,594,331

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A4: Summary of Department Allocations for FY 2026/27

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Administration	3,773,365	3,716,910
o/w Higher Local Government	2,424,079	2,440,962
o/w Lower Local Government	1,349,285	1,275,947
Finance	419,727	380,336
o/w Higher Local Government	419,727	380,336
o/w Lower Local Government	0	0
Statutory bodies	377,070	334,990
o/w Higher Local Government	377,070	334,990
o/w Lower Local Government	0	0
Production and Marketing	274,784	395,668
o/w Higher Local Government	274,784	395,668
o/w Lower Local Government	0	0
Health	1,981,046	1,934,778
o/w Higher Local Government	1,981,046	1,934,778
o/w Lower Local Government	0	0
Education	7,522,654	8,749,341
o/w Higher Local Government	7,522,654	8,749,341
o/w Lower Local Government	0	0
Roads and Engineering	1,694,265	1,845,844
o/w Higher Local Government	1,694,265	1,845,844
o/w Lower Local Government	0	0
Natural Resources	229,080	866,389
o/w Higher Local Government	229,080	866,389
o/w Lower Local Government	0	0
Community Based Services	362,675	231,531
o/w Higher Local Government	362,675	231,531
o/w Lower Local Government	0	0
Planning	1,988,768	1,224,119
o/w Higher Local Government	1,988,768	1,224,119
o/w Lower Local Government	0	0
Internal Audit	59,481	59,481
o/w Higher Local Government	59,481	59,481
o/w Lower Local Government	0	0
Trade, Industry and Local Development	72,621	111,624

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<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	72,621	111,624
o/w Lower Local Government	0	0
Grand Total	18,755,535	19,851,010
o/w Higher Local Government	17,406,250	18,575,063
o/w: Wage:	7,282,084	9,347,677
Non-Wage Recurrent:	6,630,047	5,796,371
Domestic Devt:	1,680,119	2,512,389
External Financing:	1,814,000	918,625
o/w Lower Local Government	1,349,285	1,275,947
o/w: Wage:	0	0
Non-Wage Recurrent:	1,039,334	1,112,630
Domestic Devt:	309,952	163,317
External Financing:	0	0

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Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	3,445,913	3,193,264
Urban Unconditional Grant Wage	386,921	778,274
Urban Unconditional Non-Wage	55,209	50,249
Locally Raised Revenues	498,341	209,999
Multi-Sectoral Transfers to LLGs_NonWage	1,039,334	1,112,630
Programme Conditional Grant - Non Wage Recurrent	1,466,108	1,042,111
Development Revenues	327,452	523,645
Locally Raised Revenues	17,500	0
Multi-Sectoral Transfers to LLGs_Gou	309,952	163,317
Transitional Conditional Grant - Development	0	300,000
Urban Discretionary Equalisation Development Grant	0	60,328
Total Revenues Shares	3,773,365	3,716,910
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	386,921	778,274
Non Wage	3,058,992	2,414,990
Development Expenditure		
Domestic Development	327,452	523,645
External Financing	0	0
Total Expenditure	3,773,365	3,716,910

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

Service Area 10 Administration and Management

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 11 Digital Transformation					
Key Service Area 300010 Innovation Fund Management					
221008 Information and Communication Technology Supplies.	0	7,679	0	0	7,679

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222001 Information and Communication Technology Services.	0	8,921	0	0	8,921
227001 Travel inland	0	2,400	0	0	2,400
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
Total Cost of Innovation Fund Management	0	20,000	0	0	20,000
Total Cost of Digital Transformation	0	20,000	0	0	20,000
Programme 14 Public Sector Transformation					
Key Service Area 000007 Procurement and Disposal Services					
221001 Advertising and Public Relations	0	6,000	0	0	6,000
221008 Information and Communication Technology Supplies.	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
227001 Travel inland	0	4,000	0	0	4,000
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
Total Cost of Procurement and Disposal Services	0	15,000	0	0	15,000
Key Service Area 000008 Records Management					
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
221012 Small Office Equipment	0	400	0	0	400
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of Records Management	0	7,400	0	0	7,400
Key Service Area 000011 Communication and Public Relations					
221001 Advertising and Public Relations	0	1,000	0	0	1,000
Total Cost of Communication and Public Relations	0	1,000	0	0	1,000
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
221004 Recruitment Expenses	0	4,000	0	0	4,000
221008 Information and Communication Technology Supplies.	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	3,209	0	0	3,209
227001 Travel inland	0	4,000	0	0	4,000
273104 Pension	0	581,867	0	0	581,867
273105 Gratuity	0	438,930	0	0	438,930
313121 Non-Residential Buildings - Improvement	0	0	300,000	0	300,000

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Total for LCIII: Div 1-Mubende East		County: Mubende Municipal Council			300,000
LCII: Kasaana Ward	Office premises	Construction of the Office Complex Block Phase 6	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc		300,000
352880 Salary Arrears Budgeting		0	8,591	0	8,591
352881 Pension and Gratuity Arrears Budgeting		0	12,723	0	12,723
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity		0	1,054,320	300,000	0
Total Cost of Public Sector Transformation		0	1,077,720	300,000	0
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
211101 General Staff Salaries		778,274	0	0	778,274
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	12,000	0	12,000
221007 Books, Periodicals & Newspapers		0	1,080	0	1,080
221008 Information and Communication Technology Supplies.		0	1,600	10,266	11,866
Total for LCIII: Div 1-Mubende East		County: Mubende Municipal Council			10,266
LCII: Kasaana Ward	E Records Establishment	ICT - Assorted Computer Accessories	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		10,266
221009 Welfare and Entertainment		0	13,000	0	13,000
221011 Printing, Stationery, Photocopying and Binding		0	2,000	0	2,000
221012 Small Office Equipment		0	500	0	500
221017 Membership dues and Subscription fees.		0	1,500	0	1,500
221020 Litigation and related expenses		0	5,000	0	5,000
223001 Property Management Expenses		0	1,440	0	1,440
223004 Guard and Security services		0	3,600	0	3,600
223005 Electricity		0	9,600	0	9,600
223006 Water		0	2,220	0	2,220
225204 Monitoring and Supervision of capital work		0	12,000	0	12,000
227001 Travel inland		0	75,499	0	75,499
227004 Fuel, Lubricants and Oils		0	57,600	0	57,600
228002 Maintenance-Transport Equipment		0	3,000	0	3,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	3,000	0	3,000

