VOTE: 727 Njeru 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	**3,666,104**	**3,698,766**
o/w Higher Local Government	2,297,080	2,308,512
o/w Lower Local Government	1,369,023	1,390,254
Discretionary Government Transfers	**2,075,887**	**3,371,175**
o/w Higher Local Government	1,473,968	2,537,692
o/w Lower Local Government	601,920	833,483
Conditional Government Transfers	**12,133,420**	**14,105,608**
o/w Higher Local Government	12,133,420	14,105,608
o/w Lower Local Government	0	0
Other Government Transfers	**264,055**	**287,805**
o/w Higher Local Government	264,055	287,805
o/w Lower Local Government	0	0
External Financing	**0**	**0**
o/w Higher Local Government	0	0
o/w Lower Local Government	0	0
Grand Total	**18,139,466**	**21,463,353**
o/w Higher Local Government	16,168,523	19,239,616
o/w Lower Local Government	1,970,943	2,223,737

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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	**3,666,104**	**3,698,766**
Advertisements/Bill Boards	92,670	94,920
Animal and Crop Husbandry related Levies	129,000	129,000
Business licenses	472,455	488,578
Environmental Levies	148,000	0
Inspection Fees	418,565	423,429
Land Fees	41,000	41,000
Local Hotel Tax	19,500	23,525
Local Services Tax-Payable By Individuals	460,000	466,500
Market /Gate Charges	12,000	12,200
Mineral Royalties	225,000	0
Other Licence fees	0	85,650
Other licenses	19,000	19,550
Other Royalties	0	225,000
Property related Duties/Fees	1,559,914	1,559,914
Registration fees for Documents and Businesses	6,500	7,000
Vehicle Parking Fees	62,500	122,500
Discretionary Government Transfers	**2,075,887**	**3,371,175**
Urban Discretionary Equalisation Development Grant	754,286	1,673,335
Urban Unconditional Grant Wage	745,366	1,074,694
Urban Unconditional Non-Wage	576,236	623,146
Conditional Government Transfers	**12,133,420**	**14,105,608**
Programme Conditional Grant - Non Wage Recurrent	4,386,903	4,721,185
Programme Conditional Grant - Development	462,153	740,878
Programme Conditional Grant - Wage Recurrent	6,984,364	8,643,544
Transitional Conditional Grant - Development	300,000	0
Other Government Transfers	**264,055**	**287,805**
GROW Project	20,000	20,000
Support to Local Government Labour Officers and KCCA	0	23,750
Support to PLE (UNEB)	23,910	23,910
Uganda Road Fund (URF)	210,826	210,826
Uganda Women Enterpreneurship Program(UWEP)	9,319	9,319
External Financing	**0**	**0**

N / A

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Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Total Revenues Shares	**18,139,466**	**21,463,353**

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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	**382,700**	**38,357**	**0**	**0**	**421,057**
o/w: Wage:	251,800	0	0	0	251,800
Non-Wage Recurrent:	111,564	38,357	0	0	149,921
Development:	19,336	0	0	0	19,336
Tourism Development	**10,795**	**14,497**	**0**	**0**	**25,293**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	10,795	14,497	0	0	25,293
Development:	0	0	0	0	0
Natural Resources, Environment, Climate Change, Land and Water Management	**293,041**	**120,719**	**0**	**0**	**413,761**
o/w: Wage:	151,200	0	0	0	151,200
Non-Wage Recurrent:	9,880	120,719	0	0	130,599
Development:	131,961	0	0	0	131,961
Private Sector Development	**86,093**	**57,540**	**0**	**0**	**143,633**
o/w: Wage:	11,887	0	0	0	11,887
Non-Wage Recurrent:	39,987	57,540	0	0	97,528
Development:	34,219	0	0	0	34,219
Integrated Transport Infrastructure and Services	**1,557,360**	**166,748**	**210,826**	**0**	**1,934,934**
o/w: Wage:	115,200	0	0	0	115,200
Non-Wage Recurrent:	1,015,160	166,748	210,826	0	1,392,734
Development:	427,000	0	0	0	427,000
Sustainable Urbanisation and Housing	**0**	**24,000**	**0**	**0**	**24,000**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	24,000	0	0	24,000
Development:	0	0	0	0	0
Human Capital Development	**11,466,599**	**226,383**	**76,979**	**0**	**11,769,961**
o/w: Wage:	8,425,540	0	0	0	8,425,540
Non-Wage Recurrent:	2,302,407	226,383	76,979	0	2,605,769
Development:	738,652	0	0	0	738,652
Public Sector Transformation	**1,286,719**	**31,000**	**0**	**0**	**1,317,719**

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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:	0	0	0	0	0
Non-Wage Recurrent:	1,286,719	31,000	0	0	1,317,719
Development:	0	0	0	0	0
Governance and Security	**1,739,659**	**2,053,249**	**0**	**0**	**3,792,908**
o/w: Wage:	644,127	0	0	0	644,127
Non-Wage Recurrent:	416,249	2,053,249	0	0	2,469,498
Development:	679,283	0	0	0	679,283
Regional Balanced Development	**20,944**	**223,000**	**0**	**0**	**243,944**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	3,834	223,000	0	0	226,834
Development:	17,109	0	0	0	17,109
Development Plan Implementation	**632,872**	**743,272**	**0**	**0**	**1,376,145**
o/w: Wage:	118,484	0	0	0	118,484
Non-Wage Recurrent:	147,735	743,272	0	0	891,007
Development:	366,653	0	0	0	366,653
Grand Total	**17,476,782**	**3,698,766**	**287,805**	**0**	**21,463,353**
Grand Total Wage	9,718,238	0	0	0	**9,718,238**
Grand Total Non-Wage Recurrent	5,344,331	3,698,766	287,805	0	**9,330,902**
Grand Total Development	2,414,214	0	0	0	**2,414,214**

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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	**3,913,700**	**4,428,186**
o/w Higher Local Government	1,942,757	2,204,449
o/w Lower Local Government	1,970,943	2,223,737
Finance	**506,208**	**1,016,658**
o/w Higher Local Government	506,208	1,016,658
o/w Lower Local Government	0	0
Statutory bodies	**642,221**	**640,821**
o/w Higher Local Government	642,221	640,821
o/w Lower Local Government	0	0
Production and Marketing	**319,873**	**421,057**
o/w Higher Local Government	319,873	421,057
o/w Lower Local Government	0	0
Health	**2,005,353**	**2,367,890**
o/w Higher Local Government	2,005,353	2,367,890
o/w Lower Local Government	0	0
Education	**7,606,153**	**9,160,671**
o/w Higher Local Government	7,606,153	9,160,671
o/w Lower Local Government	0	0
Roads and Engineering	**2,202,829**	**1,934,934**
o/w Higher Local Government	2,202,829	1,934,934
o/w Lower Local Government	0	0
Water	**7,600**	**8,000**
o/w Higher Local Government	7,600	8,000
o/w Lower Local Government	0	0
Natural Resources	**382,641**	**429,761**
o/w Higher Local Government	382,641	429,761
o/w Lower Local Government	0	0
Community Based Services	**198,718**	**241,400**
o/w Higher Local Government	198,718	241,400
o/w Lower Local Government	0	0
Planning	**206,424**	**578,596**
o/w Higher Local Government	206,424	578,596
o/w Lower Local Government	0	0
Internal Audit	**62,783**	**66,455**

