VOTE: 815 Buhweju 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	**405,085**	**371,650**
o/w Higher Local Government	241,697	229,739
o/w Lower Local Government	163,388	141,911
Discretionary Government Transfers	**4,056,975**	**4,377,481**
o/w Higher Local Government	3,601,368	3,954,752
o/w Lower Local Government	455,608	422,729
Conditional Government Transfers	**21,378,056**	**22,393,652**
o/w Higher Local Government	21,378,056	22,393,652
o/w Lower Local Government	0	0
Other Government Transfers	**1,132,266**	**771,654**
o/w Higher Local Government	1,132,266	771,654
o/w Lower Local Government	0	0
External Financing	**1,093,185**	**69,523**
o/w Higher Local Government	1,093,185	69,523
o/w Lower Local Government	0	0
Grand Total	**28,065,568**	**27,983,959**
o/w Higher Local Government	27,446,572	27,419,319
o/w Lower Local Government	618,996	564,640

VOTE: 815 Buhweju District

A2:Revenue Performance, Plans and Projections by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**405,085**	**371,650**
Animal and Crop Husbandry related Levies	9,406	0
Business licenses	10,200	5,200
Land Fees	9,600	4,600
Liquor licenses	14,000	4,000
Local Hotel Tax	0	2,000
Local Services Tax-Payable By Individuals	60,092	53,000
Market /Gate Charges	39,186	39,186
Mineral Royalties	0	5,000
Miscellaneous receipts/income	223,025	223,025
Other fees e.g. street parking fees	12,900	0
Other licenses	21,000	15,963
Other taxes on specific services	0	5,000
Registration fees for Documents and Businesses	5,676	5,676
Sale of bid documents-From Private Entities	0	6,000
Taxes on Lotteries and Gaming	0	3,000
Discretionary Government Transfers	**4,056,975**	**4,377,481**
District Discretionary Equalisation Development Grant	604,498	462,975
District Unconditional Grant Non-Wage	799,082	865,980
District Unconditional Grant Wage	2,528,989	2,920,024
Urban Discretionary Equalisation Development Grant	32,976	37,645
Urban Unconditional Non-Wage	91,431	90,858
Conditional Government Transfers	**21,378,056**	**22,393,652**
Programme Conditional Grant - Non Wage Recurrent	6,656,106	6,497,541
Programme Conditional Grant - Development	2,576,362	1,119,801
Programme Conditional Grant - Wage Recurrent	12,130,773	14,611,494
Transitional Conditional Grant - Development	14,815	164,815
Other Government Transfers	**1,132,266**	**771,654**
Micro Projects under Luwero Rwenzori Development Programme	112,564	0
National Environment Management Authority (NEMA)	250,000	150,000
Support to PLE (UNEB)	20,048	22,000
Uganda Aids Commission	150,000	0
Uganda Road Fund (URF)	560,826	560,826
Uganda Women Enterpreneurship Program(UWEP)	23,828	23,828

VOTE: 815 Buhweju District

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Youth Livelihood Programme (YLP)	15,000	15,000
External Financing	**1,093,185**	**69,523**
Global Alliance for Vaccines and Immunization (GAVI)	548,185	69,523
Global Fund for HIV, TB & Malaria	75,000	0
United Nations Children Fund (UNICEF)	120,000	0
World Health Organisation (WHO)	350,000	0
Total Revenues Shares	**28,065,568**	**27,983,959**

VOTE: 815 Buhweju 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	**1,887,966**	**24,000**	**0**	**0**	**1,911,966**
o/w: Wage:	1,204,200	0	0	0	1,204,200
Non-Wage Recurrent:	475,858	24,000	0	0	499,858
Development:	207,908	0	0	0	207,908
Natural Resources, Environment, Climate Change, Land and Water Management	**1,022,591**	**4,000**	**150,000**	**0**	**1,176,591**
o/w: Wage:	324,000	0	0	0	324,000
Non-Wage Recurrent:	112,844	4,000	150,000	0	266,844
Development:	585,748	0	0	0	585,748
Private Sector Development	**206,278**	**2,000**	**0**	**0**	**208,278**
o/w: Wage:	152,472	0	0	0	152,472
Non-Wage Recurrent:	53,806	2,000	0	0	55,806
Development:	0	0	0	0	0
Integrated Transport Infrastructure and Services	**1,212,721**	**0**	**560,826**	**0**	**1,773,546**
o/w: Wage:	212,721	0	0	0	212,721
Non-Wage Recurrent:	1,000,000	0	560,826	0	1,560,826
Development:	0	0	0	0	0
Digital Transformation	**5,800**	**12,984**	**0**	**0**	**18,784**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	5,800	12,984	0	0	18,784
Development:	0	0	0	0	0
Human Capital Development	**16,954,164**	**2,000**	**60,828**	**0**	**17,086,515**
o/w: Wage:	14,123,076	0	0	0	14,123,076
Non-Wage Recurrent:	2,334,850	2,000	60,828	0	2,397,678
Development:	496,239	0	0	69,523	565,762
Public Sector Transformation	**4,071,250**	**199,013**	**0**	**0**	**4,270,263**
o/w: Wage:	999,657	0	0	0	999,657
Non-Wage Recurrent:	2,894,998	199,013	0	0	3,094,011
Development:	176,596	0	0	0	176,596
Governance and Security	**806,287**	**30,980**	**0**	**0**	**837,267**

VOTE: 815 Buhweju District

Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	412,645	0	0	0	412,645
Non-Wage Recurrent:	348,390	30,980	0	0	379,370
Development:	45,252	0	0	0	45,252
Regional Balanced Development	**71,834**	**70,959**	**0**	**0**	**142,793**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	71,834	70,959	0	0	142,793
Development:	0	0	0	0	0
Development Plan Implementation	**532,241**	**25,715**	**0**	**0**	**557,956**
o/w: Wage:	102,748	0	0	0	102,748
Non-Wage Recurrent:	156,000	25,715	0	0	181,715
Development:	273,493	0	0	0	273,493
Grand Total	**26,771,132**	**371,650**	**771,654**	**69,523**	**27,983,959**
Grand Total Wage	17,531,518	0	0	0	**17,531,518**
Grand Total Non-Wage Recurrent	7,454,379	371,650	771,654	0	**8,597,683**
Grand Total Development	1,785,235	0	0	69,523	**1,854,757**

VOTE: 815 Buhweju District

A4: Summary of Department Allocations for FY 2026/27

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Administration	**4,956,721**	**4,301,109**
o/w Higher Local Government	4,337,725	3,736,469
o/w Lower Local Government	618,996	564,640
Finance	**289,382**	**284,675**
o/w Higher Local Government	289,382	284,675
o/w Lower Local Government	0	0
Statutory bodies	**680,308**	**674,310**
o/w Higher Local Government	680,308	674,310
o/w Lower Local Government	0	0
Production and Marketing	**1,885,252**	**1,911,966**
o/w Higher Local Government	1,885,252	1,911,966
o/w Lower Local Government	0	0
Health	**6,420,655**	**4,965,140**
o/w Higher Local Government	6,420,655	4,965,140
o/w Lower Local Government	0	0
Education	**9,266,025**	**12,018,705**
o/w Higher Local Government	9,266,025	12,018,705
o/w Lower Local Government	0	0
Roads and Engineering	**1,773,546**	**1,773,546**
o/w Higher Local Government	1,773,546	1,773,546
o/w Lower Local Government	0	0
Water	**1,160,423**	**448,611**
o/w Higher Local Government	1,160,423	448,611
o/w Lower Local Government	0	0
Natural Resources	**573,112**	**474,713**
o/w Higher Local Government	573,112	474,713
o/w Lower Local Government	0	0
Community Based Services	**380,523**	**347,053**
o/w Higher Local Government	380,523	347,053
o/w Lower Local Government	0	0
Planning	**486,671**	**496,241**
o/w Higher Local Government	486,671	496,241
o/w Lower Local Government	0	0
Internal Audit	**79,611**	**79,611**

VOTE: 815 Buhweju District

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	79,611	79,611
o/w Lower Local Government	0	0
Trade, Industry and Local Development	**113,339**	**208,278**
o/w Higher Local Government	113,339	208,278
o/w Lower Local Government	0	0
Grand Total	**28,065,568**	**27,983,959**
o/w Higher Local Government	**27,446,572**	**27,419,319**
o/w: Wage:	14,659,762	17,531,518
Non-Wage Recurrent:	8,673,174	8,209,639
Domestic Devt:	3,020,451	1,608,639
External Financing:	1,093,185	69,523
o/w Lower Local Government	**618,996**	**564,640**
o/w: Wage:	0	0
Non-Wage Recurrent:	410,796	388,044
Domestic Devt:	208,200	176,596
External Financing:	0	0

