

VOTE: 730 Sheema Municipal Council

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Locally Raised Revenues	761,000	761,000
o/w Higher Local Government	373,550	347,977
o/w Lower Local Government	387,450	413,023
Discretionary Government Transfers	1,601,044	1,804,145
o/w Higher Local Government	1,373,512	1,436,111
o/w Lower Local Government	227,532	368,033
Conditional Government Transfers	16,155,702	17,099,998
o/w Higher Local Government	16,155,702	17,099,998
o/w Lower Local Government	0	0
Other Government Transfers	233,284	229,284
o/w Higher Local Government	233,284	229,284
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	18,751,030	19,894,427
o/w Higher Local Government	18,136,048	19,113,371
o/w Lower Local Government	614,982	781,056

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A2:Revenue Performance, Plans and Projections by Source

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Locally Raised Revenues	761,000	761,000
Advertisements/Bill Boards	7,130	7,130
Animal and Crop Husbandry related Levies	39,976	38,817
Business licenses	148,354	148,354
Inspection Fees	132,583	132,583
Land Fees	10,055	10,055
Liquor licenses	2,854	2,854
Local Hotel Tax	9,784	9,784
Local Services Tax-Payable By Individuals	98,340	43,500
Market /Gate Charges	161,190	161,190
Other fees e.g. street parking fees	33,288	29,688
Pay as You Earn (PAYE)-Payable By Individuals	0	56,000
Property related Duties/Fees	108,165	108,165
Registration fees for Documents and Businesses	4,480	4,480
Rent & Rates - Non-Produced Assets – from Gov’t units	4,800	8,400
Discretionary Government Transfers	1,601,044	1,804,145
Urban Discretionary Equalisation Development Grant	232,338	502,578
Urban Unconditional Grant Wage	905,609	813,634
Urban Unconditional Non-Wage	463,097	487,933
Conditional Government Transfers	16,155,702	17,099,998
Programme Conditional Grant - Non Wage Recurrent	4,278,933	4,508,289
Programme Conditional Grant - Development	419,270	519,335
Programme Conditional Grant - Wage Recurrent	10,857,499	11,272,374
Transitional Conditional Grant - Development	600,000	800,000
Other Government Transfers	233,284	229,284
GROW Project	20,000	15,000
Support to PLE (UNEB)	18,000	19,000
Uganda Road Fund (URF)	180,284	180,284
Uganda Women Entrepreneurship Program(UWEP)	15,000	15,000
External Financing	0	0
N / A		
Total Revenues Shares	18,751,030	19,894,427

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A3: Summary of Programme Allocations For FY 2025/26

<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	256,645	0	0	0	256,645
o/w: Wage:	125,400	0	0	0	125,400
Non-Wage Recurrent:	105,464	0	0	0	105,464
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	108,391	4,000	0	0	112,391
o/w: Wage:	99,000	0	0	0	99,000
Non-Wage Recurrent:	9,391	4,000	0	0	13,391
Development:	0	0	0	0	0
Private Sector Development	36,939	0	0	0	36,939
o/w: Wage:	7,216	0	0	0	7,216
Non-Wage Recurrent:	29,723	0	0	0	29,723
Development:	0	0	0	0	0
Integrated Transport Infrastructure And Services	1,077,728	35,288	180,284	0	1,293,300
o/w: Wage:	74,400	0	0	0	74,400
Non-Wage Recurrent:	1,003,328	35,288	180,284	0	1,218,900
Development:	0	0	0	0	0
Sustainable Urbanisation And Housing	4,000	5,000	0	0	9,000
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	4,000	5,000	0	0	9,000
Development:	0	0	0	0	0
Human Capital Development	13,752,119	5,600	49,000	0	13,806,719
o/w: Wage:	11,216,251	0	0	0	11,216,251
Non-Wage Recurrent:	1,742,314	5,600	49,000	0	1,796,914
Development:	793,554	0	0	0	793,554
Public Sector Transformation	2,924,897	572,923	0	0	3,497,820

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<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	340,506	0	0	0	340,506
Non-Wage Recurrent:	1,811,753	491,723	0	0	2,303,476
Development:	772,638	81,200	0	0	853,838
Governance And Security	321,909	82,280	0	0	404,189
o/w: Wage:	91,682	0	0	0	91,682
Non-Wage Recurrent:	230,227	82,280	0	0	312,507
Development:	0	0	0	0	0
Development Plan Implementation	410,719	55,909	0	0	466,628
o/w: Wage:	131,553	0	0	0	131,553
Non-Wage Recurrent:	49,226	55,909	0	0	105,135
Development:	229,940	0	0	0	229,940
Grand Total	18,904,143	761,000	229,284	0	19,894,427
Grand Total Wage	12,086,008	0	0	0	12,086,008
Grand Total Non-Wage Recurrent	4,996,222	679,800	229,284	0	5,905,306
Grand Total Development	1,821,914	81,200	0	0	1,903,114

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A4: Summary of Department Allocations for FY 2025/26