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Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	62,783	66,455
o/w Lower Local Government	0	0
Trade, Industry and Local Development	**84,962**	**168,926**
o/w Higher Local Government	84,962	168,926
o/w Lower Local Government	0	0
Grand Total	**18,139,466**	**21,463,353**
o/w Higher Local Government	**16,168,523**	**19,239,616**
o/w: Wage:	7,729,730	9,718,238
Non-Wage Recurrent:	7,368,530	7,786,449
Domestic Devt:	1,070,264	1,734,930
External Financing:	0	0
o/w Lower Local Government	**1,970,943**	**2,223,737**
o/w: Wage:	0	0
Non-Wage Recurrent:	1,524,768	1,544,453
Domestic Devt:	446,175	679,283
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	3,136,714	3,748,902
Urban Unconditional Grant Wage	245,066	574,394
Urban Unconditional Non-Wage	47,595	46,595
Locally Raised Revenues	301,610	299,063
Multi-Sectoral Transfers to LLGs_NonWage	1,524,768	1,544,453
Programme Conditional Grant - Non Wage Recurrent	1,017,675	1,284,397
Development Revenues	776,986	679,283
Transitional Conditional Grant - Development	300,000	0
Urban Discretionary Equalisation Development Grant	30,811	0
Multi-Sectoral Transfers to LLGs_Gou	446,175	679,283
Total Revenues Shares	**3,913,700**	**4,428,186**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	245,066	574,394
Non Wage	2,891,648	3,174,508
Development Expenditure		
Domestic Development	776,986	679,283
External Financing	0	0
Total Expenditure	**3,913,700**	**4,428,186**

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

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000007 Procurement and Disposal Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	8,000	0	0	8,000

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221001 Advertising and Public Relations	0	4,000	0	0	4,000
221009 Welfare and Entertainment	0	2,322	0	0	2,322
221011 Printing, Stationery, Photocopying and Binding	0	8,000	0	0	8,000
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of Procurement and Disposal Services	**0**	**23,322**	**0**	**0**	**23,322**
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
273104 Pension	0	564,926	0	0	564,926
273105 Gratuity	0	719,471	0	0	719,471
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	**0**	**1,284,397**	**0**	**0**	**1,284,397**
Key Service Area 010008 Capacity Strengthening					
221003 Staff Training	0	10,000	0	0	10,000
Total Cost of Capacity Strengthening	**0**	**10,000**	**0**	**0**	**10,000**
Total Cost of Public Sector Transformation	**0**	**1,317,719**	**0**	**0**	**1,317,719**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
211101 General Staff Salaries	574,394	0	0	0	574,394
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	38,367	0	0	38,367
221001 Advertising and Public Relations	0	3,000	0	0	3,000
221002 Workshops, Meetings and Seminars	0	10,913	0	0	10,913
221008 Information and Communication Technology Supplies.	0	18,000	0	0	18,000
221009 Welfare and Entertainment	0	32,068	0	0	32,068
221011 Printing, Stationery, Photocopying and Binding	0	18,000	0	0	18,000
221012 Small Office Equipment	0	6,200	0	0	6,200
221017 Membership dues and Subscription fees.	0	6,459	0	0	6,459
222001 Information and Communication Technology Services.	0	2,200	0	0	2,200
223004 Guard and Security services	0	24,000	0	0	24,000
225204 Monitoring and Supervision of capital work	0	34,200	0	0	34,200
227001 Travel inland	0	28,793	0	0	28,793
227004 Fuel, Lubricants and Oils	0	42,220	0	0	42,220
228002 Maintenance-Transport Equipment	0	23,082	0	0	23,082

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Total Cost of Administrative and Support Services	**574,394**	**287,501**	**0**	**0**	**861,895**
Total Cost of Governance and Security	**574,394**	**287,501**	**0**	**0**	**861,895**
Programme 17 Regional Balanced Development					
Key Service Area 000005 Human Resource Management					
212102 Medical expenses (Employees)	0	6,000	0	0	6,000
221011 Printing, Stationery, Photocopying and Binding	0	3,834	0	0	3,834
273102 Incapacity, death benefits and funeral expenses	0	15,000	0	0	15,000
Total Cost of Human Resource Management	**0**	**24,834**	**0**	**0**	**24,834**
Total Cost of Regional Balanced Development	**0**	**24,834**	**0**	**0**	**24,834**
Total Cost of Administration and Management	**574,394**	**1,630,055**	**0**	**0**	**2,204,449**
Total Cost of Administration	**574,394**	**1,630,055**	**0**	**0**	**2,204,449**

Subcounty / Town Council / Division: 237759 Njeru 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	765,776	0	0	765,776
225201 Consultancy Services-Capital	0	0	54,866	0	54,866
312121 Non-Residential Buildings - Acquisition	0	0	140,907	0	140,907
312131 Roads and Bridges - Acquisition	0	0	78,559	0	78,559
Total Cost of Administrative and Support Services	**0**	**765,776**	**274,332**	**0**	**1,040,108**
Total Cost of Governance and Security	**0**	**765,776**	**274,332**	**0**	**1,040,108**
Total Cost of Administration and Management	**0**	**765,776**	**274,332**	**0**	**1,040,108**
Total Cost of 237759 Njeru Div	**0**	**765,776**	**274,332**	**0**	**1,040,108**

Subcounty / Town Council / Division: 237760 Nyenga 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					

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	Wage	Non Wage	GoU Dev	Ext.Fin	Total
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	362,328	0	0	362,328
225101 Consultancy Services	0	0	0	0	0
225201 Consultancy Services-Capital	0	0	41,315	0	41,315
312121 Non-Residential Buildings - Acquisition	0	0	165,261	0	165,261
Total Cost of Administrative and Support Services	**0**	**362,328**	**206,576**	**0**	**568,904**
Total Cost of Governance and Security	**0**	**362,328**	**206,576**	**0**	**568,904**
Total Cost of Administration and Management	**0**	**362,328**	**206,576**	**0**	**568,904**
Total Cost of 237760 Nyenga Div	**0**	**362,328**	**206,576**	**0**	**568,904**

Subcounty / Town Council / Division: 237761 Wakisi 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	416,349	0	0	416,349
225201 Consultancy Services-Capital	0	0	39,675	0	39,675
228004 Maintenance-Other Fixed Assets	0	0	158,700	0	158,700
Total Cost of Administrative and Support Services	**0**	**416,349**	**198,376**	**0**	**614,725**
Total Cost of Governance and Security	**0**	**416,349**	**198,376**	**0**	**614,725**
Total Cost of Administration and Management	**0**	**416,349**	**198,376**	**0**	**614,725**
Total Cost of 237761 Wakisi Div	**0**	**416,349**	**198,376**	**0**	**614,725**

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Finance

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	506,208	999,549
Urban Unconditional Grant Wage	95,619	95,619
Urban Unconditional Non-Wage	61,760	58,760
Locally Raised Revenues	348,830	845,170
Development Revenues	0	17,109
Urban Discretionary Equalisation Development Grant	0	17,109
Total Revenues Shares	**506,208**	**1,016,658**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	95,619	95,619
Non Wage	410,590	903,930
Development Expenditure		
Domestic Development	0	17,109
External Financing	0	0
Total Expenditure	**506,208**	**1,016,658**

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 17 Regional Balanced Development					
Key Service Area 560080 Local Revenue Collection					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	50,000	0	0	50,000
221006 Commissions and related charges	0	80,000	0	0	80,000
221011 Printing, Stationery, Photocopying and Binding	0	7,000	0	0	7,000
225101 Consultancy Services	0	33,000	17,109	0	50,109

