VOTE: 726 Nebbi Municipal Council

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**753,683**	**720,698**
o/w Higher Local Government	289,865	252,244
o/w Lower Local Government	463,818	468,454
Discretionary Government Transfers	**1,839,340**	**2,602,524**
o/w Higher Local Government	1,601,950	2,246,800
o/w Lower Local Government	237,390	355,724
Conditional Government Transfers	**4,509,610**	**5,630,561**
o/w Higher Local Government	4,509,610	5,630,561
o/w Lower Local Government	0	0
Other Government Transfers	**144,362**	**160,117**
o/w Higher Local Government	144,362	160,117
o/w Lower Local Government	0	0
External Financing	**7,000**	**0**
o/w Higher Local Government	7,000	0
o/w Lower Local Government	0	0
Grand Total	**7,253,995**	**9,113,900**
o/w Higher Local Government	6,552,787	8,289,722
o/w Lower Local Government	701,207	824,178

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A2:Revenue Performance, Plans and Projections by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**753,683**	**720,698**
Advertisements/Bill Boards	6,461	14,570
Animal and Crop Husbandry related Levies	15,450	13,860
Business licenses	134,221	139,729
Court fines and Penalties – private	466	0
Inspection Fees	5,251	8,240
Land Fees	133,284	82,450
Local Hotel Tax	16,631	19,720
Local Services Tax-Payable By Individuals	47,173	60,220
Market /Gate Charges	164,280	193,200
Other fees e.g. street parking fees	3,360	34,250
Other fines and Penalties – private	6,084	0
Other permits	26,000	20,331
Other Vehicle Fees and Licenses	0	0
Property related Duties/Fees	91,592	111,592
Refuse collection charges/Public convenience	24,691	5,400
Registration fees for Documents and Businesses	16,253	3,000
Rent & Rates - Non-Produced Assets – from private entities	878	0
Taxes on Lotteries and Gaming	0	5,236
Vehicle Parking Fees	61,608	8,900
Discretionary Government Transfers	**1,834,128**	**2,602,524**
Urban Discretionary Equalisation Development Grant	277,592	826,006
Urban Unconditional Grant Wage	1,233,860	1,406,522
Urban Unconditional Non-Wage	322,676	369,996
Conditional Government Transfers	**4,509,610**	**5,630,561**
Programme Conditional Grant - Non Wage Recurrent	2,101,140	2,495,771
Programme Conditional Grant - Development	132,471	140,687
Programme Conditional Grant - Wage Recurrent	2,276,000	2,994,103
Other Government Transfers	**144,362**	**160,117**
GROW Project	9,801	9,801
Infectious Diseases Institute (IDI)	0	5,155
Support to Local Government Labour Officers and KCCA	0	9,601
Support to PLE (UNEB)	6,000	6,500
Uganda Road Fund (URF)	122,560	122,560

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Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Uganda Women Enterpreneurship Program(UWEP)	6,000	6,500
External Financing	**7,000**	**0**
Global Fund for HIV, TB & Malaria	7,000	0
Total Revenues Shares	**7,248,782**	**9,113,900**

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A3: Summary of Programme Allocations For FY 2026/27

Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	**241,487**	**10,000**	**0**	**0**	**251,487**
o/w: Wage:	151,800	0	0	0	151,800
Non-Wage Recurrent:	70,351	0	0	0	70,351
Development:	19,336	10,000	0	0	29,336
Tourism Development	**35,867**	**0**	**0**	**0**	**35,867**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	10,648	0	0	0	10,648
Development:	25,219	0	0	0	25,219
Natural Resources, Environment, Climate Change, Land and Water Management	**319,896**	**8,404**	**0**	**0**	**328,300**
o/w: Wage:	211,240	0	0	0	211,240
Non-Wage Recurrent:	0	8,404	0	0	8,404
Development:	108,656	0	0	0	108,656
Private Sector Development	**108,058**	**1,000**	**0**	**0**	**109,058**
o/w: Wage:	72,290	0	0	0	72,290
Non-Wage Recurrent:	26,768	1,000	0	0	27,768
Development:	9,000	0	0	0	9,000
Integrated Transport Infrastructure and Services	**1,392,648**	**18,000**	**122,560**	**0**	**1,533,209**
o/w: Wage:	248,233	0	0	0	248,233
Non-Wage Recurrent:	1,000,000	3,000	122,560	0	1,125,560
Development:	144,415	15,000	0	0	159,415
Sustainable Urbanisation and Housing	**31,000**	**0**	**0**	**0**	**31,000**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	0	0	0	0
Development:	31,000	0	0	0	31,000
Human Capital Development	**3,639,681**	**33,000**	**37,557**	**0**	**3,710,238**
o/w: Wage:	3,014,828	0	0	0	3,014,828
Non-Wage Recurrent:	486,393	13,000	37,557	0	536,950
Development:	138,461	20,000	0	0	158,461
Public Sector Transformation	**1,515,446**	**55,986**	**0**	**0**	**1,571,432**

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Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	411,204	0	0	0	411,204
Non-Wage Recurrent:	939,674	50,986	0	0	990,661
Development:	164,567	5,000	0	0	169,567
Governance and Security	**606,431**	**540,008**	**0**	**0**	**1,146,439**
o/w: Wage:	103,080	0	0	0	103,080
Non-Wage Recurrent:	225,840	540,008	0	0	765,848
Development:	277,511	0	0	0	277,511
Development Plan Implementation	**342,572**	**54,299**	**0**	**0**	**396,871**
o/w: Wage:	187,951	0	0	0	187,951
Non-Wage Recurrent:	106,092	54,299	0	0	160,392
Development:	48,529	0	0	0	48,529
Grand Total	**8,233,085**	**720,698**	**160,117**	**0**	**9,113,900**
Grand Total Wage	4,400,625	0	0	0	**4,400,625**
Grand Total Non-Wage Recurrent	2,865,767	670,698	160,117	0	**3,696,582**
Grand Total Development	966,693	50,000	0	0	**1,016,693**

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A4: Summary of Department Allocations for FY 2026/27

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Administration	**1,753,752**	**2,440,474**
o/w Higher Local Government	1,052,545	1,616,296
o/w Lower Local Government	701,207	824,178
Finance	**224,848**	**266,604**
o/w Higher Local Government	224,848	266,604
o/w Lower Local Government	0	0
Statutory bodies	**208,037**	**233,037**
o/w Higher Local Government	208,037	233,037
o/w Lower Local Government	0	0
Production and Marketing	**251,327**	**251,487**
o/w Higher Local Government	251,327	251,487
o/w Lower Local Government	0	0
Health	**278,409**	**529,089**
o/w Higher Local Government	278,409	529,089
o/w Lower Local Government	0	0
Education	**2,499,007**	**3,009,315**
o/w Higher Local Government	2,499,007	3,009,315
o/w Lower Local Government	0	0
Roads and Engineering	**1,470,713**	**1,533,209**
o/w Higher Local Government	1,470,713	1,533,209
o/w Lower Local Government	0	0
Natural Resources	**226,816**	**359,300**
o/w Higher Local Government	226,816	359,300
o/w Lower Local Government	0	0
Community Based Services	**123,165**	**171,834**
o/w Higher Local Government	123,165	171,834
o/w Lower Local Government	0	0
Planning	**84,500**	**130,267**
o/w Higher Local Government	84,500	130,267
o/w Lower Local Government	0	0
Internal Audit	**42,864**	**44,360**
o/w Higher Local Government	42,864	44,360
o/w Lower Local Government	0	0
Trade, Industry and Local Development	**85,343**	**144,925**

