VOTE: 730 Sheema 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	**761,000**	**954,297**
o/w Higher Local Government	347,977	470,205
o/w Lower Local Government	413,023	484,092
Discretionary Government Transfers	**1,804,145**	**2,571,418**
o/w Higher Local Government	1,436,111	2,087,543
o/w Lower Local Government	368,033	483,875
Conditional Government Transfers	**17,099,998**	**19,748,126**
o/w Higher Local Government	17,099,998	19,748,126
o/w Lower Local Government	0	0
Other Government Transfers	**229,284**	**237,453**
o/w Higher Local Government	229,284	237,453
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	**19,894,427**	**23,511,295**
o/w Higher Local Government	19,113,371	22,543,327
o/w Lower Local Government	781,056	967,967

VOTE: 730 Sheema Municipal Council

A2:Revenue Performance, Plans and Projections by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**761,000**	**954,297**
Advertisements/Bill Boards	7,130	10,694
Animal and Crop Husbandry related Levies	38,817	40,610
Business licenses	148,354	173,750
Inspection Fees	132,583	162,319
Land Fees	10,055	0
Liquor licenses	2,854	5,452
Local Hotel Tax	9,784	10,634
Local Services Tax-Payable By Individuals	43,500	101,870
Market /Gate Charges	161,190	185,000
Other fees e.g. street parking fees	29,688	74,084
Pay as You Earn (PAYE)-Payable By Individuals	56,000	0
Property related Duties/Fees	108,165	168,000
Registration fees for Documents and Businesses	4,480	13,485
Rent & Rates - Non-Produced Assets – from Gov't units	8,400	0
Rent & rates – produced assets-From Government Units	0	8,400
Discretionary Government Transfers	**1,804,145**	**2,571,418**
Urban Discretionary Equalisation Development Grant	502,578	981,247
Urban Unconditional Grant Wage	813,634	1,059,063
Urban Unconditional Non-Wage	487,933	531,108
Conditional Government Transfers	**17,099,998**	**19,748,126**
Programme Conditional Grant - Non Wage Recurrent	4,508,289	5,258,684
Programme Conditional Grant - Development	519,335	343,709
Programme Conditional Grant - Wage Recurrent	11,272,374	13,545,733
Transitional Conditional Grant - Development	800,000	600,000
Other Government Transfers	**229,284**	**237,453**
GROW Project	15,000	15,000
Support to Local Government Labour Officers and KCCA	0	8,169
Support to PLE (UNEB)	19,000	19,000
Uganda Road Fund (URF)	180,284	180,284
Uganda Women Enterpreneurship Program(UWEP)	15,000	15,000
External Financing	**0**	**0**
N / A		
Total Revenues Shares	**19,894,427**	**23,511,295**

VOTE: 730 Sheema 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	**256,013**	**0**	**0**	**0**	**256,013**
o/w: Wage:	125,400	0	0	0	125,400
Non-Wage Recurrent:	104,831	0	0	0	104,831
Development:	25,781	0	0	0	25,781
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	**111,500**	**3,000**	**0**	**0**	**114,500**
o/w: Wage:	102,000	0	0	0	102,000
Non-Wage Recurrent:	9,500	3,000	0	0	12,500
Development:	0	0	0	0	0
Private Sector Development	**35,980**	**0**	**0**	**0**	**35,980**
o/w: Wage:	7,216	0	0	0	7,216
Non-Wage Recurrent:	28,764	0	0	0	28,764
Development:	0	0	0	0	0
Integrated Transport Infrastructure and Services	**1,133,728**	**35,000**	**180,284**	**0**	**1,349,012**
o/w: Wage:	125,400	0	0	0	125,400
Non-Wage Recurrent:	1,008,328	35,000	180,284	0	1,223,612
Development:	0	0	0	0	0
Sustainable Urbanisation and Housing	**3,891**	**4,000**	**0**	**0**	**7,891**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	3,891	4,000	0	0	7,891
Development:	0	0	0	0	0
Human Capital Development	**15,753,317**	**4,600**	**57,169**	**0**	**15,815,086**
o/w: Wage:	13,489,610	0	0	0	13,489,610
Non-Wage Recurrent:	1,725,355	4,600	57,169	0	1,787,125
Development:	538,352	0	0	0	538,352
Public Sector Transformation	**4,232,026**	**725,202**	**0**	**0**	**4,957,229**

VOTE: 730 Sheema Municipal Council

Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	531,665	0	0	0	531,665
Non-Wage Recurrent:	2,581,308	725,202	0	0	3,306,511
Development:	1,119,053	0	0	0	1,119,053
Governance and Security	**324,884**	**107,560**	**0**	**0**	**432,444**
o/w: Wage:	91,951	0	0	0	91,951
Non-Wage Recurrent:	232,932	107,560	0	0	340,492
Development:	0	0	0	0	0
Regional Balanced Development	**0**	**66,348**	**0**	**0**	**66,348**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	66,348	0	0	66,348
Development:	0	0	0	0	0
Development Plan Implementation	**457,410**	**8,587**	**0**	**0**	**465,997**
o/w: Wage:	131,553	0	0	0	131,553
Non-Wage Recurrent:	84,087	8,587	0	0	92,674
Development:	241,770	0	0	0	241,770
Grand Total	**22,319,544**	**954,297**	**237,453**	**0**	**23,511,295**
Grand Total Wage	14,604,796	0	0	0	**14,604,796**
Grand Total Non-Wage Recurrent	5,789,793	954,297	237,453	0	**6,981,543**
Grand Total Development	1,924,956	0	0	0	**1,924,956**

VOTE: 730 Sheema Municipal Council

A4: Summary of Department Allocations for FY 2026/27

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Administration	**3,488,320**	**4,948,729**
o/w Higher Local Government	2,707,264	3,980,761
o/w Lower Local Government	781,056	967,967
Finance	**155,462**	**174,575**
o/w Higher Local Government	155,462	174,575
o/w Lower Local Government	0	0
Statutory bodies	**373,588**	**401,573**
o/w Higher Local Government	373,588	401,573
o/w Lower Local Government	0	0
Production and Marketing	**256,645**	**256,013**
o/w Higher Local Government	256,645	256,013
o/w Lower Local Government	0	0
Health	**3,220,253**	**3,379,807**
o/w Higher Local Government	3,220,253	3,379,807
o/w Lower Local Government	0	0
Education	**10,459,744**	**12,303,527**
o/w Higher Local Government	10,459,744	12,303,527
o/w Lower Local Government	0	0
Roads and Engineering	**1,293,300**	**1,349,012**
o/w Higher Local Government	1,293,300	1,349,012
o/w Lower Local Government	0	0
Natural Resources	**121,391**	**122,391**
o/w Higher Local Government	121,391	122,391
o/w Lower Local Government	0	0
Community Based Services	**126,722**	**131,753**
o/w Higher Local Government	126,722	131,753
o/w Lower Local Government	0	0
Planning	**311,166**	**357,770**
o/w Higher Local Government	311,166	357,770
o/w Lower Local Government	0	0
Internal Audit	**40,101**	**39,370**
o/w Higher Local Government	40,101	39,370
o/w Lower Local Government	0	0
Trade, Industry and Local Development	**47,734**	**46,775**

