VOTE: 809 Apac 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	**772,843**	**1,225,398**
o/w Higher Local Government	472,843	925,398
o/w Lower Local Government	300,000	300,000
Discretionary Government Transfers	**3,659,274**	**5,359,308**
o/w Higher Local Government	3,249,400	4,934,214
o/w Lower Local Government	409,874	425,094
Conditional Government Transfers	**30,886,501**	**32,363,605**
o/w Higher Local Government	30,886,501	32,363,605
o/w Lower Local Government	0	0
Other Government Transfers	**546,008**	**558,793**
o/w Higher Local Government	546,008	558,793
o/w Lower Local Government	0	0
External Financing	**638,027**	**648,027**
o/w Higher Local Government	638,027	648,027
o/w Lower Local Government	0	0
Grand Total	**36,502,653**	**40,155,130**
o/w Higher Local Government	35,792,779	39,430,036
o/w Lower Local Government	709,874	725,094

VOTE: 809 Apac District

A2:Revenue Performance, Plans and Projections by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**772,843**	**1,225,398**
Animal and Crop Husbandry related Levies	0	5,460
Business licenses	120,000	99,765
Compensation received by Government	0	706,508
Document certification fees	0	12,600
Environmental Levies	20,001	0
Excise duty on Local Goods and services	20,000	0
Inspection Fees	0	10,185
Land Fees	30,000	967
Local Hotel Tax	20,000	0
Local Services Tax-Payable By Individuals	220,000	95,014
Market /Gate Charges	0	36,354
Miscellaneous receipts/income	0	134,640
Other fines and Penalties – private	0	5,775
Other licenses	50,000	66,545
Other permits	0	8,302
Other taxes on specific services	42,842	42,842
Rent & Rates - Non-Produced Assets – from private entities	0	441
Sale of bid documents-From Private Entities	50,000	0
Transfers Received from Other Government Units	200,000	0
Discretionary Government Transfers	**3,659,274**	**5,359,308**
District Discretionary Equalisation Development Grant	672,710	756,693
District Unconditional Grant Non-Wage	723,414	825,656
District Unconditional Grant Wage	2,202,357	3,711,476
Urban Discretionary Equalisation Development Grant	16,007	20,391
Urban Unconditional Non-Wage	44,787	45,092
Conditional Government Transfers	**30,886,501**	**32,363,605**
Programme Conditional Grant - Non Wage Recurrent	10,907,803	11,376,335
Programme Conditional Grant - Development	1,929,792	1,425,919
Programme Conditional Grant - Wage Recurrent	18,034,091	19,546,536
Transitional Conditional Grant - Development	14,815	14,815
Other Government Transfers	**546,008**	**558,793**
GROW Project	30,000	30,000
National Oil Seeds Project	50,000	50,000

VOTE: 809 Apac District

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Social Assistance Grant for Empowerment (SAGE)	11,273	11,273
Support to PLE (UNEB)	16,000	20,000
Uganda Climate Smart Agricultural Transformation Project	220,711	220,711
Uganda Road Fund (URF)	196,024	196,024
Uganda Women Enterpreneurship Program(UWEP)	12,000	20,785
Youth Livelihood Programme (YLP)	10,000	10,000
External Financing	**638,027**	**648,027**
Global Alliance for Vaccines and Immunization (GAVI)	159,262	169,262
Global Fund for HIV, TB & Malaria	230,000	230,000
United Nations Children Fund (UNICEF)	48,765	48,765
World Health Organisation (WHO)	200,000	200,000
Total Revenues Shares	**36,502,653**	**40,155,130**

VOTE: 809 Apac 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	**1,965,059**	**5,000**	**270,711**	**0**	**2,240,770**
o/w: Wage:	1,456,464	0	0	0	1,456,464
Non-Wage Recurrent:	321,648	5,000	270,711	0	597,359
Development:	186,947	0	0	0	186,947
Tourism Development	**10,795**	**0**	**0**	**0**	**10,795**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	10,795	0	0	0	10,795
Development:	0	0	0	0	0
Natural Resources, Environment, Climate Change, Land and Water Management	**477,745**	**5,000**	**0**	**0**	**482,745**
o/w: Wage:	405,198	0	0	0	405,198
Non-Wage Recurrent:	72,547	5,000	0	0	77,547
Development:	0	0	0	0	0
Private Sector Development	**223,468**	**5,000**	**0**	**0**	**228,468**
o/w: Wage:	177,947	0	0	0	177,947
Non-Wage Recurrent:	45,521	5,000	0	0	50,521
Development:	0	0	0	0	0
Integrated Transport Infrastructure and Services	**1,564,352**	**0**	**196,024**	**0**	**1,760,376**
o/w: Wage:	308,351	0	0	0	308,351
Non-Wage Recurrent:	1,000,000	0	196,024	0	1,196,024
Development:	256,001	0	0	0	256,001
Sustainable Urbanisation and Housing	**145,000**	**5,000**	**0**	**0**	**150,000**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	5,000	5,000	0	0	10,000
Development:	140,000	0	0	0	140,000
Digital Transformation	**6,085**	**2,000**	**0**	**0**	**8,085**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	6,085	2,000	0	0	8,085
Development:	0	0	0	0	0
Human Capital Development	**24,207,183**	**30,000**	**92,058**	**0**	**24,977,268**

VOTE: 809 Apac District

Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	19,658,022	0	0	0	19,658,022
Non-Wage Recurrent:	3,386,124	30,000	92,058	0	3,508,183
Development:	1,163,037	0	0	648,027	1,811,064
Public Sector Transformation	**7,351,390**	**47,000**	**0**	**0**	**7,398,390**
o/w: Wage:	684,578	0	0	0	684,578
Non-Wage Recurrent:	6,603,200	47,000	0	0	6,650,200
Development:	63,612	0	0	0	63,612
Governance and Security	**1,077,909**	**515,166**	**0**	**0**	**1,593,075**
o/w: Wage:	203,464	0	0	0	203,464
Non-Wage Recurrent:	598,391	515,166	0	0	1,113,557
Development:	276,054	0	0	0	276,054
Regional Balanced Development	**23,771**	**566,232**	**0**	**0**	**590,003**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	23,771	566,232	0	0	590,003
Development:	0	0	0	0	0
Development Plan Implementation	**670,154**	**45,000**	**0**	**0**	**715,154**
o/w: Wage:	363,988	0	0	0	363,988
Non-Wage Recurrent:	174,000	45,000	0	0	219,000
Development:	132,166	0	0	0	132,166
Grand Total	**37,722,912**	**1,225,398**	**558,793**	**648,027**	**40,155,130**
Grand Total Wage	23,258,011	0	0	0	**23,258,011**
Grand Total Non-Wage Recurrent	12,247,083	1,225,398	558,793	0	**14,031,274**
Grand Total Development	2,217,818	0	0	648,027	**2,865,845**

VOTE: 809 Apac District

A4: Summary of Department Allocations for FY 2026/27

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Administration	**7,234,738**	**8,240,450**
o/w Higher Local Government	6,824,864	7,515,356
o/w Lower Local Government	409,874	725,094
Finance	**634,300**	**873,220**
o/w Higher Local Government	334,300	873,220
o/w Lower Local Government	300,000	0
Statutory bodies	**565,144**	**624,800**
o/w Higher Local Government	565,144	624,800
o/w Lower Local Government	0	0
Production and Marketing	**2,193,277**	**2,242,570**
o/w Higher Local Government	2,193,277	2,242,570
o/w Lower Local Government	0	0
Health	**11,149,924**	**11,097,619**
o/w Higher Local Government	11,149,924	11,097,619
o/w Lower Local Government	0	0
Education	**11,336,814**	**12,893,826**
o/w Higher Local Government	11,336,814	12,893,826
o/w Lower Local Government	0	0
Roads and Engineering	**1,656,025**	**1,909,376**
o/w Higher Local Government	1,656,025	1,909,376
o/w Lower Local Government	0	0
Water	**576,239**	**642,704**
o/w Higher Local Government	576,239	642,704
o/w Lower Local Government	0	0
Natural Resources	**412,769**	**483,786**
o/w Higher Local Government	412,769	483,786
o/w Lower Local Government	0	0
Community Based Services	**231,204**	**341,279**
o/w Higher Local Government	231,204	341,279
o/w Lower Local Government	0	0
Planning	**281,001**	**443,166**
o/w Higher Local Government	281,001	443,166
o/w Lower Local Government	0	0
Internal Audit	**103,000**	**123,071**

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Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	103,000	123,071
o/w Lower Local Government	0	0
Trade, Industry and Local Development	**128,217**	**239,263**
o/w Higher Local Government	128,217	239,263
o/w Lower Local Government	0	0
Grand Total	**36,502,653**	**40,155,130**
o/w Higher Local Government	**35,792,779**	**39,430,036**
o/w: Wage:	20,236,448	23,258,011
Non-Wage Recurrent:	12,259,302	13,536,983
Domestic Devt:	2,659,002	1,987,015
External Financing:	638,027	648,027
o/w Lower Local Government	**709,874**	**725,094**
o/w: Wage:	0	0
Non-Wage Recurrent:	492,709	494,291
Domestic Devt:	217,164	230,803
External Financing:	0	0

VOTE: 809 Apac 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	6,933,573	7,946,035
District Unconditional Grant Non-Wage	81,771	121,466
District Unconditional Grant Wage	550,000	684,578
Locally Raised Revenues	70,000	79,001
Multi-Sectoral Transfers to LLGs_NonWage	192,709	494,291
Programme Conditional Grant - Non Wage Recurrent	6,039,093	6,566,700
Development Revenues	301,164	294,415
District Discretionary Equalisation Development Grant	84,000	63,612
Multi-Sectoral Transfers to LLGs_Gou	217,164	230,803
Total Revenues Shares	**7,234,738**	**8,240,450**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	550,000	684,578
Non Wage	6,383,573	7,261,457
Development Expenditure		
Domestic Development	301,164	294,415
External Financing	0	0
Total Expenditure	**7,234,738**	**8,240,450**

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

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 11 Digital Transformation					
Key Service Area 300010 Innovation Fund Management					
221008 Information and Communication Technology Supplies.	0	6,085	0	0	6,085
227001 Travel inland	0	2,000	0	0	2,000

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Total Cost of Innovation Fund Management	**0**	**8,085**	**0**	**0**	**8,085**
Total Cost of Digital Transformation	**0**	**8,085**	**0**	**0**	**8,085**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	8,000	0	0	8,000
223005 Electricity	0	2,000	0	0	2,000
223006 Water	0	2,000	0	0	2,000
228004 Maintenance-Other Fixed Assets	0	8,000	0	0	8,000
Total Cost of Facilities Management	**0**	**20,000**	**0**	**0**	**20,000**
Key Service Area 000006 Planning and Budgeting services					
221012 Small Office Equipment	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
Total Cost of Planning and Budgeting services	**0**	**6,000**	**0**	**0**	**6,000**
Key Service Area 000007 Procurement and Disposal Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,500	0	0	3,500
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
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 Procurement and Disposal Services	**0**	**9,500**	**0**	**0**	**9,500**
Key Service Area 000008 Records Management					
221002 Workshops, Meetings and Seminars	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221012 Small Office Equipment	0	2,000	0	0	2,000
222002 Postage and Courier	0	1,500	0	0	1,500
224010 Protective Gear	0	500	0	0	500
Total Cost of Records Management	**0**	**8,000**	**0**	**0**	**8,000**
Key Service Area 000011 Communication and Public Relations					
221001 Advertising and Public Relations	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000