VOTE: 815 Buhweju District

Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	4,748,521	4,124,513
District Unconditional Grant Non-Wage	118,898	120,719
District Unconditional Grant Wage	1,125,739	999,657
Locally Raised Revenues	50,499	78,025
Multi-Sectoral Transfers to LLGs_NonWage	410,796	388,044
Programme Conditional Grant - Non Wage Recurrent	3,042,588	2,538,068
Development Revenues	208,200	176,596
Multi-Sectoral Transfers to LLGs_Gou	208,200	176,596
Total Revenues Shares	**4,956,721**	**4,301,109**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,125,739	999,657
Non Wage	3,622,782	3,124,857
Development Expenditure		
Domestic Development	208,200	176,596
External Financing	0	0
Total Expenditure	**4,956,721**	**4,301,109**

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

Service Area 10 Administration and Management

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 11 Digital Transformation					
Key Service Area 000006 Planning and Budgeting services					
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	17,784	0	0	17,784
Total Cost of Planning and Budgeting services	**0**	**18,784**	**0**	**0**	**18,784**

VOTE: 815 Buhweju District

Total Cost of Digital Transformation	**0**	**18,784**	**0**	**0**	**18,784**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	180	0	0	180
Total Cost of HIV/AIDS Mainstreaming	**0**	**180**	**0**	**0**	**180**
Total Cost of Human Capital Development	**0**	**180**	**0**	**0**	**180**
Programme 14 Public Sector Transformation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	999,657	0	0	0	999,657
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	7,600	0	0	7,600
212103 Incapacity benefits (Employees)	0	2,820	0	0	2,820
221001 Advertising and Public Relations	0	6,500	0	0	6,500
221009 Welfare and Entertainment	0	4,976	0	0	4,976
221011 Printing, Stationery, Photocopying and Binding	0	2,200	0	0	2,200
221012 Small Office Equipment	0	1,600	0	0	1,600
221017 Membership dues and Subscription fees.	0	5,000	0	0	5,000
222001 Information and Communication Technology Services.	0	1,200	0	0	1,200
225204 Monitoring and Supervision of capital work	0	15,000	0	0	15,000
227001 Travel inland	0	26,156	0	0	26,156
227004 Fuel, Lubricants and Oils	0	8,000	0	0	8,000
228002 Maintenance-Transport Equipment	0	26,000	0	0	26,000
Total Cost of Planning and Budgeting services	**999,657**	**107,052**	**0**	**0**	**1,106,709**
Key Service Area 000007 Procurement and Disposal Services					
227001 Travel inland	0	7,600	0	0	7,600
Total Cost of Procurement and Disposal Services	**0**	**7,600**	**0**	**0**	**7,600**
Key Service Area 000008 Records Management					
227001 Travel inland	0	3,453	0	0	3,453
Total Cost of Records Management	**0**	**3,453**	**0**	**0**	**3,453**
Key Service Area 000011 Communication and Public Relations					
223004 Guard and Security services	0	5,400	0	0	5,400
227001 Travel inland	0	8,417	0	0	8,417
Total Cost of Communication and Public Relations	**0**	**13,817**	**0**	**0**	**13,817**

VOTE: 815 Buhweju District

Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
273104 Pension	0	974,935	0	0	974,935
273105 Gratuity	0	1,563,133	0	0	1,563,133
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	**0**	**2,538,068**	**0**	**0**	**2,538,068**
Key Service Area 390017 Public Service Performance management					
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	800	0	0	800
227001 Travel inland	0	7,176	0	0	7,176
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Public Service Performance management	**0**	**12,976**	**0**	**0**	**12,976**
Total Cost of Public Sector Transformation	**999,657**	**2,682,966**	**0**	**0**	**3,682,623**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	16,750	0	0	16,750
Total Cost of Administrative and Support Services	**0**	**16,750**	**0**	**0**	**16,750**
Total Cost of Governance and Security	**0**	**16,750**	**0**	**0**	**16,750**
Programme 17 Regional Balanced Development					
Key Service Area 000005 Human Resource Management					
221003 Staff Training	0	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding	0	3,973	0	0	3,973
222001 Information and Communication Technology Services.	0	800	0	0	800
227001 Travel inland	0	9,360	0	0	9,360
Total Cost of Human Resource Management	**0**	**18,133**	**0**	**0**	**18,133**
Total Cost of Regional Balanced Development	**0**	**18,133**	**0**	**0**	**18,133**
Total Cost of Administration and Management	**999,657**	**2,736,813**	**0**	**0**	**3,736,469**
Total Cost of Administration	**999,657**	**2,736,813**	**0**	**0**	**3,736,469**

Subcounty / Town Council / Division: 237574 Bihanga Subcounty

Service Area 10 Administration and Management

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

VOTE: 815 Buhweju District

Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	17,524	15,809	0	33,334
Total Cost of Capacity Strengthening	**0**	**17,524**	**15,809**	**0**	**33,334**
Total Cost of Public Sector Transformation	**0**	**17,524**	**15,809**	**0**	**33,334**
Total Cost of Administration and Management	**0**	**17,524**	**15,809**	**0**	**33,334**
Total Cost of 237574 Bihanga Subcounty	**0**	**17,524**	**15,809**	**0**	**33,334**

Subcounty / Town Council / Division: 237575 Nyakishana 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 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	52,608	22,689	0	75,297
Total Cost of Capacity Strengthening	**0**	**52,608**	**22,689**	**0**	**75,297**
Total Cost of Public Sector Transformation	**0**	**52,608**	**22,689**	**0**	**75,297**
Total Cost of Administration and Management	**0**	**52,608**	**22,689**	**0**	**75,297**
Total Cost of 237575 Nyakishana Subcounty	**0**	**52,608**	**22,689**	**0**	**75,297**

Subcounty / Town Council / Division: 237576 Engaju 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 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	57,846	16,300	0	74,146
Total Cost of Capacity Strengthening	**0**	**57,846**	**16,300**	**0**	**74,146**
Total Cost of Public Sector Transformation	**0**	**57,846**	**16,300**	**0**	**74,146**
Total Cost of Administration and Management	**0**	**57,846**	**16,300**	**0**	**74,146**
Total Cost of 237576 Engaju Subcounty	**0**	**57,846**	**16,300**	**0**	**74,146**

Subcounty / Town Council / Division: 237577 Burere Subcounty

Service Area 10 Administration and Management

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

VOTE: 815 Buhweju District

Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	17,174	10,296	0	27,470
Total Cost of Capacity Strengthening	**0**	**17,174**	**10,296**	**0**	**27,470**
Total Cost of Public Sector Transformation	**0**	**17,174**	**10,296**	**0**	**27,470**
Total Cost of Administration and Management	**0**	**17,174**	**10,296**	**0**	**27,470**
Total Cost of 237577 Burere Subcounty	**0**	**17,174**	**10,296**	**0**	**27,470**

Subcounty / Town Council / Division: 237578 Rwengwe 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 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	13,280	11,740	0	25,020
Total Cost of Capacity Strengthening	**0**	**13,280**	**11,740**	**0**	**25,020**
Total Cost of Public Sector Transformation	**0**	**13,280**	**11,740**	**0**	**25,020**
Total Cost of Administration and Management	**0**	**13,280**	**11,740**	**0**	**25,020**
Total Cost of 237578 Rwengwe Subcounty	**0**	**13,280**	**11,740**	**0**	**25,020**

Subcounty / Town Council / Division: 237579 Karungu 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 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	38,287	17,979	0	56,266
Total Cost of Capacity Strengthening	**0**	**38,287**	**17,979**	**0**	**56,266**
Total Cost of Public Sector Transformation	**0**	**38,287**	**17,979**	**0**	**56,266**
Total Cost of Administration and Management	**0**	**38,287**	**17,979**	**0**	**56,266**
Total Cost of 237579 Karungu Subcounty	**0**	**38,287**	**17,979**	**0**	**56,266**

Subcounty / Town Council / Division: 237580 Nsiika 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**

VOTE: 815 Buhweju District

Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	36,670	9,111	0	45,781
Total Cost of Capacity Strengthening	**0**	**36,670**	**9,111**	**0**	**45,781**
Total Cost of Public Sector Transformation	**0**	**36,670**	**9,111**	**0**	**45,781**
Total Cost of Administration and Management	**0**	**36,670**	**9,111**	**0**	**45,781**
Total Cost of 237580 Nsiika Town Council	**0**	**36,670**	**9,111**	**0**	**45,781**