Total for LCIII: Njeru Div		**County: Njeru Municipal Council**		**17,109**
LCII: Njeru North Ward	NJERU MC	Consultancy - Annual Technical Support	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	17,109

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227004 Fuel, Lubricants and Oils	0	20,000	0	0	20,000
228002 Maintenance-Transport Equipment	0	12,000	0	0	12,000
Total Cost of Local Revenue Collection	**0**	**202,000**	**17,109**	**0**	**219,109**
Total Cost of Regional Balanced Development	**0**	**202,000**	**17,109**	**0**	**219,109**
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
211101 General Staff Salaries	95,619	0	0	0	95,619
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	29,260	0	0	29,260
211107 Boards, Committees and Council Allowances	0	12,000	0	0	12,000
221002 Workshops, Meetings and Seminars	0	25,000	0	0	25,000
221009 Welfare and Entertainment	0	3,200	0	0	3,200
221011 Printing, Stationery, Photocopying and Binding	0	8,000	0	0	8,000
221012 Small Office Equipment	0	5,502	0	0	5,502
221014 Bank Charges and other Bank related costs	0	340	0	0	340
225201 Consultancy Services-Capital	0	517,360	0	0	517,360
227001 Travel inland	0	34,864	0	0	34,864
227004 Fuel, Lubricants and Oils	0	12,764	0	0	12,764
Total Cost of Finance and Accounting	**95,619**	**648,290**	**0**	**0**	**743,909**
Key Service Area 000006 Planning and Budgeting services					
212102 Medical expenses (Employees)	0	4,000	0	0	4,000
221002 Workshops, Meetings and Seminars	0	4,000	0	0	4,000
221003 Staff Training	0	4,500	0	0	4,500
221007 Books, Periodicals & Newspapers	0	1,440	0	0	1,440
221016 Systems Recurrent costs	0	30,000	0	0	30,000
221017 Membership dues and Subscription fees.	0	2,500	0	0	2,500
222001 Information and Communication Technology Services.	0	7,200	0	0	7,200
Total Cost of Planning and Budgeting services	**0**	**53,640**	**0**	**0**	**53,640**
Total Cost of Development Plan Implementation	**95,619**	**701,930**	**0**	**0**	**797,549**
Total Cost of Financial Management and Accountability (LG)	**95,619**	**903,930**	**17,109**	**0**	**1,016,658**
Total Cost of Finance	**95,619**	**903,930**	**17,109**	**0**	**1,016,658**

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Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	642,221	640,821
Urban Unconditional Grant Wage	56,158	56,158
Urban Unconditional Non-Wage	203,571	202,171
Locally Raised Revenues	382,492	382,492
Total Revenues Shares	**642,221**	**640,821**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	56,158	56,158
Non Wage	586,063	584,663
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**642,221**	**640,821**

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

Service Area 10 Legislation and Oversight

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000023 Inspection and Monitoring					
211101 General Staff Salaries	56,158	0	0	0	56,158
211105 Ex-Gratia for Political leaders.	0	191,700	0	0	191,700
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	169,123	0	0	169,123
211107 Boards, Committees and Council Allowances	0	5,212	0	0	5,212
221002 Workshops, Meetings and Seminars	0	10,043	0	0	10,043
221007 Books, Periodicals & Newspapers	0	1,800	0	0	1,800
221009 Welfare and Entertainment	0	66,040	0	0	66,040
221011 Printing, Stationery, Photocopying and Binding	0	8,869	0	0	8,869

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221014 Bank Charges and other Bank related costs	0	28,848	0	0	28,848
222001 Information and Communication Technology Services.	0	19,392	0	0	19,392
223004 Guard and Security services	0	5,400	0	0	5,400
227001 Travel inland	0	23,240	0	0	23,240
227004 Fuel, Lubricants and Oils	0	44,996	0	0	44,996
282101 Donations	0	10,000	0	0	10,000
Total Cost of Inspection and Monitoring	**56,158**	**584,663**	**0**	**0**	**640,821**
Total Cost of Governance and Security	**56,158**	**584,663**	**0**	**0**	**640,821**
Total Cost of Legislation and Oversight	**56,158**	**584,663**	**0**	**0**	**640,821**
Total Cost of Statutory bodies	**56,158**	**584,663**	**0**	**0**	**640,821**

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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	300,537	401,721
Programme Conditional Grant - Wage Recurrent	151,800	251,800
Programme Conditional Grant - Non Wage Recurrent	109,298	108,564
Urban Unconditional Non-Wage	3,000	3,000
Locally Raised Revenues	36,439	38,357
Development Revenues	19,336	19,336
Programme Conditional Grant - Development	19,336	19,336
Total Revenues Shares	**319,873**	**421,057**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	151,800	251,800
Non Wage	148,737	149,921
Development Expenditure		
Domestic Development	19,336	19,336
External Financing	0	0
Total Expenditure	**319,873**	**421,057**

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 000089 Climate Change Mitigation					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,000	0	0	5,000
Total Cost of Climate Change Mitigation	**0**	**5,000**	**0**	**0**	**5,000**
Key Service Area 010016 Farmer mobilisation and sensitisation					
211101 General Staff Salaries	251,800	0	0	0	251,800
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	19,140	0	0	19,140
221002 Workshops, Meetings and Seminars	0	16,311	0	0	16,311

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221009 Welfare and Entertainment		0	3,800	0	0	3,800
221011 Printing, Stationery, Photocopying and Binding		0	2,500	0	0	2,500
221012 Small Office Equipment		0	1,200	0	0	1,200
224003 Agricultural Supplies and Services		0	5,142	15,336	0	20,478
Total for LCIII: Njeru Div		**County: Njeru Municipal Council**				**15,336**
LCII: Njeru North	Njeru MC	Agricultural Supplies and Services - Community demonstration supplies	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			15,336
224010 Protective Gear		0	0	4,000	0	4,000
Total for LCIII: Njeru Div		**County: Njeru Municipal Council**				**4,000**
LCII: Njeru North	Njeru MC	Protective Gear - Personal Protective Equipment	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			4,000
227001 Travel inland		0	6,920	0	0	6,920
228002 Maintenance-Transport Equipment		0	7,317	0	0	7,317
Total Cost of Farmer mobilisation and sensitisation		**251,800**	**62,329**	**19,336**	**0**	**333,465**
Key Service Area 010074 Vector and disease control						
221002 Workshops, Meetings and Seminars		0	4,448	0	0	4,448
227001 Travel inland		0	10,000	0	0	10,000
Total Cost of Vector and disease control		**0**	**14,448**	**0**	**0**	**14,448**
Total Cost of Agro-Industrialization		**251,800**	**81,777**	**19,336**	**0**	**352,913**
Total Cost of Agricultural Extension		**251,800**	**81,777**	**19,336**	**0**	**352,913**

Service Area 20 Agricultural Production

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 010059 Post-harvest handling, storage and processing					
221002 Workshops, Meetings and Seminars	0	16,392	0	0	16,392
227001 Travel inland	0	8,543	0	0	8,543
Total Cost of Post-harvest handling, storage and processing	**0**	**24,935**	**0**	**0**	**24,935**
Key Service Area 010074 Vector and disease control					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	8,000	0	0	8,000

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Total Cost of Vector and disease control	**0**	**8,000**	**0**	**0**	**8,000**
Total Cost of Agro-Industrialization	**0**	**32,935**	**0**	**0**	**32,935**
Total Cost of Agricultural Production	**0**	**32,935**	**0**	**0**	**32,935**

