VOTE: 728 Ntungamo Municipal Council

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**947,236**	**1,059,979**
o/w Higher Local Government	538,997	555,244
o/w Lower Local Government	408,238	504,735
Discretionary Government Transfers	**1,310,941**	**2,166,023**
o/w Higher Local Government	1,152,740	2,051,112
o/w Lower Local Government	158,201	114,911
Conditional Government Transfers	**5,359,677**	**5,607,832**
o/w Higher Local Government	5,359,677	5,607,832
o/w Lower Local Government	0	0
Other Government Transfers	**169,577**	**181,376**
o/w Higher Local Government	169,577	181,376
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	**7,787,430**	**9,015,211**
o/w Higher Local Government	7,220,991	8,395,565
o/w Lower Local Government	566,439	619,646

VOTE: 728 Ntungamo Municipal Council

A2:Revenue Performance, Plans and Projections by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**947,236**	**1,059,979**
Advertisements/Bill Boards	9,890	13,200
Animal and Crop Husbandry related Levies	21,510	29,000
Business licenses	242,447	228,267
Inspection Fees	32,847	60,900
Interest from private entities-From Non Residents	0	500
Interest from private entities-From Residents other than General Government	412	0
Local Hotel Tax	13,200	15,240
Local Services Tax-Payable By Individuals	37,221	48,271
Market /Gate Charges	283,860	276,913
Other fees e.g. street parking fees	10,200	5,400
Other fines and Penalties – private	612	600
Other licenses	23,976	33,600
Other permits	8,225	54,168
Property related Duties/Fees	16,293	9,600
Refuse collection charges/Public convenience	5,040	5,040
Registration fees for Documents and Businesses	621	600
Rent & Rates - Non-Produced Assets – from private entities	0	235,161
Rent & rates – produced assets-From Government Units	0	22,400
Rent & rates – produced assets-From Private Entities	228,581	0
Sale of bid documents-From Government Units	0	3,000
Sale of bid documents-From Private Entities	1,500	0
Sale of Other produced assets-From Government Units	0	3,000
Vehicle Parking Fees	10,800	15,120
Discretionary Government Transfers	**1,310,941**	**2,166,023**
Urban Discretionary Equalisation Development Grant	164,735	801,518
Urban Unconditional Grant Wage	851,894	1,020,879
Urban Unconditional Non-Wage	294,312	343,626
Conditional Government Transfers	**5,359,677**	**5,607,832**
Programme Conditional Grant - Non Wage Recurrent	2,024,047	2,075,458
Programme Conditional Grant - Development	135,848	146,206
Programme Conditional Grant - Wage Recurrent	2,899,782	3,236,168
Transitional Conditional Grant - Development	300,000	150,000
Other Government Transfers	**169,577**	**181,376**

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Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
GROW Project	15,000	15,000
Support to Local Government Labour Officers and KCCA	0	11,799
Support to PLE (UNEB)	5,500	5,500
Uganda Road Fund (URF)	141,077	141,077
Uganda Women Enterpreneurship Program(UWEP)	4,000	4,000
Youth Livelihood Programme (YLP)	4,000	4,000
External Financing	**0**	**0**
N / A		
Total Revenues Shares	**7,787,430**	**9,015,211**

VOTE: 728 Ntungamo Municipal Council

A3: Summary of Programme Allocations For FY 2026/27

Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	**253,879**	**4,845**	**0**	**0**	**258,724**
o/w: Wage:	173,400	0	0	0	173,400
Non-Wage Recurrent:	61,143	4,845	0	0	65,988
Development:	19,336	0	0	0	19,336
Tourism Development	**14,162**	**3,681**	**0**	**0**	**17,843**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	14,162	3,681	0	0	17,843
Development:	0	0	0	0	0
Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**48,741**	**0**	**0**	**48,741**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	14,701	0	0	14,701
Development:	0	34,040	0	0	34,040
Private Sector Development	**43,627**	**0**	**0**	**0**	**43,627**
o/w: Wage:	22,824	0	0	0	22,824
Non-Wage Recurrent:	20,804	0	0	0	20,804
Development:	0	0	0	0	0
Integrated Transport Infrastructure and Services	**1,543,280**	**0**	**141,077**	**0**	**1,684,357**
o/w: Wage:	138,340	0	0	0	138,340
Non-Wage Recurrent:	998,280	0	141,077	0	1,139,357
Development:	406,660	0	0	0	406,660
Sustainable Urbanisation and Housing	**2,440**	**62,227**	**0**	**0**	**64,667**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	2,440	62,227	0	0	64,667
Development:	0	0	0	0	0
Human Capital Development	**4,221,602**	**77,070**	**40,299**	**0**	**4,338,971**
o/w: Wage:	3,325,759	0	0	0	3,325,759
Non-Wage Recurrent:	618,973	77,070	40,299	0	736,342
Development:	276,870	0	0	0	276,870
Public Sector Transformation	**1,081,009**	**635,796**	**0**	**0**	**1,716,804**

VOTE: 728 Ntungamo Municipal Council

Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	221,721	0	0	0	221,721
Non-Wage Recurrent:	464,429	606,498	0	0	1,070,928
Development:	394,858	29,297	0	0	424,155
Governance and Security	**187,166**	**101,337**	**0**	**0**	**288,503**
o/w: Wage:	69,100	0	0	0	69,100
Non-Wage Recurrent:	118,066	101,337	0	0	219,403
Development:	0	0	0	0	0
Regional Balanced Development	**5,653**	**44,217**	**0**	**0**	**49,870**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	5,653	44,217	0	0	49,870
Development:	0	0	0	0	0
Development Plan Implementation	**421,039**	**82,065**	**0**	**0**	**503,104**
o/w: Wage:	305,903	0	0	0	305,903
Non-Wage Recurrent:	115,136	79,651	0	0	194,787
Development:	0	2,414	0	0	2,414
Grand Total	**7,773,856**	**1,059,979**	**181,376**	**0**	**9,015,211**
Grand Total Wage	4,257,047	0	0	0	**4,257,047**
Grand Total Non-Wage Recurrent	2,419,084	994,228	181,376	0	**3,594,688**
Grand Total Development	1,097,724	65,752	0	0	**1,163,476**

VOTE: 728 Ntungamo Municipal Council

A4: Summary of Department Allocations for FY 2026/27

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Administration	**1,605,864**	**1,716,874**
o/w Higher Local Government	1,039,425	1,097,227
o/w Lower Local Government	566,439	619,646
Finance	**239,129**	**248,565**
o/w Higher Local Government	239,129	248,565
o/w Lower Local Government	0	0
Statutory bodies	**260,861**	**275,723**
o/w Higher Local Government	260,861	275,723
o/w Lower Local Government	0	0
Production and Marketing	**257,760**	**258,978**
o/w Higher Local Government	257,760	258,978
o/w Lower Local Government	0	0
Health	**1,247,683**	**1,395,378**
o/w Higher Local Government	1,247,683	1,395,378
o/w Lower Local Government	0	0
Education	**2,475,864**	**2,819,736**
o/w Higher Local Government	2,475,864	2,819,736
o/w Lower Local Government	0	0
Roads and Engineering	**1,278,587**	**1,742,574**
o/w Higher Local Government	1,278,587	1,742,574
o/w Lower Local Government	0	0
Natural Resources	**122,445**	**214,193**
o/w Higher Local Government	122,445	214,193
o/w Lower Local Government	0	0
Community Based Services	**83,133**	**117,701**
o/w Higher Local Government	83,133	117,701
o/w Lower Local Government	0	0
Planning	**134,352**	**126,738**
o/w Higher Local Government	134,352	126,738
o/w Lower Local Government	0	0
Internal Audit	**35,886**	**37,182**
o/w Higher Local Government	35,886	37,182
o/w Lower Local Government	0	0
Trade, Industry and Local Development	**45,867**	**61,570**