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227001 Travel inland		0	2,000	0	0	2,000
Total Cost of Communication and Public Relations		**0**	**7,000**	**0**	**0**	**7,000**
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity						
211101 General Staff Salaries		684,578	0	0	0	684,578
273104 Pension		0	3,741,107	0	0	3,741,107
273105 Gratuity		0	2,625,931	0	0	2,625,931
352881 Pension and Gratuity Arrears Budgeting		0	199,662	0	0	199,662
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity		**684,578**	**6,566,700**	**0**	**0**	**7,251,277**
Key Service Area 010008 Capacity Strengthening						
221002 Workshops, Meetings and Seminars		0	0	22,000	0	22,000
Total for LCIII: Akere Div (Physical)		**County: APAC MUNICIPAL COUNCIL (Physical)**				**22,000**
LCII: CENTRAL (Physical)	Apac DLG HQ	Workshops, Meetings, Seminars - Training (Others)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			19,000
LCII: CENTRAL (Physical)	Apac DLG HQ	Workshops, Meetings, Seminars - Training (Pre-retirement)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			3,000
221009 Welfare and Entertainment		0	0	10,102	0	10,102
Total for LCIII: Akere Div (Physical)		**County: APAC MUNICIPAL COUNCIL (Physical)**				**10,102**
LCII: CENTRAL (Physical)	Apac DLG HQ	Welfare - End of Year Party	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			10,102
221012 Small Office Equipment		0	0	4,000	0	4,000
Total for LCIII: Akere Div (Physical)		**County: APAC MUNICIPAL COUNCIL (Physical)**				**4,000**
LCII: CENTRAL (Physical)	Apac DLG HQ	Office Equipment and Supplies - Assorted Equipment	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			4,000
227001 Travel inland		0	0	14,001	0	14,001
Total for LCIII: Akere Div (Physical)		**County: APAC MUNICIPAL COUNCIL (Physical)**				**14,001**
LCII: CENTRAL (Physical)		Travel Inland - Training and Study Trips	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			8,000
LCII: CENTRAL (Physical)		Travel Inland - Allowances	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			6,001
Total Cost of Capacity Strengthening		**0**	**0**	**50,103**	**0**	**50,103**
Key Service Area 390017 Public Service Performance management						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	1,000	0	0	1,000

VOTE: 809 Apac District

221012 Small Office Equipment		0	3,000	0	0	3,000
221020 Litigation and related expenses		0	23,000	0	0	23,000
227004 Fuel, Lubricants and Oils		0	6,000	0	0	6,000
228001 Maintenance-Buildings and Structures		0	0	13,509	0	13,509
Total for LCIII: Akere Div (Physical)		**County: APAC MUNICIPAL COUNCIL (Physical)**				**13,509**
LCII: CENTRAL (Physical)	Apac District HQ	Building and Facility Maintenance - Maintenance, Repair and Support Services	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			13,509
Total Cost of Public Service Performance management		**0**	**33,000**	**13,509**	**0**	**46,509**
Total Cost of Public Sector Transformation		**684,578**	**6,650,200**	**63,612**	**0**	**7,398,390**
Programme 16 Governance and Security						
Key Service Area 000014 Administrative and Support Services						
212103 Incapacity benefits (Employees)		0	8,000	0	0	8,000
221005 Official Ceremonies and State Functions		0	6,000	0	0	6,000
221009 Welfare and Entertainment		0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding		0	4,000	0	0	4,000
221012 Small Office Equipment		0	2,000	0	0	2,000
222001 Information and Communication Technology Services.		0	3,000	0	0	3,000
225204 Monitoring and Supervision of capital work		0	15,000	0	0	15,000
227001 Travel inland		0	12,950	0	0	12,950
227004 Fuel, Lubricants and Oils		0	8,000	0	0	8,000
228002 Maintenance-Transport Equipment		0	14,160	0	0	14,160
Total Cost of Administrative and Support Services		**0**	**75,110**	**0**	**0**	**75,110**
Total Cost of Governance and Security		**0**	**75,110**	**0**	**0**	**75,110**
Programme 17 Regional Balanced Development						
Key Service Area 000005 Human Resource Management						
211107 Boards, Committees and Council Allowances		0	6,000	0	0	6,000
221011 Printing, Stationery, Photocopying and Binding		0	7,771	0	0	7,771
221012 Small Office Equipment		0	1,000	0	0	1,000
222001 Information and Communication Technology Services.		0	3,000	0	0	3,000
227001 Travel inland		0	16,000	0	0	16,000

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Total Cost of Human Resource Management	**0**	**33,771**	**0**	**0**	**33,771**
Total Cost of Regional Balanced Development	**0**	**33,771**	**0**	**0**	**33,771**
Total Cost of Administration and Management	**684,578**	**6,767,166**	**63,612**	**0**	**7,515,356**
Total Cost of Administration	**684,578**	**6,767,166**	**63,612**	**0**	**7,515,356**

Subcounty / Town Council / Division: 236333 Chegere 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					
263402 Transfer to Other Government Units	0	55,158	35,509	0	90,666
Total Cost of Administrative and Support Services	**0**	**55,158**	**35,509**	**0**	**90,666**
Total Cost of Governance and Security	**0**	**55,158**	**35,509**	**0**	**90,666**
Total Cost of Administration and Management	**0**	**55,158**	**35,509**	**0**	**90,666**
Total Cost of 236333 Chegere Subcounty	**0**	**55,158**	**35,509**	**0**	**90,666**

Subcounty / Town Council / Division: 236334 Ibuje 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					
263402 Transfer to Other Government Units	0	67,920	47,237	0	115,157
Total Cost of Administrative and Support Services	**0**	**67,920**	**47,237**	**0**	**115,157**
Total Cost of Governance and Security	**0**	**67,920**	**47,237**	**0**	**115,157**
Total Cost of Administration and Management	**0**	**67,920**	**47,237**	**0**	**115,157**
Total Cost of 236334 Ibuje Subcounty	**0**	**67,920**	**47,237**	**0**	**115,157**

Subcounty / Town Council / Division: 236335 Akokoro 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					

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Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	60,403	28,324	0	88,727
Total Cost of Administrative and Support Services	**0**	**60,403**	**28,324**	**0**	**88,727**
Total Cost of Governance and Security	**0**	**60,403**	**28,324**	**0**	**88,727**
Total Cost of Administration and Management	**0**	**60,403**	**28,324**	**0**	**88,727**
Total Cost of 236335 Akokoro Subcounty	**0**	**60,403**	**28,324**	**0**	**88,727**

Subcounty / Town Council / Division: 236337 Apac 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					
263402 Transfer to Other Government Units	0	62,252	38,673	0	100,925
Total Cost of Administrative and Support Services	**0**	**62,252**	**38,673**	**0**	**100,925**
Total Cost of Governance and Security	**0**	**62,252**	**38,673**	**0**	**100,925**
Total Cost of Administration and Management	**0**	**62,252**	**38,673**	**0**	**100,925**
Total Cost of 236337 Apac Subcounty	**0**	**62,252**	**38,673**	**0**	**100,925**

Subcounty / Town Council / Division: 273226 Apoi

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					
263402 Transfer to Other Government Units	0	89,914	35,141	0	125,055
Total Cost of Administrative and Support Services	**0**	**89,914**	**35,141**	**0**	**125,055**
Total Cost of Governance and Security	**0**	**89,914**	**35,141**	**0**	**125,055**
Total Cost of Administration and Management	**0**	**89,914**	**35,141**	**0**	**125,055**
Total Cost of 273226 Apoi	**0**	**89,914**	**35,141**	**0**	**125,055**

Subcounty / Town Council / Division: 273227 Te-Boke

Service Area 10 Administration and Management

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

VOTE: 809 Apac District

Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	38,552	25,528	0	64,080
Total Cost of Administrative and Support Services	**0**	**38,552**	**25,528**	**0**	**64,080**
Total Cost of Governance and Security	**0**	**38,552**	**25,528**	**0**	**64,080**
Total Cost of Administration and Management	**0**	**38,552**	**25,528**	**0**	**64,080**
Total Cost of 273227 Te-Boke	**0**	**38,552**	**25,528**	**0**	**64,080**

Subcounty / Town Council / Division: 273945 Ibuje 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					
263402 Transfer to Other Government Units	0	59,227	13,433	0	72,660
Total Cost of Administrative and Support Services	**0**	**59,227**	**13,433**	**0**	**72,660**
Total Cost of Governance and Security	**0**	**59,227**	**13,433**	**0**	**72,660**
Total Cost of Administration and Management	**0**	**59,227**	**13,433**	**0**	**72,660**
Total Cost of 273945 Ibuje Town Council	**0**	**59,227**	**13,433**	**0**	**72,660**

Subcounty / Town Council / Division: 273946 Akokoro 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					
227001 Travel inland	0	6,959	0	0	6,959
263402 Transfer to Other Government Units	0	53,906	6,959	0	60,865
Total Cost of Administrative and Support Services	**0**	**60,865**	**6,959**	**0**	**67,823**
Total Cost of Governance and Security	**0**	**60,865**	**6,959**	**0**	**67,823**
Total Cost of Administration and Management	**0**	**60,865**	**6,959**	**0**	**67,823**
Total Cost of 273946 Akokoro Town Council	**0**	**60,865**	**6,959**	**0**	**67,823**

VOTE: 809 Apac 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	490,000	873,220
District Unconditional Grant Non-Wage	50,000	60,000
District Unconditional Grant Wage	100,000	186,988
Locally Raised Revenues	40,000	626,232
Multi-Sectoral Transfers to LLGs_NonWage	300,000	0
Development Revenues	144,300	0
District Discretionary Equalisation Development Grant	14,300	0
Locally Raised Revenues	130,000	0
Total Revenues Shares	**634,300**	**873,220**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	100,000	186,988
Non Wage	390,000	686,232
Development Expenditure		
Domestic Development	144,300	0
External Financing	0	0
Total Expenditure	**634,300**	**873,220**

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					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	35,000	0	0	35,000
225204 Monitoring and Supervision of capital work	0	4,000	0	0	4,000
227001 Travel inland	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Management of Government Accounts	**0**	**45,000**	**0**	**0**	**45,000**

