

VOTE: 727 Njeru Municipal Council

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	2022/23 Approved Budget	2023/24 Approved Budget
Locally Raised Revenues	3,390,446	4,538,532
o/w Higher Local Government	2,076,907	2,933,737
o/w Lower Local Government	1,313,539	1,604,795
Discretionary Government Transfers	1,918,175	1,739,452
o/w Higher Local Government	1,532,791	1,361,731
o/w Lower Local Government	385,384	377,721
Conditional Government Transfers	8,265,059	10,069,948
o/w Higher Local Government	8,265,059	10,069,948
o/w Lower Local Government	0	0
Other Government Transfers	733,233	238,590
o/w Higher Local Government	733,233	238,590
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	14,306,914	16,586,522
o/w Higher Local Government	12,607,991	14,604,006
o/w Lower Local Government	1,698,923	1,982,516

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A2:Revenue Performance, Plans and Projections by Source

<i>Uganda Shillings Thousands</i>	2022/23 Approved Budget	2023/24 Approved Budget
Locally Raised Revenues	3,390,446	4,538,532
Advertisements/Bill Boards	35,400	26,825
Animal and Crop Husbandry related Levies	31,500	21,865
Business licenses	348,550	384,135
Environmental Levies	154,999	157,063
Inspection Fees	496,163	420,025
Land Fees	106,001	304,095
Local Hotel Tax	28,000	20,960
Local Services Tax-Payable By Individuals	403,000	405,950
Market /Gate Charges	10,200	5,583
Miscellaneous receipts/income	0	1,100,000
Other Licence fees	0	16,389
Other permits	21,500	0
Other Royalties	291,016	224,019
Property related Duties/Fees	0	1,369,617
Registration fees for Documents and Businesses	11,500	5,548
Rent & rates – produced assets-From Private Entities	1,369,617	0
Vehicle Parking Fees	83,000	76,460
Discretionary Government Transfers	1,918,175	1,739,452
Urban Discretionary Equalisation Development Grant	567,236	488,508
Urban Unconditional Grant Wage	817,911	861,111
Urban Unconditional Non-Wage	533,028	389,832
Conditional Government Transfers	8,265,059	10,069,948
Programme Conditional Grant - Non Wage Recurrent	2,000,904	2,362,987
Programme Conditional Grant - Development	660,658	1,200,214
Programme Conditional Grant - Wage Recurrent	5,603,498	6,506,747
Other Government Transfers	733,233	238,590
Support to PLE (UNEB)	18,445	18,445
Uganda Road Fund (URF)	704,288	210,826
Uganda Women Entrepreneurship Program(UWEP)	10,500	9,319
External Financing	0	0
N / A		
Total Revenues Shares	14,306,914	16,586,522

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A3: Summary of Programme Allocations For FY 2023/24

<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	106,200	33,077	0	0	139,277
o/w: Wage:	103,800	0	0	0	103,800
Non-Wage Recurrent:	2,400	33,077	0	0	35,477
Development:	0	0	0	0	0
Manufacturing	780	1,378	0	0	2,158
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	780	1,378	0	0	2,158
Development:	0	0	0	0	0
Tourism Development	995	2,740	0	0	3,735
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	995	2,740	0	0	3,735
Development:	0	0	0	0	0
Natural Resources, Environment, Climate Change, Land And Water	262,784	368,300	0	0	631,084
o/w: Wage:	81,600	0	0	0	81,600
Non-Wage Recurrent:	9,280	368,300	0	0	377,580
Development:	171,904	0	0	0	171,904
Private Sector Development	23,900	9,582	0	0	33,482
o/w: Wage:	11,887	0	0	0	11,887
Non-Wage Recurrent:	12,013	9,582	0	0	21,595
Development:	0	0	0	0	0
Integrated Transport Infrastructure And Services	1,113,681	841,660	210,826	0	2,166,167
o/w: Wage:	89,121	0	0	0	89,121
Non-Wage Recurrent:	14,560	141,660	210,826	0	367,046
Development:	1,010,000	700,000	0	0	1,710,000
Human Capital Development	8,448,078	99,800	18,445	0	8,566,323
o/w: Wage:	6,402,947	0	0	0	6,402,947
Non-Wage Recurrent:	1,844,916	99,800	18,445	0	1,963,161

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<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Development:	200,214	0	0	0	200,214
Public Sector Transformation	1,412,699	2,093,195	0	0	3,505,893
o/w: Wage:	466,488	0	0	0	466,488
Non-Wage Recurrent:	691,578	2,023,195	0	0	2,714,773
Development:	254,632	70,000	0	0	324,632
Community Mobilization And Mindset Change	68,482	85,863	9,319	0	163,663
o/w: Wage:	33,796	0	0	0	33,796
Non-Wage Recurrent:	34,686	85,863	9,319	0	129,867
Development:	0	0	0	0	0
Governance And Security	94,609	541,528	0	0	636,137
o/w: Wage:	47,518	0	0	0	47,518
Non-Wage Recurrent:	47,091	541,528	0	0	588,619
Development:	0	0	0	0	0
Development Plan Implementation	277,194	461,409	0	0	738,603
o/w: Wage:	130,701	0	0	0	130,701
Non-Wage Recurrent:	94,520	461,409	0	0	555,929
Development:	51,972	0	0	0	51,972
Grand Total	11,809,400	4,538,532	238,590	0	16,586,522
Grand Total Wage	7,367,859	0	0	0	7,367,859
Grand Total Non-Wage Recurrent	2,752,819	3,768,532	238,590	0	6,759,941
Grand Total Development	1,688,723	770,000	0	0	2,458,723

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A4: Summary of Department Allocations for FY 2023/24

<i>Uganda Shillings Thousands</i>	2022/23 Approved Budget	2023/24 Approved Budget
Administration	1,995,931	3,505,893
o/w Higher Local Government	1,549,650	1,523,377
o/w Lower Local Government	446,281	1,982,516
Finance	578,287	503,128
o/w Higher Local Government	362,324	503,128
o/w Lower Local Government	215,963	0
Statutory bodies	1,023,215	636,137
o/w Higher Local Government	746,037	636,137
o/w Lower Local Government	277,178	0
Production and Marketing	278,276	139,277
o/w Higher Local Government	209,081	139,277
o/w Lower Local Government	69,195	0
Health	1,984,606	1,759,649
o/w Higher Local Government	1,629,848	1,759,649
o/w Lower Local Government	354,758	0
Education	6,057,980	6,806,674
o/w Higher Local Government	6,024,350	6,806,674
o/w Lower Local Government	33,630	0
Roads and Engineering	1,344,590	2,166,167
o/w Higher Local Government	1,096,806	2,166,167
o/w Lower Local Government	247,784	0
Water	15,000	8,000
o/w Higher Local Government	15,000	8,000
o/w Lower Local Government	0	0
Natural Resources	531,832	623,084
o/w Higher Local Government	531,832	623,084
o/w Lower Local Government	0	0
Community Based Services	210,085	163,663
o/w Higher Local Government	155,952	163,663
o/w Lower Local Government	54,133	0
Planning	203,475	189,258
o/w Higher Local Government	203,475	189,258
o/w Lower Local Government	0	0