VOTE: 730 Sheema Municipal Council

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	47,734	46,775
o/w Lower Local Government	0	0
Grand Total	**19,894,427**	**23,511,295**
o/w Higher Local Government	**19,113,371**	**22,543,327**
o/w: Wage:	12,086,008	14,604,796
Non-Wage Recurrent:	5,382,887	6,390,441
Domestic Devt:	1,644,476	1,548,091
External Financing:	0	0
o/w Lower Local Government	**781,056**	**967,967**
o/w: Wage:	0	0
Non-Wage Recurrent:	522,418	591,102
Domestic Devt:	258,638	376,865
External Financing:	0	0

VOTE: 730 Sheema 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	2,634,482	3,829,676
Urban Unconditional Grant Wage	340,506	531,665
Urban Unconditional Non-Wage	74,015	77,010
Locally Raised Revenues	76,000	239,410
Multi-Sectoral Transfers to LLGs_NonWage	522,418	591,102
Programme Conditional Grant - Non Wage Recurrent	1,621,543	2,390,489
Development Revenues	853,838	1,119,053
Transitional Conditional Grant - Development	500,000	400,000
Urban Discretionary Equalisation Development Grant	14,000	342,188
Locally Raised Revenues	81,200	0
Multi-Sectoral Transfers to LLGs_Gou	258,638	376,865
Total Revenues Shares	**3,488,320**	**4,948,729**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	340,506	531,665
Non Wage	2,293,976	3,298,011
Development Expenditure		
Domestic Development	853,838	1,119,053
External Financing	0	0
Total Expenditure	**3,488,320**	**4,948,729**

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

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
211101 General Staff Salaries	531,665	0	0	0	531,665

VOTE: 730 Sheema Municipal Council

227001 Travel inland		0	6,015	0	0	6,015
227004 Fuel, Lubricants and Oils		0	3,600	0	0	3,600
273104 Pension		0	998,204	0	0	998,204
273105 Gratuity		0	224,652	0	0	224,652
352880 Salary Arrears Budgeting		0	17,146	0	0	17,146
352881 Pension and Gratuity Arrears Budgeting		0	1,150,487	0	0	1,150,487
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity		**531,665**	**2,400,104**	**0**	**0**	**2,931,769**
Key Service Area 010008 Capacity Strengthening						
221003 Staff Training		0	0	18,094	0	18,094
Total for LCIII: Sheema Central Div		**County: Sheema Municipal Council**				**18,094**
LCII: Nyakashambya Ward	Headquarters	Staff Training - Course fees	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			18,094
221008 Information and Communication Technology Supplies.		0	0	23,000	0	23,000
Total for LCIII: Sheema Central Div		**County: Sheema Municipal Council**				**23,000**
LCII: Nyakashambya Ward	Headquarters	ICT - Printing Accessories	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			23,000
221009 Welfare and Entertainment		0	0	6,000	0	6,000
Total for LCIII: Sheema Central Div		**County: Sheema Municipal Council**				**6,000**
LCII: Nyakashambya Ward	Headquarter	Welfare - Entertainment Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			6,000
221011 Printing, Stationery, Photocopying and Binding		0	0	3,000	0	3,000
Total for LCIII: Sheema Central Div		**County: Sheema Municipal Council**				**3,000**
LCII: Nyakashambya Ward	Headquarter	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			3,000
227001 Travel inland		0	0	225,094	0	225,094
Total for LCIII: Sheema Central Div		**County: Sheema Municipal Council**				**225,094**
LCII: Nyakashambya Ward	Headquarter	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			225,094
227004 Fuel, Lubricants and Oils		0	0	40,000	0	40,000
Total for LCIII: Sheema Central Div		**County: Sheema Municipal Council**				**40,000**
LCII: Nyakashambya Ward	Headquarter	Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			40,000
312235 Furniture and Fittings - Acquisition		0	0	20,000	0	20,000

VOTE: 730 Sheema Municipal Council

Total for LCIII: Sheema Central Div		**County: Sheema Municipal Council**				**20,000**
LCII: Nyakashambya Ward	Headquarter	Chairs - Chair_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			20,000
312299 Other Machinery and Equipment- Acquisition		0	0	7,000	0	7,000
Total for LCIII: Sheema Central Div		**County: Sheema Municipal Council**				**7,000**
LCII: Nyakashambya Ward	Headquarter	Value addition equipment	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			7,000
Total Cost of Capacity Strengthening		**0**	**0**	**342,188**	**0**	**342,188**
Key Service Area 390017 Public Service Performance management						
221009 Welfare and Entertainment		0	8,400	0	0	8,400
221011 Printing, Stationery, Photocopying and Binding		0	1,000	0	0	1,000
221016 Systems Recurrent costs		0	30,000	0	0	30,000
221017 Membership dues and Subscription fees.		0	5,000	0	0	5,000
222001 Information and Communication Technology Services.		0	10,800	0	0	10,800
223004 Guard and Security services		0	13,650	0	0	13,650
224004 Beddings, Clothing, Footwear and related Services		0	1,600	0	0	1,600
227001 Travel inland		0	118,963	0	0	118,963
227004 Fuel, Lubricants and Oils		0	101,392	0	0	101,392
228002 Maintenance-Transport Equipment		0	10,000	0	0	10,000
228004 Maintenance-Other Fixed Assets		0	6,000	0	0	6,000
313121 Non-Residential Buildings - Improvement		0	0	400,000	0	400,000
Total for LCIII: Sheema Central Div		**County: Sheema Municipal Council**				**400,000**
LCII: Nyakashambya Ward	Rugongi	Funds for the continued construction of the administration block	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			400,000
Total Cost of Public Service Performance management		**0**	**306,805**	**400,000**	**0**	**706,805**
Total Cost of Public Sector Transformation		**531,665**	**2,706,908**	**742,188**	**0**	**3,980,761**
Total Cost of Administration and Management		**531,665**	**2,706,908**	**742,188**	**0**	**3,980,761**
Total Cost of Administration		**531,665**	**2,706,908**	**742,188**	**0**	**3,980,761**

