VOTE: 801 Abim District

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	**315,024**	**399,311**
o/w Higher Local Government	315,024	399,311
o/w Lower Local Government	0	0
Discretionary Government Transfers	**4,775,002**	**5,035,481**
o/w Higher Local Government	4,263,062	4,478,006
o/w Lower Local Government	511,940	557,475
Conditional Government Transfers	**23,675,632**	**28,160,052**
o/w Higher Local Government	23,675,632	28,160,052
o/w Lower Local Government	0	0
Other Government Transfers	**639,992**	**609,299**
o/w Higher Local Government	639,992	609,299
o/w Lower Local Government	0	0
External Financing	**4,158,724**	**4,158,724**
o/w Higher Local Government	4,158,724	4,158,724
o/w Lower Local Government	0	0
Grand Total	**33,564,374**	**38,362,867**
o/w Higher Local Government	33,052,434	37,805,393
o/w Lower Local Government	511,940	557,475

VOTE: 801 Abim District

A2:Revenue Performance, Plans and Projections by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**315,024**	**399,311**
Business licenses	0	31,989
Individual Income Tax-Payable By Individuals	50,000	0
Inspection Fees	0	4,760
Land Fees	0	7,826
Local Hotel Tax	20,024	1,900
Local Services Tax-Payable By Individuals	90,000	76,140
Market /Gate Charges	0	81,553
Miscellaneous and Unidentified taxes-other taxes payable by other business or unidentifiable	0	25,101
Other Royalties	0	51,254
Pay as You Earn (PAYE)-Payable By Individuals	20,000	0
Registration fees for Documents and Businesses	0	28,328
Rent & rates – produced assets-From Government Units	0	39,020
Rent & rates – produced assets-From Private Entities	0	5,240
Sale of bid documents-From Private Entities	0	46,200
VAT paid by Government on Local Goods and Services	30,000	0
VAT paid by Non-Government on Local Goods and Services	30,000	0
Withholding tax payable by corporate entities-Payable By Corporations and other enterprises	45,000	0
Withholding tax payable by Individuals-Payable By Individuals	30,000	0
Discretionary Government Transfers	**4,775,002**	**5,035,481**
District Discretionary Equalisation Development Grant	544,249	581,421
District Unconditional Grant Non-Wage	1,024,461	877,601
District Unconditional Grant Wage	2,998,216	3,348,340
Urban Discretionary Equalisation Development Grant	61,184	82,029
Urban Unconditional Non-Wage	146,893	146,090
Conditional Government Transfers	**23,675,632**	**28,160,052**
Programme Conditional Grant - Non Wage Recurrent	6,165,471	8,462,721
Programme Conditional Grant - Development	1,668,080	887,653
Programme Conditional Grant - Wage Recurrent	15,827,267	18,794,863
Transitional Conditional Grant - Development	14,815	14,815
Other Government Transfers	**639,992**	**609,299**
GROW Project	16,000	16,000
National Oil Seeds Project	100,000	95,000

VOTE: 801 Abim District

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Support to PLE (UNEB)	12,500	12,500
Uganda Climate Smart Agricultural Transformation Project	230,681	235,681
Uganda Road Fund (URF)	250,811	250,118
Uganda Women Enterpreneurship Program(UWEP)	30,000	0
External Financing	**4,158,724**	**4,158,724**
United Nations Children Fund (UNICEF)	4,108,724	4,108,724
United Nations Population Fund (UNPF)	50,000	50,000
Total Revenues Shares	**33,564,374**	**38,362,867**

VOTE: 801 Abim District

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	**1,238,985**	**26,930**	**284,181**	**0**	**1,550,096**
o/w: Wage:	687,000	0	0	0	687,000
Non-Wage Recurrent:	331,800	0	284,181	0	615,981
Development:	220,185	26,930	0	0	247,115
Tourism Development	**10,295**	**0**	**0**	**0**	**10,295**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	10,295	0	0	0	10,295
Development:	0	0	0	0	0
Natural Resources, Environment, Climate Change, Land and Water Management	**389,201**	**0**	**4,500**	**0**	**393,701**
o/w: Wage:	309,000	0	0	0	309,000
Non-Wage Recurrent:	67,933	0	4,500	0	72,433
Development:	12,268	0	0	0	12,268
Private Sector Development	**142,564**	**0**	**0**	**0**	**142,564**
o/w: Wage:	93,903	0	0	0	93,903
Non-Wage Recurrent:	48,661	0	0	0	48,661
Development:	0	0	0	0	0
Integrated Transport Infrastructure and Services	**1,314,567**	**20,000**	**291,638**	**0**	**1,626,205**
o/w: Wage:	274,567	0	0	0	274,567
Non-Wage Recurrent:	1,040,000	0	291,638	0	1,331,638
Development:	0	20,000	0	0	20,000
Sustainable Urbanisation and Housing	**2,000**	**3,000**	**0**	**0**	**5,000**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	2,000	3,000	0	0	5,000
Development:	0	0	0	0	0
Digital Transformation	**4,274**	**2,726**	**0**	**0**	**7,000**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	4,274	2,726	0	0	7,000
Development:	0	0	0	0	0
Human Capital Development	**22,677,342**	**6,000**	**28,980**	**0**	**26,871,046**

VOTE: 801 Abim District

Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	18,509,782	0	0	0	18,509,782
Non-Wage Recurrent:	3,495,045	6,000	28,980	0	3,530,025
Development:	672,515	0	0	4,158,724	4,831,239
Public Sector Transformation	**3,600,619**	**16,319**	**0**	**0**	**3,616,938**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	3,575,368	16,319	0	0	3,591,686
Development:	25,252	0	0	0	25,252
Governance and Security	**3,174,281**	**288,792**	**0**	**0**	**3,463,073**
o/w: Wage:	1,879,798	0	0	0	1,879,798
Non-Wage Recurrent:	755,111	263,715	0	0	1,018,827
Development:	539,372	25,076	0	0	564,449
Regional Balanced Development	**11,742**	**13,544**	**0**	**0**	**25,286**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	11,742	13,544	0	0	25,286
Development:	0	0	0	0	0
Development Plan Implementation	**629,662**	**22,000**	**0**	**0**	**651,662**
o/w: Wage:	389,154	0	0	0	389,154
Non-Wage Recurrent:	144,182	22,000	0	0	166,182
Development:	96,326	0	0	0	96,326
Grand Total	**33,195,533**	**399,311**	**609,299**	**4,158,724**	**38,362,867**
Grand Total Wage	22,143,203	0	0	0	**22,143,203**
Grand Total Non-Wage Recurrent	9,486,412	327,305	609,299	0	**10,423,016**
Grand Total Development	1,565,918	72,006	0	4,158,724	**5,796,649**

VOTE: 801 Abim District

A4: Summary of Department Allocations for FY 2026/27

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Administration	**4,534,153**	**6,202,339**
o/w Higher Local Government	4,022,213	5,644,865
o/w Lower Local Government	511,940	557,475
Finance	**303,289**	**375,494**
o/w Higher Local Government	303,289	375,494
o/w Lower Local Government	0	0
Statutory bodies	**947,739**	**752,729**
o/w Higher Local Government	947,739	752,729
o/w Lower Local Government	0	0
Production and Marketing	**1,601,381**	**1,560,492**
o/w Higher Local Government	1,601,381	1,560,492
o/w Lower Local Government	0	0
Health	**8,965,259**	**10,398,543**
o/w Higher Local Government	8,965,259	10,398,543
o/w Lower Local Government	0	0
Education	**12,814,810**	**14,818,843**
o/w Higher Local Government	12,814,810	14,818,843
o/w Lower Local Government	0	0
Roads and Engineering	**1,502,078**	**1,629,685**
o/w Higher Local Government	1,502,078	1,629,685
o/w Lower Local Government	0	0
Water	**1,180,713**	**461,681**
o/w Higher Local Government	1,180,713	461,681
o/w Lower Local Government	0	0
Natural Resources	**235,571**	**369,310**
o/w Higher Local Government	235,571	369,310
o/w Lower Local Government	0	0
Community Based Services	**1,133,435**	**1,190,095**
o/w Higher Local Government	1,133,435	1,190,095
o/w Lower Local Government	0	0
Planning	**151,054**	**328,168**
o/w Higher Local Government	151,054	328,168
o/w Lower Local Government	0	0
Internal Audit	**106,627**	**122,129**

VOTE: 801 Abim District

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	106,627	122,129
o/w Lower Local Government	0	0
Trade, Industry and Local Development	**88,265**	**153,359**
o/w Higher Local Government	88,265	153,359
o/w Lower Local Government	0	0
Grand Total	**33,564,374**	**38,362,867**
o/w Higher Local Government	**33,052,434**	**37,805,393**
o/w: Wage:	18,825,483	22,143,203
Non-Wage Recurrent:	7,959,264	10,154,318
Domestic Devt:	2,108,963	1,349,147
External Financing:	4,158,724	4,158,724
o/w Lower Local Government	**511,940**	**557,475**
o/w: Wage:	0	0
Non-Wage Recurrent:	270,024	268,697
Domestic Devt:	241,916	288,777
External Financing:	0	0

VOTE: 801 Abim District

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	4,037,625	5,657,891
District Unconditional Grant Non-Wage	77,603	79,186
District Unconditional Grant Wage	1,759,267	1,586,056
Locally Raised Revenues	194,524	200,565
Multi-Sectoral Transfers to LLGs_NonWage	270,024	268,697
Programme Conditional Grant - Non Wage Recurrent	1,736,207	3,523,386
Development Revenues	496,528	544,449
District Discretionary Equalisation Development Grant	254,612	230,595
Multi-Sectoral Transfers to LLGs_Gou	241,916	288,777
Locally Raised Revenues	0	25,076
Total Revenues Shares	**4,534,153**	**6,202,339**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,759,267	1,586,056
Non Wage	2,278,358	4,071,835
Development Expenditure		
Domestic Development	496,528	544,449
External Financing	0	0
Total Expenditure	**4,534,153**	**6,202,339**

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

Service Area 10 Administration and Management

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 11 Digital Transformation					
Key Service Area 000006 Planning and Budgeting services					
222001 Information and Communication Technology Services.	0	4,000	0	0	4,000

VOTE: 801 Abim District

227001 Travel inland	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
Total Cost of Planning and Budgeting services	**0**	**7,000**	**0**	**0**	**7,000**
Total Cost of Digital Transformation	**0**	**7,000**	**0**	**0**	**7,000**
Programme 14 Public Sector Transformation					
Key Service Area 000006 Planning and Budgeting services					
221020 Litigation and related expenses	0	5,000	0	0	5,000
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	6,000	0	0	6,000
227004 Fuel, Lubricants and Oils	0	5,000	0	0	5,000
Total Cost of Planning and Budgeting services	**0**	**17,000**	**0**	**0**	**17,000**
Key Service Area 000007 Procurement and Disposal Services					
221001 Advertising and Public Relations	0	1,200	0	0	1,200
221011 Printing, Stationery, Photocopying and Binding	0	1,200	0	0	1,200
227001 Travel inland	0	3,600	0	0	3,600
Total Cost of Procurement and Disposal Services	**0**	**6,000**	**0**	**0**	**6,000**
Key Service Area 000008 Records Management					
221011 Printing, Stationery, Photocopying and Binding	0	800	0	0	800
227001 Travel inland	0	3,200	0	0	3,200
Total Cost of Records Management	**0**	**4,000**	**0**	**0**	**4,000**
Key Service Area 000011 Communication and Public Relations					
222001 Information and Communication Technology Services.	0	1,380	0	0	1,380
227001 Travel inland	0	2,120	0	0	2,120
Total Cost of Communication and Public Relations	**0**	**3,500**	**0**	**0**	**3,500**
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
273104 Pension	0	1,341,434	0	0	1,341,434
273105 Gratuity	0	1,454,308	0	0	1,454,308
352881 Pension and Gratuity Arrears Budgeting	0	727,644	0	0	727,644
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	**0**	**3,523,386**	**0**	**0**	**3,523,386**
Key Service Area 390017 Public Service Performance management					
222001 Information and Communication Technology Services.	0	400	0	0	400