Subcounty / Town Council / Division: 237581 Bitsya 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 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	11,811	10,332	0	22,143
Total Cost of Capacity Strengthening	**0**	**11,811**	**10,332**	**0**	**22,143**
Total Cost of Public Sector Transformation	**0**	**11,811**	**10,332**	**0**	**22,143**
Total Cost of Administration and Management	**0**	**11,811**	**10,332**	**0**	**22,143**
Total Cost of 237581 Bitsya Subcounty	**0**	**11,811**	**10,332**	**0**	**22,143**

Subcounty / Town Council / Division: 257515 Kashenyi Kajani 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 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	30,274	12,767	0	43,042
Total Cost of Capacity Strengthening	**0**	**30,274**	**12,767**	**0**	**43,042**
Total Cost of Public Sector Transformation	**0**	**30,274**	**12,767**	**0**	**43,042**
Total Cost of Administration and Management	**0**	**30,274**	**12,767**	**0**	**43,042**
Total Cost of 257515 Kashenyi Kajani Town Council	**0**	**30,274**	**12,767**	**0**	**43,042**

Subcounty / Town Council / Division: 273251 Nyakashaka 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**

VOTE: 815 Buhweju District

Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	38,690	9,307	0	47,997
Total Cost of Capacity Strengthening	**0**	**38,690**	**9,307**	**0**	**47,997**
Total Cost of Public Sector Transformation	**0**	**38,690**	**9,307**	**0**	**47,997**
Total Cost of Administration and Management	**0**	**38,690**	**9,307**	**0**	**47,997**
Total Cost of 273251 Nyakashaka Town Council	**0**	**38,690**	**9,307**	**0**	**47,997**

Subcounty / Town Council / Division: 273252 Nyakaziba 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 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	27,015	6,459	0	33,474
Total Cost of Capacity Strengthening	**0**	**27,015**	**6,459**	**0**	**33,474**
Total Cost of Public Sector Transformation	**0**	**27,015**	**6,459**	**0**	**33,474**
Total Cost of Administration and Management	**0**	**27,015**	**6,459**	**0**	**33,474**
Total Cost of 273252 Nyakaziba Town Council	**0**	**27,015**	**6,459**	**0**	**33,474**

Subcounty / Town Council / Division: 273253 Buhunga

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	18,227	12,167	0	30,394
Total Cost of Capacity Strengthening	**0**	**18,227**	**12,167**	**0**	**30,394**
Total Cost of Public Sector Transformation	**0**	**18,227**	**12,167**	**0**	**30,394**
Total Cost of Administration and Management	**0**	**18,227**	**12,167**	**0**	**30,394**
Total Cost of 273253 Buhunga	**0**	**18,227**	**12,167**	**0**	**30,394**

Subcounty / Town Council / Division: 273254 Kyahenda

Service Area 10 Administration and Management

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

VOTE: 815 Buhweju District

Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	12,850	11,328	0	24,177
Total Cost of Capacity Strengthening	**0**	**12,850**	**11,328**	**0**	**24,177**
Total Cost of Public Sector Transformation	**0**	**12,850**	**11,328**	**0**	**24,177**
Total Cost of Administration and Management	**0**	**12,850**	**11,328**	**0**	**24,177**
Total Cost of 273254 Kyahenda	**0**	**12,850**	**11,328**	**0**	**24,177**

Subcounty / Town Council / Division: 273255 Rubengye

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	15,789	10,310	0	26,099
Total Cost of Capacity Strengthening	**0**	**15,789**	**10,310**	**0**	**26,099**
Total Cost of Public Sector Transformation	**0**	**15,789**	**10,310**	**0**	**26,099**
Total Cost of Administration and Management	**0**	**15,789**	**10,310**	**0**	**26,099**
Total Cost of 273255 Rubengye	**0**	**15,789**	**10,310**	**0**	**26,099**

VOTE: 815 Buhweju 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	289,382	284,675
District Unconditional Grant Non-Wage	69,000	75,207
District Unconditional Grant Wage	163,960	163,960
Locally Raised Revenues	56,422	45,508
Total Revenues Shares	**289,382**	**284,675**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	163,960	163,960
Non Wage	125,422	120,715
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**289,382**	**284,675**

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 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**1,000**	**0**	**0**	**1,000**
Total Cost of Human Capital Development	**0**	**1,000**	**0**	**0**	**1,000**
Programme 16 Governance and Security					
Key Service Area 000061 Management of Government Accounts					
211101 General Staff Salaries	163,960	0	0	0	163,960
221001 Advertising and Public Relations	0	3,000	0	0	3,000
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
223005 Electricity	0	8,000	0	0	8,000

VOTE: 815 Buhweju District

223006 Water	0	6,000	0	0	6,000
227001 Travel inland	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
Total Cost of Management of Government Accounts	**163,960**	**26,000**	**0**	**0**	**189,960**
Total Cost of Governance and Security	**163,960**	**26,000**	**0**	**0**	**189,960**
Programme 17 Regional Balanced Development					
Key Service Area 560080 Local Revenue Collection					
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
227001 Travel inland	0	30,000	0	0	30,000
Total Cost of Local Revenue Collection	**0**	**32,000**	**0**	**0**	**32,000**
Total Cost of Regional Balanced Development	**0**	**32,000**	**0**	**0**	**32,000**
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
221003 Staff Training	0	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	800	0	0	800
227001 Travel inland	0	27,980	0	0	27,980
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	4,000	0	0	4,000
228004 Maintenance-Other Fixed Assets	0	2,000	0	0	2,000
Total Cost of Finance and Accounting	**0**	**46,780**	**0**	**0**	**46,780**
Key Service Area 000006 Planning and Budgeting services					
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
227001 Travel inland	0	12,935	0	0	12,935
Total Cost of Planning and Budgeting services	**0**	**14,935**	**0**	**0**	**14,935**
Total Cost of Development Plan Implementation	**0**	**61,715**	**0**	**0**	**61,715**
Total Cost of Financial Management and Accountability (LG)	**163,960**	**120,715**	**0**	**0**	**284,675**
Total Cost of Finance	**163,960**	**120,715**	**0**	**0**	**284,675**

VOTE: 815 Buhweju 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	635,056	629,059
District Unconditional Grant Non-Wage	357,206	335,779
District Unconditional Grant Wage	219,074	219,074
Locally Raised Revenues	58,776	74,205
Development Revenues	45,252	45,252
District Discretionary Equalisation Development Grant	45,252	45,252
Total Revenues Shares	**680,308**	**674,310**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	219,074	219,074
Non Wage	415,982	409,985
Development Expenditure		
Domestic Development	45,252	45,252
External Financing	0	0
Total Expenditure	**680,308**	**674,310**

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

Service Area 10 Legislation and Oversight

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000078 Land Management					
211107 Boards, Committees and Council Allowances	0	7,704	0	0	7,704
Total Cost of Land Management	**0**	**7,704**	**0**	**0**	**7,704**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**7,704**	**0**	**0**	**7,704**
Programme 14 Public Sector Transformation					
Key Service Area 000007 Procurement and Disposal Services					
211107 Boards, Committees and Council Allowances	0	5,000	0	0	5,000
Total Cost of Procurement and Disposal Services	**0**	**5,000**	**0**	**0**	**5,000**

VOTE: 815 Buhweju District

Key Service Area 000049 Recruitment services						
221004 Recruitment Expenses		0	18,000	0	0	18,000
Total Cost of Recruitment services		**0**	**18,000**	**0**	**0**	**18,000**
Total Cost of Public Sector Transformation		**0**	**23,000**	**0**	**0**	**23,000**
Programme 16 Governance and Security						
Key Service Area 000010 Leadership and Management						
211101 General Staff Salaries		219,074	0	0	0	219,074
211105 Ex-Gratia for Political leaders.		0	212,880	0	0	212,880
211107 Boards, Committees and Council Allowances		0	0	19,252	0	19,252
Total for LCIII: Nsiika Town Council		**County: BUHWEJU**				**19,252**
LCII: NSIIKA WARD	BDLG Hqtrs	supporting activities of LGPAC	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			19,252
221004 Recruitment Expenses		0	0	25,000	0	25,000
Total for LCIII: Nsiika Town Council		**County: BUHWEJU**				**25,000**
LCII: NSIIKA WARD	District HQRS	Recruitment Expenses - Allowances	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			25,000
221007 Books, Periodicals & Newspapers		0	0	1,000	0	1,000
Total for LCIII: Nsiika Town Council		**County: BUHWEJU**				**1,000**
LCII: NSIIKA WARD	BDLG Hqtrs	Printed Publications - Law Books	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			1,000
Total Cost of Leadership and Management		**219,074**	**212,880**	**45,252**	**0**	**477,206**
Key Service Area 000023 Inspection and Monitoring						
221009 Welfare and Entertainment		0	5,040	0	0	5,040
221011 Printing, Stationery, Photocopying and Binding		0	2,000	0	0	2,000
222001 Information and Communication Technology Services.		0	1,200	0	0	1,200
225204 Monitoring and Supervision of capital work		0	15,000	0	0	15,000
227001 Travel inland		0	14,500	0	0	14,500
227004 Fuel, Lubricants and Oils		0	20,000	0	0	20,000
228002 Maintenance-Transport Equipment		0	16,000	0	0	16,000
Total Cost of Inspection and Monitoring		**0**	**73,740**	**0**	**0**	**73,740**
Total Cost of Governance and Security		**219,074**	**286,620**	**45,252**	**0**	**550,946**
Programme 17 Regional Balanced Development						
Key Service Area 000010 Leadership and Management						