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Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	45,867	61,570
o/w Lower Local Government	0	0
Grand Total	**7,787,430**	**9,015,211**
o/w Higher Local Government	**7,220,991**	**8,395,565**
o/w: Wage:	3,751,676	4,257,047
Non-Wage Recurrent:	2,964,350	3,057,009
Domestic Devt:	504,966	1,081,508
External Financing:	0	0
o/w Lower Local Government	**566,439**	**619,646**
o/w: Wage:	0	0
Non-Wage Recurrent:	387,299	537,679
Domestic Devt:	179,140	81,968
External Financing:	0	0

VOTE: 728 Ntungamo Municipal Council

Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,269,812	1,292,719
Urban Unconditional Grant Wage	383,158	221,721
Urban Unconditional Non-Wage	31,531	36,531
Locally Raised Revenues	126,810	134,689
Multi-Sectoral Transfers to LLGs_NonWage	387,299	537,679
Programme Conditional Grant - Non Wage Recurrent	341,014	362,098
Development Revenues	336,051	424,155
Transitional Conditional Grant - Development	150,000	0
Urban Discretionary Equalisation Development Grant	6,912	342,188
Multi-Sectoral Transfers to LLGs_Gou	179,140	81,968
Total Revenues Shares	**1,605,864**	**1,716,874**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	383,158	221,721
Non Wage	886,654	1,070,997
Development Expenditure		
Domestic Development	336,051	424,155
External Financing	0	0
Total Expenditure	**1,605,864**	**1,716,874**

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

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	726	0	0	726

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Total Cost of HIV/AIDS Mainstreaming	**0**	**726**	**0**	**0**	**726**
Total Cost of Human Capital Development	**0**	**726**	**0**	**0**	**726**
Programme 14 Public Sector Transformation					
Key Service Area 000006 Planning and Budgeting services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	15,393	0	0	15,393
221001 Advertising and Public Relations	0	4,000	0	0	4,000
221008 Information and Communication Technology Supplies.	0	2,800	0	0	2,800
221009 Welfare and Entertainment	0	5,000	0	0	5,000
221011 Printing, Stationery, Photocopying and Binding	0	2,200	0	0	2,200
221012 Small Office Equipment	0	1,000	0	0	1,000
221020 Litigation and related expenses	0	20,000	0	0	20,000
222001 Information and Communication Technology Services.	0	3,300	0	0	3,300
227001 Travel inland	0	41,305	0	0	41,305
227004 Fuel, Lubricants and Oils	0	37,563	0	0	37,563
228002 Maintenance-Transport Equipment	0	11,101	0	0	11,101
Total Cost of Planning and Budgeting services	**0**	**143,662**	**0**	**0**	**143,662**
Key Service Area 000008 Records Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	0	0	1,000
221012 Small Office Equipment	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	300	0	0	300
222002 Postage and Courier	0	60	0	0	60
227001 Travel inland	0	2,440	0	0	2,440
Total Cost of Records Management	**0**	**5,800**	**0**	**0**	**5,800**
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
211101 General Staff Salaries	221,721	0	0	0	221,721
273104 Pension	0	242,584	0	0	242,584
273105 Gratuity	0	90,167	0	0	90,167
352881 Pension and Gratuity Arrears Budgeting	0	29,346	0	0	29,346
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	**221,721**	**362,098**	**0**	**0**	**583,819**

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Key Service Area 010008 Capacity Strengthening						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	0	62,921	0	62,921
Total for LCIII: Western Div		**County: Ntungamo Municipal council**				**62,921**
LCII: Muko Ward	Ntungamo MC Headquarters	Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			62,921
221003 Staff Training		0	0	34,471	0	34,471
Total for LCIII: Western Div		**County: Ntungamo Municipal council**				**34,471**
LCII: Muko Ward	Ntungamo MC Headquarters	Staff Training - Capacity Building	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			34,471
221008 Information and Communication Technology Supplies.		0	0	19,000	0	19,000
Total for LCIII: Western Div		**County: Ntungamo Municipal council**				**19,000**
LCII: Muko Ward	Ntungamo MC Headquarters	ICT - Software Subscription, Maintenance and Support	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			19,000
221017 Membership dues and Subscription fees.		0	0	5,760	0	5,760
Total for LCIII: Western Div		**County: Ntungamo Municipal council**				**5,760**
LCII: Muko Ward		TV and Internet Subscription fees	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			5,760
224003 Agricultural Supplies and Services		0	0	18,118	0	18,118
Total for LCIII: Eastern Div		**County: Ntungamo Municipal council**				**18,118**
LCII: Park Ward	Ntungamo MC Headquarters	Agricultural Supplies - Seedlings	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			18,118
224004 Beddings, Clothing, Footwear and related Services		0	0	2,000	0	2,000
Total for LCIII: Western Div		**County: Ntungamo Municipal council**				**2,000**
LCII: Muko Ward	Ntungamo MC Headquarters	Cleaning and Sanitation - Corporate Wear	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			2,000
225101 Consultancy Services		0	0	57,328	0	57,328
Total for LCIII: Western Div		**County: Ntungamo Municipal council**				**57,328**
LCII: Muko Ward	Ntungamo MC Headquarters	Consultancy Services - Management	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			40,219
LCII: Muko Ward	Ntungamo MC Headquarters	Consultancy - Taxation	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			17,109
227001 Travel inland		0	0	40,150	0	40,150
Total for LCIII: Western Div		**County: Ntungamo Municipal council**				**40,150**
LCII: Muko Ward	Ntungamo MC Headquarters	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			40,150

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228001 Maintenance-Buildings and Structures		0	0	40,640	0	40,640
Total for LCIII: Western Div		**County: Ntungamo Municipal council**				**40,640**
LCII: Muko Ward	Ntungamo MC Headquarters	Building and Facility Maintenance - Civil Works	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			40,640
312221 Light ICT hardware - Acquisition		0	0	39,800	0	39,800
Total for LCIII: Western Div		**County: Ntungamo Municipal council**				**39,800**
LCII: Muko Ward	Ntungamo MC Headquarters	Personal computers - Laptop_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			39,800
312235 Furniture and Fittings - Acquisition		0	0	22,000	0	22,000
Total for LCIII: Western Div		**County: Ntungamo Municipal council**				**22,000**
LCII: Muko Ward	Ntungamo MC Headquarters	Chairs - Chair_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			12,000
LCII: Muko Ward	Ntungamo MC Headquarters	Fire escape ladder_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			10,000
Total Cost of Capacity Strengthening		**0**	**0**	**342,188**	**0**	**342,188**
Total Cost of Public Sector Transformation		**221,721**	**511,560**	**342,188**	**0**	**1,075,469**
Programme 17 Regional Balanced Development						
Key Service Area 000005 Human Resource Management						
221008 Information and Communication Technology Supplies.		0	1,500	0	0	1,500
221011 Printing, Stationery, Photocopying and Binding		0	1,053	0	0	1,053
222001 Information and Communication Technology Services.		0	600	0	0	600
227001 Travel inland		0	6,080	0	0	6,080
227004 Fuel, Lubricants and Oils		0	4,000	0	0	4,000
228004 Maintenance-Other Fixed Assets		0	1,800	0	0	1,800
273102 Incapacity, death benefits and funeral expenses		0	6,000	0	0	6,000
Total Cost of Human Resource Management		**0**	**21,033**	**0**	**0**	**21,033**
Total Cost of Regional Balanced Development		**0**	**21,033**	**0**	**0**	**21,033**
Total Cost of Administration and Management		**221,721**	**533,319**	**342,188**	**0**	**1,097,227**
Total Cost of Administration		**221,721**	**533,319**	**342,188**	**0**	**1,097,227**