VOTE: 801 Abim District

227001 Travel inland		0	6,000	0	0	6,000
227004 Fuel, Lubricants and Oils		0	5,000	0	0	5,000
Total Cost of Public Service Performance management		**0**	**11,400**	**0**	**0**	**11,400**
Total Cost of Public Sector Transformation		**0**	**3,565,286**	**0**	**0**	**3,565,286**
Programme 16 Governance and Security						
Key Service Area 000014 Administrative and Support Services						
211101 General Staff Salaries		1,586,056	0	0	0	1,586,056
221009 Welfare and Entertainment		0	2,000	0	0	2,000
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
227001 Travel inland		0	25,000	0	0	25,000
227004 Fuel, Lubricants and Oils		0	22,000	0	0	22,000
263402 Transfer to Other Government Units		0	163,565	25,076	0	188,641
Total for LCIII:		**County:**				**163,565**
LCII:		Locally Raised Revenue to be transfered to LLGs	Source: Locally Raised Revenues			163,565
Total for LCIII: Abuk Town Council		**County: Labwor**				**25,076**
LCII: District Quarters Ward	All	Locally Revenue Raised to be transfered as Development to LRR	Source: Locally Raised Revenues			25,076
312139 Other Structures - Acquisition		0	0	52,000	0	52,000
Total for LCIII: Abuk Town Council		**County: Labwor**				**52,000**
LCII: District Quarters Ward	District Headquarters	Electrical Works-Other Structures _Improve	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			52,000
312149 Other Land Improvements - Acquisition		0	0	120,000	0	120,000
Total for LCIII: Abuk Town Council		**County: Labwor**				**120,000**
LCII: District Quarters Ward		Other Land Improvements - Fencing	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			120,000
312221 Light ICT hardware - Acquisition		0	0	11,000	0	11,000
Total for LCIII: Abuk Town Council		**County: Labwor**				**11,000**
LCII: District Quarters Ward	District Headquarters	Computer workstation-Desktop_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			11,000
312235 Furniture and Fittings - Acquisition		0	0	21,595	0	21,595
Total for LCIII: Abuk Town Council		**County: Labwor**				**21,595**

VOTE: 801 Abim District

LCII: District Quarters Ward	District Headquarters	Bookcases- Book Shelf_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			21,595
313149 Other Land Improvements - Improvement		0	0	26,000	0	26,000
Total for LCIII: Abuk Town Council		**County: Labwor**				**26,000**
LCII: District Quarters Ward	District Headquarters	Other Land Improvements - Maintenance	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			26,000
Total Cost of Administrative and Support Services		**1,586,056**	**215,565**	**255,671**	**0**	**2,057,292**
Total Cost of Governance and Security		**1,586,056**	**215,565**	**255,671**	**0**	**2,057,292**
Programme 17 Regional Balanced Development						
Key Service Area 000005 Human Resource Management						
221011 Printing, Stationery, Photocopying and Binding		0	6,686	0	0	6,686
222001 Information and Communication Technology Services.		0	600	0	0	600
227001 Travel inland		0	6,000	0	0	6,000
227004 Fuel, Lubricants and Oils		0	2,001	0	0	2,001
Total Cost of Human Resource Management		**0**	**15,286**	**0**	**0**	**15,286**
Total Cost of Regional Balanced Development		**0**	**15,286**	**0**	**0**	**15,286**
Total Cost of Administration and Management		**1,586,056**	**3,803,138**	**255,671**	**0**	**5,644,865**
Total Cost of Administration		**1,586,056**	**3,803,138**	**255,671**	**0**	**5,644,865**

Subcounty / Town Council / Division: 237249 Abim Town Council

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					
221002 Workshops, Meetings and Seminars	0	6,000	269	0	6,269
221011 Printing, Stationery, Photocopying and Binding	0	2,005	0	0	2,005
225204 Monitoring and Supervision of capital work	0	0	1,347	0	1,347
227001 Travel inland	0	12,000	1,077	0	13,077
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
312235 Furniture and Fittings - Acquisition	0	0	10,772	0	10,772
Total Cost of Administrative and Support Services	**0**	**24,005**	**13,465**	**0**	**37,470**
Total Cost of Governance and Security	**0**	**24,005**	**13,465**	**0**	**37,470**

VOTE: 801 Abim District

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Administration and Management	**0**	**24,005**	**13,465**	**0**	**37,470**
Total Cost of 237249 Abim Town Council	**0**	**24,005**	**13,465**	**0**	**37,470**

Subcounty / Town Council / Division: 237250 Lotukei Subcounty

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					
221002 Workshops, Meetings and Seminars	0	2,999	512	0	3,512
221011 Printing, Stationery, Photocopying and Binding	0	1,500	0	0	1,500
225204 Monitoring and Supervision of capital work	0	0	2,562	0	2,562
227001 Travel inland	0	8,000	2,050	0	10,050
227004 Fuel, Lubricants and Oils	0	2,500	0	0	2,500
312235 Furniture and Fittings - Acquisition	0	0	20,498	0	20,498
Total Cost of Administrative and Support Services	**0**	**14,999**	**25,622**	**0**	**40,622**
Total Cost of Governance and Security	**0**	**14,999**	**25,622**	**0**	**40,622**
Total Cost of Administration and Management	**0**	**14,999**	**25,622**	**0**	**40,622**
Total Cost of 237250 Lotukei Subcounty	**0**	**14,999**	**25,622**	**0**	**40,622**

Subcounty / Town Council / Division: 237251 Morulem Subcounty

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					
221002 Workshops, Meetings and Seminars	0	3,000	487	0	3,487
221011 Printing, Stationery, Photocopying and Binding	0	1,305	0	0	1,305
225204 Monitoring and Supervision of capital work	0	0	2,437	0	2,437
227001 Travel inland	0	7,000	1,950	0	8,950
227004 Fuel, Lubricants and Oils	0	3,000	0	0	3,000
312235 Furniture and Fittings - Acquisition	0	0	19,495	0	19,495
Total Cost of Administrative and Support Services	**0**	**14,305**	**24,369**	**0**	**38,674**
Total Cost of Governance and Security	**0**	**14,305**	**24,369**	**0**	**38,674**
Total Cost of Administration and Management	**0**	**14,305**	**24,369**	**0**	**38,674**
Total Cost of 237251 Morulem Subcounty	**0**	**14,305**	**24,369**	**0**	**38,674**

VOTE: 801 Abim District

Subcounty / Town Council / Division: 237252 Alerek Subcounty

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					
225204 Monitoring and Supervision of capital work	0	0	1,444	0	1,444
227001 Travel inland	0	8,807	1,155	0	9,962
312139 Other Structures - Acquisition	0	0	11,837	0	11,837
Total Cost of Administrative and Support Services	**0**	**8,807**	**14,436**	**0**	**23,243**
Total Cost of Governance and Security	**0**	**8,807**	**14,436**	**0**	**23,243**
Total Cost of Administration and Management	**0**	**8,807**	**14,436**	**0**	**23,243**
Total Cost of 237252 Alerek Subcounty	**0**	**8,807**	**14,436**	**0**	**23,243**

Subcounty / Town Council / Division: 237253 Nyakwae Subcounty

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					
221002 Workshops, Meetings and Seminars	0	2,933	618	0	3,551
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
225204 Monitoring and Supervision of capital work	0	0	3,092	0	3,092
227001 Travel inland	0	10,000	2,474	0	12,474
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
312235 Furniture and Fittings - Acquisition	0	0	24,738	0	24,738
Total Cost of Administrative and Support Services	**0**	**17,933**	**30,922**	**0**	**48,855**
Total Cost of Governance and Security	**0**	**17,933**	**30,922**	**0**	**48,855**
Total Cost of Administration and Management	**0**	**17,933**	**30,922**	**0**	**48,855**
Total Cost of 237253 Nyakwae Subcounty	**0**	**17,933**	**30,922**	**0**	**48,855**

Subcounty / Town Council / Division: 237254 Abim Subcounty

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**

VOTE: 801 Abim District

Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
221002 Workshops, Meetings and Seminars	0	2,000	408	0	2,408
221011 Printing, Stationery, Photocopying and Binding	0	1,201	0	0	1,201
225204 Monitoring and Supervision of capital work	0	0	2,039	0	2,039
227001 Travel inland	0	7,000	1,631	0	8,631
227004 Fuel, Lubricants and Oils	0	1,900	0	0	1,900
312235 Furniture and Fittings - Acquisition	0	0	16,309	0	16,309
Total Cost of Administrative and Support Services	**0**	**12,101**	**20,386**	**0**	**32,487**
Total Cost of Governance and Security	**0**	**12,101**	**20,386**	**0**	**32,487**
Total Cost of Administration and Management	**0**	**12,101**	**20,386**	**0**	**32,487**
Total Cost of 237254 Abim Subcounty	**0**	**12,101**	**20,386**	**0**	**32,487**

Subcounty / Town Council / Division: 237255 Magamaga Subcounty

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					
221002 Workshops, Meetings and Seminars	0	1,038	369	0	1,407
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
225204 Monitoring and Supervision of capital work	0	0	1,847	0	1,847
227001 Travel inland	0	6,000	1,477	0	7,477
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
312235 Furniture and Fittings - Acquisition	0	0	14,773	0	14,773
Total Cost of Administrative and Support Services	**0**	**11,038**	**18,466**	**0**	**29,504**
Total Cost of Governance and Security	**0**	**11,038**	**18,466**	**0**	**29,504**
Total Cost of Administration and Management	**0**	**11,038**	**18,466**	**0**	**29,504**
Total Cost of 237255 Magamaga Subcounty	**0**	**11,038**	**18,466**	**0**	**29,504**

Subcounty / Town Council / Division: 237256 Awach Subcounty

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					

VOTE: 801 Abim District

223006 Water	0	0	5,000	0	5,000
225204 Monitoring and Supervision of capital work	0	0	4,543	0	4,543
227001 Travel inland	0	18,591	2,569	0	21,160
228001 Maintenance-Buildings and Structures	0	0	15,000	0	15,000
228004 Maintenance-Other Fixed Assets	0	0	500	0	500
313131 Roads and Bridges - Improvement	0	0	4,500	0	4,500
Total Cost of Administrative and Support Services	**0**	**18,591**	**32,112**	**0**	**50,704**
Total Cost of Governance and Security	**0**	**18,591**	**32,112**	**0**	**50,704**
Total Cost of Administration and Management	**0**	**18,591**	**32,112**	**0**	**50,704**
Total Cost of 237256 Awach Subcounty	**0**	**18,591**	**32,112**	**0**	**50,704**

Subcounty / Town Council / Division: 273171 Abuk Town Council

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					
221002 Workshops, Meetings and Seminars	0	3,321	0	0	3,321
225204 Monitoring and Supervision of capital work	0	0	8,241	0	8,241
227001 Travel inland	0	7,000	0	0	7,000
227004 Fuel, Lubricants and Oils	0	5,000	0	0	5,000
Total Cost of Administrative and Support Services	**0**	**15,321**	**8,241**	**0**	**23,561**
Total Cost of Governance and Security	**0**	**15,321**	**8,241**	**0**	**23,561**
Total Cost of Administration and Management	**0**	**15,321**	**8,241**	**0**	**23,561**
Total Cost of 273171 Abuk Town Council	**0**	**15,321**	**8,241**	**0**	**23,561**

Subcounty / Town Council / Division: 273172 Alerek Town Council

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					
221002 Workshops, Meetings and Seminars	0	3,221	0	0	3,221
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
225204 Monitoring and Supervision of capital work	0	0	10,587	0	10,587
227001 Travel inland	0	10,000	0	0	10,000

VOTE: 801 Abim District

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Administrative and Support Services	**0**	**19,221**	**10,587**	**0**	**29,808**
Total Cost of Governance and Security	**0**	**19,221**	**10,587**	**0**	**29,808**
Total Cost of Administration and Management	**0**	**19,221**	**10,587**	**0**	**29,808**
Total Cost of 273172 Alerek Town Council	**0**	**19,221**	**10,587**	**0**	**29,808**