VOTE: 815 Buhweju District

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	53,700	0	0	53,700
221004 Recruitment Expenses	0	12,000	0	0	12,000
221007 Books, Periodicals & Newspapers	0	500	0	0	500
221009 Welfare and Entertainment	0	13,965	0	0	13,965
221011 Printing, Stationery, Photocopying and Binding	0	2,600	0	0	2,600
221012 Small Office Equipment	0	1,600	0	0	1,600
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
227001 Travel inland	0	5,295	0	0	5,295
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	1,000	0	0	1,000
Total Cost of Leadership and Management	**0**	**92,660**	**0**	**0**	**92,660**
Total Cost of Regional Balanced Development	**0**	**92,660**	**0**	**0**	**92,660**
Total Cost of Legislation and Oversight	**219,074**	**409,985**	**45,252**	**0**	**674,310**
Total Cost of Statutory bodies	**219,074**	**409,985**	**45,252**	**0**	**674,310**

VOTE: 815 Buhweju 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	1,678,189	1,704,058
Programme Conditional Grant - Wage Recurrent	1,048,200	1,048,200
Programme Conditional Grant - Non Wage Recurrent	476,989	475,858
District Unconditional Grant Wage	102,000	156,000
Locally Raised Revenues	51,000	24,000
Development Revenues	207,063	207,908
Programme Conditional Grant - Development	207,063	207,908
Total Revenues Shares	**1,885,252**	**1,911,966**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,150,200	1,204,200
Non Wage	527,989	499,858
Development Expenditure		
Domestic Development	207,063	207,908
External Financing	0	0
Total Expenditure	**1,885,252**	**1,911,966**

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

Service Area 10 Agricultural Extension

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
211101 General Staff Salaries	1,204,200	0	0	0	1,204,200
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	12,000	0	0	12,000
221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000
221009 Welfare and Entertainment	0	10,000	0	0	10,000
223005 Electricity	0	600	0	0	600
223006 Water	0	200	0	0	200

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224002 Veterinary supplies and services	0	14,503	0	0	14,503
224003 Agricultural Supplies and Services	0	40,000	0	0	40,000
225204 Monitoring and Supervision of capital work	0	24,040	0	0	24,040
227001 Travel inland	0	205,852	84,604	0	290,456

Total for LCIII:		**County:**		**84,604**
LCII:		Travel Inland - Expenses	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	36,234
LCII:		Travel Inland - Expenses	Source: Programme Conditional Grant - Development 101-o/w Production - Development	25,269
LCII:	micro scale irrigation	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development	23,101

227004 Fuel, Lubricants and Oils	0	29,024	0	0	29,024
228002 Maintenance-Transport Equipment	0	4,000	0	0	4,000
312121 Non-Residential Buildings - Acquisition	0	0	54,000	0	54,000

Total for LCIII:		**County:**		**54,000**
LCII:		Farm Structure _Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	54,000

313121 Non-Residential Buildings - Improvement	0	0	69,303	0	69,303

Total for LCIII:		**County:**		**69,303**
LCII:		Design, Supply and Installation of Micro scale irrigation systems	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development	69,303

Total Cost of Farmer mobilisation and sensitisation	**1,204,200**	**350,219**	**207,908**	**0**	**1,762,327**
Total Cost of Agro-Industrialization	**1,204,200**	**350,219**	**207,908**	**0**	**1,762,327**
Total Cost of Agricultural Extension	**1,204,200**	**350,219**	**207,908**	**0**	**1,762,327**

Service Area 30 Agricultural Value Chain Services

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 300016 Parish Development Model Operations					
227001 Travel inland	0	149,639	0	0	149,639
Total Cost of Parish Development Model Operations	**0**	**149,639**	**0**	**0**	**149,639**
Total Cost of Agro-Industrialization	**0**	**149,639**	**0**	**0**	**149,639**
Total Cost of Agricultural Value Chain Services	**0**	**149,639**	**0**	**0**	**149,639**
Total Cost of Production and Marketing	**1,204,200**	**499,858**	**207,908**	**0**	**1,911,966**

VOTE: 815 Buhweju District

VOTE: 815 Buhweju 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	4,413,550	4,500,054
Programme Conditional Grant - Wage Recurrent	3,620,584	3,620,584
Programme Conditional Grant - Non Wage Recurrent	636,966	704,353
District Unconditional Grant Wage	0	166,117
Locally Raised Revenues	6,000	0
Other Transfers from Central Government	150,000	0
District Unconditional Grant Non-Wage	0	9,000
Development Revenues	2,007,105	465,086
Programme Conditional Grant - Development	913,920	245,285
External Financing	1,093,185	69,523
Transitional Conditional Grant - Development	0	150,000
District Discretionary Equalisation Development Grant	0	279
Total Revenues Shares	**6,420,655**	**4,965,140**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	3,620,584	3,786,701
Non Wage	792,966	713,353
Development Expenditure		
Domestic Development	913,920	395,563
External Financing	1,093,185	69,523
Total Expenditure	**6,420,655**	**4,965,140**

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

Service Area 10 Primary HealthCare

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320165 Primary Health care services					
211101 General Staff Salaries	3,620,584	0	0	0	3,620,584
227001 Travel inland	0	66,167	0	0	66,167
263308 Sector Conditional Grant (Non-Wage)	0	647,186	0	0	647,186

VOTE: 815 Buhweju District

Total for LCIII: Bihanga Subcounty		**County: BUHWEJU**		**50,112**
LCII: RUKIIRI	rukiri	Bihanga HCIII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	24,257
LCII: Rukiri	rukiri	Bihanga HCIII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	25,855
Total for LCIII: Nyakishana Subcounty		**County: BUHWEJU**		**45,116**
LCII: Mutongo	mutongo	Rwanyamabare HCIII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	20,858
LCII: RWANYAMABARE	mutongo	Rwanyamabare HCIII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	24,257
Total for LCIII: Engaju Subcounty		**County: BUHWEJU**		**49,799**
LCII: ENGAAJU	engaju	Engaju HC11	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	25,541
LCII: ENGAAJU	Engaju	Engaju HC11	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	24,257
Total for LCIII: Burere Subcounty		**County: BUHWEJU**		**85,646**
LCII: NYAKASHAKA	nyakashaka	Burere HCIII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	22,829
LCII: NYAKASHAKA	nyakashaka	Burere HCIII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	24,257
LCII: RUSHAMBYA	rushambya	Rushambya HCII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	14,302
LCII: RUSHAMBYA	rushambya	Rushambya HCII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	24,257
Total for LCIII: Rwengwe Subcounty		**County: BUHWEJU**		**24,257**
LCII: BWOGA	rwengwe	Kyeyare HCII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	12,129
LCII: RWENGWE	Bwoga	Bwoga HCII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	12,129
Total for LCIII: Karungu Subcounty		**County: BUHWEJU**		**51,952**
LCII: KARUNGU	karungu	Karungu HCIII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	24,257
LCII: KARUNGU	karungu	Karungu HCIII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	27,695
Total for LCIII: Nsiika Town Council		**County: BUHWEJU**		**170,434**
LCII: Nsiika Ward	nsiika	Nsiika HCIV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	49,146