Subcounty / Town Council / Division: 237710 Western Div

Service Area 10 Administration and Management

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Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	233,108	26,700	0	259,808
Total Cost of Facilities Management	**0**	**233,108**	**26,700**	**0**	**259,808**
Total Cost of Public Sector Transformation	**0**	**233,108**	**26,700**	**0**	**259,808**
Total Cost of Administration and Management	**0**	**233,108**	**26,700**	**0**	**259,808**
Total Cost of 237710 Western Div	**0**	**233,108**	**26,700**	**0**	**259,808**

Subcounty / Town Council / Division: 237711 Eastern Div

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	145,412	28,046	0	173,458
Total Cost of Facilities Management	**0**	**145,412**	**28,046**	**0**	**173,458**
Total Cost of Public Sector Transformation	**0**	**145,412**	**28,046**	**0**	**173,458**
Total Cost of Administration and Management	**0**	**145,412**	**28,046**	**0**	**173,458**
Total Cost of 237711 Eastern Div	**0**	**145,412**	**28,046**	**0**	**173,458**

Subcounty / Town Council / Division: 237712 Central Div

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	159,158	27,221	0	186,380
Total Cost of Facilities Management	**0**	**159,158**	**27,221**	**0**	**186,380**
Total Cost of Public Sector Transformation	**0**	**159,158**	**27,221**	**0**	**186,380**
Total Cost of Administration and Management	**0**	**159,158**	**27,221**	**0**	**186,380**
Total Cost of 237712 Central Div	**0**	**159,158**	**27,221**	**0**	**186,380**

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Finance

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	239,129	248,565
Urban Unconditional Grant Wage	121,891	133,648
Urban Unconditional Non-Wage	42,417	40,417
Locally Raised Revenues	74,821	74,500
Total Revenues Shares	**239,129**	**248,565**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	121,891	133,648
Non Wage	117,238	114,917
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**239,129**	**248,565**

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

Service Area 10 Financial Management and Accountability (LG)

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	263	0	0	263
Total Cost of HIV/AIDS Mainstreaming	**0**	**263**	**0**	**0**	**263**
Total Cost of Human Capital Development	**0**	**263**	**0**	**0**	**263**
Programme 17 Regional Balanced Development					
Key Service Area 560080 Local Revenue Collection					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,900	0	0	4,900
221001 Advertising and Public Relations	0	2,000	0	0	2,000
221002 Workshops, Meetings and Seminars	0	5,200	0	0	5,200

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221011 Printing, Stationery, Photocopying and Binding	0	3,937	0	0	3,937
221014 Bank Charges and other Bank related costs	0	1,800	0	0	1,800
227001 Travel inland	0	7,000	0	0	7,000
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Local Revenue Collection	**0**	**28,837**	**0**	**0**	**28,837**
Total Cost of Regional Balanced Development	**0**	**28,837**	**0**	**0**	**28,837**
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
211101 General Staff Salaries	133,648	0	0	0	133,648
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	9,394	0	0	9,394
221001 Advertising and Public Relations	0	1,200	0	0	1,200
221006 Commissions and related charges	0	20,057	0	0	20,057
221008 Information and Communication Technology Supplies.	0	2,200	0	0	2,200
222001 Information and Communication Technology Services.	0	1,400	0	0	1,400
227001 Travel inland	0	8,600	0	0	8,600
228004 Maintenance-Other Fixed Assets	0	2,549	0	0	2,549
Total Cost of Finance and Accounting	**133,648**	**45,400**	**0**	**0**	**179,048**
Key Service Area 000006 Planning and Budgeting services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	0	0	1,000
221002 Workshops, Meetings and Seminars	0	2,074	0	0	2,074
221003 Staff Training	0	2,000	0	0	2,000
221008 Information and Communication Technology Supplies.	0	2,400	0	0	2,400
221009 Welfare and Entertainment	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
221016 Systems Recurrent costs	0	2,900	0	0	2,900
221017 Membership dues and Subscription fees.	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	1,800	0	0	1,800
227001 Travel inland	0	12,443	0	0	12,443
227004 Fuel, Lubricants and Oils	0	12,800	0	0	12,800

VOTE: 728 Ntungamo Municipal Council

Total Cost of Planning and Budgeting services	**0**	**40,417**	**0**	**0**	**40,417**
Total Cost of Development Plan Implementation	**133,648**	**85,817**	**0**	**0**	**219,465**
Total Cost of Financial Management and Accountability (LG)	**133,648**	**114,917**	**0**	**0**	**248,565**
Total Cost of Finance	**133,648**	**114,917**	**0**	**0**	**248,565**

VOTE: 728 Ntungamo Municipal Council

Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	260,861	275,723
Urban Unconditional Grant Wage	50,127	57,343
Urban Unconditional Non-Wage	114,754	114,718
Locally Raised Revenues	95,980	103,662
Total Revenues Shares	**260,861**	**275,723**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	50,127	57,343
Non Wage	210,734	218,380
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**260,861**	**275,723**

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

Service Area 10 Legislation and Oversight

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221009 Welfare and Entertainment	0	2,452	0	0	2,452
Total Cost of HIV/AIDS Mainstreaming	**0**	**2,452**	**0**	**0**	**2,452**
Total Cost of Human Capital Development	**0**	**2,452**	**0**	**0**	**2,452**
Programme 14 Public Sector Transformation					
Key Service Area 000007 Procurement and Disposal Services					
211107 Boards, Committees and Council Allowances	0	5,212	0	0	5,212
221001 Advertising and Public Relations	0	2,500	0	0	2,500
221011 Printing, Stationery, Photocopying and Binding	0	1,989	0	0	1,989
227001 Travel inland	0	7,988	0	0	7,988

VOTE: 728 Ntungamo Municipal Council

227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Procurement and Disposal Services	**0**	**21,689**	**0**	**0**	**21,689**
Total Cost of Public Sector Transformation	**0**	**21,689**	**0**	**0**	**21,689**
Programme 16 Governance and Security					
Key Service Area 000010 Leadership and Management					
211101 General Staff Salaries	57,343	0	0	0	57,343
211105 Ex-Gratia for Political leaders.	0	81,240	0	0	81,240
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	35,200	0	0	35,200
221009 Welfare and Entertainment	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	3,000	0	0	3,000
225204 Monitoring and Supervision of capital work	0	3,000	0	0	3,000
227001 Travel inland	0	7,159	0	0	7,159
227004 Fuel, Lubricants and Oils	0	10,001	0	0	10,001
228002 Maintenance-Transport Equipment	0	4,300	0	0	4,300
263402 Transfer to Other Government Units	0	17,640	0	0	17,640