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<i>Uganda Shillings Thousands</i>	2022/23 Approved Budget	2023/24 Approved Budget
Internal Audit	44,217	46,217
o/w Higher Local Government	44,217	46,217
o/w Lower Local Government	0	0
Trade, Industry and Local Development	39,421	39,375
o/w Higher Local Government	39,421	39,375
o/w Lower Local Government	0	0
Grand Total	14,306,914	16,586,522
o/w Higher Local Government	12,607,991	14,604,006
o/w: Wage:	6,421,409	7,367,859
Non-Wage Recurrent:	5,194,979	5,076,071
Domestic Devt:	991,603	2,160,077
External Financing:	0	0
o/w Lower Local Government	1,698,923	1,982,516
o/w: Wage:	0	0
Non-Wage Recurrent:	1,462,632	1,683,870
Domestic Devt:	236,291	298,646
External Financing:	0	0

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Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Sub-SubProgramme Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2022/23 Approved Budget	2023/24 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,912,692	3,181,261
Urban Unconditional Grant Wage	423,288	466,488
Urban Unconditional Non-Wage	41,543	47,865
Locally Raised Revenues	481,200	488,400
Multi-Sectoral Transfers to LLGs_NonWage	396,137	1,683,870
Programme Conditional Grant - Non Wage Recurrent	570,523	494,637
Development Revenues	83,238	324,632
Urban Discretionary Equalisation Development Grant	33,095	25,986
Multi-Sectoral Transfers to LLGs_Gou	50,144	298,646
Total Revenues Shares	1,995,931	3,505,893

B: Breakdown of Sub-SubProgramme Expenditures

Recurrent Expenditure		
Wage	423,288	466,488
Non Wage	1,489,404	2,714,773
Development Expenditure		
Domestic Development	83,238	324,632
External Financing	0	0
Total Expenditure	1,995,931	3,505,893

B2: Expenditure Details by Service Area, Budget Output and Item

Service Area 10 Administration and Management

Approved Budget Estimates for FY 2023/24					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
SubProgramme 03 Human Resource Management					

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Budget Output 390017 Public Service Performance management

211101 General Staff Salaries	466,488	0	0	0	466,488
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	29,960	0	0	29,960
212102 Medical expenses (Employees)	0	6,000	0	0	6,000
212103 Incapacity benefits (Employees)	0	15,000	0	0	15,000
221001 Advertising and Public Relations	0	9,000	0	0	9,000
221002 Workshops, Meetings and Seminars	0	8,000	0	0	8,000
221003 Staff Training	0	50,000	0	0	50,000
221007 Books, Periodicals & Newspapers	0	6,834	0	0	6,834
221008 Information and Communication Technology Supplies.	0	26,000	0	0	26,000
221009 Welfare and Entertainment	0	151,000	0	0	151,000
221010 Special Meals and Drinks	0	17,000	0	0	17,000
221011 Printing, Stationery, Photocopying and Binding	0	6,000	0	0	6,000
221012 Small Office Equipment	0	10,000	0	0	10,000
221017 Membership dues and Subscription fees.	0	8,000	0	0	8,000
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
225101 Consultancy Services	0	6,000	0	0	6,000
227001 Travel inland	0	80,200	0	0	80,200
227004 Fuel, Lubricants and Oils	0	50,071	0	0	50,071
244002 Commitment fees	0	31,000	0	0	31,000
263306 Urban Discretionary Development Equalization Grant	0	0	25,986	0	25,986
Total for LCIII: Njeru Div	County: Njeru Municipal Council				25,986
LCII: Njeru North Ward	Njeru MC	Capacity Building activities	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		25,986
273104 Pension		0	173,468	0	173,468
273105 Gratuity		0	321,170	0	321,170

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Total Cost of Public Service Performance management	466,488	1,030,903	25,986	0	1,523,377
Total Cost of Human Resource Management	466,488	1,030,903	25,986	0	1,523,377
Total Cost of Public Sector Transformation	466,488	1,030,903	25,986	0	1,523,377
Total Cost of Administration and Management	466,488	1,030,903	25,986	0	1,523,377
Total Cost of Administration	466,488	1,030,903	25,986	0	1,523,377

Subcounty / Town Council / Division: 237759 Njeru Div

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2023/24				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
SubProgramme 03 Human Resource Management					
Budget Output 010008 Capacity Strengthening					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	963,197	0	0	963,197
228004 Maintenance-Other Fixed Assets	0	0	162,911	0	162,911
Total Cost of Capacity Strengthening	0	963,197	162,911	0	1,126,108
Total Cost of Human Resource Management	0	963,197	162,911	0	1,126,108
Total Cost of Public Sector Transformation	0	963,197	162,911	0	1,126,108
Total Cost of Administration and Management	0	963,197	162,911	0	1,126,108
Total Cost of 237759 Njeru Div	0	963,197	162,911	0	1,126,108

Subcounty / Town Council / Division: 237760 Nyenga Div

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2023/24				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
SubProgramme 03 Human Resource Management					
Budget Output 010008 Capacity Strengthening					
228004 Maintenance-Other Fixed Assets	0	0	72,421	0	72,421
244002 Commitment fees	0	362,647	0	0	362,647
Total Cost of Capacity Strengthening	0	362,647	72,421	0	435,067
Total Cost of Human Resource Management	0	362,647	72,421	0	435,067

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Total Cost of Public Sector Transformation	0	362,647	72,421	0	435,067
Total Cost of Administration and Management	0	362,647	72,421	0	435,067
Total Cost of 237760 Nyenga Div	0	362,647	72,421	0	435,067

Subcounty / Town Council / Division: 237761 Wakisi Div

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2023/24				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
SubProgramme 03 Human Resource Management					
Budget Output 010008 Capacity Strengthening					
227004 Fuel, Lubricants and Oils	0	358,026	0	0	358,026
228004 Maintenance-Other Fixed Assets	0	0	63,314	0	63,314
Total Cost of Capacity Strengthening	0	358,026	63,314	0	421,340
Total Cost of Human Resource Management	0	358,026	63,314	0	421,340
Total Cost of Public Sector Transformation	0	358,026	63,314	0	421,340
Total Cost of Administration and Management	0	358,026	63,314	0	421,340
Total Cost of 237761 Wakisi Div	0	358,026	63,314	0	421,340

