VOTE: 731 Tororo 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	**2,001,250**	**2,129,019**
o/w Higher Local Government	1,429,635	1,557,404
o/w Lower Local Government	571,615	571,615
Discretionary Government Transfers	**1,316,914**	**2,544,377**
o/w Higher Local Government	1,131,376	2,399,597
o/w Lower Local Government	185,538	144,780
Conditional Government Transfers	**11,256,368**	**13,874,438**
o/w Higher Local Government	11,256,368	13,874,438
o/w Lower Local Government	0	0
Other Government Transfers	**182,864**	**202,627**
o/w Higher Local Government	182,864	202,627
o/w Lower Local Government	0	0
External Financing	**0**	**0**
o/w Higher Local Government	0	0
o/w Lower Local Government	0	0
Grand Total	**14,757,396**	**18,750,461**
o/w Higher Local Government	14,000,243	18,034,066
o/w Lower Local Government	757,153	716,395

VOTE: 731 Tororo Municipal Council

A2:Revenue Performance, Plans and Projections by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**2,001,250**	**2,129,019**
Advertisements/Bill Boards	24,000	28,544
Agency Fees	10,000	27,350
Business licenses	190,000	175,800
Land Fees	75,000	57,250
Local Hotel Tax	15,000	22,467
Local Services Tax-Payable By Individuals	153,000	160,650
Market /Gate Charges	327,576	0
Other fees e.g. street parking fees	181,894	114,733
Other licenses	0	98,500
Other Royalties	41,000	49,704
Property related Duties/Fees	764,580	851,020
Rental Income Tax-Payable By Corporations and other enterprises	0	543,001
Rental Income Tax-Payable By Individuals	169,200	0
Vehicle Parking Fees	50,000	0
Discretionary Government Transfers	**1,316,914**	**2,544,377**
Urban Discretionary Equalisation Development Grant	188,153	1,129,499
Urban Unconditional Grant Wage	674,620	957,439
Urban Unconditional Non-Wage	454,140	457,440
Conditional Government Transfers	**11,256,368**	**13,874,438**
Programme Conditional Grant - Non Wage Recurrent	3,770,327	4,654,539
Programme Conditional Grant - Development	176,530	200,566
Programme Conditional Grant - Wage Recurrent	7,309,511	9,019,333
Other Government Transfers	**182,864**	**202,627**
GROW Project	10,771	10,771
Support to Local Government Labour Officers and KCCA	0	19,762
Support to PLE (UNEB)	10,000	10,000
Uganda Road Fund (URF)	157,534	157,534
Uganda Women Enterpreneurship Program(UWEP)	4,560	4,560
External Financing	**0**	**0**
N / A		
Total Revenues Shares	**14,757,396**	**18,750,461**

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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	**152,095**	**8,324**	**0**	**0**	**160,419**
o/w: Wage:	74,400	0	0	0	74,400
Non-Wage Recurrent:	64,805	8,324	0	0	73,128
Development:	12,891	0	0	0	12,891
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	**243,534**	**7,500**	**0**	**0**	**251,034**
o/w: Wage:	230,065	0	0	0	230,065
Non-Wage Recurrent:	13,470	7,500	0	0	20,970
Development:	0	0	0	0	0
Private Sector Development	**35,660**	**20,447**	**0**	**0**	**56,107**
o/w: Wage:	9,582	0	0	0	9,582
Non-Wage Recurrent:	26,077	10,447	0	0	36,524
Development:	0	10,000	0	0	10,000
Integrated Transport Infrastructure and Services	**1,815,348**	**174,647**	**157,534**	**0**	**2,147,529**
o/w: Wage:	104,036	0	0	0	104,036
Non-Wage Recurrent:	1,000,000	9,647	157,534	0	1,167,181
Development:	711,312	165,000	0	0	876,312
Sustainable Urbanisation and Housing	**3,500**	**32,485**	**0**	**0**	**35,985**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	3,500	22,485	0	0	25,985
Development:	0	10,000	0	0	10,000
Human Capital Development	**10,020,175**	**272,358**	**45,093**	**0**	**10,337,626**
o/w: Wage:	9,065,238	0	0	0	9,065,238
Non-Wage Recurrent:	767,262	64,589	45,093	0	876,944
Development:	187,676	207,769	0	0	395,445
Public Sector Transformation	**3,441,711**	**199,830**	**0**	**0**	**3,641,542**

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Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	298,226	0	0	0	298,226
Non-Wage Recurrent:	2,801,300	129,830	0	0	2,931,130
Development:	342,185	70,000	0	0	412,185
Governance and Security	**579,014**	**1,180,435**	**0**	**0**	**1,759,449**
o/w: Wage:	170,365	0	0	0	170,365
Non-Wage Recurrent:	332,648	1,132,435	0	0	1,465,083
Development:	76,001	48,000	0	0	124,001
Regional Balanced Development	**4,200**	**85,353**	**0**	**0**	**89,553**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	4,200	85,353	0	0	89,553
Development:	0	0	0	0	0
Development Plan Implementation	**112,781**	**147,640**	**0**	**0**	**260,421**
o/w: Wage:	24,859	0	0	0	24,859
Non-Wage Recurrent:	87,922	137,640	0	0	225,562
Development:	0	10,000	0	0	10,000
Grand Total	**16,418,815**	**2,129,019**	**202,627**	**0**	**18,750,461**
Grand Total Wage	9,976,771	0	0	0	**9,976,771**
Grand Total Non-Wage Recurrent	5,111,979	1,608,250	202,627	0	**6,922,856**
Grand Total Development	1,330,065	520,769	0	0	**1,850,834**

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A4: Summary of Department Allocations for FY 2026/27

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Administration	**3,184,886**	**4,473,143**
o/w Higher Local Government	2,427,733	3,756,748
o/w Lower Local Government	757,153	716,395
Finance	**551,156**	**649,983**
o/w Higher Local Government	551,156	649,983
o/w Lower Local Government	0	0
Statutory bodies	**377,039**	**377,039**
o/w Higher Local Government	377,039	377,039
o/w Lower Local Government	0	0
Production and Marketing	**162,156**	**162,419**
o/w Higher Local Government	162,156	162,419
o/w Lower Local Government	0	0
Health	**1,531,109**	**1,458,983**
o/w Higher Local Government	1,531,109	1,458,983
o/w Lower Local Government	0	0
Education	**6,826,920**	**8,770,319**
o/w Higher Local Government	6,826,920	8,770,319
o/w Lower Local Government	0	0
Roads and Engineering	**1,514,324**	**2,150,529**
o/w Higher Local Government	1,514,324	2,150,529
o/w Lower Local Government	0	0
Natural Resources	**167,970**	**296,036**
o/w Higher Local Government	167,970	296,036
o/w Lower Local Government	0	0
Community Based Services	**69,107**	**119,794**
o/w Higher Local Government	69,107	119,794
o/w Lower Local Government	0	0
Planning	**164,104**	**141,411**
o/w Higher Local Government	164,104	141,411
o/w Lower Local Government	0	0
Internal Audit	**91,797**	**83,705**
o/w Higher Local Government	91,797	83,705
o/w Lower Local Government	0	0
Trade, Industry and Local Development	**116,828**	**67,102**

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Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	116,828	67,102
o/w Lower Local Government	0	0
Grand Total	**14,757,396**	**18,750,461**
o/w Higher Local Government	**14,000,243**	**18,034,066**
o/w: Wage:	7,984,131	9,976,771
Non-Wage Recurrent:	5,405,829	6,282,462
Domestic Devt:	610,282	1,774,833
External Financing:	0	0
o/w Lower Local Government	**757,153**	**716,395**
o/w: Wage:	0	0
Non-Wage Recurrent:	640,753	640,394
Domestic Devt:	116,400	76,001
External Financing:	0	0

