VOTE: 729 Rukungiri 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	**1,333,779**	**1,400,467**
o/w Higher Local Government	703,716	734,558
o/w Lower Local Government	630,063	665,909
Discretionary Government Transfers	**2,169,108**	**2,819,375**
o/w Higher Local Government	1,958,655	2,530,554
o/w Lower Local Government	210,452	288,821
Conditional Government Transfers	**11,811,965**	**13,415,416**
o/w Higher Local Government	11,811,965	13,415,416
o/w Lower Local Government	0	0
Other Government Transfers	**224,000**	**194,142**
o/w Higher Local Government	224,000	194,142
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	**15,538,852**	**17,829,399**
o/w Higher Local Government	14,698,336	16,874,669
o/w Lower Local Government	840,515	954,730

VOTE: 729 Rukungiri Municipal Council

A2:Revenue Performance, Plans and Projections by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**1,333,779**	**1,400,467**
Advertisements/Bill Boards	8,274	8,501
Agency Fees	3,308	3,475
Animal and Crop Husbandry related Levies	49,896	81,996
Business licenses	155,326	215,615
Document certification fees	0	7,908
Land Fees	130,890	125,250
Local Hotel Tax	20,000	18,268
Local Services Tax-Payable By Individuals	195,000	108,790
Market /Gate Charges	140,101	144,328
Other fees e.g. street parking fees	12,000	17,187
Other fines and Penalties – private	14,000	0
Other licenses	17,712	108,170
Other permits	12,000	0
Property related Duties/Fees	208,716	243,200
Refuse collection charges/Public convenience	1,995	1,890
Registration fees for Documents and Businesses	16,781	0
Rent & Rates - Non-Produced Assets – from private entities	28,380	277,839
Rent & rates – produced assets-From Government Units	210,000	0
Rental Income Tax-Payable By Individuals	0	16,048
Vehicle Parking Fees	109,400	22,002
Discretionary Government Transfers	**2,169,108**	**2,819,375**
Urban Discretionary Equalisation Development Grant	285,186	742,169
Urban Unconditional Grant Wage	1,550,095	1,694,990
Urban Unconditional Non-Wage	333,826	382,215
Conditional Government Transfers	**11,811,965**	**13,415,416**
Programme Conditional Grant - Non Wage Recurrent	3,192,132	4,012,495
Programme Conditional Grant - Development	317,964	239,039
Programme Conditional Grant - Wage Recurrent	7,601,870	8,663,882
Transitional Conditional Grant - Development	700,000	500,000
Other Government Transfers	**224,000**	**194,142**
GROW Project	10,000	8,000
Support to Local Government Labour Officers and KCCA	0	10,652
Support to PLE (UNEB)	9,000	8,500

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Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Uganda Road Fund (URF)	200,000	158,990
Uganda Women Enterpreneurship Program(UWEP)	5,000	4,000
Youth Livelihood Programme (YLP)	0	4,000
External Financing	**0**	**0**
N / A		
Total Revenues Shares	**15,538,852**	**17,829,399**

VOTE: 729 Rukungiri 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	**512,035**	**7,000**	**0**	**0**	**519,035**
o/w: Wage:	396,670	0	0	0	396,670
Non-Wage Recurrent:	96,029	7,000	0	0	103,029
Development:	19,336	0	0	0	19,336
Tourism Development	**10,795**	**0**	**0**	**0**	**10,795**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	10,795	0	0	0	10,795
Development:	0	0	0	0	0
Natural Resources, Environment, Climate Change, Land and Water Management	**355,647**	**62,000**	**0**	**0**	**417,647**
o/w: Wage:	198,000	0	0	0	198,000
Non-Wage Recurrent:	16,000	62,000	0	0	78,000
Development:	141,647	0	0	0	141,647
Private Sector Development	**149,613**	**10,000**	**0**	**0**	**159,613**
o/w: Wage:	74,402	0	0	0	74,402
Non-Wage Recurrent:	24,493	10,000	0	0	34,493
Development:	50,719	0	0	0	50,719
Integrated Transport Infrastructure and Services	**1,238,256**	**84,883**	**158,990**	**0**	**1,482,129**
o/w: Wage:	218,256	0	0	0	218,256
Non-Wage Recurrent:	1,000,000	34,883	158,990	0	1,193,873
Development:	20,000	50,000	0	0	70,000
Sustainable Urbanisation and Housing	**17,109**	**89,980**	**0**	**0**	**107,089**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	39,980	0	0	39,980
Development:	17,109	50,000	0	0	67,109
Human Capital Development	**10,437,082**	**114,787**	**35,152**	**0**	**10,587,021**
o/w: Wage:	8,756,780	0	0	0	8,756,780
Non-Wage Recurrent:	852,711	114,787	35,152	0	1,002,650
Development:	827,591	0	0	0	827,591
Public Sector Transformation	**2,544,590**	**86,215**	**0**	**0**	**2,630,805**

VOTE: 729 Rukungiri Municipal Council

Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	433,981	0	0	0	433,981
Non-Wage Recurrent:	2,057,881	86,215	0	0	2,144,096
Development:	52,729	0	0	0	52,729
Governance and Security	**723,440**	**799,366**	**0**	**0**	**1,522,806**
o/w: Wage:	220,025	0	0	0	220,025
Non-Wage Recurrent:	245,832	799,366	0	0	1,045,197
Development:	257,584	0	0	0	257,584
Regional Balanced Development	**8,970**	**100,286**	**0**	**0**	**109,256**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	8,970	100,286	0	0	109,256
Development:	0	0	0	0	0
Development Plan Implementation	**237,252**	**45,950**	**0**	**0**	**283,202**
o/w: Wage:	60,758	0	0	0	60,758
Non-Wage Recurrent:	82,000	45,950	0	0	127,950
Development:	94,494	0	0	0	94,494
Grand Total	**16,234,791**	**1,400,467**	**194,142**	**0**	**17,829,399**
Grand Total Wage	10,358,872	0	0	0	**10,358,872**
Grand Total Non-Wage Recurrent	4,394,710	1,300,467	194,142	0	**5,889,318**
Grand Total Development	1,481,209	100,000	0	0	**1,581,209**

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A4: Summary of Department Allocations for FY 2026/27

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Administration	**4,436,210**	**3,734,383**
o/w Higher Local Government	3,595,695	2,779,653
o/w Lower Local Government	840,515	954,730
Finance	**134,716**	**327,462**
o/w Higher Local Government	134,716	327,462
o/w Lower Local Government	0	0
Statutory bodies	**215,272**	**279,663**
o/w Higher Local Government	215,272	279,663
o/w Lower Local Government	0	0
Production and Marketing	**560,215**	**539,105**
o/w Higher Local Government	560,215	539,105
o/w Lower Local Government	0	0
Health	**2,385,953**	**2,838,421**
o/w Higher Local Government	2,385,953	2,838,421
o/w Lower Local Government	0	0
Education	**6,240,243**	**7,542,454**
o/w Higher Local Government	6,240,243	7,542,454
o/w Lower Local Government	0	0
Roads and Engineering	**1,242,000**	**1,483,371**
o/w Higher Local Government	1,242,000	1,483,371
o/w Lower Local Government	0	0
Natural Resources	**103,599**	**440,156**
o/w Higher Local Government	103,599	440,156
o/w Lower Local Government	0	0
Community Based Services	**47,262**	**194,878**
o/w Higher Local Government	47,262	194,878
o/w Lower Local Government	0	0
Planning	**87,955**	**215,221**
o/w Higher Local Government	87,955	215,221
o/w Lower Local Government	0	0
Internal Audit	**39,000**	**62,877**
o/w Higher Local Government	39,000	62,877
o/w Lower Local Government	0	0
Trade, Industry and Local Development	**46,426**	**171,409**