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Finance

B1: Overview of Sub-SubProgramme Revenues and Expenditures by Source

Ushs Thousands	2022/23 Approved Budget	2023/24 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	566,886	503,128
Urban Unconditional Grant Wage	95,619	95,619
Urban Unconditional Non-Wage	56,160	56,160
Locally Raised Revenues	210,545	351,349
Multi-Sectoral Transfers to LLGs_NonWage	204,562	0
Development Revenues	11,401	0
Multi-Sectoral Transfers to LLGs_Gou	11,401	0
Total Revenues Shares	578,287	503,128
B: Breakdown of Sub-SubProgramme Expenditures		
Recurrent Expenditure		
Wage	95,619	95,619
Non Wage	471,268	407,509
Development Expenditure		
Domestic Development	11,401	0
External Financing	0	0
Total Expenditure	578,287	503,128

B2: Expenditure Details by Service Area, Budget Output and Item

Service Area 10 Financial Management and Accountability (LG)

Approved Budget Estimates for FY 2023/24					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 18 Development Plan Implementation					
SubProgramme 02 Resource Mobilization and Budgeting					
Budget Output 000004 Finance and Accounting					
211101 General Staff Salaries	95,619	0	0	0	95,619
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	21,324	0	0	21,324
221002 Workshops, Meetings and Seminars	0	24,000	0	0	24,000

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221003 Staff Training	0	10,000	0	0	10,000
221006 Commissions and related charges	0	90,000	0	0	90,000
221007 Books, Periodicals & Newspapers	0	3,960	0	0	3,960
221008 Information and Communication Technology Supplies.	0	30,000	0	0	30,000
221009 Welfare and Entertainment	0	31,329	0	0	31,329
221011 Printing, Stationery, Photocopying and Binding	0	8,000	0	0	8,000
221012 Small Office Equipment	0	8,000	0	0	8,000
221014 Bank Charges and other Bank related costs	0	1,656	0	0	1,656
222001 Information and Communication Technology Services.	0	3,876	0	0	3,876
227001 Travel inland	0	47,344	0	0	47,344
227004 Fuel, Lubricants and Oils	0	18,000	0	0	18,000
244002 Commitment fees	0	110,020	0	0	110,020
Total Cost of Finance and Accounting	95,619	407,509	0	0	503,128
Total Cost of Resource Mobilization and Budgeting	95,619	407,509	0	0	503,128
Total Cost of Development Plan Implementation	95,619	407,509	0	0	503,128
Total Cost of Financial Management and Accountability (LG)	95,619	407,509	0	0	503,128
Total Cost of Finance	95,619	407,509	0	0	503,128

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Statutory bodies

B1: Overview of Sub-SubProgramme Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2022/23 Approved Budget	2023/24 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,023,215	636,137
Urban Unconditional Grant Wage	47,518	47,518
Urban Unconditional Non-Wage	198,591	47,091
Locally Raised Revenues	499,928	541,528
Multi-Sectoral Transfers to LLGs_NonWage	277,178	0
Total Revenues Shares	1,023,215	636,137

B: Breakdown of Sub-SubProgramme Expenditures

Recurrent Expenditure		
Wage	47,518	47,518
Non Wage	975,697	588,619
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	1,023,215	636,137

B2: Expenditure Details by Service Area, Budget Output and Item

Service Area 10 Legislation and Oversight

Approved Budget Estimates for FY 2023/24					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance And Security					
SubProgramme 03 Policy and Legislation Processes					
Budget Output 000012 Legal advisory services					
211101 General Staff Salaries	47,518	0	0	0	47,518
211105 Ex-Gratia for Political leaders.	0	27,635	0	0	27,635
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	335,724	0	0	335,724
211107 Boards, Committees and Council Allowances	0	5,212	0	0	5,212

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221006 Commissions and related charges	0	3,000	0	0	3,000
221009 Welfare and Entertainment	0	69,600	0	0	69,600
221011 Printing, Stationery, Photocopying and Binding	0	12,000	0	0	12,000
221012 Small Office Equipment	0	2,000	0	0	2,000
221014 Bank Charges and other Bank related costs	0	38,448	0	0	38,448
222001 Information and Communication Technology Services.	0	5,000	0	0	5,000
227001 Travel inland	0	50,000	0	0	50,000
227004 Fuel, Lubricants and Oils	0	40,000	0	0	40,000
Total Cost of Legal advisory services	47,518	588,619	0	0	636,137
Total Cost of Policy and Legislation Processes	47,518	588,619	0	0	636,137
Total Cost of Governance And Security	47,518	588,619	0	0	636,137
Total Cost of Legislation and Oversight	47,518	588,619	0	0	636,137
Total Cost of Statutory bodies	47,518	588,619	0	0	636,137

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Production and Marketing

B1: Overview of Sub-SubProgramme Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2022/23 Approved Budget	2023/24 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	269,055	139,277
Programme Conditional Grant - Wage Recurrent	96,600	103,800
Programme Conditional Grant - Non Wage Recurrent	67,782	0
Urban Unconditional Non-Wage	2,400	2,400
Locally Raised Revenues	33,077	33,077
Multi-Sectoral Transfers to LLGs_NonWage	69,195	0
Development Revenues	9,221	0
Programme Conditional Grant - Development	9,221	0
Total Revenues Shares	278,276	139,277

B: Breakdown of Sub-SubProgramme Expenditures

Recurrent Expenditure		
Wage	96,600	103,800
Non Wage	172,455	35,477
Development Expenditure		
Domestic Development	9,221	0
External Financing	0	0
Total Expenditure	278,276	139,277

B2: Expenditure Details by Service Area, Budget Output and Item

Service Area 10 Agricultural Extension

Approved Budget Estimates for FY 2023/24					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
SubProgramme 01 Institutional Strengthening and Coordination					
Budget Output 010015 Extension services					
211101 General Staff Salaries	103,800	0	0	0	103,800
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,000	0	0	6,000

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221002 Workshops, Meetings and Seminars	0	3,000	0	0	3,000
221009 Welfare and Entertainment	0	1,200	0	0	1,200
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
224003 Agricultural Supplies and Services	0	2,000	0	0	2,000
227001 Travel inland	0	3,100	0	0	3,100
228002 Maintenance-Transport Equipment	0	1,000	0	0	1,000
Total Cost of Extension services	103,800	17,300	0	0	121,100
Total Cost of Institutional Strengthening and Coordination	103,800	17,300	0	0	121,100
Total Cost of Agro-Industrialization	103,800	17,300	0	0	121,100
Total Cost of Agricultural Extension	103,800	17,300	0	0	121,100