VOTE: 815 Buhweju District

LCII: Nsiika Ward	nsiika	Nsiika HCIV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	121,287
Total for LCIII: Bitsya Subcounty		**County: BUHWEJU**		**79,010**
LCII: BITSYA	bitsya	Mushasha HCII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	19,271
LCII: BITSYA	bitysa	Bitsya HCIII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	24,257
LCII: BITSYA	bitysa	Bitsya HCIII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	11,223
LCII: MUSHASHA	mushasha	Mushasha HCII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	24,257
Total for LCIII: Kashenyi Kajani Town Council		**County: BUHWEJU**		**43,627**
LCII: Butare Ward	butare	Butare Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	27,645
LCII: Butare Ward	butare	Butare Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	15,982
Total for LCIII: Kyahenda		**County: BUHWEJU**		**33,411**
LCII: Kiyanja	kiyanja	Kiyanja HCII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	24,257
LCII: Kiyanja	kyahenda	Kiyanja HCII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	9,154
Total for LCIII: Rubengye		**County: BUHWEJU**		**13,823**
LCII: Nyakahita	kikamba	Kikamba HCII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	13,823

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Primary Health care services	**3,620,584**	**713,353**	**0**	**0**	**4,333,937**
Total Cost of Human Capital Development	**3,620,584**	**713,353**	**0**	**0**	**4,333,937**
Total Cost of Primary HealthCare	**3,620,584**	**713,353**	**0**	**0**	**4,333,937**

Service Area 30 Health Management and Supervision

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
225204 Monitoring and Supervision of capital work	0	0	20,279	0	20,279

Total for LCIII: Bihanga Subcounty		**County: BUHWEJU**		**279**
LCII: NYAKAZIBA	NSIIKA	DNAP	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	279

VOTE: 815 Buhweju District

Total for LCIII: Nsiika Town Council		**County: BUHWEJU**				**20,000**
LCII: Nsiika Ward	NSIIKA	MONITORING AND SUPERVISION OF CAPITAL PROJECTS	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			20,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	0	20,285	0	20,285
Total for LCIII: Nsiika Town Council		**County: BUHWEJU**				**20,285**
LCII: Nsiika Ward	Nsiika Central	Machinery and Equipment - Assorted Equipment	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			6,348
LCII: Nsiika Ward	Nsiika Central	Medical Equipment Maintenance - Maintenance, Repair and Support Services	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			13,937
312121 Non-Residential Buildings - Acquisition		0	0	100,000	0	100,000
Total for LCIII: Buhunga		**County: BUHWEJU**				**100,000**
LCII: Mushasha	Mushasha HC III	Hospital construction service-Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			100,000
312235 Furniture and Fittings - Acquisition		0	0	5,000	0	5,000
Total for LCIII:		**County:**				**5,000**
LCII:	Nsiika Central	Chairs - Chair_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			5,000
313121 Non-Residential Buildings - Improvement		0	0	100,000	0	100,000
Total for LCIII: Engaju Subcounty		**County: BUHWEJU**				**100,000**
LCII: ENGAAJU	ENGAJU	Renovation and remodling of OPD at Engaju HC III and renovation of district medical stores	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			100,000
Total Cost of Environment, Social Health and Safety		**0**	**0**	**245,563**	**0**	**245,563**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**0**	**0**	**245,563**	**0**	**245,563**
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
227001 Travel inland		0	0	0	69,523	69,523
Total for LCIII:		**County:**				**69,523**
LCII:	Nsiika central	Travel Inland - Allowances	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)			69,523
Total Cost of HIV/AIDS Mainstreaming		**0**	**0**	**0**	**69,523**	**69,523**

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Key Service Area 000039 Policies, Regulations and Standards						
211101 General Staff Salaries		166,117	0	0	0	166,117
Total Cost of Policies, Regulations and Standards		**166,117**	**0**	**0**	**0**	**166,117**
Key Service Area 320027 Medical and Health Supplies						
224001 Medical Supplies and Services		0	0	150,000	0	150,000
Total for LCIII: Kashenyi Kajani Town Council		**County: BUHWEJU**				**150,000**
LCII: Butare Ward	Butare HC III	Equipment - Assorted Medical Equipment	Source: Transitional Conditional Grant - Development 103-Transitional Development - Health Ad Hoc			150,000
Total Cost of Medical and Health Supplies		**0**	**0**	**150,000**	**0**	**150,000**
Total Cost of Human Capital Development		**166,117**	**0**	**150,000**	**69,523**	**385,640**
Total Cost of Health Management and Supervision		**166,117**	**0**	**395,563**	**69,523**	**631,203**
Total Cost of Health		**3,786,701**	**713,353**	**395,563**	**69,523**	**4,965,140**

VOTE: 815 Buhweju District

Education

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	8,841,526	11,672,466
Programme Conditional Grant - Wage Recurrent	7,461,989	9,942,710
Programme Conditional Grant - Non Wage Recurrent	1,286,678	1,577,345
District Unconditional Grant Wage	72,811	130,411
Other Transfers from Central Government	20,048	22,000
Development Revenues	424,498	346,239
Programme Conditional Grant - Development	424,498	346,239
Total Revenues Shares	**9,266,025**	**12,018,705**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	7,534,800	10,073,121
Non Wage	1,306,727	1,599,345
Development Expenditure		
Domestic Development	424,498	346,239
External Financing	0	0
Total Expenditure	**9,266,025**	**12,018,705**

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

Service Area 10 Pre-Primary and Primary 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 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	3,000	0	0	3,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**3,000**	**0**	**0**	**3,000**
Key Service Area 000063 Quality Assurance Systems					
211101 General Staff Salaries	5,206,717	0	0	0	5,206,717
225204 Monitoring and Supervision of capital work	0	0	17,331	0	17,331
Total for LCIII:	**County:**				**17,331**

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LCII:		monitoring	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			17,331
227001 Travel inland		0	22,000	0	0	22,000
312121 Non-Residential Buildings - Acquisition		0	0	268,908	0	268,908
Total for LCIII:		**County:**				**138,908**
LCII:	2 classroom block and office at katara ps	Primary schooling services for people with disabilities-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			130,000
LCII:	VIP latrine at Kabuga ps	Primary schooling services for people with disabilities-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			8,908
Total for LCIII: Nyakashaka Town Council		**County: BUHWEJU**				**130,000**
LCII: Nyakashaka Ward	construction of classroom block at Nyakashaka ps	Primary schooling services for people with disabilities-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			130,000
313121 Non-Residential Buildings - Improvement		0	0	60,000	0	60,000
Total for LCIII:		**County:**				**60,000**
LCII:	kyahenda ps	completion of classroom block at Kyahenda ps	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			60,000
Total Cost of Quality Assurance Systems		**5,206,717**	**22,000**	**346,239**	**0**	**5,574,956**
Key Service Area 320162 Capitation (Primary)						
263308 Sector Conditional Grant (Non-Wage)		0	579,396	0	0	579,396
Total for LCIII: Bihanga Subcounty		**County: BUHWEJU**				**21,860**
LCII: KAREMBE	KAREMBE P.S	KAREMBE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			11,450
LCII: NYAKAZIBA	BUSHEREGYE P.S	BUSHEREGYE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			10,410
Total for LCIII: Nyakishana Subcounty		**County: BUHWEJU**				**92,630**
LCII: KABEGARAMIRE	NYEIGABIRO P.S.	NYEIGABIRO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			9,650
LCII: KABEGARAMIRE	RYAMUJUNI P.S	RYAMUJUNI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			10,010
LCII: Kamuhiga	KATIBA P.S	KATIBA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			14,210
LCII: KATINDA	KATINDA P.S	KATINDA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			10,350
LCII: KIRAMIRA	KYAMATOJO P.S	KYAMATOJO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			13,970

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LCII: RUKONDO	BUSHOZI P.S	BUSHOZI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,490
LCII: RUSHAYO	KAYANJA P.S	KAYANJA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,950
Total for LCIII: Engaju Subcounty		**County: BUHWEJU**		**19,020**
LCII: KAJUMBURA	KAJUMBURA P.S	KAJUMBURA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,350
LCII: Kyamahungu	KYAMAHUNGU P.S	KYAMAHUNGU P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,670
Total for LCIII: Burere Subcounty		**County: BUHWEJU**		**78,560**
LCII: NYAKAHITA	KATAGATA P.S	KATAGATA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,630
LCII: NYAKAHITA	NYAKAHITA P.S.	NYAKAHITA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,110
LCII: NYAKAHITA	NYAKAZIBA P.S.	NYAKAZIBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,830
LCII: RUBENGYE	KAYONZA P.S	KAYONZA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,230
LCII: RUBENGYE	RUBENGYE P.S.	RUBENGYE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,050
LCII: RUSHAMBYA	KABUGA P.S	KABUGA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,490
LCII: RUSHAMBYA	RUSHAMBYA P.S.	RUSHAMBYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,110
LCII: RWAJERE	RWEJERE P.S.	RWEJERE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,110
Total for LCIII: Rwengwe Subcounty		**County: BUHWEJU**		**27,690**
LCII: BWOGA	BWOGA P.S	BWOGA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,090
LCII: Kyankanda	KYANKANDA P.S	KYANKANDA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,590
LCII: KYEYARE	KYEYARE P.S	KYEYARE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,010
Total for LCIII: Karungu Subcounty		**County: BUHWEJU**		**93,526**
LCII: Butuuro	BUTUURO P.S	BUTUURO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,910

