

VOTE: 727 Njeru Municipal Council

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
Locally Raised Revenues	3,587,561	3,666,104
o/w Higher Local Government	2,269,591	2,297,080
o/w Lower Local Government	1,317,970	1,369,023
Discretionary Government Transfers	2,224,099	2,075,887
o/w Higher Local Government	1,852,445	1,473,968
o/w Lower Local Government	371,654	601,920
Conditional Government Transfers	11,373,560	12,132,904
o/w Higher Local Government	11,373,560	12,132,904
o/w Lower Local Government	0	0
Other Government Transfers	258,590	264,055
o/w Higher Local Government	258,590	264,055
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	17,443,810	18,138,950
o/w Higher Local Government	15,754,185	16,168,007
o/w Lower Local Government	1,689,625	1,970,943

VOTE: 727 Njeru Municipal Council

A2:Revenue Performance, Plans and Projections by Source

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
Locally Raised Revenues	3,587,561	3,666,104
Advertisements/Bill Boards	31,000	92,670
Animal and Crop Husbandry related Levies	37,500	129,000
Business licenses	466,455	472,455
Environmental Levies	133,000	148,000
Inspection Fees	460,992	418,565
Land Fees	102,000	41,000
Local Hotel Tax	23,500	19,500
Local Services Tax-Payable By Individuals	410,000	460,000
Market /Gate Charges	4,200	12,000
Mineral Royalties	0	225,000
Other licenses	19,500	19,000
Other Royalties	230,000	0
Property related Duties/Fees	1,559,914	1,559,914
Registration fees for Documents and Businesses	5,500	6,500
Vehicle Parking Fees	104,000	62,500
Discretionary Government Transfers	2,224,099	2,075,887
Urban Discretionary Equalisation Development Grant	501,303	754,286
Urban Unconditional Grant Wage	1,171,982	745,366
Urban Unconditional Non-Wage	550,814	576,236
Conditional Government Transfers	11,373,560	12,132,904
Programme Conditional Grant - Non Wage Recurrent	4,567,207	4,386,878
Programme Conditional Grant - Development	248,606	461,662
Programme Conditional Grant - Wage Recurrent	6,557,747	6,984,364
Transitional Conditional Grant - Development	0	300,000
Other Government Transfers	258,590	264,055
GROW Project	20,000	20,000
Support to PLE (UNEB)	18,445	23,910
Uganda Road Fund (URF)	210,826	210,826
Uganda Women Entrepreneurship Program(UWEP)	9,319	9,319
External Financing	0	0
N / A		
Total Revenues Shares	17,443,810	18,138,950

VOTE: 727 Njeru Municipal Council

A3: Summary of Programme Allocations For FY 2025/26

<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	283,434	36,439	0	0	319,873
o/w: Wage:	151,800	0	0	0	151,800
Non-Wage Recurrent:	112,298	36,439	0	0	148,737
Development:	19,336	0	0	0	19,336
Tourism Development	62,678	0	0	0	62,678
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	6,000	0	0	0	6,000
Development:	56,678	0	0	0	56,678
Natural Resources, Environment, Climate Change, Land And Water Management	222,080	103,483	0	0	325,563
o/w: Wage:	151,200	0	0	0	151,200
Non-Wage Recurrent:	9,880	103,483	0	0	113,363
Development:	61,000	0	0	0	61,000
Private Sector Development	58,027	20,935	0	0	78,962
o/w: Wage:	11,887	0	0	0	11,887
Non-Wage Recurrent:	46,140	20,935	0	0	67,075
Development:	0	0	0	0	0
Integrated Transport Infrastructure And Services	1,228,360	737,643	210,826	0	2,176,829
o/w: Wage:	115,200	0	0	0	115,200
Non-Wage Recurrent:	1,015,160	737,643	210,826	0	1,963,629
Development:	98,000	0	0	0	98,000
Sustainable Urbanisation And Housing	0	30,000	0	0	30,000
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	30,000	0	0	30,000
Development:	0	0	0	0	0
Human Capital Development	9,541,417	219,064	53,229	0	9,813,709
o/w: Wage:	6,866,360	0	0	0	6,866,360
Non-Wage Recurrent:	2,232,730	219,064	53,229	0	2,505,023
Development:	442,326	0	0	0	442,326
Public Sector Transformation	1,341,147	301,610	0	0	1,642,757

VOTE: 727 Njeru Municipal Council

<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	245,066	0	0	0	245,066
Non-Wage Recurrent:	1,065,270	301,610	0	0	1,366,880
Development:	30,811	0	0	0	30,811
Governance And Security	1,192,664	1,783,283	0	0	2,975,947
o/w: Wage:	69,733	0	0	0	69,733
Non-Wage Recurrent:	376,756	1,783,283	0	0	2,160,039
Development:	746,175	0	0	0	746,175
Regional Balanced Development	0	100,000	0	0	100,000
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	100,000	0	0	100,000
Development:	0	0	0	0	0
Development Plan Implementation	278,986	333,646	0	0	612,632
o/w: Wage:	118,484	0	0	0	118,484
Non-Wage Recurrent:	98,880	333,646	0	0	432,526
Development:	61,622	0	0	0	61,622
Grand Total	14,208,792	3,666,104	264,055	0	18,138,950
Grand Total Wage	7,729,730	0	0	0	7,729,730
Grand Total Non-Wage Recurrent	4,963,114	3,666,104	264,055	0	8,893,273
Grand Total Development	1,515,948	0	0	0	1,515,948

VOTE: 727 Njeru Municipal Council

A4: Summary of Department Allocations for FY 2025/26

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
Administration	4,141,176	3,913,700
o/w Higher Local Government	2,451,551	1,942,757
o/w Lower Local Government	1,689,625	1,970,943
Finance	519,568	506,208
o/w Higher Local Government	519,568	506,208
o/w Lower Local Government	0	0
Statutory bodies	659,352	642,221
o/w Higher Local Government	659,352	642,221
o/w Lower Local Government	0	0
Production and Marketing	288,335	319,873
o/w Higher Local Government	288,335	319,873
o/w Lower Local Government	0	0
Health	1,841,782	2,004,838
o/w Higher Local Government	1,841,782	2,004,838
o/w Lower Local Government	0	0
Education	7,108,827	7,606,153
o/w Higher Local Government	7,108,827	7,606,153
o/w Lower Local Government	0	0
Roads and Engineering	1,944,386	2,233,506
o/w Higher Local Government	1,944,386	2,233,506
o/w Lower Local Government	0	0
Water	8,000	7,600
o/w Higher Local Government	8,000	7,600
o/w Lower Local Government	0	0
Natural Resources	433,672	351,963
o/w Higher Local Government	433,672	351,963
o/w Lower Local Government	0	0
Community Based Services	188,543	198,718
o/w Higher Local Government	188,543	198,718
o/w Lower Local Government	0	0
Planning	200,702	206,424
o/w Higher Local Government	200,702	206,424
o/w Lower Local Government	0	0
Internal Audit	53,455	62,783