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Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	85,343	144,925
o/w Lower Local Government	0	0
Grand Total	**7,248,782**	**9,113,900**
o/w Higher Local Government	**6,547,575**	**8,289,722**
o/w: Wage:	3,509,859	4,400,625
Non-Wage Recurrent:	2,729,653	3,149,915
Domestic Devt:	301,062	739,182
External Financing:	7,000	0
o/w Lower Local Government	**701,207**	**824,178**
o/w: Wage:	0	0
Non-Wage Recurrent:	542,206	546,667
Domestic Devt:	159,001	277,511
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	1,588,105	1,993,396
Urban Unconditional Grant Wage	390,798	411,204
Urban Unconditional Non-Wage	57,248	59,864
Locally Raised Revenues	75,500	74,051
Multi-Sectoral Transfers to LLGs_NonWage	542,206	546,667
Programme Conditional Grant - Non Wage Recurrent	522,352	901,611
Development Revenues	170,860	447,078
Urban Discretionary Equalisation Development Grant	11,859	164,567
Multi-Sectoral Transfers to LLGs_Gou	159,001	277,511
Locally Raised Revenues	0	5,000
Total Revenues Shares	**1,758,965**	**2,440,474**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	390,798	411,204
Non Wage	1,192,094	1,582,192
Development Expenditure		
Domestic Development	170,860	447,078
External Financing	0	0
Total Expenditure	**1,753,752**	**2,440,474**

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 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
212102 Medical expenses (Employees)	0	667	0	0	667
221009 Welfare and Entertainment	0	800	0	0	800

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221011 Printing, Stationery, Photocopying and Binding	0	300	0	0	300
221012 Small Office Equipment	0	200	0	0	200
222001 Information and Communication Technology Services.	0	600	0	0	600
223004 Guard and Security services	0	1,000	0	0	1,000
227001 Travel inland	0	5,742	0	0	5,742
Total Cost of Facilities Management	**0**	**9,309**	**0**	**0**	**9,309**
Key Service Area 000006 Planning and Budgeting services					
221002 Workshops, Meetings and Seminars	0	579	0	0	579
221008 Information and Communication Technology Supplies.	0	400	0	0	400
221011 Printing, Stationery, Photocopying and Binding	0	360	0	0	360
222001 Information and Communication Technology Services.	0	10,083	0	0	10,083
227001 Travel inland	0	1,526	0	0	1,526
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	1,251	0	0	1,251
Total Cost of Planning and Budgeting services	**0**	**14,200**	**0**	**0**	**14,200**
Key Service Area 000007 Procurement and Disposal Services					
211107 Boards, Committees and Council Allowances	0	3,900	0	0	3,900
221001 Advertising and Public Relations	0	1,300	0	0	1,300
221009 Welfare and Entertainment	0	900	0	0	900
221011 Printing, Stationery, Photocopying and Binding	0	2,086	0	0	2,086
222001 Information and Communication Technology Services.	0	1,800	0	0	1,800
227001 Travel inland	0	2,801	0	0	2,801
Total Cost of Procurement and Disposal Services	**0**	**12,787**	**0**	**0**	**12,787**
Key Service Area 000008 Records Management					
212102 Medical expenses (Employees)	0	1,267	0	0	1,267
221009 Welfare and Entertainment	0	600	0	0	600
221011 Printing, Stationery, Photocopying and Binding	0	1,560	0	0	1,560
222001 Information and Communication Technology Services.	0	2,160	0	0	2,160
222002 Postage and Courier	0	600	0	0	600
227001 Travel inland	0	4,000	0	0	4,000

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Total Cost of Records Management	**0**	**10,187**	**0**	**0**	**10,187**
Key Service Area 000011 Communication and Public Relations					
221009 Welfare and Entertainment	0	800	0	0	800
221011 Printing, Stationery, Photocopying and Binding	0	300	0	0	300
222001 Information and Communication Technology Services.	0	900	0	0	900
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of Communication and Public Relations	**0**	**4,000**	**0**	**0**	**4,000**
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
211101 General Staff Salaries	411,204	0	0	0	411,204
221011 Printing, Stationery, Photocopying and Binding	0	1,298	0	0	1,298
273104 Pension	0	351,206	0	0	351,206
273105 Gratuity	0	548,752	0	0	548,752
352880 Salary Arrears Budgeting	0	1,652	0	0	1,652
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	**411,204**	**902,908**	**0**	**0**	**1,314,113**
Key Service Area 010008 Capacity Strengthening					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,500	0	0	1,500
221011 Printing, Stationery, Photocopying and Binding	0	240	0	0	240
222001 Information and Communication Technology Services.	0	800	0	0	800
223003 Rent-Produced Assets-to private entities	0	3,022	0	0	3,022
227001 Travel inland	0	8,084	0	0	8,084
Total Cost of Capacity Strengthening	**0**	**13,647**	**0**	**0**	**13,647**
Key Service Area 390017 Public Service Performance management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	2,000	0	2,000
Total for LCIII:	**County:**				**2,000**
LCII:	Allowance to the Training Committee	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			2,000
211107 Boards, Committees and Council Allowances	0	4,000	0	0	4,000
221002 Workshops, Meetings and Seminars	0	2,000	6,878	0	8,878
Total for LCIII:	**County:**				**6,878**

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LCII:		Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			1,878
LCII:		Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			5,000
221003 Staff Training		0	0	30,000	0	30,000
Total for LCIII:		**County:**				**30,000**
LCII:		Staff Training - Capacity Building	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			30,000
221004 Recruitment Expenses		0	2,000	0	0	2,000
221009 Welfare and Entertainment		0	2,278	0	0	2,278
222001 Information and Communication Technology Services.		0	1,400	0	0	1,400
225101 Consultancy Services		0	0	8,000	0	8,000
Total for LCIII:		**County:**				**8,000**
LCII:	NMC HEADQUARTER	Consultancy - IT Services	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			8,000
225204 Monitoring and Supervision of capital work		0	0	8,094	0	8,094
Total for LCIII:		**County:**				**8,094**
LCII:		Projects Monitoring and Supervision	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			8,094
227001 Travel inland		0	5,945	35,000	0	40,945
Total for LCIII:		**County:**				**35,000**
LCII:		Travel Inland - Facilitation	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			35,000
273102 Incapacity, death benefits and funeral expenses		0	6,000	0	0	6,000
312221 Light ICT hardware - Acquisition		0	0	49,598	0	49,598
Total for LCIII:		**County:**				**49,598**
LCII:		Personal computers - Laptop_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			37,000
LCII:		Multi function printers_Acquire	Source: Locally Raised Revenues			3,500
LCII:	NMC Headquarter	Multi function printers_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			3,000
LCII:	NMC HEADQUARTER	Personal computers - Laptop_Acquire	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			3,598

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LCII:	NMC HEADQUARTER	Multi function printers_Acquire	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			2,500
312229 Other ICT Equipment - Acquisition		0	0	3,598	0	3,598
Total for LCIII:		**County:**				**3,598**
LCII:	NMC HEADQUARTER	Digital Cameras _Acquire	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			3,598
312235 Furniture and Fittings - Acquisition		0	0	18,400	0	18,400
Total for LCIII:		**County:**				**18,400**
LCII:	NMC Headquarter	Arm chair-Chair_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			7,500
LCII:	NMC Headquarter	Tables_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			7,500
LCII:	NMC HEADQUARTER	Arm chair-Chair_Acquire	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			900
LCII:	NMC HEADQUARTER	Tables_Acquire	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			1,000
LCII:	NMC HEADQUARTER	Cabinets_Acquire	Source: Locally Raised Revenues			1,500
312299 Other Machinery and Equipment- Acquisition		0	0	8,000	0	8,000
Total for LCIII:		**County:**				**8,000**
LCII:	NMC HEADQUARTER	Value addition equipment	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			8,000
Total Cost of Public Service Performance management		**0**	**23,624**	**169,567**	**0**	**193,190**
Total Cost of Public Sector Transformation		**411,204**	**990,661**	**169,567**	**0**	**1,571,432**
Programme 16 Governance and Security						
Key Service Area 000014 Administrative and Support Services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	8,400	0	0	8,400
221002 Workshops, Meetings and Seminars		0	1,480	0	0	1,480
221011 Printing, Stationery, Photocopying and Binding		0	300	0	0	300
221017 Membership dues and Subscription fees.		0	1,500	0	0	1,500
221020 Litigation and related expenses		0	3,000	0	0	3,000
222001 Information and Communication Technology Services.		0	2,400	0	0	2,400
223003 Rent-Produced Assets-to private entities		0	3,000	0	0	3,000
227001 Travel inland		0	20,784	0	0	20,784
228002 Maintenance-Transport Equipment		0	4,000	0	0	4,000