VOTE: 809 Apac District

Total Cost of Governance and Security	**0**	**45,000**	**0**	**0**	**45,000**
Programme 17 Regional Balanced Development					
Key Service Area 560080 Local Revenue Collection					
263402 Transfer to Other Government Units	0	556,232	0	0	556,232
Total for LCIII: Akere Div (Physical)	**County: APAC MUNICIPAL COUNCIL (Physical)**				**556,232**
LCII: CENTRAL (Physical) apac headqtrs	Transfers	Source: Locally Raised Revenues			556,232
Total Cost of Local Revenue Collection	**0**	**556,232**	**0**	**0**	**556,232**
Total Cost of Regional Balanced Development	**0**	**556,232**	**0**	**0**	**556,232**
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
211101 General Staff Salaries	168,523	0	0	0	168,523
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	10,000	0	0	10,000
221002 Workshops, Meetings and Seminars	0	5,000	0	0	5,000
221016 Systems Recurrent costs	0	10,000	0	0	10,000
227004 Fuel, Lubricants and Oils	0	10,000	0	0	10,000
Total Cost of Finance and Accounting	**168,523**	**35,000**	**0**	**0**	**203,523**
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	18,465	0	0	0	18,465
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	10,000	0	0	10,000
221002 Workshops, Meetings and Seminars	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221012 Small Office Equipment	0	1,000	0	0	1,000
227001 Travel inland	0	35,000	0	0	35,000
Total Cost of Planning and Budgeting services	**18,465**	**50,000**	**0**	**0**	**68,465**
Total Cost of Development Plan Implementation	**186,988**	**85,000**	**0**	**0**	**271,988**
Total Cost of Financial Management and Accountability (LG)	**186,988**	**686,232**	**0**	**0**	**873,220**
Total Cost of Finance	**186,988**	**686,232**	**0**	**0**	**873,220**

VOTE: 809 Apac 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	497,050	579,548
District Unconditional Grant Non-Wage	332,050	302,991
District Unconditional Grant Wage	75,000	126,392
Locally Raised Revenues	90,000	150,165
Development Revenues	68,094	45,252
District Discretionary Equalisation Development Grant	45,252	45,252
Locally Raised Revenues	22,842	0
Total Revenues Shares	**565,144**	**624,800**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	75,000	126,392
Non Wage	422,050	453,156
Development Expenditure		
Domestic Development	68,094	45,252
External Financing	0	0
Total Expenditure	**565,144**	**624,800**

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

Service Area 10 Legislation and Oversight

Ushs Thousands		Approved Budget Estimates for FY 2026/27				
01 Higher LG Services		**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security						
Key Service Area 000010 Leadership and Management						
211101 General Staff Salaries		126,392	0	0	0	126,392
211105 Ex-Gratia for Political leaders.		0	199,260	0	0	199,260
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	13,900	7,900	0	21,800
Total for LCIII: Akere Div (Physical)		**County: APAC MUNICIPAL COUNCIL (Physical)**				**7,900**
LCII: CENTRAL (Physical)	DSC Office	Allowances for DSC activities	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			7,900
211107 Boards, Committees and Council Allowances		0	138,000	20,000	0	158,000

VOTE: 809 Apac District

Total for LCIII: Akere Div (Physical)		**County: APAC MUNICIPAL COUNCIL (Physical)**				**20,000**
LCII: CENTRAL (Physical)	District Headquarters	Allowances for Local Government Public Accounts Committee meetings	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			20,000
212102 Medical expenses (Employees)		0	1,520	0	0	1,520
221001 Advertising and Public Relations		0	2,200	4,400	0	6,600
Total for LCIII: Akere Div (Physical)		**County: APAC MUNICIPAL COUNCIL (Physical)**				**4,400**
LCII: CENTRAL (Physical)	DSC Office	Newspapers - Adverts (Jobs)	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			4,400
221002 Workshops, Meetings and Seminars		0	2,500	0	0	2,500
221004 Recruitment Expenses		0	3,324	6,400	0	9,724
Total for LCIII: Akere Div (Physical)		**County: APAC MUNICIPAL COUNCIL (Physical)**				**6,400**
LCII: CENTRAL (Physical)	DSC Office	Recruitment Expenses - Allowances	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			6,400
221005 Official Ceremonies and State Functions		0	5,000	0	0	5,000
221008 Information and Communication Technology Supplies.		0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding		0	3,610	836	0	4,446
Total for LCIII: Akere Div (Physical)		**County: APAC MUNICIPAL COUNCIL (Physical)**				**836**
LCII: CENTRAL (Physical)	DSC Office	Office Supplies - Assorted Materials and Consumables	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			836
221012 Small Office Equipment		0	1,700	400	0	2,100
Total for LCIII: Akere Div (Physical)		**County: APAC MUNICIPAL COUNCIL (Physical)**				**400**
LCII: CENTRAL (Physical)	DSC Office	Office Equipment and Supplies - Assorted Equipment	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			400
227001 Travel inland		0	13,576	2,816	0	16,392
Total for LCIII: Akere Div (Physical)		**County: APAC MUNICIPAL COUNCIL (Physical)**				**2,816**
LCII: CENTRAL (Physical)	DSC Office	Travel Inland - Allowances	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			2,816
227004 Fuel, Lubricants and Oils		0	55,000	0	0	55,000
228002 Maintenance-Transport Equipment		0	10,646	0	0	10,646
244002 Commitment fees		0	1,920	0	0	1,920
312221 Light ICT hardware - Acquisition		0	0	2,500	0	2,500
Total for LCIII: Akere Div (Physical)		**County: APAC MUNICIPAL COUNCIL (Physical)**				**2,500**

VOTE: 809 Apac District

LCII: CENTRAL (Physical)	DSC Office	Personal computers - Laptop_Acquire	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			2,500
Total Cost of Leadership and Management		**126,392**	**453,156**	**45,252**	**0**	**624,800**
Total Cost of Governance and Security		**126,392**	**453,156**	**45,252**	**0**	**624,800**
Total Cost of Legislation and Oversight		**126,392**	**453,156**	**45,252**	**0**	**624,800**
Total Cost of Statutory bodies		**126,392**	**453,156**	**45,252**	**0**	**624,800**

VOTE: 809 Apac 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	1,985,531	2,055,623
Programme Conditional Grant - Wage Recurrent	992,000	727,200
Programme Conditional Grant - Non Wage Recurrent	319,151	319,448
District Unconditional Grant Non-Wage	3,670	4,000
District Unconditional Grant Wage	400,000	729,264
Other Transfers from Central Government	270,711	270,711
Locally Raised Revenues	0	5,000
Development Revenues	207,746	186,947
Programme Conditional Grant - Development	177,746	186,947
District Discretionary Equalisation Development Grant	30,000	0
Total Revenues Shares	**2,193,277**	**2,242,570**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,392,000	1,456,464
Non Wage	593,531	599,159
Development Expenditure		
Domestic Development	207,746	186,947
External Financing	0	0
Total Expenditure	**2,193,277**	**2,242,570**

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

Service Area 10 Agricultural Extension

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 000089 Climate Change Mitigation					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	51,504	0	0	51,504
221008 Information and Communication Technology Supplies.	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	3,955	0	0	3,955

VOTE: 809 Apac District

227001 Travel inland		0	162,252	0	0	162,252
Total Cost of Climate Change Mitigation		**0**	**220,711**	**0**	**0**	**220,711**
Key Service Area 010016 Farmer mobilisation and sensitisation						
211101 General Staff Salaries		727,200	0	0	0	727,200
223005 Electricity		0	3,058	0	0	3,058
223006 Water		0	2,004	0	0	2,004
224003 Agricultural Supplies and Services		0	0	10,163	0	10,163
Total for LCIII: Akere Div (Physical)		**County: APAC MUNICIPAL COUNCIL (Physical)**				**10,163**
LCII: CENTRAL (Physical)	PRODUCTION -CROP SECTOR	Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			10,163
227001 Travel inland		0	217,656	0	0	217,656
312216 Cycles - Acquisition		0	0	13,000	0	13,000
Total for LCIII:		**County:**				**13,000**
LCII:	Apac District Headquarter	Motorcycles_Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			13,000
313149 Other Land Improvements - Improvement		0	0	28,400	0	28,400
Total for LCIII:		**County:**				**28,400**
LCII:		Other Land Improvements - Tillage Operations	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			28,400
Total Cost of Farmer mobilisation and sensitisation		**727,200**	**222,718**	**51,563**	**0**	**1,001,480**
Total Cost of Agro-Industrialization		**727,200**	**443,429**	**51,563**	**0**	**1,222,191**
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
227001 Travel inland		0	1,800	0	0	1,800
Total Cost of HIV/AIDS Mainstreaming		**0**	**1,800**	**0**	**0**	**1,800**
Total Cost of Human Capital Development		**0**	**1,800**	**0**	**0**	**1,800**
Total Cost of Agricultural Extension		**727,200**	**445,229**	**51,563**	**0**	**1,223,991**

Service Area 20 Agricultural Production

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

VOTE: 809 Apac District

313135 Water Plants, pipelines and sewerage networks - Improvement	0	0	106,359	0	106,359
Total for LCIII: Akere Div (Physical)	**County: APAC MUNICIPAL COUNCIL (Physical)**				**106,359**
LCII: CENTRAL (Physical) APAC DISTRICT HEADQUARTER	Solar powered irrigation equipment	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			106,359
Total Cost of Water for production management systems	**0**	**0**	**106,359**	**0**	**106,359**
Key Service Area 010059 Post-harvest handling, storage and processing					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	50,000	0	0	50,000
224003 Agricultural Supplies and Services	0	0	7,525	0	7,525
Total for LCIII: Akere Div (Physical)	**County: APAC MUNICIPAL COUNCIL (Physical)**				**7,525**
LCII: CENTRAL (Physical) PRODUCTION-FISHERIES	Agricultural Supplies and Services - Farmer demonstration supplies	Source: Programme Conditional Grant - Development 101-o/w Production - Development			7,525
312221 Light ICT hardware - Acquisition	0	0	7,000	0	7,000
Total for LCIII: Akere Div (Physical)	**County: APAC MUNICIPAL COUNCIL (Physical)**				**7,000**
LCII: CENTRAL (Physical) APAC DISTRICT HEADQUARTER	Bar code printer-Printer_Acquire	Source: Programme Conditional Grant - Development 101-o/w Production - Development			7,000
312235 Furniture and Fittings - Acquisition	0	0	7,000	0	7,000
Total for LCIII: Akere Div (Physical)	**County: APAC MUNICIPAL COUNCIL (Physical)**				**7,000**
LCII: CENTRAL (Physical)	Chairs - Chair_Acquire	Source: Programme Conditional Grant - Development 101-o/w Production - Development			7,000
312421 Research and Development - Acquisition	0	0	7,500	0	7,500
Total for LCIII: Akere Div (Physical)	**County: APAC MUNICIPAL COUNCIL (Physical)**				**7,500**
LCII: CENTRAL (Physical) APAC DISTRICT HEADQUARTER	Research and Development - Training	Source: Programme Conditional Grant - Development 101-o/w Production - Development			7,500
Total Cost of Post-harvest handling, storage and processing	**0**	**50,000**	**29,025**	**0**	**79,025**
Key Service Area 010074 Vector and disease control					
211101 General Staff Salaries	729,264	0	0	0	729,264
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	20,110	0	0	20,110
227001 Travel inland	0	9,000	0	0	9,000
Total Cost of Vector and disease control	**729,264**	**29,111**	**0**	**0**	**758,375**
Total Cost of Agro-Industrialization	**729,264**	**79,111**	**135,384**	**0**	**943,759**
Total Cost of Agricultural Production	**729,264**	**79,111**	**135,384**	**0**	**943,759**
Service Area 30 Agricultural Value Chain Services					