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Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	3,029,311	3,984,956
Urban Unconditional Grant Wage	191,332	298,226
Urban Unconditional Non-Wage	39,170	29,170
Locally Raised Revenues	251,236	245,036
Multi-Sectoral Transfers to LLGs_NonWage	640,753	640,394
Programme Conditional Grant - Non Wage Recurrent	1,906,821	2,772,130
Development Revenues	155,576	488,187
Urban Discretionary Equalisation Development Grant	7,175	342,186
Locally Raised Revenues	32,000	70,000
Multi-Sectoral Transfers to LLGs_Gou	116,400	76,001
Total Revenues Shares	**3,184,886**	**4,473,143**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	191,332	298,226
Non Wage	2,837,979	3,686,730
Development Expenditure		
Domestic Development	155,576	488,187
External Financing	0	0
Total Expenditure	**3,184,886**	**4,473,143**

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 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	500	0	0	500

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Total Cost of Climate Change Mitigation	**0**	**500**	**0**	**0**	**500**
Key Service Area 000090 Climate Change Adaptation					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	500	0	0	500
Total Cost of Climate Change Adaptation	**0**	**500**	**0**	**0**	**500**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**1,000**	**0**	**0**	**1,000**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	500	0	0	500
Total Cost of HIV/AIDS Mainstreaming	**0**	**500**	**0**	**0**	**500**
Total Cost of Human Capital Development	**0**	**500**	**0**	**0**	**500**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	26,000	0	26,000

Total for LCIII: Western Div		**County: Tororo Municipal Council**		**26,000**
LCII: Central Parish	TMC	Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	26,000

221009 Welfare and Entertainment	0	0	500	0	500

Total for LCIII: Western Div		**County: Tororo Municipal Council**		**500**
LCII: Central	TMC	Welfare - Assorted Welfare Items	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)	500

228002 Maintenance-Transport Equipment	0	0	6,000	0	6,000

Total for LCIII:		**County:**		**6,000**
LCII:	TMC	Vehicle Maintanence - Service, Repair and Maintanence	Source: Locally Raised Revenues	6,000

228004 Maintenance-Other Fixed Assets	0	0	17,500	0	17,500

Total for LCIII:		**County:**		**13,000**
LCII:	TMC	Office Equipment Maintenance - Furniture	Source: Locally Raised Revenues	13,000
Total for LCIII: Western Div		**County: Tororo Municipal Council**		**4,500**
LCII: Central	TMC	Building and Facility Maintenance - Assorted Materials	Source: Locally Raised Revenues	4,500

352899 Other Domestic Arrears Budgeting	0	0	20,000	0	20,000

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Total for LCIII:		**County:**				**20,000**
LCII:	TMC	Payment of domestic arrears	Source: Locally Raised Revenues			20,000
Total Cost of Facilities Management		**0**	**0**	**70,000**	**0**	**70,000**
Key Service Area 000006 Planning and Budgeting services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	68,120	123,279	0	191,399
Total for LCIII: Western Div		**County: Tororo Municipal Council**				**123,279**
LCII: Central		Allowance during stakeholder engagement / meetings	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			8,000
LCII: Central		Allowance during consultative meeting with private sector actors	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			10,000
LCII: Central		Allowance during training of contractors on Gender inclusion	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			8,555
LCII: Central		Allowance during PTC meetings	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			32,738
LCII: Central		Revenue performance sensitization meetings	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			13,521
LCII: Central		Allowance during radio talk shows on Revenue performance	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			1,900
LCII: Central Parish	Central	Staff allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			39,065
LCII: Central Parish	TMC	Allowances for titling, mapping, pegging creating physical planning awareness, by the physical planner	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			9,500
221002 Workshops, Meetings and Seminars		0	0	18,500	0	18,500
Total for LCIII: Western Div		**County: Tororo Municipal Council**				**18,500**
LCII: Central		Workshops, Meetings, Seminars - Training (Others)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			18,500
221008 Information and Communication Technology Supplies.		0	0	15,000	0	15,000
Total for LCIII: Western Div		**County: Tororo Municipal Council**				**15,000**
LCII: Central		ICT - Workstation Computers (PC)	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			15,000

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221009 Welfare and Entertainment	0	0	25,000	0	25,000
Total for LCIII: Western Div	**County: Tororo Municipal Council**				**25,000**
LCII: Central	Welfare - Food and Refreshments	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			25,000
221011 Printing, Stationery, Photocopying and Binding	0	5,050	11,619	0	16,668
Total for LCIII: Western Div	**County: Tororo Municipal Council**				**11,619**
LCII: Central	Office Supplies - Assorted Stationery	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			11,619
221012 Small Office Equipment	0	1,120	0	0	1,120
222001 Information and Communication Technology Services.	0	6,000	0	0	6,000
223001 Property Management Expenses	0	0	8,550	0	8,550
Total for LCIII: Western Div	**County: Tororo Municipal Council**				**8,550**
LCII: Central	Property Management - Processing Land Titles	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			8,550
223005 Electricity	0	14,400	0	0	14,400
223006 Water	0	14,400	0	0	14,400
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0	3,110	0	0	3,110
224004 Beddings, Clothing, Footwear and related Services	0	1,800	0	0	1,800
225101 Consultancy Services	0	0	5,219	0	5,219
Total for LCIII:	**County:**				**5,219**
LCII:	Consultancy - Monitoring and Evaluation Services	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			5,219
225201 Consultancy Services-Capital	0	0	14,521	0	14,521
Total for LCIII: Western Div	**County: Tororo Municipal Council**				**14,521**
LCII: Central	Consultancy - Valuation	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			14,521
225204 Monitoring and Supervision of capital work	0	0	14,243	0	14,243
Total for LCIII: Western Div	**County: Tororo Municipal Council**				**14,243**
LCII: Central	Allowance during monitoring & supervision of capital works	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			4,000
LCII: Central	Allowance & fuel during monitoring & supervision of capital works	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			8,555

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LCII: Central		Monitoring & supervision of revenue performance	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			1,048
LCII: Central		Data analysis & monitoring of revenue performance	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			640
227001 Travel inland		0	0	6,000	0	6,000
Total for LCIII: Western Div		**County: Tororo Municipal Council**				**6,000**
LCII: Central	TMC	Travel Inland - Allowances	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			6,000
227004 Fuel, Lubricants and Oils		0	0	6,000	0	6,000
Total for LCIII: Western Div		**County: Tororo Municipal Council**				**6,000**
LCII: Central		Fuel, Oils and Lubricants - Diesel	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			5,000
LCII: Central	TMC	Fuel, Oils and Lubricants - Fuel Facilitation	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			1,000
228004 Maintenance-Other Fixed Assets		0	0	26,500	0	26,500
Total for LCIII: Western Div		**County: Tororo Municipal Council**				**26,500**
LCII: Central		Building and Facility Maintenance - Compound Maintenance	Source: Locally Raised Revenues			26,500
312235 Furniture and Fittings - Acquisition		0	0	67,756	0	67,756
Total for LCIII: Western Div		**County: Tororo Municipal Council**				**67,756**
LCII: Central		Chairs - Chair_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			67,756
Total Cost of Planning and Budgeting services		**0**	**114,000**	**342,185**	**0**	**456,185**
Key Service Area 000007 Procurement and Disposal Services						
221011 Printing, Stationery, Photocopying and Binding		0	5,000	0	0	5,000
227001 Travel inland		0	10,000	0	0	10,000
Total Cost of Procurement and Disposal Services		**0**	**15,000**	**0**	**0**	**15,000**
Key Service Area 000008 Records Management						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	1,760	0	0	1,760
221009 Welfare and Entertainment		0	1,760	0	0	1,760
221011 Printing, Stationery, Photocopying and Binding		0	740	0	0	740
222001 Information and Communication Technology Services.		0	740	0	0	740