Subcounty / Town Council / Division: 273173 Kiru Town Council

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					
221002 Workshops, Meetings and Seminars	0	3,030	0	0	3,030
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
225204 Monitoring and Supervision of capital work	0	0	12,879	0	12,879
227001 Travel inland	0	10,000	0	0	10,000
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
Total Cost of Administrative and Support Services	**0**	**23,030**	**12,879**	**0**	**35,909**
Total Cost of Governance and Security	**0**	**23,030**	**12,879**	**0**	**35,909**
Total Cost of Administration and Management	**0**	**23,030**	**12,879**	**0**	**35,909**
Total Cost of 273173 Kiru Town Council	**0**	**23,030**	**12,879**	**0**	**35,909**

Subcounty / Town Council / Division: 273174 Morulem Town Council

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					
221002 Workshops, Meetings and Seminars	0	9,460	0	0	9,460
221011 Printing, Stationery, Photocopying and Binding	0	8,000	0	0	8,000
225204 Monitoring and Supervision of capital work	0	0	22,763	0	22,763
227001 Travel inland	0	15,000	0	0	15,000
227004 Fuel, Lubricants and Oils	0	7,000	0	0	7,000
Total Cost of Administrative and Support Services	**0**	**39,460**	**22,763**	**0**	**62,223**
Total Cost of Governance and Security	**0**	**39,460**	**22,763**	**0**	**62,223**
Total Cost of Administration and Management	**0**	**39,460**	**22,763**	**0**	**62,223**

VOTE: 801 Abim District

Total Cost of 273174 Morulem Town Council	**0**	**39,460**	**22,763**	**0**	**62,223**

Subcounty / Town Council / Division: 273175 Orwamuge Town Council

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					
221002 Workshops, Meetings and Seminars	0	5,052	4,095	0	9,148
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
225204 Monitoring and Supervision of capital work	0	0	10,000	0	10,000
227001 Travel inland	0	10,000	0	0	10,000
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
Total Cost of Administrative and Support Services	**0**	**25,052**	**14,095**	**0**	**39,148**
Total Cost of Governance and Security	**0**	**25,052**	**14,095**	**0**	**39,148**
Total Cost of Administration and Management	**0**	**25,052**	**14,095**	**0**	**39,148**
Total Cost of 273175 Orwamuge Town Council	**0**	**25,052**	**14,095**	**0**	**39,148**

Subcounty / Town Council / Division: 273176 Atunga

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					
221002 Workshops, Meetings and Seminars	0	0	321	0	321
221011 Printing, Stationery, Photocopying and Binding	0	0	760	0	760
225204 Monitoring and Supervision of capital work	0	0	1,604	0	1,604
227001 Travel inland	0	9,694	3,315	0	13,010
312235 Furniture and Fittings - Acquisition	0	0	10,038	0	10,038
Total Cost of Administrative and Support Services	**0**	**9,694**	**16,038**	**0**	**25,733**
Total Cost of Governance and Security	**0**	**9,694**	**16,038**	**0**	**25,733**
Total Cost of Administration and Management	**0**	**9,694**	**16,038**	**0**	**25,733**
Total Cost of 273176 Atunga	**0**	**9,694**	**16,038**	**0**	**25,733**

Subcounty / Town Council / Division: 273177 Camkok

Service Area 10 Administration and Management

VOTE: 801 Abim District

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					
225204 Monitoring and Supervision of capital work	0	0	1,045	0	1,045
227001 Travel inland	0	6,603	836	0	7,439
228004 Maintenance-Other Fixed Assets	0	0	8,571	0	8,571
Total Cost of Administrative and Support Services	**0**	**6,603**	**10,453**	**0**	**17,056**
Total Cost of Governance and Security	**0**	**6,603**	**10,453**	**0**	**17,056**
Total Cost of Administration and Management	**0**	**6,603**	**10,453**	**0**	**17,056**
Total Cost of 273177 Camkok	**0**	**6,603**	**10,453**	**0**	**17,056**

Subcounty / Town Council / Division: 273178 Opopongo

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					
227001 Travel inland	0	8,535	0	0	8,535
228004 Maintenance-Other Fixed Assets	0	0	13,944	0	13,944
Total Cost of Administrative and Support Services	**0**	**8,535**	**13,944**	**0**	**22,479**
Total Cost of Governance and Security	**0**	**8,535**	**13,944**	**0**	**22,479**
Total Cost of Administration and Management	**0**	**8,535**	**13,944**	**0**	**22,479**
Total Cost of 273178 Opopongo	**0**	**8,535**	**13,944**	**0**	**22,479**

VOTE: 801 Abim District

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	303,289	375,494
District Unconditional Grant Non-Wage	60,963	55,682
District Unconditional Grant Wage	239,812	289,812
Locally Raised Revenues	2,514	30,000
Total Revenues Shares	**303,289**	**375,494**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	239,812	289,812
Non Wage	63,477	85,682
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**303,289**	**375,494**

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

Service Area 10 Financial Management and Accountability (LG)

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000061 Management of Government Accounts					
221002 Workshops, Meetings and Seminars	0	3,500	0	0	3,500
221003 Staff Training	0	1,250	0	0	1,250
221009 Welfare and Entertainment	0	1,300	0	0	1,300
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
223005 Electricity	0	3,200	0	0	3,200
227001 Travel inland	0	4,250	0	0	4,250
227004 Fuel, Lubricants and Oils	0	16,000	0	0	16,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	2,000	0	0	2,000

VOTE: 801 Abim District

Total Cost of Management of Government Accounts	**0**	**33,500**	**0**	**0**	**33,500**
Total Cost of Governance and Security	**0**	**33,500**	**0**	**0**	**33,500**
Programme 17 Regional Balanced Development					
Key Service Area 560080 Local Revenue Collection					
221002 Workshops, Meetings and Seminars	0	2,000	0	0	2,000
221008 Information and Communication Technology Supplies.	0	300	0	0	300
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
221012 Small Office Equipment	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	1,200	0	0	1,200
227001 Travel inland	0	4,000	0	0	4,000
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
Total Cost of Local Revenue Collection	**0**	**10,000**	**0**	**0**	**10,000**
Total Cost of Regional Balanced Development	**0**	**10,000**	**0**	**0**	**10,000**
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
221009 Welfare and Entertainment	0	1,000	0	0	1,000
227001 Travel inland	0	7,410	0	0	7,410
227004 Fuel, Lubricants and Oils	0	1,590	0	0	1,590
Total Cost of Finance and Accounting	**0**	**10,000**	**0**	**0**	**10,000**
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	289,812	0	0	0	289,812
221009 Welfare and Entertainment	0	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221012 Small Office Equipment	0	2,000	0	0	2,000
221017 Membership dues and Subscription fees.	0	500	0	0	500
222001 Information and Communication Technology Services.	0	1,500	0	0	1,500
227001 Travel inland	0	11,182	0	0	11,182
227004 Fuel, Lubricants and Oils	0	11,000	0	0	11,000
Total Cost of Planning and Budgeting services	**289,812**	**32,182**	**0**	**0**	**321,994**
Total Cost of Development Plan Implementation	**289,812**	**42,182**	**0**	**0**	**331,994**
Total Cost of Financial Management and Accountability (LG)	**289,812**	**85,682**	**0**	**0**	**375,494**

VOTE: 801 Abim District

Total Cost of Finance	**289,812**	**85,682**	**0**	**0**	**375,494**

VOTE: 801 Abim District

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	902,488	707,478
District Unconditional Grant Non-Wage	645,360	396,125
District Unconditional Grant Wage	225,613	225,613
Locally Raised Revenues	31,514	85,740
Development Revenues	45,252	45,252
District Discretionary Equalisation Development Grant	45,252	45,252
Total Revenues Shares	**947,739**	**752,729**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	225,613	225,613
Non Wage	676,875	481,865
Development Expenditure		
Domestic Development	45,252	45,252
External Financing	0	0
Total Expenditure	**947,739**	**752,729**

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

Service Area 10 Legislation and Oversight

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000078 Land Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,868	0	0	4,868
221009 Welfare and Entertainment	0	492	0	0	492
221011 Printing, Stationery, Photocopying and Binding	0	960	0	0	960
222001 Information and Communication Technology Services.	0	400	0	0	400
227001 Travel inland	0	1,680	0	0	1,680
Total Cost of Land Management	**0**	**8,400**	**0**	**0**	**8,400**

VOTE: 801 Abim District

Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**0**	**8,400**	**0**	**0**	**8,400**
Programme 14 Public Sector Transformation						
Key Service Area 000007 Procurement and Disposal Services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	6,000	0	0	6,000
221009 Welfare and Entertainment		0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding		0	800	0	0	800
227004 Fuel, Lubricants and Oils		0	600	0	0	600
Total Cost of Procurement and Disposal Services		**0**	**8,400**	**0**	**0**	**8,400**
Key Service Area 000049 Recruitment services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	13,000	12,500	0	25,500
Total for LCIII: Abuk Town Council	**County: Labwor**					**12,500**
LCII: District Quarters Ward	Allowances for DSC mEMBERS	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds				12,500
221001 Advertising and Public Relations		0	0	5,700	0	5,700
Total for LCIII:	**County:**					**5,700**
LCII:	Media - Adverts	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds				5,700
221009 Welfare and Entertainment		0	0	4,000	0	4,000
Total for LCIII:	**County:**					**4,000**
LCII:	Welfare - Food and Refreshments	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds				4,000
221011 Printing, Stationery, Photocopying and Binding		0	2,052	2,052	0	4,104
Total for LCIII: Abuk Town Council	**County: Labwor**					**2,052**
LCII: District Quarters Ward	Office Supplies - Assorted Binding Materials and Consumables	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds				2,052
227001 Travel inland		0	600	1,000	0	1,600
Total for LCIII: Abuk Town Council	**County: Labwor**					**1,000**
LCII: District Quarters Ward	Travel Inland - Allowances	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds				1,000
227004 Fuel, Lubricants and Oils		0	2,348	0	0	2,348
Total Cost of Recruitment services		**0**	**18,000**	**25,252**	**0**	**43,252**
Total Cost of Public Sector Transformation		**0**	**26,400**	**25,252**	**0**	**51,652**
Programme 16 Governance and Security						

VOTE: 801 Abim District

Key Service Area 000010 Leadership and Management					
221002 Workshops, Meetings and Seminars	0	2,940	0	0	2,940
221009 Welfare and Entertainment	0	3,600	0	0	3,600
221011 Printing, Stationery, Photocopying and Binding	0	1,060	0	0	1,060
221012 Small Office Equipment	0	2,400	0	0	2,400
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
227001 Travel inland	0	24,000	0	0	24,000
227004 Fuel, Lubricants and Oils	0	30,000	0	0	30,000
Total Cost of Leadership and Management	**0**	**66,000**	**0**	**0**	**66,000**
Key Service Area 000014 Administrative and Support Services					
211101 General Staff Salaries	225,613	0	0	0	225,613
211105 Ex-Gratia for Political leaders.	0	267,360	0	0	267,360
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	38,830	0	0	38,830
211107 Boards, Committees and Council Allowances	0	39,800	0	0	39,800
221008 Information and Communication Technology Supplies.	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	8,000	0	0	8,000
221011 Printing, Stationery, Photocopying and Binding	0	2,500	0	0	2,500
222001 Information and Communication Technology Services.	0	840	0	0	840
227001 Travel inland	0	2,040	0	0	2,040
227004 Fuel, Lubricants and Oils	0	3,990	0	0	3,990
228002 Maintenance-Transport Equipment	0	800	0	0	800
Total Cost of Administrative and Support Services	**225,613**	**365,160**	**0**	**0**	**590,773**
Key Service Area 000024 Compliance and Enforcement Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	16,000	0	16,000
Total for LCIII: Abuk Town Council	**County: Labwor**				**16,000**
LCII: District Quarters Ward	Allowances for PAC MEMBERS	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			16,000
221009 Welfare and Entertainment	0	3,400	0	0	3,400
221011 Printing, Stationery, Photocopying and Binding	0	0	1,000	0	1,000
Total for LCIII: Abuk Town Council	**County: Labwor**				**1,000**