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Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	46,426	171,409
o/w Lower Local Government	0	0
Grand Total	**15,538,852**	**17,829,399**
o/w Higher Local Government	**14,698,336**	**16,874,669**
o/w: Wage:	9,151,965	10,358,872
Non-Wage Recurrent:	4,378,632	5,149,173
Domestic Devt:	1,167,739	1,366,624
External Financing:	0	0
o/w Lower Local Government	**840,515**	**954,730**
o/w: Wage:	0	0
Non-Wage Recurrent:	605,105	740,145
Domestic Devt:	235,410	214,585
External Financing:	0	0

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Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	3,821,578	3,406,070
Urban Unconditional Grant Wage	1,550,095	433,981
Urban Unconditional Non-Wage	56,512	53,706
Locally Raised Revenues	261,000	159,710
Multi-Sectoral Transfers to LLGs_NonWage	605,105	740,145
Programme Conditional Grant - Non Wage Recurrent	1,348,867	2,018,528
Development Revenues	614,632	328,313
Transitional Conditional Grant - Development	300,000	0
Urban Discretionary Equalisation Development Grant	79,221	113,728
Multi-Sectoral Transfers to LLGs_Gou	235,410	214,585
Total Revenues Shares	**4,436,210**	**3,734,383**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,550,095	433,981
Non Wage	2,271,483	2,972,090
Development Expenditure		
Domestic Development	614,632	328,313
External Financing	0	0
Total Expenditure	**4,436,210**	**3,734,383**

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

Service Area 10 Administration and Management

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000007 Procurement and Disposal Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,500	0	0	3,500

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221001 Advertising and Public Relations	0	2,500	0	0	2,500
Total Cost of Procurement and Disposal Services	**0**	**6,000**	**0**	**0**	**6,000**
Key Service Area 000008 Records Management					
222001 Information and Communication Technology Services.	0	500	0	0	500
227001 Travel inland	0	3,500	0	0	3,500
Total Cost of Records Management	**0**	**4,000**	**0**	**0**	**4,000**
Key Service Area 000011 Communication and Public Relations					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,551	0	0	1,551
222001 Information and Communication Technology Services.	0	2,500	0	0	2,500
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of Communication and Public Relations	**0**	**6,051**	**0**	**0**	**6,051**
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
211101 General Staff Salaries	433,981	0	0	0	433,981
273104 Pension	0	861,031	0	0	861,031
273105 Gratuity	0	1,157,497	0	0	1,157,497
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	**433,981**	**2,018,528**	**0**	**0**	**2,452,508**
Total Cost of Public Sector Transformation	**433,981**	**2,034,579**	**0**	**0**	**2,468,560**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	12,500	0	0	12,500
212103 Incapacity benefits (Employees)	0	5,000	0	0	5,000
221001 Advertising and Public Relations	0	1,935	0	0	1,935
221003 Staff Training	0	0	32,550	0	32,550
Total for LCIII:	**County:**				**32,550**
LCII:	Staff Training - Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			32,550
221007 Books, Periodicals & Newspapers	0	1,500	0	0	1,500
221008 Information and Communication Technology Supplies.	0	2,500	25,000	0	27,500
Total for LCIII:	**County:**				**25,000**
LCII:	ICT - Assorted Computer Accessories	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			25,000

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221009 Welfare and Entertainment	0	15,500	0	0	15,500
221011 Printing, Stationery, Photocopying and Binding	0	7,185	0	0	7,185
221012 Small Office Equipment	0	4,000	18,800	0	22,800
Total for LCIII:	**County:**				**18,800**
LCII:	Office Equipment and Supplies - Assorted Equipment	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			18,800
221017 Membership dues and Subscription fees.	0	2,000	0	0	2,000
223001 Property Management Expenses	0	20,000	0	0	20,000
224004 Beddings, Clothing, Footwear and related Services	0	2,000	0	0	2,000
225101 Consultancy Services	0	10,500	0	0	10,500
225204 Monitoring and Supervision of capital work	0	10,000	0	0	10,000
227001 Travel inland	0	48,024	37,378	0	85,402
Total for LCIII:	**County:**				**37,378**
LCII:	Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			37,378
227004 Fuel, Lubricants and Oils	0	8,000	0	0	8,000
228001 Maintenance-Buildings and Structures	0	5,000	0	0	5,000
228002 Maintenance-Transport Equipment	0	7,000	0	0	7,000
Total Cost of Administrative and Support Services	**0**	**162,644**	**113,728**	**0**	**276,372**
Total Cost of Governance and Security	**0**	**162,644**	**113,728**	**0**	**276,372**
Programme 17 Regional Balanced Development					
Key Service Area 000005 Human Resource Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	23,251	0	0	23,251
221011 Printing, Stationery, Photocopying and Binding	0	3,470	0	0	3,470
221016 Systems Recurrent costs	0	3,000	0	0	3,000
227001 Travel inland	0	5,000	0	0	5,000
Total Cost of Human Resource Management	**0**	**34,721**	**0**	**0**	**34,721**
Total Cost of Regional Balanced Development	**0**	**34,721**	**0**	**0**	**34,721**
Total Cost of Administration and Management	**433,981**	**2,231,944**	**113,728**	**0**	**2,779,653**
Total Cost of Administration	**433,981**	**2,231,944**	**113,728**	**0**	**2,779,653**

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Subcounty / Town Council / Division: 237718 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 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000090 Climate Change Adaptation					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	50,000	20,000	0	70,000
Total Cost of Climate Change Adaptation	**0**	**50,000**	**20,000**	**0**	**70,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**50,000**	**20,000**	**0**	**70,000**
Programme 14 Public Sector Transformation					
Key Service Area 000007 Procurement and Disposal Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	100,089	52,729	0	152,818
Total Cost of Procurement and Disposal Services	**0**	**100,089**	**52,729**	**0**	**152,818**
Total Cost of Public Sector Transformation	**0**	**100,089**	**52,729**	**0**	**152,818**
Total Cost of Administration and Management	**0**	**150,089**	**72,729**	**0**	**222,818**
Total Cost of 237718 Eastern Div	**0**	**150,089**	**72,729**	**0**	**222,818**

Subcounty / Town Council / Division: 237719 Western Div

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	348,849	0	0	348,849
228001 Maintenance-Buildings and Structures	0	0	79,200	0	79,200
Total Cost of Administrative and Support Services	**0**	**348,849**	**79,200**	**0**	**428,049**
Total Cost of Governance and Security	**0**	**348,849**	**79,200**	**0**	**428,049**
Total Cost of Administration and Management	**0**	**348,849**	**79,200**	**0**	**428,049**
Total Cost of 237719 Western Div	**0**	**348,849**	**79,200**	**0**	**428,049**