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Total Cost of Records Management	**0**	**5,000**	**0**	**0**	**5,000**
Key Service Area 000011 Communication and Public Relations					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,630	0	0	2,630
221001 Advertising and Public Relations	0	5,160	0	0	5,160
221011 Printing, Stationery, Photocopying and Binding	0	2,400	0	0	2,400
221012 Small Office Equipment	0	7,710	0	0	7,710
222001 Information and Communication Technology Services.	0	7,100	0	0	7,100
Total Cost of Communication and Public Relations	**0**	**25,000**	**0**	**0**	**25,000**
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
211101 General Staff Salaries	298,226	0	0	0	298,226
273104 Pension	0	1,146,094	0	0	1,146,094
273105 Gratuity	0	972,510	0	0	972,510
352880 Salary Arrears Budgeting	0	115,239	0	0	115,239
352881 Pension and Gratuity Arrears Budgeting	0	538,287	0	0	538,287
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	**298,226**	**2,772,130**	**0**	**0**	**3,070,356**
Total Cost of Public Sector Transformation	**298,226**	**2,931,130**	**412,185**	**0**	**3,641,542**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	45,580	0	0	45,580
221009 Welfare and Entertainment	0	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding	0	6,000	0	0	6,000
221012 Small Office Equipment	0	7,426	0	0	7,426
221017 Membership dues and Subscription fees.	0	1,800	0	0	1,800
222001 Information and Communication Technology Services.	0	2,300	0	0	2,300
225202 Environment Impact Assessment for Capital Works	0	2,000	0	0	2,000
227001 Travel inland	0	8,000	0	0	8,000
227004 Fuel, Lubricants and Oils	0	13,600	0	0	13,600
273102 Incapacity, death benefits and funeral expenses	0	8,000	0	0	8,000
Total Cost of Administrative and Support Services	**0**	**98,706**	**0**	**0**	**98,706**
Total Cost of Governance and Security	**0**	**98,706**	**0**	**0**	**98,706**

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Programme 17 Regional Balanced Development					
Key Service Area 000005 Human Resource Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	10,000	0	0	10,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
Total Cost of Human Resource Management	**0**	**15,000**	**0**	**0**	**15,000**
Total Cost of Regional Balanced Development	**0**	**15,000**	**0**	**0**	**15,000**
Total Cost of Administration and Management	**298,226**	**3,046,336**	**412,185**	**0**	**3,756,748**
Total Cost of Administration	**298,226**	**3,046,336**	**412,185**	**0**	**3,756,748**

Subcounty / Town Council / Division: 237693 Eastern Div

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	113,775	0	0	113,775
211107 Boards, Committees and Council Allowances	0	100,000	0	0	100,000
221009 Welfare and Entertainment	0	22,921	0	0	22,921
227004 Fuel, Lubricants and Oils	0	30,000	0	0	30,000
228001 Maintenance-Buildings and Structures	0	0	35,253	0	35,253
Total Cost of Administrative and Support Services	**0**	**266,696**	**35,253**	**0**	**301,948**
Total Cost of Governance and Security	**0**	**266,696**	**35,253**	**0**	**301,948**
Total Cost of Administration and Management	**0**	**266,696**	**35,253**	**0**	**301,948**
Total Cost of 237693 Eastern Div	**0**	**266,696**	**35,253**	**0**	**301,948**

Subcounty / Town Council / Division: 237694 Western Div

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					

VOTE: 731 Tororo Municipal Council

Key Service Area 000014 Administrative and Support Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	34,000	0	0	34,000
211107 Boards, Committees and Council Allowances	0	80,000	0	0	80,000
221009 Welfare and Entertainment	0	40,000	0	0	40,000
221011 Printing, Stationery, Photocopying and Binding	0	2,445	0	0	2,445
225204 Monitoring and Supervision of capital work	0	0	40,749	0	40,749
227004 Fuel, Lubricants and Oils	0	17,253	0	0	17,253
228004 Maintenance-Other Fixed Assets	0	200,000	0	0	200,000
Total Cost of Administrative and Support Services	**0**	**373,698**	**40,749**	**0**	**414,447**
Total Cost of Governance and Security	**0**	**373,698**	**40,749**	**0**	**414,447**
Total Cost of Administration and Management	**0**	**373,698**	**40,749**	**0**	**414,447**
Total Cost of 237694 Western Div	**0**	**373,698**	**40,749**	**0**	**414,447**

VOTE: 731 Tororo 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	551,156	601,983
Urban Unconditional Grant Wage	98,566	104,419
Urban Unconditional Non-Wage	94,385	61,405
Locally Raised Revenues	358,206	436,159
Development Revenues	0	48,000
Locally Raised Revenues	0	48,000
Total Revenues Shares	**551,156**	**649,983**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	98,566	104,419
Non Wage	452,590	497,563
Development Expenditure		
Domestic Development	0	48,000
External Financing	0	0
Total Expenditure	**551,156**	**649,983**

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 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
221009 Welfare and Entertainment	0	1,000	0	0	1,000
Total Cost of Climate Change Mitigation	**0**	**1,000**	**0**	**0**	**1,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**1,000**	**0**	**0**	**1,000**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**1,000**	**0**	**0**	**1,000**

VOTE: 731 Tororo Municipal Council

Total Cost of Human Capital Development	**0**	**1,000**	**0**	**0**	**1,000**
Programme 16 Governance and Security					
Key Service Area 000061 Management of Government Accounts					
211101 General Staff Salaries	104,419	0	0	0	104,419
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	31,200	0	0	31,200
212102 Medical expenses (Employees)	0	600	0	0	600
221002 Workshops, Meetings and Seminars	0	19,020	0	0	19,020
221003 Staff Training	0	2,000	0	0	2,000
221006 Commissions and related charges	0	55,000	0	0	55,000
221007 Books, Periodicals & Newspapers	0	1,880	0	0	1,880
221008 Information and Communication Technology Supplies.	0	10,200	21,000	0	31,200

Total for LCIII:		**County:**		**21,000**
LCII:		ICT - Tablet Computers	Source: Locally Raised Revenues	21,000

221009 Welfare and Entertainment	0	22,000	0	0	22,000
221011 Printing, Stationery, Photocopying and Binding	0	4,325	0	0	4,325
221012 Small Office Equipment	0	14,000	0	0	14,000
221014 Bank Charges and other Bank related costs	0	400	0	0	400
221017 Membership dues and Subscription fees.	0	1,500	0	0	1,500
222001 Information and Communication Technology Services.	0	30,800	0	0	30,800
223001 Property Management Expenses	0	4,000	0	0	4,000
225204 Monitoring and Supervision of capital work	0	10,000	0	0	10,000
227001 Travel inland	0	79,460	0	0	79,460
227004 Fuel, Lubricants and Oils	0	34,000	0	0	34,000
228002 Maintenance-Transport Equipment	0	6,000	19,500	0	25,500

Total for LCIII: Western Div		**County: Tororo Municipal Council**		**19,500**
LCII: Central	TMC	Vehicle Maintanence - Service, Repair and Maintanence	Source: Locally Raised Revenues	19,500

228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	4,000	0	0	4,000
228004 Maintenance-Other Fixed Assets	0	1,200	0	0	1,200