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228004 Maintenance-Other Fixed Assets		0	0	5,844	0	5,844
Total for LCIII: Div 1-Mubende East			County: Mubende Municipal Council			5,844
LCII: Kasaana Ward	Mubende MC	Building and Facility Maintenance - Engraving	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			5,844
312221 Light ICT hardware - Acquisition		0	0	24,219	0	24,219
Total for LCIII: Div 1-Mubende East			County: Mubende Municipal Council			24,219
LCII: Kasaana Ward	6 Laptop computers	Ultra mobile personal computer_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			24,219
Total Cost of Administrative and Support Services		778,274	204,639	40,328	0	1,023,242
Total Cost of Governance and Security		778,274	204,639	40,328	0	1,023,242
Programme 17 Regional Balanced Development						
Key Service Area 000005 Human Resource Management						
221003 Staff Training		0	0	20,000	0	20,000
Total for LCIII: Div 1-Mubende East			County: Mubende Municipal Council			20,000
LCII: Kasaana Ward	Kiwanuka Joseph K, GIS - Spatial Planning	Staff Training - Accommodation	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			5,000
LCII: Kasaana Ward	Munezero Amos - HR Analytics	Staff Training - Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			5,000
LCII: Kasaana Ward	Nakijoba Rehema - PGDUG	Staff Training - Accommodation	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			5,000
LCII: Kasaana Ward	Nnambalirwa Brenda - PGDUGM	Staff Training - Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			5,000
Total Cost of Human Resource Management		0	0	20,000	0	20,000
Total Cost of Regional Balanced Development		0	0	20,000	0	20,000
Total Cost of Administration and Management		778,274	1,302,360	360,328	0	2,440,962
Total Cost of Administration		778,274	1,302,360	360,328	0	2,440,962

Subcounty / Town Council / Division: 237743 Div 3-Mubende West

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	368,377	0	0	368,377

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312135 Water Plants, pipelines and sewerage networks - Acquisition	0	0	48,073	0	48,073
Total Cost of Administrative and Support Services	0	368,377	48,073	0	416,451
Total Cost of Governance and Security	0	368,377	48,073	0	416,451
Total Cost of Administration and Management	0	368,377	48,073	0	416,451
Total Cost of 237743 Div 3-Mubende West	0	368,377	48,073	0	416,451

Subcounty / Town Council / Division: 237744 Div 1-Mubende East

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	392,041	0	0	392,041
312121 Non-Residential Buildings - Acquisition	0	0	55,376	0	55,376
Total Cost of Administrative and Support Services	0	392,041	55,376	0	447,417
Total Cost of Governance and Security	0	392,041	55,376	0	447,417
Total Cost of Administration and Management	0	392,041	55,376	0	447,417
Total Cost of 237744 Div 1-Mubende East	0	392,041	55,376	0	447,417

Subcounty / Town Council / Division: 237745 Div 2-Mubende South

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
225204 Monitoring and Supervision of capital work	0	0	5,987	0	5,987
227001 Travel inland	0	352,212	5,987	0	358,198
312121 Non-Residential Buildings - Acquisition	0	0	47,894	0	47,894
Total Cost of Administrative and Support Services	0	352,212	59,868	0	412,080
Total Cost of Governance and Security	0	352,212	59,868	0	412,080
Total Cost of Administration and Management	0	352,212	59,868	0	412,080
Total Cost of 237745 Div 2-Mubende South	0	352,212	59,868	0	412,080

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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	319,727	357,227
Urban Unconditional Grant Wage	114,707	114,707
Urban Unconditional Non-Wage	38,520	48,520
Locally Raised Revenues	166,500	194,000
Development Revenues	100,000	23,109
Locally Raised Revenues	100,000	6,000
Urban Discretionary Equalisation Development Grant	0	17,109
Total Revenues Shares	419,727	380,336
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	114,707	114,707
Non Wage	205,020	242,520
Development Expenditure		
Domestic Development	100,000	23,109
External Financing	0	0
Total Expenditure	419,727	380,336

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 17 Regional Balanced Development					
Key Service Area 560080 Local Revenue Collection					
212103 Incapacity benefits (Employees)	0	1,000	0	0	1,000
221001 Advertising and Public Relations	0	2,500	3,000	0	5,500
Total for LCIII: Div 1-Mubende East	County: Mubende Municipal Council				3,000
LCII: Kasaana Ward	Quarterly revenue enhancement meeting	Billboards - Promotional Campaigns	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		3,000
221002 Workshops, Meetings and Seminars	0	4,000	0	0	4,000
221009 Welfare and Entertainment	0	1,500	0	0	1,500

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221011 Printing, Stationery, Photocopying and Binding		0	12,000	1,000	0	13,000
Total for LCIII: Div 1-Mubende East			County: Mubende Municipal Council			1,000
LCII: Kasaana Ward	Quarterly revenue enhancement meeting	Binding - Records	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			1,000
221012 Small Office Equipment		0	1,500	0	0	1,500
221020 Litigation and related expenses		0	7,500	0	0	7,500
222001 Information and Communication Technology Services.		0	0	1,000	0	1,000
Total for LCIII: Div 1-Mubende East			County: Mubende Municipal Council			1,000
LCII: Kasaana Ward	Quarterly revenue enhancement meeting	Telecommunication Services - Airtime and Mobile Phone Services	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			1,000
223001 Property Management Expenses		0	2,000	0	0	2,000
227001 Travel inland		0	5,500	8,570	0	14,070
Total for LCIII: Div 1-Mubende East			County: Mubende Municipal Council			8,570
LCII: Kasaana Ward	Quarterly revenue enhancement meeting	Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			8,570
227004 Fuel, Lubricants and Oils		0	14,560	3,539	0	18,099
Total for LCIII: Div 1-Mubende East			County: Mubende Municipal Council			3,539
LCII: Kasaana Ward	Quarterly revenue monitoring	Fuel, Oils and Lubricants - Entitled officers	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			3,539
312221 Light ICT hardware - Acquisition		0	0	6,000	0	6,000
Total for LCIII: Div 1-Mubende East			County: Mubende Municipal Council			6,000
LCII: Kasaana Ward	Office of the Mayor	All in one desktop computer-Desktop_Acquire	Source: Locally Raised Revenues			6,000
Total Cost of Local Revenue Collection		0	52,060	23,109	0	75,169
Total Cost of Regional Balanced Development		0	52,060	23,109	0	75,169
Programme 18 Development Plan Implementation						
Key Service Area 000004 Finance and Accounting						
211101 General Staff Salaries		114,707	0	0	0	114,707
221002 Workshops, Meetings and Seminars		0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding		0	2,700	0	0	2,700
221014 Bank Charges and other Bank related costs		0	1,500	0	0	1,500
221016 Systems Recurrent costs		0	30,000	0	0	30,000
221017 Membership dues and Subscription fees.		0	2,000	0	0	2,000

VOTE: 723 Mubende Municipal Council

227001 Travel inland	0	19,760	0	0	19,760
227004 Fuel, Lubricants and Oils	0	8,320	0	0	8,320
Total Cost of Finance and Accounting	114,707	66,280	0	0	180,987
Key Service Area 000006 Planning and Budgeting services					
221001 Advertising and Public Relations	0	680	0	0	680
221008 Information and Communication Technology Supplies.	0	800	0	0	800
221016 Systems Recurrent costs	0	60,000	0	0	60,000
227001 Travel inland	0	55,700	0	0	55,700
227004 Fuel, Lubricants and Oils	0	7,000	0	0	7,000
Total Cost of Planning and Budgeting services	0	124,180	0	0	124,180
Total Cost of Development Plan Implementation	114,707	190,460	0	0	305,167
Total Cost of Financial Management and Accountability (LG)	114,707	242,520	23,109	0	380,336
Total Cost of Finance	114,707	242,520	23,109	0	380,336