Subcounty / Town Council / Division: 237720 Southern Div

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27

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01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	241,208	0	0	241,208
228001 Maintenance-Buildings and Structures	0	0	62,655	0	62,655
Total Cost of Administrative and Support Services	**0**	**241,208**	**62,655**	**0**	**303,863**
Total Cost of Governance and Security	**0**	**241,208**	**62,655**	**0**	**303,863**
Total Cost of Administration and Management	**0**	**241,208**	**62,655**	**0**	**303,863**
Total Cost of 237720 Southern Div	**0**	**241,208**	**62,655**	**0**	**303,863**

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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	134,716	307,431
Urban Unconditional Non-Wage	40,000	48,000
Locally Raised Revenues	94,716	108,800
Urban Unconditional Grant Wage	0	150,631
Development Revenues	0	20,031
Urban Discretionary Equalisation Development Grant	0	20,031
Total Revenues Shares	**134,716**	**327,462**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	0	150,631
Non Wage	134,716	156,800
Development Expenditure		
Domestic Development	0	20,031
External Financing	0	0
Total Expenditure	**134,716**	**327,462**

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

Service Area 10 Financial Management and Accountability (LG)

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221001 Advertising and Public Relations	0	1,000	0	0	1,000
227001 Travel inland	0	2,115	0	0	2,115
Total Cost of HIV/AIDS Mainstreaming	**0**	**3,115**	**0**	**0**	**3,115**
Total Cost of Human Capital Development	**0**	**3,115**	**0**	**0**	**3,115**
Programme 16 Governance and Security					
Key Service Area 000061 Management of Government Accounts					
211101 General Staff Salaries	150,631	0	0	0	150,631
221016 Systems Recurrent costs	0	30,000	0	0	30,000

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221017 Membership dues and Subscription fees.	0	1,000	0	0	1,000
Total Cost of Management of Government Accounts	**150,631**	**31,000**	**0**	**0**	**181,631**
Total Cost of Governance and Security	**150,631**	**31,000**	**0**	**0**	**181,631**
Programme 17 Regional Balanced Development					
Key Service Area 560080 Local Revenue Collection					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,000	0	0	4,000
221008 Information and Communication Technology Supplies.	0	6,235	0	0	6,235
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221014 Bank Charges and other Bank related costs	0	2,000	0	0	2,000
223001 Property Management Expenses	0	40,800	0	0	40,800
227001 Travel inland	0	13,500	0	0	13,500
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
Total Cost of Local Revenue Collection	**0**	**74,535**	**0**	**0**	**74,535**
Total Cost of Regional Balanced Development	**0**	**74,535**	**0**	**0**	**74,535**
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
221002 Workshops, Meetings and Seminars	0	6,000	0	0	6,000
227001 Travel inland	0	12,000	0	0	12,000
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
Total Cost of Finance and Accounting	**0**	**24,000**	**0**	**0**	**24,000**
Key Service Area 000006 Planning and Budgeting services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	12,000	0	12,000
Total for LCIII:	**County:**				**12,000**
LCII:	Sensitization & Enumeration	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			12,000
221002 Workshops, Meetings and Seminars	0	2,500	0	0	2,500
221009 Welfare and Entertainment	0	3,200	0	0	3,200
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
221012 Small Office Equipment	0	2,050	2,922	0	4,972
Total for LCIII:	**County:**				**2,922**
LCII:	Office Equipment and Supplies - Assorted Items	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			2,922

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221014 Bank Charges and other Bank related costs	0	1,500	0	0	1,500
227001 Travel inland	0	13,300	5,109	0	18,409
Total for LCIII:	**County:**				**5,109**
LCII:	Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			5,109
228002 Maintenance-Transport Equipment	0	600	0	0	600
Total Cost of Planning and Budgeting services	**0**	**24,150**	**20,031**	**0**	**44,181**
Total Cost of Development Plan Implementation	**0**	**48,150**	**20,031**	**0**	**68,181**
Total Cost of Financial Management and Accountability (LG)	**150,631**	**156,800**	**20,031**	**0**	**327,462**
Total Cost of Finance	**150,631**	**156,800**	**20,031**	**0**	**327,462**

VOTE: 729 Rukungiri 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	122,069	279,663
Urban Unconditional Non-Wage	23,069	116,272
Locally Raised Revenues	99,000	115,873
Urban Unconditional Grant Wage	0	47,518
Total Revenues Shares	**122,069**	**279,663**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	0	47,518
Non Wage	215,272	232,145
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**215,272**	**279,663**

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

Service Area 10 Legislation and Oversight

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221009 Welfare and Entertainment	0	160	0	0	160
Total Cost of HIV/AIDS Mainstreaming	**0**	**160**	**0**	**0**	**160**
Total Cost of Human Capital Development	**0**	**160**	**0**	**0**	**160**
Programme 14 Public Sector Transformation					
Key Service Area 000007 Procurement and Disposal Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	8,212	0	0	8,212
221002 Workshops, Meetings and Seminars	0	1,215	0	0	1,215
Total Cost of Procurement and Disposal Services	**0**	**9,427**	**0**	**0**	**9,427**
Total Cost of Public Sector Transformation	**0**	**9,427**	**0**	**0**	**9,427**

VOTE: 729 Rukungiri Municipal Council

Programme 16 Governance and Security					
Key Service Area 000010 Leadership and Management					
211101 General Staff Salaries	47,518	0	0	0	47,518
211107 Boards, Committees and Council Allowances	0	62,358	0	0	62,358
221002 Workshops, Meetings and Seminars	0	4,000	0	0	4,000
221009 Welfare and Entertainment	0	8,360	0	0	8,360
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	1,920	0	0	1,920
227001 Travel inland	0	23,560	0	0	23,560
227004 Fuel, Lubricants and Oils	0	9,800	0	0	9,800
282101 Donations	0	500	0	0	500
Total Cost of Leadership and Management	**47,518**	**111,498**	**0**	**0**	**159,016**
Key Service Area 000014 Administrative and Support Services					
211105 Ex-Gratia for Political leaders.	0	111,060	0	0	111,060
Total Cost of Administrative and Support Services	**0**	**111,060**	**0**	**0**	**111,060**
Total Cost of Governance and Security	**47,518**	**222,558**	**0**	**0**	**270,076**
Total Cost of Legislation and Oversight	**47,518**	**232,145**	**0**	**0**	**279,663**
Total Cost of Statutory bodies	**47,518**	**232,145**	**0**	**0**	**279,663**

VOTE: 729 Rukungiri 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	540,879	519,769
Programme Conditional Grant - Wage Recurrent	417,670	345,670
Programme Conditional Grant - Non Wage Recurrent	113,208	113,099
Locally Raised Revenues	10,000	10,000
Urban Unconditional Grant Wage	0	51,000
Development Revenues	19,336	19,336
Programme Conditional Grant - Development	19,336	19,336
Total Revenues Shares	**560,215**	**539,105**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	417,670	396,670
Non Wage	123,208	123,099
Development Expenditure		
Domestic Development	19,336	19,336
External Financing	0	0
Total Expenditure	**560,215**	**539,105**

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

Service Area 10 Agricultural Extension

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
211101 General Staff Salaries	396,670	0	0	0	396,670
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	15,500	0	0	15,500
221011 Printing, Stationery, Photocopying and Binding	0	2,500	0	0	2,500
227001 Travel inland	0	7,000	0	0	7,000
227004 Fuel, Lubricants and Oils	0	15,000	0	0	15,000
Total Cost of Farmer mobilisation and sensitisation	**396,670**	**40,000**	**0**	**0**	**436,670**