VOTE: 731 Tororo Municipal Council

312121 Non-Residential Buildings - Acquisition	0	0	7,500	0	7,500
Total for LCIII: Eastern Div	**County: Tororo Municipal Council**				**7,500**
LCII: Western Division — Centre	Parking lot - Commercial Buildings_Acquire	Source: Locally Raised Revenues			7,500
Total Cost of Management of Government Accounts	**104,419**	**331,585**	**48,000**	**0**	**484,005**
Total Cost of Governance and Security	**104,419**	**331,585**	**48,000**	**0**	**484,005**
Programme 17 Regional Balanced Development					
Key Service Area 560080 Local Revenue Collection					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	10,200	0	0	10,200
221001 Advertising and Public Relations	0	5,718	0	0	5,718
221002 Workshops, Meetings and Seminars	0	14,000	0	0	14,000
221003 Staff Training	0	18,375	0	0	18,375
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221017 Membership dues and Subscription fees.	0	1,500	0	0	1,500
222001 Information and Communication Technology Services.	0	2,400	0	0	2,400
227001 Travel inland	0	15,560	0	0	15,560
227004 Fuel, Lubricants and Oils	0	4,800	0	0	4,800
Total Cost of Local Revenue Collection	**0**	**74,553**	**0**	**0**	**74,553**
Total Cost of Regional Balanced Development	**0**	**74,553**	**0**	**0**	**74,553**
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	18,700	0	0	18,700
221002 Workshops, Meetings and Seminars	0	7,520	0	0	7,520
221008 Information and Communication Technology Supplies.	0	14,000	0	0	14,000
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	7,200	0	0	7,200
221017 Membership dues and Subscription fees.	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	2,565	0	0	2,565
225204 Monitoring and Supervision of capital work	0	6,000	0	0	6,000
227001 Travel inland	0	8,000	0	0	8,000

VOTE: 731 Tororo Municipal Council

227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Finance and Accounting	**0**	**70,985**	**0**	**0**	**70,985**
Key Service Area 000006 Planning and Budgeting services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	12,800	0	0	12,800
221009 Welfare and Entertainment	0	1,440	0	0	1,440
221011 Printing, Stationery, Photocopying and Binding	0	4,200	0	0	4,200
Total Cost of Planning and Budgeting services	**0**	**18,440**	**0**	**0**	**18,440**
Total Cost of Development Plan Implementation	**0**	**89,425**	**0**	**0**	**89,425**
Total Cost of Financial Management and Accountability (LG)	**104,419**	**497,563**	**48,000**	**0**	**649,983**
Total Cost of Finance	**104,419**	**497,563**	**48,000**	**0**	**649,983**

VOTE: 731 Tororo 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	377,039	377,039
Urban Unconditional Grant Wage	41,090	41,090
Urban Unconditional Non-Wage	201,712	201,712
Locally Raised Revenues	134,236	134,236
Total Revenues Shares	**377,039**	**377,039**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	41,090	41,090
Non Wage	335,948	335,948
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**377,039**	**377,039**

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

Service Area 10 Legislation and Oversight

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
211107 Boards, Committees and Council Allowances	0	100	0	0	100
Total Cost of Climate Change Mitigation	**0**	**100**	**0**	**0**	**100**
Key Service Area 000090 Climate Change Adaptation					
221003 Staff Training	0	100	0	0	100
Total Cost of Climate Change Adaptation	**0**	**100**	**0**	**0**	**100**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**200**	**0**	**0**	**200**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	100	0	0	100

VOTE: 731 Tororo Municipal Council

Total Cost of HIV/AIDS Mainstreaming	**0**	**100**	**0**	**0**	**100**
Total Cost of Human Capital Development	**0**	**100**	**0**	**0**	**100**
Programme 16 Governance and Security					
Key Service Area 000010 Leadership and Management					
211101 General Staff Salaries	41,090	0	0	0	41,090
Total Cost of Leadership and Management	**41,090**	**0**	**0**	**0**	**41,090**
Key Service Area 000014 Administrative and Support Services					
211105 Ex-Gratia for Political leaders.	0	198,900	0	0	198,900
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	12,000	0	0	12,000
211107 Boards, Committees and Council Allowances	0	8,412	0	0	8,412
221002 Workshops, Meetings and Seminars	0	7,910	0	0	7,910
221009 Welfare and Entertainment	0	17,000	0	0	17,000
221011 Printing, Stationery, Photocopying and Binding	0	3,626	0	0	3,626
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
Total Cost of Administrative and Support Services	**0**	**255,848**	**0**	**0**	**255,848**
Key Service Area 000023 Inspection and Monitoring					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	79,800	0	0	79,800
Total Cost of Inspection and Monitoring	**0**	**79,800**	**0**	**0**	**79,800**
Total Cost of Governance and Security	**41,090**	**335,648**	**0**	**0**	**376,739**
Total Cost of Legislation and Oversight	**41,090**	**335,948**	**0**	**0**	**377,039**
Total Cost of Statutory bodies	**41,090**	**335,948**	**0**	**0**	**377,039**

VOTE: 731 Tororo 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	149,266	149,528
Programme Conditional Grant - Wage Recurrent	74,400	74,400
Programme Conditional Grant - Non Wage Recurrent	66,542	66,805
Locally Raised Revenues	8,324	8,324
Development Revenues	12,891	12,891
Programme Conditional Grant - Development	12,891	12,891
Total Revenues Shares	**162,156**	**162,419**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	74,400	74,400
Non Wage	74,866	75,128
Development Expenditure		
Domestic Development	12,891	12,891
External Financing	0	0
Total Expenditure	**162,156**	**162,419**

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

Service Area 10 Agricultural Extension

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
211101 General Staff Salaries	74,400	0	0	0	74,400
221002 Workshops, Meetings and Seminars	0	30,262	0	0	30,262
224003 Agricultural Supplies and Services	0	0	2,891	0	2,891
Total for LCIII: Western Div	**County: Tororo Municipal Council**				**2,891**
LCII: Central	Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			2,891
227001 Travel inland	0	2,000	0	0	2,000

VOTE: 731 Tororo Municipal Council

227004 Fuel, Lubricants and Oils		0	8,000	0	0	8,000
228001 Maintenance-Buildings and Structures		0	0	10,000	0	10,000
Total for LCIII: Eastern Div		**County: Tororo Municipal Council**				**10,000**
LCII: Kasoli	Tororo Municipal Slaughter House	Building and Facility Maintenance - Assorted Materials	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			10,000
Total Cost of Farmer mobilisation and sensitisation		**74,400**	**40,262**	**12,891**	**0**	**127,553**
Key Service Area 010074 Vector and disease control						
227004 Fuel, Lubricants and Oils		0	8,324	0	0	8,324
Total Cost of Vector and disease control		**0**	**8,324**	**0**	**0**	**8,324**
Total Cost of Agro-Industrialization		**74,400**	**48,586**	**12,891**	**0**	**135,876**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management						
Key Service Area 000090 Climate Change Adaptation						
221002 Workshops, Meetings and Seminars		0	1,000	0	0	1,000
Total Cost of Climate Change Adaptation		**0**	**1,000**	**0**	**0**	**1,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**0**	**1,000**	**0**	**0**	**1,000**
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
221002 Workshops, Meetings and Seminars		0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming		**0**	**1,000**	**0**	**0**	**1,000**
Total Cost of Human Capital Development		**0**	**1,000**	**0**	**0**	**1,000**
Total Cost of Agricultural Extension		**74,400**	**50,586**	**12,891**	**0**	**137,876**

Service Area 20 Agricultural Production

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 010059 Post-harvest handling, storage and processing					
221002 Workshops, Meetings and Seminars	0	3,938	0	0	3,938
Total Cost of Post-harvest handling, storage and processing	**0**	**3,938**	**0**	**0**	**3,938**
Key Service Area 010074 Vector and disease control					
221002 Workshops, Meetings and Seminars	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
Total Cost of Vector and disease control	**0**	**3,000**	**0**	**0**	**3,000**