Service Area 30 Agricultural Value Chain Services

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 300016 Parish Development Model Operations					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	35,209	0	0	35,209
Total Cost of Parish Development Model Operations	**0**	**35,209**	**0**	**0**	**35,209**
Total Cost of Agro-Industrialization	**0**	**35,209**	**0**	**0**	**35,209**
Total Cost of Agricultural Value Chain Services	**0**	**35,209**	**0**	**0**	**35,209**
Total Cost of Production and Marketing	**251,800**	**149,921**	**19,336**	**0**	**421,057**

VOTE: 727 Njeru 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	1,811,848	1,939,904
Programme Conditional Grant - Wage Recurrent	1,297,717	1,397,717
Programme Conditional Grant - Non Wage Recurrent	422,043	445,610
Urban Unconditional Non-Wage	6,796	6,796
Locally Raised Revenues	85,291	89,780
Development Revenues	193,505	427,986
Programme Conditional Grant - Development	193,505	427,986
Total Revenues Shares	**2,005,353**	**2,367,890**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,297,717	1,397,717
Non Wage	514,131	542,187
Development Expenditure		
Domestic Development	193,505	427,986
External Financing	0	0
Total Expenditure	**2,005,353**	**2,367,890**

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

Service Area 10 Primary HealthCare

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 320165 Primary Health care services					
211101 General Staff Salaries	1,397,717	0	0	0	1,397,717
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	30,077	0	0	30,077
221002 Workshops, Meetings and Seminars	0	3,000	0	0	3,000
221009 Welfare and Entertainment	0	3,500	0	0	3,500
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
225101 Consultancy Services	0	21,000	0	0	21,000

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225201 Consultancy Services-Capital		0	0	3,000	0	3,000
Total for LCIII: Njeru Div		**County: Njeru Municipal Council**				**3,000**
LCII: Njeru East Ward	MODEL FARM	Consultancy - Design Studies	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			3,000
225202 Environment Impact Assessment for Capital Works		0	0	3,000	0	3,000
Total for LCIII: Njeru Div		**County: Njeru Municipal Council**				**3,000**
LCII: Njeru East Ward	NJERU MUNICIPAL COUNCIL	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			3,000
225203 Appraisal and Feasibility Studies for Capital Works		0	0	4,000	0	4,000
Total for LCIII: Njeru Div		**County: Njeru Municipal Council**				**4,000**
LCII: Njeru East Ward		Feasibility Studies or Screening of Projects - Appraisal	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			4,000
225204 Monitoring and Supervision of capital work		0	0	11,178	0	11,178
Total for LCIII: Njeru Div		**County: Njeru Municipal Council**				**11,178**
LCII: Njeru East Ward	MODEL FARM	FACILITATION FOR MONITORING, SUPERVISION AND APPRAISAL-ALLOWANCES AND FACILITATION	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			11,178
227001 Travel inland		0	46,836	0	0	46,836
227004 Fuel, Lubricants and Oils		0	10,000	0	0	10,000
228002 Maintenance-Transport Equipment		0	6,000	0	0	6,000
263308 Sector Conditional Grant (Non-Wage)		0	398,774	0	0	398,774
Total for LCIII: Njeru Div		**County: Njeru Municipal Council**				**186,118**
LCII: Njeru East Ward	BUKAYA EAST	Bukaya health centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			8,276
LCII: Njeru East Ward	BUKAYA EAST	Bukaya health centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)			10,911
LCII: Njeru North Ward	MODEL FARM	St Francis health care Njeru	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			42,259
LCII: Njeru North Ward	MODEL FARM	St Francis health care Njeru	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)			21,822
LCII: Njeru South Ward	BUGUNGU	Bugungu HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			17,185

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LCII: Njeru West Ward	LUGAZI II	Lugazi II HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				17,185
LCII: Njeru West Ward	NAMWEZI	Njeru TCHC	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)				34,112
LCII: Njeru West Ward	NAMWEZI	Njeru TCHC	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				34,369
Total for LCIII: Nyenga Div		**County: Njeru Municipal Council**					**107,061**
LCII: Buziika "B"	buziika B	Buziika Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				17,185
LCII: Kabizzi	BUGOBA	Kabizzi Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				17,185
LCII: Namabu	namabu	Buwagajjo Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				34,369
LCII: Namabu	NAMABU	Buwagajjo Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)				21,138
LCII: Tongolo	tongolo	Tongolo Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				17,185
Total for LCIII: Wakisi Div		**County: Njeru Municipal Council**					**105,595**
LCII: Kalagala	KALAGALA	Kalagala Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				17,185
LCII: Konko	konko	Konko Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				17,185
LCII: Naminya	MUYENGA	Naminya Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				17,185
LCII: Wakisi	WAKISI	Wakisi Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)				19,672
LCII: Wakisi	WAKISI	Wakisi Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				34,369
312121 Non-Residential Buildings - Acquisition		0	0	386,808		0	386,808
Total for LCIII: Njeru Div		**County: Njeru Municipal Council**					**386,808**
LCII: Njeru North Ward	Njeru MC	Hospital construction service-Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				386,808
312221 Light ICT hardware - Acquisition		0	0	20,000		0	20,000
Total for LCIII: Nyenga Div		**County: Njeru Municipal Council**					**20,000**
LCII: Njeru West Ward	njeru municipal council	All in one desktop computer-Desktop_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				10,000

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LCII: Nyenga	two health centers	Personal computers - Laptop_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	10,000

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Primary Health care services	**1,397,717**	**521,187**	**427,986**	**0**	**2,346,890**
Total Cost of Human Capital Development	**1,397,717**	**521,187**	**427,986**	**0**	**2,346,890**
Total Cost of Primary HealthCare	**1,397,717**	**521,187**	**427,986**	**0**	**2,346,890**

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 000013 HIV/AIDS Mainstreaming					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	20,000	0	0	20,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**20,000**	**0**	**0**	**20,000**
Key Service Area 320027 Medical and Health Supplies					
224001 Medical Supplies and Services	0	1,000	0	0	1,000
Total Cost of Medical and Health Supplies	**0**	**1,000**	**0**	**0**	**1,000**
Total Cost of Human Capital Development	**0**	**21,000**	**0**	**0**	**21,000**
Total Cost of Health Management and Supervision	**0**	**21,000**	**0**	**0**	**21,000**
Total Cost of Health	**1,397,717**	**542,187**	**427,986**	**0**	**2,367,890**

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Education

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	7,356,841	8,867,115
Programme Conditional Grant - Wage Recurrent	5,534,847	6,994,027
Programme Conditional Grant - Non Wage Recurrent	1,743,228	1,791,998
Urban Unconditional Non-Wage	10,720	10,720
Locally Raised Revenues	44,137	46,460
Other Transfers from Central Government	23,910	23,910
Development Revenues	249,312	293,556
Programme Conditional Grant - Development	249,312	293,556
Total Revenues Shares	**7,606,153**	**9,160,671**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	5,534,847	6,994,027
Non Wage	1,821,995	1,873,088
Development Expenditure		
Domestic Development	249,312	293,556
External Financing	0	0
Total Expenditure	**7,606,153**	**9,160,671**

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	4,152,241	0	0	0	4,152,241
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	13,920	0	0	13,920
221002 Workshops, Meetings and Seminars	0	2,000	0	0	2,000
221003 Staff Training	0	7,931	0	0	7,931
221009 Welfare and Entertainment	0	4,400	0	0	4,400