VOTE: 801 Abim District

LCII: District Quarters Ward	Office Supplies - Assorted Materials and Consumables	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			1,000
227001 Travel inland	0	3,004	3,000	0	6,004
Total for LCIII: Abuk Town Council	**County: Labwor**				**3,000**
LCII: District Quarters Ward	Travel Inland - Allowances	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			3,000
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
Total Cost of Compliance and Enforcement Services	**0**	**8,404**	**20,000**	**0**	**28,404**
Key Service Area 190004 Regulation and Advisory Services					
221012 Small Office Equipment	0	500	0	0	500
221017 Membership dues and Subscription fees.	0	2,500	0	0	2,500
222001 Information and Communication Technology Services.	0	600	0	0	600
227001 Travel inland	0	1,900	0	0	1,900
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
Total Cost of Regulation and Advisory Services	**0**	**7,500**	**0**	**0**	**7,500**
Total Cost of Governance and Security	**225,613**	**447,064**	**20,000**	**0**	**692,677**
Total Cost of Legislation and Oversight	**225,613**	**481,865**	**45,252**	**0**	**752,729**
Total Cost of Statutory bodies	**225,613**	**481,865**	**45,252**	**0**	**752,729**

VOTE: 801 Abim District

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	1,305,435	1,305,609
Programme Conditional Grant - Wage Recurrent	687,000	687,000
Programme Conditional Grant - Non Wage Recurrent	332,150	332,928
Locally Raised Revenues	605	0
Other Transfers from Central Government	285,681	285,681
Development Revenues	295,946	254,883
Programme Conditional Grant - Development	233,394	227,953
Locally Raised Revenues	62,552	26,930
Total Revenues Shares	**1,601,381**	**1,560,492**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	687,000	687,000
Non Wage	618,435	618,609
Development Expenditure		
Domestic Development	295,946	254,883
External Financing	0	0
Total Expenditure	**1,601,381**	**1,560,492**

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 000089 Climate Change Mitigation					
224003 Agricultural Supplies and Services	0	0	4,320	0	4,320
Total for LCIII:	**County:**				**4,320**
LCII:	Agricultural Supplies and Services - Community demonstration assorted items	Source: Programme Conditional Grant - Development 101-o/w Production - Development			4,320
227001 Travel inland	0	0	680	0	680

VOTE: 801 Abim District

Total for LCIII:		**County:**				**680**
LCII:		Travel Inland - Agricultural Trips	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			680
Total Cost of Climate Change Mitigation		**0**	**0**	**5,000**	**0**	**5,000**
Key Service Area 010016 Farmer mobilisation and sensitisation						
211101 General Staff Salaries		687,000	0	0	0	687,000
221001 Advertising and Public Relations		0	2,000	0	0	2,000
221002 Workshops, Meetings and Seminars		0	37,665	0	0	37,665
221011 Printing, Stationery, Photocopying and Binding		0	2,000	0	0	2,000
221012 Small Office Equipment		0	1,000	0	0	1,000
222001 Information and Communication Technology Services.		0	3,000	0	0	3,000
224003 Agricultural Supplies and Services		0	0	75,964	0	75,964
Total for LCIII:		**County:**				**75,964**
LCII:		Agricultural Supplies and Services - Community demonstration assorted items	Source: Programme Conditional Grant - Development 101-o/w Production - Development			239
LCII:	Abim	Agricultural Supplies and Services - Farmer demonstration assorted items	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			75,725
224010 Protective Gear		0	0	8,400	0	8,400
Total for LCIII:		**County:**				**8,400**
LCII:		Protective Gear - Personal Protective Equipment	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			8,400
225204 Monitoring and Supervision of capital work		0	8,000	0	0	8,000
227001 Travel inland		0	222,540	0	0	222,540
227004 Fuel, Lubricants and Oils		0	10,090	0	0	10,090
228002 Maintenance-Transport Equipment		0	31,857	0	0	31,857
Total Cost of Farmer mobilisation and sensitisation		**687,000**	**318,152**	**84,364**	**0**	**1,089,516**
Key Service Area 010074 Vector and disease control						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	41	0	0	41
221002 Workshops, Meetings and Seminars		0	18,872	0	0	18,872
Total for LCIII:		**County:**				**789**

VOTE: 801 Abim District

LCII:	Workshops, Meetings, Seminars - Training (Agriculture)	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			789
224003 Agricultural Supplies and Services	0	0	19,000	0	19,000
Total for LCIII:	**County:**				**19,000**
LCII:	Agricultural Supplies Veterinary Drugs (Vaccines)	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			19,000
227001 Travel inland	0	516	0	0	516
Total for LCIII:	**County:**				**14,000**
LCII:	Travel Inland - Agricultural Trips	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			14,000
Total Cost of Vector and disease control	**0**	**19,429**	**19,000**	**0**	**38,429**
Total Cost of Agro-Industrialization	**687,000**	**337,581**	**108,364**	**0**	**1,132,945**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000090 Climate Change Adaptation					
221002 Workshops, Meetings and Seminars	0	0	4,768	0	4,768
Total for LCIII:	**County:**				**4,768**
LCII:	Workshops, Meetings, Seminars - Training (Agriculture)	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			4,768
Total Cost of Climate Change Adaptation	**0**	**0**	**4,768**	**0**	**4,768**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**0**	**4,768**	**0**	**4,768**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	1,128	0	0	1,128
Total Cost of HIV/AIDS Mainstreaming	**0**	**1,128**	**0**	**0**	**1,128**
Total Cost of Human Capital Development	**0**	**1,128**	**0**	**0**	**1,128**
Total Cost of Agricultural Extension	**687,000**	**338,709**	**113,132**	**0**	**1,138,841**

Service Area 20 Agricultural Production

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 010036 Water for production management systems					

VOTE: 801 Abim District

222001 Information and Communication Technology Services.	0		0	619	0	619
Total for LCIII:	**County:**					**619**
LCII:	Telecommunication Services - Airtime and Mobile Phone Services	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development				619
224003 Agricultural Supplies and Services	0		0	72,202	0	72,202
Total for LCIII:	**County:**					**72,202**
LCII:	Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development				72,202
228001 Maintenance-Buildings and Structures	0		0	15,000	0	15,000
Total for LCIII:	**County:**					**15,000**
LCII:	Building and Facility Maintenance - Maintenance Costs	Source: Programme Conditional Grant - Development 101-o/w Production - Development				15,000
Total Cost of Water for production management systems	**0**		**0**	**87,821**	**0**	**87,821**
Key Service Area 010059 Post-harvest handling, storage and processing						
224003 Agricultural Supplies and Services	0		0	9,000	0	9,000
Total for LCIII:	**County:**					**9,000**
LCII:	Agricultural Supplies and Services - Community demonstration assorted items	Source: Programme Conditional Grant - Development 101-o/w Production - Development				9,000
227001 Travel inland	0		60,000	0	0	60,000
Total Cost of Post-harvest handling, storage and processing	**0**		**60,000**	**9,000**	**0**	**69,000**
Key Service Area 010074 Vector and disease control						
221002 Workshops, Meetings and Seminars	0		9,484	789	0	10,273
Total for LCIII:	**County:**					**789**
LCII:	Workshops, Meetings, Seminars - Training (Agriculture)	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development				789
222001 Information and Communication Technology Services.	0		0	211	0	211
Total for LCIII:	**County:**					**211**

VOTE: 801 Abim District

LCII:	Telecommunication Services - Airtime and Mobile Phone Services	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			211
227001 Travel inland	0	10,516	14,000	0	24,516
Total for LCIII:	**County:**				**14,000**
LCII:	Travel Inland - Agricultural Trips	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			14,000
Total Cost of Vector and disease control	**0**	**20,000**	**15,000**	**0**	**35,000**
Key Service Area 010082 Cooperatives Establishment and Management					
221002 Workshops, Meetings and Seminars	0	30,000	0	0	30,000
Total Cost of Cooperatives Establishment and Management	**0**	**30,000**	**0**	**0**	**30,000**
Total Cost of Agro-Industrialization	**0**	**110,000**	**111,821**	**0**	**221,821**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
227001 Travel inland	0	1,500	3,000	0	4,500
Total for LCIII:	**County:**				**3,000**
LCII:	Travel Inland - Allowances	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			3,000
Total Cost of Environment, Social Health and Safety	**0**	**1,500**	**3,000**	**0**	**4,500**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**1,500**	**3,000**	**0**	**4,500**
Total Cost of Agricultural Production	**0**	**111,500**	**114,821**	**0**	**226,321**

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 010013 Support to agro-processing & value addition					
224003 Agricultural Supplies and Services	0	0	26,930	0	26,930
Total for LCIII:	**County:**				**26,930**
LCII:	Agricultural Supplies and Services - Assorted equipment	Source: Locally Raised Revenues			26,930
225204 Monitoring and Supervision of capital work	0	2,500	0	0	2,500
227001 Travel inland	0	7,500	0	0	7,500

VOTE: 801 Abim District

Total Cost of Support to agro-processing & value addition	**0**	**10,000**	**26,930**	**0**	**36,930**
Key Service Area 300016 Parish Development Model Operations					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	158,400	0	0	158,400
Total Cost of Parish Development Model Operations	**0**	**158,400**	**0**	**0**	**158,400**
Total Cost of Agro-Industrialization	**0**	**168,400**	**26,930**	**0**	**195,330**
Total Cost of Agricultural Value Chain Services	**0**	**168,400**	**26,930**	**0**	**195,330**
Total Cost of Production and Marketing	**687,000**	**618,609**	**254,883**	**0**	**1,560,492**

VOTE: 801 Abim District

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	6,037,480	7,474,597
Programme Conditional Grant - Wage Recurrent	5,037,149	6,395,380
Programme Conditional Grant - Non Wage Recurrent	1,000,331	1,079,217
Development Revenues	2,927,779	2,923,945
Programme Conditional Grant - Development	190,748	186,915
External Financing	2,737,030	2,737,030
Total Revenues Shares	**8,965,259**	**10,398,543**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	5,037,149	6,395,380
Non Wage	1,000,331	1,079,217
Development Expenditure		
Domestic Development	190,748	186,915
External Financing	2,737,030	2,737,030
Total Expenditure	**8,965,259**	**10,398,543**

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

Service Area 10 Primary HealthCare

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320165 Primary Health care services					
211101 General Staff Salaries	6,395,380	0	0	0	6,395,380
225203 Appraisal and Feasibility Studies for Capital Works	0	0	1,000	0	1,000
Total for LCIII: Abuk Town Council	**County: Labwor**				**1,000**
LCII: District Quarters Ward — All	Feasibility Studies or Screening of Projects - Appraisal	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			1,000
225204 Monitoring and Supervision of capital work	0	0	7,346	0	7,346
Total for LCIII: Abuk Town Council	**County: Labwor**				**7,346**

VOTE: 801 Abim District

LCII: District Quarters Ward	Obolokome	Joint Monitoring of Infrastructural project	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	7,346

263308 Sector Conditional Grant (Non-Wage)	0	452,791	0	0	452,791

Total for LCIII: Lotukei Subcounty		**County: Labwor**		**13,805**
LCII: Gangming	Gangming	GANGMING HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	13,805
Total for LCIII: Morulem Subcounty		**County: Labwor**		**55,220**
LCII: Adea	Adea	ADEA HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	13,805
LCII: Akwangagwel	Opopongo	OPOPONGO HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	13,805
LCII: Angolebwal	Oreta	ORETA HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	13,805
LCII: Katabok East	Katabok East	KATABOK HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	13,805
Total for LCIII: Nyakwae Subcounty		**County: Labwor**		**54,977**
LCII: Pupu Kamuya	pupukamuya	PUPU KAMUYA HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	13,805
LCII: Rogom	Rogom	NYAKWAE HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	27,610
LCII: Rogom	Rogom	NYAKWAE HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	13,562
Total for LCIII: Abim Subcounty		**County: Labwor**		**51,100**
LCII: Arembwola	Arembwola	Arembwola HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	11,475
LCII: Atunga	Atunga	Arembwola HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	27,610
LCII: Kanu	kanu	KANU PNFP HOSPITAL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	12,015
Total for LCIII: Magamaga Subcounty		**County: Labwor**		**55,732**
LCII: Gulotworo	Gulotworo Central	Wilela Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	27,610
LCII: Koya	Bedata	KOYA HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	13,805
LCII: Wilela	Wilela East	Wilela Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	14,317
Total for LCIII: Awach Subcounty		**County: Labwor**		**47,322**