VOTE: 731 Tororo Municipal Council

Total Cost of Agro-Industrialization	**0**	**6,938**	**0**	**0**	**6,938**
Total Cost of Agricultural Production	**0**	**6,938**	**0**	**0**	**6,938**
Service Area 30 Agricultural Value Chain Services					
	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 300016 Parish Development Model Operations					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	9,600	0	0	9,600
221002 Workshops, Meetings and Seminars	0	8,005	0	0	8,005
Total Cost of Parish Development Model Operations	**0**	**17,605**	**0**	**0**	**17,605**
Total Cost of Agro-Industrialization	**0**	**17,605**	**0**	**0**	**17,605**
Total Cost of Agricultural Value Chain Services	**0**	**17,605**	**0**	**0**	**17,605**
Total Cost of Production and Marketing	**74,400**	**75,128**	**12,891**	**0**	**162,419**

VOTE: 731 Tororo Municipal Council

Health

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,390,720	1,284,487
Programme Conditional Grant - Wage Recurrent	1,253,325	1,125,752
Programme Conditional Grant - Non Wage Recurrent	116,748	145,441
Locally Raised Revenues	20,647	13,294
Development Revenues	140,388	174,496
Programme Conditional Grant - Development	60,388	94,496
Locally Raised Revenues	80,000	80,000
Total Revenues Shares	**1,531,109**	**1,458,983**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,253,325	1,125,752
Non Wage	137,395	158,735
Development Expenditure		
Domestic Development	140,388	174,496
External Financing	0	0
Total Expenditure	**1,531,109**	**1,458,983**

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	1,125,752	0	0	0	1,125,752
225204 Monitoring and Supervision of capital work	0	0	4,729	0	4,729
Total for LCIII: Western Div	**County: Tororo Municipal Council**				**4,729**
LCII: Central Parish TMC	Monitoring of capital works at SERENA HCII, KYAMWINULA HCIII, BISON HCIII	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			4,729
228001 Maintenance-Buildings and Structures	0	0	93,317	0	93,317

VOTE: 731 Tororo Municipal Council

Total for LCIII: Western Div		**County: Tororo Municipal Council**			**93,317**
LCII: Agururu B	KYAMWINULA HCII STAFF QUARTER RENOVATION	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		5,180
LCII: Bison/Magoria	BISON STAFF QUARTERS COMPLETION	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		64,137
LCII: Central	TMC	Building and Facility Maintenance - Compound Maintenance	Source: Locally Raised Revenues		24,000

228002 Maintenance-Transport Equipment	0	0	9,000	0	9,000

Total for LCIII: Western Div		**County: Tororo Municipal Council**		**9,000**
LCII: Central	TMC	Vehicle Maintanence - Service, Repair and Maintanence	Source: Locally Raised Revenues	9,000

228004 Maintenance-Other Fixed Assets	0	0	18,000	0	18,000

Total for LCIII: Western Div		**County: Tororo Municipal Council**		**18,000**
LCII: Central	DUMPSITE AT MUKUJJU	Building and Facility Maintenance - Compound Maintenance	Source: Locally Raised Revenues	18,000

263308 Sector Conditional Grant (Non-Wage)	0	123,472	0	0	123,472

Total for LCIII: Eastern Div		**County: Tororo Municipal Council**		**55,753**
LCII: Amagoro A	SERENA HCII	Serena HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,642
LCII: Amagoro B	MUDAKORI HCIII	Mudakori HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	21,184
LCII: Amagoro B	MUDAKORI HCIII	Mudakori HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	17,285
LCII: Kasoli	KASOLI HCII	Kasoli HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,642
Total for LCIII: Western Div		**County: Tororo Municipal Council**		**67,719**
LCII: Agururu B	KYAMWINULA HCIII	Kyamwinula HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	17,285
LCII: Agururu B	KYAMWINULA HCIII	Kyamwinula HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	13,607
LCII: Bison/Magoria	BISON HCIII	Bison HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	17,285

VOTE: 731 Tororo Municipal Council

LCII: Bison/Magoria	BISON HCIII	Bison HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)				19,542
312139 Other Structures - Acquisition		0	0	15,600		0	15,600
Total for LCIII: Eastern Div		**County: Tororo Municipal Council**					**15,600**
LCII: Amagoro A Central	SERENA HCII WAITING SHADE	Electrical Works-Other Structures _Improve	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				7,800
LCII: Western Division	KYAMWINULA WAITING SHADE	Indoor or outdoor court sport clubs-Outdoor Sports_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				7,800
313149 Other Land Improvements - Improvement		0	0	9,000		0	9,000
Total for LCIII: Western Div		**County: Tororo Municipal Council**					**9,000**
LCII: Central	TMC HCs	Other Land Improvements - Maintenance	Source: Locally Raised Revenues				9,000
342111 Land - Acquisition		0	0	20,000		0	20,000
Total for LCIII: Western Div		**County: Tororo Municipal Council**					**20,000**
LCII: Central	TMC	Land acquisition for expansion	Source: Locally Raised Revenues				20,000
352899 Other Domestic Arrears Budgeting		0	0	4,850		0	4,850
Total for LCIII: Western Div		**County: Tororo Municipal Council**					**4,850**
LCII: Agururu B	Kyamwinula	Payment of outstanding bills for works on renovation of old staff house at Kyamwinula HCIII which was rolled over from 2024/2025	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				4,850
Total Cost of Primary Health care services		**1,125,752**	**123,472**	**174,496**		**0**	**1,423,719**
Total Cost of Human Capital Development		**1,125,752**	**123,472**	**174,496**		**0**	**1,423,719**
Total Cost of Primary HealthCare		**1,125,752**	**123,472**	**174,496**		**0**	**1,423,719**

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 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	400	0	0	400
221012 Small Office Equipment	0	18	0	0	18

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222001 Information and Communication Technology Services.	0	500	0	0	500
227001 Travel inland	0	3,752	0	0	3,752
227004 Fuel, Lubricants and Oils	0	3,800	0	0	3,800
228002 Maintenance-Transport Equipment	0	2,000	0	0	2,000
Total Cost of Environment, Social Health and Safety	**0**	**12,470**	**0**	**0**	**12,470**
Key Service Area 000089 Climate Change Mitigation					
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
Total Cost of Climate Change Mitigation	**0**	**2,000**	**0**	**0**	**2,000**
Key Service Area 000090 Climate Change Adaptation					
221009 Welfare and Entertainment	0	1,000	0	0	1,000
Total Cost of Climate Change Adaptation	**0**	**1,000**	**0**	**0**	**1,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**15,470**	**0**	**0**	**15,470**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**2,000**	**0**	**0**	**2,000**
Key Service Area 000016 Environment, Social Health and Safety					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	7,740	0	0	7,740
221012 Small Office Equipment	0	860	0	0	860
223005 Electricity	0	500	0	0	500
223006 Water	0	400	0	0	400
Total Cost of Environment, Social Health and Safety	**0**	**9,500**	**0**	**0**	**9,500**
Key Service Area 320135 Sanitation and hygiene Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	8,294	0	0	8,294
Total Cost of Sanitation and hygiene Services	**0**	**8,294**	**0**	**0**	**8,294**
Total Cost of Human Capital Development	**0**	**19,794**	**0**	**0**	**19,794**
Total Cost of Health Management and Supervision	**0**	**35,264**	**0**	**0**	**35,264**
Total Cost of Health	**1,125,752**	**158,735**	**174,496**	**0**	**1,458,983**

VOTE: 731 Tororo 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	6,683,669	8,549,370
Programme Conditional Grant - Wage Recurrent	5,981,785	7,819,180
Programme Conditional Grant - Non Wage Recurrent	629,563	618,032
Urban Unconditional Grant Wage	41,673	81,510
Locally Raised Revenues	20,647	20,647
Other Transfers from Central Government	10,000	10,000
Development Revenues	143,251	220,949
Programme Conditional Grant - Development	103,251	93,180
Locally Raised Revenues	40,000	127,769
Total Revenues Shares	**6,826,920**	**8,770,319**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	6,023,459	7,900,691
Non Wage	660,210	648,679
Development Expenditure		
Domestic Development	143,251	220,949
External Financing	0	0
Total Expenditure	**6,826,920**	**8,770,319**