Service Area 20 Agricultural Production

Approved Budget Estimates for FY 2023/24					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
SubProgramme 02 Agricultural Production and Productivity					
Budget Output 010003 Support to Dairy Farmer organisations and Cooperatives					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,000	0	0	3,000
221002 Workshops, Meetings and Seminars	0	4,300	0	0	4,300
224003 Agricultural Supplies and Services	0	6,400	0	0	6,400
227001 Travel inland	0	4,477	0	0	4,477
Total Cost of Support to Dairy Farmer organisations and Cooperatives	0	18,177	0	0	18,177
Total Cost of Agricultural Production and Productivity	0	18,177	0	0	18,177
Total Cost of Agro-Industrialization	0	18,177	0	0	18,177
Total Cost of Agricultural Production	0	18,177	0	0	18,177
Total Cost of Production and Marketing	103,800	35,477	0	0	139,277

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Health

B1: Overview of Sub-SubProgramme Revenues and Expenditures by Source

Ushs Thousands	2022/23 Approved Budget	2023/24 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,721,382	1,663,165
Programme Conditional Grant - Wage Recurrent	1,111,360	1,200,760
Programme Conditional Grant - Non Wage Recurrent	220,603	389,825
Urban Unconditional Non-Wage	8,080	8,080
Locally Raised Revenues	72,800	64,500
Multi-Sectoral Transfers to LLGs_NonWage	308,539	0
Development Revenues	263,224	96,484
Programme Conditional Grant - Development	187,005	96,484
Urban Discretionary Equalisation Development Grant	30,000	0
Multi-Sectoral Transfers to LLGs_Gou	46,220	0
Total Revenues Shares	1,984,606	1,759,649

B: Breakdown of Sub-SubProgramme Expenditures		
Recurrent Expenditure		
Wage	1,111,360	1,200,760
Non Wage	610,022	462,405
Development Expenditure		
Domestic Development	263,224	96,484
External Financing	0	0
Total Expenditure	1,984,606	1,759,649

B2: Expenditure Details by Service Area, Budget Output and Item

Service Area 10 Primary HealthCare

Approved Budget Estimates for FY 2023/24					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
SubProgramme 02 Population Health, Safety and Management					
Budget Output 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	4,800	0	0	4,800

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Total Cost of HIV/AIDS Mainstreaming	0	4,800	0	0	4,800
Budget Output 320165 Primary Health care services					
211101 General Staff Salaries	1,200,760	0	0	0	1,200,760
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	8,080	0	0	8,080
221002 Workshops, Meetings and Seminars	0	3,900	0	0	3,900
221009 Welfare and Entertainment	0	8,079	0	0	8,079
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
224001 Medical Supplies and Services	0	10,000	0	0	10,000
225101 Consultancy Services	0	0	1,700	0	1,700
Total for LCIII: Njeru Div	County: Njeru Municipal Council				1,700
LCII: Njeru North Ward	Njeru MC	Consultancy - Annual Technical Support	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		1,700
225202 Environment Impact Assessment for Capital Works	0	0	500	0	500
Total for LCIII: Njeru Div	County: Njeru Municipal Council				500
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		500
225203 Appraisal and Feasibility Studies for Capital Works	0	0	907	0	907
Total for LCIII: Njeru Div	County: Njeru Municipal Council				907
LCII: Njeru North Ward	Njeru MC	Feasibility Studies or Screening of Projects Feasibility Study	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		907
225204 Monitoring and Supervision of capital work	0	0	1,717	0	1,717
Total for LCIII: Njeru Div	County: Njeru Municipal Council				1,717
LCII: Njeru North Ward	Njeru MC	Monitoring of projects and inspections	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		1,717
227001 Travel inland	0	5,500	0	0	5,500
227004 Fuel, Lubricants and Oils	0	8,800	0	0	8,800
228002 Maintenance-Transport Equipment	0	9,500	0	0	9,500
228004 Maintenance-Other Fixed Assets	0	20,000	0	0	20,000
244002 Commitment fees	0	32,869	0	0	32,869

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263308 Sector Conditional Grant (Non-Wage)		0	348,877	0	0	348,877
Total for LCIII: Njeru Div		County: Njeru Municipal Council				143,777
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 (PNFP)			7,931
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)			7,590
LCII: Njeru South Ward	Bugungu HCII	Bugungu HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			15,230
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)			15,230
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)			21,610
LCII: Njeru West Ward	Njeru TCHC	Njeru TCHC	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			30,460
LCII: Njeru West Ward	St Francis HC III	St Francis health care Njeru	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)			15,862
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)			29,862
Total for LCIII: Nyenga Div		County: Njeru Municipal Council				95,062
LCII: Kabizzi	Kabizzi HCI	Kabizzi Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			15,230
LCII: Njeru West Ward	Buziika Health Centre	Buziika Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			15,230
LCII: Nyenga	Buwagajjo Health Centre	Buwagajjo Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			30,460
LCII: Nyenga	Buwagajjo Health Centre	Buwagajjo Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			18,911
LCII: Tongolo	Tongolo HC	Tongolo Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			15,230
Total for LCIII: Wakisi Div		County: Njeru Municipal Council				110,038

VOTE: 727 Njeru Municipal Council

LCII: Kalagala	Kalagala HC	Kalagala Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	15,230	
LCII: Kkonko	Konko HCII	Konko Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	15,230	
LCII: Naminya	Naminya HCII	Naminya Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	15,230	
LCII: Wakisi	Wakisi	Wakisi Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	33,887	
LCII: Wakisi	Wakisi HCIII	Wakisi Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	30,460	
263310 Sector Development Grant		0	091,6590	91,659	
Total for LCIII: Njeru Div		County: Njeru Municipal Council			91,659
LCII: Njeru North Ward	Njeru Mc	Procurement of medical equipment's for HCs and MC at 40,000,000/=, Retention for Projects at 18,137,286/=, Extension of Electricity to Bugungu at 12,000,000/= and Roofing, shelves and slab for the medical container	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	91,659	
Total Cost of Primary Health care services		1,200,760	457,60596,4840	1,754,849	
Total Cost of Population Health, Safety and Management		1,200,760	462,40596,4840	1,759,649	
Total Cost of Human Capital Development		1,200,760	462,40596,4840	1,759,649	
Total Cost of Primary HealthCare		1,200,760	462,40596,4840	1,759,649	
Total Cost of Health		1,200,760	462,40596,4840	1,759,649	

VOTE: 727 Njeru Municipal Council

Education

B1: Overview of Sub-SubProgramme Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2022/23 Approved Budget	2023/24 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	5,593,548	6,702,943
Programme Conditional Grant - Wage Recurrent	4,395,537	5,202,187
Programme Conditional Grant - Non Wage Recurrent	1,099,716	1,436,291
Urban Unconditional Non-Wage	10,720	10,720
Locally Raised Revenues	35,500	35,300
Other Transfers from Central Government	18,445	18,445
Multi-Sectoral Transfers to LLGs _NonWage	33,630	0
Development Revenues	464,432	103,731
Programme Conditional Grant - Development	464,432	103,731
Total Revenues Shares	6,057,980	6,806,674