Total for LCIII: Western Div	**County: Ntungamo Municipal council**		**5,880**
LCII: Kahunga Ward	Payment of Ex-Gratia for Division councilors	Source: Urban Unconditional Non-Wage 130-o/w Ex-Gratia Urban	5,880
Total for LCIII: Eastern Div	**County: Ntungamo Municipal council**		**5,880**
LCII: Park Ward	Payment for Ex-Gratia for Division Councilors	Source: Urban Unconditional Non-Wage 130-o/w Ex-Gratia Urban	5,880
Total for LCIII: Central Div	**County: Ntungamo Municipal council**		**5,880**
LCII: Kikoni Ward	Payment for Ex-Gratia for Division councilors	Source: Urban Unconditional Non-Wage 130-o/w Ex-Gratia Urban	5,880

273102 Incapacity, death benefits and funeral expenses	0	1,000	0	0	1,000
282101 Donations	0	4,000	0	0	4,000
Total Cost of Leadership and Management	**57,343**	**168,539**	**0**	**0**	**225,882**
Key Service Area 000014 Administrative and Support Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,000	0	0	5,000
221008 Information and Communication Technology Supplies.	0	1,200	0	0	1,200

VOTE: 728 Ntungamo Municipal Council

221009 Welfare and Entertainment	0	13,400	0	0	13,400
221011 Printing, Stationery, Photocopying and Binding	0	1,500	0	0	1,500
222001 Information and Communication Technology Services.	0	600	0	0	600
227001 Travel inland	0	4,000	0	0	4,000
Total Cost of Administrative and Support Services	**0**	**25,700**	**0**	**0**	**25,700**
Total Cost of Governance and Security	**57,343**	**194,239**	**0**	**0**	**251,582**
Total Cost of Legislation and Oversight	**57,343**	**218,380**	**0**	**0**	**275,723**
Total Cost of Statutory bodies	**57,343**	**218,380**	**0**	**0**	**275,723**

VOTE: 728 Ntungamo Municipal Council

Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	238,424	239,642
Programme Conditional Grant - Wage Recurrent	173,400	173,400
Programme Conditional Grant - Non Wage Recurrent	61,424	61,397
Locally Raised Revenues	3,600	4,845
Development Revenues	19,336	19,336
Programme Conditional Grant - Development	19,336	19,336
Total Revenues Shares	**257,760**	**258,978**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	173,400	173,400
Non Wage	65,024	66,242
Development Expenditure		
Domestic Development	19,336	19,336
External Financing	0	0
Total Expenditure	**257,760**	**258,978**

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

Service Area 10 Agricultural Extension

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
211101 General Staff Salaries	173,400	0	0	0	173,400
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,160	0	0	2,160
221001 Advertising and Public Relations	0	600	0	0	600
221008 Information and Communication Technology Supplies.	0	900	0	0	900
221009 Welfare and Entertainment	0	345	0	0	345
221011 Printing, Stationery, Photocopying and Binding	0	350	0	0	350

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224003 Agricultural Supplies and Services		0	10,765	0	0	10,765
227001 Travel inland		0	5,328	0	0	5,328
227004 Fuel, Lubricants and Oils		0	4,597	0	0	4,597
263402 Transfer to Other Government Units		0	22,608	0	0	22,608
Total for LCIII:		**County:**				**22,608**
LCII:		Eastern Division	Source: Programme Conditional Grant - Non Wage Recurrent 136-o/w Agricultural Extension - Non Wage Recurrent			7,536
LCII:	Western Division	Western Division	Source: Programme Conditional Grant - Non Wage Recurrent 136-o/w Agricultural Extension - Non Wage Recurrent			7,536
LCII:	Western Division	Central Division	Source: Programme Conditional Grant - Non Wage Recurrent 136-o/w Agricultural Extension - Non Wage Recurrent			7,536
312121 Non-Residential Buildings - Acquisition		0	0	19,336	0	19,336
Total for LCIII: Western Div		**County: Ntungamo Municipal council**				**19,336**
LCII: Kahunga Ward	Pigs' slaughter slab	Farm Structure _Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			19,336
Total Cost of Farmer mobilisation and sensitisation		**173,400**	**47,653**	**19,336**	**0**	**240,389**
Total Cost of Agro-Industrialization		**173,400**	**47,653**	**19,336**	**0**	**240,389**
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
227001 Travel inland		0	254	0	0	254
Total Cost of HIV/AIDS Mainstreaming		**0**	**254**	**0**	**0**	**254**
Total Cost of Human Capital Development		**0**	**254**	**0**	**0**	**254**
Total Cost of Agricultural Extension		**173,400**	**47,907**	**19,336**	**0**	**240,643**
Service Area 20 Agricultural Production						

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 010074 Vector and disease control					
224003 Agricultural Supplies and Services	0	2,823	0	0	2,823
227001 Travel inland	0	2,309	0	0	2,309
Total Cost of Vector and disease control	**0**	**5,132**	**0**	**0**	**5,132**
Total Cost of Agro-Industrialization	**0**	**5,132**	**0**	**0**	**5,132**
Total Cost of Agricultural Production	**0**	**5,132**	**0**	**0**	**5,132**
Service Area 30 Agricultural Value Chain Services					

VOTE: 728 Ntungamo Municipal Council

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization						
Key Service Area 300016 Parish Development Model Operations						
211107 Boards, Committees and Council Allowances		0	6,003	0	0	6,003
263402 Transfer to Other Government Units		0	7,200	0	0	7,200
Total for LCIII: Western Div		**County: Ntungamo Municipal council**				**2,400**
LCII: Muko Ward	Kahunga	Transfer of PDM allowances to Western Division	Source: Programme Conditional Grant - Non Wage Recurrent 204-o/w Parish Model Grant-Parish Chief Allowances			2,400
Total for LCIII: Eastern Div		**County: Ntungamo Municipal council**				**2,400**
LCII: Kyamate Wards		transfer to Eastern Division	Source: Programme Conditional Grant - Non Wage Recurrent 204-o/w Parish Model Grant-Parish Chief Allowances			2,400
Total for LCIII: Central Div		**County: Ntungamo Municipal council**				**2,400**
LCII: Central Ward		Transfer to central Division	Source: Programme Conditional Grant - Non Wage Recurrent 204-o/w Parish Model Grant-Parish Chief Allowances			2,400
Total Cost of Parish Development Model Operations		**0**	**13,203**	**0**	**0**	**13,203**
Total Cost of Agro-Industrialization		**0**	**13,203**	**0**	**0**	**13,203**
Total Cost of Agricultural Value Chain Services		**0**	**13,203**	**0**	**0**	**13,203**
Total Cost of Production and Marketing		**173,400**	**66,242**	**19,336**	**0**	**258,978**

VOTE: 728 Ntungamo Municipal Council

Health

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	**2025/26 Approved Budget**	**2026/27 Approved Budget**
A: Breakdown of Department Revenues		
Recurrent Revenues	1,215,210	1,363,162
Programme Conditional Grant - Wage Recurrent	1,019,101	1,019,101
Programme Conditional Grant - Non Wage Recurrent	95,058	129,365
Locally Raised Revenues	101,052	37,574
Urban Unconditional Grant Wage	0	177,122
Development Revenues	32,472	32,216
Programme Conditional Grant - Development	32,472	32,216
Total Revenues Shares	**1,247,683**	**1,395,378**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,019,101	1,196,222
Non Wage	196,110	166,940
Development Expenditure		
Domestic Development	32,472	32,216
External Financing	0	0
Total Expenditure	**1,247,683**	**1,395,378**