Subcounty / Town Council / Division: 237771 Kangango Div

Service Area 10 Administration and Management

VOTE: 730 Sheema Municipal Council

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 010008 Capacity Strengthening					
227001 Travel inland	0	250,000	0	0	250,000
227004 Fuel, Lubricants and Oils	0	30,666	0	0	30,666
312149 Other Land Improvements - Acquisition	0	0	71,392	0	71,392
312235 Furniture and Fittings - Acquisition	0	0	39,496	0	39,496
Total Cost of Capacity Strengthening	**0**	**280,666**	**110,888**	**0**	**391,554**
Total Cost of Public Sector Transformation	**0**	**280,666**	**110,888**	**0**	**391,554**
Total Cost of Administration and Management	**0**	**280,666**	**110,888**	**0**	**391,554**
Total Cost of 237771 Kangango Div	**0**	**280,666**	**110,888**	**0**	**391,554**

Subcounty / Town Council / Division: 237772 Sheema 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 010008 Capacity Strengthening					
227001 Travel inland	0	38,423	0	0	38,423
227004 Fuel, Lubricants and Oils	0	26,650	0	0	26,650
312121 Non-Residential Buildings - Acquisition	0	0	60,376	0	60,376
312235 Furniture and Fittings - Acquisition	0	0	33,402	0	33,402
Total Cost of Capacity Strengthening	**0**	**65,073**	**93,778**	**0**	**158,850**
Total Cost of Public Sector Transformation	**0**	**65,073**	**93,778**	**0**	**158,850**
Total Cost of Administration and Management	**0**	**65,073**	**93,778**	**0**	**158,850**
Total Cost of 237772 Sheema Central Div	**0**	**65,073**	**93,778**	**0**	**158,850**

Subcounty / Town Council / Division: 237773 Kashozi 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 010008 Capacity Strengthening					
221011 Printing, Stationery, Photocopying and Binding	0	21,887	0	0	21,887
227001 Travel inland	0	42,000	0	0	42,000

VOTE: 730 Sheema Municipal Council

312229 Other ICT Equipment - Acquisition	0	0	47,312	0	47,312
312235 Furniture and Fittings - Acquisition	0	0	26,174	0	26,174
Total Cost of Capacity Strengthening	**0**	**63,887**	**73,487**	**0**	**137,373**
Total Cost of Public Sector Transformation	**0**	**63,887**	**73,487**	**0**	**137,373**
Total Cost of Administration and Management	**0**	**63,887**	**73,487**	**0**	**137,373**
Total Cost of 237773 Kashozi Div	**0**	**63,887**	**73,487**	**0**	**137,373**

Subcounty / Town Council / Division: 237774 Kabwohe 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 010008 Capacity Strengthening					
227001 Travel inland	0	153,669	0	0	153,669
227004 Fuel, Lubricants and Oils	0	27,808	0	0	27,808
312149 Other Land Improvements - Acquisition	0	0	63,554	0	63,554
312235 Furniture and Fittings - Acquisition	0	0	35,160	0	35,160
Total Cost of Capacity Strengthening	**0**	**181,477**	**98,713**	**0**	**280,190**
Total Cost of Public Sector Transformation	**0**	**181,477**	**98,713**	**0**	**280,190**
Total Cost of Administration and Management	**0**	**181,477**	**98,713**	**0**	**280,190**
Total Cost of 237774 Kabwohe Div	**0**	**181,477**	**98,713**	**0**	**280,190**

VOTE: 730 Sheema Municipal Council

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	155,462	174,575
Urban Unconditional Grant Wage	83,553	83,553
Urban Unconditional Non-Wage	19,000	19,087
Locally Raised Revenues	52,909	71,935
Total Revenues Shares	**155,462**	**174,575**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	83,553	83,553
Non Wage	71,909	91,022
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**155,462**	**174,575**

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

Service Area 10 Financial Management and Accountability (LG)

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 17 Regional Balanced Development					
Key Service Area 560080 Local Revenue Collection					
221009 Welfare and Entertainment	0	5,000	0	0	5,000
221011 Printing, Stationery, Photocopying and Binding	0	18,000	0	0	18,000
227001 Travel inland	0	36,848	0	0	36,848
227004 Fuel, Lubricants and Oils	0	6,500	0	0	6,500
Total Cost of Local Revenue Collection	**0**	**66,348**	**0**	**0**	**66,348**
Total Cost of Regional Balanced Development	**0**	**66,348**	**0**	**0**	**66,348**
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
211101 General Staff Salaries	83,553	0	0	0	83,553

VOTE: 730 Sheema Municipal Council

222001 Information and Communication Technology Services.	0	4,800	0	0	4,800
227001 Travel inland	0	13,074	0	0	13,074
227004 Fuel, Lubricants and Oils	0	6,800	0	0	6,800
Total Cost of Finance and Accounting	**83,553**	**24,674**	**0**	**0**	**108,227**
Total Cost of Development Plan Implementation	**83,553**	**24,674**	**0**	**0**	**108,227**
Total Cost of Financial Management and Accountability (LG)	**83,553**	**91,022**	**0**	**0**	**174,575**
Total Cost of Finance	**83,553**	**91,022**	**0**	**0**	**174,575**

VOTE: 730 Sheema 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	373,588	401,573
Urban Unconditional Grant Wage	69,881	69,881
Urban Unconditional Non-Wage	220,727	223,432
Locally Raised Revenues	82,980	108,260
Total Revenues Shares	**373,588**	**401,573**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	69,881	69,881
Non Wage	303,707	331,692
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**373,588**	**401,573**

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 14 Public Sector Transformation					
Key Service Area 000007 Procurement and Disposal Services					
221011 Printing, Stationery, Photocopying and Binding	0	400	0	0	400
222001 Information and Communication Technology Services.	0	1,680	0	0	1,680
227001 Travel inland	0	4,420	0	0	4,420
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
Total Cost of Procurement and Disposal Services	**0**	**8,500**	**0**	**0**	**8,500**
Total Cost of Public Sector Transformation	**0**	**8,500**	**0**	**0**	**8,500**
Programme 16 Governance and Security					
Key Service Area 190004 Regulation and Advisory Services					
211101 General Staff Salaries	69,881	0	0	0	69,881