B: Breakdown of Sub-SubProgramme Expenditures

Recurrent Expenditure		
Wage	4,395,537	5,202,187
Non Wage	1,198,011	1,500,756
Development Expenditure		
Domestic Development	464,432	103,731
External Financing	0	0
Total Expenditure	6,057,980	6,806,674

B2: Expenditure Details by Service Area, Budget Output and Item

Service Area 10 Pre-Primary and Primary Education

Approved Budget Estimates for FY 2023/24					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
SubProgramme 01 Education,Sports and skills					
Budget Output 320157 Primary Education Services					
211101 General Staff Salaries	2,933,192	0	0	0	2,933,192

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211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	19,063	0	0	19,063
225201 Consultancy Services-Capital		0	0	8,546	0	8,546
Total for LCIII: Njeru Div		County: Njeru Municipal Council				8,546
LCII: Njeru North Ward	Njeru MC	Consultancy - Others	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			8,546
225202 Environment Impact Assessment for Capital Works		0	0	900	0	900
Total for LCIII: Njeru Div		County: Njeru Municipal Council				900
LCII: Njeru North Ward	Njeru MC	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			900
225203 Appraisal and Feasibility Studies for Capital Works		0	0	1,700	0	1,700
Total for LCIII:		County:				1,700
LCII:	Njeru MC	Feasibility Studies or Screening of Projects - Appraisal	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			1,700
225204 Monitoring and Supervision of capital work		0	0	2,085	0	2,085
Total for LCIII: Njeru Div		County: Njeru Municipal Council				2,085
LCII: Njeru North Ward	Njeru MC	Monitoring of capital works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			2,085
227001 Travel inland		0	44,138	0	0	44,138
228001 Maintenance-Buildings and Structures		0	9,878	0	0	9,878
228004 Maintenance-Other Fixed Assets		0	4,051	0	0	4,051
244002 Commitment fees		0	0	500	0	500
Total for LCIII: Njeru Div		County: Njeru Municipal Council				500
LCII: Njeru North Ward	Njeru MC	BOQs and Drawings for capital works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			500
263310 Sector Development Grant		0	0	90,000	0	90,000
Total for LCIII: Njeru Div		County: Njeru Municipal Council				90,000
LCII: Njeru East	Namwezi P/S	Construction of a Class Room Block with Office at Namwezi P/S	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			90,000
Total Cost of Primary Education Services		2,933,192	77,130	103,731	0	3,114,052

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Budget Output 320162 Capitation (Primary)

263308 Sector Conditional Grant (Non-Wage)	0	566,441	0	0	566,441
Total for LCIII: Nyenga Div	County: Njeru Municipal Council				168,711
LCII: Kabizzi	Kiwanyi COU P.S.	Kiwanyi COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		14,519
LCII: Namabu	BUGOLO UMEA P.S.	BUGOLO UMEA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		9,184
LCII: Namabu	SSESE COU P.S.	SSESE COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		17,110
LCII: Nyenga	NYENGA COU P.S.	NYENGA COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		11,055
LCII: Nyenga	NYENGA GIRLS	NYENGA GIRLS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		15,858
LCII: Nyenga	NYENGA MUSLIM P.S.	NYENGA MUSLIM P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		10,092
LCII: Nyenga	SSESSE BUGOLO P.S.	SSESSE BUGOLO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		12,082
LCII: Nyenga	ST. FRANCIS NYENGA BOYS	ST. FRANCIS NYENGA BOYS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		7,432
LCII: Ssunga	Bbanga C/U	Bbanga C/U	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		9,720
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		11,051
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		7,004
LCII: Tongolo	KAGOMBE SUPERIOR P.S	KAGOMBE SUPERIOR P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		19,135
LCII: Tongolo	KIKONDO UMEA P7	KIKONDO UMEA P7	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		11,360

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LCII: Tongolo	TONGOLO P.S.	TONGOLO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,110
Total for LCIII: Wakisi Div		County: Njeru Municipal Council		169,030
LCII: Kalagala	KALAGALA UMEA	KALAGALA UMEA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,923
LCII: Kalagala	NALUVULE ISLAMIC	NALUVULE ISLAMIC	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,800
LCII: Kalagala	WABUSANKE R.C P/S	WABUSANKE R.C P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,277
LCII: Malindi	KIYAGI PARENTS SCHOOL	KIYAGI PARENTS SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,114
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	10,374
LCII: Nakalanga	KIRUGU COU P.S.	KIRUGU COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,599
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	7,116
LCII: Nakalanga	KITEYUNJA P.S NAMIYAGI	KITEYUNJA P.S NAMIYAGI	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,649
LCII: Nakalanga	NAKALANGA UMEA P.S.	NAKALANGA UMEA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,906
LCII: Naminya	KIIRA PUBLIC P.S.	KIIRA PUBLIC P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,161
LCII: Naminya	NAMINYA COU P.S.	NAMINYA COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,961
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	13,328
LCII: Naminya	NAMINYA UMEA P.S.	NAMINYA UMEA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,302

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LCII: Wakisi	WAKISI BAPTIST P.S.	WAKISI BAPTIST P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,521
Total for LCIII: Missing Subcounty		County: Missing County		228,700
LCII: Missing Parish	AHAMADIYA P.S.	AHAMADIYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,320
LCII: Missing Parish	BUGULE P.S.	BUGULE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,888
LCII: Missing Parish	BUGUNGU P.S.	BUGUNGU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,982
LCII: Missing Parish	BUZIKA COU P.S.	BUZIKA COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,109
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	9,869
LCII: Missing Parish	LUWALA P.S.	LUWALA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,819
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	7,989
LCII: Missing Parish	NAKIBIZI P.S.	NAKIBIZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,211
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	13,743
LCII: Missing Parish	NJERU P.S	NJERU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,584
LCII: Missing Parish	ST. BERNADETTE NAKIBIZZI P.S	ST. BERNADETTE NAKIBIZZI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	23,279
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	13,998
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	31,036

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LCII: Missing Parish	St. Moses Bukaya	St. Moses Bukaya	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,932
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	9,933
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	11,710
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	10,297

Total Cost of Capitation (Primary)	0	566,441	0	0	566,441
Total Cost of Education,Sports and skills	2,933,192	643,570	103,731	0	3,680,493
Total Cost of Human Capital Development	2,933,192	643,570	103,731	0	3,680,493
Total Cost of Pre-Primary and Primary Education	2,933,192	643,570	103,731	0	3,680,493

Service Area 20 Secondary Education

Approved Budget Estimates for FY 2023/24

Ushs Thousands

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

SubProgramme 01 Education,Sports and skills

Budget Output 320158 Capitation (Secondary)