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

Service Area 10 Primary HealthCare

Ushs Thousands		**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services		**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development						
Key Service Area 320165 Primary Health care services						
211101 General Staff Salaries		177,122	0	0	0	177,122
225202 Environment Impact Assessment for Capital Works		0	0	500	0	500
Total for LCIII: Eastern Div		**County: Ntungamo Municipal council**				**500**
LCII: Kyamate Ward	Ruhooko HC III	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	500	0	500
Total for LCIII: Eastern Div		**County: Ntungamo Municipal council**				**500**

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LCII: Kyamate Ward	Ruhooko P/S	Feasibility Studies or Screening of Projects Feasibility Study	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			500
225204 Monitoring and Supervision of capital work		0	0	1,768	0	1,768
Total for LCIII: Eastern Div		**County: Ntungamo Municipal council**				**1,768**
LCII: Kyamate Ward	Ruhooko HC III	Monitoring and commissioning of projects	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			1,768
263308 Sector Conditional Grant (Non-Wage)		0	108,461	0	0	108,461
Total for LCIII: Eastern Div		**County: Ntungamo Municipal council**				**29,141**
LCII: Kyamate Ward	South Ankole Mission Health Centre III	South Ankole Mission Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)			5,001
LCII: Kyamate Wards	Ruhooko HC III	Ruhoko Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			7,985
LCII: Kyamate Wards	Ruhooko HC III	Ruhoko Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			11,202
LCII: Kyamate Wards	South Ankole Mission Health Centre III	South Ankole Mission Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			4,954
Total for LCIII: Central Div		**County: Ntungamo Municipal council**				**79,320**
LCII: Central Ward	Ntungamo Health Centre IV	Ntungamo Health Centre IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			39,923
LCII: Central Ward	Ntungamo Health Centre IV	Ntungamo Health Centre IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			39,397
312111 Residential Buildings - Acquisition		0	0	19,447	0	19,447
Total for LCIII: Western Div		**County: Ntungamo Municipal council**				**19,447**
LCII: Kahunga Ward	Ruhooko HC III	General residential construction contractor service - Caravans_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			19,447
313139 Other Structures - Improvement		0	0	10,000	0	10,000
Total for LCIII: Central Div		**County: Ntungamo Municipal council**				**10,000**
LCII: Central Ward	Ntungamo HC IV Solar installation	Maintenance works_Improve	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			10,000
Total Cost of Primary Health care services		**177,122**	**108,461**	**32,216**	**0**	**317,799**
Total Cost of Human Capital Development		**177,122**	**108,461**	**32,216**	**0**	**317,799**
Total Cost of Primary HealthCare		**177,122**	**108,461**	**32,216**	**0**	**317,799**
Service Area 30 Health Management and Supervision						

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	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	0	0	1,000
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**3,000**	**0**	**0**	**3,000**
Key Service Area 000016 Environment, Social Health and Safety					
227004 Fuel, Lubricants and Oils	0	2,474	0	0	2,474
Total Cost of Environment, Social Health and Safety	**0**	**2,474**	**0**	**0**	**2,474**
Key Service Area 000039 Policies, Regulations and Standards					
211101 General Staff Salaries	1,019,101	0	0	0	1,019,101
221008 Information and Communication Technology Supplies.	0	1,800	0	0	1,800
221009 Welfare and Entertainment	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	1,600	0	0	1,600
222001 Information and Communication Technology Services.	0	2,200	0	0	2,200
227001 Travel inland	0	4,384	0	0	4,384
227004 Fuel, Lubricants and Oils	0	4,904	0	0	4,904
228002 Maintenance-Transport Equipment	0	6,146	0	0	6,146
Total Cost of Policies, Regulations and Standards	**1,019,101**	**22,034**	**0**	**0**	**1,041,134**
Key Service Area 320135 Sanitation and hygiene Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	13,156	0	0	13,156
221001 Advertising and Public Relations	0	720	0	0	720
221009 Welfare and Entertainment	0	2,650	0	0	2,650
221012 Small Office Equipment	0	2,122	0	0	2,122
224001 Medical Supplies and Services	0	1,000	0	0	1,000
224010 Protective Gear	0	3,000	0	0	3,000
227001 Travel inland	0	3,822	0	0	3,822
227004 Fuel, Lubricants and Oils	0	500	0	0	500

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228004 Maintenance-Other Fixed Assets	0	4,000	0	0	4,000
Total Cost of Sanitation and hygiene Services	**0**	**30,970**	**0**	**0**	**30,970**
Total Cost of Human Capital Development	**1,019,101**	**58,478**	**0**	**0**	**1,077,579**
Total Cost of Health Management and Supervision	**1,019,101**	**58,478**	**0**	**0**	**1,077,579**
Total Cost of Health	**1,196,222**	**166,940**	**32,216**	**0**	**1,395,378**

VOTE: 728 Ntungamo Municipal Council

Education

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	2,241,825	2,575,081
Programme Conditional Grant - Wage Recurrent	1,707,281	2,043,668
Programme Conditional Grant - Non Wage Recurrent	481,596	477,741
Urban Unconditional Grant Wage	33,432	33,432
Locally Raised Revenues	14,016	14,740
Other Transfers from Central Government	5,500	5,500
Development Revenues	234,039	244,654
Transitional Conditional Grant - Development	150,000	150,000
Programme Conditional Grant - Development	84,039	94,654
Total Revenues Shares	**2,475,864**	**2,819,736**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,740,713	2,077,100
Non Wage	501,112	497,982
Development Expenditure		
Domestic Development	234,039	244,654
External Financing	0	0
Total Expenditure	**2,475,864**	**2,819,736**

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

Service Area 10 Pre-Primary and Primary Education

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	738	0	0	738
Total Cost of HIV/AIDS Mainstreaming	**0**	**738**	**0**	**0**	**738**
Key Service Area 000063 Quality Assurance Systems					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,446	0	0	4,446

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221008 Information and Communication Technology Supplies.		0	756	0	0	756
221011 Printing, Stationery, Photocopying and Binding		0	500	0	0	500
221017 Membership dues and Subscription fees.		0	300	0	0	300
227001 Travel inland		0	4,000	0	0	4,000
227004 Fuel, Lubricants and Oils		0	4,000	0	0	4,000
Total Cost of Quality Assurance Systems		**0**	**14,002**	**0**	**0**	**14,002**
Key Service Area 320162 Capitation (Primary)						
211101 General Staff Salaries		774,905	0	0	0	774,905
225202 Environment Impact Assessment for Capital Works		0	0	500	0	500
Total for LCIII: Eastern Div		**County: Ntungamo Municipal council**				**500**
LCII: Kyamate Ward	Environmental impact assessment and screening	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			500
225203 Appraisal and Feasibility Studies for Capital Works		0	0	2,233	0	2,233
Total for LCIII: Western Div		**County: Ntungamo Municipal council**				**2,233**
LCII: Muko Ward	Preparation of BOQs, Appraising capital projects	Feasibility Studies or Screening of Projects Appraisal	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			2,233
225204 Monitoring and Supervision of capital work		0	0	2,000	0	2,000
Total for LCIII: Western Div		**County: Ntungamo Municipal council**				**2,000**
LCII: Muko Ward	Monitoring and Commissioning of Capital projects	Monitoring and Commissioning of capital works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			2,000
263308 Sector Conditional Grant (Non-Wage)		0	59,930	0	0	59,930
Total for LCIII: Western Div		**County: Ntungamo Municipal council**				**59,930**
LCII: Kahunga Ward	Nyakihanga Primary School	Nyakihanga	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			4,870
LCII: Muko Ward	Kikoni SDA Primary School	Kikoni SDA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			9,990
LCII: Muko Ward	Kyamate Integrated Primary School	Kyamate	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			9,410
LCII: Muko Ward	Maato Primary School	Maato	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			13,610
LCII: Muko Ward	Ntungamo Primary School	Ntungamo	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			13,550
LCII: Muko Ward	Ruhooko Primary School	Ruhoko	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			4,210