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LCII: Ibogora	KARAMBI P.S	KARAMBI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,666
LCII: Kamukaki	KAMUKAKI P.S	KAMUKAKI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,790
LCII: KARUNGU	KARUNGU P.S	KARUNGU P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,290
LCII: KASHARARA	KASHARARA P.S	KASHARARA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,990
LCII: KATARA	KATARA P.S	KATARA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,090
LCII: RUGONGO	KAMAJUMBA P.S	KAMAJUMBA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,810
LCII: RUGONGO	NYAKASHAKA P.S	NYAKASHAKA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,210
LCII: RUGONGO	RUGONGO P.S.	RUGONGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,770
Total for LCIII: Bitsya Subcounty		**County: BUHWEJU**		**81,555**
LCII: BITSYA	BITSYA P.S.	BITSYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,625
LCII: BITSYA	ISINGIRO P.S	ISINGIRO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,690
LCII: KANKARA	KANKARA P.S	KANKARA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,910
LCII: KANKARA	MUTANOGA P.S	MUTANOGA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,530
LCII: Kyanyabita	KITEGA P.S	KITEGA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,710
LCII: MUSHASHA	RUTUNGA P.S.	RUTUNGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,010
LCII: Muzeiguru	KAZIRWA P.S	KAZIRWA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,990
LCII: Muzeiguru	KOBURIMBI P.S	KOBURIMBI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,090
Total for LCIII: Missing Subcounty		**County: Missing County**		**164,556**
LCII: Missing Parish	BUTARE P.S	BUTARE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,459

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LCII: Missing Parish	KIBIMBA P.S	KIBIMBA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			8,890
LCII: Missing Parish	Kiramira Cope	Kiramira Cope	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			7,190
LCII: Missing Parish	Kitega Cope	Kitega Cope	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			6,460
LCII: Missing Parish	KYAHENDA P.S	KYAHENDA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			14,790
LCII: Missing Parish	KYAKUHANDA P.S	KYAKUHANDA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			10,350
LCII: Missing Parish	KYENJOGYERA P.S	KYENJOGYERA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			5,450
LCII: Missing Parish	MUSHASHA P.S	MUSHASHA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			6,790
LCII: Missing Parish	NSIIKA P.S.	NSIIKA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			11,170
LCII: Missing Parish	NYAKISHENYI P.S.	NYAKISHENYI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			9,538
LCII: Missing Parish	NYAKISHOJWA P.S.	NYAKISHOJWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			6,050
LCII: Missing Parish	NYAKITOKO P.S.	NYAKITOKO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			9,490
LCII: Missing Parish	RUKIRI P.S.	RUKIRI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			13,750
LCII: Missing Parish	Rwengwe Cope	Rwengwe Cope	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			7,720
LCII: Missing Parish	Rwomushojwa P.S.	Rwomushojwa P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			10,070
LCII: Missing Parish	RYANSHENGA P.S.	RYANSHENGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			7,870
LCII: Missing Parish	ST. PAUL BIHANGA P.S.	ST. PAUL BIHANGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			11,519
Total Cost of Capitation (Primary)		**0**	**579,396**	**0**	**0**	**579,396**
Total Cost of Human Capital Development		**5,206,717**	**604,396**	**346,239**	**0**	**6,157,352**
Total Cost of Pre-Primary and Primary Education		**5,206,717**	**604,396**	**346,239**	**0**	**6,157,352**
Service Area 20 Secondary Education						

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Ushs Thousands		Approved Budget Estimates for FY 2026/27				
01 Higher LG Services		**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development						
Key Service Area 320158 Capitation (Secondary)						
263308 Sector Conditional Grant (Non-Wage)		0	698,940	0	0	698,940
Total for LCIII: Bihanga Subcounty		**County: BUHWEJU**				**64,000**
LCII: Nyakishenyi	St. Paul High School	St. Paul High School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			64,000
Total for LCIII: Nyakishana Subcounty		**County: BUHWEJU**				**109,760**
LCII: KABEGARAMIRE	ST. JOSEPHS BUSHOZI SS	ST. JOSEPHS BUSHOZI SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			109,760
Total for LCIII: Burere Subcounty		**County: BUHWEJU**				**202,800**
LCII: NYAKASHAKA	BUTARE S.S	BUTARE S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			135,020
LCII: NYAKITOKO	NYAKITOKO S.S	NYAKITOKO S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			67,780
Total for LCIII: Nsiika Town Council		**County: BUHWEJU**				**64,000**
LCII: Kicuzi Ward	Ndibarema Memorial Seed S.S	Ndibarema Memorial Seed S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			64,000
Total for LCIII: Missing Subcounty		**County: Missing County**				**258,380**
LCII: Missing Parish	BIHANGA COMMUNITY S.S	BIHANGA COMMUNITY S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			55,860
LCII: Missing Parish	ENGAJU SS	ENGAJU SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			71,120
LCII: Missing Parish	KARUNGU S.S	KARUNGU S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			33,680
LCII: Missing Parish	St. Anthony Seed S.S, Kyankanda	St. Anthony Seed S.S, Kyankanda	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			97,720
Total Cost of Capitation (Secondary)		**0**	**698,940**	**0**	**0**	**698,940**
Key Service Area 320159 Secondary Education Services						
211101 General Staff Salaries		4,866,404	0	0	0	4,866,404
Total Cost of Secondary Education Services		**4,866,404**	**0**	**0**	**0**	**4,866,404**
Total Cost of Human Capital Development		**4,866,404**	**698,940**	**0**	**0**	**5,565,344**
Total Cost of Secondary Education		**4,866,404**	**698,940**	**0**	**0**	**5,565,344**
Service Area 40 Education&Sports Management and Inspection						

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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					
227001 Travel inland	0	24,506	0	0	24,506
Total Cost of Inspection and Monitoring	**0**	**24,506**	**0**	**0**	**24,506**
Key Service Area 000063 Quality Assurance Systems					
221002 Workshops, Meetings and Seminars	0	1,661	0	0	1,661
221009 Welfare and Entertainment	0	1,500	0	0	1,500
221011 Printing, Stationery, Photocopying and Binding	0	1,661	0	0	1,661
221012 Small Office Equipment	0	1,000	0	0	1,000
227001 Travel inland	0	5,178	0	0	5,178
Total Cost of Quality Assurance Systems	**0**	**11,000**	**0**	**0**	**11,000**
Key Service Area 320003 Assets and Facilities Management					
221001 Advertising and Public Relations	0	3,000	0	0	3,000
221002 Workshops, Meetings and Seminars	0	5,000	0	0	5,000
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
225204 Monitoring and Supervision of capital work	0	10,000	0	0	10,000
227001 Travel inland	0	7,320	0	0	7,320
227004 Fuel, Lubricants and Oils	0	5,480	0	0	5,480
228001 Maintenance-Buildings and Structures	0	147,504	0	0	147,504
228002 Maintenance-Transport Equipment	0	12,200	0	0	12,200
Total Cost of Assets and Facilities Management	**0**	**197,504**	**0**	**0**	**197,504**
Key Service Area 320038 Sports Development and Oversight					
227001 Travel inland	0	50,000	0	0	50,000
Total Cost of Sports Development and Oversight	**0**	**50,000**	**0**	**0**	**50,000**
Key Service Area 320110 Sports and recreational services					
227001 Travel inland	0	10,000	0	0	10,000
Total Cost of Sports and recreational services	**0**	**10,000**	**0**	**0**	**10,000**

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Total Cost of Human Capital Development	**0**	**293,009**	**0**	**0**	**293,009**
Total Cost of Education&Sports Management and Inspection	**0**	**293,009**	**0**	**0**	**293,009**

Service Area 50 Special Needs 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 320161 Special Needs Education					
227001 Travel inland	0	3,000	0	0	3,000
Total Cost of Special Needs Education	**0**	**3,000**	**0**	**0**	**3,000**
Total Cost of Human Capital Development	**0**	**3,000**	**0**	**0**	**3,000**
Total Cost of Special Needs Education	**0**	**3,000**	**0**	**0**	**3,000**
Total Cost of Education	**10,073,121**	**1,599,345**	**346,239**	**0**	**12,018,705**