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Total Cost of Administrative and Support Services	**0**	**44,864**	**0**	**0**	**44,864**
Total Cost of Governance and Security	**0**	**44,864**	**0**	**0**	**44,864**
Total Cost of Administration and Management	**411,204**	**1,035,525**	**169,567**	**0**	**1,616,296**
Total Cost of Administration	**411,204**	**1,035,525**	**169,567**	**0**	**1,616,296**

Subcounty / Town Council / Division: 237766 Central Div

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	550	0	0	550
221002 Workshops, Meetings and Seminars	0	311,102	5,396	0	316,499
221012 Small Office Equipment	0	4,161	0	0	4,161
221017 Membership dues and Subscription fees.	0	700	0	0	700
225204 Monitoring and Supervision of capital work	0	2,000	3,373	0	5,373
227001 Travel inland	0	3,340	0	0	3,340
227004 Fuel, Lubricants and Oils	0	3,500	0	0	3,500
228002 Maintenance-Transport Equipment	0	1,300	0	0	1,300
273102 Incapacity, death benefits and funeral expenses	0	2,500	0	0	2,500
312121 Non-Residential Buildings - Acquisition	0	0	58,684	0	58,684
Total Cost of Administrative and Support Services	**0**	**329,154**	**67,453**	**0**	**396,607**
Total Cost of Governance and Security	**0**	**329,154**	**67,453**	**0**	**396,607**
Total Cost of Administration and Management	**0**	**329,154**	**67,453**	**0**	**396,607**
Total Cost of 237766 Central Div	**0**	**329,154**	**67,453**	**0**	**396,607**

Subcounty / Town Council / Division: 237767 Abindu Div

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
221002 Workshops, Meetings and Seminars	0	0	10,649	0	10,649
225204 Monitoring and Supervision of capital work	0	0	10,649	0	10,649

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	Wage	Non Wage	GoU Dev	Ext.Fin	Total
263402 Transfer to Other Government Units	0	110,522	0	0	110,522
312121 Non-Residential Buildings - Acquisition	0	0	46,014	0	46,014
312129 Other Buildings other than dwellings - Acquisition	0	0	39,177	0	39,177
Total Cost of Administrative and Support Services	**0**	**110,522**	**106,488**	**0**	**217,010**
Total Cost of Governance and Security	**0**	**110,522**	**106,488**	**0**	**217,010**
Total Cost of Administration and Management	**0**	**110,522**	**106,488**	**0**	**217,010**
Total Cost of 237767 Abindu Div	**0**	**110,522**	**106,488**	**0**	**217,010**

Subcounty / Town Council / Division: 237768 Nebbi Div

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,300	0	0	3,300
212102 Medical expenses (Employees)	0	1,200	0	0	1,200
221001 Advertising and Public Relations	0	200	0	0	200
221002 Workshops, Meetings and Seminars	0	2,338	10,357	0	12,695
221003 Staff Training	0	1,100	0	0	1,100
221007 Books, Periodicals & Newspapers	0	144	0	0	144
221009 Welfare and Entertainment	0	1,800	0	0	1,800
221011 Printing, Stationery, Photocopying and Binding	0	2,986	0	0	2,986
221012 Small Office Equipment	0	600	0	0	600
221014 Bank Charges and other Bank related costs	0	1,195	0	0	1,195
222001 Information and Communication Technology Services.	0	2,357	0	0	2,357
222002 Postage and Courier	0	21	0	0	21
223001 Property Management Expenses	0	883	0	0	883
223002 Property Rates	0	1	0	0	1
223004 Guard and Security services	0	1,000	0	0	1,000
223006 Water	0	1,040	0	0	1,040
225101 Consultancy Services	0	3	0	0	3
225204 Monitoring and Supervision of capital work	0	0	10,357	0	10,357
227001 Travel inland	0	3,300	0	0	3,300
227004 Fuel, Lubricants and Oils	0	3,781	0	0	3,781
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	400	0	0	400

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273102 Incapacity, death benefits and funeral expenses	0	79,342	0	0	79,342
312121 Non-Residential Buildings - Acquisition	0	0	82,855	0	82,855
Total Cost of Administrative and Support Services	**0**	**106,991**	**103,569**	**0**	**210,560**
Total Cost of Governance and Security	**0**	**106,991**	**103,569**	**0**	**210,560**
Total Cost of Administration and Management	**0**	**106,991**	**103,569**	**0**	**210,560**
Total Cost of 237768 Nebbi Div	**0**	**106,991**	**103,569**	**0**	**210,560**

VOTE: 726 Nebbi Municipal Council

Finance

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	220,848	244,494
Urban Unconditional Grant Wage	139,561	161,879
Urban Unconditional Non-Wage	40,316	40,316
Locally Raised Revenues	40,972	42,299
Development Revenues	4,000	22,109
Locally Raised Revenues	4,000	0
Urban Discretionary Equalisation Development Grant	0	22,109
Total Revenues Shares	**224,848**	**266,604**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	139,561	161,879
Non Wage	81,287	82,615
Development Expenditure		
Domestic Development	4,000	22,109
External Financing	0	0
Total Expenditure	**224,848**	**266,604**

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

Service Area 10 Financial Management and Accountability (LG)

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
211101 General Staff Salaries	161,879	0	0	0	161,879
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	181	0	0	181
212102 Medical expenses (Employees)	0	500	0	0	500
212103 Incapacity benefits (Employees)	0	400	0	0	400
221001 Advertising and Public Relations	0	1,000	0	0	1,000
221002 Workshops, Meetings and Seminars	0	2,500	0	0	2,500

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221003 Staff Training	0	2,000	0	0	2,000
221008 Information and Communication Technology Supplies.	0	200	0	0	200
221009 Welfare and Entertainment	0	4,244	0	0	4,244
221011 Printing, Stationery, Photocopying and Binding	0	5,916	0	0	5,916
221014 Bank Charges and other Bank related costs	0	434	0	0	434
221016 Systems Recurrent costs	0	30,000	0	0	30,000
221017 Membership dues and Subscription fees.	0	1,200	0	0	1,200
221020 Litigation and related expenses	0	9,020	0	0	9,020
222001 Information and Communication Technology Services.	0	2,840	0	0	2,840
223003 Rent-Produced Assets-to private entities	0	2,400	0	0	2,400
225101 Consultancy Services	0	0	22,109	0	22,109
Total for LCIII:	**County:**				**22,109**
LCII:	Consultancy - Annual Technical Support	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			22,109
227001 Travel inland	0	13,779	0	0	13,779
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	2,000	0	0	2,000
Total Cost of Finance and Accounting	**161,879**	**82,615**	**22,109**	**0**	**266,604**
Total Cost of Development Plan Implementation	**161,879**	**82,615**	**22,109**	**0**	**266,604**
Total Cost of Financial Management and Accountability (LG)	**161,879**	**82,615**	**22,109**	**0**	**266,604**
Total Cost of Finance	**161,879**	**82,615**	**22,109**	**0**	**266,604**

VOTE: 726 Nebbi Municipal Council

Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	208,037	233,037
Urban Unconditional Grant Wage	47,515	77,515
Urban Unconditional Non-Wage	112,155	109,827
Locally Raised Revenues	48,367	45,695
Total Revenues Shares	**208,037**	**233,037**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	47,515	77,515
Non Wage	160,523	155,522
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**208,037**	**233,037**

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 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
211107 Boards, Committees and Council Allowances	0	3,512	0	0	3,512
221009 Welfare and Entertainment	0	1,700	0	0	1,700
Total Cost of Administrative and Support Services	**0**	**5,212**	**0**	**0**	**5,212**
Key Service Area 190004 Regulation and Advisory Services					
211101 General Staff Salaries	77,515	0	0	0	77,515
211105 Ex-Gratia for Political leaders.	0	93,060	0	0	93,060
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	8,760	0	0	8,760
212102 Medical expenses (Employees)	0	400	0	0	400