VOTE: 723 Mubende Municipal Council

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	354,570	334,990
Urban Unconditional Grant Wage	47,518	47,518
Urban Unconditional Non-Wage	154,672	147,472
Locally Raised Revenues	152,380	140,000
Development Revenues	22,500	0
Locally Raised Revenues	22,500	0
Total Revenues Shares	377,070	334,990
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	47,518	47,518
Non Wage	307,052	287,472
Development Expenditure		
Domestic Development	22,500	0
External Financing	0	0
Total Expenditure	377,070	334,990

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

Service Area 10 Legislation and Oversight

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000007 Procurement and Disposal Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,212	0	0	5,212
Total Cost of Procurement and Disposal Services	0	5,212	0	0	5,212
Total Cost of Public Sector Transformation	0	5,212	0	0	5,212
Programme 16 Governance and Security					
Key Service Area 000010 Leadership and Management					
211101 General Staff Salaries	47,518	0	0	0	47,518
211105 Ex-Gratia for Political leaders.	0	141,660	0	0	141,660

VOTE: 723 Mubende Municipal Council

211107 Boards, Committees and Council Allowances	0	13,080	0	0	13,080
227001 Travel inland	0	49,240	0	0	49,240
Total Cost of Leadership and Management	47,518	203,980	0	0	251,498
Key Service Area 000014 Administrative and Support Services					
221002 Workshops, Meetings and Seminars	0	12,000	0	0	12,000
221011 Printing, Stationery, Photocopying and Binding	0	4,020	0	0	4,020
222001 Information and Communication Technology Services.	0	600	0	0	600
227001 Travel inland	0	15,160	0	0	15,160
Total Cost of Administrative and Support Services	0	31,780	0	0	31,780
Key Service Area 000023 Inspection and Monitoring					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	21,600	0	0	21,600
227001 Travel inland	0	4,500	0	0	4,500
227004 Fuel, Lubricants and Oils	0	20,400	0	0	20,400
Total Cost of Inspection and Monitoring	0	46,500	0	0	46,500
Total Cost of Governance and Security	47,518	282,260	0	0	329,778
Total Cost of Legislation and Oversight	47,518	287,472	0	0	334,990
Total Cost of Statutory bodies	47,518	287,472	0	0	334,990

VOTE: 723 Mubende Municipal Council

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	253,448	376,332
Programme Conditional Grant - Wage Recurrent	103,800	225,800
Programme Conditional Grant - Non Wage Recurrent	106,528	107,412
Urban Unconditional Non-Wage	3,120	3,120
Locally Raised Revenues	40,000	40,000
Development Revenues	21,336	19,336
Programme Conditional Grant - Development	19,336	19,336
Urban Discretionary Equalisation Development Grant	2,000	0
Total Revenues Shares	274,784	395,668
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	103,800	225,800
Non Wage	149,648	150,532
Development Expenditure		
Domestic Development	21,336	19,336
External Financing	0	0
Total Expenditure	274,784	395,668

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					
221002 Workshops, Meetings and Seminars	0	12,000	0	0	12,000
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	36,398	0	0	36,398
227004 Fuel, Lubricants and Oils	0	15,000	0	0	15,000

VOTE: 723 Mubende Municipal Council

228002 Maintenance-Transport Equipment	0	2,000	0	0	2,000
Total Cost of Farmer mobilisation and sensitisation	0	69,398	0	0	69,398
Total Cost of Agro-Industrialization	0	69,398	0	0	69,398
Total Cost of Agricultural Extension	0	69,398	0	0	69,398
Service Area 20 Agricultural Production					

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010074 Vector and disease control					
211101 General Staff Salaries	225,800	0	0	0	225,800
221002 Workshops, Meetings and Seminars	0	3,884	0	0	3,884
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221012 Small Office Equipment	0	1,000	0	0	1,000
224003 Agricultural Supplies and Services	0	0	19,336	0	19,336
Total for LCIII: Div 1-Mubende East	County: Mubende Municipal Council				19,336
LCII: Kasaana Ward	MMC	Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		19,336
227001 Travel inland	0	10,499	0	0	10,499
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
228002 Maintenance-Transport Equipment	0	2,140	0	0	2,140
Total Cost of Vector and disease control	225,800	25,524	19,336	0	270,660
Total Cost of Agro-Industrialization	225,800	25,524	19,336	0	270,660
Total Cost of Agricultural Production	225,800	25,524	19,336	0	270,660

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					
221002 Workshops, Meetings and Seminars	0	4,000	0	0	4,000
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	3,880	0	0	3,880

VOTE: 723 Mubende Municipal Council

224003 Agricultural Supplies and Services	0	5,000	0	0	5,000
227001 Travel inland	0	40,730	0	0	40,730
Total Cost of Parish Development Model Operations	0	55,610	0	0	55,610
Total Cost of Agro-Industrialization	0	55,610	0	0	55,610
Total Cost of Agricultural Value Chain Services	0	55,610	0	0	55,610
Total Cost of Production and Marketing	225,800	150,532	19,336	0	395,668

VOTE: 723 Mubende Municipal Council

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	916,999	1,313,175
Programme Conditional Grant - Wage Recurrent	693,091	1,032,660
Programme Conditional Grant - Non Wage Recurrent	195,187	231,832
Urban Unconditional Non-Wage	3,720	3,720
Locally Raised Revenues	25,000	44,963
Development Revenues	1,064,047	621,602
Programme Conditional Grant - Development	1,014,047	550,602
Locally Raised Revenues	50,000	71,000
Total Revenues Shares	1,981,046	1,934,778
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	693,091	1,032,660
Non Wage	223,907	280,515
Development Expenditure		
Domestic Development	1,064,047	621,602
External Financing	0	0
Total Expenditure	1,981,046	1,934,778

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	1,032,660	0	0	0	1,032,660
225202 Environment Impact Assessment for Capital Works	0	0	10,000	0	10,000
Total for LCIII: Div 1-Mubende East	County: Mubende Municipal Council				10,000
LCII: Kasaana Ward	MMC	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		10,000
225203 Appraisal and Feasibility Studies for Capital Works	0	0	10,000	0	10,000