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Administration	3,167,936	3,488,320
o/w Higher Local Government	2,552,954	2,707,264
o/w Lower Local Government	614,982	781,056
Finance	163,553	155,462
o/w Higher Local Government	163,553	155,462
o/w Lower Local Government	0	0
Statutory bodies	373,532	373,588
o/w Higher Local Government	373,532	373,588
o/w Lower Local Government	0	0
Production and Marketing	217,316	256,645
o/w Higher Local Government	217,316	256,645
o/w Lower Local Government	0	0
Health	3,129,012	3,220,253
o/w Higher Local Government	3,129,012	3,220,253
o/w Lower Local Government	0	0
Education	9,898,587	10,459,744
o/w Higher Local Government	9,898,587	10,459,744
o/w Lower Local Government	0	0
Roads and Engineering	1,321,336	1,293,300
o/w Higher Local Government	1,321,336	1,293,300
o/w Lower Local Government	0	0
Natural Resources	127,391	121,391
o/w Higher Local Government	127,391	121,391
o/w Lower Local Government	0	0
Community Based Services	123,416	126,722
o/w Higher Local Government	123,416	126,722
o/w Lower Local Government	0	0
Planning	171,844	311,166
o/w Higher Local Government	171,844	311,166
o/w Lower Local Government	0	0
Internal Audit	31,101	40,101
o/w Higher Local Government	31,101	40,101
o/w Lower Local Government	0	0
Trade, Industry and Local Development	26,006	47,734

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<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
o/w Higher Local Government	26,006	47,734
o/w Lower Local Government	0	0
Grand Total	18,751,030	19,894,427
o/w Higher Local Government	18,136,048	19,113,371
o/w: Wage:	11,763,108	12,086,008
Non-Wage Recurrent:	5,246,359	5,382,887
Domestic Devt:	1,126,581	1,644,476
External Financing:	0	0
o/w Lower Local Government	614,982	781,056
o/w: Wage:	0	0
Non-Wage Recurrent:	489,955	522,418
Domestic Devt:	125,028	258,638
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

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	2,729,177	2,634,482
Urban Unconditional Grant Wage	369,220	340,506
Urban Unconditional Non-Wage	74,015	74,015
Locally Raised Revenues	161,120	76,000
Multi-Sectoral Transfers to LLGs_NonWage	489,955	522,418
Programme Conditional Grant - Non Wage Recurrent	1,634,867	1,621,543
Development Revenues	438,759	853,838
Transitional Conditional Grant - Development	300,000	500,000
Urban Discretionary Equalisation Development Grant	13,731	14,000
Multi-Sectoral Transfers to LLGs_Gou	125,028	258,638
Locally Raised Revenues	0	81,200
Total Revenues Shares	3,167,936	3,488,320
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	369,220	340,506
Non Wage	2,359,957	2,293,976
Development Expenditure		
Domestic Development	438,759	853,838
External Financing	0	0
Total Expenditure	3,167,936	3,488,320

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

Service Area 10 Administration and Management

Approved Budget Estimates for FY 2025/26

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 14 Public Sector Transformation					
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
211101 General Staff Salaries	340,506	0	0	0	340,506

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221011 Printing, Stationery, Photocopying and Binding	0	375	0	0	375
227001 Travel inland	0	3,640	0	0	3,640
273104 Pension	0	961,893	0	0	961,893
273105 Gratuity	0	659,650	0	0	659,650
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	340,506	1,625,558	0	0	1,966,064
Key Service Area 390017 Public Service Performance management					
221002 Workshops, Meetings and Seminars	0	4,680	0	0	4,680
221008 Information and Communication Technology Supplies.	0	6,100	0	0	6,100
221009 Welfare and Entertainment	0	7,356	0	0	7,356
221011 Printing, Stationery, Photocopying and Binding	0	5,568	400	0	5,968
Total for LCIII: Sheema Central Div			County: Sheema Municipal Council		400
LCII: Nyakashambya Ward	Sheema Municipal headquarters	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		400
221016 Systems Recurrent costs	0	30,000	0	0	30,000
221017 Membership dues and Subscription fees.	0	2,872	0	0	2,872
222001 Information and Communication Technology Services.	0	10,160	0	0	10,160
223004 Guard and Security services	0	12,600	0	0	12,600
227001 Travel inland	0	22,202	13,600	0	35,802
Total for LCIII: Sheema Central Div			County: Sheema Municipal Council		13,600
LCII: Nyakashambya Ward	Sheema municipal headquarters	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)		13,600
227004 Fuel, Lubricants and Oils	0	42,462	0	0	42,462
273102 Incapacity, death benefits and funeral expenses	0	2,000	0	0	2,000
312121 Non-Residential Buildings - Acquisition	0	0	500,000	0	500,000
Total for LCIII: Sheema Central Div			County: Sheema Municipal Council		500,000
LCII: Nyakashambya Ward	Rugongi	Non Residential Buildings - Office Building	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc		300,000
LCII: Nyakashambya Ward	Sheema municipal headquarters	Non Residential Buildings - Other Construction works	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc		200,000
312139 Other Structures - Acquisition	0	0	81,200	0	81,200
Total for LCIII: Kabwohe Div			County: Sheema Municipal Council		81,200

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LCII: Kabwohe Ward	Kabwohe	Other Structures - Construction Works	Source: Locally Raised Revenues	81,200	
Total Cost of Public Service Performance management	0	146,000	595,200	0	741,200
Total Cost of Public Sector Transformation	340,506	1,771,558	595,200	0	2,707,264
Total Cost of Administration and Management	340,506	1,771,558	595,200	0	2,707,264
Total Cost of Administration	340,506	1,771,558	595,200	0	2,707,264

Subcounty / Town Council / Division: 237771 Kangango Div

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
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	165,000	0	0	165,000
227004 Fuel, Lubricants and Oils	0	31,357	0	0	31,357
312235 Furniture and Fittings - Acquisition	0	0	76,122	0	76,122
Total Cost of Capacity Strengthening	0	196,357	76,122	0	272,478
Total Cost of Public Sector Transformation	0	196,357	76,122	0	272,478
Total Cost of Administration and Management	0	196,357	76,122	0	272,478
Total Cost of 237771 Kangango Div	0	196,357	76,122	0	272,478