VOTE: 801 Abim District

LCII: Awach	Awach	Awach Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			27,610
LCII: Awach	wipolo	Awach Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			19,712
Total for LCIII: Alerek Town Council		**County: Labwor**				**43,832**
LCII: Otumpili Ward	Alerek	ALEREK HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			16,222
LCII: Otumpili Ward	Otumpilli	ALEREK HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			27,610
Total for LCIII: Kiru Town Council		**County: Labwor**				**13,805**
LCII: Kiru Ward	Kiru	KIRU HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			13,805
Total for LCIII: Morulem Town Council		**County: Labwor**				**54,073**
LCII: Angolebwal East Ward	Obolokome	OBOLOKOME HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			13,805
LCII: Aremo Ward	Aremo	MORULEM PNFP HOSPITAL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			16,239
LCII: Aremo Ward	St Joseph	MORULEM PNFP HOSPITAL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)			24,030
Total for LCIII: Orwamuge Town Council		**County: Labwor**				**49,118**
LCII: Orwamuge Ward	orwamuge	Orwamuge Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			27,610
LCII: Orwamuge Ward	Orwamuge	Orwamuge Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			21,508
Total for LCIII: Atunga		**County: Labwor**				**13,805**
LCII: Atunga	Atunga	Atunga Health Center II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			13,805
312111 Residential Buildings - Acquisition		0	0	178,569	0	178,569
Total for LCIII: Morulem Town Council		**County: Labwor**				**178,569**
LCII: Obolokome Ward	All	Hospital construction service - Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			178,569
Total Cost of Primary Health care services		**6,395,380**	**452,791**	**186,915**	**0**	**7,035,086**
Total Cost of Human Capital Development		**6,395,380**	**452,791**	**186,915**	**0**	**7,035,086**
Total Cost of Primary HealthCare		**6,395,380**	**452,791**	**186,915**	**0**	**7,035,086**
Service Area 20 Hospital Services						

VOTE: 801 Abim District

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 320080 Support to Hospitals						
263308 Sector Conditional Grant (Non-Wage)		0	570,298	0	0	570,298
Total for LCIII: Abim Town Council		**County: Labwor**				**570,298**
LCII: Agwata	Abim Hospital	Abim General Hospital	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Healthcare - Hospital Non Wage Recurrent (Government)			570,298
Total Cost of Support to Hospitals		**0**	**570,298**	**0**	**0**	**570,298**
Total Cost of Human Capital Development		**0**	**570,298**	**0**	**0**	**570,298**
Total Cost of Hospital Services		**0**	**570,298**	**0**	**0**	**570,298**
Service Area 30 Health Management and Supervision						

Ushs Thousands		Approved Budget Estimates for FY 2026/27				
01 Higher LG Services		**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management						
Key Service Area 000016 Environment, Social Health and Safety						
227001 Travel inland		0	3,600	0	0	3,600
Total Cost of Environment, Social Health and Safety		**0**	**3,600**	**0**	**0**	**3,600**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**0**	**3,600**	**0**	**0**	**3,600**
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
227001 Travel inland		0	56	0	0	56
Total Cost of HIV/AIDS Mainstreaming		**0**	**56**	**0**	**0**	**56**
Key Service Area 000039 Policies, Regulations and Standards						
221002 Workshops, Meetings and Seminars		0	5,000	0	1,737,030	1,742,030
Total for LCIII: Abuk Town Council		**County: Labwor**				**1,737,030**
LCII: District Quarters Ward	District Headquarters	Workshops, Meetings, Seminars - Training (Others)	Source: External Financing 426-United Nations Children Fund (UNICEF)			1,737,030
221008 Information and Communication Technology Supplies.		0	5,000	0	0	5,000
221009 Welfare and Entertainment		0	1,686	0	0	1,686
221011 Printing, Stationery, Photocopying and Binding		0	3,600	0	400,000	403,600
Total for LCIII: Abuk Town Council		**County: Labwor**				**400,000**

VOTE: 801 Abim District

LCII: Abuk Ward	Abuk Town Council	Office Supplies - Assorted Stationery	Source: External Financing 426-United Nations Children Fund (UNICEF)		400,000
223005 Electricity	0	1,000	0	0	1,000
227001 Travel inland	0	8,000	0	0	8,000
227004 Fuel, Lubricants and Oils	0	9,291	0	600,000	609,291
Total for LCIII: Abuk Town Council	**County: Labwor**				**600,000**
LCII: Abuk Ward	Abuk	Fuel, Oils and Lubricants - Diesel	Source: External Financing 426-United Nations Children Fund (UNICEF)		600,000
228002 Maintenance-Transport Equipment	0	15,655	0	0	15,655
Total Cost of Policies, Regulations and Standards	**0**	**49,232**	**0**	**2,737,030**	**2,786,262**
Key Service Area 320135 Sanitation and hygiene Services					
227001 Travel inland	0	3,241	0	0	3,241
Total Cost of Sanitation and hygiene Services	**0**	**3,241**	**0**	**0**	**3,241**
Total Cost of Human Capital Development	**0**	**52,528**	**0**	**2,737,030**	**2,789,558**
Total Cost of Health Management and Supervision	**0**	**56,128**	**0**	**2,737,030**	**2,793,158**
Total Cost of Health	**6,395,380**	**1,079,217**	**186,915**	**2,737,030**	**10,398,543**

VOTE: 801 Abim District

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	12,085,322	14,136,946
Programme Conditional Grant - Wage Recurrent	10,103,118	11,712,483
Programme Conditional Grant - Non Wage Recurrent	1,876,396	2,301,655
District Unconditional Grant Non-Wage	6,659	0
District Unconditional Grant Wage	77,308	107,308
Locally Raised Revenues	9,341	3,000
Other Transfers from Central Government	12,500	12,500
Development Revenues	729,489	681,897
Programme Conditional Grant - Development	273,489	225,897
External Financing	456,000	456,000
Total Revenues Shares	**12,814,810**	**14,818,843**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	10,180,426	11,819,791
Non Wage	1,904,896	2,317,155
Development Expenditure		
Domestic Development	273,489	225,897
External Financing	456,000	456,000
Total Expenditure	**12,814,810**	**14,818,843**

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 000063 Quality Assurance Systems					
211101 General Staff Salaries	5,270,116	0	0	0	5,270,116
Total Cost of Quality Assurance Systems	**5,270,116**	**0**	**0**	**0**	**5,270,116**
Key Service Area 320162 Capitation (Primary)					
263308 Sector Conditional Grant (Non-Wage)	0	876,619	0	0	876,619
Total for LCIII: Morulem Subcounty	**County: Labwor**				**53,641**

VOTE: 801 Abim District

LCII: Adea	Adea Central	ADEA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	26,944
LCII: Akwangagwel	Akwangagwel Central	AKWANGWEL P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	26,698
Total for LCIII: Alerek Subcounty		**County: Labwor**		**25,194**
LCII: Kulodwong	Aringobom East	LOYOROIT P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	25,194
Total for LCIII: Nyakwae Subcounty		**County: Labwor**		**58,187**
LCII: Oretha	Nyikinyiki South	ORETA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	26,002
LCII: Rogom	Rogom Central	Rogom P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	32,185
Total for LCIII: Abim Subcounty		**County: Labwor**		**71,367**
LCII: Abongepach	Amita Prison	AMITA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,878
LCII: Aninata	Aninata East	ANINATA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,189
LCII: Arembwola	Aremwola	AREMBWOLA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,547
LCII: Atunga	Geregere	KANU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	31,754
Total for LCIII: Magamaga Subcounty		**County: Labwor**		**81,409**
LCII: Gulotworo	Gulotworo	GULOTWORO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,096
LCII: Koya	Bedata East	Koya P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	33,997
LCII: Wilela	Wilela Central	WILELA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	26,316
Total for LCIII: Awach Subcounty		**County: Labwor**		**78,246**
LCII: Awach	Obokoloth	AWACH P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	36,775
LCII: Gotapwou	Gotapwou	GOTAPWOU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,705
LCII: Oporoth	Bar-Otuke Central	BAROTUKEI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,766
Total for LCIII: Missing Subcounty		**County: Missing County**		**508,576**

VOTE: 801 Abim District

LCII: Missing Parish	Angwee South Cell	ABIM P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	29,250
LCII: Missing Parish	Aridae Trading Center	LOTUKEI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,055
LCII: Missing Parish	Atheder North	PUPU KAMUYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,441
LCII: Missing Parish	Ating Cell	ATING P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,839
LCII: Missing Parish	Aywee Mordern	AYWEE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,923
LCII: Missing Parish	Gangming Newline	GANGMING P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,160
LCII: Missing Parish	Gulonger	GULONGER P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,488
LCII: Missing Parish	Katala	KATALA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,622
LCII: Missing Parish	Misiion Cell	Morulem Girls P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	37,739
LCII: Missing Parish	Mission cell	MORULEM BOYS P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	39,198
LCII: Missing Parish	Mission Cell	Kiru P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	37,068
LCII: Missing Parish	Okwanagluk	OPOPONGO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,650
LCII: Missing Parish	Omoru	OMORU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	25,988
LCII: Missing Parish	Oryeotyene	ORYEOTYENE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,533
LCII: Missing Parish	Otalabar Trading Center	OTALABAR P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	34,730
LCII: Missing Parish	Otumpili Central	ALEREK P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	38,598
LCII: Missing Parish	Rachkoko South	RACHKOKO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	24,752
LCII: Missing Parish	Tyenkworo	ACHANGGALI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,861

VOTE: 801 Abim District

LCII: Missing Parish	Umlonge	Obolokome P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,136
LCII: Missing Parish	Wilela Central	ORWAMUGE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	28,551

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Capitation (Primary)	0	876,619	0	0	876,619
Total Cost of Human Capital Development	5,270,116	876,619	0	0	6,146,735
Total Cost of Pre-Primary and Primary Education	5,270,116	876,619	0	0	6,146,735

Service Area 20 Secondary Education

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320158 Capitation (Secondary)					
263308 Sector Conditional Grant (Non-Wage)	0	856,928	0	0	856,928

Total for LCIII: Morulem Subcounty		**County: Labwor**		**166,696**
LCII: Adea	Adea Central	Adea Seed Secondary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	64,000
LCII: Aremo	St. Joseph Cell	MORULEM GIRLS S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	102,696
Total for LCIII: Nyakwae Subcounty		**County: Labwor**		**65,280**
LCII: Oretha	Agule	NYAKWAE SEED SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	65,280
Total for LCIII: Awach Subcounty		**County: Labwor**		**44,592**
LCII: Oporoth	Agweng	AWACH SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	44,592
Total for LCIII: Alerek Town Council		**County: Labwor**		**64,000**
LCII: Otumpili Ward	Loyoroit Central	Alerek Seed S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	64,000
Total for LCIII: Kiru Town Council		**County: Labwor**		**64,000**
LCII: Oyaro Ward	Acaraethe	Kiru Seed Secondary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	64,000
Total for LCIII: Missing Subcounty		**County: Missing County**		**452,360**
LCII: Missing Parish	Angwee North Cell	ABIM S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	308,300
LCII: Missing Parish	Gangming	LOTUKE SEED S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	144,060

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Capitation (Secondary)	0	856,928	0	0	856,928

VOTE: 801 Abim District

Key Service Area 320159 Secondary Education Services					
211101 General Staff Salaries	5,876,259	0	0	0	5,876,259
Total Cost of Secondary Education Services	**5,876,259**	**0**	**0**	**0**	**5,876,259**
Total Cost of Human Capital Development	**5,876,259**	**856,928**	**0**	**0**	**6,733,187**
Total Cost of Secondary Education	**5,876,259**	**856,928**	**0**	**0**	**6,733,187**