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221002 Workshops, Meetings and Seminars	0	300	0	0	300
221008 Information and Communication Technology Supplies.	0	440	0	0	440
221009 Welfare and Entertainment	0	1,444	0	0	1,444
221011 Printing, Stationery, Photocopying and Binding	0	2,170	0	0	2,170
221017 Membership dues and Subscription fees.	0	3,358	0	0	3,358
222001 Information and Communication Technology Services.	0	7,600	0	0	7,600
227001 Travel inland	0	30,377	0	0	30,377
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
228002 Maintenance-Transport Equipment	0	100	0	0	100
273102 Incapacity, death benefits and funeral expenses	0	300	0	0	300
Total Cost of Regulation and Advisory Services	**77,515**	**150,310**	**0**	**0**	**227,825**
Total Cost of Governance and Security	**77,515**	**155,522**	**0**	**0**	**233,037**
Total Cost of Legislation and Oversight	**77,515**	**155,522**	**0**	**0**	**233,037**
Total Cost of Statutory bodies	**77,515**	**155,522**	**0**	**0**	**233,037**

VOTE: 726 Nebbi Municipal Council

Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	221,991	222,151
Programme Conditional Grant - Wage Recurrent	151,800	151,800
Programme Conditional Grant - Non Wage Recurrent	70,191	70,351
Development Revenues	29,336	29,336
Programme Conditional Grant - Development	19,336	19,336
Locally Raised Revenues	10,000	10,000
Total Revenues Shares	**251,327**	**251,487**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	151,800	151,800
Non Wage	70,191	70,351
Development Expenditure		
Domestic Development	29,336	29,336
External Financing	0	0
Total Expenditure	**251,327**	**251,487**

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	151,800	0	0	0	151,800
221001 Advertising and Public Relations	0	500	0	0	500
221002 Workshops, Meetings and Seminars	0	2,000	0	0	2,000
221008 Information and Communication Technology Supplies.	0	150	0	0	150
221009 Welfare and Entertainment	0	3,148	0	0	3,148
221011 Printing, Stationery, Photocopying and Binding	0	1,400	0	0	1,400

VOTE: 726 Nebbi Municipal Council

222001 Information and Communication Technology Services.		0	3,000	0	0	3,000
224003 Agricultural Supplies and Services		0	10,766	2,000	0	12,766
Total for LCIII: Central Div		**County: Nebbi MC**				**2,000**
LCII: Central Zone Ward	Boma	Agricultural Supplies and Services - Community demonstration assorted items	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			2,000
227001 Travel inland		0	24,266	0	0	24,266
228001 Maintenance-Buildings and Structures		0	4,116	0	0	4,116
228002 Maintenance-Transport Equipment		0	1,200	0	0	1,200
312221 Light ICT hardware - Acquisition		0	0	9,500	0	9,500
Total for LCIII: Central Div		**County: Nebbi MC**				**9,500**
LCII: Central Ward	Boma	Personal computers - Laptop_Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			5,000
LCII: Central Zone Ward		Laser printers_Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			4,500
312235 Furniture and Fittings - Acquisition		0	0	1,200	0	1,200
Total for LCIII: Central Div		**County: Nebbi MC**				**1,200**
LCII: Central Ward	Boma	Chairs - Chair_Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			1,200
313129 Other Buildings other than dwellings - Improvement		0	0	6,636	0	6,636
Total for LCIII: Abindu Div		**County: Nebbi MC**				**6,636**
LCII: Nebbi Hill Ward	Nduru	Repair and Maintenance_Improve	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			6,636
342111 Land - Acquisition		0	0	10,000	0	10,000
Total for LCIII: Abindu Div		**County: Nebbi MC**				**10,000**
LCII: Nebbi Hill Ward	Nduru	Commercial or industrial facility rental_- Industrial Land_Acquire	Source: Locally Raised Revenues			10,000
Total Cost of Farmer mobilisation and sensitisation		**151,800**	**50,545**	**29,336**	**0**	**231,681**
Total Cost of Agro-Industrialization		**151,800**	**50,545**	**29,336**	**0**	**231,681**
Total Cost of Agricultural Extension		**151,800**	**50,545**	**29,336**	**0**	**231,681**

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**

VOTE: 726 Nebbi Municipal Council

Programme 01 Agro-Industrialization					
Key Service Area 300016 Parish Development Model Operations					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	10,800	0	0	10,800
227001 Travel inland	0	9,005	0	0	9,005
Total Cost of Parish Development Model Operations	**0**	**19,805**	**0**	**0**	**19,805**
Total Cost of Agro-Industrialization	**0**	**19,805**	**0**	**0**	**19,805**
Total Cost of Agricultural Value Chain Services	**0**	**19,805**	**0**	**0**	**19,805**
Total Cost of Production and Marketing	**151,800**	**70,351**	**29,336**	**0**	**251,487**

VOTE: 726 Nebbi Municipal Council

Health

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	257,048	509,089
Programme Conditional Grant - Wage Recurrent	238,637	488,637
Programme Conditional Grant - Non Wage Recurrent	13,329	13,297
Locally Raised Revenues	5,082	2,000
Other Transfers from Central Government	0	5,155
Development Revenues	21,360	20,000
External Financing	7,000	0
Locally Raised Revenues	14,360	20,000
Total Revenues Shares	**278,409**	**529,089**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	238,637	488,637
Non Wage	18,411	20,452
Development Expenditure		
Domestic Development	14,360	20,000
External Financing	7,000	0
Total Expenditure	**278,409**	**529,089**

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

Service Area 10 Primary HealthCare

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320165 Primary Health care services					
211101 General Staff Salaries	488,637	0	0	0	488,637
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,880	0	0	2,880
221001 Advertising and Public Relations	0	700	0	0	700
221002 Workshops, Meetings and Seminars	0	1,400	0	0	1,400
221009 Welfare and Entertainment	0	2,975	0	0	2,975

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221011 Printing, Stationery, Photocopying and Binding	0	1,305	0	0	1,305
221012 Small Office Equipment	0	200	0	0	200
222001 Information and Communication Technology Services.	0	567	0	0	567
223006 Water	0	1,600	0	0	1,600
227001 Travel inland	0	5,025	0	0	5,025
227004 Fuel, Lubricants and Oils	0	800	0	0	800
228002 Maintenance-Transport Equipment	0	3,000	0	0	3,000
312216 Cycles - Acquisition	0	0	20,000	0	20,000
Total for LCIII: Central Div	**County: Nebbi MC**				**20,000**
LCII: Central Ward Boma	Tricycles_Acquire	Source: Locally Raised Revenues			20,000
Total Cost of Primary Health care services	**488,637**	**20,452**	**20,000**	**0**	**529,089**
Total Cost of Human Capital Development	**488,637**	**20,452**	**20,000**	**0**	**529,089**
Total Cost of Primary HealthCare	**488,637**	**20,452**	**20,000**	**0**	**529,089**
Total Cost of Health	**488,637**	**20,452**	**20,000**	**0**	**529,089**

VOTE: 726 Nebbi 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	2,385,872	2,887,964
Programme Conditional Grant - Wage Recurrent	1,885,562	2,353,665
Programme Conditional Grant - Non Wage Recurrent	442,001	456,397
Urban Unconditional Grant Wage	50,022	69,401
Locally Raised Revenues	2,287	2,000
Other Transfers from Central Government	6,000	6,500
Development Revenues	113,135	121,351
Programme Conditional Grant - Development	113,135	121,351
Total Revenues Shares	**2,499,007**	**3,009,315**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,935,585	2,423,067
Non Wage	450,288	464,897
Development Expenditure		
Domestic Development	113,135	121,351
External Financing	0	0
Total Expenditure	**2,499,007**	**3,009,315**