Subcounty / Town Council / Division: 237772 Sheema Central Div

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
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	27,023	0	0	27,023
227004 Fuel, Lubricants and Oils	0	27,246	0	0	27,246
312121 Non-Residential Buildings - Acquisition	0	0	64,366	0	64,366
Total Cost of Capacity Strengthening	0	54,269	64,366	0	118,635
Total Cost of Public Sector Transformation	0	54,269	64,366	0	118,635
Total Cost of Administration and Management	0	54,269	64,366	0	118,635
Total Cost of 237772 Sheema Central Div	0	54,269	64,366	0	118,635

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Subcounty / Town Council / Division: 237773 Kashozi Div

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Lower LG Services					
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	21,000	0	0	21,000
227004 Fuel, Lubricants and Oils	0	22,382	0	0	22,382
312235 Furniture and Fittings - Acquisition	0	0	50,454	0	50,454
Total Cost of Capacity Strengthening	0	43,382	50,454	0	93,836
Total Cost of Public Sector Transformation	0	43,382	50,454	0	93,836
Total Cost of Administration and Management	0	43,382	50,454	0	93,836
Total Cost of 237773 Kashozi Div	0	43,382	50,454	0	93,836

Subcounty / Town Council / Division: 237774 Kabwohe Div

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Lower LG Services					
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	200,000	0	0	200,000
227004 Fuel, Lubricants and Oils	0	28,411	0	0	28,411
312121 Non-Residential Buildings - Acquisition	0	0	67,697	0	67,697
Total Cost of Capacity Strengthening	0	228,411	67,697	0	296,107
Total Cost of Public Sector Transformation	0	228,411	67,697	0	296,107
Total Cost of Administration and Management	0	228,411	67,697	0	296,107
Total Cost of 237774 Kabwohe Div	0	228,411	67,697	0	296,107

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Finance

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	163,553	155,462
Urban Unconditional Grant Wage	83,553	83,553
Urban Unconditional Non-Wage	16,000	19,000
Locally Raised Revenues	64,000	52,909
Total Revenues Shares	163,553	155,462
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	83,553	83,553
Non Wage	80,000	71,909
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	163,553	155,462

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

Service Area 10 Financial Management and Accountability (LG)

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	83,553	0	0	0	83,553
221009 Welfare and Entertainment	0	5,000	0	0	5,000
221011 Printing, Stationery, Photocopying and Binding	0	13,800	0	0	13,800
222001 Information and Communication Technology Services.	0	4,800	0	0	4,800
227001 Travel inland	0	35,400	0	0	35,400
227004 Fuel, Lubricants and Oils	0	12,909	0	0	12,909
Total Cost of Planning and Budgeting services	83,553	71,909	0	0	155,462
Total Cost of Development Plan Implementation	83,553	71,909	0	0	155,462

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Total Cost of Financial Management and Accountability (LG)	83,553	71,909	0	0	155,462
Total Cost of Finance	83,553	71,909	0	0	155,462

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Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	373,532	373,588
Urban Unconditional Grant Wage	69,881	69,881
Urban Unconditional Non-Wage	220,170	220,727
Locally Raised Revenues	83,480	82,980
Total Revenues Shares	373,532	373,588
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	69,881	69,881
Non Wage	303,650	303,707
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	373,532	373,588

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

Service Area 10 Legislation and Oversight

Approved Budget Estimates for FY 2025/26

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
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	960	0	0	960
227001 Travel inland	0	7,140	0	0	7,140
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
Total Cost of Procurement and Disposal Services	0	9,500	0	0	9,500
Total Cost of Public Sector Transformation	0	9,500	0	0	9,500
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	12,000	0	0	12,000
221011 Printing, Stationery, Photocopying and Binding	0	1,247	0	0	1,247
222001 Information and Communication Technology Services.	0	4,960	0	0	4,960
227001 Travel inland	0	52,740	0	0	52,740
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	294,207	0	0	364,088
Total Cost of Governance And Security	69,881	294,207	0	0	364,088
Total Cost of Legislation and Oversight	69,881	303,707	0	0	373,588
Total Cost of Statutory bodies	69,881	303,707	0	0	373,588

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Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	217,316	230,864
Programme Conditional Grant - Wage Recurrent	125,400	125,400
Programme Conditional Grant - Non Wage Recurrent	91,916	105,464
Development Revenues	0	25,781
Programme Conditional Grant - Development	0	25,781
Total Revenues Shares	217,316	256,645

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	125,400	125,400
Non Wage	91,916	105,464
Development Expenditure		
Domestic Development	0	25,781
External Financing	0	0
Total Expenditure	217,316	256,645

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

Service Area 10 Agricultural Extension

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
211101 General Staff Salaries	125,400	0	0	0	125,400
221001 Advertising and Public Relations	0	400	0	0	400
221002 Workshops, Meetings and Seminars	0	3,753	0	0	3,753
221008 Information and Communication Technology Supplies.	0	4,000	0	0	4,000
221009 Welfare and Entertainment	0	1,920	0	0	1,920
221011 Printing, Stationery, Photocopying and Binding	0	789	0	0	789
222001 Information and Communication Technology Services.	0	2,160	0	0	2,160