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LCII: Muko Ward	Rukindo Primary School	Rukindo	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			4,290
312111 Residential Buildings - Acquisition		0	0	89,922	0	89,922
Total for LCIII: Western Div		**County: Ntungamo Municipal council**				**89,922**
LCII: Kahunga Ward		General residential construction contractor service - Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			85,932
LCII: Kahunga Ward	Retention for Staff House at Nyakihanga p/s	General residential construction contractor service - Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			3,990
312121 Non-Residential Buildings - Acquisition		0	0	150,000	0	150,000
Total for LCIII: Western Div		**County: Ntungamo Municipal council**				**150,000**
LCII: Muko Ward	Completion of Maato P/S classroom block	Pre school educational services-Schools_Acquire	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc			141,367
LCII: Muko Ward	Retention for Maato P/S classroom construction	Public elementary or secondary schools - Schools_Acquire	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc			8,633
Total Cost of Capitation (Primary)		**774,905**	**59,930**	**244,654**	**0**	**1,079,490**
Total Cost of Human Capital Development		**774,905**	**74,670**	**244,654**	**0**	**1,094,230**
Total Cost of Pre-Primary and Primary Education		**774,905**	**74,670**	**244,654**	**0**	**1,094,230**

Service Area 20 Secondary Education

		Approved Budget Estimates for FY 2026/27				
Ushs Thousands						
01 Higher LG Services		**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development						
Key Service Area 320158 Capitation (Secondary)						
211101 General Staff Salaries		1,268,762	0	0	0	1,268,762
263308 Sector Conditional Grant (Non-Wage)		0	346,860	0	0	346,860
Total for LCIII: Western Div		**County: Ntungamo Municipal council**				**346,860**
LCII: Muko Ward	KYAMATE SECONDARY SCHOOL	KYAMATE SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			346,860
Total Cost of Capitation (Secondary)		**1,268,762**	**346,860**	**0**	**0**	**1,615,622**
Total Cost of Human Capital Development		**1,268,762**	**346,860**	**0**	**0**	**1,615,622**
Total Cost of Secondary Education		**1,268,762**	**346,860**	**0**	**0**	**1,615,622**

Service Area 40 Education&Sports Management and Inspection

VOTE: 728 Ntungamo Municipal Council

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000023 Inspection and Monitoring					
211101 General Staff Salaries	33,432	0	0	0	33,432
221011 Printing, Stationery, Photocopying and Binding	0	1,988	0	0	1,988
227001 Travel inland	0	4,000	0	0	4,000
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
Total Cost of Inspection and Monitoring	**33,432**	**11,988**	**0**	**0**	**45,420**
Key Service Area 000063 Quality Assurance Systems					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,500	0	0	1,500
221009 Welfare and Entertainment	0	6,000	0	0	6,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
227001 Travel inland	0	1,500	0	0	1,500
Total Cost of Quality Assurance Systems	**0**	**10,000**	**0**	**0**	**10,000**
Key Service Area 320003 Assets and Facilities Management					
228001 Maintenance-Buildings and Structures	0	872	0	0	872
Total Cost of Assets and Facilities Management	**0**	**872**	**0**	**0**	**872**
Key Service Area 320038 Sports Development and Oversight					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,000	0	0	6,000
221009 Welfare and Entertainment	0	16,091	0	0	16,091
224008 Educational Materials and Services	0	3,000	0	0	3,000
227001 Travel inland	0	20,000	0	0	20,000
Total Cost of Sports Development and Oversight	**0**	**45,091**	**0**	**0**	**45,091**
Key Service Area 560019 Data Management and Dissemination					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,500	0	0	5,500
Total Cost of Data Management and Dissemination	**0**	**5,500**	**0**	**0**	**5,500**
Total Cost of Human Capital Development	**33,432**	**73,451**	**0**	**0**	**106,883**
Total Cost of Education&Sports Management and Inspection	**33,432**	**73,451**	**0**	**0**	**106,883**
Service Area 50 Special Needs Education					

VOTE: 728 Ntungamo Municipal Council

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320161 Special Needs Education					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	0	0	1,000
227001 Travel inland	0	1,000	0	0	1,000
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
Total Cost of Special Needs Education	**0**	**3,000**	**0**	**0**	**3,000**
Total Cost of Human Capital Development	**0**	**3,000**	**0**	**0**	**3,000**
Total Cost of Special Needs Education	**0**	**3,000**	**0**	**0**	**3,000**
Total Cost of Education	**2,077,100**	**497,982**	**244,654**	**0**	**2,819,736**

VOTE: 728 Ntungamo Municipal Council

Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,278,587	1,335,914
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
Urban Unconditional Grant Wage	84,340	138,340
Locally Raised Revenues	53,170	56,497
Other Transfers from Central Government	141,077	141,077
Development Revenues	0	406,660
Urban Discretionary Equalisation Development Grant	0	406,660
Total Revenues Shares	**1,278,587**	**1,742,574**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	84,340	138,340
Non Wage	1,194,247	1,197,574
Development Expenditure		
Domestic Development	0	406,660
External Financing	0	0
Total Expenditure	**1,278,587**	**1,742,574**

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

Service Area 10 Community Access Roads

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 09 Integrated Transport Infrastructure and Services					
Key Service Area 260009 Road Maintenance					
211101 General Staff Salaries	138,340	0	0	0	138,340
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	95,278	0	0	95,278
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	848	0	0	848
225201 Consultancy Services-Capital	0	0	15,074	0	15,074
Total for LCIII: Western Div	**County: Ntungamo Municipal council**				**15,074**

VOTE: 728 Ntungamo Municipal Council

LCII: Muko Ward	Along Victor Bwana road	Consultancy - Engineering	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			15,074
225202 Environment Impact Assessment for Capital Works		0	0	10,000	0	10,000
Total for LCIII: Western Div		**County: Ntungamo Municipal council**				**10,000**
LCII: Muko Ward	Along Victor-Bwana road	Environmental Impact Assessment - Field Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			10,000
225204 Monitoring and Supervision of capital work		0	4,000	0	0	4,000
227001 Travel inland		0	20,799	0	0	20,799
227004 Fuel, Lubricants and Oils		0	206,847	0	0	206,847
228001 Maintenance-Buildings and Structures		0	559,585	0	0	559,585
228002 Maintenance-Transport Equipment		0	100,000	0	0	100,000
228004 Maintenance-Other Fixed Assets		0	150,000	0	0	150,000
313131 Roads and Bridges - Improvement		0	0	381,587	0	381,587
Total for LCIII: Central Div		**County: Ntungamo Municipal council**				**381,587**
LCII: Central Ward	VICTOR BWANA ROAD	rehabilitation of victor bwana road	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			381,587
Total Cost of Road Maintenance		**138,340**	**1,139,357**	**406,660**	**0**	**1,684,357**
Total Cost of Integrated Transport Infrastructure and Services		**138,340**	**1,139,357**	**406,660**	**0**	**1,684,357**
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	1,720	0	0	1,720
Total Cost of HIV/AIDS Mainstreaming		**0**	**1,720**	**0**	**0**	**1,720**
Total Cost of Human Capital Development		**0**	**1,720**	**0**	**0**	**1,720**
Total Cost of Community Access Roads		**138,340**	**1,141,077**	**406,660**	**0**	**1,686,077**