VOTE: 727 Njeru Municipal Council

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
o/w Higher Local Government	53,455	62,783
o/w Lower Local Government	0	0
Trade, Industry and Local Development	56,013	84,962
o/w Higher Local Government	56,013	84,962
o/w Lower Local Government	0	0
Grand Total	17,443,810	18,138,950
o/w Higher Local Government	15,754,185	16,168,007
o/w: Wage:	7,729,730	7,729,730
Non-Wage Recurrent:	7,207,842	7,368,505
Domestic Devt:	816,614	1,069,773
External Financing:	0	0
o/w Lower Local Government	1,689,625	1,970,943
o/w: Wage:	0	0
Non-Wage Recurrent:	1,465,504	1,524,768
Domestic Devt:	224,121	446,175
External Financing:	0	0

VOTE: 727 Njeru Municipal Council

Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	3,889,337	3,136,714
Urban Unconditional Grant Wage	671,682	245,066
Urban Unconditional Non-Wage	48,809	47,595
Locally Raised Revenues	348,120	301,610
Multi-Sectoral Transfers to LLGs_NonWage	1,465,504	1,524,768
Programme Conditional Grant - Non Wage Recurrent	1,355,222	1,017,675
Development Revenues	251,839	776,986
Transitional Conditional Grant - Development	0	300,000
Urban Discretionary Equalisation Development Grant	27,718	30,811
Multi-Sectoral Transfers to LLGs_Gou	224,121	446,175
Total Revenues Shares	4,141,176	3,913,700
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	671,682	245,066
Non Wage	3,217,654	2,891,648
Development Expenditure		
Domestic Development	251,839	776,986
External Financing	0	0
Total Expenditure	4,141,176	3,913,700

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

Service Area 10 Administration and Management

Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 390017 Public Service Performance management					
211101 General Staff Salaries	245,066	0	0	0	245,066

VOTE: 727 Njeru Municipal Council

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	21,689	0	0	21,689
211107 Boards, Committees and Council Allowances	0	13,082	0	0	13,082
212102 Medical expenses (Employees)	0	6,000	0	0	6,000
221001 Advertising and Public Relations	0	3,000	0	0	3,000
221002 Workshops, Meetings and Seminars	0	9,969	0	0	9,969
221003 Staff Training	0	50,000	30,811	0	80,811
Total for LCIII:			County:		30,811
LCII:	Njeru MC	Staff Training - Capacity Building	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		30,811
221008 Information and Communication Technology Supplies.	0	23,800	0	0	23,800
221009 Welfare and Entertainment	0	15,538	0	0	15,538
221010 Special Meals and Drinks	0	17,943	0	0	17,943
221011 Printing, Stationery, Photocopying and Binding	0	15,834	0	0	15,834
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
227001 Travel inland	0	56,993	0	0	56,993
227004 Fuel, Lubricants and Oils	0	61,498	0	0	61,498
273102 Incapacity, death benefits and funeral expenses	0	15,000	0	0	15,000
273104 Pension	0	695,898	0	0	695,898
273105 Gratuity	0	321,777	0	0	321,777
Total Cost of Public Service Performance management	245,066	1,366,880	30,811	0	1,642,757
Total Cost of Public Sector Transformation	245,066	1,366,880	30,811	0	1,642,757
Programme 16 Governance And Security					
Key Service Area 000014 Administrative and Support Services					
228001 Maintenance-Buildings and Structures	0	0	300,000	0	300,000
Total for LCIII: Njeru Div			County: Njeru Municipal Council		300,000
LCII: Njeru North Ward	Njeru MC	Building and Facility Maintenance - Assorted Materials	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc		300,000

VOTE: 727 Njeru Municipal Council

Total Cost of Administrative and Support Services	0	0	300,000	0	300,000
Total Cost of Governance And Security	0	0	300,000	0	300,000
Total Cost of Administration and Management	245,066	1,366,880	330,811	0	1,942,757
Total Cost of Administration	245,066	1,366,880	330,811	0	1,942,757

Subcounty / Town Council / Division: 237759 Njeru Div

Service Area 10 Administration and Management

Ushs Thousands	Draft Budget Estimates for FY 2025/26				
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					
263402 Transfer to Other Government Units	0	766,402	180,264	0	946,666
Total Cost of Administrative and Support Services	0	766,402	180,264	0	946,666
Total Cost of Governance And Security	0	766,402	180,264	0	946,666
Total Cost of Administration and Management	0	766,402	180,264	0	946,666
Total Cost of 237759 Njeru Div	0	766,402	180,264	0	946,666

Subcounty / Town Council / Division: 237760 Nyenga Div

Service Area 10 Administration and Management

Ushs Thousands	Draft Budget Estimates for FY 2025/26				
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					
263402 Transfer to Other Government Units	0	354,552	135,602	0	490,154
Total Cost of Administrative and Support Services	0	354,552	135,602	0	490,154
Total Cost of Governance And Security	0	354,552	135,602	0	490,154
Total Cost of Administration and Management	0	354,552	135,602	0	490,154
Total Cost of 237760 Nyenga Div	0	354,552	135,602	0	490,154

Subcounty / Town Council / Division: 237761 Wakisi Div

Service Area 10 Administration and Management

Ushs Thousands	Draft Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance And Security					

VOTE: 727 Njeru Municipal Council

Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	403,814	130,309	0	534,123
Total Cost of Administrative and Support Services	0	403,814	130,309	0	534,123
Total Cost of Governance And Security	0	403,814	130,309	0	534,123
Total Cost of Administration and Management	0	403,814	130,309	0	534,123
Total Cost of 237761 Wakisi Div	0	403,814	130,309	0	534,123

VOTE: 727 Njeru Municipal Council

Finance

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	519,568	506,208
Urban Unconditional Grant Wage	95,619	95,619
Urban Unconditional Non-Wage	56,760	61,760
Locally Raised Revenues	367,189	348,830
Total Revenues Shares	519,568	506,208
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	95,619	95,619
Non Wage	423,949	410,590
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	519,568	506,208