263308 Sector Conditional Grant (Non-Wage)	0	690,892	0	0	690,892
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Total for LCIII: Njeru Div	County: Njeru Municipal Council				297,720
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LCII: Njeru West Ward	NAMWEZI SS	NAMWEZI SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	297,720
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Total for LCIII: Wakisi Div	County: Njeru Municipal Council				114,240
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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	114,240
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Total for LCIII: Missing Subcounty	County: Missing County				278,932
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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	278,932
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Total Cost of Capitation (Secondary)	0	690,892	0	0	690,892
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Budget Output 320159 Secondary Education Services

211101 General Staff Salaries	2,268,996	0	0	0	2,268,996
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228001 Maintenance-Buildings and Structures	0	2,188	0	0	2,188
Total Cost of Secondary Education Services	2,268,996	2,188	0	0	2,271,184
Total Cost of Education,Sports and skills	2,268,996	693,080	0	0	2,962,076
Total Cost of Human Capital Development	2,268,996	693,080	0	0	2,962,076
Total Cost of Secondary Education	2,268,996	693,080	0	0	2,962,076

Service Area 40 Education&Sports Management and Inspection

Approved Budget Estimates for FY 2023/24					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
SubProgramme 01 Education,Sports and skills					
Budget Output 320038 Sports Development and Oversight					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,800	0	0	2,800
221002 Workshops, Meetings and Seminars	0	2,000	0	0	2,000
221006 Commissions and related charges	0	10,835	0	0	10,835
221009 Welfare and Entertainment	0	5,000	0	0	5,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221012 Small Office Equipment	0	2,500	0	0	2,500
227001 Travel inland	0	37,165	0	0	37,165
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
228002 Maintenance-Transport Equipment	0	7,000	0	0	7,000
244002 Commitment fees	0	88,806	0	0	88,806
Total Cost of Sports Development and Oversight	0	164,106	0	0	164,106
Total Cost of Education,Sports and skills	0	164,106	0	0	164,106
Total Cost of Human Capital Development	0	164,106	0	0	164,106
Total Cost of Education&Sports Management and Inspection	0	164,106	0	0	164,106
Total Cost of Education	5,202,187	1,500,756	103,731	0	6,806,674

VOTE: 727 Njeru Municipal Council

Roads and Engineering

B1: Overview of Sub-SubProgramme Revenues and Expenditures by Source

Ushs Thousands	2022/23 Approved Budget	2023/24 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,067,402	456,167
Urban Unconditional Grant Wage	89,121	89,121
Urban Unconditional Non-Wage	14,560	14,560
Locally Raised Revenues	134,175	141,660
Other Transfers from Central Government	704,288	210,826
Multi-Sectoral Transfers to LLGs_NonWage	125,258	0
Development Revenues	277,188	1,710,000
Programme Conditional Grant - Development	0	1,000,000
Urban Discretionary Equalisation Development Grant	154,662	10,000
Locally Raised Revenues	0	700,000
Multi-Sectoral Transfers to LLGs_Gou	122,526	0
Total Revenues Shares	1,344,590	2,166,167
B: Breakdown of Sub-SubProgramme Expenditures		
Recurrent Expenditure		
Wage	89,121	89,121
Non Wage	978,281	367,046
Development Expenditure		
Domestic Development	277,188	1,710,000
External Financing	0	0
Total Expenditure	1,344,590	2,166,167

B2: Expenditure Details by Service Area, Budget Output and Item

Service Area 10 Community Access Roads

Approved Budget Estimates for FY 2023/24					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 09 Integrated Transport Infrastructure And Services					
SubProgramme 03 Transport Infrastructure and Services Development					
Budget Output 000017 Infrastructure Development and Management					

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313131 Roads and Bridges - Improvement	0	0	1,000,000	0	1,000,000
Total for LCIII: Njeru Div	County: Njeru Municipal Council				1,000,000
LCII: Njeru North Ward	Njeru MC	Roads and Bridges - Maintenance and Repair	Source: Programme Conditional Grant - Development 193-Works and Transport - Rehabilitation Development Grant		1,000,000
Total Cost of Infrastructure Development and Management	0	0	1,000,000	0	1,000,000
Total Cost of Transport Infrastructure and Services Development	0	0	1,000,000	0	1,000,000
SubProgramme 04 Transport Asset Management					
Budget Output 260002 District , Urban and Community Access Road Maintenance					
211101 General Staff Salaries	89,121	0	0	0	89,121
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	37,780	0	0	37,780
221002 Workshops, Meetings and Seminars	0	10,601	0	0	10,601
221007 Books, Periodicals & Newspapers	0	1,200	0	0	1,200
221011 Printing, Stationery, Photocopying and Binding	0	5,000	0	0	5,000
221012 Small Office Equipment	0	4,728	0	0	4,728
222001 Information and Communication Technology Services.	0	3,000	0	0	3,000
223005 Electricity	0	15,000	0	0	15,000
225201 Consultancy Services-Capital	0	0	10,000	0	10,000
Total for LCIII: Njeru Div	County: Njeru Municipal Council				10,000
LCII: Njeru North Ward	Njeru MC	Consultancy - Others	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		10,000
227001 Travel inland	0	13,000	0	0	13,000
227004 Fuel, Lubricants and Oils	0	38,000	0	0	38,000
228001 Maintenance-Buildings and Structures	0	0	700,000	0	700,000
Total for LCIII: Njeru Div	County: Njeru Municipal Council				700,000
LCII: Njeru North Ward	Njeru MC	Building and Facility Maintenance - Civil Works	Source: Locally Raised Revenues		700,000
228002 Maintenance-Transport Equipment	0	52,450	0	0	52,450
228004 Maintenance-Other Fixed Assets	0	186,287	0	0	186,287

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Total Cost of District , Urban and Community Access Road Maintenance	89,121	367,046	710,000	0	1,166,167
Total Cost of Transport Asset Management	89,121	367,046	710,000	0	1,166,167
Total Cost of Integrated Transport Infrastructure And Services	89,121	367,046	1,710,000	0	2,166,167
Total Cost of Community Access Roads	89,121	367,046	1,710,000	0	2,166,167
Total Cost of Roads and Engineering	89,121	367,046	1,710,000	0	2,166,167

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Water

B1: Overview of Sub-SubProgramme Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2022/23 Approved Budget	2023/24 Approved Budget
A: Breakdown of Department Revenues		
<i>Recurrent Revenues</i>	15,000	8,000
Locally Raised Revenues	15,000	8,000
Total Revenues Shares	15,000	8,000
B: Breakdown of Sub-SubProgramme Expenditures		
<i>Recurrent Expenditure</i>		
Wage	0	0
Non Wage	15,000	8,000
<i>Development Expenditure</i>		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	15,000	8,000

B2: Expenditure Details by Service Area, Budget Output and Item

Service Area 20 Urban Water Supply and Sanitation

Approved Budget Estimates for FY 2023/24					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land And Water					
SubProgramme 03 Water Resources Management					
Budget Output 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 Water Resources Management	0	8,000	0	0	8,000
Total Cost of Natural Resources, Environment, Climate Change, Land And Water	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