VOTE: 809 Apac District

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 300016 Parish Development Model Operations					
227001 Travel inland	0	74,819	0	0	74,819
Total Cost of Parish Development Model Operations	**0**	**74,819**	**0**	**0**	**74,819**
Total Cost of Agro-Industrialization	**0**	**74,819**	**0**	**0**	**74,819**
Total Cost of Agricultural Value Chain Services	**0**	**74,819**	**0**	**0**	**74,819**
Total Cost of Production and Marketing	**1,456,464**	**599,159**	**186,947**	**0**	**2,242,570**

VOTE: 809 Apac 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	9,601,481	10,066,087
Programme Conditional Grant - Wage Recurrent	8,361,630	8,549,630
Programme Conditional Grant - Non Wage Recurrent	1,047,850	1,098,746
District Unconditional Grant Non-Wage	4,000	4,000
District Unconditional Grant Wage	188,000	403,711
Locally Raised Revenues	0	10,000
Development Revenues	1,548,443	1,031,532
Programme Conditional Grant - Development	834,416	263,505
District Discretionary Equalisation Development Grant	56,000	120,000
External Financing	638,027	648,027
Locally Raised Revenues	20,000	0
Total Revenues Shares	**11,149,924**	**11,097,619**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	8,549,630	8,953,341
Non Wage	1,051,850	1,112,746
Development Expenditure		
Domestic Development	910,416	383,505
External Financing	638,027	648,027
Total Expenditure	**11,149,924**	**11,097,619**

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

Service Area 10 Primary HealthCare

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320165 Primary Health care services					
263308 Sector Conditional Grant (Non-Wage)	0	483,244	0	0	483,244

Total for LCIII: Chegere Subcounty		**County: Maruzi**		**45,400**
LCII: Chegere	Chegere HCII	CHEGERE HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,387

VOTE: 809 Apac District

LCII: Kidilani	Kidilani HCIII	KIDILANI HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	17,239
LCII: Kidilani	Kidilani HCIII	KIDILANI HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	18,774
Total for LCIII: Ibuje Subcounty		**County: Maruzi**		**45,034**
LCII: Aganga	Aganga HCIII	AGANGA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	7,486
LCII: Aganga	Aganga HCIII	AGANGA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	18,774
LCII: Alworoceng	Alworoceng HCII	ALWOROCENG HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,387
LCII: Amii-Amilo	Alado HCII	ALADO HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,387
Total for LCIII: Akokoro Subcounty		**County: Maruzi**		**32,289**
LCII: Kungu	Kungu HCIII	KUNGU HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	13,515
LCII: Kungu	Kungu HCIII	KUNGU HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	18,774
Total for LCIII: Apac Subcounty		**County: Maruzi**		**48,744**
LCII: Abedi	Atar HCIII	ATAR HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,387
LCII: Akere	Olelpek HCIII	OLELPEK HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	20,583
LCII: Akere	Olelpek HCIII	OLELPEK HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	18,774
Total for LCIII: Apoi		**County: Maruzi**		**55,312**
LCII: Apoi	Apoi HCIII	APOI HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	18,774
LCII: Apoi	Apoi HCIII	APOI HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	17,764
LCII: Ayago	Ayago HCII	AYAGO HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,387
LCII: Wansolo	Wansolo HCII	WANSOLO HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,387
Total for LCIII: Te-Boke		**County: Maruzi**		**55,072**
LCII: Teboke	Teboke HCIII	TEBOKE HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	25,967

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LCII: Teboke	Teboke HCIII	TEBOKE HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	18,774
LCII: Teboke	Teboke Mission HCIII	TEBOKE MISSION DISPENSARY	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	10,331
Total for LCIII: Ibuje Town Council		**County: Maruzi**		**80,734**
LCII: Aberidwogo Ward	Ibuje HCIII	IBUJE HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	18,774
LCII: Aberidwogo Ward	Ibuje HCIII	IBUJE HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	28,275
LCII: Alenga Ward	Alenga HCIII	ALENGA CATHOLIC DISPENSARY	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	20,662
LCII: Alenga Ward	Alenga HCIII	ALENGA CATHOLIC DISPENSARY	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	13,023
Total for LCIII: Akokoro Town Council		**County: Maruzi**		**120,660**
LCII: Abyeibuti Ward	Akokoro HCIV	AKOKORO HEALTH CENTRE IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	26,790
LCII: Abyeibuti Ward	Akokoro HCIV	AKOKORO HEALTH CENTRE IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	93,870

Total Cost of Primary Health care services	**0**	**483,244**	**0**	**0**	**483,244**
Total Cost of Human Capital Development	**0**	**483,244**	**0**	**0**	**483,244**
Total Cost of Primary HealthCare	**0**	**483,244**	**0**	**0**	**483,244**

Service Area 20 Hospital Services

	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 320080 Support to Hospitals					
263308 Sector Conditional Grant (Non-Wage)	0	559,563	0	0	559,563

Total for LCIII: Missing Subcounty		**County: Missing County**		**559,563**
LCII: Missing Parish	Apac General Hospital	Apac General Hospital	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Healthcare - Hospital Non Wage Recurrent (Government)	559,563

Total Cost of Support to Hospitals	**0**	**559,563**	**0**	**0**	**559,563**
Total Cost of Human Capital Development	**0**	**559,563**	**0**	**0**	**559,563**
Total Cost of Hospital Services	**0**	**559,563**	**0**	**0**	**559,563**

Service Area 30 Health Management and Supervision

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Ushs Thousands						
01 Higher LG Services		**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
221002 Workshops, Meetings and Seminars		0	691	0	0	691
Total Cost of HIV/AIDS Mainstreaming		**0**	**691**	**0**	**0**	**691**
Key Service Area 000016 Environment, Social Health and Safety						
221002 Workshops, Meetings and Seminars		0	5,000	0	0	5,000
225202 Environment Impact Assessment for Capital Works		0	0	5,000	0	5,000
Total for LCIII: Akere Div (Physical)		**County: APAC MUNICIPAL COUNCIL (Physical)**				**5,000**
LCII: CENTRAL (Physical)	District Health Office	Feasibility Studies or Screening of Projects Stakeholder Engagement	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			5,000
225203 Appraisal and Feasibility Studies for Capital Works		0	0	5,000	0	5,000
Total for LCIII: Akere Div (Physical)		**County: APAC MUNICIPAL COUNCIL (Physical)**				**5,000**
LCII: CENTRAL (Physical)	District health office	Feasibility Studies or Screening of Projects - Appraisal	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			5,000
227001 Travel inland		0	4,000	1,000	0	5,000
Total for LCIII: Akere Div (Physical)		**County: APAC MUNICIPAL COUNCIL (Physical)**				**1,000**
LCII: CENTRAL (Physical)	DISTRICT HEALTH OFFICE	Travel Inland - Disaster Preparedness	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			1,000
313129 Other Buildings other than dwellings - Improvement		0	0	19,054	0	19,054
Total for LCIII: Akere Div (Physical)		**County: APAC MUNICIPAL COUNCIL (Physical)**				**19,054**
LCII: CENTRAL (Physical)	DISTRICT HEALTH OFFICE	Repair and Maintenance_Improve	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			19,054
Total Cost of Environment, Social Health and Safety		**0**	**9,000**	**30,054**	**0**	**39,054**
Key Service Area 000039 Policies, Regulations and Standards						
211101 General Staff Salaries		8,953,341	0	0	0	8,953,341
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	4,000	0	0	4,000
221001 Advertising and Public Relations		0	4,000	0	0	4,000
221002 Workshops, Meetings and Seminars		0	4,000	0	324,014	328,014
Total for LCIII: Akere Div (Physical)		**County: APAC MUNICIPAL COUNCIL (Physical)**				**324,014**

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LCII: CENTRAL (Physical)	DISTRICT HEALTH OFFICE	Workshops, Meetings, Seminars - Training (Data Collection and Analysis)	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)				84,631
LCII: CENTRAL (Physical)	DISTRICT HEALTH OFFICE	Workshops, Meetings, Seminars - Training (Medical)	Source: External Financing 426-United Nations Children Fund (UNICEF)				24,383
LCII: CENTRAL (Physical)	DISTRICT HEALTH OFFICE	Workshops, Meetings, Seminars - Training (Medical)	Source: External Financing 445-World Health Organisation (WHO)				100,000
LCII: CENTRAL (Physical)	DISTRICT HEALTH OFFICE	Workshops, Meetings, Seminars - Training (Bench Marking)	Source: External Financing 436-Global Fund for HIV, TB & Malaria				115,000
221009 Welfare and Entertainment		0	1,600	0	0		1,600
221011 Printing, Stationery, Photocopying and Binding		0	1,600	0	0		1,600
221012 Small Office Equipment		0	1,600	0	0		1,600
222001 Information and Communication Technology Services.		0	2,400	0	0		2,400
223001 Property Management Expenses		0	800	0	0		800
223005 Electricity		0	2,400	0	0		2,400
223006 Water		0	600	0	0		600
225203 Appraisal and Feasibility Studies for Capital Works		0	0	8,000	0		8,000
Total for LCIII: Akere Div (Physical)		**County: APAC MUNICIPAL COUNCIL (Physical)**					**8,000**
LCII: CENTRAL (Physical)	District health office	Feasibility Studies or Screening of Projects - Appraisal	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				5,000
LCII: CENTRAL (Physical)	District health Office	Feasibility Studies or Screening of Projects - Appraisal	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				3,000
225204 Monitoring and Supervision of capital work		0	0	46,451	0		46,451
Total for LCIII: Akere Div (Physical)		**County: APAC MUNICIPAL COUNCIL (Physical)**					**46,451**
LCII: CENTRAL (Physical)	District Health office	Monitoring and supervision of capital works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				30,451
LCII: CENTRAL (Physical)	District Health Office	Monitoring and supervision of capital works and services	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				16,000
227001 Travel inland		0	14,294	0	324,014		338,308

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Total for LCIII: Akere Div (Physical)		**County: APAC MUNICIPAL COUNCIL (Physical)**			**324,014**
LCII: CENTRAL (Physical)	DISTRICT HEALTH OFFICE	Travel Inland - AIDs Prevention Trips	Source: External Financing 436-Global Fund for HIV, TB & Malaria		115,000
LCII: CENTRAL (Physical)	DISTRICT HEALTH OFFICE	Travel Inland - Allowances	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)		84,631
LCII: CENTRAL (Physical)	DISTRICT HEALTH OFFICE	Travel Inland - Conferences, Seminars and Workshops	Source: External Financing 426-United Nations Children Fund (UNICEF)		24,383
LCII: CENTRAL (Physical)	DISTRICT HEALTH OFFICE	Travel Inland - Department Trips	Source: External Financing 445-World Health Organisation (WHO)		100,000

227004 Fuel, Lubricants and Oils	0	12,800	0	0	12,800
228001 Maintenance-Buildings and Structures	0	0	6,000	0	6,000

Total for LCIII: Akere Div (Physical)		**County: APAC MUNICIPAL COUNCIL (Physical)**			**6,000**
LCII: CENTRAL (Physical)	DISTRICT HEALTH OFFICE	Building and Facility Maintenance - Assorted Materials	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		6,000

228002 Maintenance-Transport Equipment	0	10,154	0	0	10,154
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	0	2,000	0	2,000

Total for LCIII: Akere Div (Physical)		**County: APAC MUNICIPAL COUNCIL (Physical)**			**2,000**
LCII: CENTRAL (Physical)	DISTRICT HEALTH OFFICE	Machinery and Equipment - Generators	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		2,000