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

Service Area 10 Pre-Primary and Primary Education

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
211101 General Staff Salaries	2,218,189	0	0	0	2,218,189
227001 Travel inland	0	903	0	0	903
Total Cost of HIV/AIDS Mainstreaming	**2,218,189**	**903**	**0**	**0**	**2,219,092**
Key Service Area 320110 Sports and recreational services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	0	0	0

VOTE: 731 Tororo Municipal Council

225203 Appraisal and Feasibility Studies for Capital Works		0	0	2,330	0	2,330
Total for LCIII:		**County:**				**2,330**
LCII:	Central Division	Feasibility Studies or Screening of Projects - Stakeholder Engagement	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			2,330
225204 Monitoring and Supervision of capital work		0	6,536	8,718	0	15,253
Total for LCIII: Western Div		**County: Tororo Municipal Council**				**8,718**
LCII: Central		MONITORING	Source: Locally Raised Revenues			0
LCII: Central	CENTRAL	MONITORING AND SUPERVISION OF CAPITAL WORKS	Source: Locally Raised Revenues			6,388
LCII: Central Parish	Central	Monitoring	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			2,329
228001 Maintenance-Buildings and Structures		0	68,800	88,521	0	157,321
Total for LCIII:		**County:**				**88,521**
LCII:	Central Dicision	Building and Facility Maintenance - Compound Maintenance	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			4,000
LCII:	Central Division	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			84,521
312111 Residential Buildings - Acquisition		0	0	106,381	0	106,381
Total for LCIII: Eastern Div		**County: Tororo Municipal Council**				**106,381**
LCII: Amagoro A	Amagoro	General residential construction contractor service - Othr Princ residences_Acquire	Source: Locally Raised Revenues			106,381
312121 Non-Residential Buildings - Acquisition		0	0	15,000	0	15,000
Total for LCIII: Western Div		**County: Tororo Municipal Council**				**15,000**
LCII: Central	King george stadium	Portable toilet-Specialized buildings_Acquire	Source: Locally Raised Revenues			15,000
Total Cost of Sports and recreational services		**0**	**75,336**	**220,949**	**0**	**296,285**
Key Service Area 320162 Capitation (Primary)						
263308 Sector Conditional Grant (Non-Wage)		0	304,149	0	0	304,149
Total for LCIII: Eastern Div		**County: Tororo Municipal Council**				**75,732**

VOTE: 731 Tororo Municipal Council

LCII: Amagoro B	Amagoro B	MUDAKORI P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		24,390
LCII: Kasoli	Central	TORORO POLICE CHILDREN P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		21,632
LCII: Nyangole	EASTERN	TORORO COLLEGE P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		29,710
Total for LCIII: Missing Subcounty		**County: Missing County**			**228,418**
LCII: Missing Parish	Agururu	OGUTI P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		18,970
LCII: Missing Parish	Agururu	ST. JUDE P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		11,630
LCII: Missing Parish	Agururu A	AGURURU P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent		9,523
LCII: Missing Parish	Agururu A2	AGURURU P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		22,636
LCII: Missing Parish	Agururu B3	CHAMWINULA P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		8,770
LCII: Missing Parish	Amagoro A Central	ELGON VIEW P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		17,830
LCII: Missing Parish	Amagoro A North	MORUKATIPE VIEW P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		1,692
LCII: Missing Parish	Amagoro B North	ST. KIZITOS P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		14,610
LCII: Missing Parish	Amagoro central	AMAGORO P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		11,750
LCII: Missing Parish	Bison	INDUSTRIAL VIEW PRIMARY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		22,418
LCII: Missing Parish	Bison	ATURUKUKU P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		29,670
LCII: Missing Parish	Central	ROCK VIEW SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		40,410
LCII: Missing Parish	Central	JUBA P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		18,510

Total Cost of Capitation (Primary)	**0**	**304,149**	**0**	**0**	**304,149**
Total Cost of Human Capital Development	**2,218,189**	**380,387**	**220,949**	**0**	**2,819,525**
Total Cost of Pre-Primary and Primary Education	**2,218,189**	**380,387**	**220,949**	**0**	**2,819,525**
Service Area 20 Secondary Education					

VOTE: 731 Tororo Municipal Council

			Approved Budget Estimates for FY 2026/27			
Ushs Thousands						
01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development						
Key Service Area 320158 Capitation (Secondary)						
263308 Sector Conditional Grant (Non-Wage)		0	153,732	0	0	153,732
Total for LCIII: Missing Subcounty		**County: Missing County**				**153,732**
LCII: Missing Parish	Majansi HS	Manjasi H.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			153,732
Total Cost of Capitation (Secondary)		**0**	**153,732**	**0**	**0**	**153,732**
Key Service Area 320159 Secondary Education Services						
211101 General Staff Salaries		5,600,992	0	0	0	5,600,992
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	436	0	0	436
Total Cost of Secondary Education Services		**5,600,992**	**436**	**0**	**0**	**5,601,428**
Total Cost of Human Capital Development		**5,600,992**	**154,168**	**0**	**0**	**5,755,160**
Total Cost of Secondary Education		**5,600,992**	**154,168**	**0**	**0**	**5,755,160**

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					
Key Service Area 000023 Inspection and Monitoring					
211101 General Staff Salaries	81,510	0	0	0	81,510
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,876	0	0	1,876
221002 Workshops, Meetings and Seminars	0	900	0	0	900
221009 Welfare and Entertainment	0	3,600	0	0	3,600
221017 Membership dues and Subscription fees.	0	600	0	0	600
222001 Information and Communication Technology Services.	0	600	0	0	600
227001 Travel inland	0	900	0	0	900
227004 Fuel, Lubricants and Oils	0	900	0	0	900
Total Cost of Inspection and Monitoring	**81,510**	**9,376**	**0**	**0**	**90,886**
Key Service Area 000063 Quality Assurance Systems					

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211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	31,127	0	0	31,127
221002 Workshops, Meetings and Seminars	0	3,000	0	0	3,000
221003 Staff Training	0	7,000	0	0	7,000
221008 Information and Communication Technology Supplies.	0	3,000	0	0	3,000
221009 Welfare and Entertainment	0	1,920	0	0	1,920
221017 Membership dues and Subscription fees.	0	600	0	0	600
222001 Information and Communication Technology Services.	0	900	0	0	900
227001 Travel inland	0	7,200	0	0	7,200
Total Cost of Quality Assurance Systems	**0**	**54,747**	**0**	**0**	**54,747**
Key Service Area 320110 Sports and recreational services					
221009 Welfare and Entertainment	0	30,000	0	0	30,000
227001 Travel inland	0	20,000	0	0	20,000
Total Cost of Sports and recreational services	**0**	**50,000**	**0**	**0**	**50,000**
Total Cost of Human Capital Development	**81,510**	**114,123**	**0**	**0**	**195,634**
Total Cost of Education&Sports Management and Inspection	**81,510**	**114,123**	**0**	**0**	**195,634**
Total Cost of Education	**7,900,691**	**648,679**	**220,949**	**0**	**8,770,319**

VOTE: 731 Tororo 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	1,324,324	1,274,217
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
Urban Unconditional Grant Wage	114,143	104,036
Locally Raised Revenues	52,647	12,647
Other Transfers from Central Government	157,534	157,534
Development Revenues	190,000	876,312
Urban Discretionary Equalisation Development Grant	0	711,312
Locally Raised Revenues	190,000	165,000
Total Revenues Shares	**1,514,324**	**2,150,529**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	114,143	104,036
Non Wage	1,210,181	1,170,181
Development Expenditure		
Domestic Development	190,000	876,312
External Financing	0	0
Total Expenditure	**1,514,324**	**2,150,529**