VOTE: 729 Rukungiri Municipal Council

Key Service Area 010074 Vector and disease control					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	9,000	0	0	9,000
Total for LCIII: Southern Div	**County: Rukungiri Municipality**				**5,000**
LCII: Ndorero	PMG Development Allowances	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			5,000
221008 Information and Communication Technology Supplies.	0	7,000	0	0	7,000
227001 Travel inland	0	10,000	0	0	10,000
Total for LCIII: Southern Div	**County: Rukungiri Municipality**				**3,701**
LCII: Ndorero	Travel Inland - Allowances	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			3,701
228002 Maintenance-Transport Equipment	0	4,000	0	0	4,000
Total Cost of Vector and disease control	**0**	**30,000**	**0**	**0**	**30,000**
Total Cost of Agro-Industrialization	**396,670**	**70,000**	**0**	**0**	**466,670**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000090 Climate Change Adaptation					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	8,000	0	0	8,000
227001 Travel inland	0	3,000	0	0	3,000
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Climate Change Adaptation	**0**	**15,000**	**0**	**0**	**15,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**15,000**	**0**	**0**	**15,000**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,070	0	0	5,070
Total Cost of HIV/AIDS Mainstreaming	**0**	**5,070**	**0**	**0**	**5,070**
Total Cost of Human Capital Development	**0**	**5,070**	**0**	**0**	**5,070**
Total Cost of Agricultural Extension	**396,670**	**90,070**	**0**	**0**	**486,740**

Service Area 20 Agricultural Production

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 010059 Post-harvest handling, storage and processing					

VOTE: 729 Rukungiri Municipal Council

224003 Agricultural Supplies and Services		0	3,622	0	0	3,622
227001 Travel inland		0	3,000	0	0	3,000
Total Cost of Post-harvest handling, storage and processing		**0**	**6,622**	**0**	**0**	**6,622**
Key Service Area 010074 Vector and disease control						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	0	5,000	0	5,000
Total for LCIII: Southern Div		**County: Rukungiri Municipality**				**5,000**
LCII: Ndorero		PMG Development Allowances	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			5,000
227001 Travel inland		0	0	3,701	0	3,701
Total for LCIII: Southern Div		**County: Rukungiri Municipality**				**3,701**
LCII: Ndorero		Travel Inland - Allowances	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			3,701
228004 Maintenance-Other Fixed Assets		0	0	10,635	0	10,635
Total for LCIII: Southern Div		**County: Rukungiri Municipality**				**10,635**
LCII: Ndorero	Nyamayenje B	Building and Facility Maintenance - Others	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			10,635
Total Cost of Vector and disease control		**0**	**0**	**19,336**	**0**	**19,336**
Total Cost of Agro-Industrialization		**0**	**6,622**	**19,336**	**0**	**25,958**
Total Cost of Agricultural Production		**0**	**6,622**	**19,336**	**0**	**25,958**

Service Area 30 Agricultural Value Chain Services

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 300016 Parish Development Model Operations					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	26,407	0	0	26,407
Total Cost of Parish Development Model Operations	**0**	**26,407**	**0**	**0**	**26,407**
Total Cost of Agro-Industrialization	**0**	**26,407**	**0**	**0**	**26,407**
Total Cost of Agricultural Value Chain Services	**0**	**26,407**	**0**	**0**	**26,407**
Total Cost of Production and Marketing	**396,670**	**123,099**	**19,336**	**0**	**539,105**

VOTE: 729 Rukungiri 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	2,232,549	2,653,194
Programme Conditional Grant - Wage Recurrent	1,997,285	2,127,285
Programme Conditional Grant - Non Wage Recurrent	195,263	220,508
Locally Raised Revenues	40,000	80,000
Urban Unconditional Grant Wage	0	225,401
Development Revenues	153,404	185,226
Programme Conditional Grant - Development	153,404	94,448
Urban Discretionary Equalisation Development Grant	0	90,778
Total Revenues Shares	**2,385,953**	**2,838,421**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,997,285	2,352,687
Non Wage	235,263	300,508
Development Expenditure		
Domestic Development	153,404	185,226
External Financing	0	0
Total Expenditure	**2,385,953**	**2,838,421**

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

Service Area 10 Primary HealthCare

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320165 Primary Health care services					
211101 General Staff Salaries	2,352,687	0	0	0	2,352,687
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	38,510	0	0	38,510
221008 Information and Communication Technology Supplies.	0	3,600	0	0	3,600
221009 Welfare and Entertainment	0	5,196	0	0	5,196
221011 Printing, Stationery, Photocopying and Binding	0	1,920	0	0	1,920

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221012 Small Office Equipment		0	2,400	0	0	2,400
225202 Environment Impact Assessment for Capital Works		0	0	2,200	0	2,200
Total for LCIII: Eastern Div		**County: Rukungiri Municipality**				**2,200**
LCII: Northern B Ward		Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			2,200
225203 Appraisal and Feasibility Studies for Capital Works		0	0	3,178	0	3,178
Total for LCIII: Western Div		**County: Rukungiri Municipality**				**3,178**
LCII: Northern A Ward	Rukungiri Mc Hd Quarter	Feasibility Studies or Screening of Projects Feasibility Study	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			3,178
225204 Monitoring and Supervision of capital work		0	0	5,000	0	5,000
Total for LCIII: Western Div		**County: Rukungiri Municipality**				**5,000**
LCII: Northern A Ward	Head quarters	Monitoring and Supervision of projects	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			5,000
227001 Travel inland		0	8,400	0	0	8,400
227004 Fuel, Lubricants and Oils		0	16,840	0	0	16,840
228001 Maintenance-Buildings and Structures		0	0	23,070	0	23,070
Total for LCIII:		**County:**				**10,000**
LCII:	Rwakabengo HCIII mortuary and staff toilet	Building and Facility Maintenance - Electrical and Plumbing Services	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			10,000
Total for LCIII: Eastern Div		**County: Rukungiri Municipality**				**13,070**
LCII: Northern B Ward		Building and Facility Maintenance - Assorted Materials	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			2,070
LCII: Northern B Ward	Rukungiri HC Dr's houses toilet	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			11,000
228002 Maintenance-Transport Equipment		0	15,000	6,000	0	21,000
Total for LCIII: Eastern Div		**County: Rukungiri Municipality**				**6,000**
LCII: Northern B Ward	Rukungiri HCIV-Ambulance	Vehicle Maintanence - Service, Repair and Maintanence	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			6,000
228004 Maintenance-Other Fixed Assets		0	0	10,000	0	10,000
Total for LCIII: Eastern Div		**County: Rukungiri Municipality**				**10,000**