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211105 Ex-Gratia for Political leaders.	0	193,860	0	0	193,860
221009 Welfare and Entertainment	0	14,400	0	0	14,400
221011 Printing, Stationery, Photocopying and Binding	0	1,600	0	0	1,600
221017 Membership dues and Subscription fees.	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	4,500	0	0	4,500
227001 Travel inland	0	78,432	0	0	78,432
227004 Fuel, Lubricants and Oils	0	20,400	0	0	20,400
228002 Maintenance-Transport Equipment	0	9,000	0	0	9,000
Total Cost of Regulation and Advisory Services	**69,881**	**323,192**	**0**	**0**	**393,073**
Total Cost of Governance and Security	**69,881**	**323,192**	**0**	**0**	**393,073**
Total Cost of Legislation and Oversight	**69,881**	**331,692**	**0**	**0**	**401,573**
Total Cost of Statutory bodies	**69,881**	**331,692**	**0**	**0**	**401,573**

VOTE: 730 Sheema 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	230,864	230,231
Programme Conditional Grant - Wage Recurrent	125,400	125,400
Programme Conditional Grant - Non Wage Recurrent	105,464	104,831
Development Revenues	25,781	25,781
Programme Conditional Grant - Development	25,781	25,781
Total Revenues Shares	**256,645**	**256,013**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	125,400	125,400
Non Wage	105,464	104,831
Development Expenditure		
Domestic Development	25,781	25,781
External Financing	0	0
Total Expenditure	**256,645**	**256,013**

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	125,400	0	0	0	125,400
221008 Information and Communication Technology Supplies.	0	4,582	0	0	4,582
221009 Welfare and Entertainment	0	1,920	0	0	1,920
222001 Information and Communication Technology Services.	0	2,160	0	0	2,160
224002 Veterinary supplies and services	0	3,500	0	0	3,500
224003 Agricultural Supplies and Services	0	0	6,000	0	6,000
Total for LCIII: Sheema Central Div	**County: Sheema Municipal Council**				**6,000**

VOTE: 730 Sheema Municipal Council

LCII: Nyakashambya Ward	Sheema MC Demo gardens	Agricultural Supplies Fertilizers	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			6,000
227001 Travel inland		0	30,856	0	0	30,856
227004 Fuel, Lubricants and Oils		0	10,000	0	0	10,000
228002 Maintenance-Transport Equipment		0	1,200	0	0	1,200
313121 Non-Residential Buildings - Improvement		0	0	19,781	0	19,781
Total for LCIII: Kangango Div		**County: Sheema Municipal Council**				**19,781**
LCII: Rwenshama Ward	Kagango Slaughter slab	Improvement on the office house at the slaughter slab	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			19,781
Total Cost of Farmer mobilisation and sensitisation		**125,400**	**54,218**	**25,781**	**0**	**205,400**
Total Cost of Agro-Industrialization		**125,400**	**54,218**	**25,781**	**0**	**205,400**
Total Cost of Agricultural Extension		**125,400**	**54,218**	**25,781**	**0**	**205,400**

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					
227001 Travel inland	0	50,613	0	0	50,613
Total Cost of Parish Development Model Operations	**0**	**50,613**	**0**	**0**	**50,613**
Total Cost of Agro-Industrialization	**0**	**50,613**	**0**	**0**	**50,613**
Total Cost of Agricultural Value Chain Services	**0**	**50,613**	**0**	**0**	**50,613**
Total Cost of Production and Marketing	**125,400**	**104,831**	**25,781**	**0**	**256,013**

VOTE: 730 Sheema 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	2,598,300	2,995,015
Programme Conditional Grant - Wage Recurrent	2,300,950	2,657,615
Programme Conditional Grant - Non Wage Recurrent	292,751	332,800
Locally Raised Revenues	4,600	4,600
Development Revenues	621,952	384,792
Transitional Conditional Grant - Development	300,000	200,000
Programme Conditional Grant - Development	321,952	164,367
Urban Discretionary Equalisation Development Grant	0	20,424
Total Revenues Shares	**3,220,253**	**3,379,807**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	2,300,950	2,657,615
Non Wage	297,351	337,400
Development Expenditure		
Domestic Development	621,952	384,792
External Financing	0	0
Total Expenditure	**3,220,253**	**3,379,807**

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	2,657,615	0	0	0	2,657,615
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
222001 Information and Communication Technology Services.	0	960	0	0	960
225202 Environment Impact Assessment for Capital Works	0	0	500	0	500
Total for LCIII: Kashozi Div	**County: Sheema Municipal Council**				**500**

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LCII: Kashozi Central Ward	Kashozi HCIII	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	1,000	0		1,000
Total for LCIII: Kashozi Div		**County: Sheema Municipal Council**					**1,000**
LCII: Kashozi Central Ward	Kashozi HCIII	Feasibility Studies or Screening of Projects Feasibility Study	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				1,000
225204 Monitoring and Supervision of capital work		0	0	8,000	0		8,000
Total for LCIII: Kashozi Div		**County: Sheema Municipal Council**					**8,000**
LCII: Kashozi Central Ward	Kashozi HCIII	Capital Projects monitored and supervised	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				8,000
227001 Travel inland		0	11,000	0	0		11,000
227004 Fuel, Lubricants and Oils		0	5,565	0	0		5,565
263308 Sector Conditional Grant (Non-Wage)		0	299,915	0	0		299,915
Total for LCIII: Kangango Div		**County: Sheema Municipal Council**					**40,361**
LCII: Kihunda Ward	Kabambari	KIHUNDA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)				14,831
LCII: Kihunda Ward	Kabambari	KIHUNDA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				12,765
LCII: Kiziba Ward	Rwengando	KIZIBA HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				6,383
LCII: Migina Ward	Akapera	MIGINA HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				6,383
Total for LCIII: Sheema Central Div		**County: Sheema Municipal Council**					**76,713**
LCII: Kitojo Ward	Rushoroza I	KITOJO COMMUNITY HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)				11,783
LCII: Kitojo Ward	Rushoroza I	KITOJO COMMUNITY HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				12,765
LCII: Kyabandara Ward	Bubare	KYABANDARA HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				6,383
LCII: Nyarweshama Ward	Mushanga	MUSHANGA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)				14,645
LCII: Nyarweshama Ward	Mushanga	MUSHANGA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)				12,569
LCII: Rwamujojo Ward	Rwamujojo	RWAMUJOJO HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				12,765