VOTE: 815 Buhweju 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	1,773,546	1,773,546
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
District Unconditional Grant Wage	212,721	212,721
Other Transfers from Central Government	560,826	560,826
Total Revenues Shares	**1,773,546**	**1,773,546**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	212,721	212,721
Non Wage	1,560,826	1,560,826
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**1,773,546**	**1,773,546**

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	212,721	0	0	0	212,721
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	50,000	0	0	50,000
211107 Boards, Committees and Council Allowances	0	8,000	0	0	8,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
221012 Small Office Equipment	0	800	0	0	800
222001 Information and Communication Technology Services.	0	1,200	0	0	1,200
225204 Monitoring and Supervision of capital work	0	12,000	0	0	12,000
227001 Travel inland	0	56,058	0	0	56,058

VOTE: 815 Buhweju District

227004 Fuel, Lubricants and Oils		0	105,735	0	0	105,735
228001 Maintenance-Buildings and Structures		0	138,000	0	0	138,000
263402 Transfer to Other Government Units		0	188,033	0	0	188,033
Total for LCIII: Bihanga Subcounty		**County: BUHWEJU**				**6,770**
LCII: Nyakishenyi	Nyakishenyi	Bihanga Sub County	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			6,770
Total for LCIII: Nyakishana Subcounty		**County: BUHWEJU**				**8,602**
LCII: Kyamato	Kyamato	Nyakishana Sub County	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			8,602
Total for LCIII: Engaju Subcounty		**County: BUHWEJU**				**10,113**
LCII: ENGAAJU	Engaju	Engaju Sub County	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			10,113
Total for LCIII: Burere Subcounty		**County: BUHWEJU**				**10,385**
LCII: RWAJERE	Rwajere	Burere Sub County	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			10,385
Total for LCIII: Rwengwe Subcounty		**County: BUHWEJU**				**7,003**
LCII: BWOGA	Bwoga	Rwengwe Sub County	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			7,003
Total for LCIII: Karungu Subcounty		**County: BUHWEJU**				**7,157**
LCII: KARUNGU	Karungu	Karungu Sub County	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			7,157
Total for LCIII: Nsiika Town Council		**County: BUHWEJU**				**91,775**
LCII: Nsiika Ward	Nsiika	Nsiika Town council	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			91,775
Total for LCIII: Bitsya Subcounty		**County: BUHWEJU**				**7,480**
LCII: KITEGA	Karingoma	Bitsya Sub County	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			7,480
Total for LCIII: Kashenyi Kajani Town Council		**County: BUHWEJU**				**38,747**
LCII: Kashenyi Ward	Kashenyi	Kashenyi Kajani Town Council	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			38,747
Total Cost of District , Urban and Community Access Road Maintenance		**212,721**	**560,826**	**0**	**0**	**773,546**
Key Service Area 260009 Road Maintenance						
211107 Boards, Committees and Council Allowances		0	16,900	0	0	16,900
221011 Printing, Stationery, Photocopying and Binding		0	800	0	0	800
221012 Small Office Equipment		0	700	0	0	700

VOTE: 815 Buhweju District

222001 Information and Communication Technology Services.	0	600	0	0	600
225202 Environment Impact Assessment for Capital Works	0	5,000	0	0	5,000
225204 Monitoring and Supervision of capital work	0	26,000	0	0	26,000
227001 Travel inland	0	163,580	0	0	163,580
227004 Fuel, Lubricants and Oils	0	512,765	0	0	512,765
228001 Maintenance-Buildings and Structures	0	223,655	0	0	223,655
228002 Maintenance-Transport Equipment	0	50,000	0	0	50,000
Total Cost of Road Maintenance	**0**	**1,000,000**	**0**	**0**	**1,000,000**
Total Cost of Integrated Transport Infrastructure and Services	**212,721**	**1,560,826**	**0**	**0**	**1,773,546**
Total Cost of Community Access Roads	**212,721**	**1,560,826**	**0**	**0**	**1,773,546**
Total Cost of Roads and Engineering	**212,721**	**1,560,826**	**0**	**0**	**1,773,546**

VOTE: 815 Buhweju 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	114,728	113,427
District Unconditional Grant Wage	48,000	48,000
Programme Conditional Grant - Non Wage Recurrent	66,728	65,427
Development Revenues	1,045,695	335,184
Programme Conditional Grant - Development	1,030,880	320,370
Transitional Conditional Grant - Development	14,815	14,815
Total Revenues Shares	**1,160,423**	**448,611**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	48,000	48,000
Non Wage	66,728	65,427
Development Expenditure		
Domestic Development	1,045,695	335,184
External Financing	0	0
Total Expenditure	**1,160,423**	**448,611**

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

Service Area 10 Rural Water Supply and Sanitation

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000090 Climate Change Adaptation					
211101 General Staff Salaries	48,000	0	0	0	48,000
221002 Workshops, Meetings and Seminars	0	16,106	0	0	16,106
221011 Printing, Stationery, Photocopying and Binding	0	1,200	0	0	1,200
221012 Small Office Equipment	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	4,200	0	0	4,200
224005 Laboratory supplies and services	0	0	21,800	0	21,800
Total for LCIII: Nsiika Town Council	**County: BUHWEJU**				**21,800**

VOTE: 815 Buhweju District

LCII: Nsiika Ward	At the District	Safety Equipment - Assorted Equipment	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			21,800
225202 Environment Impact Assessment for Capital Works		0	0	5,500	0	5,500
Total for LCIII: Engaju Subcounty		**County: BUHWEJU**				**5,500**
LCII: Kyamahungu	Kyangungye	Feasibility Studies or Screening of Projects Appraisal	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			5,500
225204 Monitoring and Supervision of capital work		0	8,880	10,231	0	19,111
Total for LCIII: Engaju Subcounty		**County: BUHWEJU**				**10,231**
LCII: Kyamahungu	District wide	Supervision, Monitoring and Inspection	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			10,231
227001 Travel inland		0	10,000	22,232	0	32,232
Total for LCIII: Nyakishana Subcounty		**County: BUHWEJU**				**7,417**
LCII: RUKONDO	District wide	Travel Inland - Facilitation	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			7,417
Total for LCIII: Engaju Subcounty		**County: BUHWEJU**				**14,815**
LCII: ENGAAJU	Engaju	Travel Inland - Facilitation	Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)			14,815
227004 Fuel, Lubricants and Oils		0	24,041	8,852	0	32,892
Total for LCIII: Rubengye		**County: BUHWEJU**				**8,852**
LCII: Kayonza	District wide	Fuel, Oils and Lubricants - Fuel Facilitation	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			8,852
228001 Maintenance-Buildings and Structures		0	0	114,532	0	114,532
Total for LCIII: Engaju Subcounty		**County: BUHWEJU**				**34,439**
LCII: Kyamahungu	District	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			34,439
Total for LCIII: Rubengye		**County: BUHWEJU**				**80,092**
LCII: Kayonza	Kayonza	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			80,092
312135 Water Plants, pipelines and sewerage networks - Acquisition		0	0	152,038	0	152,038
Total for LCIII: Nyakishana Subcounty		**County: BUHWEJU**				**16,800**
LCII: RUKONDO	District wide	Construction of protected springs	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			16,800
Total for LCIII: Engaju Subcounty		**County: BUHWEJU**				**135,238**
LCII: Kyamahungu	Kyangungye	Construction of Kyangungye GFS Phase 111	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			135,238

VOTE: 815 Buhweju District

Total Cost of Climate Change Adaptation	48,000	65,427	335,184	0	448,611
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	48,000	65,427	335,184	0	448,611
Total Cost of Rural Water Supply and Sanitation	48,000	65,427	335,184	0	448,611
Total Cost of Water	48,000	65,427	335,184	0	448,611

VOTE: 815 Buhweju 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	573,112	469,713
District Unconditional Grant Wage	276,000	276,000
Locally Raised Revenues	4,000	4,000
Other Transfers from Central Government	250,000	150,000
Programme Conditional Grant - Non Wage Recurrent	43,112	39,713
Development Revenues	0	5,000
District Discretionary Equalisation Development Grant	0	5,000
Total Revenues Shares	**573,112**	**474,713**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	276,000	276,000
Non Wage	297,112	193,713
Development Expenditure		
Domestic Development	0	5,000
External Financing	0	0
Total Expenditure	**573,112**	**474,713**

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 000078 Land Management					
227001 Travel inland	0	0	5,000	0	5,000
Total for LCIII:	**County:**				**5,000**
LCII:	Travel Inland - Accommodation Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			5,000
Total Cost of Land Management	**0**	**0**	**5,000**	**0**	**5,000**
Key Service Area 560007 Regulation and Compliance					
211101 General Staff Salaries	276,000	0	0	0	276,000