VOTE: 723 Mubende Municipal Council

Total for LCIII: Div 1-Mubende East		County: Mubende Municipal Council				10,000
LCII: Kasaana Ward	Office premises	Feasibility Studies or Screening of Projects - Appraisal	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			10,000
225204 Monitoring and Supervision of capital work		0	0	15,002	0	15,002
Total for LCIII: Div 1-Mubende East		County: Mubende Municipal Council				15,002
LCII: Kasaana Ward	MMC	Monitoring and supervision of capital projects	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			15,002
263308 Sector Conditional Grant (Non-Wage)		0	197,161	0	0	197,161
Total for LCIII: Div 3-Mubende West		County: Mubende Municipal Council				157,174
LCII: Kasenyi/Caltex Ward	Lwabagabo	Mubende Town Council HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			15,656
LCII: Kasenyi/Caltex Ward	Lwabagabo	Mubende Town Council HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			39,987
LCII: Kayinja Ward	Kayinja	Kayinja HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			19,994
LCII: Mijunwa	Mijunwa	Lwemikomago HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			39,987
LCII: Mijunwa	Mijunwa	Lwemikomago HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			21,556
LCII: Nabikakala Ward	Nabikakala	Nabikakala HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			19,994
Total for LCIII: Div 1-Mubende East		County: Mubende Municipal Council				39,987
LCII: Kanseera Ward	Kanseera	Kanseera HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			19,994
LCII: Kaweeri Ward	Kiryانونو LC I	Kaweeri HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			19,994
312111 Residential Buildings - Acquisition		0	0	180,000	0	180,000
Total for LCIII: Div 2-Mubende South		County: Mubende Municipal Council				180,000
LCII: Lwabagabo Ward	Lwabagabo HC III staff house	Bank building construction service-Residential Buildings - Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			180,000
312149 Other Land Improvements - Acquisition		0	0	40,000	0	40,000
Total for LCIII: Div 3-Mubende West		County: Mubende Municipal Council				40,000
LCII: Nabikakala Ward	Fencing Nabikakala HC - Nabikakala	Other Land Improvements - Fencing	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			40,000

VOTE: 723 Mubende Municipal Council

312221 Light ICT hardware - Acquisition		0	0	20,000	0	20,000
Total for LCIII: Div 1-Mubende East			County: Mubende Municipal Council			20,000
LCII: Kasaana Ward	MMC	All in one desktop computer-Desktop_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			20,000
312233 Medical, Laboratory and Research & appliances - Acquisition		0	0	120,000	0	120,000
Total for LCIII: Div 1-Mubende East			County: Mubende Municipal Council			120,000
LCII: Kaweeri Ward	Kaweeri HC II	ABG analyser machine_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			120,000
312235 Furniture and Fittings - Acquisition		0	0	28,000	0	28,000
Total for LCIII: Div 1-Mubende East			County: Mubende Municipal Council			28,000
LCII: Kasaana Ward	MMC	Laptop trolley_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			28,000
313111 Residential Buildings - Improvement		0	0	9,586	0	9,586
Total for LCIII: Div 3-Mubende West			County: Mubende Municipal Council			9,586
LCII: EAST DIVISION	Kaweeri HC II - Kiryanongo LC I	General residential construction contractor service-Specialized buildings_Improvement	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			9,586
313121 Non-Residential Buildings - Improvement		0	0	118,014	0	118,014
Total for LCIII: Div 1-Mubende East			County: Mubende Municipal Council			118,014
LCII: Kasaana	Retention	Payment of retentions for FY 2025 / 2026	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			31,574
LCII: Kaweeri Ward	Kaweeri HC II - Kiryanongo LC I	Paving and stone pitching at Kaweeri HC II	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			86,440
Total Cost of Primary Health care services		1,032,660	197,161	550,602	0	1,780,424
Total Cost of Human Capital Development		1,032,660	197,161	550,602	0	1,780,424
Total Cost of Primary HealthCare		1,032,660	197,161	550,602	0	1,780,424
Service Area 30 Health Management and Supervision						

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320135 Sanitation and hygiene Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,600	0	0	3,600
221002 Workshops, Meetings and Seminars	0	2,400	0	0	2,400

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221009 Welfare and Entertainment	0	280	0	0	280	
221011 Printing, Stationery, Photocopying and Binding	0	1,829	0	0	1,829	
223001 Property Management Expenses	0	14,963	0	0	14,963	
227001 Travel inland	0	34,618	0	0	34,618	
227004 Fuel, Lubricants and Oils	0	11,663	0	0	11,663	
228002 Maintenance-Transport Equipment	0	14,000	0	0	14,000	
342111 Land - Acquisition	0	0	71,000	0	71,000	
Total for LCIII: Div 1-Mubende East		County: Mubende Municipal Council			71,000	
LCII: Kaweeru Ward	Kalagala Dumping site	Expanding Land for Kalagala Dumping Site	Source: Locally Raised Revenues		71,000	
Total Cost of Sanitation and hygiene Services		0	83,353	71,000	0	154,353
Total Cost of Human Capital Development		0	83,353	71,000	0	154,353
Total Cost of Health Management and Supervision		0	83,353	71,000	0	154,353
Total Cost of Health		1,032,660	280,515	621,602	0	1,934,778

VOTE: 723 Mubende Municipal Council

Education

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	7,337,308	8,547,102
Programme Conditional Grant - Wage Recurrent	5,386,418	6,599,089
Programme Conditional Grant - Non Wage Recurrent	1,839,294	1,806,418
Urban Unconditional Grant Wage	45,475	45,475
Urban Unconditional Non-Wage	6,120	6,120
Locally Raised Revenues	40,000	70,000
Other Transfers from Central Government	20,000	20,000
Development Revenues	185,346	202,239
Programme Conditional Grant - Development	185,346	202,239
Total Revenues Shares	7,522,654	8,749,341
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	5,431,893	6,644,564
Non Wage	1,905,414	1,902,538
Development Expenditure		
Domestic Development	185,346	202,239
External Financing	0	0
Total Expenditure	7,522,654	8,749,341

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

Service Area 10 Pre-Primary and Primary Education					
Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320162 Capitation (Primary)					
211101 General Staff Salaries	2,663,741	0	0	0	2,663,741
225202 Environment Impact Assessment for Capital Works	0	0	500	0	500
Total for LCIII: Div 1-Mubende East	County: Mubende Municipal Council				500
LCII: Kasaana Ward	Kiwalabye rd	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		500