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LCII: Northern B Ward	RMC-HQTRS	Building and Facility Maintenance - Billboards	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				10,000
263308 Sector Conditional Grant (Non-Wage)		0	188,642	0		0	188,642
Total for LCIII: Eastern Div		**County: Rukungiri Municipality**					**138,306**
LCII: Kagashe Ward	Kagashe	North Kigezi HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)				42,773
LCII: Kagashe Ward	Kagashe	North Kigezi HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)				8,648
LCII: Kyatoko Ward	Kyatoko	Kyatoko HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)				2,162
LCII: Northern B Ward	Kakabada	RUKUNGIRI HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				47,209
LCII: Northern B Ward	Kakabada	RUKUNGIRI HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)				32,794
LCII: Rwentondo	Rwentondo	KATWEKAMWE HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				4,721
Total for LCIII: Western Div		**County: Rukungiri Municipality**					**22,703**
LCII: Karangaro Ward	Karangaro	KARANGARO HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				4,721
LCII: Kitimba	Kitimba	KITIMBA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				9,442
LCII: Kitimba Ward	Kitimba	KITIMBA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)				8,540
Total for LCIII: Southern Div		**County: Rukungiri Municipality**					**27,633**
LCII: Kanyinya Ward	Marumba	MARUMBA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				4,721
LCII: Rwakabengo Ward	Rwakabengo	RWAKABENGO HC lll	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				9,442
LCII: Rwakabengo Ward	Rwakabengo	RWAKABENGO HC lll	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)				13,471
312111 Residential Buildings - Acquisition		0	0	90,778		0	90,778
Total for LCIII: Western Div		**County: Rukungiri Municipality**					**90,778**
LCII: Kitimba Ward	Kitimba	New apartment building construction service - Specialized buildings_Acquire	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)				90,778
312149 Other Land Improvements - Acquisition		0	0	40,000		0	40,000

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Total for LCIII: Eastern Div		**County: Rukungiri Municipality**				**40,000**
LCII: Northern B Ward	Rukungiri HCIV	Other Land Improvements - Fencing	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			40,000
312221 Light ICT hardware - Acquisition		0	0	5,000	0	5,000
Total for LCIII: Western Div		**County: Rukungiri Municipality**				**5,000**
LCII: Kitimba Ward	Kitimba HCIII-HMIS	Computer workstation-Desktop_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			5,000
Total Cost of Primary Health care services		**2,352,687**	**280,508**	**185,226**	**0**	**2,818,421**
Total Cost of Human Capital Development		**2,352,687**	**280,508**	**185,226**	**0**	**2,818,421**
Total Cost of Primary HealthCare		**2,352,687**	**280,508**	**185,226**	**0**	**2,818,421**

Service Area 30 Health Management and Supervision

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	8,000	0	0	8,000
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
227001 Travel inland	0	3,000	0	0	3,000
227004 Fuel, Lubricants and Oils	0	5,000	0	0	5,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**20,000**	**0**	**0**	**20,000**
Total Cost of Human Capital Development	**0**	**20,000**	**0**	**0**	**20,000**
Total Cost of Health Management and Supervision	**0**	**20,000**	**0**	**0**	**20,000**
Total Cost of Health	**2,352,687**	**300,508**	**185,226**	**0**	**2,838,421**

VOTE: 729 Rukungiri 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	5,695,020	6,917,199
Programme Conditional Grant - Wage Recurrent	5,186,914	6,190,926
Programme Conditional Grant - Non Wage Recurrent	484,106	610,156
Locally Raised Revenues	15,000	13,650
Other Transfers from Central Government	9,000	8,500
Urban Unconditional Grant Wage	0	93,966
Development Revenues	545,223	625,255
Transitional Conditional Grant - Development	400,000	500,000
Programme Conditional Grant - Development	145,223	125,255
Total Revenues Shares	**6,240,243**	**7,542,454**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	5,186,914	6,284,893
Non Wage	508,106	632,306
Development Expenditure		
Domestic Development	545,223	625,255
External Financing	0	0
Total Expenditure	**6,240,243**	**7,542,454**

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 320162 Capitation (Primary)					
211101 General Staff Salaries	2,356,220	0	0	0	2,356,220
225202 Environment Impact Assessment for Capital Works	0	0	1,000	0	1,000
Total for LCIII:	**County:**				**1,000**
LCII:	Environmental Impact Assessment - Capital Works	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc			1,000

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225203 Appraisal and Feasibility Studies for Capital Works		0	0	2,000	0	2,000
Total for LCIII:		**County:**				**2,000**
LCII:		Feasibility Studies or Screening of Projects Appraisal	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc			2,000
225204 Monitoring and Supervision of capital work		0	0	4,500	0	4,500
Total for LCIII:		**County:**				**4,500**
LCII:		Monitoring and supervision of works	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc			4,500
228001 Maintenance-Buildings and Structures		0	0	142,500	0	142,500
Total for LCIII:		**County:**				**142,500**
LCII:		Building and Facility Maintenance - Civil Works	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc			142,500
263308 Sector Conditional Grant (Non-Wage)		0	184,405	0	0	184,405
Total for LCIII: Eastern Div		**County: Rukungiri Municipality**				**179,915**
LCII: Kagashe Ward	Immaculat	Nyakibale Lower	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			13,224
LCII: Kagashe Ward	Nyakibal	Nyakibale Upper	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			27,690
LCII: Kagashe Ward	Nyakibal	Nyakibale Lower	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent			5,208
LCII: Kyatoko Ward	Kahororo	Kahororo P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			10,910
LCII: Kyatoko Ward	Kakonkoma	Kakonkoma	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			4,450
LCII: Kyatoko Ward	Karucumitsi	Rukungiri Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			8,230
LCII: Kyatoko Ward	Kashozi	Kashozi	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			4,210
LCII: Kyatoko Ward	Katkam	Katwekamwe	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			3,890
LCII: Kyatoko Ward	Kifunjo	Town Council	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			4,210
LCII: Kyatoko Ward	Kiyaga	Kiyaga	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			8,390
LCII: Kyatoko Ward	Kyatoko	Kyatoko	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			8,190

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LCII: Kyatoko Ward	Makobor	Kinyasano B.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	54,710
LCII: Kyatoko Ward	Rukondo	Rukondo	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,030
LCII: Kyatoko Ward	Ruruku	Ruruku	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,710
LCII: Northern B	Kitazuguruka	Kitazikurukwa	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,854
LCII: Rwentondo Ward	Nyabihinga	Nyabihinga	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,010
Total for LCIII: Western Div		**County: Rukungiri Municipality**		**4,490**
LCII: Kitimba Ward	Kitimba	Kitimba Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,490

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
312212 Light Vehicles - Acquisition	0	0	125,255	0	125,255

Total for LCIII:		**County:**		**125,255**
LCII:		Automobiles or cars- Saloon Car_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	125,255

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Capitation (Primary)	**2,356,220**	**184,405**	**275,255**	**0**	**2,815,881**
Total Cost of Human Capital Development	**2,356,220**	**184,405**	**275,255**	**0**	**2,815,881**
Total Cost of Pre-Primary and Primary Education	**2,356,220**	**184,405**	**275,255**	**0**	**2,815,881**

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	3,834,706	0	0	0	3,834,706
263308 Sector Conditional Grant (Non-Wage)	0	310,300	0	0	310,300

Total for LCIII: Eastern Div		**County: Rukungiri Municipality**		**310,300**
LCII: Kagashe Ward	Immaculat	ST GERALDS NYAKIBALE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	127,520
LCII: Kagashe Ward	Makobor	Makobore H.S. Kinyasano	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	127,620
LCII: Rwentondo Ward	Kagunga	KAGUNGA S.S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	55,160