Service Area 20 Engineering Services

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 10 Sustainable Urbanisation and Housing					
Key Service Area 140043 Urban planning and Strategies					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	20,796	0	0	20,796
221001 Advertising and Public Relations	0	1,000	0	0	1,000

VOTE: 728 Ntungamo Municipal Council

221009 Welfare and Entertainment	0	8,404	0	0	8,404
223005 Electricity	0	7,000	0	0	7,000
223006 Water	0	3,300	0	0	3,300
227004 Fuel, Lubricants and Oils	0	8,970	0	0	8,970
228001 Maintenance-Buildings and Structures	0	7,027	0	0	7,027
Total Cost of Urban planning and Strategies	**0**	**56,497**	**0**	**0**	**56,497**
Total Cost of Sustainable Urbanisation and Housing	**0**	**56,497**	**0**	**0**	**56,497**
Total Cost of Engineering Services	**0**	**56,497**	**0**	**0**	**56,497**
Total Cost of Roads and Engineering	**138,340**	**1,197,573**	**406,660**	**0**	**1,742,574**

VOTE: 728 Ntungamo Municipal Council

Water

B1: Overview of Department Revenues and Expenditures by Source

N / A

N / A

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

VOTE: 728 Ntungamo Municipal Council

Natural Resources

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	122,445	180,153
Urban Unconditional Grant Wage	99,000	150,000
Urban Unconditional Non-Wage	3,097	3,097
Locally Raised Revenues	20,348	27,056
Development Revenues	0	34,040
Locally Raised Revenues	0	34,040
Total Revenues Shares	**122,445**	**214,193**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	99,000	150,000
Non Wage	23,445	30,153
Development Expenditure		
Domestic Development	0	34,040
External Financing	0	0
Total Expenditure	**122,445**	**214,193**

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

Service Area 10 Natural Resources Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000024 Compliance and Enforcement Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,000	0	0	3,000
227001 Travel inland	0	800	0	0	800
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
228002 Maintenance-Transport Equipment	0	500	0	0	500
Total Cost of Compliance and Enforcement Services	**0**	**6,300**	**0**	**0**	**6,300**
Key Service Area 000040 Inventory Management					
312149 Other Land Improvements - Acquisition	0	0	34,040	0	34,040

VOTE: 728 Ntungamo Municipal Council

Total for LCIII: Western Div		**County: Ntungamo Municipal council**				**34,040**
LCII: Kahunga Ward	Ntungamo Municipal Council	Other Land Improvements - Fencing	Source: Locally Raised Revenues			34,040

Total Cost of Inventory Management	**0**	**0**	**34,040**	**0**	**34,040**
Key Service Area 140021 Ecosystems Restoration and Protection					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,700	0	0	1,700
224003 Agricultural Supplies and Services	0	1,300	0	0	1,300
Total Cost of Ecosystems Restoration and Protection	**0**	**3,000**	**0**	**0**	**3,000**
Key Service Area 140038 Environmental Safeguards					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,401	0	0	2,401
227001 Travel inland	0	3,000	0	0	3,000
Total Cost of Environmental Safeguards	**0**	**5,401**	**0**	**0**	**5,401**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**14,701**	**34,040**	**0**	**48,741**
Programme 10 Sustainable Urbanisation and Housing					
Key Service Area 280002 Physical Planning					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,611	0	0	4,611
221011 Printing, Stationery, Photocopying and Binding	0	120	0	0	120
222001 Information and Communication Technology Services.	0	220	0	0	220
227001 Travel inland	0	2,320	0	0	2,320
227004 Fuel, Lubricants and Oils	0	900	0	0	900
Total Cost of Physical Planning	**0**	**8,171**	**0**	**0**	**8,171**
Total Cost of Sustainable Urbanisation and Housing	**0**	**8,171**	**0**	**0**	**8,171**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	249	0	0	249
Total Cost of HIV/AIDS Mainstreaming	**0**	**249**	**0**	**0**	**249**
Total Cost of Human Capital Development	**0**	**249**	**0**	**0**	**249**
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	150,000	0	0	0	150,000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,408	0	0	1,408

VOTE: 728 Ntungamo Municipal Council

221002 Workshops, Meetings and Seminars	0	1,314	0	0	1,314
221008 Information and Communication Technology Supplies.	0	1,160	0	0	1,160
221011 Printing, Stationery, Photocopying and Binding	0	150	0	0	150
227001 Travel inland	0	1,500	0	0	1,500
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
228002 Maintenance-Transport Equipment	0	500	0	0	500
Total Cost of Planning and Budgeting services	**150,000**	**7,032**	**0**	**0**	**157,032**
Total Cost of Development Plan Implementation	**150,000**	**7,032**	**0**	**0**	**157,032**
Total Cost of Natural Resources Management	**150,000**	**30,153**	**34,040**	**0**	**214,193**
Total Cost of Natural Resources	**150,000**	**30,153**	**34,040**	**0**	**214,193**

VOTE: 728 Ntungamo Municipal Council

Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	83,133	117,701
Urban Unconditional Grant Wage	38,005	52,437
Locally Raised Revenues	12,261	20,673
Other Transfers from Central Government	23,000	34,799
Programme Conditional Grant - Non Wage Recurrent	9,867	9,791
Total Revenues Shares	**83,133**	**117,701**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	38,005	52,437
Non Wage	45,128	65,264
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**83,133**	**117,701**

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

Service Area 10 Community Mobilisation

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000016 Environment, Social Health and Safety					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	700	0	0	700
221008 Information and Communication Technology Supplies.	0	300	0	0	300
221009 Welfare and Entertainment	0	3,964	0	0	3,964
221011 Printing, Stationery, Photocopying and Binding	0	177	0	0	177
222001 Information and Communication Technology Services.	0	188	0	0	188
227001 Travel inland	0	1,460	0	0	1,460
227004 Fuel, Lubricants and Oils	0	5,010	0	0	5,010

VOTE: 728 Ntungamo Municipal Council

Total Cost of Environment, Social Health and Safety	**0**	**11,799**	**0**	**0**	**11,799**
Key Service Area 010008 Capacity Strengthening					
211101 General Staff Salaries	52,437	0	0	0	52,437
Total Cost of Capacity Strengthening	**52,437**	**0**	**0**	**0**	**52,437**
Total Cost of Human Capital Development	**52,437**	**11,799**	**0**	**0**	**64,236**
Total Cost of Community Mobilisation	**52,437**	**11,799**	**0**	**0**	**64,236**

Service Area 20 Empowerment and Mindset Change

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	570	0	0	570
Total Cost of HIV/AIDS Mainstreaming	**0**	**570**	**0**	**0**	**570**
Key Service Area 000021 Gender Mainstreaming services					
227001 Travel inland	0	5,112	0	0	5,112
Total Cost of Gender Mainstreaming services	**0**	**5,112**	**0**	**0**	**5,112**
Key Service Area 000023 Inspection and Monitoring					
227001 Travel inland	0	10,328	0	0	10,328
227004 Fuel, Lubricants and Oils	0	4,317	0	0	4,317
Total Cost of Inspection and Monitoring	**0**	**14,645**	**0**	**0**	**14,645**
Key Service Area 000036 Strategies and Project Development					
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
227001 Travel inland	0	5,218	0	0	5,218
Total Cost of Strategies and Project Development	**0**	**6,218**	**0**	**0**	**6,218**
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	12,042	0	0	12,042
Total Cost of Capacity Strengthening	**0**	**12,042**	**0**	**0**	**12,042**
Key Service Area 320146 Support to special interest Groups					
221009 Welfare and Entertainment	0	3,200	0	0	3,200
227001 Travel inland	0	11,077	0	0	11,077
227004 Fuel, Lubricants and Oils	0	600	0	0	600
Total Cost of Support to special interest Groups	**0**	**14,877**	**0**	**0**	**14,877**
Total Cost of Human Capital Development	**0**	**53,464**	**0**	**0**	**53,464**