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224003 Agricultural Supplies and Services		0	3,500	6,000	0	9,500
Total for LCIII: Sheema Central Div						6,000
County: Sheema Municipal Council						
LCII: Nyakashambya Ward	Municipal Headquarters	Agricultural Supplies - Fertilizers		Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		6,000
227001 Travel inland			0	22,054	0	22,054
227004 Fuel, Lubricants and Oils			0	15,075	0	15,075
228002 Maintenance-Transport Equipment			0	1,200	0	1,200
312129 Other Buildings other than dwellings - Acquisition			0	0	19,781	19,781
Total for LCIII: Kangango Div						19,781
County: Sheema Municipal Council						
LCII: Rwenshama Ward	Kagango	Other Buildings Other than Dwellings - Other Construction works		Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		19,781
Total Cost of Farmer mobilisation and sensitisation			125,400	54,851	25,781	0
Total Cost of Agro-Industrialization			125,400	54,851	25,781	0
Total Cost of Agricultural Extension			125,400	54,851	25,781	0
Service Area 30 Agricultural Value Chain Services						

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 300016 Parish Development Model Operations					
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	105,464	25,781	0	256,645

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Health

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	2,513,974	2,598,300
Programme Conditional Grant - Wage Recurrent	2,235,787	2,300,950
Programme Conditional Grant - Non Wage Recurrent	273,587	292,751
Locally Raised Revenues	4,600	4,600
Development Revenues	615,038	621,952
Transitional Conditional Grant - Development	300,000	300,000
Programme Conditional Grant - Development	315,038	321,952
Total Revenues Shares	3,129,012	3,220,253
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	2,235,787	2,300,950
Non Wage	278,187	297,351
Development Expenditure		
Domestic Development	615,038	621,952
External Financing	0	0
Total Expenditure	3,129,012	3,220,253

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

Service Area 10 Primary HealthCare

Approved Budget Estimates for FY 2025/26

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 12 Human Capital Development					
Key Service Area 320165 Primary Health care services					
211101 General Staff Salaries	2,300,950	0	0	0	2,300,950
221008 Information and Communication Technology Supplies.	0	695	0	0	695
221009 Welfare and Entertainment	0	2,984	0	0	2,984
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
225202 Environment Impact Assessment for Capital Works	0	0	500	0	500
Total for LCIII: Sheema Central Div	County: Sheema Municipal Council				500

VOTE: 730 Sheema Municipal Council

LCII: Kitojo Ward	Kitojo HCIII	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	500
225204 Monitoring and Supervision of capital work		0	0	3,614
Total for LCIII: Sheema Central Div			County: Sheema Municipal Council	3,614
LCII: Kitojo Ward	Kitojo HCIII	Works monitored and supervised at Kitojo HCIII	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	3,614
227001 Travel inland		0	6,885	0
227004 Fuel, Lubricants and Oils		0	11,000	0
263308 Sector Conditional Grant (Non-Wage)		0	257,827	0
Total for LCIII: Kangango Div			County: Sheema Municipal Council	36,970
LCII: Kihunda Ward	Kabambari	KIHUNDA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	14,328
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)	8,314
LCII: Kiziba Ward	Rwengando	KIZIBA HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,164
LCII: Migina Ward	Migina	MIGINA HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,164
Total for LCIII: Sheema Central Div			County: Sheema Municipal Council	60,755
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)	14,328
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)	3,277
LCII: Kyabandara Ward	Kibare	KYABANDARA HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,164
LCII: Nyarweshama Ward	Mushanga	MUSHANGA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	12,201
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)	7,827
LCII: Rwamujojo Ward	Rwamujojo	RWAMUJOJO HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	14,328
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)	1,630
Total for LCIII: Kashozi Div			County: Sheema Municipal Council	24,627
LCII: Karera South Ward	Kishoroza	KARERA HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,164

VOTE: 730 Sheema Municipal Council

LCII: Kashozi Central Ward	Kashozi	KASHOZI HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	3,135		
LCII: Kashozi Central Ward	Kashozi	KASHOZI HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	14,328		
Total for LCIII: Kabwohe Div		County: Sheema Municipal Council		135,475		
LCII: Rushozi Ward	Rushozi	RUSHOZI HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,164		
LCII: Rutooma Ward	Rutooma	KABWOHE HEALTH CENTREIV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	71,641		
LCII: Rutooma Ward	Rutooma	KABWOHE HEALTH CENTREIV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	56,669		
312111 Residential Buildings - Acquisition		0	0	137,838	0	137,838
Total for LCIII: Sheema Central Div		County: Sheema Municipal Council		137,838		
LCII: Kitojo Ward	Kitojo Community HCIII	Residential Building - Staff Houses	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	137,838		
312121 Non-Residential Buildings - Acquisition		0	0	300,000	0	300,000
Total for LCIII: Kabwohe Div		County: Sheema Municipal Council		300,000		
LCII: Rutooma Ward	Kabwohe HCIV	Non Residential Buildings Contractor	Source: Transitional Conditional Grant - Development 103-Transitional Development - Health Ad Hoc	300,000		
312149 Other Land Improvements - Acquisition		0	0	180,000	0	180,000
Total for LCIII: Kangango Div		County: Sheema Municipal Council		60,000		
LCII: Migina Ward	Migina HCIII	Other Land Improvements - Fencing	Source: Programme Conditional Grant - Development 152-o/w Health Development - Facility upgrades	60,000		
Total for LCIII: Sheema Central Div		County: Sheema Municipal Council		60,000		
LCII: Kitojo Ward	Kitojo HCIII	Other Land Improvements - Fencing	Source: Programme Conditional Grant - Development 152-o/w Health Development - Facility upgrades	60,000		
Total for LCIII: Kashozi Div		County: Sheema Municipal Council		60,000		
LCII: Kashozi Central Ward	Kashozi HCIII	Other Land Improvements - Fencing	Source: Programme Conditional Grant - Development 152-o/w Health Development - Facility upgrades	60,000		
Total Cost of Primary Health care services		2,300,950	279,891	621,952	0	3,202,793
Total Cost of Human Capital Development		2,300,950	279,891	621,952	0	3,202,793
Total Cost of Primary HealthCare		2,300,950	279,891	621,952	0	3,202,793