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LCII: Rwamujojo Ward	Rwamujojo	RWAMUJOJO HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	5,804
Total for LCIII: Kashozi Div		**County: Sheema Municipal Council**		**29,571**
LCII: Karera South Ward	Rushoroza	KARERA HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	6,383
LCII: Kashozi Central Ward	Runyinya	KASHOZI HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	12,765
LCII: Kashozi Central Ward	Runyinya	KASHOZI HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	10,423
Total for LCIII: Kabwohe Div		**County: Sheema Municipal Council**		**153,271**
LCII: Rushozi Ward	Kahama	RUSHOZI HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	6,383
LCII: Rutooma Ward	Rutooma	KABWOHE HEALTH CENTREIV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	63,826
LCII: Rutooma Ward	Rutooma	KABWOHE HEALTH CENTREIV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	83,063

312111 Residential Buildings - Acquisition	0	0	130,000	0	130,000

Total for LCIII: Kashozi Div		**County: Sheema Municipal Council**		**130,000**
LCII: Kashozi Central Ward	Kashozi HCIII	General residential construction contractor service - Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	130,000

312121 Non-Residential Buildings - Acquisition	0	0	30,000	0	30,000

Total for LCIII: Kabwohe Div		**County: Sheema Municipal Council**		**30,000**
LCII: Rutooma Ward	Kabwohe HCIV	Portable toilet- Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	9,576
LCII: Rutooma Ward	Kabwohe HCIV	Portable toilet- Specialized buildings_Acquire	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)	20,424

313121 Non-Residential Buildings - Improvement	0	0	215,292	0	215,292

Total for LCIII: Sheema Central Div		**County: Sheema Municipal Council**		**15,292**
LCII: Kitojo Ward	Kitojo, Kashozi and Migina HCIIIs	Payment of retention for the construction of staff house at Kitojo HCIII and fencing of the ugift HCIIIs	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	15,292
Total for LCIII: Kabwohe Div		**County: Sheema Municipal Council**		**200,000**
LCII: Rutooma Ward	Kabwohe HCIV	Rehabilitation of Kabwohe HCIV	Source: Transitional Conditional Grant - Development 103-Transitional Development - Health Ad Hoc	200,000

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Total Cost of Primary Health care services	**2,657,615**	**317,940**	**384,792**	**0**	**3,360,347**
Total Cost of Human Capital Development	**2,657,615**	**317,940**	**384,792**	**0**	**3,360,347**
Total Cost of Primary HealthCare	**2,657,615**	**317,940**	**384,792**	**0**	**3,360,347**

Service Area 30 Health Management and Supervision

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	3,000	0	0	3,000
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**4,000**	**0**	**0**	**4,000**
Key Service Area 000016 Environment, Social Health and Safety					
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of Environment, Social Health and Safety	**0**	**2,000**	**0**	**0**	**2,000**
Key Service Area 320135 Sanitation and hygiene Services					
221011 Printing, Stationery, Photocopying and Binding	0	300	0	0	300
222001 Information and Communication Technology Services.	0	960	0	0	960
224004 Beddings, Clothing, Footwear and related Services	0	2,000	0	0	2,000
227001 Travel inland	0	8,700	0	0	8,700
227004 Fuel, Lubricants and Oils	0	1,500	0	0	1,500
Total Cost of Sanitation and hygiene Services	**0**	**13,460**	**0**	**0**	**13,460**
Total Cost of Human Capital Development	**0**	**19,460**	**0**	**0**	**19,460**
Total Cost of Health Management and Supervision	**0**	**19,460**	**0**	**0**	**19,460**
Total Cost of Health	**2,657,615**	**337,400**	**384,792**	**0**	**3,379,807**

VOTE: 730 Sheema 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	10,288,142	12,149,967
Programme Conditional Grant - Wage Recurrent	8,846,024	10,762,718
Programme Conditional Grant - Non Wage Recurrent	1,422,618	1,367,749
Urban Unconditional Non-Wage	500	500
Other Transfers from Central Government	19,000	19,000
Development Revenues	171,602	153,560
Programme Conditional Grant - Development	171,602	153,560
Total Revenues Shares	**10,459,744**	**12,303,527**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	8,846,024	10,762,718
Non Wage	1,442,118	1,387,249
Development Expenditure		
Domestic Development	171,602	153,560
External Financing	0	0
Total Expenditure	**10,459,744**	**12,303,527**

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	4,396,122	0	0	0	4,396,122
263308 Sector Conditional Grant (Non-Wage)	0	352,427	0	0	352,427

Total for LCIII: Kangango Div		**County: Sheema Municipal Council**		**88,990**
LCII: Itendero Ward	Itendero town A	ITENDERO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,830
LCII: Itendero Ward	Kyamungwe	KYAMUNGWE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,830

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LCII: Kanyinasheema Ward	Rwabutura	RWABUTURA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,450
LCII: Kanyinasheema Ward	Rwentunda	RWENTUNDA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,690
LCII: Kihunda Ward	Bushenyi	RWENTOBO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,910
LCII: Kihunda Ward	Kagongi	KAGONGI P.S.Madarasati	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,950
LCII: Kihunda Ward	Nyampikye	KIHUNDA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,630
LCII: Kiziba Ward	Kiziba	KIZIBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,910
LCII: Kiziba Ward	Ngomanungi	NGOMANUNGI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,210
LCII: Kiziba Ward	Rwengando	RWENGANDO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,070
LCII: Migina Ward	Migina	MIGINA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,670
LCII: Migina Ward	Nyakabira	RWAMPORORO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,930
LCII: Ndeebo Ward	Ndeebo	NDEEBO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,910
Total for LCIII: Sheema Central Div		**County: Sheema Municipal Council**		**111,180**
LCII: Kitojo Ward	Kitojo 1	KITOJO COPE. SCH	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	1,990
LCII: Kitojo Ward	Kitojo 11	BUSESIRE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,450
LCII: Kitojo Ward	Mutojo	MUTOJO INTEGRATED P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,470
LCII: Kitojo Ward	Mutojo	MUTOJO MADARASAT P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,610
LCII: Kitojo Ward	Rushoroza II	RUSHOROZA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,790
LCII: Kyabandara Ward	Bubare	KYABANDARA MADRASAT P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,430
LCII: Kyabandara Ward	Katwe	KATWE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,790