312121 Non-Residential Buildings - Acquisition	0	0	200,000	0	200,000

Total for LCIII:		**County:**			**100,000**
LCII:	Chegere HCIII-Maternity wrad completion	Gas main construction service - Warehouse and Indu Build_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		100,000
Total for LCIII: Apac Subcounty		**County: Maruzi**			**100,000**
LCII: Abedi	Atar HCII-Phase1 maternity ward construction	Gas main construction service - Warehouse and Indu Build_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		100,000

312221 Light ICT hardware - Acquisition	0	0	1,000	0	1,000

Total for LCIII: Akere Div (Physical)		**County: APAC MUNICIPAL COUNCIL (Physical)**			**1,000**

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LCII: CENTRAL (Physical)	District Health Office	2,5G GPRS wireless access network equipment and components_LAN Network Equipment_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			1,000
313121 Non-Residential Buildings - Improvement		0	0	90,000	0	90,000
Total for LCIII: Akere Div (Physical)		**County: APAC MUNICIPAL COUNCIL (Physical)**				**90,000**
LCII: CENTRAL (Physical)	APAC GENERAL HOSPITAL	REHABILITATION OF MAIN THEATRE AT APAC GENERAL HOSPITAL	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			90,000
Total Cost of Policies, Regulations and Standards		**8,953,341**	**60,248**	**353,451**	**648,027**	**10,015,067**
Total Cost of Human Capital Development		**8,953,341**	**69,939**	**383,505**	**648,027**	**10,054,812**
Total Cost of Health Management and Supervision		**8,953,341**	**69,939**	**383,505**	**648,027**	**10,054,812**
Total Cost of Health		**8,953,341**	**1,112,746**	**383,505**	**648,027**	**11,097,619**

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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	11,049,005	12,586,467
Programme Conditional Grant - Wage Recurrent	8,680,461	10,269,706
Programme Conditional Grant - Non Wage Recurrent	2,268,544	2,155,747
District Unconditional Grant Non-Wage	4,000	4,000
District Unconditional Grant Wage	70,000	127,014
Locally Raised Revenues	10,000	10,000
Other Transfers from Central Government	16,000	20,000
Development Revenues	287,809	307,359
Programme Conditional Grant - Development	287,809	307,359
Total Revenues Shares	**11,336,814**	**12,893,826**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	8,750,461	10,396,720
Non Wage	2,298,544	2,189,747
Development Expenditure		
Domestic Development	287,809	307,359
External Financing	0	0
Total Expenditure	**11,336,814**	**12,893,826**

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					
228004 Maintenance-Other Fixed Assets	0	442,105	0	0	442,105
Total Cost of Quality Assurance Systems	**0**	**442,105**	**0**	**0**	**442,105**
Key Service Area 320162 Capitation (Primary)					
211101 General Staff Salaries	8,192,107	0	0	0	8,192,107
263308 Sector Conditional Grant (Non-Wage)	0	1,245,848	0	0	1,245,848

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Total for LCIII: Chegere Subcounty		**County: Maruzi**		**154,612**
LCII: Adem	ADIR P/S	ADIR P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,270
LCII: Adem	ADM P/S	ADEM P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	23,990
LCII: Atigolwok	ATIGOLWOK P/S	ATIGOLWOK P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,030
LCII: Chegere	ABUTABER	ABUTABER P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	28,570
LCII: Kidilani	KIDILANI P/S	KIDILANI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	26,350
LCII: Ongica	ABEDI P/S	ABEDI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,872
LCII: Ongica	ONGICA P/S	ONGICA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,530
Total for LCIII: Ibuje Subcounty		**County: Maruzi**		**242,560**
LCII: Aganga	APELE P/S	APELE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	36,810
LCII: Aketo	AKETO P/S	AKETO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	29,630
LCII: Aketo	IGOTI P/S	Igoti P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,350
LCII: Alworoceng	ALEKOLIL P/S	ALEKOLIL P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	28,100
LCII: Alworoceng	ALWOROCENG P/S	ALWOROCENG P.7 SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	26,770
LCII: Amii Aberidwogo	BOKE P/S	BOKE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	24,110
LCII: Amii-Aberidwogo	ALENGA P/S	ALENGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	26,390
LCII: Tarogali	ALWALA P/S	Alwala P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,410
LCII: Tarogali	CHAKALI P/S	Chakali P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	30,990
Total for LCIII: Akokoro Subcounty		**County: Maruzi**		**142,158**
LCII: Akokoro	ABALOKWERI P/S	ABALOKWERI	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,038

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LCII: Akokoro	AKOKORO P/S	Akokoro P.7 School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,750
LCII: Akokoro	KWIBALE P/S	KWIBALE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	24,641
LCII: Awila	AWILA P/S	Awila P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	33,006
LCII: Awila	AWILA P/S	Awila P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	4,984
LCII: Ayago	ALUGA P/S	Aluga P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	24,250
LCII: Kungu	KUNGU P/S	KUNGU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,490
Total for LCIII: Apac Subcounty		**County: Maruzi**		**199,484**
LCII: Abedi	ATAR P/S	ATAR PRIMARY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	31,302
LCII: Abedi	OMER P/S	OMER P.7	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	25,850
LCII: Akere	AKULI P/S	AKULI PRIMARY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	26,919
LCII: Akere	OLELPEK P/S	OLELPEK P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	26,713
LCII: Atana	ATANA P/S	ATANA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,490
LCII: Atana	AYOMJERI P/S	AYOMJERI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	32,190
LCII: Atana	IWAL P/S	IWAL P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,370
LCII: Atopi	ANYAPO P/S	ANYAPO P.7 SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,650
Total for LCIII: Missing Subcounty		**County: Missing County**		**507,035**
LCII: Missing Parish	ABOLO P/S	ABOLO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	25,930
LCII: Missing Parish	ABONGOKONGO P/S	ABONGOKONG O P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,410
LCII: Missing Parish	ABUGE P/S	ABUGE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	25,970

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LCII: Missing Parish	ALADO P/S	ALADO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,730
LCII: Missing Parish	ALAO P/S	ALARO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	25,632
LCII: Missing Parish	AMILO P/S	AMILO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	24,570
LCII: Missing Parish	AMOCAL P/S	AMOCAL P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,342
LCII: Missing Parish	AMUN P/S	AMUN	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	24,150
LCII: Missing Parish	APOI P/S	APOI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,630
LCII: Missing Parish	AYAGO P/S	AYAGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	23,590
LCII: Missing Parish	AYUMI P/S	AYUMI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,350
LCII: Missing Parish	BARKWORO P/S	BARKWORO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,473
LCII: Missing Parish	BARODILO P/S	BARODILO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	27,150
LCII: Missing Parish	CHEGERE P/S	CHEGERE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	41,199
LCII: Missing Parish	IBUJE P/S	IBUJE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	33,070
LCII: Missing Parish	ILEE P/S	ILEE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,010
LCII: Missing Parish	OKUTUAGWE P/S	OKUTOAGWE P7 SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	24,470
LCII: Missing Parish	OLOLANGO P/S	OLOLANGO P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	41,090
LCII: Missing Parish	ONYANY P/S	ONYANY P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,970
LCII: Missing Parish	TEBOKE P/S	TEBOKE P.7 SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,190
LCII: Missing Parish	WANSOLO P/S	WANSOLO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,110

Total Cost of Capitation (Primary)	**8,192,107**	**1,245,848**	**0**	**0**	**9,437,955**

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Total Cost of Human Capital Development		**8,192,107**	**1,687,953**	**0**	**0**	**9,880,060**
Total Cost of Pre-Primary and Primary Education		**8,192,107**	**1,687,953**	**0**	**0**	**9,880,060**

Service Area 20 Secondary Education

		Approved Budget Estimates for FY 2026/27				
Ushs Thousands						
01 Higher LG Services		**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development						
Key Service Area 320158 Capitation (Secondary)						
211101 General Staff Salaries		2,077,599	0	0	0	2,077,599
263308 Sector Conditional Grant (Non-Wage)		0	379,424	0	0	379,424
Total for LCIII: Akokoro Subcounty		**County: Maruzi**				**169,692**
LCII: Akokoro	AKOKORO S.S	AKOKORO S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			73,376
LCII: Awila	IBUJE S.S	IBUJE S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			96,316
Total for LCIII: Missing Subcounty		**County: Missing County**				**209,732**
LCII: Missing Parish	APAC SEED S.S	APAC SEED SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			149,220
LCII: Missing Parish	CHEGER S.S	CHEGERE S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			60,512
Total Cost of Capitation (Secondary)		**2,077,599**	**379,424**	**0**	**0**	**2,457,023**
Total Cost of Human Capital Development		**2,077,599**	**379,424**	**0**	**0**	**2,457,023**
Total Cost of Secondary Education		**2,077,599**	**379,424**	**0**	**0**	**2,457,023**

Service Area 40 Education&Sports Management and Inspection

		Approved Budget Estimates for FY 2026/27				
Ushs Thousands						
01 Higher LG Services		**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development						
Key Service Area 000023 Inspection and Monitoring						
211101 General Staff Salaries		127,014	0	0	0	127,014
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	6,000	0	0	6,000
211107 Boards, Committees and Council Allowances		0	0	7,000	0	7,000
Total for LCIII: Apac Subcounty		**County: Maruzi**				**7,000**
LCII: Akere	EDUCATION	COMMITTEE MONITORING	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			7,000

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221011 Printing, Stationery, Photocopying and Binding		0	2,880	0	0	2,880
224008 Educational Materials and Services		0	40,000	0	0	40,000
225202 Environment Impact Assessment for Capital Works		0	0	3,882	0	3,882
Total for LCIII: Apac Subcounty		**County: Maruzi**				**3,882**
LCII: Akere	EDUCATION	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			3,882
225204 Monitoring and Supervision of capital work		0	0	15,000	0	15,000
Total for LCIII: Apac Subcounty		**County: Maruzi**				**15,000**
LCII: Akere	EDUCATION	MONITORING OF CAPITAL WOREKS	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			15,000
227001 Travel inland		0	9,000	0	0	9,000
227004 Fuel, Lubricants and Oils		0	8,984	0	0	8,984
228002 Maintenance-Transport Equipment		0	0	6,612	0	6,612
Total for LCIII: Akere Div (Physical)		**County: APAC MUNICIPAL COUNCIL (Physical)**				**6,612**
LCII: CENTRAL (Physical)	EDUCATION	Vehicle Maintanence - Service, Repair and Maintanence	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			6,612
312221 Light ICT hardware - Acquisition		0	0	2,000	0	2,000
Total for LCIII: Apac Subcounty		**County: Maruzi**				**2,000**
LCII: Akere	EDUCATION	Personal computers - Laptop_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			2,000
Total Cost of Inspection and Monitoring		**127,014**	**66,865**	**34,494**	**0**	**228,373**
Key Service Area 000063 Quality Assurance Systems						
227001 Travel inland		0	0	15,000	0	15,000
Total for LCIII: Apac Subcounty		**County: Maruzi**				**15,000**
LCII: Akere	SUPPORT TO PLE	Travel Inland - Others	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			15,000
Total Cost of Quality Assurance Systems		**0**	**0**	**15,000**	**0**	**15,000**
Key Service Area 320003 Assets and Facilities Management						
312129 Other Buildings other than dwellings - Acquisition		0	0	105,000	0	105,000
Total for LCIII: Apac Subcounty		**County: Maruzi**				**105,000**
LCII: Akere	District Wide	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			105,000
312235 Furniture and Fittings - Acquisition		0	0	99,865	0	99,865