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

Service Area 10 Financial Management and Accountability (LG)

Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 17 Regional Balanced Development					
Key Service Area 560080 Local Revenue Collection					
221006 Commissions and related charges	0	100,000	0	0	100,000
Total Cost of Local Revenue Collection	0	100,000	0	0	100,000
Total Cost of Regional Balanced Development	0	100,000	0	0	100,000
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	26,760	0	0	26,760
221002 Workshops, Meetings and Seminars	0	24,000	0	0	24,000
221003 Staff Training	0	12,000	0	0	12,000

VOTE: 727 Njeru Municipal Council

221007 Books, Periodicals & Newspapers	0	2,160	0	0	2,160
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	9,200	0	0	9,200
221012 Small Office Equipment	0	4,000	0	0	4,000
221014 Bank Charges and other Bank related costs	0	340	0	0	340
221016 Systems Recurrent costs	0	30,000	0	0	30,000
225101 Consultancy Services	0	121,345	0	0	121,345
227001 Travel inland	0	69,344	0	0	69,344
227004 Fuel, Lubricants and Oils	0	9,441	0	0	9,441
Total Cost of Finance and Accounting	95,619	310,590	0	0	406,208
Total Cost of Development Plan Implementation	95,619	310,590	0	0	406,208
Total Cost of Financial Management and Accountability (LG)	95,619	410,590	0	0	506,208
Total Cost of Finance	95,619	410,590	0	0	506,208

VOTE: 727 Njeru Municipal Council

Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	659,352	642,221
Urban Unconditional Grant Wage	56,158	56,158
Urban Unconditional Non-Wage	200,571	203,571
Locally Raised Revenues	402,623	382,492
Total Revenues Shares	659,352	642,221
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	56,158	56,158
Non Wage	603,194	586,063
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	659,352	642,221

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

Service Area 10 Legislation and Oversight

Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance And Security					
Key Service Area 000023 Inspection and Monitoring					
211101 General Staff Salaries	56,158	0	0	0	56,158
211105 Ex-Gratia for Political leaders.	0	152,880	0	0	152,880
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	228,427	0	0	228,427
211107 Boards, Committees and Council Allowances	0	5,212	0	0	5,212
221002 Workshops, Meetings and Seminars	0	3,000	0	0	3,000
221007 Books, Periodicals & Newspapers	0	1,800	0	0	1,800
221009 Welfare and Entertainment	0	80,652	0	0	80,652
221011 Printing, Stationery, Photocopying and Binding	0	12,000	0	0	12,000

VOTE: 727 Njeru Municipal Council

221014 Bank Charges and other Bank related costs	0	29,663	0	0	29,663
222001 Information and Communication Technology Services.	0	4,992	0	0	4,992
227001 Travel inland	0	22,440	0	0	22,440
227004 Fuel, Lubricants and Oils	0	44,996	0	0	44,996
Total Cost of Inspection and Monitoring	56,158	586,063	0	0	642,221
Total Cost of Governance And Security	56,158	586,063	0	0	642,221
Total Cost of Legislation and Oversight	56,158	586,063	0	0	642,221
Total Cost of Statutory bodies	56,158	586,063	0	0	642,221

VOTE: 727 Njeru Municipal Council

Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	288,335	300,537
Programme Conditional Grant - Wage Recurrent	154,800	151,800
Programme Conditional Grant - Non Wage Recurrent	92,178	109,298
Urban Unconditional Non-Wage	3,000	3,000
Locally Raised Revenues	38,357	36,439
Development Revenues	0	19,336
Programme Conditional Grant - Development	0	19,336
Total Revenues Shares	288,335	319,873
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	154,800	151,800
Non Wage	133,535	148,737
Development Expenditure		
Domestic Development	0	19,336
External Financing	0	0
Total Expenditure	288,335	319,873

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

Service Area 10 Agricultural Extension					
Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
211101 General Staff Salaries	151,800	0	0	0	151,800
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	12,700	0	0	12,700
221002 Workshops, Meetings and Seminars	0	27,300	0	0	27,300
221009 Welfare and Entertainment	0	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding	0	2,500	0	0	2,500
221012 Small Office Equipment	0	800	3,000	0	3,800

VOTE: 727 Njeru Municipal Council

Total for LCIII: Njeru Div		County: Njeru Municipal Council				3,000
LCII: Njeru North Ward	njeru municipal council	Office Equipment and Supplies - Assorted Office Items	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			3,000
224002 Veterinary supplies and services		0	0	8,085	0	8,085
Total for LCIII: Njeru Div		County: Njeru Municipal Council				8,085
LCII: Njeru North Ward	Njeru Municipality	Veterinary Vaccines	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			8,085
224003 Agricultural Supplies and Services		0	19,430	2,000	0	21,430
Total for LCIII: Njeru Div		County: Njeru Municipal Council				2,000
LCII: Njeru North Ward	Njeru municipality	Agricultural Supplies and Services - Farmer demonstration supplies	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			2,000
227001 Travel inland		0	10,000	0	0	10,000
227004 Fuel, Lubricants and Oils		0	4,057	0	0	4,057
312221 Light ICT hardware - Acquisition		0	0	3,000	0	3,000
Total for LCIII: Njeru Div		County: Njeru Municipal Council				3,000
LCII: Njeru North Ward	Njeru municipal head quarter	Light ICT Hardware - Laptops	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			3,000
312235 Furniture and Fittings - Acquisition		0	0	3,251	0	3,251
Total for LCIII:		County:				3,251
LCII:	njeru municipal	Furniture and Fixtures Assorted Furniture	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			3,251
Total Cost of Farmer mobilisation and sensitisation		151,800	80,787	19,336	0	251,923
Key Service Area 010074 Vector and disease control						
221002 Workshops, Meetings and Seminars		0	5,212	0	0	5,212
227001 Travel inland		0	10,000	0	0	10,000
Total Cost of Vector and disease control		0	15,212	0	0	15,212
Total Cost of Agro-Industrialization		151,800	95,999	19,336	0	267,135
Total Cost of Agricultural Extension		151,800	95,999	19,336	0	267,135

Service Area 20 Agricultural Production

Draft Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010059 Post-harvest handling, storage and processing					