Service Area 30 Skills Development

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 320160 Tertiary Education Services					
211101 General Staff Salaries	566,108	0	0	0	566,108
Total Cost of Tertiary Education Services	**566,108**	**0**	**0**	**0**	**566,108**
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 — Cemee	ABIM 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	**566,108**	**167,921**	**0**	**0**	**734,029**
Total Cost of Skills Development	**566,108**	**167,921**	**0**	**0**	**734,029**

Service Area 40 Education&Sports Management and Inspection

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
221002 Workshops, Meetings and Seminars	0	1,123	0	0	1,123
Total Cost of Climate Change Mitigation	**0**	**1,123**	**0**	**0**	**1,123**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**1,123**	**0**	**0**	**1,123**
Programme 12 Human Capital Development					
Key Service Area 000023 Inspection and Monitoring					
221011 Printing, Stationery, Photocopying and Binding	0	2,183	0	0	2,183
227001 Travel inland	0	10,000	0	0	10,000
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000

VOTE: 801 Abim District

228002 Maintenance-Transport Equipment			0	2,601	0	0	2,601
Total Cost of Inspection and Monitoring			**0**	**18,784**	**0**	**0**	**18,784**
Key Service Area 000063 Quality Assurance Systems							
211101 General Staff Salaries			107,308	0	0	0	107,308
221002 Workshops, Meetings and Seminars			0	0	0	456,000	456,000
Total for LCIII: Abuk Town Council		**County: Labwor**					**456,000**
LCII: District Quarters Ward	District Headquarters	Workshops, Meetings, Seminars - Training (Others)	Source: External Financing 426-United Nations Children Fund (UNICEF)				456,000
221009 Welfare and Entertainment			0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding			0	3,911	0	0	3,911
221012 Small Office Equipment			0	2,000	0	0	2,000
223005 Electricity			0	2,000	0	0	2,000
227001 Travel inland			0	33,700	0	0	33,700
227004 Fuel, Lubricants and Oils			0	7,000	0	0	7,000
228002 Maintenance-Transport Equipment			0	11,700	0	0	11,700
Total Cost of Quality Assurance Systems			**107,308**	**62,311**	**0**	**456,000**	**625,619**
Key Service Area 320003 Assets and Facilities Management							
225202 Environment Impact Assessment for Capital Works			0	0	3,000	0	3,000
Total for LCIII: Abuk Town Council		**County: Labwor**					**3,000**
LCII: District Quarters Ward	Alerek and Abim Primary	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				1,500
LCII: District Quarters Ward	District Headquarters	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				1,500
225203 Appraisal and Feasibility Studies for Capital Works			0	0	1,500	0	1,500
Total for LCIII: Abuk Town Council		**County: Labwor**					**1,500**
LCII: District Quarters Ward	District Headquarters	Feasibility Studies or Screening of Projects Appraisal	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				1,500
225204 Monitoring and Supervision of capital work			0	0	6,801	0	6,801
Total for LCIII: Abuk Town Council		**County: Labwor**					**6,801**
LCII: District Quarters Ward	District Headquarters	Monitoring of capital projects	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				6,801
228001 Maintenance-Buildings and Structures			0	270,468	0	0	270,468

VOTE: 801 Abim District

312121 Non-Residential Buildings - Acquisition		0	0	214,596	0	214,596
Total for LCIII: Abim Town Council		**County: Labwor**				**107,298**
LCII: Angwee	Abim Primary School	Pre school educational services-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			107,298
Total for LCIII: Alerek Town Council		**County: Labwor**				**107,298**
LCII: Otumpili Ward	Alerek Primary School	Pre school educational services-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			107,298
Total Cost of Assets and Facilities Management		**0**	**270,468**	**225,897**	**0**	**496,365**
Key Service Area 320110 Sports and recreational services						
221002 Workshops, Meetings and Seminars		0	20,000	0	0	20,000
221003 Staff Training		0	10,000	0	0	10,000
227001 Travel inland		0	24,000	0	0	24,000
227004 Fuel, Lubricants and Oils		0	6,000	0	0	6,000
Total Cost of Sports and recreational services		**0**	**60,000**	**0**	**0**	**60,000**
Total Cost of Human Capital Development		**107,308**	**411,563**	**225,897**	**456,000**	**1,200,768**
Total Cost of Education&Sports Management and Inspection		**107,308**	**412,686**	**225,897**	**456,000**	**1,201,891**

Service Area 50 Special Needs Education

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320161 Special Needs Education					
221011 Printing, Stationery, Photocopying and Binding	0	400	0	0	400
227001 Travel inland	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	600	0	0	600
Total Cost of Special Needs Education	**0**	**3,000**	**0**	**0**	**3,000**
Total Cost of Human Capital Development	**0**	**3,000**	**0**	**0**	**3,000**
Total Cost of Special Needs Education	**0**	**3,000**	**0**	**0**	**3,000**
Total Cost of Education	**11,819,791**	**2,317,155**	**225,897**	**456,000**	**14,818,843**

VOTE: 801 Abim District

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	1,502,078	1,609,685
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
District Unconditional Grant Wage	206,267	274,567
Other Transfers from Central Government	295,811	295,118
District Unconditional Grant Non-Wage	0	40,000
Development Revenues	0	20,000
Locally Raised Revenues	0	20,000
Total Revenues Shares	**1,502,078**	**1,629,685**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	206,267	274,567
Non Wage	1,295,811	1,335,118
Development Expenditure		
Domestic Development	0	20,000
External Financing	0	0
Total Expenditure	**1,502,078**	**1,629,685**

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

Service Area 10 Community Access Roads

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
225202 Environment Impact Assessment for Capital Works	0	1,000	0	0	1,000
Total Cost of Environment, Social Health and Safety	**0**	**1,000**	**0**	**0**	**1,000**
Key Service Area 000089 Climate Change Mitigation					
228001 Maintenance-Buildings and Structures	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					
225202 Environment Impact Assessment for Capital Works	0	1,000	0	0	1,000

VOTE: 801 Abim District

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**	**3,000**	**0**	**0**	**3,000**
Programme 09 Integrated Transport Infrastructure and Services						
Key Service Area 260009 Road Maintenance						
211101 General Staff Salaries		274,567	0	0	0	274,567
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	146,772	0	0	146,772
211107 Boards, Committees and Council Allowances		0	12,000	0	0	12,000
221004 Recruitment Expenses		0	1,520	0	0	1,520
221011 Printing, Stationery, Photocopying and Binding		0	2,000	0	0	2,000
221012 Small Office Equipment		0	1,200	0	0	1,200
227004 Fuel, Lubricants and Oils		0	408,000	0	0	408,000
228001 Maintenance-Buildings and Structures		0	400,000	0	0	400,000
228002 Maintenance-Transport Equipment		0	40,000	20,000	0	60,000
Total for LCIII: Abuk Town Council		**County: Labwor**				**20,000**
LCII: District Quarters Ward	District Headquarters	Vehicle Maintanence - Service, Repair and Maintanence	Source: Locally Raised Revenues			20,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	100,000	0	0	100,000
263402 Transfer to Other Government Units		0	175,146	0	0	175,146
Total for LCIII: Abim Town Council		**County: Labwor**				**116,358**
LCII: Wiawer	Wiawer	Abim Town Council	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			116,358
Total for LCIII: Lotukei Subcounty		**County: Labwor**				**5,833**
LCII: Gangming	Gangming	Lotukei Sub County	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			5,833
Total for LCIII: Morulem Subcounty		**County: Labwor**				**11,476**
LCII: Aremo	Aremo	Morulem Sub County	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			11,476
Total for LCIII: Alerek Subcounty		**County: Labwor**				**11,966**
LCII: Olem	Olem	Alerek Sub County	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			11,966
Total for LCIII: Nyakwae Subcounty		**County: Labwor**				**8,012**
LCII: Rogom	Rogom	Nyakwae Sub County	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			8,012

VOTE: 801 Abim District

Total for LCIII: Abim Subcounty		**County: Labwor**				**6,478**
LCII: Kanu	Kanu	Abim Sub County	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			6,478
Total for LCIII: Magamaga Subcounty		**County: Labwor**				**7,512**
LCII: Koya	Koya	Magamaga Sub County	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			7,512
Total for LCIII: Awach Subcounty		**County: Labwor**				**7,512**
LCII: Awach	Awach	Awach Sub County	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			7,512
Total Cost of Road Maintenance		**274,567**	**1,286,638**	**20,000**	**0**	**1,581,205**
Key Service Area 260010 Road Rehabilitation						
225204 Monitoring and Supervision of capital work		0	45,000	0	0	45,000
Total Cost of Road Rehabilitation		**0**	**45,000**	**0**	**0**	**45,000**
Total Cost of Integrated Transport Infrastructure and Services		**274,567**	**1,331,638**	**20,000**	**0**	**1,626,205**
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
224001 Medical Supplies and Services		0	480	0	0	480
Total Cost of HIV/AIDS Mainstreaming		**0**	**480**	**0**	**0**	**480**
Total Cost of Human Capital Development		**0**	**480**	**0**	**0**	**480**
Total Cost of Community Access Roads		**274,567**	**1,335,118**	**20,000**	**0**	**1,629,685**
Total Cost of Roads and Engineering		**274,567**	**1,335,118**	**20,000**	**0**	**1,629,685**

VOTE: 801 Abim District

Water

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	119,450	123,978
District Unconditional Grant Wage	55,000	60,067
Programme Conditional Grant - Non Wage Recurrent	64,450	63,912
Development Revenues	1,061,263	337,703
External Financing	76,000	76,000
Programme Conditional Grant - Development	970,448	246,888
Transitional Conditional Grant - Development	14,815	14,815
Total Revenues Shares	**1,180,713**	**461,681**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	55,000	60,067
Non Wage	64,450	63,912
Development Expenditure		
Domestic Development	985,263	261,703
External Financing	76,000	76,000
Total Expenditure	**1,180,713**	**461,681**

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

Service Area 10 Rural Water Supply and Sanitation

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						
225203 Appraisal and Feasibility Studies for Capital Works		0	0	1,000	0	1,000
Total for LCIII:		**County:**				**1,000**
LCII:	Awach	Feasibility Studies or Screening of Projects - Appraisal	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			1,000
Total Cost of Climate Change Mitigation		**0**	**0**	**1,000**	**0**	**1,000**
Key Service Area 000090 Climate Change Adaptation						
225204 Monitoring and Supervision of capital work		0	0	1,000	0	1,000

VOTE: 801 Abim District

Total for LCIII:		**County:**				**1,000**
LCII:	Awach	Preparation of Climate adaptation plan for Water sources	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			1,000
Total Cost of Climate Change Adaptation		**0**	**0**	**1,000**	**0**	**1,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**0**	**0**	**2,000**	**0**	**2,000**
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
227001 Travel inland		0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming		**0**	**1,000**	**0**	**0**	**1,000**
Key Service Area 140022 Integrated Catchment based Infrastructure						
211101 General Staff Salaries		60,067	0	0	0	60,067
221002 Workshops, Meetings and Seminars		0	27,881	0	40,000	67,881
Total for LCIII: Magamaga Subcounty		**County: Labwor**				**40,000**
LCII: Wilela	Wilela	Workshops, Meetings, Seminars - Training (Others)	Source: External Financing 426-United Nations Children Fund (UNICEF)			40,000
221009 Welfare and Entertainment		0	1,800	0	0	1,800
221011 Printing, Stationery, Photocopying and Binding		0	1,560	0	0	1,560
222001 Information and Communication Technology Services.		0	1,440	0	0	1,440
223006 Water		0	556	0	0	556
225203 Appraisal and Feasibility Studies for Capital Works		0	0	2,116	0	2,116
Total for LCIII: Abuk Town Council		**County: Labwor**				**2,116**
LCII: District Quarters Ward	Abim District	Feasibility Studies or Screening of Projects - Appraisal	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			2,116
225204 Monitoring and Supervision of capital work		0	0	25,313	0	25,313
Total for LCIII: Abuk Town Council		**County: Labwor**				**25,313**
LCII: District Quarters Ward	Abim District	Monitoring and supervision of water works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			25,313
227001 Travel inland		0	20,270	14,815	36,000	71,085
Total for LCIII: Morulem Subcounty		**County: Labwor**				**14,815**
LCII: Adea	Adea	Travel Inland - Expenses	Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)			14,815
Total for LCIII: Magamaga Subcounty		**County: Labwor**				**36,000**