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Total for LCIII: Apac Subcounty		**County: Maruzi**			**99,865**
LCII: Akere	District Wide	Desks-Desk_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		99,865
Total Cost of Assets and Facilities Management	**0**	**0**	**204,865**	**0**	**204,865**
Key Service Area 320038 Sports Development and Oversight					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,000	0	0	6,000
211107 Boards, Committees and Council Allowances	0	6,000	0	0	6,000
224008 Educational Materials and Services	0	12,000	0	0	12,000
227001 Travel inland	0	3,392	0	0	3,392
227004 Fuel, Lubricants and Oils	0	2,608	0	0	2,608
Total Cost of Sports Development and Oversight	**0**	**30,000**	**0**	**0**	**30,000**
Key Service Area 320110 Sports and recreational services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	9,000	0	9,000
Total for LCIII: Apac Subcounty		**County: Maruzi**			**9,000**
LCII: Akere	EDUCATION	ALLOWANCES	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		9,000
221002 Workshops, Meetings and Seminars	0	6,000	0	0	6,000
221003 Staff Training	0	0	3,200	0	3,200
Total for LCIII: Apac Subcounty		**County: Maruzi**			**3,200**
LCII: Akere	EDUCATION	Staff Training - Capacity Building	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		3,200
221008 Information and Communication Technology Supplies.	0	1,300	0	0	1,300
221010 Special Meals and Drinks	0	1,500	0	0	1,500
221011 Printing, Stationery, Photocopying and Binding	0	2,100	0	0	2,100
221017 Membership dues and Subscription fees.	0	0	1,800	0	1,800
Total for LCIII: Apac Subcounty		**County: Maruzi**			**1,800**
LCII: Akere	HEADQUARTERSUGX	SUBSCRIPTIONS	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		1,800
223005 Electricity	0	1,500	0	0	1,500
223006 Water	0	1,200	0	0	1,200
227001 Travel inland	0	0	24,000	0	24,000
Total for LCIII: Apac Subcounty		**County: Maruzi**			**24,000**

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LCII: Akere	EDUCATION	Travel Inland - Sports Trips	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			24,000
227004 Fuel, Lubricants and Oils		0	0	12,000	0	12,000
Total for LCIII: Apac Subcounty		**County: Maruzi**				**12,000**
LCII: Akere	EDUCATION	Fuel, Oils and Lubricants - Diesel	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			12,000
228002 Maintenance-Transport Equipment		0	5,906	0	0	5,906
Total Cost of Sports and recreational services		**0**	**19,506**	**50,000**	**0**	**69,506**
Key Service Area 560019 Data Management and Dissemination						
228002 Maintenance-Transport Equipment		0	6,000	0	0	6,000
Total Cost of Data Management and Dissemination		**0**	**6,000**	**0**	**0**	**6,000**
Total Cost of Human Capital Development		**127,014**	**122,370**	**304,359**	**0**	**553,743**
Total Cost of Education&Sports Management and Inspection		**127,014**	**122,370**	**304,359**	**0**	**553,743**

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						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	0	3,000	0	3,000
Total for LCIII: Apac Subcounty		**County: Maruzi**				**3,000**
LCII: Akere	SNE Staff	Allowances	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			3,000
Total Cost of Special Needs Education		**0**	**0**	**3,000**	**0**	**3,000**
Total Cost of Human Capital Development		**0**	**0**	**3,000**	**0**	**3,000**
Total Cost of Special Needs Education		**0**	**0**	**3,000**	**0**	**3,000**
Total Cost of Education		**10,396,720**	**2,189,747**	**307,359**	**0**	**12,893,826**

VOTE: 809 Apac 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	1,350,024	1,513,375
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
District Unconditional Grant Non-Wage	4,000	4,000
District Unconditional Grant Wage	150,000	308,351
Other Transfers from Central Government	196,024	196,024
Locally Raised Revenues	0	5,000
Development Revenues	306,001	396,001
Programme Conditional Grant - Development	256,001	256,001
District Discretionary Equalisation Development Grant	50,000	140,000
Total Revenues Shares	**1,656,025**	**1,909,376**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	150,000	308,351
Non Wage	1,200,024	1,205,024
Development Expenditure		
Domestic Development	306,001	396,001
External Financing	0	0
Total Expenditure	**1,656,025**	**1,909,376**

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

Service Area 10 Community Access Roads

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 09 Integrated Transport Infrastructure and Services					
Key Service Area 260002 District , Urban and Community Access Road Maintenance					
211101 General Staff Salaries	308,351	0	0	0	308,351
Total Cost of District , Urban and Community Access Road Maintenance	**308,351**	**0**	**0**	**0**	**308,351**
Key Service Area 260009 Road Maintenance					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	35,299	10,000	0	45,299
Total for LCIII: Apac Subcounty	**County: Maruzi**				**10,000**

VOTE: 809 Apac District

LCII: Akere	ALLOWANCE FOR LOW COST SEAL	ALLOWANCES TO FACILITATE CONSTRUCTION OF ALENGA KUNGU ROAD	Source: Programme Conditional Grant - Development 86-Works and Transport - Development Conditional Grant (RTI)			10,000
221009 Welfare and Entertainment		0	4,000	0	0	4,000
223005 Electricity		0	1,000	0	0	1,000
223006 Water		0	1,000	0	0	1,000
225202 Environment Impact Assessment for Capital Works		0	2,000	2,000	0	4,000
Total for LCIII: Ibuje Subcounty		**County: Maruzi**				**2,000**
LCII: Tarogali	ENGINEERING	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 86-Works and Transport - Development Conditional Grant (RTI)			2,000
225203 Appraisal and Feasibility Studies for Capital Works		0	4,000	10,000	0	14,000
Total for LCIII: Apac Subcounty		**County: Maruzi**				**10,000**
LCII: Akere	ENGINEERING	Feasibility Studies or Screening of Projects - Appraisal	Source: Programme Conditional Grant - Development 86-Works and Transport - Development Conditional Grant (RTI)			10,000
227001 Travel inland		0	5,000	0	0	5,000
227004 Fuel, Lubricants and Oils		0	25,000	10,000	0	35,000
Total for LCIII: Ibuje Subcounty		**County: Maruzi**				**10,000**
LCII: Tarogali	FUEL FOR LOW COST SEAL	Fuel, Oils and Lubricants - Diesel	Source: Programme Conditional Grant - Development 86-Works and Transport - Development Conditional Grant (RTI)			10,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	106,624	0	0	106,624
228004 Maintenance-Other Fixed Assets		0	948,559	0	0	948,559
263402 Transfer to Other Government Units		0	63,542	0	0	63,542
Total for LCIII:		**County:**				**63,542**
LCII:		Transfers to sub-counties	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			63,542
313131 Roads and Bridges - Improvement		0	0	224,001	0	224,001
Total for LCIII: Ibuje Subcounty		**County: Maruzi**				**224,001**
LCII: Tarogali	Alenga - Kungu	Low cost seal of Alenga Kungu road	Source: Programme Conditional Grant - Development 86-Works and Transport - Development Conditional Grant (RTI)			224,001
Total Cost of Road Maintenance		**0**	**1,196,024**	**256,001**	**0**	**1,452,025**
Total Cost of Integrated Transport Infrastructure and Services		**308,351**	**1,196,024**	**256,001**	**0**	**1,760,376**
Total Cost of Community Access Roads		**308,351**	**1,196,024**	**256,001**	**0**	**1,760,376**
Service Area 20 Engineering Services						

VOTE: 809 Apac District

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services		**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 10 Sustainable Urbanisation and Housing						
Key Service Area 140043 Urban planning and Strategies						
221011 Printing, Stationery, Photocopying and Binding		0	2,000	0	0	2,000
221012 Small Office Equipment		0	2,000	0	0	2,000
225202 Environment Impact Assessment for Capital Works		0	5,000	0	0	5,000
312235 Furniture and Fittings - Acquisition		0	0	15,000	0	15,000
Total for LCIII: Apac Subcounty		**County: Maruzi**				**15,000**
LCII: Akere	Works	Arm chair-Chair_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			15,000
313121 Non-Residential Buildings - Improvement		0	0	125,000	0	125,000
Total for LCIII: Apac Subcounty		**County: Maruzi**				**125,000**
LCII: Akere	District Headquarters	Renovation of Council and Community Dased Services Blocks.	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			125,000
Total Cost of Urban planning and Strategies		**0**	**9,000**	**140,000**	**0**	**149,000**
Total Cost of Sustainable Urbanisation and Housing		**0**	**9,000**	**140,000**	**0**	**149,000**
Total Cost of Engineering Services		**0**	**9,000**	**140,000**	**0**	**149,000**
Total Cost of Roads and Engineering		**308,351**	**1,205,024**	**396,001**	**0**	**1,909,376**

VOTE: 809 Apac 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	127,605	170,531
District Unconditional Grant Non-Wage	4,000	4,000
District Unconditional Grant Wage	55,000	92,688
Programme Conditional Grant - Non Wage Recurrent	68,605	68,843
Locally Raised Revenues	0	5,000
Development Revenues	448,634	472,173
District Discretionary Equalisation Development Grant	40,000	45,252
Locally Raised Revenues	20,000	0
Programme Conditional Grant - Development	373,820	412,107
Transitional Conditional Grant - Development	14,815	14,815
Total Revenues Shares	**576,239**	**642,704**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	55,000	92,688
Non Wage	72,605	77,843
Development Expenditure		
Domestic Development	448,634	472,173
External Financing	0	0
Total Expenditure	**576,239**	**642,704**

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 12 Human Capital Development					
Key Service Area 140022 Integrated Catchment based Infrastructure					
211101 General Staff Salaries	92,688	0	0	0	92,688
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	11,840	36,066	0	47,906
Total for LCIII: Chegere Subcounty	**County: Maruzi**				**6,000**

VOTE: 809 Apac District

LCII: Agong	Across the district	Water Quality Surveillance for the selected old water sources across the district	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	6,000
Total for LCIII: Ibuje Subcounty		**County: Maruzi**		**10,252**
LCII: Tarogali	Tarogali RGC	Carrying out 72 hours Testpumping of a Production Well when successfully drilled in Tarogali RGC	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	10,252
Total for LCIII: Apoi		**County: Maruzi**		**14,815**
LCII: Wansolo	Landing site	Community Led Total Sanitation (CLTS) for Home Improvement Campaign	Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)	14,815
Total for LCIII: Missing Subcounty		**County: Missing County**		**5,000**
LCII: Missing Parish	Across the district	Assessment of boreholes to be rehabilitated	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	5,000

221002 Workshops, Meetings and Seminars	0	9,300	0	0	9,300
221003 Staff Training	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221012 Small Office Equipment	0	5,078	0	0	5,078
221017 Membership dues and Subscription fees.	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
223005 Electricity	0	500	0	0	500
223006 Water	0	500	0	0	500
225202 Environment Impact Assessment for Capital Works	0	0	2,000	0	2,000