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221011 Printing, Stationery, Photocopying and Binding	0	2,300	0	0	2,300
221012 Small Office Equipment	0	4,000	0	0	4,000
227001 Travel inland	0	35,539	0	0	35,539
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
228002 Maintenance-Transport Equipment	0	7,000	0	0	7,000
Total Cost of Quality Assurance Systems	**4,152,241**	**81,090**	**0**	**0**	**4,233,331**
Key Service Area 320162 Capitation (Primary)					
263308 Sector Conditional Grant (Non-Wage)	0	583,151	0	0	583,151

Total for LCIII: Nyenga Div		**County: Njeru Municipal Council**		**163,942**
LCII: Buziika "B"	SSESE COU P.S.	SSESE COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,993
LCII: Kabizzi	Bbanga C/U	Bbanga C/U	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,910
LCII: Kabizzi	Kiwanyi COU P.S.	Kiwanyi COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,310
LCII: Namabu	BUGOLO UMEA P.S	BUGOLO UMEA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,952
LCII: Namabu	KAGOMBE SUPERIOR P.S	KAGOMBE SUPERIOR P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,392
LCII: Namabu	SSESSE BUGOLO P.S.	SSESSE BUGOLO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,270
LCII: Nyenga	NYENGA COU P.S.	NYENGA COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,698
LCII: Nyenga	NYENGA GIRLS	NYENGA GIRLS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,950
LCII: Nyenga	NYENGA MUSLIM P.S.	NYENGA MUSLIM P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,910
LCII: Nyenga	ST. FRANCIS NYENGA BOYS	ST. FRANCIS NYENGA BOYS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,830
LCII: Nyenga	TONGOLO P.S	TONGOLO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,942
LCII: Ssunga	SSUNGA C.U P.S	SSUNGA C.U P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,685
LCII: Ssunga	SSUNGA ST. JUDE P/S	SSUNGA ST. JUDE P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,490

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LCII: Tongolo	KIKONDO UMEA P7	KIKONDO UMEA P7	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,612
Total for LCIII: Wakisi Div		**County: Njeru Municipal Council**		**186,592**
LCII: Kalagala	KALAGALA UMEA	KALAGALA UMEA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,830
LCII: Kalagala	KITEYUNJA P.S NAMIYAGI	KITEYUNJA P.S NAMIYAGI	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,812
LCII: Malindi	KIYAGI PARENTS SCHOOL	KIYAGI PARENTS SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,630
LCII: Malindi	WAKISI R.C. P.S.	WAKISI R.C. P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,092
LCII: Nakalanga	KIRUGU COU P.S.	KIRUGU COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,924
LCII: Nakalanga	KIRUGU R.C. P.S.	KIRUGU R.C. P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,230
LCII: Nakalanga	NAKALANGA UMEA P.S.	NAKALANGA UMEA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,815
LCII: Nakalanga	NALUVULE ISLAMIC	NALUVULE ISLAMIC	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,370
LCII: Nakalanga	WABUSANKE R.C P/S	WABUSANKE R.C P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,110
LCII: Naminya	KIIRA PUBLIC P.S.	KIIRA PUBLIC P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,810
LCII: Naminya	NAMINYA COU P.S	NAMINYA COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,590
LCII: Naminya	NAMINYA R.C. P.S.	NAMINYA R.C. P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,710
LCII: Naminya	NAMINYA UMEA P.S	NAMINYA UMEA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,710
LCII: Wakisi	WAKISI BAPTIST P.S.	WAKISI BAPTIST P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,961
Total for LCIII: Missing Subcounty		**County: Missing County**		**232,617**
LCII: Missing Parish	AHAMADIYA P.S.	AHAMADIYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,430
LCII: Missing Parish	BUGULE P.S.	BUGULE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,350

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LCII: Missing Parish	BUGUNGU P.S.	BUGUNGU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,205
LCII: Missing Parish	BUZIIKA COU P.S	BUZIIKA COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,310
LCII: Missing Parish	Kinaabi UMEA P.S.	Kinaabi UMEA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,730
LCII: Missing Parish	LUWALA P.S.	LUWALA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,521
LCII: Missing Parish	LUWALA TEA P.S.	LUWALA TEA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,919
LCII: Missing Parish	NAKIBIZI P.S.	NAKIBIZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,535
LCII: Missing Parish	NAMWEZI UMEA P.S	NAMWEZI UMEA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,533
LCII: Missing Parish	NJERU P.S.	NJERU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,570
LCII: Missing Parish	ST. BERNADETTA NAKIBIZZI P.S	ST. BERNADETTA NAKIBIZZI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,550
LCII: Missing Parish	ST. JOSEPH MBUKIRO P.S	ST. JOSEPH MBUKIRO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,890
LCII: Missing Parish	ST. MARY S P.S KIRYOWA	ST. MARY S P.S KIRYOWA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	28,150
LCII: Missing Parish	St. Moses Bukaya	St. Moses Bukaya	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,050
LCII: Missing Parish	ST. PETERS P.S	ST. PETERS P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,515
LCII: Missing Parish	ST. STEPHEN P.S	ST. STEPHEN P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,850
LCII: Missing Parish	WAKISI WABIYINJA P.S	WAKISI WABIYINJA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,510

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Capitation (Primary)	**0**	**583,151**	**0**	**0**	**583,151**
Total Cost of Human Capital Development	**4,152,241**	**664,240**	**0**	**0**	**4,816,481**
Total Cost of Pre-Primary and Primary Education	**4,152,241**	**664,240**	**0**	**0**	**4,816,481**

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**

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Programme 12 Human Capital Development						
Key Service Area 320158 Capitation (Secondary)						
263308 Sector Conditional Grant (Non-Wage)		0	929,712	0	0	929,712
Total for LCIII: Njeru Div		**County: Njeru Municipal Council**				**411,900**
LCII: Njeru West Ward	Namwezi SS	NAMWEZI SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			411,900
Total for LCIII: Wakisi Div		**County: Njeru Municipal Council**				**141,560**
LCII: Wakisi	St. Mark SS	ST MARK NAMINYA S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			141,560
Total for LCIII: Missing Subcounty		**County: Missing County**				**376,252**
LCII: Missing Parish	Nyenga SS	NYENGA S.S KIGUDU	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			376,252
Total Cost of Capitation (Secondary)		**0**	**929,712**	**0**	**0**	**929,712**
Key Service Area 320159 Secondary Education Services						
211101 General Staff Salaries		2,841,786	0	0	0	2,841,786
Total Cost of Secondary Education Services		**2,841,786**	**0**	**0**	**0**	**2,841,786**
Total Cost of Human Capital Development		**2,841,786**	**929,712**	**0**	**0**	**3,771,498**
Total Cost of Secondary Education		**2,841,786**	**929,712**	**0**	**0**	**3,771,498**

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						
227001 Travel inland		0	28,556	0	0	28,556
Total Cost of Inspection and Monitoring		**0**	**28,556**	**0**	**0**	**28,556**
Key Service Area 320003 Assets and Facilities Management						
225201 Consultancy Services-Capital		0	0	4,000	0	4,000
Total for LCIII: Njeru Div		**County: Njeru Municipal Council**				**4,000**
LCII: Njeru North Ward	Njeru MC	Consultancy - Design Studies	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			4,000
225202 Environment Impact Assessment for Capital Works		0	0	2,685	0	2,685
Total for LCIII: Njeru Div		**County: Njeru Municipal Council**				**2,685**
LCII: Njeru North Ward	Njeru MC	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			2,685