VOTE: 723 Mubende Municipal Council

225203 Appraisal and Feasibility Studies for Capital Works		0	0	500	0	500
Total for LCIII: Div 1-Mubende East			County: Mubende Municipal Council			500
LCII: Kasaana Ward	Kiwalabye rd	Feasibility Studies or Screening of Projects - Feasibility Study	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			500
225204 Monitoring and Supervision of capital work		0	5,000	5,000	0	10,000
Total for LCIII: Div 1-Mubende East			County: Mubende Municipal Council			5,000
LCII: Kasaana Ward	Office premises	Launching of capital works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			5,000
227001 Travel inland		0	5,400	0	0	5,400
227004 Fuel, Lubricants and Oils		0	8,344	0	0	8,344
228001 Maintenance-Buildings and Structures		0	54,817	0	0	54,817
263308 Sector Conditional Grant (Non-Wage)		0	235,439	0	0	235,439
Total for LCIII: Missing Subcounty			County: Missing County			235,439
LCII: Missing Parish	Biwanga	BIWANGA R.C. P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			5,315
LCII: Missing Parish	Biwanga	BIWANGA COU	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			6,875
LCII: Missing Parish	Bukalungi	MUBENDE ST.JOSEPH P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			9,372
LCII: Missing Parish	Buliisa	BULISA UPCIU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			4,632
LCII: Missing Parish	Kanseera	Kanseera Aden P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			8,139
LCII: Missing Parish	Katawa B	Mubende St. Marys P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			28,170
LCII: Missing Parish	Katoma	Katoma P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			9,490
LCII: Missing Parish	Kattabalanga	Kattabalanga P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			7,992
LCII: Missing Parish	Kaweeri	KAWEERI DISTRICT MODEL P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			11,570
LCII: Missing Parish	Kawumulwa	KAKINDU PRIMARY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			6,272
LCII: Missing Parish	Kawuula	Kawuula P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			9,292

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LCII: Missing Parish	Kayinja	BUKOBA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,730		
LCII: Missing Parish	Kayinja	KAYINJA COPE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,690		
LCII: Missing Parish	Kisindizi	KISINDIZI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,056		
LCII: Missing Parish	Kyamukona	KYAMUKOONA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,850		
LCII: Missing Parish	Kyejunga	BUSWERA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,850		
LCII: Missing Parish	Makenke	Mubende Tiger P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	31,632		
LCII: Missing Parish	Makenke	Kasenyi COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,632		
LCII: Missing Parish	Mazooba	Mazooba P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,652		
LCII: Missing Parish	Mijunwa	Nabitimpa P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,350		
LCII: Missing Parish	Mijunwa	Kabatende P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,010		
LCII: Missing Parish	Nakayima	Nakayima P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,330		
LCII: Missing Parish	Namagogo	NAMAGOGO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,650		
LCII: Missing Parish	Rwabagabo	RWABAGABO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,893		
312111 Residential Buildings - Acquisition		0	0	196,239	0	196,239
Total for LCIII: Div 3-Mubende West		County: Mubende Municipal Council				98,119
LCII: Nabikakala Ward	Kyamukona	General residential construction contractor service - Barracks_Residential_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	98,119		
Total for LCIII: Div 2-Mubende South		County: Mubende Municipal Council				98,120
LCII: Busaale Ward	Kisindizi PS	New apartment building construction service - Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	98,120		

VOTE: 723 Mubende Municipal Council

Total Cost of Capitation (Primary)	2,663,741	309,000	202,239	0	3,174,979
Total Cost of Human Capital Development	2,663,741	309,000	202,239	0	3,174,979
Total Cost of Pre-Primary and Primary Education	2,663,741	309,000	202,239	0	3,174,979

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)					
227001 Travel inland	0	2,495	0	0	2,495
263308 Sector Conditional Grant (Non-Wage)	0	1,183,176	0	0	1,183,176
Total for LCIII: Missing Subcounty	County: Missing County				1,183,176
LCII: Missing Parish	Kasenyi COU	KASENYI SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		490,736
LCII: Missing Parish	Kisekende	MUBENDE LIGHT SSS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		322,500
LCII: Missing Parish	Makenke	MUBENDE ARMY SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		369,940
Total Cost of Capitation (Secondary)	0	1,185,671	0	0	1,185,671
Key Service Area 320159 Secondary Education Services					
211101 General Staff Salaries	2,474,450	0	0	0	2,474,450
Total Cost of Secondary Education Services	2,474,450	0	0	0	2,474,450
Total Cost of Human Capital Development	2,474,450	1,185,671	0	0	3,660,121
Total Cost of Secondary Education	2,474,450	1,185,671	0	0	3,660,121

Service Area 30 Skills Development

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320163 Capitation (Tertiary)					
211101 General Staff Salaries	1,460,898	0	0	0	1,460,898
263308 Sector Conditional Grant (Non-Wage)	0	241,347	0	0	241,347
Total for LCIII: Missing Subcounty	County: Missing County				241,347
LCII: Missing Parish	Bukalungi LC I	ST. PETERS TECHNICAL INSTITUTE MUBENDE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent		167,921

VOTE: 723 Mubende Municipal Council

LCII: Missing Parish	CMRC	MUBENDE COM.POLYTEC HNIC	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent	73,426		
Total Cost of Capitation (Tertiary)		1,460,898	241,347	0	0	1,702,245
Total Cost of Human Capital Development		1,460,898	241,347	0	0	1,702,245
Total Cost of Skills Development		1,460,898	241,347	0	0	1,702,245
Service Area 40 Education&Sports Management and Inspection						

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000023 Inspection and Monitoring					
211101 General Staff Salaries	45,475	0	0	0	45,475
221002 Workshops, Meetings and Seminars	0	12,000	0	0	12,000
224008 Educational Materials and Services	0	2,000	0	0	2,000
227001 Travel inland	0	35,280	0	0	35,280
227004 Fuel, Lubricants and Oils	0	14,240	0	0	14,240
228002 Maintenance-Transport Equipment	0	10,250	0	0	10,250
Total Cost of Inspection and Monitoring	45,475	73,770	0	0	119,245
Key Service Area 000063 Quality Assurance Systems					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	27,840	0	0	27,840
221002 Workshops, Meetings and Seminars	0	5,800	0	0	5,800
221011 Printing, Stationery, Photocopying and Binding	0	16,110	0	0	16,110
Total Cost of Quality Assurance Systems	0	49,750	0	0	49,750
Key Service Area 320110 Sports and recreational services					
221002 Workshops, Meetings and Seminars	0	24,000	0	0	24,000
221017 Membership dues and Subscription fees.	0	2,000	0	0	2,000
227001 Travel inland	0	10,000	0	0	10,000
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Sports and recreational services	0	40,000	0	0	40,000
Total Cost of Human Capital Development	45,475	163,520	0	0	208,995
Total Cost of Education&Sports Management and Inspection	45,475	163,520	0	0	208,995
Service Area 50 Special Needs Education					

VOTE: 723 Mubende Municipal Council

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	3,000	0	0	3,000
Total Cost of Special Needs Education	0	3,000	0	0	3,000
Total Cost of Human Capital Development	0	3,000	0	0	3,000
Total Cost of Special Needs Education	0	3,000	0	0	3,000
Total Cost of Education	6,644,564	1,902,538	202,239	0	8,749,341

VOTE: 723 Mubende Municipal Council

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	1,654,265	1,324,273
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
Urban Unconditional Grant Wage	131,245	131,245
Urban Unconditional Non-Wage	3,480	3,480
Locally Raised Revenues	30,000	50,000
Other Transfers from Central Government	489,540	139,548
Development Revenues	40,000	521,571
Locally Raised Revenues	40,000	0
Urban Discretionary Equalisation Development Grant	0	521,571
Total Revenues Shares	1,694,265	1,845,844
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	131,245	131,245
Non Wage	1,523,020	1,193,028
Development Expenditure		
Domestic Development	40,000	521,571
External Financing	0	0
Total Expenditure	1,694,265	1,845,844