Total for LCIII: Apac Subcounty		**County: Maruzi**		**2,000**
LCII: Akere	District wide for the planned projects	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	2,000

225203 Appraisal and Feasibility Studies for Capital Works	0	0	949	0	949

Total for LCIII: Ibuje Subcounty		**County: Maruzi**		**949**
LCII: Aganga	Across the district	Feasibility Studies or Screening of Projects - Appraisal	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	949

225204 Monitoring and Supervision of capital work	0	3,092	8,220	0	11,312

Total for LCIII: Apac Subcounty		**County: Maruzi**		**8,220**

VOTE: 809 Apac District

LCII: Atana	Across the district	Monitoring and supervision of planned capital projects	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			8,220
227001 Travel inland		0	18,189	0	0	18,189
227004 Fuel, Lubricants and Oils		0	10,200	0	0	10,200
228001 Maintenance-Buildings and Structures		0	5,000	0	0	5,000
228002 Maintenance-Transport Equipment		0	9,144	0	0	9,144
312121 Non-Residential Buildings - Acquisition		0	0	35,000	0	35,000
Total for LCIII: Te-Boke		**County: Maruzi**				**35,000**
LCII: Ololango	Teboke Trading Centre (Tuesday Market)	Public toilet facility-Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			35,000
312135 Water Plants, pipelines and sewerage networks - Acquisition		0	0	269,000	0	269,000
Total for LCIII: Chegere Subcounty		**County: Maruzi**				**26,000**
LCII: Kidilani	Abedi "A"	Drilling of deep well at Abedi 'A' village	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			26,000
Total for LCIII: Ibuje Subcounty		**County: Maruzi**				**52,000**
LCII: Tarogali	Rwakisasi Upper	Drilling of deep well at Rwankisasi Upper	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			26,000
LCII: Tarogali	Teboke	Drilling of deep well at Teboke village	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			26,000
Total for LCIII: Akokoro Subcounty		**County: Maruzi**				**26,000**
LCII: Awila	Otwonogwen	Drilling of deep well in Otwonogwen village	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			26,000
Total for LCIII: Apac Subcounty		**County: Maruzi**				**26,000**
LCII: Atana	Abuli	Drilling of deep well at Abuli village	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			26,000
Total for LCIII: Apoi		**County: Maruzi**				**87,000**
LCII: Amun	Awilabongo (Wia adu)	Drilling of deep well at Awilabongo (Wia adu) village	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			26,000
LCII: Ayago	Ayumi (Can duc kolo)	Drilling of deep well at Ayumi (Can duc kolo) village	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			26,000
LCII: Missing Parish	Tarogali Trading Centre	Drilling a production well at Tarogali RGC	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			35,000

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Total for LCIII: Te-Boke		**County: Maruzi**			**52,000**
LCII: Ilee	Adyegi 'A'	Drilling of deep well at Adyegi 'A' village	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		26,000
LCII: Teboke	Abolo 'A'	Drilling of deep well at Abolo 'A' village	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		26,000

313135 Water Plants, pipelines and sewerage networks - Improvement	0	0	120,938	0	120,938

Total for LCIII: Chegere Subcounty		**County: Maruzi**		**18,652**
LCII: Atigolwok	Chegere Annex P/S	Rehabilitation of borehole in Chegere Annex P/S	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	9,702
LCII: Chegere	Ayera	Rehabilitation of borehole in Ayera village	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	8,950
Total for LCIII: Ibuje Subcounty		**County: Maruzi**		**35,085**
LCII: Alworoceng	Ajo doko 'A'	Rehabilitation of borehole in Ajo doko 'A' village	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	10,170
LCII: Amii-Amilo	Teitek	Rehabilitation of borehole in Teitek village	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	9,850
LCII: Tarogali	Across the district	Retention fund for last financial year projects.	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	15,065
Total for LCIII: Akokoro Subcounty		**County: Maruzi**		**37,115**
LCII: Akokoro	Arac	Rehabilitation of borehole in Arac village	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	11,135
LCII: Amun	Te imin	Rehabilitation of borehole in Te imin	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	13,350
LCII: Awila	Aminomong	Rehabilitation of borehole Aminomong village	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	12,630
Total for LCIII: Apac Subcounty		**County: Maruzi**		**9,336**
LCII: Abedi	Amwok	Rehabilitation of borehole in Amwok village	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	9,336
Total for LCIII: Apoi		**County: Maruzi**		**11,350**
LCII: Ayago	Abongokongo P/S	Rehabilitation of borehole in Abongokongo P/S	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	11,350
Total for LCIII: Te-Boke		**County: Maruzi**		**9,400**
LCII: Agong	Adwongmum	Rehabilitation of borehole in Adwongmum village	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	9,400

Total Cost of Integrated Catchment based Infrastructure	**92,688**	**77,843**	**472,173**	**0**	**642,704**

VOTE: 809 Apac District

Total Cost of Human Capital Development	**92,688**	**77,843**	**472,173**	**0**	**642,704**
Total Cost of Rural Water Supply and Sanitation	**92,688**	**77,843**	**472,173**	**0**	**642,704**
Total Cost of Water	**92,688**	**77,843**	**472,173**	**0**	**642,704**

VOTE: 809 Apac 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	392,769	483,786
District Unconditional Grant Non-Wage	4,000	4,000
District Unconditional Grant Wage	320,000	405,198
Programme Conditional Grant - Non Wage Recurrent	68,769	69,588
Locally Raised Revenues	0	5,000
Development Revenues	20,000	0
District Discretionary Equalisation Development Grant	20,000	0
Total Revenues Shares	**412,769**	**483,786**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	320,000	405,198
Non Wage	72,769	78,588
Development Expenditure		
Domestic Development	20,000	0
External Financing	0	0
Total Expenditure	**412,769**	**483,786**

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

Service Area 10 Natural Resources Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000062 Waste management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,500	0	0	1,500
227001 Travel inland	0	1,300	0	0	1,300
227004 Fuel, Lubricants and Oils	0	1,200	0	0	1,200
Total Cost of Waste management	**0**	**4,000**	**0**	**0**	**4,000**
Key Service Area 000078 Land Management					
211101 General Staff Salaries	405,198	0	0	0	405,198

VOTE: 809 Apac District

221012 Small Office Equipment	0	1,000	0	0	1,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	4,000	0	0	4,000
Total Cost of Land Management	**405,198**	**5,000**	**0**	**0**	**410,198**
Key Service Area 000089 Climate Change Mitigation					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,000	0	0	2,000
221001 Advertising and Public Relations	0	4,000	0	0	4,000
224003 Agricultural Supplies and Services	0	6,000	0	0	6,000
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of Climate Change Mitigation	**0**	**14,000**	**0**	**0**	**14,000**
Key Service Area 000090 Climate Change Adaptation					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,000	0	0	3,000
221002 Workshops, Meetings and Seminars	0	2,000	0	0	2,000
223005 Electricity	0	250	0	0	250
223006 Water	0	250	0	0	250
227004 Fuel, Lubricants and Oils	0	2,500	0	0	2,500
Total Cost of Climate Change Adaptation	**0**	**8,000**	**0**	**0**	**8,000**
Key Service Area 140021 Ecosystems Restoration and Protection					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,000	0	0	4,000
221001 Advertising and Public Relations	0	2,500	0	0	2,500
221002 Workshops, Meetings and Seminars	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	600	0	0	600
227001 Travel inland	0	2,400	0	0	2,400
227004 Fuel, Lubricants and Oils	0	4,500	0	0	4,500
228004 Maintenance-Other Fixed Assets	0	1,000	0	0	1,000
Total Cost of Ecosystems Restoration and Protection	**0**	**16,000**	**0**	**0**	**16,000**
Key Service Area 140035 Land Information Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,500	0	0	1,500
221011 Printing, Stationery, Photocopying and Binding	0	300	0	0	300
227004 Fuel, Lubricants and Oils	0	1,200	0	0	1,200
Total Cost of Land Information Management	**0**	**3,000**	**0**	**0**	**3,000**

VOTE: 809 Apac District

Key Service Area 140038 Environmental Safeguards					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,000	0	0	2,000
221001 Advertising and Public Relations	0	2,000	0	0	2,000
221002 Workshops, Meetings and Seminars	0	2,847	0	0	2,847
227001 Travel inland	0	2,500	0	0	2,500
227004 Fuel, Lubricants and Oils	0	2,200	0	0	2,200
Total Cost of Environmental Safeguards	**0**	**11,547**	**0**	**0**	**11,547**
Key Service Area 560007 Regulation and Compliance					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,000	0	0	4,000
221001 Advertising and Public Relations	0	2,500	0	0	2,500
221002 Workshops, Meetings and Seminars	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
227001 Travel inland	0	4,000	0	0	4,000
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Regulation and Compliance	**0**	**16,000**	**0**	**0**	**16,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**405,198**	**77,547**	**0**	**0**	**482,745**
Programme 10 Sustainable Urbanisation and Housing					
Key Service Area 280002 Physical Planning					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	0	0	1,000
Total Cost of Physical Planning	**0**	**1,000**	**0**	**0**	**1,000**
Total Cost of Sustainable Urbanisation and Housing	**0**	**1,000**	**0**	**0**	**1,000**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221001 Advertising and Public Relations	0	41	0	0	41
Total Cost of HIV/AIDS Mainstreaming	**0**	**41**	**0**	**0**	**41**
Total Cost of Human Capital Development	**0**	**41**	**0**	**0**	**41**
Total Cost of Natural Resources Management	**405,198**	**78,588**	**0**	**0**	**483,786**
Total Cost of Natural Resources	**405,198**	**78,588**	**0**	**0**	**483,786**

VOTE: 809 Apac 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	231,204	341,279
District Unconditional Grant Non-Wage	4,000	4,000
District Unconditional Grant Wage	120,000	215,273
Other Transfers from Central Government	63,273	72,058
Programme Conditional Grant - Non Wage Recurrent	43,931	44,948
Locally Raised Revenues	0	5,000
Total Revenues Shares	**231,204**	**341,279**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	120,000	215,273
Non Wage	111,204	126,006
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**231,204**	**341,279**

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	215,273	0	0	0	215,273
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	10,878	0	0	10,878
221012 Small Office Equipment	0	2,247	0	0	2,247
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Capacity Strengthening	**215,273**	**17,125**	**0**	**0**	**232,398**
Total Cost of Human Capital Development	**215,273**	**17,125**	**0**	**0**	**232,398**
Total Cost of Community Mobilisation	**215,273**	**17,125**	**0**	**0**	**232,398**