Service Area 30 Health Management and Supervision

Approved Budget Estimates for FY 2025/26

Ushs Thousands

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

VOTE: 730 Sheema Municipal Council

Key Service Area 000013 HIV/AIDS Mainstreaming

227001 Travel inland	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
Total Cost of HIV/AIDS Mainstreaming	0	4,000	0	0	4,000

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	1,920	0	0	1,920
224004 Beddings, Clothing, Footwear and related Services	0	2,000	0	0	2,000
227001 Travel inland	0	6,600	0	0	6,600
227004 Fuel, Lubricants and Oils	0	2,640	0	0	2,640
Total Cost of Sanitation and hygiene Services	0	13,460	0	0	13,460
Total Cost of Human Capital Development	0	17,460	0	0	17,460
Total Cost of Health Management and Supervision	0	17,460	0	0	17,460
Total Cost of Health	2,300,950	297,351	621,952	0	3,220,253

VOTE: 730 Sheema Municipal Council

Education

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	9,800,833	10,288,142
Programme Conditional Grant - Wage Recurrent	8,496,312	8,846,024
Programme Conditional Grant - Non Wage Recurrent	1,249,160	1,422,618
Urban Unconditional Grant Wage	36,860	0
Urban Unconditional Non-Wage	500	500
Other Transfers from Central Government	18,000	19,000
Development Revenues	97,754	171,602
Programme Conditional Grant - Development	97,754	171,602
Total Revenues Shares	9,898,587	10,459,744

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	8,533,172	8,846,024
Non Wage	1,267,660	1,442,118
Development Expenditure		
Domestic Development	97,754	171,602
External Financing	0	0
Total Expenditure	9,898,587	10,459,744

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

Service Area 10 Pre-Primary and Primary Education

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320162 Capitation (Primary)					
211101 General Staff Salaries	3,205,651	0	0	0	3,205,651
263308 Sector Conditional Grant (Non-Wage)	0	422,531	0	0	422,531
Total for LCIII: Kangango Div	County: Sheema Municipal Council				120,790
LCII: Itendero Ward	Itendero	ITENDERO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		14,170

VOTE: 730 Sheema Municipal Council

LCII: Itendero Ward	Kyamungwe	KYAMUNGWE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,150
LCII: Kanyinasheema Ward	Rwentunda	RWENTUNDA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,950
LCII: Kihunda Ward	Bushenyi	RWENTOBO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,250
LCII: Kihunda Ward	Kagongi	KAGONGI P.S.Madarasati	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,190
LCII: Kihunda Ward	Kanoni	KIHUNDA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,890
LCII: Kiziba Ward	Kiziba	KIZIBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,990
LCII: Kiziba Ward	Ngoma	NGOMANUNGI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,750
LCII: Kiziba Ward	Rwengando	RWENGANDO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,290
LCII: Migina Ward	Migina	MIGINA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,550
LCII: Migina Ward	Nyakabira	RWAMPORORO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,990
LCII: Ndeebo Ward	Ndebo	NDEEBO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,950
LCII: Rwenshama Ward	Rwabutura	RWABUTURA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,670
Total for LCIII: Sheema Central Div		County: Sheema Municipal Council		126,600
LCII: Kitojo Ward	Kitojo	BUSESIRE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,810
LCII: Kitojo Ward	Mutojo	MUTOJO INTEGRATED P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,730
LCII: Kitojo Ward	Mutojo	MUTOJO MADARASAT P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,370
LCII: Kitojo Ward	Rushoroza	RUSHOROZA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,790
LCII: Kitojo Ward	Rushoroza	KITOJO COPE. SCH	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	1,970
LCII: Kyabandara Ward	Katwe	KATWE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,690

VOTE: 730 Sheema Municipal Council

LCII: Kyabandara Ward	Kyabandara	KYABANDARA MADRASAT P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,010
LCII: Kyabandara Ward	Kyabandara	KYABANDARA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,270
LCII: Kyabandara Ward	Rweyeshera	RWEYESHERA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,810
LCII: Nyakashambya Ward	Kibingo	KIBINGO I P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,290
LCII: Nyakashambya Ward	Nyakashambya	NYAKASHAMBYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,830
LCII: Nyarweshama Ward	Kitete	KAGONGI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,430
LCII: Nyarweshama Ward	Mukinga	MUKINGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,410
LCII: Nyarweshama Ward	Mushanga	MUSHANGA MIXED P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,890
LCII: Rwamujojo Ward	Kamabare	KAMABAARE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,090
LCII: Rwamujojo Ward	Rwamujojo	RWAMUJOJO MIXED P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,210
Total for LCIII: Kashozi Div		County: Sheema Municipal Council		36,710
LCII: Kashozi Central Ward	Butsibo	BUTSIBO C.O.U P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,630
LCII: Kashozi East Ward	Runyinya	KASHOZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,290
LCII: Kashozi West Ward	Rweigaga	RWEIGAGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,790
Total for LCIII: Kabwohe Div		County: Sheema Municipal Council		91,901
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	7,361
LCII: Kabwohe Ward	Ishekye	ISHEKYE UNIT FOR H/ CAPED P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	6,440
LCII: Nyanga Ward	Kigimbi	KABWOHE MIXED P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,410
LCII: Nyanga Ward	Rwemiko	RWEMIKO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,090