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

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 09 Integrated Transport Infrastructure and Services					
Key Service Area 260009 Road Maintenance					
211101 General Staff Salaries	131,245	0	0	0	131,245
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	60,120	0	0	60,120
221011 Printing, Stationery, Photocopying and Binding	0	1,460	0	0	1,460
221012 Small Office Equipment	0	1,000	0	0	1,000

VOTE: 723 Mubende Municipal Council

227001 Travel inland	0	13,180	0	0	13,180
227004 Fuel, Lubricants and Oils	0	152,000	0	0	152,000
228001 Maintenance-Buildings and Structures	0	875,148	0	0	875,148
228002 Maintenance-Transport Equipment	0	70,120	0	0	70,120
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	20,000	0	0	20,000
312131 Roads and Bridges - Acquisition	0	0	521,571	0	521,571
Total for LCIII: Div 1-Mubende East	County: Mubende Municipal Council				521,571
LCII: Kasaana Ward	Station road Drainage	Construction Services_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		521,571
Total Cost of Road Maintenance	131,245	1,193,028	521,571	0	1,845,844
Total Cost of Integrated Transport Infrastructure and Services	131,245	1,193,028	521,571	0	1,845,844
Total Cost of Community Access Roads	131,245	1,193,028	521,571	0	1,845,844
Total Cost of Roads and Engineering	131,245	1,193,028	521,571	0	1,845,844

VOTE: 723 Mubende Municipal Council

Water

B1: Overview of Department Revenues and Expenditures by Source

N / A

N / A

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

VOTE: 723 Mubende Municipal Council

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	174,080	234,080
Urban Unconditional Grant Wage	150,000	150,000
Urban Unconditional Non-Wage	4,080	4,080
Locally Raised Revenues	20,000	80,000
Development Revenues	55,000	632,309
Urban Discretionary Equalisation Development Grant	55,000	632,309
Total Revenues Shares	229,080	866,389
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	150,000	150,000
Non Wage	24,080	84,080
Development Expenditure		
Domestic Development	55,000	632,309
External Financing	0	0
Total Expenditure	229,080	866,389

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 000089 Climate Change Mitigation					
221002 Workshops, Meetings and Seminars	0	0	2,200	0	2,200
Total for LCIII: Div 1-Mubende East	County: Mubende Municipal Council				2,200
LCII: Kasaana Ward	Kiwalabye rd	Workshops, Meetings, Seminars - Training (Data Processing)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		2,200
224003 Agricultural Supplies and Services	0	10,000	0	0	10,000
225201 Consultancy Services-Capital	0	0	3,500	0	3,500
Total for LCIII: Div 1-Mubende East	County: Mubende Municipal Council				3,500

VOTE: 723 Mubende Municipal Council

LCII: Kasaana Ward	Kiwalabye rd	Consultancy - Others	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	3,500
227001 Travel inland		0	0	11,403
Total for LCIII: Div 1-Mubende East			County: Mubende Municipal Council	11,403
LCII: Kasaana Ward	Kiwalabye	Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	11,403
227004 Fuel, Lubricants and Oils		0	0	1,500
Total for LCIII: Div 1-Mubende East			County: Mubende Municipal Council	1,500
LCII: Kasaana Ward	Kiwalabye rd	Fuel, Oils and Lubricants - Entitled officers	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	1,500
Total Cost of Climate Change Mitigation		0	10,000	18,603
Key Service Area 140021 Ecosystems Restoration and Protection				
312149 Other Land Improvements - Acquisition		0	0	500,000
Total for LCIII: Div 1-Mubende East			County: Mubende Municipal Council	500,000
LCII: Kasaana Ward	Eco Sports Center	Other Land Improvements - Fencing	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	500,000
Total Cost of Ecosystems Restoration and Protection		0	0	500,000
Key Service Area 140038 Environmental Safeguards				
211101 General Staff Salaries		150,000	0	0
221002 Workshops, Meetings and Seminars		0	6,000	15,200
Total for LCIII: Div 1-Mubende East			County: Mubende Municipal Council	15,200
LCII: Kasaana Ward	Office premises	Workshops, Meetings, Seminars - Training (Data Processing)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	15,200
221011 Printing, Stationery, Photocopying and Binding		0	1,000	3,937
Total for LCIII: Div 1-Mubende East			County: Mubende Municipal Council	3,937
LCII: Kasaana Ward	Office premises	Binding - Records	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	3,937
225101 Consultancy Services		0	2,000	17,500
Total for LCIII: Div 1-Mubende East			County: Mubende Municipal Council	17,500
LCII: Kasaana Ward	MMC	Consultancy - Board Evaluation Services	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	17,500
227001 Travel inland		0	11,080	47,069
Total for LCIII: Div 1-Mubende East			County: Mubende Municipal Council	47,069
LCII: Kasaana Ward	Environment Activities	Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	47,069

VOTE: 723 Mubende Municipal Council

227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Environmental Safeguards	150,000	24,080	83,706	0	257,786
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	150,000	34,080	602,309	0	786,389
Programme 10 Sustainable Urbanisation and Housing					
Key Service Area 280002 Physical Planning					
221002 Workshops, Meetings and Seminars	0	4,000	9,000	0	13,000
Total for LCIII: Div 1-Mubende East	County: Mubende Municipal Council				9,000
LCII: Kasaana Ward	Area Action Plan	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		9,000
225101 Consultancy Services		0	6,000	0	6,000
Total for LCIII: Div 1-Mubende East	County: Mubende Municipal Council				6,000
LCII: Kasaana Ward	MMC	Consultancy - Annual Technical Support	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		6,000
227001 Travel inland		0	46,000	15,000	61,000
Total for LCIII: Div 1-Mubende East	County: Mubende Municipal Council				15,000
LCII: Kasaana Ward	MMC	Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		15,000
Total Cost of Physical Planning	0	50,000	30,000	0	80,000
Total Cost of Sustainable Urbanisation and Housing	0	50,000	30,000	0	80,000
Total Cost of Natural Resources Management	150,000	84,080	632,309	0	866,389
Total Cost of Natural Resources	150,000	84,080	632,309	0	866,389

VOTE: 723 Mubende Municipal Council

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	146,675	164,422
Urban Unconditional Grant Wage	77,349	77,349
Urban Unconditional Non-Wage	4,680	5,880
Locally Raised Revenues	20,000	20,000
Other Transfers from Central Government	18,500	31,855
Programme Conditional Grant - Non Wage Recurrent	26,146	29,338
Development Revenues	216,000	67,109
Urban Discretionary Equalisation Development Grant	106,000	17,109
External Financing	110,000	50,000
Total Revenues Shares	362,675	231,531
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	77,349	77,349
Non Wage	69,326	87,073
Development Expenditure		
Domestic Development	106,000	17,109
External Financing	110,000	50,000
Total Expenditure	362,675	231,531