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LCII: Kyabandara Ward	Mishenyi	KIBINGO I P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,430
LCII: Kyabandara Ward	Rwankorera	KYABANDARA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,730
LCII: Kyabandara Ward	Rweyeshera	RWEYESHERA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,790
LCII: Nyakashambya Ward	Nyakashambya	NYAKASHAMBYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,570
LCII: Nyarweshama Ward	Kagongi	KAGONGI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,230
LCII: Nyarweshama Ward	Mukinga	MUKINGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,250
LCII: Nyarweshama Ward	Mushanga	MUSHANGA MIXED P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,190
LCII: Rwamujojo Ward	Kamabare	KAMABAARE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	2,630
LCII: Rwamujojo Ward	Rwamujojo	RWAMUJOJO MIXED P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,830
Total for LCIII: Kashozi Div		**County: Sheema Municipal Council**		**28,050**
LCII: Kashozi Central Ward	Rweigaga	RWEIGAGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,830
LCII: Kashozi East Ward	Runyinya I	KASHOZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,370
LCII: Kashozi West Ward	Kanyamukondo	BUTSIBO C.O.U P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,850
Total for LCIII: Kabwohe Div		**County: Sheema Municipal Council**		**84,457**
LCII: Kabwohe Ward	Ishekye	ISHEKYE UNIT FOR H/ CAPED P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,345
LCII: Kabwohe Ward	Ishenkye	ISHEKYE UNIT FOR H/ CAPED P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	6,472
LCII: Nyanga Ward	Kigimbi	KABWOHE MIXED P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,570
LCII: Nyanga Ward	Rwemiko	RWEMIKO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,870
LCII: Rushozi Ward	Kibutamo	KIBUTAMO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,690

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LCII: Rushozi Ward	Rushozi central	RUSHOZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,390
LCII: Rushozi Ward	Rwembugu	RWEMBUGU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,790
LCII: Rutooma Ward	Nyabishera	NYABISHERA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,530
LCII: Rutooma Ward	Nyamiyaga	NYAMIYAGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,470
LCII: Rutooma Ward	Rutooma	NGANWA JUNIOR P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,330
Total for LCIII: Missing Subcounty		**County: Missing County**		**39,750**
LCII: Missing Parish	Itegyero	ITEGYERO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,050
LCII: Missing Parish	Karera	KISO-KARERA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,450
LCII: Missing Parish	Katete	KATEETE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,850
LCII: Missing Parish	Kikonko	KIKONKO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,690
LCII: Missing Parish	Kyagaju	KAMUGUNGUNU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,370
LCII: Missing Parish	Rurama	RWAKIZIBWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,990
LCII: Missing Parish	Rurama	KARERA COPE. SCH	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	1,350

Total Cost of Capitation (Primary)	**4,396,122**	**352,427**	**0**	**0**	**4,748,550**
Total Cost of Human Capital Development	**4,396,122**	**352,427**	**0**	**0**	**4,748,550**
Total Cost of Pre-Primary and Primary Education	**4,396,122**	**352,427**	**0**	**0**	**4,748,550**

Service Area 20 Secondary 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 320158 Capitation (Secondary)					
211101 General Staff Salaries	5,827,688	0	0	0	5,827,688
263308 Sector Conditional Grant (Non-Wage)	0	667,980	0	0	667,980

VOTE: 730 Sheema Municipal Council

Total for LCIII: Kabwohe Div		**County: Sheema Municipal Council**		**69,300**
LCII: Nyanga Ward	Kigimbi	KABWOHE S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	69,300
Total for LCIII: Missing Subcounty		**County: Missing County**		**598,680**
LCII: Missing Parish	Butsibo 1	BUTSIBO S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	137,820
LCII: Missing Parish	Kiziba Central	St. WILLIAMS SSS KIZIBA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	44,640
LCII: Missing Parish	Mishenyi	KIBINGO GIRLS S.S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	270,840
LCII: Missing Parish	Mutojo 1	KYANGYENYI H.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	43,380
LCII: Missing Parish	Rurama	KALERA SEED SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	102,000

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Capitation (Secondary)	**5,827,688**	**667,980**	**0**	**0**	**6,495,668**
Total Cost of Human Capital Development	**5,827,688**	**667,980**	**0**	**0**	**6,495,668**
Total Cost of Secondary Education	**5,827,688**	**667,980**	**0**	**0**	**6,495,668**

Service Area 30 Skills Development

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 320163 Capitation (Tertiary)					
211101 General Staff Salaries	538,908	0	0	0	538,908
263308 Sector Conditional Grant (Non-Wage)	0	167,921	0	0	167,921

Total for LCIII: Missing Subcounty		**County: Missing County**		**167,921**
LCII: Missing Parish	Kisoroza	Karera Technical Institute	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent	167,921

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Capitation (Tertiary)	**538,908**	**167,921**	**0**	**0**	**706,830**
Total Cost of Human Capital Development	**538,908**	**167,921**	**0**	**0**	**706,830**
Total Cost of Skills Development	**538,908**	**167,921**	**0**	**0**	**706,830**

Service Area 40 Education&Sports Management and Inspection

Approved Budget Estimates for FY 2026/27

Ushs Thousands

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

VOTE: 730 Sheema Municipal Council

Key Service Area 000023 Inspection and Monitoring						
227001 Travel inland		0	18,000	0	0	18,000
227004 Fuel, Lubricants and Oils		0	14,480	0	0	14,480
Total Cost of Inspection and Monitoring		**0**	**32,480**	**0**	**0**	**32,480**
Key Service Area 000063 Quality Assurance Systems						
221002 Workshops, Meetings and Seminars		0	6,880	0	0	6,880
222001 Information and Communication Technology Services.		0	3,120	0	0	3,120
Total Cost of Quality Assurance Systems		**0**	**10,000**	**0**	**0**	**10,000**
Key Service Area 320003 Assets and Facilities Management						
221011 Printing, Stationery, Photocopying and Binding		0	500	0	0	500
225202 Environment Impact Assessment for Capital Works		0	500	0	0	500
225203 Appraisal and Feasibility Studies for Capital Works		0	1,200	0	0	1,200
225204 Monitoring and Supervision of capital work		0	2,322	7,678	0	10,000
Total for LCIII: Kangango Div		**County: Sheema Municipal Council**				**7,678**
LCII: Kiziba Ward	Rwengando and Mushanga p/s	Capital projects monitored and supervised	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			7,678
227001 Travel inland		0	19,000	0	0	19,000
228001 Maintenance-Buildings and Structures		0	82,918	0	0	82,918
312121 Non-Residential Buildings - Acquisition		0	0	134,412	0	134,412
Total for LCIII: Kangango Div		**County: Sheema Municipal Council**				**134,412**
LCII: Kiziba Ward	Rwengando and Mushanga P/S	Pre school educational services-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			134,412
313121 Non-Residential Buildings - Improvement		0	0	11,469	0	11,469
Total for LCIII: Kashozi Div		**County: Sheema Municipal Council**				**11,469**
LCII: Karera North Ward	Karera and Rwamujojo	Payment for rentention for the construction of a two classroom block at Rwamujojo and Kiso-Karera P/S	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			11,469
Total Cost of Assets and Facilities Management		**0**	**106,440**	**153,560**	**0**	**260,000**
Key Service Area 320038 Sports Development and Oversight						
221009 Welfare and Entertainment		0	17,060	0	0	17,060
221017 Membership dues and Subscription fees.		0	1,300	0	0	1,300
227001 Travel inland		0	31,640	0	0	31,640