VOTE: 727 Njeru Municipal Council

221002 Workshops, Meetings and Seminars	0	3,530	0	0	3,530
224002 Veterinary supplies and services	0	6,000	0	0	6,000
227001 Travel inland	0	8,000	0	0	8,000
Total Cost of Post-harvest handling, storage and processing	0	17,530	0	0	17,530
Total Cost of Agro-Industrialization	0	17,530	0	0	17,530
Total Cost of Agricultural Production	0	17,530	0	0	17,530
Service Area 30 Agricultural Value Chain Services					

Draft Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 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	151,800	148,737	19,336	0	319,873

VOTE: 727 Njeru Municipal Council

Health

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,709,213	1,811,823
Programme Conditional Grant - Wage Recurrent	1,200,760	1,297,717
Programme Conditional Grant - Non Wage Recurrent	409,992	422,019
Urban Unconditional Non-Wage	8,680	6,796
Locally Raised Revenues	89,780	85,291
Development Revenues	132,569	193,014
Programme Conditional Grant - Development	74,414	193,014
Urban Discretionary Equalisation Development Grant	58,155	0
Total Revenues Shares	1,841,782	2,004,838
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,200,760	1,297,717
Non Wage	508,452	514,106
Development Expenditure		
Domestic Development	132,569	193,014
External Financing	0	0
Total Expenditure	1,841,782	2,004,838

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

Service Area 10 Primary HealthCare					
Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320165 Primary Health care services					
211101 General Staff Salaries	1,297,717	0	0	0	1,297,717
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	15,708	0	0	15,708
221002 Workshops, Meetings and Seminars	0	4,000	0	0	4,000
221009 Welfare and Entertainment	0	4,600	0	0	4,600
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000

VOTE: 727 Njeru Municipal Council

224001 Medical Supplies and Services	0	10,000	0	0	10,000
227001 Travel inland	0	41,320	0	0	41,320
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
228002 Maintenance-Transport Equipment	0	7,000	0	0	7,000
228004 Maintenance-Other Fixed Assets	0	20,000	0	0	20,000
244002 Commitment fees	0	0	0	0	0
263308 Sector Conditional Grant (Non-Wage)	0	384,478	0	0	384,478
Total for LCIII: Njeru Div	County: Njeru Municipal Council				161,995
LCII: Njeru East	Bukaya health centre	Bukaya health centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	8,675	
LCII: Njeru East Ward	Bukaya health centre	Bukaya health centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	5,725	
LCII: Njeru North Ward	St Francis health care Njeru	St Francis health care Njeru	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	17,350	
LCII: Njeru South	Bugungu HC II	Bugungu HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	18,646	
LCII: Njeru West Ward	Lugazi II HC II	Lugazi II HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	18,646	
LCII: Njeru West Ward	Njeru TCHC	Njeru TCHC	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	37,292	
LCII: Njeru West Ward	Njeru TCHC	Njeru TCHC	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	16,255	
LCII: Njeru West Ward	St Francis health care Njeru	St Francis health care Njeru	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	39,405	
Total for LCIII: Nyenga Div	County: Njeru Municipal Council				109,411
LCII: Buziika "B"	Buziika Health Centre	Buziika Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	18,646	
LCII: Kabizzi	Kabizzi Health Centre	Kabizzi Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	18,646	
LCII: Namabu	Buwagajjo Health Centre	Buwagajjo Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	16,179	
LCII: Namabu	Buwagajjo Health Centre	Buwagajjo Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	37,292	
LCII: Tongolo	Tongolo Health Centre	Tongolo Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	18,646	
Total for LCIII: Wakisi Div	County: Njeru Municipal Council				113,072

VOTE: 727 Njeru Municipal Council

LCII: Kalagala	Kalagala Health Centre	Kalagala Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	18,646		
LCII: Konko	Konko Health Centre	Konko Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	18,646		
LCII: Naminya	Naminya Health Centre	Naminya Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	18,646		
LCII: Wakisi	Wakisi Health Centre	Wakisi Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	37,292		
LCII: Wakisi	Wakisi Health Centre	Wakisi Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	19,841		
Total Cost of Primary Health care services		1,297,717	494,106	0	0	1,791,823
Total Cost of Human Capital Development		1,297,717	494,106	0	0	1,791,823
Total Cost of Primary HealthCare		1,297,717	494,106	0	0	1,791,823
Service Area 30 Health Management and Supervision						

Draft Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
227001 Travel inland		0	10,000	0	0	10,000
Total Cost of HIV/AIDS Mainstreaming		0	10,000	0	0	10,000
Key Service Area 000016 Environment, Social Health and Safety						
227001 Travel inland		0	5,000	0	0	5,000
Total Cost of Environment, Social Health and Safety		0	5,000	0	0	5,000
Key Service Area 320027 Medical and Health Supplies						
224001 Medical Supplies and Services		0	5,000	0	0	5,000
Total Cost of Medical and Health Supplies		0	5,000	0	0	5,000
Key Service Area 320135 Sanitation and hygiene Services						
224001 Medical Supplies and Services		0	0	30,014	0	30,014
Total for LCIII: Njeru Div		County: Njeru Municipal Council				30,014
LCII: Njeru North Ward	Njeru MC	Equipment - Assorted Medical Equipment	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			30,014
225201 Consultancy Services-Capital		0	0	2,000	0	2,000
Total for LCIII: Njeru Div		County: Njeru Municipal Council				2,000
LCII: Njeru North Ward	Njeru MC	Consultancy - Others	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			2,000

VOTE: 727 Njeru Municipal Council

225202 Environment Impact Assessment for Capital Works		0	0	1,627	0	1,627
Total for LCIII: Njeru Div			County: Njeru Municipal Council			1,627
LCII: Njeru North Ward	Njeru MC	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			1,627
225203 Appraisal and Feasibility Studies for Capital Works		0	0	2,000	0	2,000
Total for LCIII: Njeru Div			County: Njeru Municipal Council			2,000
LCII: Njeru North Ward	Njeru MC	Feasibility Studies or Screening of Projects - Appraisal	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			2,000
225204 Monitoring and Supervision of capital work		0	0	4,000	0	4,000
Total for LCIII: Njeru Div			County: Njeru Municipal Council			4,000
LCII: Njeru North Ward	Njeru MC	Monitoring of Capital Projects	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			4,000
312121 Non-Residential Buildings - Acquisition		0	0	90,000	0	90,000
Total for LCIII: Njeru Div			County: Njeru Municipal Council			90,000
LCII: Njeru North Ward	Njeru MC	Other Structures - Construction Works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			90,000
312139 Other Structures - Acquisition		0	0	53,373	0	53,373
Total for LCIII: Njeru Div			County: Njeru Municipal Council			53,373
LCII: Njeru North Ward	Njeru MC	Other Structures - Construction Works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			53,373
312221 Light ICT hardware - Acquisition		0	0	10,000	0	10,000
Total for LCIII: Njeru Div			County: Njeru Municipal Council			10,000
LCII: Njeru North Ward	Njeru MC	Light ICT Hardware - Laptops	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			10,000
Total Cost of Sanitation and hygiene Services		0	0	193,014	0	193,014
Total Cost of Human Capital Development		0	20,000	193,014	0	213,014
Total Cost of Health Management and Supervision		0	20,000	193,014	0	213,014
Total Cost of Health		1,297,717	514,106	193,014	0	2,004,838