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225203 Appraisal and Feasibility Studies for Capital Works		0	0	4,000	0	4,000
Total for LCIII: Njeru Div		**County: Njeru Municipal Council**				**4,000**
LCII: Njeru North Ward	Njeru MC	Feasibility Studies or Screening of Projects - Feasibility Study	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			4,000
225204 Monitoring and Supervision of capital work		0	0	3,991	0	3,991
Total for LCIII: Njeru Div		**County: Njeru Municipal Council**				**3,991**
LCII: Njeru North Ward	Njeru MC	Monitoring of capital Projects under Education department	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			3,991
228001 Maintenance-Buildings and Structures		0	187,580	0	0	187,580
312121 Non-Residential Buildings - Acquisition		0	0	278,880	0	278,880
Total for LCIII: Njeru Div		**County: Njeru Municipal Council**				**278,880**
LCII: Njeru North Ward	Njeru MC	Public elementary or secondary schools - Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			278,880
Total Cost of Assets and Facilities Management		**0**	**187,580**	**293,556**	**0**	**481,136**
Key Service Area 320110 Sports and recreational services						
221009 Welfare and Entertainment		0	10,000	0	0	10,000
227001 Travel inland		0	40,000	0	0	40,000
Total Cost of Sports and recreational services		**0**	**50,000**	**0**	**0**	**50,000**
Key Service Area 560019 Data Management and Dissemination						
221003 Staff Training		0	10,000	0	0	10,000
Total Cost of Data Management and Dissemination		**0**	**10,000**	**0**	**0**	**10,000**
Total Cost of Human Capital Development		**0**	**276,136**	**293,556**	**0**	**569,692**
Total Cost of Education&Sports Management and Inspection		**0**	**276,136**	**293,556**	**0**	**569,692**

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					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	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**

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Total Cost of Special Needs Education	**0**	**3,000**	**0**	**0**	**3,000**
Total Cost of Education	**6,994,027**	**1,873,088**	**293,556**	**0**	**9,160,671**

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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	2,078,829	1,507,934
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
Urban Unconditional Grant Wage	115,200	115,200
Urban Unconditional Non-Wage	15,160	15,160
Locally Raised Revenues	737,643	166,748
Other Transfers from Central Government	210,826	210,826
Development Revenues	124,000	427,000
Urban Discretionary Equalisation Development Grant	124,000	427,000
Total Revenues Shares	**2,202,829**	**1,934,934**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	115,200	115,200
Non Wage	1,963,629	1,392,734
Development Expenditure		
Domestic Development	124,000	427,000
External Financing	0	0
Total Expenditure	**2,202,829**	**1,934,934**

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

Service Area 10 Community Access Roads

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 09 Integrated Transport Infrastructure and Services					
Key Service Area 000017 Infrastructure Development and Management					
211101 General Staff Salaries	115,200	0	0	0	115,200
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	14,560	0	0	14,560
221009 Welfare and Entertainment	0	600	0	0	600
223005 Electricity	0	12,000	0	0	12,000
227001 Travel inland	0	4,000	0	0	4,000

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227004 Fuel, Lubricants and Oils		0	10,748	0	0	10,748
228001 Maintenance-Buildings and Structures		0	30,000	0	0	30,000
228002 Maintenance-Transport Equipment		0	10,000	0	0	10,000
228004 Maintenance-Other Fixed Assets		0	210,826	0	0	210,826
312139 Other Structures - Acquisition		0	0	427,000	0	427,000
Total for LCIII: Njeru Div		**County: Njeru Municipal Council**				**427,000**
LCII: Njeru North Ward	Njeru MC	Electrical Works-Other Structures _Improve	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			427,000
Total Cost of Infrastructure Development and Management		**115,200**	**292,734**	**427,000**	**0**	**834,934**
Key Service Area 260009 Road Maintenance						
228004 Maintenance-Other Fixed Assets		0	1,100,000	0	0	1,100,000
Total Cost of Road Maintenance		**0**	**1,100,000**	**0**	**0**	**1,100,000**
Total Cost of Integrated Transport Infrastructure and Services		**115,200**	**1,392,734**	**427,000**	**0**	**1,934,934**
Total Cost of Community Access Roads		**115,200**	**1,392,734**	**427,000**	**0**	**1,934,934**
Total Cost of Roads and Engineering		**115,200**	**1,392,734**	**427,000**	**0**	**1,934,934**

VOTE: 727 Njeru Municipal Council

Water

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	7,600	8,000
Locally Raised Revenues	7,600	8,000
Total Revenues Shares	**7,600**	**8,000**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	0	0
Non Wage	7,600	8,000
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**7,600**	**8,000**

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

Service Area 20 Urban Water Supply and Sanitation

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000006 Planning and Budgeting services					
223006 Water	0	8,000	0	0	8,000
Total Cost of Planning and Budgeting services	**0**	**8,000**	**0**	**0**	**8,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**8,000**	**0**	**0**	**8,000**
Total Cost of Urban Water Supply and Sanitation	**0**	**8,000**	**0**	**0**	**8,000**
Total Cost of Water	**0**	**8,000**	**0**	**0**	**8,000**

VOTE: 727 Njeru 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	290,963	297,799
Urban Unconditional Grant Wage	151,200	151,200
Urban Unconditional Non-Wage	9,880	9,880
Locally Raised Revenues	129,883	136,719
Development Revenues	91,678	131,961
Urban Discretionary Equalisation Development Grant	91,678	131,961
Total Revenues Shares	**382,641**	**429,761**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	151,200	151,200
Non Wage	139,763	146,599
Development Expenditure		
Domestic Development	91,678	131,961
External Financing	0	0
Total Expenditure	**382,641**	**429,761**

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

Service Area 10 Natural Resources Management

		Approved Budget Estimates for FY 2026/27					
Ushs Thousands							
01 Higher LG Services		**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**	
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management							
Key Service Area 000016 Environment, Social Health and Safety							
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	10,000	0	0	10,000	
221002 Workshops, Meetings and Seminars		0	0	22,219	0	22,219	
Total for LCIII: Njeru Div		**County: Njeru Municipal Council**				**22,219**	
LCII: Njeru North Ward	Njeru MC	Workshops, Meetings, Seminars - Training (Monitoring and Evaluation)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			22,219	
Total Cost of Environment, Social Health and Safety		**0**	**10,000**	**22,219**	**0**	**32,219**	

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Key Service Area 000024 Compliance and Enforcement Services						
211101 General Staff Salaries		151,200	0	0	0	151,200
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	23,999	0	0	23,999
221002 Workshops, Meetings and Seminars		0	10,000	0	0	10,000
221009 Welfare and Entertainment		0	600	0	0	600
Total Cost of Compliance and Enforcement Services		**151,200**	**34,599**	**0**	**0**	**185,799**
Key Service Area 000040 Inventory Management						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	6,000	0	0	6,000
Total Cost of Inventory Management		**0**	**6,000**	**0**	**0**	**6,000**
Key Service Area 000062 Waste management						
223001 Property Management Expenses		0	0	9,609	0	9,609
Total for LCIII:		**County:**				**9,609**
LCII:		Property Management - Garbage Collection	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			9,609
Total Cost of Waste management		**0**	**0**	**9,609**	**0**	**9,609**
Key Service Area 000078 Land Management						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	2,000	0	0	2,000
223001 Property Management Expenses		0	8,000	0	0	8,000
Total Cost of Land Management		**0**	**10,000**	**0**	**0**	**10,000**
Key Service Area 000089 Climate Change Mitigation						
223001 Property Management Expenses		0	20,000	0	0	20,000
Total Cost of Climate Change Mitigation		**0**	**20,000**	**0**	**0**	**20,000**
Key Service Area 000090 Climate Change Adaptation						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	10,000	28,828	0	38,828
Total for LCIII: Njeru Div		**County: Njeru Municipal Council**				**28,828**
LCII: Njeru North Ward	Njeru MC	Allowances to facillitate implementation of Climate chage action plan/ monitoring and awareness	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			28,828
225101 Consultancy Services		0	0	30,000	0	30,000
Total for LCIII: Njeru Div		**County: Njeru Municipal Council**				**30,000**