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Natural Resources

B1: Overview of Sub-SubProgramme Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2022/23 Approved Budget	2023/24 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	484,832	451,180
Urban Unconditional Grant Wage	81,600	81,600
Urban Unconditional Non-Wage	9,280	9,280
Locally Raised Revenues	393,952	360,300
Development Revenues	47,000	171,904
Urban Discretionary Equalisation Development Grant	47,000	171,904
Total Revenues Shares	531,832	623,084

B: Breakdown of Sub-SubProgramme Expenditures

Recurrent Expenditure		
Wage	81,600	81,600
Non Wage	403,232	369,580
Development Expenditure		
Domestic Development	47,000	171,904
External Financing	0	0
Total Expenditure	531,832	623,084

B2: Expenditure Details by Service Area, Budget Output and Item

Service Area 10 Natural Resources Management

Approved Budget Estimates for FY 2023/24					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land And Water					
SubProgramme 01 Environment and Natural Resources Management					
Budget Output 000006 Planning and Budgeting services					
211101 General Staff Salaries	81,600	0	0	0	81,600
221003 Staff Training	0	47,000	0	0	47,000
221007 Books, Periodicals & Newspapers	0	15,000	0	0	15,000
221009 Welfare and Entertainment	0	48,280	0	0	48,280

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221011 Printing, Stationery, Photocopying and Binding	0	5,000	0	0	5,000
223001 Property Management Expenses	0	118,348	0	0	118,348
224003 Agricultural Supplies and Services	0	15,000	0	0	15,000
225201 Consultancy Services-Capital	0	20,000	0	0	20,000
227001 Travel inland	0	32,000	0	0	32,000
227004 Fuel, Lubricants and Oils	0	26,952	0	0	26,952
228004 Maintenance-Other Fixed Assets	0	32,000	0	0	32,000
244002 Commitment fees	0	10,000	0	0	10,000
263306 Urban Discretionary Development Equalization Grant	0	0	171,904	0	171,904
Total for LCIII: Njeru Div	County: Njeru Municipal Council				171,904
LCII: Njeru North Ward	Njeru MC	Preparation of Structural Plan	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		171,904
Total Cost of Planning and Budgeting services	81,600	369,580	171,904	0	623,084
Total Cost of Environment and Natural Resources Management	81,600	369,580	171,904	0	623,084
Total Cost of Natural Resources, Environment, Climate Change, Land And Water	81,600	369,580	171,904	0	623,084
Total Cost of Natural Resources Management	81,600	369,580	171,904	0	623,084
Total Cost of Natural Resources	81,600	369,580	171,904	0	623,084

VOTE: 727 Njeru Municipal Council

Community Based Services

B1: Overview of Sub-SubProgramme Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2022/23 Approved Budget	2023/24 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	204,085	163,663
Programme Conditional Grant - Non Wage Recurrent	32,286	32,286
Urban Unconditional Grant Wage	33,796	33,796
Urban Unconditional Non-Wage	2,400	2,400
Locally Raised Revenues	76,970	85,863
Other Transfers from Central Government	10,500	9,319
Multi-Sectoral Transfers to LLGs_NonWage	48,133	0
Development Revenues	6,000	0
Multi-Sectoral Transfers to LLGs_Gou	6,000	0
Total Revenues Shares	210,085	163,663

B: Breakdown of Sub-SubProgramme Expenditures

Recurrent Expenditure		
Wage	33,796	33,796
Non Wage	170,289	129,867
Development Expenditure		
Domestic Development	6,000	0
External Financing	0	0
Total Expenditure	210,085	163,663

B2: Expenditure Details by Service Area, Budget Output and Item

Service Area 10 Community Mobilisation

Approved Budget Estimates for FY 2023/24					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 15 Community Mobilization And Mindset Change					
SubProgramme 01 Community sensitization and empowerment					
Budget Output 440016 Promotion of Arts & crafts					
211101 General Staff Salaries	33,796	0	0	0	33,796

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211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,437	0	0	6,437
212102 Medical expenses (Employees)	0	7,535	0	0	7,535
221002 Workshops, Meetings and Seminars	0	46,551	0	0	46,551
221007 Books, Periodicals & Newspapers	0	2,045	0	0	2,045
221009 Welfare and Entertainment	0	19,999	0	0	19,999
221011 Printing, Stationery, Photocopying and Binding	0	2,600	0	0	2,600
227001 Travel inland	0	23,032	0	0	23,032
227004 Fuel, Lubricants and Oils	0	5,200	0	0	5,200
244002 Commitment fees	0	16,469	0	0	16,469
Total Cost of Promotion of Arts & crafts	33,796	129,867	0	0	163,663
Total Cost of Community sensitization and empowerment	33,796	129,867	0	0	163,663
Total Cost of Community Mobilization And Mindset Change	33,796	129,867	0	0	163,663
Total Cost of Community Mobilisation	33,796	129,867	0	0	163,663
Total Cost of Community Based Services	33,796	129,867	0	0	163,663

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Planning

B1: Overview of Sub-SubProgramme Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2022/23 Approved Budget	2023/24 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	137,286	137,286
Urban Unconditional Grant Wage	22,866	22,866
Urban Unconditional Non-Wage	32,520	32,520
Locally Raised Revenues	81,900	81,900
Development Revenues	66,189	51,972
Urban Discretionary Equalisation Development Grant	66,189	51,972
Total Revenues Shares	203,475	189,258

B: Breakdown of Sub-SubProgramme Expenditures

Recurrent Expenditure		
Wage	22,866	22,866
Non Wage	114,420	114,420
Development Expenditure		
Domestic Development	66,189	51,972
External Financing	0	0
Total Expenditure	203,475	189,258

B2: Expenditure Details by Service Area, Budget Output and Item

Service Area 10 Planning and Statistics

Approved Budget Estimates for FY 2023/24					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 18 Development Plan Implementation					
SubProgramme 01 Development Planning, Research, Evaluation and Statistics					
Budget Output 000006 Planning and Budgeting services					
211101 General Staff Salaries	22,866	0	0	0	22,866
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	22,520	0	0	22,520
221002 Workshops, Meetings and Seminars	0	24,500	0	0	24,500
221009 Welfare and Entertainment	0	20,000	0	0	20,000