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

Service Area 10 Pre-Primary and Primary Education

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000063 Quality Assurance Systems					
211101 General Staff Salaries	1,743,777	0	0	0	1,743,777
Total Cost of Quality Assurance Systems	**1,743,777**	**0**	**0**	**0**	**1,743,777**
Key Service Area 320162 Capitation (Primary)					
263308 Sector Conditional Grant (Non-Wage)	0	239,309	0	0	239,309
Total for LCIII: Central Div	**County: Nebbi MC**				**30,288**

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LCII: Namthin Ward	N/A	PUBIDHI	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	30,288
Total for LCIII: Abindu Div		**County: Nebbi MC**		**46,204**
LCII: Nebbi Hill Ward	N/A	Nebbi Public	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	26,068
LCII: Nyacara Ward	N/A	Angir COPE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,575
LCII: Nyacara Ward	N/A	ANGIR P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,562
Total for LCIII: Missing Subcounty		**County: Missing County**		**162,817**
LCII: Missing Parish	N/A	NAMRWODHO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,908
LCII: Missing Parish	N/A	Abindu	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,299
LCII: Missing Parish	N/A	PAMINYA AYILA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,158
LCII: Missing Parish	N/A	NEBBI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	32,880
LCII: Missing Parish	N/A	AFERE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	23,574
LCII: Missing Parish	N/A	JUKIA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	24,349
LCII: Missing Parish	N/A	Namthin	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,807
LCII: Missing Parish	N/A	NYACARA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,844

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Capitation (Primary)	**0**	**239,309**	**0**	**0**	**239,309**
Total Cost of Human Capital Development	**1,743,777**	**239,309**	**0**	**0**	**1,983,086**
Total Cost of Pre-Primary and Primary Education	**1,743,777**	**239,309**	**0**	**0**	**1,983,086**

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	77,136	0	0	77,136
Total for LCIII: Nebbi Div	**County: Nebbi MC**				**77,136**

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LCII: Thatha Ward	N/A	NEBBI TOWN SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	77,136

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Capitation (Secondary)	**0**	**77,136**	**0**	**0**	**77,136**
Key Service Area 320159 Secondary Education Services					
211101 General Staff Salaries	609,888	0	0	0	609,888
Total Cost of Secondary Education Services	**609,888**	**0**	**0**	**0**	**609,888**
Total Cost of Human Capital Development	**609,888**	**77,136**	**0**	**0**	**687,024**
Total Cost of Secondary Education	**609,888**	**77,136**	**0**	**0**	**687,024**

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					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,500	0	0	6,500
212103 Incapacity benefits (Employees)	0	2,000	0	0	2,000
221002 Workshops, Meetings and Seminars	0	459	0	0	459
221009 Welfare and Entertainment	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
221017 Membership dues and Subscription fees.	0	450	0	0	450
222001 Information and Communication Technology Services.	0	1,600	0	0	1,600
224008 Educational Materials and Services	0	500	0	0	500
227001 Travel inland	0	5,259	0	0	5,259
227004 Fuel, Lubricants and Oils	0	4,100	0	0	4,100
Total Cost of Inspection and Monitoring	**0**	**24,868**	**0**	**0**	**24,868**
Key Service Area 000063 Quality Assurance Systems					
211101 General Staff Salaries	69,401	0	0	0	69,401
221009 Welfare and Entertainment	0	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding	0	321	0	0	321
221017 Membership dues and Subscription fees.	0	450	0	0	450
227001 Travel inland	0	1,255	0	0	1,255
228002 Maintenance-Transport Equipment	0	400	0	0	400

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Total Cost of Quality Assurance Systems		**69,401**	**6,426**	**0**	**0**	**75,827**
Key Service Area 320003 Assets and Facilities Management						
227001 Travel inland		0	3,700	4,670	0	8,370
Total for LCIII:		**County:**				**4,670**
LCII:	Monitoring projects by Headquarters	Travel Inland - Facilitation	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			4,670
228001 Maintenance-Buildings and Structures		0	50,458	0	0	50,458
312121 Non-Residential Buildings - Acquisition		0	0	57,531	0	57,531
Total for LCIII: Central Div		**County: Nebbi MC**				**4,531**
LCII: Namthin Ward		Public toilet facility-Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			4,531
Total for LCIII: Abindu Div		**County: Nebbi MC**				**26,500**
LCII: Abindu Ward		Public toilet facility-Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			26,500
Total for LCIII: Missing Subcounty		**County: Missing County**				**26,500**
LCII: Missing Parish		Public toilet facility-Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			26,500
312235 Furniture and Fittings - Acquisition		0	0	51,450	0	51,450
Total for LCIII: Central Div		**County: Nebbi MC**				**14,700**
LCII: Central Zone Ward	NEBBI PRIMARY	Desks-Desk_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			7,350
LCII: Jukiya Hill Ward		Desks-Desk_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			7,350
Total for LCIII: Abindu Div		**County: Nebbi MC**				**14,700**
LCII: Nebbi Hill Ward	NEBBI PUBLIC PS	Desks-Desk_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			7,350
LCII: Nyacara Ward	NYACARA PS	Desks-Desk_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			7,350
Total for LCIII: Nebbi Div		**County: Nebbi MC**				**22,050**
LCII: Forest Ward	AFERE PS	Desks-Desk_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			7,350
LCII: Namrwodho Ward	NAMRWODHO PS	Desks-Desk_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			7,350

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LCII: Namrwodho Ward	PAMINYA AYILA PS	Desks-Desk_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		7,350

313121 Non-Residential Buildings - Improvement	0	0	7,700	0	7,700

Total for LCIII:		**County:**			**2,200**
LCII:	Abindu PS	Installation of lightning arrestor at Abindu PS	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		1,100
LCII:	NYACARA PS	Installation o Lightening Arrestor at Nyacara PS	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		1,100
Total for LCIII: Abindu Div		**County: Nebbi MC**			**2,200**
LCII: Abindu Ward	Pubidhi PS	Installation of Lightening arrestor at Pubidhi ps	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		1,100
LCII: Nebbi Hill Ward	Nebbi Public PS	Installation of lightening arrestor at Nebbi Public PS	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		1,100
Total for LCIII: Nebbi Div		**County: Nebbi MC**			**3,300**
LCII: Namrwodho Ward	NAMRWODHO PS	INSTALATION OF LIGHTENING ARRESTOR AT NAMRWODHO	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		1,100
LCII: Namrwodho Ward	Paminya Ayila	Lightening arrestor at Paminya Ayila	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		1,100
LCII: Thatha Ward	Namthin PS	Instalation of lightening arrestor at Namthin PS	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		1,100

Total Cost of Assets and Facilities Management	**0**	**54,158**	**121,351**	**0**	**175,509**
Key Service Area 320110 Sports and recreational services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,000	0	0	2,000
212103 Incapacity benefits (Employees)	0	2,000	0	0	2,000
221002 Workshops, Meetings and Seminars	0	2,000	0	0	2,000
221003 Staff Training	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	13,007	0	0	13,007
221011 Printing, Stationery, Photocopying and Binding	0	1,500	0	0	1,500
221017 Membership dues and Subscription fees.	0	1,500	0	0	1,500
222001 Information and Communication Technology Services.	0	800	0	0	800
227001 Travel inland	0	22,494	0	0	22,494

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227004 Fuel, Lubricants and Oils	0	11,000	0	0	11,000
273101 Medical expenses (To general public)	0	2,700	0	0	2,700
Total Cost of Sports and recreational services	**0**	**60,000**	**0**	**0**	**60,000**
Total Cost of Human Capital Development	**69,401**	**145,452**	**121,351**	**0**	**336,204**
Total Cost of Education&Sports Management and Inspection	**69,401**	**145,452**	**121,351**	**0**	**336,204**

Service Area 50 Special Needs Education

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320161 Special Needs Education					
221009 Welfare and Entertainment	0	1,000	0	0	1,000
227001 Travel inland	0	1,000	0	0	1,000
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
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	**2,423,067**	**464,897**	**121,351**	**0**	**3,009,315**