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LCII: Njeru North Ward	Njeru MC	Consultancy - Strategic Planning Services	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			30,000
312139 Other Structures - Acquisition		0	0	29,305	0	29,305
Total for LCIII: Njeru Div		**County: Njeru Municipal Council**				**29,305**
LCII: Njeru North Ward	Njeru MC	Electrical Works-Other Structures _Improve	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			29,305
Total Cost of Climate Change Adaptation		**0**	**10,000**	**88,133**	**0**	**98,133**
Key Service Area 140021 Ecosystems Restoration and Protection						
221012 Small Office Equipment		0	10,000	0	0	10,000
Total Cost of Ecosystems Restoration and Protection		**0**	**10,000**	**0**	**0**	**10,000**
Key Service Area 140022 Integrated Catchment based Infrastructure						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	6,000	0	0	6,000
Total Cost of Integrated Catchment based Infrastructure		**0**	**6,000**	**0**	**0**	**6,000**
Key Service Area 140035 Land Information Management						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	5,000	0	0	5,000
Total Cost of Land Information Management		**0**	**5,000**	**0**	**0**	**5,000**
Key Service Area 140038 Environmental Safeguards						
224003 Agricultural Supplies and Services		0	0	4,200	0	4,200
Total for LCIII: Njeru Div		**County: Njeru Municipal Council**				**2,000**
LCII: Njeru North Ward	modle farm	Agricultural Supplies and Services - Assorted equipment	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			2,000
Total for LCIII: Nyenga Div		**County: Njeru Municipal Council**				**2,000**
LCII: Namabu	nyenga division office	Agricultural Supplies and Services - Assorted equipment	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			2,000
Total for LCIII: Wakisi Div		**County: Njeru Municipal Council**				**200**
LCII: Naminya	bujowali naluwelele	Agricultural Supplies and Services - Assorted equipment	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			200
224010 Protective Gear		0	2,000	3,000	0	5,000
Total for LCIII: Njeru Div		**County: Njeru Municipal Council**				**3,000**
LCII: Njeru North Ward	Triangle village	Protective Gear - Personal Protective Equipment	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			3,000

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225101 Consultancy Services	0	0	4,800	0	4,800
Total for LCIII: Njeru Div	**County: Njeru Municipal Council**				**4,800**
LCII: Njeru North Ward	Consultancy - Strategic Planning Services	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			4,800
225202 Environment Impact Assessment for Capital Works	0	3,000	0	0	3,000
Total Cost of Environmental Safeguards	**0**	**5,000**	**12,000**	**0**	**17,000**
Key Service Area 560007 Regulation and Compliance					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,000	0	0	6,000
Total Cost of Regulation and Compliance	**0**	**6,000**	**0**	**0**	**6,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**151,200**	**122,599**	**131,961**	**0**	**405,761**
Programme 10 Sustainable Urbanisation and Housing					
Key Service Area 280002 Physical Planning					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	9,000	0	0	9,000
221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000
228001 Maintenance-Buildings and Structures	0	5,000	0	0	5,000
Total Cost of Physical Planning	**0**	**24,000**	**0**	**0**	**24,000**
Total Cost of Sustainable Urbanisation and Housing	**0**	**24,000**	**0**	**0**	**24,000**
Total Cost of Natural Resources Management	**151,200**	**146,599**	**131,961**	**0**	**429,761**
Total Cost of Natural Resources	**151,200**	**146,599**	**131,961**	**0**	**429,761**

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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	198,718	224,290
Urban Unconditional Grant Wage	33,796	33,796
Urban Unconditional Non-Wage	3,000	3,000
Locally Raised Revenues	85,636	90,143
Other Transfers from Central Government	29,319	53,069
Programme Conditional Grant - Non Wage Recurrent	46,968	44,282
Development Revenues	0	17,109
Urban Discretionary Equalisation Development Grant	0	17,109
Total Revenues Shares	**198,718**	**241,400**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	33,796	33,796
Non Wage	164,922	190,494
Development Expenditure		
Domestic Development	0	17,109
External Financing	0	0
Total Expenditure	**198,718**	**241,400**

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					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	23,750	0	0	23,750
Total Cost of Environment, Social Health and Safety	**0**	**23,750**	**0**	**0**	**23,750**
Key Service Area 010008 Capacity Strengthening					
211101 General Staff Salaries	33,796	0	0	0	33,796
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	12,400	0	0	12,400

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221002 Workshops, Meetings and Seminars		0	56,759	0	0	56,759
221009 Welfare and Entertainment		0	34,662	17,109	0	51,772
Total for LCIII: Njeru Div		**County: Njeru Municipal Council**				**17,109**
LCII: Njeru North Ward	Njeru Municipal Council Divisions	Welfare - Assorted Welfare Items	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			17,109
221011 Printing, Stationery, Photocopying and Binding		0	4,443	0	0	4,443
227001 Travel inland		0	37,280	0	0	37,280
228002 Maintenance-Transport Equipment		0	1,200	0	0	1,200
244002 Commitment fees		0	20,000	0	0	20,000
Total Cost of Capacity Strengthening		**33,796**	**166,744**	**17,109**	**0**	**217,649**
Total Cost of Human Capital Development		**33,796**	**190,494**	**17,109**	**0**	**241,400**
Total Cost of Community Mobilisation		**33,796**	**190,494**	**17,109**	**0**	**241,400**
Total Cost of Community Based Services		**33,796**	**190,494**	**17,109**	**0**	**241,400**

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Planning

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	**2025/26 Approved Budget**	**2026/27 Approved Budget**
A: Breakdown of Department Revenues		
Recurrent Revenues	144,802	211,943
Urban Unconditional Grant Wage	22,866	22,866
Urban Unconditional Non-Wage	37,120	88,975
Locally Raised Revenues	84,816	100,102
Development Revenues	61,622	366,653
Urban Discretionary Equalisation Development Grant	61,622	366,653
Total Revenues Shares	**206,424**	**578,596**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	22,866	22,866
Non Wage	121,936	189,077
Development Expenditure		
Domestic Development	61,622	366,653
External Financing	0	0
Total Expenditure	**206,424**	**578,596**

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

Service Area 10 Planning and Statistics

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	22,866	0	0	0	22,866
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	30,875	72,593	0	103,468

Total for LCIII: Njeru Div		**County: Njeru Municipal Council**		**72,593**
LCII: Njeru North Ward	Njeru MC	Benchmarking for best practices amongst already participating entities for both Councillors and Technical Staff	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	20,000