VOTE: 727 Njeru Municipal Council

Education

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	6,941,113	7,356,841
Programme Conditional Grant - Wage Recurrent	5,202,187	5,534,847
Programme Conditional Grant - Non Wage Recurrent	1,663,301	1,743,228
Urban Unconditional Non-Wage	11,320	10,720
Locally Raised Revenues	45,860	44,137
Other Transfers from Central Government	18,445	23,910
Development Revenues	167,714	249,312
Programme Conditional Grant - Development	167,714	249,312
Total Revenues Shares	7,108,827	7,606,153
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	5,202,187	5,534,847
Non Wage	1,738,926	1,821,995
Development Expenditure		
Domestic Development	167,714	249,312
External Financing	0	0
Total Expenditure	7,108,827	7,606,153

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

Service Area 10 Pre-Primary and Primary Education					
Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000063 Quality Assurance Systems					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	10,720	0	0	10,720
221002 Workshops, Meetings and Seminars	0	3,137	0	0	3,137
221009 Welfare and Entertainment	0	12,000	0	0	12,000
221012 Small Office Equipment	0	2,000	0	0	2,000
225204 Monitoring and Supervision of capital work	0	4,000	0	0	4,000

VOTE: 727 Njeru Municipal Council

227001 Travel inland	0	12,000	0	0	12,000
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	0	54,857	0	0	54,857
Key Service Area 320162 Capitation (Primary)					
211101 General Staff Salaries	2,964,993	0	0	0	2,964,993
221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000
228001 Maintenance-Buildings and Structures	0	178,802	0	0	178,802
263308 Sector Conditional Grant (Non-Wage)	0	621,310	0	0	621,310
Total for LCIII: Nyenga Div	County: Njeru Municipal Council				183,580
LCII: Nyenga	Bbanga C/U	Bbanga C/U	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,870	
LCII: Nyenga	BUGOLO UMEA P.S.	BUGOLO UMEA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,250	
LCII: Nyenga	KAGOMBE SUPERIOR P.S	KAGOMBE SUPERIOR P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,170	
LCII: Nyenga	KIKONDO UMEA P7	KIKONDO UMEA P7	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,050	
LCII: Nyenga	Kiwanyi COU P.S.	Kiwanyi COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,990	
LCII: Nyenga	NYENGA COU P.S.	NYENGA COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,630	
LCII: Nyenga	NYENGA GIRLS	NYENGA GIRLS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,870	
LCII: Nyenga	NYENGA MUSLIM P.S.	NYENGA MUSLIM P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,050	
LCII: Nyenga	SSESE COU P.S.	SSESE COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	24,230	
LCII: Nyenga	SSESSE BUGOLO P.S.	SSESSE BUGOLO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,690	
LCII: Nyenga	SSUNGA ST. JUDE P/S	SSUNGA ST. JUDE P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,510	
LCII: Nyenga	ST. FRANCIS NYENGA BOYS	ST. FRANCIS NYENGA BOYS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,090	
LCII: Nyenga	TONGOLO P.S.	TONGOLO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,370	

VOTE: 727 Njeru Municipal Council

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	7,810
Total for LCIII: Wakisi Div		County: Njeru Municipal Council		175,100
LCII: Kalagala	KALAGALA UMEA	KALAGALA UMEA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,310
LCII: Nakalanga	NAKALANGA UMEA P.S.	NAKALANGA UMEA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,250
LCII: Naminya	NAMINYA COU P.S.	NAMINYA COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,870
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	19,150
LCII: Naminya	NAMINYA UMEA P.S.	NAMINYA UMEA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,850
LCII: Wakisi	KIIRA PUBLIC P.S.	KIIRA PUBLIC P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,890
LCII: Wakisi	KIRUGU COU P.S.	KIRUGU COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,190
LCII: Wakisi	KIRUGU R.C. P.S.	KIRUGU R.C. P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,970
LCII: Wakisi	KITEYUNJA P.S NAMIYAGI	KITEYUNJA P.S NAMIYAGI	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,790
LCII: Wakisi	KIYAGI PARENTS SCHOOL	KIYAGI PARENTS SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,410
LCII: Wakisi	NALUVULE ISLAMIC	NALUVULE ISLAMIC	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,850
LCII: Wakisi	WABUSANKE R.C P/S	WABUSANKE R.C P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,090
LCII: Wakisi	WAKISI BAPTIST P.S.	WAKISI BAPTIST P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,970
LCII: Wakisi	WAKISI R.C. P.S.	WAKISI R.C. P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,510
Total for LCIII: Missing Subcounty		County: Missing County		262,630
LCII: Missing Parish	AHAMADIYA P.S.	AHAMADIYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,750
LCII: Missing Parish	BUGULE P.S.	BUGULE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,730

VOTE: 727 Njeru Municipal Council

LCII: Missing Parish	BUGUNGU P.S.	BUGUNGU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,630		
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	25,990		
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	13,410		
LCII: Missing Parish	LUWALA P.S.	LUWALA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,390		
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	4,370		
LCII: Missing Parish	NAKIBIZI P.S.	NAKIBIZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,950		
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	20,750		
LCII: Missing Parish	NJERU P.S.	NJERU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,290		
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	24,190		
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	14,150		
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	29,150		
LCII: Missing Parish	St. Moses Bukaya	St. Moses Bukaya	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,130		
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	14,310		
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	13,410		
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	9,030		
Total Cost of Capitation (Primary)		2,964,993	810,112	0	0	3,775,105
Total Cost of Human Capital Development		2,964,993	864,969	0	0	3,829,962
Total Cost of Pre-Primary and Primary Education		2,964,993	864,969	0	0	3,829,962
Service Area 20 Secondary Education						