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Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,395,420	1,373,793
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
Urban Unconditional Grant Wage	242,859	248,233
Locally Raised Revenues	30,000	3,000
Other Transfers from Central Government	122,560	122,560
Development Revenues	75,293	159,415
Urban Discretionary Equalisation Development Grant	74,014	144,415
Locally Raised Revenues	1,279	15,000
Total Revenues Shares	**1,470,713**	**1,533,209**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	242,859	248,233
Non Wage	1,152,560	1,125,560
Development Expenditure		
Domestic Development	75,293	159,415
External Financing	0	0
Total Expenditure	**1,470,713**	**1,533,209**

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 260002 District , Urban and Community Access Road Maintenance					
211101 General Staff Salaries	248,233	0	0	0	248,233
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,400	0	0	2,400
221003 Staff Training	0	1,100	0	0	1,100
221004 Recruitment Expenses	0	3,000	0	0	3,000
221009 Welfare and Entertainment	0	500	0	0	500

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221011 Printing, Stationery, Photocopying and Binding	0	1,295	0	0	1,295
221017 Membership dues and Subscription fees.	0	500	0	0	500
222001 Information and Communication Technology Services.	0	500	0	0	500
227001 Travel inland	0	2,220	0	0	2,220
228001 Maintenance-Buildings and Structures	0	95,661	0	0	95,661
228002 Maintenance-Transport Equipment	0	18,384	0	0	18,384
Total Cost of District , Urban and Community Access Road Maintenance	**248,233**	**125,560**	**0**	**0**	**373,793**
Key Service Area 260009 Road Maintenance					
228001 Maintenance-Buildings and Structures	0	900,000	0	0	900,000
228002 Maintenance-Transport Equipment	0	94,000	0	0	94,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	6,000	0	0	6,000
Total Cost of Road Maintenance	**0**	**1,000,000**	**0**	**0**	**1,000,000**
Total Cost of Integrated Transport Infrastructure and Services	**248,233**	**1,125,560**	**0**	**0**	**1,373,793**
Total Cost of Community Access Roads	**248,233**	**1,125,560**	**0**	**0**	**1,373,793**

Service Area 20 Engineering Services

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						
225201 Consultancy Services-Capital		0	0	4,000	0	4,000
Total for LCIII: Central Div		**County: Nebbi MC**				**1,000**
LCII: Central Ward	Nebbi MC Headquarters	Consultancy - Design Studies	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			1,000
Total for LCIII: Abindu Div		**County: Nebbi MC**				**3,000**
LCII: Abindu Ward		Consultancy - Valuation	Source: Locally Raised Revenues			3,000
225202 Environment Impact Assessment for Capital Works		0	0	2,000	0	2,000
Total for LCIII: Central Div		**County: Nebbi MC**				**2,000**
LCII: Central Ward	Nebbi MC Headquarters	Environmental Impact Assessment - Capital Works	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			2,000
225203 Appraisal and Feasibility Studies for Capital Works		0	0	1,000	0	1,000

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Total for LCIII: Central Div		**County: Nebbi MC**					**1,000**
LCII: Central Ward	Nebbi M C	Feasibility Studies or Screening of Projects - Feasibility Study	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)				1,000
225204 Monitoring and Supervision of capital work		0	0	3,000		0	3,000
Total for LCIII: Central Div		**County: Nebbi MC**					**3,000**
LCII: Central Ward	Nebbi MC Headquarters	Monitoring and Supervision of Projects	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)				3,000
312121 Non-Residential Buildings - Acquisition		0	0	134,996		0	134,996
Total for LCIII: Central Div		**County: Nebbi MC**					**134,996**
LCII: Central Zone Ward	Nebbi municipal Headquarters	Commercial and office building renovation and repair service-Office buildings_Acquire	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)				134,996
313121 Non-Residential Buildings - Improvement		0	0	2,419		0	2,419
Total for LCIII: Central Div		**County: Nebbi MC**					**2,419**
LCII: Central Ward	Office and Lorry park	Retention payment for Office Toilet Renovation Phase II at Municipal Headquarters and Retention for Rehabilitation of PV Solar Lights at Nebbi municipal Headquarters and Lorry Park	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)				2,419
342111 Land - Acquisition		0	0	12,000		0	12,000
Total for LCIII: Abindu Div		**County: Nebbi MC**					**12,000**
LCII: Abindu Ward		Highway and road paving service_Acquire	Source: Locally Raised Revenues				12,000
Total Cost of Urban planning and Strategies		**0**	**0**	**159,415**		**0**	**159,415**
Total Cost of Integrated Transport Infrastructure and Services		**0**	**0**	**159,415**		**0**	**159,415**
Total Cost of Engineering Services		**0**	**0**	**159,415**		**0**	**159,415**
Total Cost of Roads and Engineering		**248,233**	**1,125,560**	**159,415**		**0**	**1,533,209**

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Water

B1: Overview of Department Revenues and Expenditures by Source

N / A

N / A

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

VOTE: 726 Nebbi Municipal Council

Natural Resources

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	217,816	219,643
Urban Unconditional Grant Wage	208,740	211,240
Locally Raised Revenues	9,076	8,404
Development Revenues	9,000	139,656
Urban Discretionary Equalisation Development Grant	9,000	139,656
Total Revenues Shares	**226,816**	**359,300**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	208,740	211,240
Non Wage	9,076	8,404
Development Expenditure		
Domestic Development	9,000	139,656
External Financing	0	0
Total Expenditure	**226,816**	**359,300**

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 000078 Land Management						
211101 General Staff Salaries		211,240	0	0	0	211,240
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	1,600	0	0	1,600
221011 Printing, Stationery, Photocopying and Binding		0	500	0	0	500
227001 Travel inland		0	3,404	500	0	3,904
Total for LCIII: Central Div		**County: Nebbi MC**				**500**
LCII: Central Zone Ward	Boma	Travel Inland - Facilitation	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			500
227004 Fuel, Lubricants and Oils		0	400	0	0	400

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228002 Maintenance-Transport Equipment		0	500	0		0	500
313149 Other Land Improvements - Improvement		0	0	1,500		0	1,500
Total for LCIII: Abindu Div		**County: Nebbi MC**					**1,500**
LCII: Nyacara Ward	Olyeko	Other Land Improvements - Maintenance	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)				1,500
Total Cost of Land Management		**211,240**	**6,404**	**2,000**		**0**	**219,643**
Key Service Area 000090 Climate Change Adaptation							
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	0	12,200		0	12,200
Total for LCIII:		**County:**					**12,200**
LCII:		Allowance to casual laborers and field staff for planting trees and ornamental	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				5,000
LCII:		Allowance to support the functionality of MDMTC	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				6,000
LCII:		Allowance to casual laborers and field staff	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)				1,200
221002 Workshops, Meetings and Seminars		0	0	22,438		0	22,438
Total for LCIII:		**County:**					**22,438**
LCII:		Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				22,438
224003 Agricultural Supplies and Services		0	1,500	15,800		0	17,300
Total for LCIII:		**County:**					**15,800**
LCII:		Agricultural Supplies - Seedlings	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)				800
LCII:		Agricultural Supplies - Seedlings	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				15,000
225101 Consultancy Services		0	0	40,000		0	40,000
Total for LCIII: Central Div		**County: Nebbi MC**					**40,000**
LCII: Central Zone Ward	Boma	Consultancy - Annual Technical Support	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				40,000
227001 Travel inland		0	500	16,219		0	16,719
Total for LCIII:		**County:**					**16,219**
LCII:		Travel Inland - Facilitation	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)				2,000