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

Service Area 10 Community Mobilisation

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000016 Environment, Social Health and Safety					
211101 General Staff Salaries	77,349	0	0	0	77,349
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	0	50,000	50,000
Total for LCIII: Div 1-Mubende East	County: Mubende Municipal Council				50,000
LCII: Kasaana Ward	Kiwalabye rd	Allowances	Source: External Financing 460-Gesellschaft fur Internationale Zusammenarbeit (GIZ)		50,000
221002 Workshops, Meetings and Seminars	0	19,500	0	0	19,500

VOTE: 723 Mubende Municipal Council

221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	3,960	0	0	3,960
221017 Membership dues and Subscription fees.	0	500	0	0	500
225202 Environment Impact Assessment for Capital Works	0	0	17,109	0	17,109
Total for LCIII: Div 1-Mubende East	County: Mubende Municipal Council				17,109
LCII: Kasaana Ward	Social Issues	Environmental Impact Assessment - Field Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		17,109
227001 Travel inland	0	23,430	0	0	23,430
227004 Fuel, Lubricants and Oils	0	17,460	0	0	17,460
228002 Maintenance-Transport Equipment	0	1,000	0	0	1,000
263402 Transfer to Other Government Units	0	5,868	0	0	5,868
Total for LCIII: Div 1-Mubende East	County: Mubende Municipal Council				5,868
LCII: Kasaana Ward	Kiwalabye road	Transfer to other Government Units	Source: Programme Conditional Grant - Non Wage Recurrent 123-o/w Social Development - Non Wage Recurrent		5,868
Total Cost of Environment, Social Health and Safety	77,349	73,718	17,109	50,000	218,176
Total Cost of Human Capital Development	77,349	73,718	17,109	50,000	218,176
Total Cost of Community Mobilisation	77,349	73,718	17,109	50,000	218,176
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 000023 Inspection and Monitoring					
227001 Travel inland	0	13,355	0	0	13,355
Total Cost of Inspection and Monitoring	0	13,355	0	0	13,355
Total Cost of Human Capital Development	0	13,355	0	0	13,355
Total Cost of Empowerment and Mindset Change	0	13,355	0	0	13,355
Total Cost of Community Based Services	77,349	87,073	17,109	50,000	231,531

VOTE: 723 Mubende Municipal Council

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	216,379	274,927
Urban Unconditional Grant Wage	99,000	99,000
Urban Unconditional Non-Wage	60,379	109,927
Locally Raised Revenues	57,000	66,000
Development Revenues	1,772,389	949,191
Urban Discretionary Equalisation Development Grant	68,389	80,566
External Financing	1,704,000	868,625
Total Revenues Shares	1,988,768	1,224,119
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	99,000	99,000
Non Wage	117,379	175,927
Development Expenditure		
Domestic Development	68,389	80,566
External Financing	1,704,000	868,625
Total Expenditure	1,988,768	1,224,119

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

		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	0	0	100,000	100,000
Total for LCIII:		County:				100,000
LCII:	Community sensitisation for waste sorting	Workshops, Meetings, Seminars - Training (Others)	Source: External Financing 460-Gesellschaft fur Internationale Zusammenarbeit (GIZ)			100,000
225201 Consultancy Services-Capital		0	0	0	516,000	516,000
Total for LCIII: Div 1-Mubende East		County: Mubende Municipal Council				516,000
LCII: Kasaana Ward	Biogas Plant Completion	Consultancy - Others	Source: External Financing 460-Gesellschaft fur Internationale Zusammenarbeit (GIZ)			516,000

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Total Cost of Climate Change Mitigation				0	0	0	616,000	616,000
Key Service Area 000090 Climate Change Adaptation								
221002 Workshops, Meetings and Seminars				0	0	0	10,000	10,000
Total for LCIII: Div 1-Mubende East				County: Mubende Municipal Council				10,000
LCII: Kasaana Ward	Initial Meeting for Makerspace	Workshops, Meetings, Seminars - Training (Others)	Source: External Financing 460-Gesellschaft für Internationale Zusammenarbeit (GIZ)					10,000
225201 Consultancy Services-Capital				0	0	0	19,800	19,800
Total for LCIII: Div 1-Mubende East				County: Mubende Municipal Council				19,800
LCII: Kasaana Ward	Makerere-Mubende Working Team on Makespace Project	Consultancy - Others	Source: External Financing 460-Gesellschaft für Internationale Zusammenarbeit (GIZ)					19,800
312235 Furniture and Fittings - Acquisition				0	0	0	132,200	132,200
Total for LCIII: Div 1-Mubende East				County: Mubende Municipal Council				132,200
LCII: Kasaana Ward	Procurement of Items for Makerspace	Casting resins - Sculpture_Acquire	Source: External Financing 460-Gesellschaft für Internationale Zusammenarbeit (GIZ)					132,200
Total Cost of Climate Change Adaptation				0	0	0	162,000	162,000
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management				0	0	0	778,000	778,000
Programme 12 Human Capital Development								
Key Service Area 000013 HIV/AIDS Mainstreaming								
221002 Workshops, Meetings and Seminars				0	10,000	0	43,125	53,125
Total for LCIII: Div 1-Mubende East				County: Mubende Municipal Council				43,125
LCII: Kasaana Ward	Support the operation of Expert Project	Workshops, Meetings, Seminars - Training (Others)	Source: External Financing 460-Gesellschaft für Internationale Zusammenarbeit (GIZ)					43,125
227001 Travel inland				0	25,000	0	46,000	71,000
Total for LCIII: Div 1-Mubende East				County: Mubende Municipal Council				46,000
LCII: Kasaana Ward	Travels inland and Abroad	Travel Inland - Others	Source: External Financing 460-Gesellschaft für Internationale Zusammenarbeit (GIZ)					46,000
312235 Furniture and Fittings - Acquisition				0	0	0	1,500	1,500
Total for LCIII: Div 1-Mubende East				County: Mubende Municipal Council				1,500
LCII: Kasaana Ward	Filing Cabinete for Probation Office	Cabinets_Acquire	Source: External Financing 460-Gesellschaft für Internationale Zusammenarbeit (GIZ)					1,500
Total Cost of HIV/AIDS Mainstreaming				0	35,000	0	90,625	125,625
Total Cost of Human Capital Development				0	35,000	0	90,625	125,625
Programme 18 Development Plan Implementation								
Key Service Area 000006 Planning and Budgeting services								
221002 Workshops, Meetings and Seminars				0	15,440	0	0	15,440
221003 Staff Training				0	6,000	0	0	6,000