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 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
221009 Welfare and Entertainment	0	1,000	0	0	1,000
Total Cost of Climate Change Mitigation	**0**	**1,000**	**0**	**0**	**1,000**
Key Service Area 000090 Climate Change Adaptation					
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
Total Cost of Climate Change Adaptation	**0**	**1,000**	**0**	**0**	**1,000**

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Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**0**	**2,000**	**0**	**0**	**2,000**
Programme 09 Integrated Transport Infrastructure and Services						
Key Service Area 000017 Infrastructure Development and Management						
211101 General Staff Salaries		104,036	0	0	0	104,036
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	2,647	0	0	2,647
221009 Welfare and Entertainment		0	1,000	0	0	1,000
221012 Small Office Equipment		0	3,000	0	0	3,000
225101 Consultancy Services		0	0	187,781	0	187,781
Total for LCIII: Western Div		**County: Tororo Municipal Council**				**187,781**
LCII: Central	Tororo Municipality	Consultancy - Annual Technical Support	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			187,781
227001 Travel inland		0	3,000	0	0	3,000
228001 Maintenance-Buildings and Structures		0	0	52,353	0	52,353
Total for LCIII: Western Div		**County: Tororo Municipal Council**				**52,353**
LCII: Central	Tororo Municipality	Building and Facility Maintenance - Civil Works	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			52,353
228004 Maintenance-Other Fixed Assets		0	0	26,177	0	26,177
Total for LCIII:		**County:**				**26,177**
LCII:	Tororo Municipality	Building and Facility Maintenance - Compound Maintenance	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			26,177
312121 Non-Residential Buildings - Acquisition		0	0	78,530	0	78,530
Total for LCIII: Western Div		**County: Tororo Municipal Council**				**78,530**
LCII: Central	Mukuju	Farm Structure _Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			10,471
LCII: Central	Tororo Municipality	Cowshed-Commercial Buildings_Acquire	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			68,059
Total Cost of Infrastructure Development and Management		**104,036**	**9,647**	**344,840**	**0**	**458,524**
Key Service Area 260009 Road Maintenance						
228004 Maintenance-Other Fixed Assets		0	1,000,000	90,000	0	1,090,000
Total for LCIII: Western Div		**County: Tororo Municipal Council**				**90,000**

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LCII: Central Parish		Building and Facility Maintenance - Civil Works	Source: Locally Raised Revenues			90,000
Total Cost of Road Maintenance		**0**	**1,000,000**	**90,000**	**0**	**1,090,000**
Key Service Area 260010 Road Rehabilitation						
228004 Maintenance-Other Fixed Assets		0	157,534	75,000	0	232,534
Total for LCIII:		**County:**				**75,000**
LCII:	Center	Building and Facility Maintenance - Street Lights	Source: Locally Raised Revenues			75,000
313131 Roads and Bridges - Improvement		0	0	366,471	0	366,471
Total for LCIII: Western Div		**County: Tororo Municipal Council**				**366,471**
LCII: Central	Tororo Municipality	Rehabilitation of roads under UCMID within the Municipality	Source: Urban Discretionary Equalisation Development Grant 214-o/w Municipal DDEG(UCMID)			366,471
Total Cost of Road Rehabilitation		**0**	**157,534**	**441,471**	**0**	**599,005**
Total Cost of Integrated Transport Infrastructure and Services		**104,036**	**1,167,181**	**876,312**	**0**	**2,147,529**
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
221011 Printing, Stationery, Photocopying and Binding		0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming		**0**	**1,000**	**0**	**0**	**1,000**
Total Cost of Human Capital Development		**0**	**1,000**	**0**	**0**	**1,000**
Total Cost of Community Access Roads		**104,036**	**1,170,181**	**876,312**	**0**	**2,150,529**
Total Cost of Roads and Engineering		**104,036**	**1,170,181**	**876,312**	**0**	**2,150,529**

VOTE: 731 Tororo 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: 731 Tororo 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	147,970	276,036
Urban Unconditional Grant Wage	102,000	230,065
Urban Unconditional Non-Wage	7,000	7,000
Locally Raised Revenues	38,970	38,971
Development Revenues	20,000	20,000
Locally Raised Revenues	20,000	20,000
Total Revenues Shares	**167,970**	**296,036**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	102,000	230,065
Non Wage	45,970	45,971
Development Expenditure		
Domestic Development	20,000	20,000
External Financing	0	0
Total Expenditure	**167,970**	**296,036**

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 000006 Planning and Budgeting services					
211101 General Staff Salaries	230,065	0	0	0	230,065
Total Cost of Planning and Budgeting services	**230,065**	**0**	**0**	**0**	**230,065**
Key Service Area 000090 Climate Change Adaptation					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	200	0	0	200
Total Cost of Climate Change Adaptation	**0**	**200**	**0**	**0**	**200**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**230,065**	**200**	**0**	**0**	**230,265**
Programme 10 Sustainable Urbanisation and Housing					

VOTE: 731 Tororo Municipal Council

Key Service Area 280002 Physical Planning					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,000	6,000	0	12,000
Total for LCIII:	**County:**				**6,000**
LCII:	mapping existing footpaths and updating into planned roads, updating action plans	Source: Locally Raised Revenues			6,000
221002 Workshops, Meetings and Seminars	0	6,400	0	0	6,400
222001 Information and Communication Technology Services.	0	1,700	0	0	1,700
227004 Fuel, Lubricants and Oils	0	11,885	4,000	0	15,885
Total for LCIII:	**County:**				**4,000**
LCII:	Fuel, Oils and Lubricants - Fuel Expenses	Source: Locally Raised Revenues			4,000
Total Cost of Physical Planning	**0**	**25,985**	**10,000**	**0**	**35,985**
Total Cost of Sustainable Urbanisation and Housing	**0**	**25,985**	**10,000**	**0**	**35,985**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	200	0	0	200
Total Cost of HIV/AIDS Mainstreaming	**0**	**200**	**0**	**0**	**200**
Total Cost of Human Capital Development	**0**	**200**	**0**	**0**	**200**
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,700	0	0	3,700
221008 Information and Communication Technology Supplies.	0	3,500	0	0	3,500
221009 Welfare and Entertainment	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	400	0	0	400
222001 Information and Communication Technology Services.	0	2,900	0	0	2,900
224003 Agricultural Supplies and Services	0	0	10,000	0	10,000
Total for LCIII:	**County:**				**10,000**
LCII:	Agricultural Supplies - Seedlings	Source: Locally Raised Revenues			10,000
227004 Fuel, Lubricants and Oils	0	6,085	0	0	6,085

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Total Cost of Planning and Budgeting services	**0**	**19,585**	**10,000**	**0**	**29,585**
Total Cost of Development Plan Implementation	**0**	**19,585**	**10,000**	**0**	**29,585**
Total Cost of Natural Resources Management	**230,065**	**45,971**	**20,000**	**0**	**296,036**
Total Cost of Natural Resources	**230,065**	**45,971**	**20,000**	**0**	**296,036**

VOTE: 731 Tororo 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	69,107	119,794
Urban Unconditional Grant Wage	18,845	38,795
Locally Raised Revenues	20,647	30,647
Other Transfers from Central Government	15,331	35,093
Programme Conditional Grant - Non Wage Recurrent	14,284	15,259
Total Revenues Shares	**69,107**	**119,794**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	18,845	38,795
Non Wage	50,262	80,999
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**69,107**	**119,794**