VOTE: 730 Sheema Municipal Council

LCII: Rushozi Ward	Kibutamo	KIBUTAMO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,650		
LCII: Rushozi Ward	Rushozi	RUSHOZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,570		
LCII: Rushozi Ward	Rwembugu	RWEMBUGU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,270		
LCII: Rutooma Ward	Kitowa	NYAMIYAGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,350		
LCII: Rutooma Ward	Nyabishera	NYABISHERA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,730		
LCII: Rutooma Ward	Rutooma	NGANWA JUNIOR P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,030		
Total for LCIII: Missing Subcounty		County: Missing County		46,530		
LCII: Missing Parish	Itegyero	ITEGYERO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,710		
LCII: Missing Parish	Karera	KISO-KARERA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,470		
LCII: Missing Parish	Katete	KATEETE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,550		
LCII: Missing Parish	Kikonko	KIKONKO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,150		
LCII: Missing Parish	Kyagaju	KAMUGUNGUN U P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,790		
LCII: Missing Parish	Rurama	KARERA COPE. SCH	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	1,950		
LCII: Missing Parish	Rurama	RWAKIZIBWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,910		
Total Cost of Capitation (Primary)		3,205,651	422,531	0	0	3,628,182
Total Cost of Human Capital Development		3,205,651	422,531	0	0	3,628,182
Total Cost of Pre-Primary and Primary Education		3,205,651	422,531	0	0	3,628,182

Service Area 20 Secondary Education

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320158 Capitation (Secondary)					
263308 Sector Conditional Grant (Non-Wage)	0	642,440	0	0	642,440

VOTE: 730 Sheema Municipal Council

Total for LCIII: Kabwohe Div		County: Sheema Municipal Council			63,280	
LCII: Nyanga Ward	Kigimbi	KABWOHE S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		63,280	
Total for LCIII: Missing Subcounty		County: Missing County			579,160	
LCII: Missing Parish	Butsibo	BUTSIBO S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		164,700	
LCII: Missing Parish	Kibingo	KIBINGO GIRLS S.S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		245,620	
LCII: Missing Parish	Kiziba	St. WILLIAMS SSS KIZIBA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		35,140	
LCII: Missing Parish	Mutojo	KYANGYENYI H.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		36,100	
LCII: Missing Parish	Rurama	KALERA SEED SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		97,600	
Total Cost of Capitation (Secondary)		0	642,440	0	0	642,440

Key Service Area 320159 Secondary Education Services

211101 General Staff Salaries	5,095,619	0	0	0	5,095,619
Total Cost of Secondary Education Services	5,095,619	0	0	0	5,095,619
Total Cost of Human Capital Development	5,095,619	642,440	0	0	5,738,059
Total Cost of Secondary Education	5,095,619	642,440	0	0	5,738,059

Service Area 30 Skills Development

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320160 Tertiary Education Services					
211101 General Staff Salaries	544,755	0	0	0	544,755
Total Cost of Tertiary Education Services	544,755	0	0	0	544,755
Key Service Area 320163 Capitation (Tertiary)					
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	Karera	Karera Technical Institute	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent		167,921
Total Cost of Capitation (Tertiary)	0	167,921	0	0	167,921
Total Cost of Human Capital Development	544,755	167,921	0	0	712,676
Total Cost of Skills Development	544,755	167,921	0	0	712,676

VOTE: 730 Sheema Municipal Council

Service Area 40 Education&Sports Management and Inspection

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000023 Inspection and Monitoring					
227001 Travel inland	0	18,512	0	0	18,512
227004 Fuel, Lubricants and Oils	0	14,404	0	0	14,404
Total Cost of Inspection and Monitoring	0	32,916	0	0	32,916
Key Service Area 000063 Quality Assurance Systems					
221002 Workshops, Meetings and Seminars	0	6,840	0	0	6,840
221008 Information and Communication Technology Supplies.	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
222001 Information and Communication Technology Services.	0	2,160	0	0	2,160
227001 Travel inland	0	21,800	0	0	21,800
Total Cost of Quality Assurance Systems	0	32,300	0	0	32,300
Key Service Area 320003 Assets and Facilities Management					
225202 Environment Impact Assessment for Capital Works	0	0	500	0	500
Total for LCIII: Kashozi Div	County: Sheema Municipal Council				500
LCII: Karera North Ward	Kiso karera and Rwamujojo P/S	Environmental Impact Assessment - Field Expenses	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		500
225204 Monitoring and Supervision of capital work			7,102	0	7,102
Total for LCIII: Sheema Central Div	County: Sheema Municipal Council				7,102
LCII: Nyakashambya Ward	Rugongi	Monitoring, supervision of capital works, launching and commissioning	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		7,102
228001 Maintenance-Buildings and Structures			0	0	94,010
312121 Non-Residential Buildings - Acquisition			0	0	164,000
Total for LCIII: Sheema Central Div	County: Sheema Municipal Council				41,000
LCII: Rwamujojo Ward	Rwamujojo P/S	Non Residential Buildings - Schools	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		41,000
Total for LCIII: Kashozi Div	County: Sheema Municipal Council				123,000