Draft Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
-----------------------	------	----------	---------	---------	-------

VOTE: 727 Njeru Municipal Council

Programme 12 Human Capital Development

Key Service Area 320158 Capitation (Secondary)

227001 Travel inland	0	1,308	0	0	1,308
263308 Sector Conditional Grant (Non-Wage)	0	849,380	0	0	849,380
Total for LCIII: Njeru Div	County: Njeru Municipal Council				376,020
LCII: Njeru West Ward	NAMWEZI SS	NAMWEZI SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		376,020
Total for LCIII: Wakisi Div	County: Njeru Municipal Council				120,980
LCII: Wakisi	ST MARK NAMINYA S.S	ST MARK NAMINYA S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		120,980
Total for LCIII: Missing Subcounty	County: Missing County				352,380
LCII: Missing Parish	NYENGA S.S KIGUDU	NYENGA S.S KIGUDU	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		352,380
Total Cost of Capitation (Secondary)	0	850,688	0	0	850,688

Key Service Area 320159 Secondary Education Services

211101 General Staff Salaries	2,569,853	0	0	0	2,569,853
Total Cost of Secondary Education Services	2,569,853	0	0	0	2,569,853
Total Cost of Human Capital Development	2,569,853	850,688	0	0	3,420,541
Total Cost of Secondary Education	2,569,853	850,688	0	0	3,420,541

Service Area 40 Education&Sports Management and Inspection

Draft Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000023 Inspection and Monitoring					
227001 Travel inland	0	53,338	0	0	53,338
Total Cost of Inspection and Monitoring	0	53,338	0	0	53,338
Key Service Area 320003 Assets and Facilities Management					
225201 Consultancy Services-Capital	0	0	2,000	0	2,000
Total for LCIII:	County:				2,000
LCII:	Njeru MC	Consultancy - Others	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		2,000
225202 Environment Impact Assessment for Capital Works	0	0	2,700	0	2,700
Total for LCIII: Njeru Div	County: Njeru Municipal Council				2,700

VOTE: 727 Njeru Municipal Council

LCII: Njeru North Ward	Njeru MC	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	2,700
225203 Appraisal and Feasibility Studies for Capital Works		0	03,7000	3,700
Total for LCIII: Njeru Div		County: Njeru Municipal Council		3,700
LCII: Njeru North Ward	Njeru MC	Feasibility Studies or Screening of Projects - Appraisal	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	3,700
225204 Monitoring and Supervision of capital work		0	04,0660	4,066
Total for LCIII: Njeru Div		County: Njeru Municipal Council		4,066
LCII: Njeru North Ward	Njeru MC	Monitoring of projects	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	4,066
312121 Non-Residential Buildings - Acquisition		0	0203,0000	203,000
Total for LCIII: Njeru Div		County: Njeru Municipal Council		203,000
LCII: Njeru North Ward	Njeru MC	Non Residential Buildings - Schools	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	203,000
313235 Furniture and Fittings - Improvement		0	033,8460	33,846
Total for LCIII: Njeru Div		County: Njeru Municipal Council		33,846
LCII: Njeru North Ward	Njeru MC	Furniture and Fixtures Assorted Furniture	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	33,846
Total Cost of Assets and Facilities Management		0	0249,3120	249,312
Key Service Area 320038 Sports Development and Oversight				
221009 Welfare and Entertainment		0	26,0000	26,000
227001 Travel inland		0	24,0000	24,000
Total Cost of Sports Development and Oversight		0	50,0000	50,000
Total Cost of Human Capital Development		0	103,338249,3120	352,650
Total Cost of Education&Sports Management and Inspection		0	103,338249,3120	352,650
Service Area 50 Special Needs Education				

Draft Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320161 Special Needs Education					
221009 Welfare and Entertainment	0	3,000	0	0	3,000
Total Cost of Special Needs Education		0	3,000	0	3,000
Total Cost of Human Capital Development		0	3,000	0	3,000

VOTE: 727 Njeru Municipal Council

Total Cost of Special Needs Education	0	3,000	0	0	3,000
Total Cost of Education	5,534,847	1,821,995	249,312	0	7,606,153

VOTE: 727 Njeru Municipal Council

Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,553,560	2,078,829
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	423,200	737,643
Other Transfers from Central Government	0	210,826
Development Revenues	390,826	154,678
Urban Discretionary Equalisation Development Grant	100,000	154,678
Locally Raised Revenues	80,000	0
Other Transfers from Central Government	210,826	0
Total Revenues Shares	1,944,386	2,233,506
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	115,200	115,200
Non Wage	1,438,360	1,963,629
Development Expenditure		
Domestic Development	390,826	154,678
External Financing	0	0
Total Expenditure	1,944,386	2,233,506

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

Service Area 10 Community Access Roads

Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 09 Integrated Transport Infrastructure And Services					
Key Service Area 000017 Infrastructure Development and Management					
211101 General Staff Salaries	115,200	0	0	0	115,200
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	176,830	0	0	176,830
221009 Welfare and Entertainment	0	17,200	0	0	17,200
221011 Printing, Stationery, Photocopying and Binding	0	1,200	0	0	1,200

VOTE: 727 Njeru Municipal Council

223005 Electricity	0	15,000	0	0	15,000
223006 Water	0	8,000	0	0	8,000
225204 Monitoring and Supervision of capital work	0	17,000	0	0	17,000
227001 Travel inland	0	2,287	0	0	2,287
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
228001 Maintenance-Buildings and Structures	0	992,795	0	0	992,795
228002 Maintenance-Transport Equipment	0	85,873	0	0	85,873
228004 Maintenance-Other Fixed Assets	0	641,443	0	0	641,443
Total Cost of Infrastructure Development and Management	115,200	1,963,629	0	0	2,078,829
Total Cost of Integrated Transport Infrastructure And Services	115,200	1,963,629	0	0	2,078,829
Total Cost of Community Access Roads	115,200	1,963,629	0	0	2,078,829
Service Area 20 Engineering Services					