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

Service Area 10 Community Mobilisation

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 010008 Capacity Strengthening					
211101 General Staff Salaries	38,795	0	0	0	38,795
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	16,834	0	0	16,834
221002 Workshops, Meetings and Seminars	0	3,976	0	0	3,976
221003 Staff Training	0	2,000	0	0	2,000
221007 Books, Periodicals & Newspapers	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	2,400	0	0	2,400
221011 Printing, Stationery, Photocopying and Binding	0	6,759	0	0	6,759

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221012 Small Office Equipment	0	3,647	0	0	3,647
222001 Information and Communication Technology Services.	0	2,419	0	0	2,419
223005 Electricity	0	1,000	0	0	1,000
223006 Water	0	1,000	0	0	1,000
224010 Protective Gear	0	2,000	0	0	2,000
225204 Monitoring and Supervision of capital work	0	2,964	0	0	2,964
227001 Travel inland	0	7,000	0	0	7,000
227004 Fuel, Lubricants and Oils	0	11,000	0	0	11,000
228001 Maintenance-Buildings and Structures	0	15,000	0	0	15,000
Total Cost of Capacity Strengthening	**38,795**	**79,999**	**0**	**0**	**118,794**
Total Cost of Human Capital Development	**38,795**	**79,999**	**0**	**0**	**118,794**
Total Cost of Community Mobilisation	**38,795**	**79,999**	**0**	**0**	**118,794**

Service Area 20 Empowerment and Mindset Change

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 000021 Gender Mainstreaming services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	0	0	1,000
Total Cost of Gender Mainstreaming services	**0**	**1,000**	**0**	**0**	**1,000**
Total Cost of Human Capital Development	**0**	**1,000**	**0**	**0**	**1,000**
Total Cost of Empowerment and Mindset Change	**0**	**1,000**	**0**	**0**	**1,000**
Total Cost of Community Based Services	**38,795**	**80,999**	**0**	**0**	**119,794**

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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	149,754	141,411
Urban Unconditional Grant Wage	24,859	24,859
Urban Unconditional Non-Wage	24,600	71,657
Locally Raised Revenues	100,295	44,894
Development Revenues	14,351	0
Urban Discretionary Equalisation Development Grant	14,351	0
Total Revenues Shares	**164,104**	**141,411**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	24,859	24,859
Non Wage	124,895	116,552
Development Expenditure		
Domestic Development	14,351	0
External Financing	0	0
Total Expenditure	**164,104**	**141,411**

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

Service Area 10 Planning and Statistics

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	24,859	0	0	0	24,859
221008 Information and Communication Technology Supplies.	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
227001 Travel inland	0	8,000	0	0	8,000
228004 Maintenance-Other Fixed Assets	0	1,000	0	0	1,000

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Total Cost of Planning and Budgeting services	**24,859**	**15,000**	**0**	**0**	**39,859**
Key Service Area 000023 Inspection and Monitoring					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	10,000	0	0	10,000
227004 Fuel, Lubricants and Oils	0	6,657	0	0	6,657
Total Cost of Inspection and Monitoring	**0**	**16,657**	**0**	**0**	**16,657**
Key Service Area 000027 Programme Working Group Secretariat Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	24,894	0	0	24,894
221009 Welfare and Entertainment	0	17,000	0	0	17,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
Total Cost of Programme Working Group Secretariat Services	**0**	**44,894**	**0**	**0**	**44,894**
Key Service Area 560019 Data Management and Dissemination					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	12,640	0	0	12,640
221009 Welfare and Entertainment	0	15,860	0	0	15,860
221011 Printing, Stationery, Photocopying and Binding	0	1,400	0	0	1,400
221012 Small Office Equipment	0	5,000	0	0	5,000
222001 Information and Communication Technology Services.	0	3,600	0	0	3,600
227004 Fuel, Lubricants and Oils	0	1,500	0	0	1,500
Total Cost of Data Management and Dissemination	**0**	**40,000**	**0**	**0**	**40,000**
Total Cost of Development Plan Implementation	**24,859**	**116,552**	**0**	**0**	**141,411**
Total Cost of Planning and Statistics	**24,859**	**116,552**	**0**	**0**	**141,411**
Total Cost of Planning	**24,859**	**116,552**	**0**	**0**	**141,411**

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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	91,797	83,705
Urban Unconditional Grant Wage	32,528	24,855
Urban Unconditional Non-Wage	18,136	17,717
Locally Raised Revenues	41,133	41,133
Total Revenues Shares	**91,797**	**83,705**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	32,528	24,855
Non Wage	59,269	58,849
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**91,797**	**83,705**

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

Service Area 10 Compliance

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	100	0	0	100
Total Cost of HIV/AIDS Mainstreaming	**0**	**100**	**0**	**0**	**100**
Total Cost of Human Capital Development	**0**	**100**	**0**	**0**	**100**
Programme 16 Governance and Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	24,855	0	0	0	24,855
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	35,577	0	0	35,577
221002 Workshops, Meetings and Seminars	0	2,000	0	0	2,000

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221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
221012 Small Office Equipment	0	1,373	0	0	1,373
221017 Membership dues and Subscription fees.	0	800	0	0	800
222001 Information and Communication Technology Services.	0	3,600	0	0	3,600
227001 Travel inland	0	9,400	0	0	9,400
Total Cost of Audit and Risk Management	**24,855**	**58,749**	**0**	**0**	**83,605**
Total Cost of Governance and Security	**24,855**	**58,749**	**0**	**0**	**83,605**
Total Cost of Compliance	**24,855**	**58,849**	**0**	**0**	**83,705**
Total Cost of Internal Audit	**24,855**	**58,849**	**0**	**0**	**83,705**

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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	66,601	57,102
Programme Conditional Grant - Non Wage Recurrent	25,575	26,077
Urban Unconditional Grant Wage	9,584	9,582
Locally Raised Revenues	20,647	10,647
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Development Revenues	50,227	10,000
Urban Discretionary Equalisation Development Grant	50,227	0
Locally Raised Revenues	0	10,000
Total Revenues Shares	**116,828**	**67,102**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	9,584	9,582
Non Wage	57,017	47,520
Development Expenditure		
Domestic Development	50,227	10,000
External Financing	0	0
Total Expenditure	**116,828**	**67,102**

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

Service Area 10 Commercial Services

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 05 Tourism Development					
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	10,795	0	0	10,795
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 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					

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211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	100	0	0	100
Total Cost of Climate Change Mitigation		**0**	**100**	**0**	**0**	**100**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**0**	**100**	**0**	**0**	**100**
Programme 07 Private Sector Development						
Key Service Area 190036 Trade Development						
211101 General Staff Salaries		9,582	0	0	0	9,582
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	26,077	0	0	26,077
221011 Printing, Stationery, Photocopying and Binding		0	3,000	0	0	3,000
221012 Small Office Equipment		0	4,447	0	0	4,447
222001 Information and Communication Technology Services.		0	3,000	0	0	3,000
228001 Maintenance-Buildings and Structures		0	0	10,000	0	10,000
Total for LCIII: Western Div		**County: Tororo Municipal Council**				**10,000**
LCII: Central	Central	Building and Facility Maintenance - Civil Works	Source: Locally Raised Revenues			10,000
Total Cost of Trade Development		**9,582**	**36,524**	**10,000**	**0**	**56,107**
Total Cost of Private Sector Development		**9,582**	**36,524**	**10,000**	**0**	**56,107**
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	100	0	0	100
Total Cost of HIV/AIDS Mainstreaming		**0**	**100**	**0**	**0**	**100**
Total Cost of Human Capital Development		**0**	**100**	**0**	**0**	**100**
Total Cost of Commercial Services		**9,582**	**47,520**	**10,000**	**0**	**67,102**
Total Cost of Trade, Industry and Local Development		**9,582**	**47,520**	**10,000**	**0**	**67,102**