VOTE: 730 Sheema Municipal Council

LCII: Karera North Ward	Karera	Non Residential Buildings - Schools	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	123,000
Total Cost of Assets and Facilities Management		0	94,010	171,602
Key Service Area 320038 Sports Development and Oversight				
221009 Welfare and Entertainment		0	17,260	0
221017 Membership dues and Subscription fees.		0	1,400	0
227001 Travel inland		0	31,340	0
Total Cost of Sports Development and Oversight		0	50,000	0
Total Cost of Human Capital Development		0	209,226	171,602
Total Cost of Education&Sports Management and Inspection		0	209,226	171,602
Total Cost of Education		8,846,024	1,442,118	171,602

VOTE: 730 Sheema Municipal Council

Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,321,336	1,293,300
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
Urban Unconditional Grant Wage	100,800	74,400
Urban Unconditional Non-Wage	3,100	3,328
Locally Raised Revenues	37,151	35,288
Other Transfers from Central Government	180,284	180,284
Total Revenues Shares	1,321,336	1,293,300
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	100,800	74,400
Non Wage	1,220,536	1,218,900
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	1,321,336	1,293,300

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

Service Area 10 Community Access Roads

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 09 Integrated Transport Infrastructure And Services					
Key Service Area 000017 Infrastructure Development and Management					
211101 General Staff Salaries	74,400	0	0	0	74,400
222001 Information and Communication Technology Services.	0	3,328	0	0	3,328
223006 Water	0	3,500	0	0	3,500
227001 Travel inland	0	97,960	0	0	97,960
227004 Fuel, Lubricants and Oils	0	78,000	0	0	78,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	36,112	0	0	36,112

VOTE: 730 Sheema Municipal Council

Total Cost of Infrastructure Development and Management	74,400	218,900	0	0	293,300
Key Service Area 260009 Road Maintenance					
221011 Printing, Stationery, Photocopying and Binding	0	250	0	0	250
225202 Environment Impact Assessment for Capital Works	0	4,750	0	0	4,750
227001 Travel inland	0	140,000	0	0	140,000
227004 Fuel, Lubricants and Oils	0	725,000	0	0	725,000
228001 Maintenance-Buildings and Structures	0	45,000	0	0	45,000
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	74,400	1,218,900	0	0	1,293,300
Total Cost of Community Access Roads	74,400	1,218,900	0	0	1,293,300
Total Cost of Roads and Engineering	74,400	1,218,900	0	0	1,293,300

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

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	117,391	121,391
Urban Unconditional Grant Wage	99,000	99,000
Urban Unconditional Non-Wage	9,391	13,391
Locally Raised Revenues	9,000	9,000
Development Revenues	10,000	0
Urban Discretionary Equalisation Development Grant	10,000	0
Total Revenues Shares	127,391	121,391

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	99,000	99,000
Non Wage	18,391	22,391
Development Expenditure		
Domestic Development	10,000	0
External Financing	0	0
Total Expenditure	127,391	121,391

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

Service Area 10 Natural Resources Management

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management					
Key Service Area 000024 Compliance and Enforcement Services					
211101 General Staff Salaries	99,000	0	0	0	99,000
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	4,000	0	0	4,000
227004 Fuel, Lubricants and Oils	0	2,971	0	0	2,971
Total Cost of Compliance and Enforcement Services	99,000	9,391	0	0	108,391
Key Service Area 000089 Climate Change Mitigation					

VOTE: 730 Sheema Municipal Council

227001 Travel inland	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
Total Cost of Climate Change Mitigation	0	4,000	0	0	4,000
Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management	99,000	13,391	0	0	112,391
Programme 10 Sustainable Urbanisation And Housing					
Key Service Area 280002 Physical Planning					
227001 Travel inland	0	5,000	0	0	5,000
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Physical Planning	0	9,000	0	0	9,000
Total Cost of Sustainable Urbanisation And Housing	0	9,000	0	0	9,000
Total Cost of Natural Resources Management	99,000	22,391	0	0	121,391
Total Cost of Natural Resources	99,000	22,391	0	0	121,391

VOTE: 730 Sheema Municipal Council

Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	123,416	126,722
Programme Conditional Grant - Non Wage Recurrent	17,089	0
Urban Unconditional Grant Wage	69,277	69,277
Urban Unconditional Non-Wage	1,050	1,050
Locally Raised Revenues	1,000	1,000
Other Transfers from Central Government	35,000	30,000
Programme Conditional Grant - Non Wage Recurrent	0	25,395
Total Revenues Shares	123,416	126,722
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	69,277	69,277
Non Wage	54,139	57,445
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	123,416	126,722

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

Service Area 10 Community Mobilisation

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
211101 General Staff Salaries	69,277	0	0	0	69,277
221008 Information and Communication Technology Supplies.	0	1,787	0	0	1,787
221009 Welfare and Entertainment	0	2,610	0	0	2,610
221011 Printing, Stationery, Photocopying and Binding	0	2,026	0	0	2,026
222001 Information and Communication Technology Services.	0	3,397	0	0	3,397

VOTE: 730 Sheema Municipal Council

227001 Travel inland	0	34,488	0	0	34,488
227004 Fuel, Lubricants and Oils	0	3,002	0	0	3,002
228002 Maintenance-Transport Equipment	0	3,996	0	0	3,996
Total Cost of Capacity Strengthening	69,277	51,306	0	0	120,583
Total Cost of Human Capital Development	69,277	51,306	0	0	120,583
Total Cost of Community Mobilisation	69,277	51,306	0	0	120,583
Service Area 20 Empowerment and Mindset Change					