VOTE: 723 Mubende Municipal Council

221011 Printing, Stationery, Photocopying and Binding	0	5,000	0	0	5,000
221016 Systems Recurrent costs	0	15,000	0	0	15,000
227001 Travel inland	0	32,000	5,000	0	37,000
Total for LCIII: Div 1-Mubende East	County: Mubende Municipal Council				5,000
LCII: Kasaana Ward	Support to PAP Preparation	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		5,000
Total Cost of Planning and Budgeting services	0	73,440	5,000	0	78,440
Key Service Area 000023 Inspection and Monitoring					
221002 Workshops, Meetings and Seminars	0	8,000	0	0	8,000
225204 Monitoring and Supervision of capital work	0	10,000	0	0	10,000
227001 Travel inland	0	19,200	0	0	19,200
Total Cost of Inspection and Monitoring	0	37,200	0	0	37,200
Key Service Area 000027 Programme Working Group Secretariat Services					
211101 General Staff Salaries	99,000	0	0	0	99,000
221002 Workshops, Meetings and Seminars	0	7,200	0	0	7,200
227001 Travel inland	0	5,000	55,566	0	60,566
Total for LCIII: Div 1-Mubende East	County: Mubende Municipal Council				55,566
LCII: Kasaana Ward	attending Meetings by the Ministry	Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		55,566
227004 Fuel, Lubricants and Oils	0	13,087	0	0	13,087
Total Cost of Programme Working Group Secretariat Services	99,000	25,287	55,566	0	179,854
Key Service Area 560019 Data Management and Dissemination					
221002 Workshops, Meetings and Seminars	0	2,000	17,000	0	19,000
Total for LCIII: Div 1-Mubende East	County: Mubende Municipal Council				17,000
LCII: Kasaana Ward	Assessment (UCMID AND OPM) and SPEAR report	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		17,000
227001 Travel inland	0	3,000	3,000	0	6,000
Total for LCIII: Div 1-Mubende East	County: Mubende Municipal Council				3,000
LCII: Kasaana Ward	SPEAR Report	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		3,000
Total Cost of Data Management and Dissemination	0	5,000	20,000	0	25,000
Total Cost of Development Plan Implementation	99,000	140,927	80,566	0	320,494
Total Cost of Planning and Statistics	99,000	175,927	80,566	868,625	1,224,119
Total Cost of Planning	99,000	175,927	80,566	868,625	1,224,119

VOTE: 723 Mubende Municipal Council

VOTE: 723 Mubende Municipal Council

Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	59,481	59,481
Urban Unconditional Grant Wage	23,841	23,841
Urban Unconditional Non-Wage	15,640	15,640
Locally Raised Revenues	20,000	20,000
Total Revenues Shares	59,481	59,481
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	23,841	23,841
Non Wage	35,640	35,640
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	59,481	59,481

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

Service Area 10 Compliance

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	23,841	0	0	0	23,841
221008 Information and Communication Technology Supplies.	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	500	0	0	500
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
221012 Small Office Equipment	0	500	0	0	500
221017 Membership dues and Subscription fees.	0	1,500	0	0	1,500
222001 Information and Communication Technology Services.	0	2,400	0	0	2,400
227001 Travel inland	0	16,740	0	0	16,740

VOTE: 723 Mubende Municipal Council

227004 Fuel, Lubricants and Oils	0	12,000	0	0	12,000
Total Cost of Audit and Risk Management	23,841	35,640	0	0	59,481
Total Cost of Governance and Security	23,841	35,640	0	0	59,481
Total Cost of Compliance	23,841	35,640	0	0	59,481
Total Cost of Internal Audit	23,841	35,640	0	0	59,481

VOTE: 723 Mubende Municipal Council

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	72,621	77,405
Programme Conditional Grant - Non Wage Recurrent	29,667	31,251
Urban Unconditional Grant Wage	22,719	22,719
Urban Unconditional Non-Wage	1,440	2,640
Locally Raised Revenues	8,000	10,000
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Development Revenues	0	34,219
Urban Discretionary Equalisation Development Grant	0	34,219
Total Revenues Shares	72,621	111,624
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	22,719	22,719
Non Wage	49,902	54,686
Development Expenditure		
Domestic Development	0	34,219
External Financing	0	0
Total Expenditure	72,621	111,624

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

Service Area 10 Commercial Services

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 05 Tourism Development					
Key Service Area 120015 Heritage Conservation Education and Awareness					
221002 Workshops, Meetings and Seminars	0	4,000	0	0	4,000
221008 Information and Communication Technology Supplies.	0	500	0	0	500
221009 Welfare and Entertainment	0	295	0	0	295
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
227001 Travel inland	0	4,500	0	0	4,500

VOTE: 723 Mubende Municipal Council

227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
Total Cost of Heritage Conservation Education and Awareness	0	10,795	0	0	10,795
Total Cost of Tourism Development	0	10,795	0	0	10,795
Programme 07 Private Sector Development					
Key Service Area 120002 Domestic Promotion					
221002 Workshops, Meetings and Seminars	0	0	20,000	0	20,000
Total for LCIII: Div 1-Mubende East	County: Mubende Municipal Council				20,000
LCII: Kasaana Ward	Kiwalabye road	Workshops, Meetings, Seminars - Training (Producers and Processors)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		20,000
221011 Printing, Stationery, Photocopying and Binding	0	0	1,000	0	1,000
Total for LCIII: Div 1-Mubende East	County: Mubende Municipal Council				1,000
LCII: Kasaana Ward	Kiwalabye road	Binding - Records	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		1,000
227001 Travel inland	0	0	8,000	0	8,000
Total for LCIII: Div 1-Mubende East	County: Mubende Municipal Council				8,000
LCII: Kasaana Ward	Kiwalabye road	Travel Inland - Accommodation Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		8,000
227004 Fuel, Lubricants and Oils	0	0	4,219	0	4,219
Total for LCIII: Div 1-Mubende East	County: Mubende Municipal Council				4,219
LCII: Kasaana Ward	Kiwalabye rd	Fuel, Oils and Lubricants - Entitled officers	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		4,219
228002 Maintenance-Transport Equipment	0	0	1,000	0	1,000
Total for LCIII: Div 1-Mubende East	County: Mubende Municipal Council				1,000
LCII: Kasaana Ward	Kiwalabye rd	Vehicle Maintenance - Imprest	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)		1,000
Total Cost of Domestic Promotion	0	0	34,219	0	34,219
Key Service Area 190036 Trade Development					
211101 General Staff Salaries	22,719	0	0	0	22,719
221002 Workshops, Meetings and Seminars	0	14,000	0	0	14,000
221009 Welfare and Entertainment	0	625	0	0	625
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	20,140	0	0	20,140

VOTE: 723 Mubende Municipal Council

227004 Fuel, Lubricants and Oils	0	3,001	0	0	3,001
228002 Maintenance-Transport Equipment	0	3,125	0	0	3,125
Total Cost of Trade Development	22,719	43,891	0	0	66,609
Total Cost of Private Sector Development	22,719	43,891	34,219	0	100,828
Total Cost of Commercial Services	22,719	54,686	34,219	0	111,624
Total Cost of Trade, Industry and Local Development	22,719	54,686	34,219	0	111,624