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Capitation (Secondary)	**3,834,706**	**310,300**	**0**	**0**	**4,145,006**

VOTE: 729 Rukungiri Municipal Council

Key Service Area 320159 Secondary Education Services					
225202 Environment Impact Assessment for Capital Works	0	0	1,000	0	1,000
Total for LCIII:	**County:**				**1,000**
LCII:	Environmental Impact Assessment - Capital Works	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc			1,000
225203 Appraisal and Feasibility Studies for Capital Works	0	0	4,000	0	4,000
Total for LCIII:	**County:**				**4,000**
LCII:	Feasibility Studies or Screening of Projects Appraisal	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc			4,000
225204 Monitoring and Supervision of capital work	0	0	12,500	0	12,500
Total for LCIII:	**County:**				**12,500**
LCII:	Monitoring and supervision of works	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc			12,500
228001 Maintenance-Buildings and Structures	0	0	332,500	0	332,500
Total for LCIII:	**County:**				**332,500**
LCII:	Building and Facility Maintenance - Assorted Materials	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc			332,500
Total Cost of Secondary Education Services	**0**	**0**	**350,000**	**0**	**350,000**
Total Cost of Human Capital Development	**3,834,706**	**310,300**	**350,000**	**0**	**4,495,006**
Total Cost of Secondary Education	**3,834,706**	**310,300**	**350,000**	**0**	**4,495,006**

Service Area 40 Education&Sports Management and Inspection

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	93,966	0	0	0	93,966
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	12,150	0	0	12,150
221003 Staff Training	0	10,000	0	0	10,000
221009 Welfare and Entertainment	0	800	0	0	800
221011 Printing, Stationery, Photocopying and Binding	0	800	0	0	800
221012 Small Office Equipment	0	800	0	0	800
227001 Travel inland	0	14,100	0	0	14,100

VOTE: 729 Rukungiri Municipal Council

227004 Fuel, Lubricants and Oils	0	4,794	0	0	4,794
228002 Maintenance-Transport Equipment	0	44,157	0	0	44,157
Total Cost of Inspection and Monitoring	**93,966**	**87,601**	**0**	**0**	**181,568**
Key Service Area 320038 Sports Development and Oversight					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	10,000	0	0	10,000
227001 Travel inland	0	30,000	0	0	30,000
227004 Fuel, Lubricants and Oils	0	10,000	0	0	10,000
Total Cost of Sports Development and Oversight	**0**	**50,000**	**0**	**0**	**50,000**
Total Cost of Human Capital Development	**93,966**	**137,601**	**0**	**0**	**231,568**
Total Cost of Education&Sports Management and Inspection	**93,966**	**137,601**	**0**	**0**	**231,568**
Total Cost of Education	**6,284,893**	**632,306**	**625,255**	**0**	**7,542,454**

VOTE: 729 Rukungiri 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	1,242,000	1,413,371
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
Locally Raised Revenues	42,000	36,125
Other Transfers from Central Government	200,000	158,990
Urban Unconditional Grant Wage	0	218,256
Development Revenues	0	70,000
Urban Discretionary Equalisation Development Grant	0	20,000
Locally Raised Revenues	0	50,000
Total Revenues Shares	**1,242,000**	**1,483,371**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	0	218,256
Non Wage	1,242,000	1,195,115
Development Expenditure		
Domestic Development	0	70,000
External Financing	0	0
Total Expenditure	**1,242,000**	**1,483,371**

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

Service Area 10 Community Access Roads

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 09 Integrated Transport Infrastructure and Services					
Key Service Area 000017 Infrastructure Development and Management					
228001 Maintenance-Buildings and Structures	0	0	20,000	0	20,000
Total for LCIII:	**County:**				**20,000**
LCII:	Building and Facility Maintenance - Civil Works	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			20,000
312139 Other Structures - Acquisition	0	0	50,000	0	50,000
Total for LCIII:	**County:**				**50,000**

VOTE: 729 Rukungiri Municipal Council

LCII:	Electrical Works-Other Structures _Improve	Source: Locally Raised Revenues			50,000
Total Cost of Infrastructure Development and Management	**0**	**0**	**70,000**	**0**	**70,000**
Key Service Area 260002 District , Urban and Community Access Road Maintenance					
211107 Boards, Committees and Council Allowances	0	14,823	0	0	14,823
221011 Printing, Stationery, Photocopying and Binding	0	3,500	0	0	3,500
222001 Information and Communication Technology Services.	0	1,560	0	0	1,560
223005 Electricity	0	12,000	0	0	12,000
223006 Water	0	1,000	0	0	1,000
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0	539,469	0	0	539,469
225202 Environment Impact Assessment for Capital Works	0	16,000	0	0	16,000
227001 Travel inland	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	344,531	0	0	344,531
228002 Maintenance-Transport Equipment	0	100,000	0	0	100,000
Total Cost of District , Urban and Community Access Road Maintenance	**0**	**1,034,883**	**0**	**0**	**1,034,883**
Key Service Area 260009 Road Maintenance					
211101 General Staff Salaries	218,256	0	0	0	218,256
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	130,811	0	0	130,811
221011 Printing, Stationery, Photocopying and Binding	0	4,223	0	0	4,223
221017 Membership dues and Subscription fees.	0	1,350	0	0	1,350
223006 Water	0	150	0	0	150
224010 Protective Gear	0	8,000	0	0	8,000
225204 Monitoring and Supervision of capital work	0	14,456	0	0	14,456
Total Cost of Road Maintenance	**218,256**	**158,990**	**0**	**0**	**377,246**
Total Cost of Integrated Transport Infrastructure and Services	**218,256**	**1,193,873**	**70,000**	**0**	**1,482,129**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
224008 Educational Materials and Services	0	1,242	0	0	1,242
Total Cost of HIV/AIDS Mainstreaming	**0**	**1,242**	**0**	**0**	**1,242**
Total Cost of Human Capital Development	**0**	**1,242**	**0**	**0**	**1,242**

VOTE: 729 Rukungiri Municipal Council

Total Cost of Community Access Roads	**218,256**	**1,195,115**	**70,000**	**0**	**1,483,371**
Total Cost of Roads and Engineering	**218,256**	**1,195,115**	**70,000**	**0**	**1,483,371**

VOTE: 729 Rukungiri 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: 729 Rukungiri 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	63,000	251,400
Urban Unconditional Non-Wage	6,000	3,000
Locally Raised Revenues	57,000	50,400
Urban Unconditional Grant Wage	0	198,000
Development Revenues	40,599	188,756
Urban Discretionary Equalisation Development Grant	40,599	138,756
Locally Raised Revenues	0	50,000
Total Revenues Shares	**103,599**	**440,156**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	0	198,000
Non Wage	63,000	53,400
Development Expenditure		
Domestic Development	40,599	188,756
External Financing	0	0
Total Expenditure	**103,599**	**440,156**

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

Service Area 10 Natural Resources Management

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	198,000	0	0	0	198,000
Total Cost of Planning and Budgeting services	**198,000**	**0**	**0**	**0**	**198,000**
Key Service Area 000016 Environment, Social Health and Safety					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	17,109	0	17,109

Total for LCIII: Eastern Div	**County: Rukungiri Municipality**		**17,109**
LCII: Northern B Ward	Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	17,109