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LCII: Njeru North Ward	Njeru MC	Facilitaion for Mock and Assessment exercise of the LLG/Divisions (5%) ie. Njeru Central, Nyenga Division and Wakisi Division	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			52,593
221002 Workshops, Meetings and Seminars		0	28,786	30,000	0	58,786
Total for LCIII: Njeru Div		**County: Njeru Municipal Council**				**30,000**
LCII: Njeru North Ward	Njeru MC	Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			30,000
221003 Staff Training		0	0	32,000	0	32,000
Total for LCIII: Njeru Div		**County: Njeru Municipal Council**				**32,000**
LCII: Njeru North Ward	Njeru MC	Staff Training - Allowances	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			10,000
LCII: Njeru North Ward	Njeru MC	Staff Training - Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			22,000
221009 Welfare and Entertainment		0	20,000	0	0	20,000
221011 Printing, Stationery, Photocopying and Binding		0	18,000	0	0	18,000
221012 Small Office Equipment		0	14,500	134,280	0	148,780
Total for LCIII: Njeru Div		**County: Njeru Municipal Council**				**134,280**
LCII: Njeru North Ward	Njeru MC	Office Equipment and Supplies - Assorted Equipment	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			35,186
LCII: Njeru North Ward	Njeru MC	Office Equipment and Supplies - Assorted Equipment	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			99,094
222001 Information and Communication Technology Services.		0	980	0	0	980
227001 Travel inland		0	10,650	0	0	10,650
227004 Fuel, Lubricants and Oils		0	43,000	0	0	43,000
Total Cost of Planning and Budgeting services		**22,866**	**166,791**	**268,873**	**0**	**458,530**
Key Service Area 000023 Inspection and Monitoring						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	0	32,593	0	32,593
Total for LCIII: Njeru Div		**County: Njeru Municipal Council**				**32,593**

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LCII: Njeru North Ward	Njeru MC	5% Compilation of the SPEAR Reports-3% including Data collection and support to Nutrition Coordination Committees (2%)	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			32,593
225101 Consultancy Services		0	0	3,000	0	3,000
Total for LCIII: Njeru Div		**County: Njeru Municipal Council**				**3,000**
LCII: Njeru North Ward	Njeru MC	Consultancy Services - Management	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			3,000
225201 Consultancy Services-Capital		0	0	7,000	0	7,000
Total for LCIII: Njeru Div		**County: Njeru Municipal Council**				**7,000**
LCII: Njeru North Ward	Njeru MC	Consultancy - Others	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			7,000
225202 Environment Impact Assessment for Capital Works		0	0	3,000	0	3,000
Total for LCIII: Njeru Div		**County: Njeru Municipal Council**				**3,000**
LCII: Njeru North Ward	Njeru MC	Environmental Impact Assessment - Capital Works	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			3,000
225203 Appraisal and Feasibility Studies for Capital Works		0	0	18,000	0	18,000
Total for LCIII: Njeru Div		**County: Njeru Municipal Council**				**18,000**
LCII: Njeru North Ward	Njeru MC	Feasibility Studies or Screening of Projects - Appraisal	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			18,000
225204 Monitoring and Supervision of capital work		0	0	34,186	0	34,186
Total for LCIII: Njeru Div		**County: Njeru Municipal Council**				**34,186**
LCII: Njeru North Ward	Njeru MC	Projs Monitoring and Reporting on Programmes for PBS Reporting on quartely basis	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			34,186
Total Cost of Inspection and Monitoring		**0**	**0**	**97,780**	**0**	**97,780**
Key Service Area 560019 Data Management and Dissemination						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	8,000	0	0	8,000
221002 Workshops, Meetings and Seminars		0	12,286	0	0	12,286
221011 Printing, Stationery, Photocopying and Binding		0	2,000	0	0	2,000
Total Cost of Data Management and Dissemination		**0**	**22,286**	**0**	**0**	**22,286**
Total Cost of Development Plan Implementation		**22,866**	**189,077**	**366,653**	**0**	**578,596**
Total Cost of Planning and Statistics		**22,866**	**189,077**	**366,653**	**0**	**578,596**

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Total Cost of Planning	**22,866**	**189,077**	**366,653**	**0**	**578,596**

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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	62,783	66,455
Urban Unconditional Grant Wage	13,575	13,575
Urban Unconditional Non-Wage	17,440	19,440
Locally Raised Revenues	31,768	33,440
Total Revenues Shares	**62,783**	**66,455**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	13,575	13,575
Non Wage	49,208	52,880
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**62,783**	**66,455**

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

Service Area 10 Compliance

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	13,575	0	0	0	13,575
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,640	0	0	2,640
221002 Workshops, Meetings and Seminars	0	8,500	0	0	8,500
221009 Welfare and Entertainment	0	600	0	0	600
221011 Printing, Stationery, Photocopying and Binding	0	2,200	0	0	2,200
221017 Membership dues and Subscription fees.	0	2,672	0	0	2,672
222001 Information and Communication Technology Services.	0	4,000	0	0	4,000
227001 Travel inland	0	16,580	0	0	16,580

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227004 Fuel, Lubricants and Oils	0	15,688	0	0	15,688
Total Cost of Audit and Risk Management	**13,575**	**52,880**	**0**	**0**	**66,455**
Total Cost of Governance and Security	**13,575**	**52,880**	**0**	**0**	**66,455**
Total Cost of Compliance	**13,575**	**52,880**	**0**	**0**	**66,455**
Total Cost of Internal Audit	**13,575**	**52,880**	**0**	**0**	**66,455**

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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	84,962	134,707
Programme Conditional Grant - Non Wage Recurrent	36,895	35,538
Urban Unconditional Grant Wage	11,887	11,887
Urban Unconditional Non-Wage	4,449	4,449
Locally Raised Revenues	20,935	72,037
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	**84,962**	**168,926**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	11,887	11,887
Non Wage	73,075	122,820
Development Expenditure		
Domestic Development	0	34,219
External Financing	0	0
Total Expenditure	**84,962**	**168,926**

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 120012 Tourism Investment, Promotion and Marketing					
221002 Workshops, Meetings and Seminars	0	14,497	0	0	14,497
227001 Travel inland	0	10,795	0	0	10,795
Total Cost of Tourism Investment, Promotion and Marketing	**0**	**25,293**	**0**	**0**	**25,293**
Total Cost of Tourism Development	**0**	**25,293**	**0**	**0**	**25,293**
Programme 07 Private Sector Development					
Key Service Area 190036 Trade Development					

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211101 General Staff Salaries		11,887	0		0	0	11,887
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	11,989		0	0	11,989
221002 Workshops, Meetings and Seminars		0	16,000		14,000	0	30,000
Total for LCIII: Njeru Div		**County: Njeru Municipal Council**					**14,000**
LCII: Njeru North Ward	Njeru MC	Workshops, Meetings, Seminars - Training (Bench Marking)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				14,000
221009 Welfare and Entertainment		0	3,000		0	0	3,000
223001 Property Management Expenses		0	50,000		0	0	50,000
227001 Travel inland		0	16,538		19,219	0	35,757
Total for LCIII: Njeru Div		**County: Njeru Municipal Council**					**19,219**
LCII: Njeru North Ward	Njeru MC	Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				19,219
313221 Light ICT hardware - Improvement		0	0		1,000	0	1,000
Total for LCIII: Njeru Div		**County: Njeru Municipal Council**					**1,000**
LCII: Njeru North Ward		Band printers - Printer_Improve	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)				1,000
Total Cost of Trade Development		**11,887**	**97,528**		**34,219**	**0**	**143,633**
Total Cost of Private Sector Development		**11,887**	**97,528**		**34,219**	**0**	**143,633**
Total Cost of Commercial Services		**11,887**	**122,820**		**34,219**	**0**	**168,926**
Total Cost of Trade, Industry and Local Development		**11,887**	**122,820**		**34,219**	**0**	**168,926**