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LCII:		Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				14,219
Total Cost of Climate Change Adaptation		**0**	**2,000**	**106,656**		**0**	**108,656**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**211,240**	**8,404**	**108,656**		**0**	**328,300**
Programme 10 Sustainable Urbanisation and Housing							
Key Service Area 280002 Physical Planning							
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	0	3,000		0	3,000
Total for LCIII:		**County:**					**3,000**
LCII:		Allowance to staff to conduct enforcement and implementation	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				3,000
221002 Workshops, Meetings and Seminars		0	0	8,000		0	8,000
Total for LCIII: Central Div		**County: Nebbi MC**					**8,000**
LCII: Central Zone Ward	Boma	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				8,000
221009 Welfare and Entertainment		0	0	2,000		0	2,000
Total for LCIII: Central Div		**County: Nebbi MC**					**2,000**
LCII: Central Zone Ward	Boma	Welfare - Facilitation and Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				2,000
225101 Consultancy Services		0	0	14,000		0	14,000
Total for LCIII:		**County:**					**14,000**
LCII:		Consultancy - Annual Technical Support	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)				14,000
227001 Travel inland		0	0	4,000		0	4,000
Total for LCIII: Central Div		**County: Nebbi MC**					**4,000**
LCII: Central Zone Ward	Boma	Travel Inland - Facilitation	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				4,000
Total Cost of Physical Planning		**0**	**0**	**31,000**		**0**	**31,000**
Total Cost of Sustainable Urbanisation and Housing		**0**	**0**	**31,000**		**0**	**31,000**
Total Cost of Natural Resources Management		**211,240**	**8,404**	**139,656**		**0**	**359,300**
Total Cost of Natural Resources		**211,240**	**8,404**	**139,656**		**0**	**359,300**

VOTE: 726 Nebbi Municipal Council

Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	123,165	154,725
Urban Unconditional Grant Wage	84,185	103,124
Locally Raised Revenues	7,049	9,000
Other Transfers from Central Government	15,801	25,902
Programme Conditional Grant - Non Wage Recurrent	16,130	16,700
Development Revenues	0	17,109
Urban Discretionary Equalisation Development Grant	0	17,109
Total Revenues Shares	**123,165**	**171,834**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	84,185	103,124
Non Wage	38,980	51,601
Development Expenditure		
Domestic Development	0	17,109
External Financing	0	0
Total Expenditure	**123,165**	**171,834**

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

Service Area 10 Community Mobilisation

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000016 Environment, Social Health and Safety					
221009 Welfare and Entertainment	0	500	0	0	500
221011 Printing, Stationery, Photocopying and Binding	0	280	0	0	280
222001 Information and Communication Technology Services.	0	200	0	0	200
227001 Travel inland	0	7,821	0	0	7,821
227004 Fuel, Lubricants and Oils	0	800	0	0	800
Total Cost of Environment, Social Health and Safety	**0**	**9,601**	**0**	**0**	**9,601**

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Key Service Area 010008 Capacity Strengthening					
221009 Welfare and Entertainment	0	1,348	0	0	1,348
221017 Membership dues and Subscription fees.	0	500	0	0	500
222001 Information and Communication Technology Services.	0	600	0	0	600
227001 Travel inland	0	5,186	0	0	5,186
227004 Fuel, Lubricants and Oils	0	442	0	0	442
228002 Maintenance-Transport Equipment	0	100	0	0	100
Total Cost of Capacity Strengthening	**0**	**8,176**	**0**	**0**	**8,176**
Total Cost of Human Capital Development	**0**	**17,776**	**0**	**0**	**17,776**
Total Cost of Community Mobilisation	**0**	**17,776**	**0**	**0**	**17,776**

Service Area 20 Empowerment and Mindset Change

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	950	0	0	950
Total Cost of HIV/AIDS Mainstreaming	**0**	**950**	**0**	**0**	**950**
Key Service Area 000021 Gender Mainstreaming services					
221002 Workshops, Meetings and Seminars	0	0	17,109	0	17,109
Total for LCIII: Central Div	**County: Nebbi MC**				**17,109**
LCII: Central Zone Ward	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			17,109
227001 Travel inland	0	1,056	0	0	1,056
Total Cost of Gender Mainstreaming services	**0**	**1,056**	**17,109**	**0**	**18,165**
Key Service Area 000036 Strategies and Project Development					
211101 General Staff Salaries	103,124	0	0	0	103,124
Total Cost of Strategies and Project Development	**103,124**	**0**	**0**	**0**	**103,124**
Key Service Area 010008 Capacity Strengthening					
221002 Workshops, Meetings and Seminars	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	400	0	0	400
223005 Electricity	0	1,200	0	0	1,200

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223006 Water	0	200	0	0	200
227001 Travel inland	0	5,505	0	0	5,505
Total Cost of Capacity Strengthening	**0**	**8,305**	**0**	**0**	**8,305**
Key Service Area 320146 Support to special interest Groups					
221002 Workshops, Meetings and Seminars	0	1,810	0	0	1,810
221009 Welfare and Entertainment	0	1,260	0	0	1,260
221011 Printing, Stationery, Photocopying and Binding	0	400	0	0	400
222001 Information and Communication Technology Services.	0	1,400	0	0	1,400
227001 Travel inland	0	13,266	0	0	13,266
227004 Fuel, Lubricants and Oils	0	4,310	0	0	4,310
228002 Maintenance-Transport Equipment	0	400	0	0	400
282101 Donations	0	668	0	0	668
Total Cost of Support to special interest Groups	**0**	**23,514**	**0**	**0**	**23,514**
Total Cost of Human Capital Development	**103,124**	**33,825**	**17,109**	**0**	**154,058**
Total Cost of Empowerment and Mindset Change	**103,124**	**33,825**	**17,109**	**0**	**154,058**
Total Cost of Community Based Services	**103,124**	**51,601**	**17,109**	**0**	**171,834**

VOTE: 726 Nebbi Municipal Council

Planning

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	60,782	103,848
Urban Unconditional Grant Wage	23,571	26,071
Urban Unconditional Non-Wage	22,777	65,777
Locally Raised Revenues	14,434	12,000
Development Revenues	23,718	26,419
Urban Discretionary Equalisation Development Grant	23,718	26,419
Total Revenues Shares	**84,500**	**130,267**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	23,571	26,071
Non Wage	37,211	77,777
Development Expenditure		
Domestic Development	23,718	26,419
External Financing	0	0
Total Expenditure	**84,500**	**130,267**

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

Service Area 10 Planning and Statistics

Ushs Thousands		**Approved Budget Estimates for FY 2026/27**			
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	26,071	0	0	0	26,071
221001 Advertising and Public Relations	0	0	3,000	0	3,000
Total for LCIII:	**County:**				**3,000**
LCII:	Media - Media Services	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			3,000
221002 Workshops, Meetings and Seminars	0	24,197	5,848	0	30,045
Total for LCIII:	**County:**				**5,848**

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LCII:	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			5,848
221008 Information and Communication Technology Supplies.	0	7,300	0	0	7,300
221009 Welfare and Entertainment	0	5,962	0	0	5,962
221011 Printing, Stationery, Photocopying and Binding	0	2,542	0	0	2,542
221016 Systems Recurrent costs	0	15,000	0	0	15,000
222001 Information and Communication Technology Services.	0	2,777	0	0	2,777
225101 Consultancy Services	0	10,000	0	0	10,000
225203 Appraisal and Feasibility Studies for Capital Works	0	0	2,930	0	2,930
Total for LCIII:	**County:**				**2,930**
LCII:	Feasibility Studies or Screening of Projects Appraisal	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			2,930
227001 Travel inland	0	10,000	0	0	10,000
Total Cost of Planning and Budgeting services	**26,071**	**77,777**	**11,778**	**0**	**115,626**
Key Service Area 000023 Inspection and Monitoring					
225204 Monitoring and Supervision of capital work	0	0	5,930	0	5,930
Total for LCIII:	**County:**				**5,930**
LCII:	Monitoring of Capital Projects	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			5,930
Total Cost of Inspection and Monitoring	**0**	**0**	**5,930**	**0**	**5,930**
Key Service Area 560019 Data Management and Dissemination					
221002 Workshops, Meetings and Seminars	0	0	8,712	0	8,712
Total for LCIII:	**County:**				**8,712**
LCII:	Workshops, Meetings, Seminars - Training (Data Collection and Analysis)	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			6,340
LCII:	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			2,372
Total Cost of Data Management and Dissemination	**0**	**0**	**8,712**	**0**	**8,712**
Total Cost of Development Plan Implementation	**26,071**	**77,777**	**26,419**	**0**	**130,267**
Total Cost of Planning and Statistics	**26,071**	**77,777**	**26,419**	**0**	**130,267**
Total Cost of Planning	**26,071**	**77,777**	**26,419**	**0**	**130,267**