VOTE: 801 Abim District

LCII: Wilela	Wilela	Travel Inland - Expenses	Source: External Financing 426-United Nations Children Fund (UNICEF)			36,000
227004 Fuel, Lubricants and Oils		0	7,904	0	0	7,904
228002 Maintenance-Transport Equipment		0	1,500	20,000	0	21,500
Total for LCIII: Abuk Town Council		**County: Labwor**				**20,000**
LCII: District Quarters Ward	District Water Office	Vehicle Maintanence - Service, Repair and Maintanence	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			20,000
312129 Other Buildings other than dwellings - Acquisition		0	0	30,453	0	30,453
Total for LCIII: Awach Subcounty		**County: Labwor**				**30,453**
LCII: Oporoth	Awach	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			30,453
312135 Water Plants, pipelines and sewerage networks - Acquisition		0	0	118,821	0	118,821
Total for LCIII: Abuk Town Council		**County: Labwor**				**118,821**
LCII: District Quarters Ward	Abim District	Drilling and Construction of 5 boreholes in unserved Villages in Abim District	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			118,821
313135 Water Plants, pipelines and sewerage networks - Improvement		0	0	48,185	0	48,185
Total for LCIII: Abuk Town Council		**County: Labwor**				**48,185**
LCII: District Quarters Ward	Abim District	Rehabilitation of 5 boreholes in selected Sub counties in Abim District	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			32,245
LCII: District Quarters Ward	Abim District	Retention payment for works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			15,940
Total Cost of Integrated Catchment based Infrastructure		**60,067**	**62,912**	**259,703**	**76,000**	**458,681**
Total Cost of Human Capital Development		**60,067**	**63,912**	**259,703**	**76,000**	**459,681**
Total Cost of Rural Water Supply and Sanitation		**60,067**	**63,912**	**261,703**	**76,000**	**461,681**
Total Cost of Water		**60,067**	**63,912**	**261,703**	**76,000**	**461,681**

VOTE: 801 Abim District

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	235,571	369,310
District Unconditional Grant Non-Wage	1,512	2,000
District Unconditional Grant Wage	180,000	309,000
Programme Conditional Grant - Non Wage Recurrent	54,059	55,310
Locally Raised Revenues	0	3,000
Total Revenues Shares	**235,571**	**369,310**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	180,000	309,000
Non Wage	55,571	60,310
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**235,571**	**369,310**

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

Service Area 10 Natural Resources Management

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000024 Compliance and Enforcement Services					
211101 General Staff Salaries	309,000	0	0	0	309,000
227001 Travel inland	0	6,010	0	0	6,010
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
Total Cost of Compliance and Enforcement Services	**309,000**	**8,010**	**0**	**0**	**317,010**
Key Service Area 000062 Waste management					
221002 Workshops, Meetings and Seminars	0	2,000	0	0	2,000
Total Cost of Waste management	**0**	**2,000**	**0**	**0**	**2,000**
Key Service Area 000078 Land Management					

VOTE: 801 Abim District

227001 Travel inland	0	3,000	0	0	3,000
227004 Fuel, Lubricants and Oils	0	1,313	0	0	1,313
Total Cost of Land Management	**0**	**4,313**	**0**	**0**	**4,313**
Key Service Area 000089 Climate Change Mitigation					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	15,000	0	0	15,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
Total Cost of Climate Change Mitigation	**0**	**16,000**	**0**	**0**	**16,000**
Key Service Area 140021 Ecosystems Restoration and Protection					
227001 Travel inland	0	9,600	0	0	9,600
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
Total Cost of Ecosystems Restoration and Protection	**0**	**11,600**	**0**	**0**	**11,600**
Key Service Area 140038 Environmental Safeguards					
227001 Travel inland	0	8,387	0	0	8,387
227004 Fuel, Lubricants and Oils	0	1,500	0	0	1,500
Total Cost of Environmental Safeguards	**0**	**9,887**	**0**	**0**	**9,887**
Key Service Area 560007 Regulation and Compliance					
227001 Travel inland	0	3,000	0	0	3,000
Total Cost of Regulation and Compliance	**0**	**3,000**	**0**	**0**	**3,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**309,000**	**54,810**	**0**	**0**	**363,810**
Programme 10 Sustainable Urbanisation and Housing					
Key Service Area 280002 Physical Planning					
221002 Workshops, Meetings and Seminars	0	2,500	0	0	2,500
227001 Travel inland	0	1,500	0	0	1,500
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
Total Cost of Physical Planning	**0**	**5,000**	**0**	**0**	**5,000**
Total Cost of Sustainable Urbanisation and Housing	**0**	**5,000**	**0**	**0**	**5,000**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	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**
Total Cost of Natural Resources Management	**309,000**	**60,310**	**0**	**0**	**369,310**
Total Cost of Natural Resources	**309,000**	**60,310**	**0**	**0**	**369,310**

VOTE: 801 Abim District

VOTE: 801 Abim District

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	243,741	300,401
District Unconditional Grant Wage	150,848	234,544
Locally Raised Revenues	3,000	3,000
Other Transfers from Central Government	46,000	16,000
Programme Conditional Grant - Non Wage Recurrent	43,893	46,857
Development Revenues	889,694	889,694
External Financing	889,694	889,694
Total Revenues Shares	**1,133,435**	**1,190,095**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	150,848	234,544
Non Wage	92,893	65,857
Development Expenditure		
Domestic Development	0	0
External Financing	889,694	889,694
Total Expenditure	**1,133,435**	**1,190,095**

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	234,544	0	0	0	234,544
221002 Workshops, Meetings and Seminars	0	16,200	0	0	16,200

Total for LCIII: Abuk Town Council		**County: Labwor**		**400,000**
LCII: District Quarters Ward	District Headquarters	Workshops, Meetings, Seminars - Training (Others)	Source: External Financing 426-United Nations Children Fund (UNICEF)	370,000

VOTE: 801 Abim District

LCII: District Quarters Ward	District Headquarters	Workshops, Meetings, Seminars - Training (Others)	Source: External Financing 427-United Nations Population Fund (UNPF)			30,000
221009 Welfare and Entertainment		0	3,200	0	0	3,200
221011 Printing, Stationery, Photocopying and Binding		0	3,500	0	0	3,500
Total for LCIII: Abuk Town Council		**County: Labwor**				**30,000**
LCII: District Quarters Ward	District Headquarters	Office Supplies - Assorted Binding Materials and Consumables	Source: External Financing 426-United Nations Children Fund (UNICEF)			30,000
222001 Information and Communication Technology Services.		0	1,000	0	0	1,000
Total for LCIII: Abuk Town Council		**County: Labwor**				**4,694**
LCII: District Quarters Ward	District headquarters	Telecommunication Services - Telecommunication Expenses	Source: External Financing 426-United Nations Children Fund (UNICEF)			4,694
227001 Travel inland		0	22,780	0	0	22,780
Total for LCIII: Abuk Town Council		**County: Labwor**				**200,000**
LCII: District Quarters Ward	District headquarters	Travel Inland - Allowances	Source: External Financing 426-United Nations Children Fund (UNICEF)			200,000
227004 Fuel, Lubricants and Oils		0	8,537	0	0	8,537
Total for LCIII: Abuk Town Council		**County: Labwor**				**55,000**
LCII: District Quarters Ward	District Headquarters	Fuel, Oils and Lubricants - Fuel Expenses	Source: External Financing 426-United Nations Children Fund (UNICEF)			55,000
228002 Maintenance-Transport Equipment		0	2,000	0	0	2,000
263402 Transfer to Other Government Units		0	8,640	0	0	8,640
Total for LCIII: Abim Town Council		**County: Labwor**				**540**
LCII: Wiawer	CDO Abim TC	Conditional transfers to Abim Town Council for CDO CMMC interventions	Source: Programme Conditional Grant - Non Wage Recurrent 123-o/w Social Development - Non Wage Recurrent			540
Total for LCIII: Lotukei Subcounty		**County: Labwor**				**540**
LCII: Gangming	CDO Lotukei Sub county	Conditional transfers to Lotukei sub county for CDO CMMC interventions	Source: Programme Conditional Grant - Non Wage Recurrent 123-o/w Social Development - Non Wage Recurrent			540
Total for LCIII: Morulem Subcounty		**County: Labwor**				**540**
LCII: Katabok West	CDO Morulem Sub county	Conditional transfers to Morulem sub county for CDO CMMC interventions	Source: Programme Conditional Grant - Non Wage Recurrent 123-o/w Social Development - Non Wage Recurrent			540

VOTE: 801 Abim District

Total for LCIII: Alerek Subcounty		**County: Labwor**		**540**
LCII: Olem	CDO Alerek Sub county	Conditional transfers to Alerek sub county for CDO CMMC interventions	Source: Programme Conditional Grant - Non Wage Recurrent 123-o/w Social Development - Non Wage Recurrent	540
Total for LCIII: Nyakwae Subcounty		**County: Labwor**		**540**
LCII: Rogom	CDO Nyakwae sub county	Conditional transfers to Nyakwae sub county for CDO CMMC interventions	Source: Programme Conditional Grant - Non Wage Recurrent 123-o/w Social Development - Non Wage Recurrent	540
Total for LCIII: Abim Subcounty		**County: Labwor**		**540**
LCII: Kanu	CDO Abim Sub county	Conditional transfers to Abim sub county for CDO CMMC interventions	Source: Programme Conditional Grant - Non Wage Recurrent 123-o/w Social Development - Non Wage Recurrent	540
Total for LCIII: Magamaga Subcounty		**County: Labwor**		**540**
LCII: Koya	CDO Magamaga	Conditional transfers to Magamaga sub county for CDO CMMC interventions	Source: Programme Conditional Grant - Non Wage Recurrent 123-o/w Social Development - Non Wage Recurrent	540
Total for LCIII: Awach Subcounty		**County: Labwor**		**540**
LCII: Awach	CDO Awach Sub county	Conditional transfers to Awach sub county for CDO CMMC interventions	Source: Programme Conditional Grant - Non Wage Recurrent 123-o/w Social Development - Non Wage Recurrent	540
Total for LCIII: Abuk Town Council		**County: Labwor**		**540**
LCII: Abuk Ward	CDO ABuk TC	Conditional transfers to Abuk Town Council for CDO CMMC interventions	Source: Programme Conditional Grant - Non Wage Recurrent 123-o/w Social Development - Non Wage Recurrent	540
Total for LCIII: Alerek Town Council		**County: Labwor**		**540**
LCII: University Ward Ward	CDO ALerek TC	Conditional transfers to Alerek Town Council for CDO CMMC interventions	Source: Programme Conditional Grant - Non Wage Recurrent 123-o/w Social Development - Non Wage Recurrent	540
Total for LCIII: Kiru Town Council		**County: Labwor**		**540**
LCII: Kalakala Ward	CDO Kiru TC	Conditional transfers to Kiru Town Council for CDO CMMC interventions	Source: Programme Conditional Grant - Non Wage Recurrent 123-o/w Social Development - Non Wage Recurrent	540
Total for LCIII: Morulem Town Council		**County: Labwor**		**540**

VOTE: 801 Abim District

LCII: Aremo Ward	CDO Morulem TC	Conditional transfers to Morulem Town Council for CDO CMMC interventions	Source: Programme Conditional Grant - Non Wage Recurrent 123-o/w Social Development - Non Wage Recurrent	540
Total for LCIII: Orwamuge Town Council		**County: Labwor**		**540**
LCII: Orwamuge Ward	CDO Orwamuge TC	Conditional transfers to Orwamuge Town Council for CDO CMMC interventions	Source: Programme Conditional Grant - Non Wage Recurrent 123-o/w Social Development - Non Wage Recurrent	540
Total for LCIII: Atunga		**County: Labwor**		**540**
LCII: Otalabar	CDO Atunga sub county	Conditional transfers to Atunga sub county for CDO CMMC interventions	Source: Programme Conditional Grant - Non Wage Recurrent 123-o/w Social Development - Non Wage Recurrent	540
Total for LCIII: Camkok		**County: Labwor**		**540**
LCII: Okililing	CDO Camkok	Conditional transfers to Camkok sub county for CDO CMMC interventions	Source: Programme Conditional Grant - Non Wage Recurrent 123-o/w Social Development - Non Wage Recurrent	540
Total for LCIII: Opopongo		**County: Labwor**		**540**
LCII: Opopongo	CDO Opopongo sub county	Conditional transfers to Opopongo sub county for CDO CMMC interventions	Source: Programme Conditional Grant - Non Wage Recurrent 123-o/w Social Development - Non Wage Recurrent	540