VOTE: 728 Ntungamo Municipal Council

Total Cost of Empowerment and Mindset Change	**0**	**53,464**	**0**	**0**	**53,464**
Total Cost of Community Based Services	**52,437**	**65,264**	**0**	**0**	**117,701**

VOTE: 728 Ntungamo Municipal Council

Planning

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	72,146	124,324
Urban Unconditional Grant Wage	22,254	22,254
Urban Unconditional Non-Wage	27,369	74,062
Locally Raised Revenues	22,523	28,008
Development Revenues	62,206	2,414
Urban Discretionary Equalisation Development Grant	62,206	0
Locally Raised Revenues	0	2,414
Total Revenues Shares	**134,352**	**126,738**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	22,254	22,254
Non Wage	49,892	102,070
Development Expenditure		
Domestic Development	62,206	2,414
External Financing	0	0
Total Expenditure	**134,352**	**126,738**

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

Service Area 10 Planning and Statistics

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	131	0	0	131
Total Cost of HIV/AIDS Mainstreaming	**0**	**131**	**0**	**0**	**131**
Total Cost of Human Capital Development	**0**	**131**	**0**	**0**	**131**
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	22,254	0	0	0	22,254

VOTE: 728 Ntungamo Municipal Council

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	20,467	0	0	20,467
221008 Information and Communication Technology Supplies.		0	2,000	0	0	2,000
221009 Welfare and Entertainment		0	13,262	0	0	13,262
221011 Printing, Stationery, Photocopying and Binding		0	600	0	0	600
222001 Information and Communication Technology Services.		0	1,800	0	0	1,800
227001 Travel inland		0	38,809	0	0	38,809
312139 Other Structures - Acquisition		0	0	2,414	0	2,414
Total for LCIII: Western Div		**County: Ntungamo Municipal council**				**2,414**
LCII: Muko Ward	Retention for water springs	Water Reticulation Systems_Acquire	Source: Locally Raised Revenues			2,414
Total Cost of Planning and Budgeting services		**22,254**	**76,938**	**2,414**	**0**	**101,607**
Key Service Area 000023 Inspection and Monitoring						
221009 Welfare and Entertainment		0	5,000	0	0	5,000
227001 Travel inland		0	10,000	0	0	10,000
Total Cost of Inspection and Monitoring		**0**	**15,000**	**0**	**0**	**15,000**
Key Service Area 560019 Data Management and Dissemination						
221009 Welfare and Entertainment		0	5,000	0	0	5,000
227001 Travel inland		0	5,000	0	0	5,000
Total Cost of Data Management and Dissemination		**0**	**10,000**	**0**	**0**	**10,000**
Total Cost of Development Plan Implementation		**22,254**	**101,938**	**2,414**	**0**	**126,607**
Total Cost of Planning and Statistics		**22,254**	**102,070**	**2,414**	**0**	**126,738**
Total Cost of Planning		**22,254**	**102,070**	**2,414**	**0**	**126,738**

VOTE: 728 Ntungamo Municipal Council

Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	35,886	37,182
Urban Unconditional Grant Wage	11,284	11,758
Urban Unconditional Non-Wage	12,560	12,560
Locally Raised Revenues	12,042	12,865
Total Revenues Shares	**35,886**	**37,182**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	11,284	11,758
Non Wage	24,602	25,425
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**35,886**	**37,182**

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

Service Area 10 Compliance

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	261	0	0	261
Total Cost of HIV/AIDS Mainstreaming	**0**	**261**	**0**	**0**	**261**
Total Cost of Human Capital Development	**0**	**261**	**0**	**0**	**261**
Programme 16 Governance and Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	11,758	0	0	0	11,758
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,403	0	0	2,403
221008 Information and Communication Technology Supplies.	0	600	0	0	600

VOTE: 728 Ntungamo Municipal Council

221011 Printing, Stationery, Photocopying and Binding	0	800	0	0	800
222001 Information and Communication Technology Services.	0	1,200	0	0	1,200
227001 Travel inland	0	11,362	0	0	11,362
227004 Fuel, Lubricants and Oils	0	8,799	0	0	8,799
Total Cost of Audit and Risk Management	**11,758**	**25,164**	**0**	**0**	**36,921**
Total Cost of Governance and Security	**11,758**	**25,164**	**0**	**0**	**36,921**
Total Cost of Compliance	**11,758**	**25,425**	**0**	**0**	**37,182**
Total Cost of Internal Audit	**11,758**	**25,425**	**0**	**0**	**37,182**

VOTE: 728 Ntungamo Municipal Council

Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	45,867	61,570
Programme Conditional Grant - Non Wage Recurrent	24,293	24,270
Urban Unconditional Grant Wage	8,404	22,824
Locally Raised Revenues	2,375	3,681
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Total Revenues Shares	**45,867**	**61,570**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	8,404	22,824
Non Wage	37,463	38,746
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**45,867**	**61,570**

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

Service Area 10 Commercial Services

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 05 Tourism Development					
Key Service Area 000034 Education and Skills Development					
227001 Travel inland	0	3,405	0	0	3,405
227004 Fuel, Lubricants and Oils	0	3,681	0	0	3,681
Total Cost of Education and Skills Development	**0**	**7,086**	**0**	**0**	**7,086**
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,779	0	0	2,779
221002 Workshops, Meetings and Seminars	0	3,400	0	0	3,400
222001 Information and Communication Technology Services.	0	600	0	0	600

VOTE: 728 Ntungamo Municipal Council

227001 Travel inland	0	2,219	0	0	2,219
227004 Fuel, Lubricants and Oils	0	1,758	0	0	1,758
Total Cost of Tourism Investment, Promotion and Marketing	**0**	**10,756**	**0**	**0**	**10,756**
Total Cost of Tourism Development	**0**	**17,843**	**0**	**0**	**17,843**
Programme 07 Private Sector Development					
Key Service Area 190036 Trade Development					
211101 General Staff Salaries	22,824	0	0	0	22,824
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,000	0	0	6,000
221001 Advertising and Public Relations	0	500	0	0	500
221002 Workshops, Meetings and Seminars	0	5,700	0	0	5,700
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	600	0	0	600
227001 Travel inland	0	4,000	0	0	4,000
227004 Fuel, Lubricants and Oils	0	3,004	0	0	3,004
Total Cost of Trade Development	**22,824**	**20,804**	**0**	**0**	**43,627**
Total Cost of Private Sector Development	**22,824**	**20,804**	**0**	**0**	**43,627**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	100	0	0	100
Total Cost of HIV/AIDS Mainstreaming	**0**	**100**	**0**	**0**	**100**
Total Cost of Human Capital Development	**0**	**100**	**0**	**0**	**100**
Total Cost of Commercial Services	**22,824**	**38,746**	**0**	**0**	**61,570**
Total Cost of Trade, Industry and Local Development	**22,824**	**38,746**	**0**	**0**	**61,570**