Draft Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 05 Tourism Development						
Key Service Area 000017 Infrastructure Development and Management						
228001 Maintenance-Buildings and Structures		0	0	56,678	0	56,678
Total for LCIII: Njeru Div		County: Njeru Municipal Council				56,678
LCII: Njeru North Ward	Njeru MC	Building and Facility Maintenance - Assorted Materials	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			56,678
Total Cost of Infrastructure Development and Management		0	0	56,678	0	56,678
Total Cost of Tourism Development		0	0	56,678	0	56,678
Programme 09 Integrated Transport Infrastructure And Services						
Key Service Area 140043 Urban planning and Strategies						
312129 Other Buildings other than dwellings - Acquisition		0	0	98,000	0	98,000
Total for LCIII:		County:				98,000
LCII:	Njeru MC	Other Buildings Other than Dwellings - Electrical Works	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			98,000
Total Cost of Urban planning and Strategies		0	0	98,000	0	98,000
Total Cost of Integrated Transport Infrastructure And Services		0	0	98,000	0	98,000

VOTE: 727 Njeru Municipal Council

Total Cost of Engineering Services	0	0	154,678	0	154,678
Total Cost of Roads and Engineering	115,200	1,963,629	154,678	0	2,233,506

VOTE: 727 Njeru Municipal Council

Water

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	8,000	7,600
Locally Raised Revenues	8,000	7,600
Total Revenues Shares	8,000	7,600
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	0	0
Non Wage	8,000	7,600
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	8,000	7,600

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

Service Area 10 Rural Water Supply and Sanitation

Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000016 Environment, Social Health and Safety					
223006 Water	0	4,000	0	0	4,000
Total Cost of Environment, Social Health and Safety	0	4,000	0	0	4,000
Total Cost of Human Capital Development	0	4,000	0	0	4,000
Total Cost of Rural Water Supply and Sanitation	0	4,000	0	0	4,000
Service Area 20 Urban Water Supply and Sanitation					

Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management					
Key Service Area 000006 Planning and Budgeting services					
223006 Water	0	3,600	0	0	3,600

VOTE: 727 Njeru Municipal Council

Total Cost of Planning and Budgeting services	0	3,600	0	0	3,600
Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management	0	3,600	0	0	3,600
Total Cost of Urban Water Supply and Sanitation	0	3,600	0	0	3,600
Total Cost of Water	0	7,600	0	0	7,600

VOTE: 727 Njeru Municipal Council

Natural Resources

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	397,799	290,963
Urban Unconditional Grant Wage	151,200	151,200
Urban Unconditional Non-Wage	9,880	9,880
Locally Raised Revenues	236,719	129,883
Development Revenues	35,873	61,000
Urban Discretionary Equalisation Development Grant	35,873	61,000
Total Revenues Shares	433,672	351,963
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	151,200	151,200
Non Wage	246,599	139,763
Development Expenditure		
Domestic Development	35,873	61,000
External Financing	0	0
Total Expenditure	433,672	351,963

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

Service Area 10 Natural Resources Management					
Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management					
Key Service Area 000024 Compliance and Enforcement Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	10,000	0	0	10,000
Total Cost of Compliance and Enforcement Services	0	10,000	0	0	10,000
Key Service Area 000062 Waste management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	8,883	0	0	8,883
223001 Property Management Expenses	0	30,000	0	0	30,000
228004 Maintenance-Other Fixed Assets	0	10,000	0	0	10,000
Total Cost of Waste management	0	48,883	0	0	48,883

VOTE: 727 Njeru Municipal Council

Key Service Area 000089 Climate Change Mitigation

211101 General Staff Salaries	151,200	0	0	0	151,200
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	12,880	0	0	12,880
Total Cost of Climate Change Mitigation	151,200	12,880	0	0	164,080

Key Service Area 000090 Climate Change Adaptation

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	0	0	1,000
Total Cost of Climate Change Adaptation	0	1,000	0	0	1,000

Key Service Area 140021 Ecosystems Restoration and Protection

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	7,000	0	0	7,000
224003 Agricultural Supplies and Services	0	6,000	0	0	6,000
224010 Protective Gear	0	2,000	0	0	2,000
228004 Maintenance-Other Fixed Assets	0	0	61,000	0	61,000
Total for LCIII: Njeru Div	County: Njeru Municipal Council				61,000

LCII: Njeru North Ward	Njeru MC	Building and Facility Maintenance - Assorted Materials	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)	61,000
------------------------	----------	--	--	--------

Total Cost of Ecosystems Restoration and Protection	0	15,000	61,000	0	76,000
--	----------	---------------	---------------	----------	---------------

Key Service Area 140038 Environmental Safeguards

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,000	0	0	2,000
Total Cost of Environmental Safeguards	0	2,000	0	0	2,000

Key Service Area 560007 Regulation and Compliance

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	20,000	0	0	20,000
Total Cost of Regulation and Compliance	0	20,000	0	0	20,000

Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management	151,200	109,763	61,000	0	321,963
--	----------------	----------------	---------------	----------	----------------

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	16,000	0	0	16,000
221009 Welfare and Entertainment	0	5,000	0	0	5,000
Total Cost of Physical Planning	0	30,000	0	0	30,000

VOTE: 727 Njeru Municipal Council

Total Cost of Sustainable Urbanisation And Housing	0	30,000	0	0	30,000
Total Cost of Natural Resources Management	151,200	139,763	61,000	0	351,963
Total Cost of Natural Resources	151,200	139,763	61,000	0	351,963

VOTE: 727 Njeru Municipal Council

Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	188,543	198,718
Programme Conditional Grant - Non Wage Recurrent	32,286	0
Urban Unconditional Grant Wage	33,796	33,796
Urban Unconditional Non-Wage	3,000	3,000
Locally Raised Revenues	90,143	85,636
Other Transfers from Central Government	29,319	29,319
Programme Conditional Grant - Non Wage Recurrent	0	46,968
Total Revenues Shares	188,543	198,718
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	33,796	33,796
Non Wage	154,747	164,922
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	188,543	198,718

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

Service Area 10 Community Mobilisation					
Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
211101 General Staff Salaries	33,796	0	0	0	33,796
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	37,612	0	0	37,612
221002 Workshops, Meetings and Seminars	0	43,688	0	0	43,688
221009 Welfare and Entertainment	0	10,880	0	0	10,880
221011 Printing, Stationery, Photocopying and Binding	0	4,045	0	0	4,045
224001 Medical Supplies and Services	0	7,535	0	0	7,535