VOTE: 729 Rukungiri Municipal Council

Total Cost of Environment, Social Health and Safety	**0**	**0**	**17,109**	**0**	**17,109**
Key Service Area 000078 Land Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	9,000	0	9,000
Total for LCIII:	**County:**				**9,000**
LCII:	Field Visits	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			9,000
228004 Maintenance-Other Fixed Assets	0	0	10,000	0	10,000
Total for LCIII:	**County:**				**10,000**
LCII:	Building and Facility Maintenance - Civil Works	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			10,000
Total Cost of Land Management	**0**	**0**	**19,000**	**0**	**19,000**
Key Service Area 000089 Climate Change Mitigation					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	52,438	0	52,438
Total for LCIII:	**County:**				**52,438**
LCII:	UCMID Facilitation	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			52,438
221012 Small Office Equipment	0	0	16,000	0	16,000
Total for LCIII:	**County:**				**16,000**
LCII:	Office Equipment and Supplies - Assorted Equipment	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			16,000
Total Cost of Climate Change Mitigation	**0**	**0**	**68,438**	**0**	**68,438**
Key Service Area 000090 Climate Change Adaptation					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	10,000	17,100	0	27,100
Total for LCIII:	**County:**				**17,100**
LCII:	UCMID Facilitatiion	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			17,100
Total Cost of Climate Change Adaptation	**0**	**10,000**	**17,100**	**0**	**27,100**
Key Service Area 140038 Environmental Safeguards					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,000	0	0	3,000
Total Cost of Environmental Safeguards	**0**	**3,000**	**0**	**0**	**3,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**198,000**	**13,000**	**121,647**	**0**	**332,647**
Programme 10 Sustainable Urbanisation and Housing					
Key Service Area 280002 Physical Planning					

VOTE: 729 Rukungiri Municipal Council

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	14,000	10,000	0	24,000
Total for LCIII:	**County:**				**10,000**
LCII:	Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			10,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
223001 Property Management Expenses	0	22,400	50,000	0	72,400
Total for LCIII:	**County:**				**50,000**
LCII:	Property Management - Expenses	Source: Locally Raised Revenues			50,000
227001 Travel inland	0	2,580	7,109	0	9,689
Total for LCIII:	**County:**				**7,109**
LCII:	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			7,109
Total Cost of Physical Planning	**0**	**39,980**	**67,109**	**0**	**107,089**
Total Cost of Sustainable Urbanisation and Housing	**0**	**39,980**	**67,109**	**0**	**107,089**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	420	0	0	420
Total Cost of HIV/AIDS Mainstreaming	**0**	**420**	**0**	**0**	**420**
Total Cost of Human Capital Development	**0**	**420**	**0**	**0**	**420**
Total Cost of Natural Resources Management	**198,000**	**53,400**	**188,756**	**0**	**440,156**
Total Cost of Natural Resources	**198,000**	**53,400**	**188,756**	**0**	**440,156**

VOTE: 729 Rukungiri 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	47,262	177,769
Urban Unconditional Non-Wage	3,000	3,000
Locally Raised Revenues	15,000	15,000
Other Transfers from Central Government	15,000	26,652
Programme Conditional Grant - Non Wage Recurrent	14,262	13,916
Urban Unconditional Grant Wage	0	119,201
Development Revenues	0	17,109
Urban Discretionary Equalisation Development Grant	0	17,109
Total Revenues Shares	**47,262**	**194,878**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	0	119,201
Non Wage	47,262	58,567
Development Expenditure		
Domestic Development	0	17,109
External Financing	0	0
Total Expenditure	**47,262**	**194,878**

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

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					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	585	0	0	585
Total Cost of HIV/AIDS Mainstreaming	**0**	**585**	**0**	**0**	**585**
Key Service Area 000021 Gender Mainstreaming services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,700	10,000	0	12,700
Total for LCIII:	**County:**				**10,000**

VOTE: 729 Rukungiri Municipal Council

LCII:	Gender mainstreaming	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			10,000
227001 Travel inland	0	0	7,109	0	7,109
Total for LCIII:	**County:**				**7,109**
LCII:	Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			7,109
Total Cost of Gender Mainstreaming services	**0**	**2,700**	**17,109**	**0**	**19,809**
Key Service Area 000023 Inspection and Monitoring					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	9,598	0	0	9,598
221001 Advertising and Public Relations	0	400	0	0	400
221002 Workshops, Meetings and Seminars	0	3,000	0	0	3,000
221008 Information and Communication Technology Supplies.	0	565	0	0	565
221011 Printing, Stationery, Photocopying and Binding	0	1,333	0	0	1,333
225204 Monitoring and Supervision of capital work	0	8,521	0	0	8,521
227001 Travel inland	0	12,833	0	0	12,833
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
228002 Maintenance-Transport Equipment	0	800	0	0	800
Total Cost of Inspection and Monitoring	**0**	**41,050**	**0**	**0**	**41,050**
Key Service Area 000036 Strategies and Project Development					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,000	0	0	2,000
227001 Travel inland	0	2,200	0	0	2,200
Total Cost of Strategies and Project Development	**0**	**4,200**	**0**	**0**	**4,200**
Key Service Area 010008 Capacity Strengthening					
211101 General Staff Salaries	119,201	0	0	0	119,201
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,400	0	0	1,400
Total Cost of Capacity Strengthening	**119,201**	**1,400**	**0**	**0**	**120,601**
Key Service Area 320146 Support to special interest Groups					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	8,633	0	0	8,633
Total Cost of Support to special interest Groups	**0**	**8,633**	**0**	**0**	**8,633**
Total Cost of Human Capital Development	**119,201**	**58,567**	**17,109**	**0**	**194,878**
Total Cost of Empowerment and Mindset Change	**119,201**	**58,567**	**17,109**	**0**	**194,878**

VOTE: 729 Rukungiri Municipal Council

Total Cost of Community Based Services	**119,201**	**58,567**	**17,109**	**0**	**194,878**

VOTE: 729 Rukungiri 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	151,204	140,758
Urban Unconditional Non-Wage	111,204	65,000
Locally Raised Revenues	40,000	15,000
Urban Unconditional Grant Wage	0	60,758
Development Revenues	29,955	74,463
Urban Discretionary Equalisation Development Grant	29,955	74,463
Total Revenues Shares	**181,159**	**215,221**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	0	60,758
Non Wage	58,000	80,000
Development Expenditure		
Domestic Development	29,955	74,463
External Financing	0	0
Total Expenditure	**87,955**	**215,221**

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

Service Area 10 Planning and Statistics

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221009 Welfare and Entertainment	0	200	0	0	200
Total Cost of HIV/AIDS Mainstreaming	**0**	**200**	**0**	**0**	**200**
Total Cost of Human Capital Development	**0**	**200**	**0**	**0**	**200**
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	60,758	0	0	0	60,758
221002 Workshops, Meetings and Seminars	0	1,600	0	0	1,600