VOTE: 730 Sheema Municipal Council

Total Cost of Sports Development and Oversight	**0**	**50,000**	**0**	**0**	**50,000**
Total Cost of Human Capital Development	**0**	**198,920**	**153,560**	**0**	**352,480**
Total Cost of Education&Sports Management and Inspection	**0**	**198,920**	**153,560**	**0**	**352,480**
Total Cost of Education	**10,762,718**	**1,387,249**	**153,560**	**0**	**12,303,527**

VOTE: 730 Sheema 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	1,293,300	1,349,012
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
Urban Unconditional Grant Wage	74,400	125,400
Urban Unconditional Non-Wage	3,328	8,328
Locally Raised Revenues	35,288	35,000
Other Transfers from Central Government	180,284	180,284
Total Revenues Shares	**1,293,300**	**1,349,012**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	74,400	125,400
Non Wage	1,218,900	1,223,612
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**1,293,300**	**1,349,012**

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					
211101 General Staff Salaries	125,400	0	0	0	125,400
221011 Printing, Stationery, Photocopying and Binding	0	731	0	0	731
222001 Information and Communication Technology Services.	0	3,328	0	0	3,328
223006 Water	0	2,000	0	0	2,000
227001 Travel inland	0	71,500	0	0	71,500
227004 Fuel, Lubricants and Oils	0	107,591	0	0	107,591
228002 Maintenance-Transport Equipment	0	33,000	0	0	33,000

VOTE: 730 Sheema Municipal Council

228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	5,462	0	0	5,462
Total Cost of Infrastructure Development and Management	**125,400**	**223,612**	**0**	**0**	**349,012**
Key Service Area 260009 Road Maintenance					
227001 Travel inland	0	198,640	0	0	198,640
227004 Fuel, Lubricants and Oils	0	674,480	0	0	674,480
228001 Maintenance-Buildings and Structures	0	41,880	0	0	41,880
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	85,000	0	0	85,000
Total Cost of Road Maintenance	**0**	**1,000,000**	**0**	**0**	**1,000,000**
Total Cost of Integrated Transport Infrastructure and Services	**125,400**	**1,223,612**	**0**	**0**	**1,349,012**
Total Cost of Community Access Roads	**125,400**	**1,223,612**	**0**	**0**	**1,349,012**
Total Cost of Roads and Engineering	**125,400**	**1,223,612**	**0**	**0**	**1,349,012**

VOTE: 730 Sheema 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: 730 Sheema 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	121,391	122,391
Urban Unconditional Grant Wage	99,000	102,000
Urban Unconditional Non-Wage	13,391	13,391
Locally Raised Revenues	9,000	7,000
Total Revenues Shares	**121,391**	**122,391**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	99,000	102,000
Non Wage	22,391	20,391
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**121,391**	**122,391**

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					
211101 General Staff Salaries	102,000	0	0	0	102,000
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
222001 Information and Communication Technology Services.	0	1,920	0	0	1,920
227001 Travel inland	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	2,080	0	0	2,080
Total Cost of Compliance and Enforcement Services	**102,000**	**6,500**	**0**	**0**	**108,500**
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	1,000	0	0	1,000

VOTE: 730 Sheema Municipal Council

227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
Total Cost of Climate Change Mitigation	**0**	**3,000**	**0**	**0**	**3,000**
Key Service Area 000090 Climate Change Adaptation					
227001 Travel inland	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
Total Cost of Climate Change Adaptation	**0**	**3,000**	**0**	**0**	**3,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**102,000**	**12,500**	**0**	**0**	**114,500**
Programme 10 Sustainable Urbanisation and Housing					
Key Service Area 280002 Physical Planning					
227001 Travel inland	0	4,000	0	0	4,000
227004 Fuel, Lubricants and Oils	0	3,891	0	0	3,891
Total Cost of Physical Planning	**0**	**7,891**	**0**	**0**	**7,891**
Total Cost of Sustainable Urbanisation and Housing	**0**	**7,891**	**0**	**0**	**7,891**
Total Cost of Natural Resources Management	**102,000**	**20,391**	**0**	**0**	**122,391**
Total Cost of Natural Resources	**102,000**	**20,391**	**0**	**0**	**122,391**

VOTE: 730 Sheema 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	126,722	131,753
Urban Unconditional Grant Wage	69,277	69,277
Urban Unconditional Non-Wage	1,050	1,050
Locally Raised Revenues	1,000	0
Other Transfers from Central Government	30,000	38,169
Programme Conditional Grant - Non Wage Recurrent	25,395	23,256
Total Revenues Shares	**126,722**	**131,753**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	69,277	69,277
Non Wage	57,445	62,476
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**126,722**	**131,753**

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					
221009 Welfare and Entertainment	0	500	0	0	500
221011 Printing, Stationery, Photocopying and Binding	0	408	0	0	408
222001 Information and Communication Technology Services.	0	317	0	0	317
227001 Travel inland	0	6,944	0	0	6,944
Total Cost of Environment, Social Health and Safety	**0**	**8,169**	**0**	**0**	**8,169**
Key Service Area 010008 Capacity Strengthening					
211101 General Staff Salaries	69,277	0	0	0	69,277

VOTE: 730 Sheema Municipal Council

221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
222001 Information and Communication Technology Services.	0	6,900	0	0	6,900
227001 Travel inland	0	31,465	0	0	31,465
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
228002 Maintenance-Transport Equipment	0	2,000	0	0	2,000
Total Cost of Capacity Strengthening	**69,277**	**47,365**	**0**	**0**	**116,642**
Total Cost of Human Capital Development	**69,277**	**55,535**	**0**	**0**	**124,812**
Total Cost of Community Mobilisation	**69,277**	**55,535**	**0**	**0**	**124,812**

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 320146 Support to special interest Groups					
227001 Travel inland	0	6,941	0	0	6,941
Total Cost of Support to special interest Groups	**0**	**6,941**	**0**	**0**	**6,941**
Total Cost of Human Capital Development	**0**	**6,941**	**0**	**0**	**6,941**
Total Cost of Empowerment and Mindset Change	**0**	**6,941**	**0**	**0**	**6,941**
Total Cost of Community Based Services	**69,277**	**62,476**	**0**	**0**	**131,753**