VOTE: 815 Buhweju District

227001 Travel inland	0	193,713	0	0	193,713
Total Cost of Regulation and Compliance	**276,000**	**193,713**	**0**	**0**	**469,713**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**276,000**	**193,713**	**5,000**	**0**	**474,713**
Total Cost of Natural Resources Management	**276,000**	**193,713**	**5,000**	**0**	**474,713**
Total Cost of Natural Resources	**276,000**	**193,713**	**5,000**	**0**	**474,713**

VOTE: 815 Buhweju 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	379,023	347,053
District Unconditional Grant Wage	178,653	263,253
Locally Raised Revenues	2,000	2,000
Other Transfers from Central Government	151,392	38,828
Programme Conditional Grant - Non Wage Recurrent	46,978	42,972
Development Revenues	1,500	0
District Discretionary Equalisation Development Grant	1,500	0
Total Revenues Shares	**380,523**	**347,053**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	178,653	263,253
Non Wage	200,370	83,800
Development Expenditure		
Domestic Development	1,500	0
External Financing	0	0
Total Expenditure	**380,523**	**347,053**

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	263,253	0	0	0	263,253
221001 Advertising and Public Relations	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	1,440	0	0	1,440
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221012 Small Office Equipment	0	500	0	0	500
222001 Information and Communication Technology Services.	0	1,200	0	0	1,200

VOTE: 815 Buhweju District

227001 Travel inland	0	40,828	0	0	40,828
Total Cost of Capacity Strengthening	**263,253**	**46,968**	**0**	**0**	**310,221**
Total Cost of Human Capital Development	**263,253**	**46,968**	**0**	**0**	**310,221**
Total Cost of Community Mobilisation	**263,253**	**46,968**	**0**	**0**	**310,221**

Service Area 20 Empowerment and Mindset Change

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000021 Gender Mainstreaming services					
227001 Travel inland	0	10,000	0	0	10,000
Total Cost of Gender Mainstreaming services	**0**	**10,000**	**0**	**0**	**10,000**
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	26,832	0	0	26,832
Total Cost of Capacity Strengthening	**0**	**26,832**	**0**	**0**	**26,832**
Total Cost of Human Capital Development	**0**	**36,832**	**0**	**0**	**36,832**
Total Cost of Empowerment and Mindset Change	**0**	**36,832**	**0**	**0**	**36,832**
Total Cost of Community Based Services	**263,253**	**83,800**	**0**	**0**	**347,053**

VOTE: 815 Buhweju 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	104,148	222,748
District Unconditional Grant Non-Wage	48,000	120,000
District Unconditional Grant Wage	45,148	102,748
Locally Raised Revenues	11,000	0
Development Revenues	382,522	273,493
District Discretionary Equalisation Development Grant	382,522	273,493
Total Revenues Shares	**486,671**	**496,241**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	45,148	102,748
Non Wage	59,000	120,000
Development Expenditure		
Domestic Development	382,522	273,493
External Financing	0	0
Total Expenditure	**486,671**	**496,241**

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	102,748	0	0	0	102,748
221001 Advertising and Public Relations	0	2,000	0	0	2,000
221002 Workshops, Meetings and Seminars	0	12,000	0	0	12,000
221008 Information and Communication Technology Supplies.	0	6,000	0	0	6,000
221009 Welfare and Entertainment	0	7,000	0	0	7,000
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
221012 Small Office Equipment	0	600	0	0	600

VOTE: 815 Buhweju District

221017 Membership dues and Subscription fees.		0	1,000	0		0	1,000
222001 Information and Communication Technology Services.		0	3,000	0		0	3,000
227001 Travel inland		0	85,400	33,939		0	119,339
Total for LCIII:		**County:**					**33,939**
LCII:	ASSESSMENT	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				13,939
LCII:	DEC MONITORING	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				10,000
LCII:	generator	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				5,000
LCII:	SOLAR LIGHTING	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				5,000
227004 Fuel, Lubricants and Oils		0	0	10,000		0	10,000
Total for LCIII:		**County:**					**10,000**
LCII:		Fuel, Oils and Lubricants - Diesel	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				10,000
312135 Water Plants, pipelines and sewerage networks - Acquisition		0	0	20,000		0	20,000
Total for LCIII:		**County:**					**20,000**
LCII:		DRILLING UNDERGROUND WATER	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				20,000
312221 Light ICT hardware - Acquisition		0	0	9,490		0	9,490
Total for LCIII:		**County:**					**9,490**
LCII:		All in one desktop computer- Desktop_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				4,020
LCII:	LAPTOP FOR COMMUNICATIONS OFFICE	Personal computers - Laptop_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				3,470
LCII:	printer for communications office	Digital image printers_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				2,000
312235 Furniture and Fittings - Acquisition		0	0	130,650		0	130,650
Total for LCIII:		**County:**					**130,650**
LCII:	council hall furniture	Chairs - Chair_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				115,500
LCII:	DCAOS OFFICE FURNITURE	Cabinets_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				10,000

VOTE: 815 Buhweju District

LCII:	reception furniture	Chairs - Chair_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			5,150
Total Cost of Planning and Budgeting services		**102,748**	**120,000**	**204,079**	**0**	**426,827**
Key Service Area 000023 Inspection and Monitoring						
227001 Travel inland		0	0	27,877	0	27,877
Total for LCIII:		**County:**				**27,877**
LCII:	inspection and monitoring	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			27,877
Total Cost of Inspection and Monitoring		**0**	**0**	**27,877**	**0**	**27,877**
Key Service Area 000027 Programme Working Group Secretariat Services						
227001 Travel inland		0	0	27,877	0	27,877
Total for LCIII:		**County:**				**27,877**
LCII:	performance improvement	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			27,877
Total Cost of Programme Working Group Secretariat Services		**0**	**0**	**27,877**	**0**	**27,877**
Key Service Area 560019 Data Management and Dissemination						
227001 Travel inland		0	0	13,660	0	13,660
Total for LCIII:		**County:**				**13,660**
LCII:	data collection	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			13,660
Total Cost of Data Management and Dissemination		**0**	**0**	**13,660**	**0**	**13,660**
Total Cost of Development Plan Implementation		**102,748**	**120,000**	**273,493**	**0**	**496,241**
Total Cost of Planning and Statistics		**102,748**	**120,000**	**273,493**	**0**	**496,241**
Total Cost of Planning		**102,748**	**120,000**	**273,493**	**0**	**496,241**

VOTE: 815 Buhweju 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	79,611	79,611
District Unconditional Grant Non-Wage	50,000	50,000
District Unconditional Grant Wage	29,611	29,611
Total Revenues Shares	**79,611**	**79,611**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	29,611	29,611
Non Wage	50,000	50,000
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**79,611**	**79,611**

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	29,611	0	0	0	29,611
227001 Travel inland	0	22,000	0	0	22,000
263402 Transfer to Other Government Units	0	28,000	0	0	28,000
Total for LCIII:	**County:**				**28,000**
LCII:	town councils	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			28,000
Total Cost of Audit and Risk Management	**29,611**	**50,000**	**0**	**0**	**79,611**
Total Cost of Governance and Security	**29,611**	**50,000**	**0**	**0**	**79,611**
Total Cost of Compliance	**29,611**	**50,000**	**0**	**0**	**79,611**
Total Cost of Internal Audit	**29,611**	**50,000**	**0**	**0**	**79,611**

VOTE: 815 Buhweju District

VOTE: 815 Buhweju 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	113,339	208,278
Programme Conditional Grant - Non Wage Recurrent	45,272	43,011
District Unconditional Grant Wage	55,272	152,472
Locally Raised Revenues	2,000	2,000
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Total Revenues Shares	**113,339**	**208,278**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	55,272	152,472
Non Wage	58,067	55,806
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**113,339**	**208,278**

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

Service Area 10 Commercial Services

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 07 Private Sector Development					
Key Service Area 190036 Trade Development					
211101 General Staff Salaries	152,472	0	0	0	152,472
221001 Advertising and Public Relations	0	2,000	0	0	2,000
227001 Travel inland	0	53,806	0	0	53,806
Total Cost of Trade Development	**152,472**	**55,806**	**0**	**0**	**208,278**
Total Cost of Private Sector Development	**152,472**	**55,806**	**0**	**0**	**208,278**
Total Cost of Commercial Services	**152,472**	**55,806**	**0**	**0**	**208,278**
Total Cost of Trade, Industry and Local Development	**152,472**	**55,806**	**0**	**0**	**208,278**