VOTE: 729 Rukungiri Municipal Council

221008 Information and Communication Technology Supplies.		0	4,000	18,844	0	22,844
Total for LCIII:		**County:**				**18,844**
LCII:		ICT - Assorted Computer Consumables	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			18,844
221009 Welfare and Entertainment		0	14,000	0	0	14,000
221011 Printing, Stationery, Photocopying and Binding		0	2,000	0	0	2,000
221012 Small Office Equipment		0	1,000	0	0	1,000
222001 Information and Communication Technology Services.		0	2,400	0	0	2,400
227001 Travel inland		0	24,800	0	0	24,800
227004 Fuel, Lubricants and Oils		0	2,000	0	0	2,000
Total Cost of Planning and Budgeting services		**60,758**	**51,800**	**18,844**	**0**	**131,401**
Key Service Area 000023 Inspection and Monitoring						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	0	10,270	0	10,270
Total for LCIII:		**County:**				**10,270**
LCII:		Facilitation allowance to internal assessment team	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			4,000
LCII:		Facilitation allowance for preparation of Bills of quantities	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			6,270
221009 Welfare and Entertainment		0	0	5,270	0	5,270
Total for LCIII:		**County:**				**5,270**
LCII:		Welfare - Entertainment Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			5,270
225202 Environment Impact Assessment for Capital Works		0	0	1,000	0	1,000
Total for LCIII: Eastern Div		**County: Rukungiri Municipality**				**1,000**
LCII: Northern B Ward	municipal council	Environmental Impact Assessment - Impact Assessment	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			1,000
225203 Appraisal and Feasibility Studies for Capital Works		0	0	2,000	0	2,000
Total for LCIII:		**County:**				**2,000**
LCII:	Municipality	Feasibility Studies or Screening of Projects Appraisal	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			2,000
227001 Travel inland		0	0	8,832	0	8,832

VOTE: 729 Rukungiri Municipal Council

Total for LCIII:		**County:**				**8,832**
LCII:		Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			3,270
LCII:	Municipal	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			5,562
227004 Fuel, Lubricants and Oils		0	0	6,000	0	6,000
Total for LCIII:		**County:**				**6,000**
LCII:	Municipal H/Qs	Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			6,000
Total Cost of Inspection and Monitoring		**0**	**0**	**33,372**	**0**	**33,372**
Key Service Area 000027 Programme Working Group Secretariat Services						
221003 Staff Training		0	0	18,540	0	18,540
Total for LCIII:		**County:**				**18,540**
LCII:	Municipal H/Qs	Staff Training - Capacity Building	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			18,540
Total Cost of Programme Working Group Secretariat Services		**0**	**0**	**18,540**	**0**	**18,540**
Key Service Area 560019 Data Management and Dissemination						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	9,400	0	0	9,400
221002 Workshops, Meetings and Seminars		0	4,000	0	0	4,000
221009 Welfare and Entertainment		0	0	1,708	0	1,708
Total for LCIII: Eastern Div		**County: Rukungiri Municipality**				**1,708**
LCII: Northern B Ward	Municipal Divisions	Welfare - Entertainment Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			1,708
227001 Travel inland		0	14,600	2,000	0	16,600
Total for LCIII:		**County:**				**2,000**
LCII:		Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			2,000
Total Cost of Data Management and Dissemination		**0**	**28,000**	**3,708**	**0**	**31,708**
Total Cost of Development Plan Implementation		**60,758**	**79,800**	**74,463**	**0**	**215,021**
Total Cost of Planning and Statistics		**60,758**	**80,000**	**74,463**	**0**	**215,221**
Total Cost of Planning		**60,758**	**80,000**	**74,463**	**0**	**215,221**

VOTE: 729 Rukungiri 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	39,000	60,877
Urban Unconditional Non-Wage	19,000	19,000
Locally Raised Revenues	20,000	20,000
Urban Unconditional Grant Wage	0	21,877
Development Revenues	0	2,000
Urban Discretionary Equalisation Development Grant	0	2,000
Total Revenues Shares	**39,000**	**62,877**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	0	21,877
Non Wage	39,000	39,000
Development Expenditure		
Domestic Development	0	2,000
External Financing	0	0
Total Expenditure	**39,000**	**62,877**

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

Service Area 10 Compliance

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	61	0	0	61
Total Cost of HIV/AIDS Mainstreaming	**0**	**61**	**0**	**0**	**61**
Total Cost of Human Capital Development	**0**	**61**	**0**	**0**	**61**
Programme 16 Governance and Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	21,877	0	0	0	21,877
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	7,906	0	0	7,906

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221002 Workshops, Meetings and Seminars	0	8,000	0	0	8,000
221003 Staff Training	0	2,000	0	0	2,000
221008 Information and Communication Technology Supplies.	0	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding	0	2,350	0	0	2,350
221012 Small Office Equipment	0	1,600	0	0	1,600
221017 Membership dues and Subscription fees.	0	1,000	0	0	1,000
225204 Monitoring and Supervision of capital work	0	1,589	0	0	1,589
227001 Travel inland	0	4,444	2,000	0	6,444
Total for LCIII:	**County:**				**2,000**
LCII:	Travel Inland - Audit	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			2,000
227004 Fuel, Lubricants and Oils	0	3,650	0	0	3,650
228002 Maintenance-Transport Equipment	0	2,400	0	0	2,400
Total Cost of Audit and Risk Management	**21,877**	**38,939**	**2,000**	**0**	**62,816**
Total Cost of Governance and Security	**21,877**	**38,939**	**2,000**	**0**	**62,816**
Total Cost of Compliance	**21,877**	**39,000**	**2,000**	**0**	**62,877**
Total Cost of Internal Audit	**21,877**	**39,000**	**2,000**	**0**	**62,877**

VOTE: 729 Rukungiri 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	46,426	120,690
Programme Conditional Grant - Non Wage Recurrent	25,630	25,493
Locally Raised Revenues	10,000	10,000
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Urban Unconditional Grant Wage	0	74,402
Development Revenues	0	50,719
Urban Discretionary Equalisation Development Grant	0	50,719
Total Revenues Shares	**46,426**	**171,409**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	0	74,402
Non Wage	46,426	46,288
Development Expenditure		
Domestic Development	0	50,719
External Financing	0	0
Total Expenditure	**46,426**	**171,409**

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

Service Area 10 Commercial Services

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 05 Tourism Development					
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,795	0	0	4,795
227001 Travel inland	0	6,000	0	0	6,000
Total Cost of Tourism Investment, Promotion and Marketing	**0**	**10,795**	**0**	**0**	**10,795**
Total Cost of Tourism Development	**0**	**10,795**	**0**	**0**	**10,795**
Programme 07 Private Sector Development					
Key Service Area 190036 Trade Development					

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211101 General Staff Salaries	74,402	0	0	0	74,402
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	14,000	17,500	0	31,500
Total for LCIII:	**County:**				**17,500**
LCII:	Sensitization, mobilization, profiling, priority identification	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			17,500
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
227001 Travel inland	0	14,493	33,219	0	47,711
Total for LCIII:	**County:**				**33,219**
LCII:	Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			33,219
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Trade Development	**74,402**	**34,493**	**50,719**	**0**	**159,613**
Total Cost of Private Sector Development	**74,402**	**34,493**	**50,719**	**0**	**159,613**
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
Total Cost of HIV/AIDS Mainstreaming	**0**	**1,000**	**0**	**0**	**1,000**
Total Cost of Human Capital Development	**0**	**1,000**	**0**	**0**	**1,000**
Total Cost of Commercial Services	**74,402**	**46,288**	**50,719**	**0**	**171,409**
Total Cost of Trade, Industry and Local Development	**74,402**	**46,288**	**50,719**	**0**	**171,409**