VOTE: 730 Sheema 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	81,226	116,000
Urban Unconditional Grant Wage	48,000	48,000
Urban Unconditional Non-Wage	30,226	65,000
Locally Raised Revenues	3,000	3,000
Development Revenues	229,940	241,770
Urban Discretionary Equalisation Development Grant	229,940	241,770
Total Revenues Shares	**311,166**	**357,770**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	48,000	48,000
Non Wage	33,226	68,000
Development Expenditure		
Domestic Development	229,940	241,770
External Financing	0	0
Total Expenditure	**311,166**	**357,770**

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

Service Area 10 Planning and Statistics

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	48,000	0	0	0	48,000
221009 Welfare and Entertainment	0	7,000	0	0	7,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
221017 Membership dues and Subscription fees.	0	3,000	0	0	3,000
222001 Information and Communication Technology Services.	0	3,000	0	0	3,000
227001 Travel inland	0	33,000	3,500	0	36,500
Total for LCIII: Sheema Central Div	**County: Sheema Municipal Council**				**3,500**

VOTE: 730 Sheema Municipal Council

LCII: Nyakashambya Ward	Headquarter	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			3,500
227004 Fuel, Lubricants and Oils		0	11,000	18,612	0	29,612
Total for LCIII: Sheema Central Div		**County: Sheema Municipal Council**				**18,612**
LCII: Nyakashambya Ward	Sheeema MC CBD	Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			18,612
312121 Non-Residential Buildings - Acquisition		0	0	141,000	0	141,000
Total for LCIII: Sheema Central Div		**County: Sheema Municipal Council**				**34,000**
LCII: Nyarweshama Ward	Mukinga P/S	Portable toilet-Specialized buildings_Acquire	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			34,000
Total for LCIII: Kashozi Div		**County: Sheema Municipal Council**				**107,000**
LCII: Kashozi East Ward	Kashozi P/S	Pre school educational services-Schools_Acquire	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			107,000
Total Cost of Planning and Budgeting services		**48,000**	**58,000**	**163,112**	**0**	**269,112**
Key Service Area 000023 Inspection and Monitoring						
227001 Travel inland		0	0	5,000	0	5,000
Total for LCIII: Sheema Central Div		**County: Sheema Municipal Council**				**5,000**
LCII: Nyakashambya Ward	Headquarter	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			5,000
227004 Fuel, Lubricants and Oils		0	0	7,000	0	7,000
Total for LCIII: Sheema Central Div		**County: Sheema Municipal Council**				**7,000**
LCII: Nyakashambya Ward	Headquarter	Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			7,000
Total Cost of Inspection and Monitoring		**0**	**0**	**12,000**	**0**	**12,000**
Key Service Area 000027 Programme Working Group Secretariat Services						
227001 Travel inland		0	0	26,219	0	26,219
Total for LCIII: Sheema Central Div		**County: Sheema Municipal Council**				**26,219**
LCII: Nyakashambya Ward	Headquarter	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			26,219
Total Cost of Programme Working Group Secretariat Services		**0**	**0**	**26,219**	**0**	**26,219**
Key Service Area 560019 Data Management and Dissemination						
227001 Travel inland		0	10,000	28,000	0	38,000
Total for LCIII: Sheema Central Div		**County: Sheema Municipal Council**				**28,000**
LCII: Nyakashambya Ward	Headquarter	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			28,000

VOTE: 730 Sheema Municipal Council

227004 Fuel, Lubricants and Oils		0	0	12,439	0	12,439
Total for LCIII: Sheema Central Div		**County: Sheema Municipal Council**				**12,439**
LCII: Nyakashambya Ward	Headquarter	Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non UCMID)			12,439
Total Cost of Data Management and Dissemination		**0**	**10,000**	**40,439**	**0**	**50,439**
Total Cost of Development Plan Implementation		**48,000**	**68,000**	**241,770**	**0**	**357,770**
Total Cost of Planning and Statistics		**48,000**	**68,000**	**241,770**	**0**	**357,770**
Total Cost of Planning		**48,000**	**68,000**	**241,770**	**0**	**357,770**

VOTE: 730 Sheema 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	40,101	39,370
Urban Unconditional Grant Wage	21,801	22,070
Urban Unconditional Non-Wage	16,300	16,300
Locally Raised Revenues	2,000	1,000
Total Revenues Shares	**40,101**	**39,370**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	21,801	22,070
Non Wage	18,300	17,300
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**40,101**	**39,370**

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 16 Governance and Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	22,070	0	0	0	22,070
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
221017 Membership dues and Subscription fees.	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	1,920	0	0	1,920
227001 Travel inland	0	11,880	0	0	11,880
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
Total Cost of Audit and Risk Management	**22,070**	**17,300**	**0**	**0**	**39,370**
Total Cost of Governance and Security	**22,070**	**17,300**	**0**	**0**	**39,370**

VOTE: 730 Sheema Municipal Council

Total Cost of Compliance	**22,070**	**17,300**	**0**	**0**	**39,370**
Total Cost of Internal Audit	**22,070**	**17,300**	**0**	**0**	**39,370**

VOTE: 730 Sheema 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	47,734	46,775
Programme Conditional Grant - Non Wage Recurrent	29,723	28,764
Urban Unconditional Grant Wage	7,216	7,216
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Total Revenues Shares	**47,734**	**46,775**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	7,216	7,216
Non Wage	40,518	39,559
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**47,734**	**46,775**

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

Service Area 10 Commercial Services

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 05 Tourism Development					
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
227001 Travel inland	0	8,295	0	0	8,295
227004 Fuel, Lubricants and Oils	0	2,500	0	0	2,500
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					
211101 General Staff Salaries	7,216	0	0	0	7,216
222001 Information and Communication Technology Services.	0	1,920	0	0	1,920

VOTE: 730 Sheema Municipal Council

227001 Travel inland	0	21,044	0	0	21,044
227004 Fuel, Lubricants and Oils	0	3,000	0	0	3,000
228002 Maintenance-Transport Equipment	0	2,800	0	0	2,800
Total Cost of Trade Development	**7,216**	**28,764**	**0**	**0**	**35,980**
Total Cost of Private Sector Development	**7,216**	**28,764**	**0**	**0**	**35,980**
Total Cost of Commercial Services	**7,216**	**39,559**	**0**	**0**	**46,775**
Total Cost of Trade, Industry and Local Development	**7,216**	**39,559**	**0**	**0**	**46,775**