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221011 Printing, Stationery, Photocopying and Binding		0	10,400	0	0	10,400
221012 Small Office Equipment		0	2,000	0	0	2,000
222001 Information and Communication Technology Services.		0	2,000	0	0	2,000
225202 Environment Impact Assessment for Capital Works		0	0	500	0	500
Total for LCIII: Njeru Div		County: Njeru Municipal Council				500
LCII: Njeru North Ward	Njeru MC Headquarters	Environmental Impact Assessment - Capital Works	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			500
225203 Appraisal and Feasibility Studies for Capital Works		0	0	12,493	0	12,493
Total for LCIII:		County:				12,493
LCII:	Njeru MC	Feasibility Studies or Screening of Projects - Appraisal	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			12,493
225204 Monitoring and Supervision of capital work		0	0	12,993	0	12,993
Total for LCIII: Njeru Div		County: Njeru Municipal Council				12,993
LCII: Njeru North Ward	Njeru MC Headquarters	Monitoring DDEG Projects for BS reporting	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			12,993
227001 Travel inland		0	31,000	0	0	31,000
227004 Fuel, Lubricants and Oils		0	2,000	0	0	2,000
263306 Urban Discretionary Development Equalization Grant		0	0	25,986	0	25,986
Total for LCIII: Njeru Div		County: Njeru Municipal Council				25,986
LCII: Njeru North Ward	Njeru MC Headquarters	Data Collection on programs including PDM	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			12,993
LCII: Njeru North Ward	Njeru MC Headquarters	LLG/Divisions Performance Assessment Exercise	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			12,993
Total Cost of Planning and Budgeting services		22,866	114,420	51,972	0	189,258
Total Cost of Development Planning, Research, Evaluation and Statistics		22,866	114,420	51,972	0	189,258
Total Cost of Development Plan Implementation		22,866	114,420	51,972	0	189,258
Total Cost of Planning and Statistics		22,866	114,420	51,972	0	189,258

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Total Cost of Planning	22,866	114,420	51,972	0	189,258
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Internal Audit

B1: Overview of Sub-SubProgramme Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2022/23 Approved Budget	2023/24 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	44,217	46,217
Urban Unconditional Grant Wage	12,217	12,217
Urban Unconditional Non-Wage	3,840	5,840
Locally Raised Revenues	28,160	28,160
Total Revenues Shares	44,217	46,217
B: Breakdown of Sub-SubProgramme Expenditures		
Recurrent Expenditure		
Wage	12,217	12,217
Non Wage	32,000	34,000
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	44,217	46,217

B2: Expenditure Details by Service Area, Budget Output and Item

Service Area 10 Compliance

Approved Budget Estimates for FY 2023/24					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 18 Development Plan Implementation					
SubProgramme 04 Accountability Systems and Service Delivery					
Budget Output 000023 Inspection and Monitoring					
211101 General Staff Salaries	12,217	0	0	0	12,217
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,640	0	0	2,640
221002 Workshops, Meetings and Seminars	0	4,000	0	0	4,000
221009 Welfare and Entertainment	0	5,100	0	0	5,100
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000

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227001 Travel inland	0	14,060	0	0	14,060
227004 Fuel, Lubricants and Oils	0	7,200	0	0	7,200
Total Cost of Inspection and Monitoring	12,217	34,000	0	0	46,217
Total Cost of Accountability Systems and Service Delivery	12,217	34,000	0	0	46,217
Total Cost of Development Plan Implementation	12,217	34,000	0	0	46,217
Total Cost of Compliance	12,217	34,000	0	0	46,217
Total Cost of Internal Audit	12,217	34,000	0	0	46,217

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Trade, Industry and Local Development

B1: Overview of Sub-SubProgramme Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2022/23 Approved Budget	2023/24 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	39,421	39,375
Programme Conditional Grant - Non Wage Recurrent	9,993	9,948
Urban Unconditional Grant Wage	11,887	11,887
Urban Unconditional Non-Wage	3,840	3,840
Locally Raised Revenues	13,700	13,700
Total Revenues Shares	39,421	39,375

B: Breakdown of Sub-SubProgramme Expenditures

Recurrent Expenditure		
Wage	11,887	11,887
Non Wage	27,533	27,488
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	39,421	39,375

B2: Expenditure Details by Service Area, Budget Output and Item

Service Area 10 Commercial Services

Approved Budget Estimates for FY 2023/24					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 05 Tourism Development					
SubProgramme 01 Marketing and Promotion					
Budget Output 120002 Domestic Promotion					
227001 Travel inland	0	1,370	0	0	1,370
Total Cost of Domestic Promotion	0	1,370	0	0	1,370
Budget Output 120012 Tourism Investment, Promotion and Marketing					
227001 Travel inland	0	2,365	0	0	2,365
Total Cost of Tourism Investment, Promotion and Marketing	0	2,365	0	0	2,365

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Total Cost of Marketing and Promotion	0	3,735	0	0	3,735
Total Cost of Tourism Development	0	3,735	0	0	3,735
Programme 07 Private Sector Development					
SubProgramme 01 Enabling Environment					
Budget Output 000023 Inspection and Monitoring					
227001 Travel inland	0	3,000	0	0	3,000
Total Cost of Inspection and Monitoring	0	3,000	0	0	3,000
Budget Output 190028 Market Surveillance Inspections					
227001 Travel inland	0	2,980	0	0	2,980
Total Cost of Market Surveillance Inspections	0	2,980	0	0	2,980
Total Cost of Enabling Environment	0	5,980	0	0	5,980
SubProgramme 02 Strengthening Private Sector Institutional and Organizational Capacity					
Budget Output 190036 Trade Development					
211101 General Staff Salaries	11,887	0	0	0	11,887
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,840	0	0	3,840
221002 Workshops, Meetings and Seminars	0	4,740	0	0	4,740
Total Cost of Trade Development	11,887	8,580	0	0	20,467
Budget Output 190039 MSMEs Information Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,035	0	0	3,035
Total Cost of MSMEs Information Services	0	3,035	0	0	3,035
Total Cost of Strengthening Private Sector Institutional and Organizational Capacity	11,887	11,615	0	0	23,502
Total Cost of Private Sector Development	11,887	17,595	0	0	29,482
Total Cost of Commercial Services	11,887	21,330	0	0	33,217
Service Area 20 Value Chain Services					

Approved Budget Estimates for FY 2023/24

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 04 Manufacturing					
SubProgramme 02 Trade Development					
Budget Output 100001 Sensitisation on Standardisation					
221002 Workshops, Meetings and Seminars	0	2,158	0	0	2,158

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Total Cost of Sensitisation on Standardisation	0	2,158	0	0	2,158
Total Cost of Trade Development	0	2,158	0	0	2,158
Total Cost of Manufacturing	0	2,158	0	0	2,158
Programme 07 Private Sector Development					
SubProgramme 02 Strengthening Private Sector Institutional and Organizational Capacity					
Budget Output 010008 Capacity Strengthening					
227001 Travel inland	0	4,000	0	0	4,000
Total Cost of Capacity Strengthening	0	4,000	0	0	4,000
Total Cost of Strengthening Private Sector Institutional and Organizational Capacity	0	4,000	0	0	4,000
Total Cost of Private Sector Development	0	4,000	0	0	4,000
Total Cost of Value Chain Services	0	6,158	0	0	6,158
Total Cost of Trade, Industry and Local Development	11,887	27,488	0	0	39,375