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320146 Support to special interest Groups					
227001 Travel inland	0	6,139	0	0	6,139
Total Cost of Support to special interest Groups	0	6,139	0	0	6,139
Total Cost of Human Capital Development	0	6,139	0	0	6,139
Total Cost of Empowerment and Mindset Change	0	6,139	0	0	6,139
Total Cost of Community Based Services	69,277	57,445	0	0	126,722

VOTE: 730 Sheema Municipal Council

Planning

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	88,264	81,226
Urban Unconditional Grant Wage	48,000	48,000
Urban Unconditional Non-Wage	29,065	30,226
Locally Raised Revenues	11,199	3,000
Development Revenues	83,580	229,940
Urban Discretionary Equalisation Development Grant	83,580	229,940
Total Revenues Shares	171,844	311,166
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	48,000	48,000
Non Wage	40,264	33,226
Development Expenditure		
Domestic Development	83,580	229,940
External Financing	0	0
Total Expenditure	171,844	311,166

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

Service Area 10 Planning and Statistics

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	48,000	0	0	0	48,000
221009 Welfare and Entertainment	0	6,000	0	0	6,000
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
222001 Information and Communication Technology Services.	0	3,000	0	0	3,000
225204 Monitoring and Supervision of capital work	0	0	4,000	0	4,000
Total for LCHI: Kabwohe Div	County: Sheema Municipal Council				4,000

VOTE: 730 Sheema Municipal Council

LCII: Nyanga Ward	Rwamujojo and Kabwohe CBD	Capital works monitored at Rwamujojo and Kabwohe CBD	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)	4,000
227001 Travel inland		0	15,000 41,940	0 56,940
Total for LCIII: Sheema Central Div		County: Sheema Municipal Council 41,940		
LCII: Nyakashambya Ward	Headquarters	Travel Inland - Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)	41,940
227004 Fuel, Lubricants and Oils		0	6,226 26,000	0 32,226
Total for LCIII: Sheema Central Div		County: Sheema Municipal Council 26,000		
LCII: Nyakashambya Ward	Headquarters	Fuel, Oils and Lubricants - Fuel Expenses	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)	26,000
312121 Non-Residential Buildings - Acquisition		0	0 70,000	0 70,000
Total for LCIII: Sheema Central Div		County: Sheema Municipal Council 70,000		
LCII: Rwamujojo Ward	Rwamujojo P/S	Non Residential Buildings - Schools	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)	70,000
312149 Other Land Improvements - Acquisition		0	0 88,000	0 88,000
Total for LCIII: Kabwohe Div		County: Sheema Municipal Council 88,000		
LCII: Nyanga Ward	Nyanga	Other Land Improvements - Fencing	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)	88,000
Total Cost of Planning and Budgeting services		48,000	33,226 229,940	0 311,166
Total Cost of Development Plan Implementation		48,000	33,226 229,940	0 311,166
Total Cost of Planning and Statistics		48,000	33,226 229,940	0 311,166
Total Cost of Planning		48,000	33,226 229,940	0 311,166

VOTE: 730 Sheema Municipal Council

Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	31,101	40,101
Urban Unconditional Grant Wage	21,801	21,801
Urban Unconditional Non-Wage	7,300	16,300
Locally Raised Revenues	2,000	2,000
Total Revenues Shares	31,101	40,101

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	21,801	21,801
Non Wage	9,300	18,300
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	31,101	40,101

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

Service Area 10 Compliance

Approved Budget Estimates for FY 2025/26

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 16 Governance And Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	21,801	0	0	0	21,801
221011 Printing, Stationery, Photocopying and Binding	0	1,253	0	0	1,253
227001 Travel inland	0	17,047	0	0	17,047
Total Cost of Audit and Risk Management	21,801	18,300	0	0	40,101
Total Cost of Governance And Security	21,801	18,300	0	0	40,101
Total Cost of Compliance	21,801	18,300	0	0	40,101
Total Cost of Internal Audit	21,801	18,300	0	0	40,101

VOTE: 730 Sheema Municipal Council

Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	19,529	47,734
Programme Conditional Grant - Non Wage Recurrent	7,994	29,723
Urban Unconditional Grant Wage	7,216	7,216
Programme Conditional Grant - Non Wage Recurrent	4,318	10,795
Development Revenues	6,477	0
Programme Conditional Grant - Development	6,477	0
Total Revenues Shares	26,006	47,734
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	7,216	7,216
Non Wage	12,313	40,518
Development Expenditure		
Domestic Development	6,477	0
External Financing	0	0
Total Expenditure	26,006	47,734

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

Service Area 10 Commercial Services

Approved Budget Estimates for FY 2025/26

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 05 Tourism Development					
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
221008 Information and Communication Technology Supplies.	0	4,000	0	0	4,000
227001 Travel inland	0	4,295	0	0	4,295
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					

VOTE: 730 Sheema Municipal Council

211101 General Staff Salaries	7,216	0	0	0	7,216
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	18,000	0	0	18,000
227004 Fuel, Lubricants and Oils	0	8,803	0	0	8,803
Total Cost of Trade Development	7,216	29,723	0	0	36,939
Total Cost of Private Sector Development	7,216	29,723	0	0	36,939
Total Cost of Commercial Services	7,216	40,518	0	0	47,734
Total Cost of Trade, Industry and Local Development	7,216	40,518	0	0	47,734