VOTE: 809 Apac District

Service Area 20 Empowerment and Mindset Change

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
222001 Information and Communication Technology Services.	0	497	0	0	497
Total Cost of HIV/AIDS Mainstreaming	**0**	**497**	**0**	**0**	**497**
Key Service Area 000021 Gender Mainstreaming services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,500	0	0	2,500
221011 Printing, Stationery, Photocopying and Binding	0	300	0	0	300
227004 Fuel, Lubricants and Oils	0	796	0	0	796
Total Cost of Gender Mainstreaming services	**0**	**3,596**	**0**	**0**	**3,596**
Key Service Area 000023 Inspection and Monitoring					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	27,393	0	0	27,393
221009 Welfare and Entertainment	0	2,488	0	0	2,488
222001 Information and Communication Technology Services.	0	6,000	0	0	6,000
227004 Fuel, Lubricants and Oils	0	27,393	0	0	27,393
Total Cost of Inspection and Monitoring	**0**	**63,273**	**0**	**0**	**63,273**
Key Service Area 010008 Capacity Strengthening					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,908	0	0	6,908
221011 Printing, Stationery, Photocopying and Binding	0	300	0	0	300
227004 Fuel, Lubricants and Oils	0	8,676	0	0	8,676
Total Cost of Capacity Strengthening	**0**	**15,884**	**0**	**0**	**15,884**
Key Service Area 320146 Support to special interest Groups					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	11,594	0	0	11,594
221009 Welfare and Entertainment	0	2,277	0	0	2,277
221011 Printing, Stationery, Photocopying and Binding	0	2,306	0	0	2,306
222001 Information and Communication Technology Services.	0	600	0	0	600
227001 Travel inland	0	1,407	0	0	1,407

VOTE: 809 Apac District

227004 Fuel, Lubricants and Oils	0	7,447	0	0	7,447
Total Cost of Support to special interest Groups	**0**	**25,631**	**0**	**0**	**25,631**
Total Cost of Human Capital Development	**0**	**108,881**	**0**	**0**	**108,881**
Total Cost of Empowerment and Mindset Change	**0**	**108,881**	**0**	**0**	**108,881**
Total Cost of Community Based Services	**215,273**	**126,006**	**0**	**0**	**341,279**

VOTE: 809 Apac 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	149,000	311,000
District Unconditional Grant Non-Wage	44,000	124,000
District Unconditional Grant Wage	95,000	177,000
Locally Raised Revenues	10,000	10,000
Development Revenues	132,001	132,166
District Discretionary Equalisation Development Grant	82,000	132,166
Locally Raised Revenues	50,001	0
Total Revenues Shares	**281,001**	**443,166**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	95,000	177,000
Non Wage	54,000	134,000
Development Expenditure		
Domestic Development	132,001	132,166
External Financing	0	0
Total Expenditure	**281,001**	**443,166**

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

Service Area 10 Planning and Statistics

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	177,000	0	0	0	177,000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,000	0	0	4,000
221002 Workshops, Meetings and Seminars	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
221016 Systems Recurrent costs	0	20,000	0	0	20,000

VOTE: 809 Apac District

221017 Membership dues and Subscription fees.		0	2,000	0	0	2,000
227001 Travel inland		0	10,000	0	0	10,000
227004 Fuel, Lubricants and Oils		0	12,000	0	0	12,000
228002 Maintenance-Transport Equipment		0	8,000	0	0	8,000
312216 Cycles - Acquisition		0	0	30,000	0	30,000
Total for LCIII: Apac Subcounty		**County: Maruzi**				**30,000**
LCII: Akere	Planning Department	Motorcycles_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			30,000
312221 Light ICT hardware - Acquisition		0	0	5,899	0	5,899
Total for LCIII: Apac Subcounty		**County: Maruzi**				**4,899**
LCII: Akere	Planning Department	Computer accessory kits-Ipad_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			4,899
Total for LCIII: Missing Subcounty		**County: Missing County**				**1,000**
LCII: Missing Parish	Planning Department	Desktop computers_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			1,000
312229 Other ICT Equipment - Acquisition		0	0	10,000	0	10,000
Total for LCIII: Missing Subcounty		**County: Missing County**				**10,000**
LCII: Missing Parish	Planning Department	Camera kits-Digital Cameras_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			6,000
LCII: Missing Parish	Planning Department	Closed circuit television services - TVs_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			4,000
312231 Office Equipment - Acquisition		0	0	1,500	0	1,500
Total for LCIII: Apac Subcounty		**County: Maruzi**				**1,500**
LCII: Akere	Planning Department	Chilling units or cold water circulators - Fridges_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			1,500
312235 Furniture and Fittings - Acquisition		0	0	6,500	0	6,500
Total for LCIII: Apac Subcounty		**County: Maruzi**				**6,500**
LCII: Akere	Planning Department	Desks-Desk_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			4,500
LCII: Akere	Planning Department	Cabinets_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			2,000
Total Cost of Planning and Budgeting services		**177,000**	**64,000**	**53,899**	**0**	**294,899**
Key Service Area 000023 Inspection and Monitoring						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	4,000	0	0	4,000

VOTE: 809 Apac District

221002 Workshops, Meetings and Seminars		0	2,000	3,000	0	5,000
Total for LCIII: Apac Subcounty		**County: Maruzi**				**3,000**
LCII: Akere	PLANNING	Workshops, Meetings, Seminars - Training (Monitoring and Evaluation)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			3,000
221003 Staff Training		0	0	4,000	0	4,000
Total for LCIII: Apac Subcounty		**County: Maruzi**				**4,000**
LCII: Akere	PLANNING	Staff Training - Allowances	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			4,000
221011 Printing, Stationery, Photocopying and Binding		0	2,000	0	0	2,000
227001 Travel inland		0	6,000	17,000	0	23,000
Total for LCIII: Apac Subcounty		**County: Maruzi**				**17,000**
LCII: Akere	BARAZAS, REVIEW MEETINGS AND DTPC MEETINGS	Travel Inland - Others	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			17,000
227004 Fuel, Lubricants and Oils		0	6,000	21,767	0	27,767
Total for LCIII: Apac Subcounty		**County: Maruzi**				**21,767**
LCII: Akere	ASSESSMENT LLG MOCK AND NATIONAL ASSESSMENT	Fuel, Oils and Lubricants - Fuel Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			21,767
Total Cost of Inspection and Monitoring		**0**	**20,000**	**45,767**	**0**	**65,767**
Key Service Area 000027 Programme Working Group Secretariat Services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	4,000	0	0	4,000
221010 Special Meals and Drinks		0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils		0	4,000	0	0	4,000
Total Cost of Programme Working Group Secretariat Services		**0**	**10,000**	**0**	**0**	**10,000**
Key Service Area 560019 Data Management and Dissemination						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	6,000	0	0	6,000
221002 Workshops, Meetings and Seminars		0	4,000	0	0	4,000
221003 Staff Training		0	2,000	0	0	2,000
221008 Information and Communication Technology Supplies.		0	0	31,000	0	31,000
Total for LCIII: Apac Subcounty		**County: Maruzi**				**31,000**

VOTE: 809 Apac District

LCII: Akere	Headquarters	ICT - Network Installation, Repair, Maintenance and Support	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			31,000
221011 Printing, Stationery, Photocopying and Binding		0	4,000	0	0	4,000
227001 Travel inland		0	10,000	0	0	10,000
227004 Fuel, Lubricants and Oils		0	4,000	0	0	4,000
228002 Maintenance-Transport Equipment		0	10,000	0	0	10,000
312221 Light ICT hardware - Acquisition		0	0	1,500	0	1,500
Total for LCIII: Apac Subcounty		**County: Maruzi**				**1,500**
LCII: Akere	3 IN 1 PRINTER, PHOTOCOPIER AND SCANNER	Multi function printers_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			1,500
Total Cost of Data Management and Dissemination		**0**	**40,000**	**32,500**	**0**	**72,500**
Total Cost of Development Plan Implementation		**177,000**	**134,000**	**132,166**	**0**	**443,166**
Total Cost of Planning and Statistics		**177,000**	**134,000**	**132,166**	**0**	**443,166**
Total Cost of Planning		**177,000**	**134,000**	**132,166**	**0**	**443,166**

VOTE: 809 Apac 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	73,000	123,071
District Unconditional Grant Non-Wage	36,000	36,000
District Unconditional Grant Wage	27,000	77,071
Locally Raised Revenues	10,000	10,000
Development Revenues	30,000	0
District Discretionary Equalisation Development Grant	30,000	0
Total Revenues Shares	**103,000**	**123,071**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	27,000	77,071
Non Wage	46,000	46,000
Development Expenditure		
Domestic Development	30,000	0
External Financing	0	0
Total Expenditure	**103,000**	**123,071**

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	77,071	0	0	0	77,071
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	9,000	0	0	9,000
221002 Workshops, Meetings and Seminars	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221012 Small Office Equipment	0	1,000	0	0	1,000
227001 Travel inland	0	14,000	0	0	14,000
227004 Fuel, Lubricants and Oils	0	16,000	0	0	16,000

VOTE: 809 Apac District

228002 Maintenance-Transport Equipment	0	1,000	0	0	1,000
Total Cost of Audit and Risk Management	**77,071**	**46,000**	**0**	**0**	**123,071**
Total Cost of Governance and Security	**77,071**	**46,000**	**0**	**0**	**123,071**
Total Cost of Compliance	**77,071**	**46,000**	**0**	**0**	**123,071**
Total Cost of Internal Audit	**77,071**	**46,000**	**0**	**0**	**123,071**

VOTE: 809 Apac 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	108,217	239,263
Programme Conditional Grant - Non Wage Recurrent	41,065	41,521
District Unconditional Grant Non-Wage	4,000	4,000
District Unconditional Grant Wage	52,357	177,947
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Locally Raised Revenues	0	5,000
Development Revenues	20,000	0
District Discretionary Equalisation Development Grant	20,000	0
Total Revenues Shares	**128,217**	**239,263**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	52,357	177,947
Non Wage	55,861	61,316
Development Expenditure		
Domestic Development	20,000	0
External Financing	0	0
Total Expenditure	**128,217**	**239,264**

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

Service Area 10 Commercial Services

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 05 Tourism Development					
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,000	0	0	3,000
221001 Advertising and Public Relations	0	1,095	0	0	1,095
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	500	0	0	500
227001 Travel inland	0	4,000	0	0	4,000

VOTE: 809 Apac District

227004 Fuel, Lubricants and Oils	0	1,200	0	0	1,200
Total Cost of Tourism Investment, Promotion and Marketing	**0**	**10,795**	**0**	**0**	**10,795**
Total Cost of Tourism Development	**0**	**10,795**	**0**	**0**	**10,795**
Programme 07 Private Sector Development					
Key Service Area 120002 Domestic Promotion					
211101 General Staff Salaries	177,947	0	0	0	177,947
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,400	0	0	6,400
212102 Medical expenses (Employees)	0	3,600	0	0	3,600
221002 Workshops, Meetings and Seminars	0	5,400	0	0	5,400
221011 Printing, Stationery, Photocopying and Binding	0	1,500	0	0	1,500
221012 Small Office Equipment	0	800	0	0	800
225204 Monitoring and Supervision of capital work	0	5,000	0	0	5,000
227001 Travel inland	0	21,800	0	0	21,800
227004 Fuel, Lubricants and Oils	0	5,021	0	0	5,021
228002 Maintenance-Transport Equipment	0	1,000	0	0	1,000
Total Cost of Domestic Promotion	**177,947**	**50,521**	**0**	**0**	**228,468**
Total Cost of Private Sector Development	**177,947**	**50,521**	**0**	**0**	**228,468**
Total Cost of Commercial Services	**177,947**	**61,316**	**0**	**0**	**239,263**
Total Cost of Trade, Industry and Local Development	**177,947**	**61,316**	**0**	**0**	**239,263**