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Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	42,864	44,360
Urban Unconditional Grant Wage	23,065	25,565
Urban Unconditional Non-Wage	17,004	16,000
Locally Raised Revenues	2,795	2,795
Total Revenues Shares	**42,864**	**44,360**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	23,065	25,565
Non Wage	19,799	18,795
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**42,864**	**44,360**

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	25,565	0	0	0	25,565
221002 Workshops, Meetings and Seminars	0	2,000	0	0	2,000
221008 Information and Communication Technology Supplies.	0	500	0	0	500
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
221017 Membership dues and Subscription fees.	0	1,371	0	0	1,371
222001 Information and Communication Technology Services.	0	1,500	0	0	1,500
227001 Travel inland	0	11,129	0	0	11,129
227004 Fuel, Lubricants and Oils	0	600	0	0	600

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228002 Maintenance-Transport Equipment	0	795	0	0	795
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	400	0	0	400
Total Cost of Audit and Risk Management	**25,565**	**18,795**	**0**	**0**	**44,360**
Total Cost of Governance and Security	**25,565**	**18,795**	**0**	**0**	**44,360**
Total Cost of Compliance	**25,565**	**18,795**	**0**	**0**	**44,360**
Total Cost of Internal Audit	**25,565**	**18,795**	**0**	**0**	**44,360**

VOTE: 726 Nebbi Municipal Council

Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	64,983	110,706
Programme Conditional Grant - Non Wage Recurrent	26,341	26,621
Urban Unconditional Grant Wage	23,543	72,290
Locally Raised Revenues	4,303	1,000
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Development Revenues	20,360	34,219
Locally Raised Revenues	20,360	0
Urban Discretionary Equalisation Development Grant	0	34,219
Total Revenues Shares	**85,343**	**144,925**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	23,543	72,290
Non Wage	41,440	38,416
Development Expenditure		
Domestic Development	20,360	34,219
External Financing	0	0
Total Expenditure	**85,343**	**144,925**

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

Service Area 10 Commercial Services

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 05 Tourism Development					
Key Service Area 000034 Education and Skills Development					
221001 Advertising and Public Relations	0	100	0	0	100
221002 Workshops, Meetings and Seminars	0	3,700	0	0	3,700
221009 Welfare and Entertainment	0	300	0	0	300
221011 Printing, Stationery, Photocopying and Binding	0	300	0	0	300
221012 Small Office Equipment	0	300	0	0	300

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222001 Information and Communication Technology Services.		0	400	0	0	400
227001 Travel inland		0	1,800	0	0	1,800
227004 Fuel, Lubricants and Oils		0	850	0	0	850
Total Cost of Education and Skills Development		**0**	**7,750**	**0**	**0**	**7,750**
Key Service Area 120012 Tourism Investment, Promotion and Marketing						
221001 Advertising and Public Relations		0	525	0	0	525
221002 Workshops, Meetings and Seminars		0	275	8,437	0	8,712
Total for LCIII:		**County:**				**8,437**
LCII:	HQs	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			8,437
221011 Printing, Stationery, Photocopying and Binding		0	0	600	0	600
Total for LCIII: Missing Subcounty		**County: Missing County**				**600**
LCII: Missing Parish	HQs	Office Supplies - Assorted Binding Materials and Consumables	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			600
224011 Research Expenses		0	0	3,000	0	3,000
Total for LCIII: Missing Subcounty		**County: Missing County**				**3,000**
LCII: Missing Parish	HQs	Baseline Review	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			3,000
225101 Consultancy Services		0	0	6,000	0	6,000
Total for LCIII: Missing Subcounty		**County: Missing County**				**6,000**
LCII: Missing Parish	Municipality HQs	Consultancy - Strategic Planning Services	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			6,000
225202 Environment Impact Assessment for Capital Works		0	0	3,401	0	3,401
Total for LCIII: Missing Subcounty		**County: Missing County**				**3,401**
LCII: Missing Parish	HQs	Environmental Impact Assessment - Stakeholder Engagement	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			3,401
312231 Office Equipment - Acquisition		0	0	2,831	0	2,831
Total for LCIII: Missing Subcounty		**County: Missing County**				**2,831**
LCII: Missing Parish	HQs	Multifunction machines_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			2,831
312235 Furniture and Fittings - Acquisition		0	0	950	0	950
Total for LCIII: Missing Subcounty		**County: Missing County**				**950**

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LCII: Missing Parish	Municipal HQs	Desks-Desk_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			950
Total Cost of Tourism Investment, Promotion and Marketing	**0**	**800**	**25,219**		**0**	**26,019**
Key Service Area 120015 Heritage Conservation Education and Awareness						
221002 Workshops, Meetings and Seminars	0	600	0		0	600
221003 Staff Training	0	960	0		0	960
227001 Travel inland	0	538	0		0	538
Total Cost of Heritage Conservation Education and Awareness	**0**	**2,098**	**0**		**0**	**2,098**
Total Cost of Tourism Development	**0**	**10,648**	**25,219**		**0**	**35,867**
Programme 07 Private Sector Development						
Key Service Area 120002 Domestic Promotion						
212103 Incapacity benefits (Employees)	0	121	0		0	121
221001 Advertising and Public Relations	0	720	0		0	720
221002 Workshops, Meetings and Seminars	0	3,800	0		0	3,800
221007 Books, Periodicals & Newspapers	0	250	0		0	250
221008 Information and Communication Technology Supplies.	0	600	0		0	600
221009 Welfare and Entertainment	0	1,920	0		0	1,920
222001 Information and Communication Technology Services.	0	1,223	0		0	1,223
227001 Travel inland	0	2,000	4,000		0	6,000
Total for LCIII: Missing Subcounty		**County: Missing County**				**4,000**
LCII: Missing Parish	HQs	Travel Inland - Others	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			4,000
Total Cost of Domestic Promotion	**0**	**10,634**	**4,000**		**0**	**14,634**
Key Service Area 190036 Trade Development						
211101 General Staff Salaries	72,290	0	0		0	72,290
211107 Boards, Committees and Council Allowances	0	462	0		0	462
221001 Advertising and Public Relations	0	450	5,000		0	5,450
Total for LCIII:		**County:**				**5,000**
LCII:		Media - Promotional and Public Awareness Campaigns	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			5,000
221002 Workshops, Meetings and Seminars	0	4,601	0		0	4,601

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	Wage	Non Wage	GoU Dev	Ext.Fin	Total
222001 Information and Communication Technology Services.	0	640	0	0	640
227001 Travel inland	0	2,600	0	0	2,600
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
228002 Maintenance-Transport Equipment	0	1,845	0	0	1,845
Total Cost of Trade Development	**72,290**	**11,599**	**5,000**	**0**	**88,888**
Total Cost of Private Sector Development	**72,290**	**22,233**	**9,000**	**0**	**103,522**
Total Cost of Commercial Services	**72,290**	**32,881**	**34,219**	**0**	**139,389**

Service Area 20 Value Chain Services

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 07 Private Sector Development					
Key Service Area 000073 Marketing and value addition					
221002 Workshops, Meetings and Seminars	0	3,036	0	0	3,036
227001 Travel inland	0	2,500	0	0	2,500
Total Cost of Marketing and value addition	**0**	**5,536**	**0**	**0**	**5,536**
Total Cost of Private Sector Development	**0**	**5,536**	**0**	**0**	**5,536**
Total Cost of Value Chain Services	**0**	**5,536**	**0**	**0**	**5,536**
Total Cost of Trade, Industry and Local Development	**72,290**	**38,416**	**34,219**	**0**	**144,925**