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Capacity Strengthening	**234,544**	**65,857**	**0**	**0**	**300,401**
Total Cost of Human Capital Development	**234,544**	**65,857**	**0**	**0**	**300,401**
Total Cost of Community Mobilisation	**234,544**	**65,857**	**0**	**0**	**300,401**

Service Area 20 Empowerment and Mindset Change

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000021 Gender Mainstreaming services					
221002 Workshops, Meetings and Seminars	0	0	0	200,000	200,000

Total for LCIII: Abuk Town Council		**County: Labwor**		**200,000**
LCII: District Quarters Ward	Abim District headquarters	Workshops, Meetings, Seminars - Training (Others)	Source: External Financing 427-United Nations Population Fund (UNPF)	20,000

VOTE: 801 Abim District

LCII: District Quarters Ward	District Headquarters	Workshops, Meetings, Seminars - Training (Others)	Source: External Financing 426-United Nations Children Fund (UNICEF)			180,000
Total Cost of Gender Mainstreaming services		**0**	**0**	**0**	**200,000**	**200,000**
Key Service Area 010008 Capacity Strengthening						
221002 Workshops, Meetings and Seminars		0	0	0	400,000	400,000
Total for LCIII: Abuk Town Council		**County: Labwor**				**400,000**
LCII: District Quarters Ward	District Headquarters	Workshops, Meetings, Seminars - Training (Others)	Source: External Financing 426-United Nations Children Fund (UNICEF)			370,000
LCII: District Quarters Ward	District Headquarters	Workshops, Meetings, Seminars - Training (Others)	Source: External Financing 427-United Nations Population Fund (UNPF)			30,000
221011 Printing, Stationery, Photocopying and Binding		0	0	0	30,000	30,000
Total for LCIII: Abuk Town Council		**County: Labwor**				**30,000**
LCII: District Quarters Ward	District Headquarters	Office Supplies - Assorted Binding Materials and Consumables	Source: External Financing 426-United Nations Children Fund (UNICEF)			30,000
222001 Information and Communication Technology Services.		0	0	0	4,694	4,694
Total for LCIII: Abuk Town Council		**County: Labwor**				**4,694**
LCII: District Quarters Ward	District headquarters	Telecommunication Services - Telecommunication Expenses	Source: External Financing 426-United Nations Children Fund (UNICEF)			4,694
227001 Travel inland		0	0	0	200,000	200,000
Total for LCIII: Abuk Town Council		**County: Labwor**				**200,000**
LCII: District Quarters Ward	District headquarters	Travel Inland - Allowances	Source: External Financing 426-United Nations Children Fund (UNICEF)			200,000
227004 Fuel, Lubricants and Oils		0	0	0	55,000	55,000
Total for LCIII: Abuk Town Council		**County: Labwor**				**55,000**
LCII: District Quarters Ward	District Headquarters	Fuel, Oils and Lubricants - Fuel Expenses	Source: External Financing 426-United Nations Children Fund (UNICEF)			55,000
Total Cost of Capacity Strengthening		**0**	**0**	**0**	**689,694**	**689,694**
Total Cost of Human Capital Development		**0**	**0**	**0**	**889,694**	**889,694**
Total Cost of Empowerment and Mindset Change		**0**	**0**	**0**	**889,694**	**889,694**
Total Cost of Community Based Services		**234,544**	**65,857**	**0**	**889,694**	**1,190,095**

VOTE: 801 Abim District

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	87,401	229,342
District Unconditional Grant Non-Wage	41,359	128,000
District Unconditional Grant Wage	38,661	99,342
Locally Raised Revenues	7,381	2,000
Development Revenues	63,653	98,826
District Discretionary Equalisation Development Grant	63,653	98,826
Total Revenues Shares	**151,054**	**328,168**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	38,661	99,342
Non Wage	48,740	130,000
Development Expenditure		
Domestic Development	63,653	98,826
External Financing	0	0
Total Expenditure	**151,054**	**328,168**

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 06 Natural Resources, Environment, Climate Change, Land and Water Management						
Key Service Area 000090 Climate Change Adaptation						
225204 Monitoring and Supervision of capital work		0	0	2,500	0	2,500
Total for LCIII: Abuk Town Council		**County: Labwor**				**2,500**
LCII: District Quarters Ward	All	Environmental compliance monitoring of DDEG projects	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			2,500
Total Cost of Climate Change Adaptation		**0**	**0**	**2,500**	**0**	**2,500**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**0**	**0**	**2,500**	**0**	**2,500**
Programme 12 Human Capital Development						

VOTE: 801 Abim District

Key Service Area 000013 HIV/AIDS Mainstreaming							
221002 Workshops, Meetings and Seminars		0	6,000	0		0	6,000
Total Cost of HIV/AIDS Mainstreaming		**0**	**6,000**	**0**		**0**	**6,000**
Total Cost of Human Capital Development		**0**	**6,000**	**0**		**0**	**6,000**
Programme 18 Development Plan Implementation							
Key Service Area 000006 Planning and Budgeting services							
211101 General Staff Salaries		99,342	0	0		0	99,342
221002 Workshops, Meetings and Seminars		0	8,000	0		0	8,000
221012 Small Office Equipment		0	2,000	0		0	2,000
227001 Travel inland		0	30,000	16,471		0	46,471
Total for LCIII: Abuk Town Council		**County: Labwor**					**16,471**
LCII: District Quarters Ward	All	Travel Inland - Facilitation	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				16,471
227004 Fuel, Lubricants and Oils		0	12,000	0		0	12,000
228002 Maintenance-Transport Equipment		0	2,000	0		0	2,000
Total Cost of Planning and Budgeting services		**99,342**	**54,000**	**16,471**		**0**	**169,813**
Key Service Area 000023 Inspection and Monitoring							
225203 Appraisal and Feasibility Studies for Capital Works		0	0	2,500		0	2,500
Total for LCIII: Abuk Town Council		**County: Labwor**					**2,500**
LCII: District Quarters Ward	all	Feasibility Studies or Screening of Projects - Appraisal	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				2,500
225204 Monitoring and Supervision of capital work		0	0	27,942		0	27,942
Total for LCIII: Abuk Town Council		**County: Labwor**					**27,942**
LCII: District Quarters Ward		Supervision and monitoring of DDEG Projects	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				11,471
LCII: District Quarters Ward	All	Joint Monitoring of DDEG projects	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				16,471
Total Cost of Inspection and Monitoring		**0**	**0**	**30,442**		**0**	**30,442**
Key Service Area 000027 Programme Working Group Secretariat Services							
221002 Workshops, Meetings and Seminars		0	20,000	14,589		0	34,589
Total for LCIII: Abuk Town Council		**County: Labwor**					**14,589**
LCII: District Quarters Ward	All	Workshops, Meetings, Seminars - Training (Others)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				6,589

VOTE: 801 Abim District

LCII: District Quarters Ward	All	Workshops, Meetings, Seminars - Training Quality Assurance Trainings	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			8,000
221009 Welfare and Entertainment		0	1,000	0	0	1,000
222001 Information and Communication Technology Services.		0	3,600	0	0	3,600
227001 Travel inland		0	0	24,942	0	24,942
Total for LCIII: Abuk Town Council		**County: Labwor**				**24,942**
LCII: District Quarters Ward	All	Travel Inland - Benchmarking Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			24,942
227004 Fuel, Lubricants and Oils		0	4,400	0	0	4,400
Total Cost of Programme Working Group Secretariat Services		**0**	**29,000**	**39,531**	**0**	**68,531**
Key Service Area 560019 Data Management and Dissemination						
221002 Workshops, Meetings and Seminars		0	11,500	9,883	0	21,383
Total for LCIII: Abuk Town Council		**County: Labwor**				**9,883**
LCII: District Quarters Ward	All	Workshops, Meetings, Seminars - Training (Data Collection and Analysis)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			9,883
221008 Information and Communication Technology Supplies.		0	17,000	0	0	17,000
221011 Printing, Stationery, Photocopying and Binding		0	8,000	0	0	8,000
228002 Maintenance-Transport Equipment		0	4,500	0	0	4,500
Total Cost of Data Management and Dissemination		**0**	**41,000**	**9,883**	**0**	**50,883**
Total Cost of Development Plan Implementation		**99,342**	**124,000**	**96,326**	**0**	**319,668**
Total Cost of Planning and Statistics		**99,342**	**130,000**	**98,826**	**0**	**328,168**
Total Cost of Planning		**99,342**	**130,000**	**98,826**	**0**	**328,168**

VOTE: 801 Abim District

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	106,627	122,129
District Unconditional Grant Non-Wage	66,145	54,000
District Unconditional Grant Wage	36,889	68,129
Locally Raised Revenues	3,593	0
Total Revenues Shares	**106,627**	**122,129**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	36,889	68,129
Non Wage	69,738	54,000
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**106,627**	**122,129**

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

Service Area 10 Compliance

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	68,129	0	0	0	68,129
221009 Welfare and Entertainment	0	600	0	0	600
221011 Printing, Stationery, Photocopying and Binding	0	600	0	0	600
221017 Membership dues and Subscription fees.	0	630	0	0	630
227001 Travel inland	0	9,370	0	0	9,370
228002 Maintenance-Transport Equipment	0	800	0	0	800
263402 Transfer to Other Government Units	0	42,000	0	0	42,000
Total for LCIII: Abuk Town Council	**County: Labwor**				**42,000**

VOTE: 801 Abim District

LCII: District Quarters Ward	All Town Councils	Quarterly Transfers to six (6) town councils	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			42,000
Total Cost of Audit and Risk Management		**68,129**	**54,000**	**0**	**0**	**122,129**
Total Cost of Governance and Security		**68,129**	**54,000**	**0**	**0**	**122,129**
Total Cost of Compliance		**68,129**	**54,000**	**0**	**0**	**122,129**
Total Cost of Internal Audit		**68,129**	**54,000**	**0**	**0**	**122,129**

VOTE: 801 Abim District

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	88,265	153,359
Programme Conditional Grant - Non Wage Recurrent	47,189	48,661
District Unconditional Grant Non-Wage	1,729	0
District Unconditional Grant Wage	28,551	93,903
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Total Revenues Shares	**88,265**	**153,359**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	28,551	93,903
Non Wage	59,714	59,457
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**88,265**	**153,359**

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					
221002 Workshops, Meetings and Seminars	0	9,500	0	0	9,500
227004 Fuel, Lubricants and Oils	0	795	0	0	795
Total Cost of Tourism Investment, Promotion and Marketing	**0**	**10,295**	**0**	**0**	**10,295**
Total Cost of Tourism Development	**0**	**10,295**	**0**	**0**	**10,295**
Programme 07 Private Sector Development					
Key Service Area 190036 Trade Development					
211101 General Staff Salaries	93,903	0	0	0	93,903
221002 Workshops, Meetings and Seminars	0	24,835	0	0	24,835

VOTE: 801 Abim District

221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
222001 Information and Communication Technology Services.	0	1,920	0	0	1,920
227001 Travel inland	0	8,000	0	0	8,000
227004 Fuel, Lubricants and Oils	0	6,613	0	0	6,613
228002 Maintenance-Transport Equipment	0	3,293	0	0	3,293
Total Cost of Trade Development	**93,903**	**48,661**	**0**	**0**	**142,564**
Total Cost of Private Sector Development	**93,903**	**48,661**	**0**	**0**	**142,564**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	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**
Total Cost of Commercial Services	**93,903**	**59,457**	**0**	**0**	**153,359**
Total Cost of Trade, Industry and Local Development	**93,903**	**59,457**	**0**	**0**	**153,359**