VOTE: 727 Njeru Municipal Council

227001 Travel inland	0	23,231	0	0	23,231
227004 Fuel, Lubricants and Oils	0	5,760	0	0	5,760
228002 Maintenance-Transport Equipment	0	20,000	0	0	20,000
263402 Transfer to Other Government Units	0	12,171	0	0	12,171
Total for LCIII: Njeru Div		County: Njeru Municipal Council			12,171
LCII: Njeru North Ward	Njeru MC Divisions	Facilitation to special interest committees in divisions	Source: Programme Conditional Grant - Non Wage Recurrent 123-o/w Social Development - Non Wage Recurrent		12,171
Total Cost of Capacity Strengthening		33,796	164,922	0	0
Total Cost of Human Capital Development		33,796	164,922	0	0
Total Cost of Community Mobilisation		33,796	164,922	0	0
Total Cost of Community Based Services		33,796	164,922	0	0

VOTE: 727 Njeru Municipal Council

Planning

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	145,266	144,802
Urban Unconditional Grant Wage	22,866	22,866
Urban Unconditional Non-Wage	35,220	37,120
Locally Raised Revenues	87,180	84,816
Development Revenues	55,437	61,622
Urban Discretionary Equalisation Development Grant	55,437	61,622
Total Revenues Shares	200,702	206,424
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	22,866	22,866
Non Wage	122,400	121,936
Development Expenditure		
Domestic Development	55,437	61,622
External Financing	0	0
Total Expenditure	200,702	206,424

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

Service Area 10 Planning and Statistics					
Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	22,866	0	0	0	22,866
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	12,456	15,406	0	27,862
Total for LCIII: Njeru Div	County: Njeru Municipal Council				15,406
LCII: Njeru North Ward	Njeru MC	Data collection on all programmes including PDM activities	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		15,406
221002 Workshops, Meetings and Seminars	0	29,500	0	0	29,500

VOTE: 727 Njeru Municipal Council

221008 Information and Communication Technology Supplies.	0	980	0	0	980
221009 Welfare and Entertainment	0	20,000	0	0	20,000
221011 Printing, Stationery, Photocopying and Binding	0	26,000	0	0	26,000
221012 Small Office Equipment	0	2,000	0	0	2,000
227001 Travel inland	0	27,000	0	0	27,000
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Planning and Budgeting services	22,866	121,936	15,406	0	160,207
Key Service Area 000023 Inspection and Monitoring					
225201 Consultancy Services-Capital	0	0	1,000	0	1,000
Total for LCIII: Njeru Div	County: Njeru Municipal Council				1,000
LCII: Njeru North Ward	Njeru MC	Consultancy - Others	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		1,000
225202 Environment Impact Assessment for Capital Works	0	0	1,000	0	1,000
Total for LCIII: Njeru Div	County: Njeru Municipal Council				1,000
LCII: Njeru North Ward	Njeru MC	Environmental Impact Assessment - Capital Works	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		1,000
225203 Appraisal and Feasibility Studies for Capital Works	0	0	14,217	0	14,217
Total for LCIII: Njeru Div	County: Njeru Municipal Council				14,217
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)		14,217
225204 Monitoring and Supervision of capital work	0	0	30,000	0	30,000
Total for LCIII: Njeru Div	County: Njeru Municipal Council				30,000
LCII: Njeru North Ward	Njeru Municipal Council	Monitoring of DDEG projects for Qrtly reporting	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		30,000
Total Cost of Inspection and Monitoring	0	0	46,217	0	46,217
Total Cost of Development Plan Implementation	22,866	121,936	61,622	0	206,424
Total Cost of Planning and Statistics	22,866	121,936	61,622	0	206,424
Total Cost of Planning	22,866	121,936	61,622	0	206,424

VOTE: 727 Njeru Municipal Council

Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	53,455	62,783
Urban Unconditional Grant Wage	13,575	13,575
Urban Unconditional Non-Wage	6,440	17,440
Locally Raised Revenues	33,440	31,768
Total Revenues Shares	53,455	62,783
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	13,575	13,575
Non Wage	39,880	49,208
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	53,455	62,783

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

Service Area 10 Compliance

Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance And Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	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	7,500	0	0	7,500
221009 Welfare and Entertainment	0	2,600	0	0	2,600
221011 Printing, Stationery, Photocopying and Binding	0	1,200	0	0	1,200
221017 Membership dues and Subscription fees.	0	3,000	0	0	3,000
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	15,580	0	0	15,580

VOTE: 727 Njeru Municipal Council

227004 Fuel, Lubricants and Oils	0	15,688	0	0	15,688
Total Cost of Audit and Risk Management	13,575	49,208	0	0	62,783
Total Cost of Governance And Security	13,575	49,208	0	0	62,783
Total Cost of Compliance	13,575	49,208	0	0	62,783
Total Cost of Internal Audit	13,575	49,208	0	0	62,783

VOTE: 727 Njeru Municipal Council

Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	49,536	84,962
Programme Conditional Grant - Non Wage Recurrent	9,911	36,895
Urban Unconditional Grant Wage	11,887	11,887
Urban Unconditional Non-Wage	4,440	4,449
Locally Raised Revenues	18,980	20,935
Programme Conditional Grant - Non Wage Recurrent	4,318	10,795
Development Revenues	6,477	0
Programme Conditional Grant - Development	6,477	0
Total Revenues Shares	56,013	84,962
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	11,887	11,887
Non Wage	37,649	73,075
Development Expenditure		
Domestic Development	6,477	0
External Financing	0	0
Total Expenditure	56,013	84,962

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

Service Area 10 Commercial Services					
Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 05 Tourism Development					
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
227001 Travel inland	0	6,000	0	0	6,000
Total Cost of Tourism Investment, Promotion and Marketing	0	6,000	0	0	6,000
Total Cost of Tourism Development	0	6,000	0	0	6,000
Programme 07 Private Sector Development					
Key Service Area 190036 Trade Development					
211101 General Staff Salaries	11,887	0	0	0	11,887

VOTE: 727 Njeru Municipal Council

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	11,716	0	0	11,716
221002 Workshops, Meetings and Seminars	0	18,061	0	0	18,061
221009 Welfare and Entertainment	0	7,800	0	0	7,800
221011 Printing, Stationery, Photocopying and Binding	0	1,151	0	0	1,151
221012 Small Office Equipment	0	7,000	0	0	7,000
227001 Travel inland	0	21,347	0	0	21,347
Total Cost of Trade Development	11,887	67,075	0	0	78,962
Total Cost of Private Sector Development	11,887	67,075	0	0	78,962
Total Cost of Commercial Services	11,887	73,075	0	0	84,962
Total Cost of Trade, Industry and Local Development	11,887	73,075	0	0	84,962