VOTE: 823 Bunyangabu 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	**1,300,948**	**900,000**
o/w Higher Local Government	240,500	219,478
o/w Lower Local Government	1,060,448	680,522
Discretionary Government Transfers	**4,892,301**	**5,744,471**
o/w Higher Local Government	4,280,757	5,125,336
o/w Lower Local Government	611,544	619,136
Conditional Government Transfers	**23,513,251**	**27,408,294**
o/w Higher Local Government	23,513,251	27,408,294
o/w Lower Local Government	0	0
Other Government Transfers	**89,678**	**620,449**
o/w Higher Local Government	89,678	174,942
o/w Lower Local Government	0	445,507
External Financing	**1,012,832**	**431,773**
o/w Higher Local Government	1,012,832	319,766
o/w Lower Local Government	0	112,007
Grand Total	**30,809,010**	**35,104,987**
o/w Higher Local Government	29,137,018	33,247,815
o/w Lower Local Government	1,671,992	1,857,172

VOTE: 823 Bunyangabu District

A2:Revenue Performance, Plans and Projections by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**1,306,948**	**900,000**
Advertisements/Bill Boards	7,865	2,200
Agency Fees	9,562	0
Animal and Crop Husbandry related Levies	9,856	7,800
Business licenses	195,000	106,207
Document certification fees	5,200	0
Inspection Fees	102,000	94,207
Land Fees	38,930	12,500
Liquor licenses	13,560	12,000
Local Hotel Tax	55,000	11,250
Local Services Tax-Payable By Individuals	86,918	119,650
Market /Gate Charges	340,000	231,857
Other fines and Penalties – from other government units	0	4,630
Other permits	28,500	37,402
Other Royalties	0	11,200
Property related Duties/Fees	359,062	212,657
Registration fees for Documents and Businesses	8,495	4,200
Rent & Rates - Non-Produced Assets – from Gov’t units	0	20,240
Sale of bid documents-From Government Units	0	12,000
Sale of bid documents-From Private Entities	12,000	0
Sale of non-produced Government Properties/assets	35,000	0
Discretionary Government Transfers	**4,892,301**	**5,744,471**
District Discretionary Equalisation Development Grant	448,062	473,499
District Unconditional Grant Non-Wage	750,871	844,926
District Unconditional Grant Wage	3,341,048	4,053,315
Urban Discretionary Equalisation Development Grant	100,881	120,282
Urban Unconditional Non-Wage	251,439	252,449
Conditional Government Transfers	**23,513,251**	**27,408,294**
Programme Conditional Grant - Non Wage Recurrent	6,022,904	7,014,257
Programme Conditional Grant - Development	2,363,798	1,236,439
Programme Conditional Grant - Wage Recurrent	14,961,734	18,792,783
Transitional Conditional Grant - Development	164,815	364,815
Other Government Transfers	**89,678**	**620,449**
GROW Project	16,292	16,292

VOTE: 823 Bunyangabu District

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Physical Planning	20,000	20,000
Support to PLE (UNEB)	30,000	30,000
Uganda Road Fund (URF)	0	532,989
Uganda Women Enterpreneurship Program(UWEP)	23,385	21,167
External Financing	**1,012,832**	**431,773**
Baylor International (Uganda)	0	100,352
Cordaid-Uganda	414,324	198,234
Global Alliance for Vaccines and Immunization (GAVI)	98,508	73,186
United Nations Children Fund (UNICEF)	300,000	60,000
World Health Organisation (WHO)	200,000	0
Total Revenues Shares	**30,815,010**	**35,104,987**

VOTE: 823 Bunyangabu 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	**1,623,829**	**19,578**	**0**	**0**	**1,730,754**
o/w: Wage:	1,162,800	0	0	0	1,162,800
Non-Wage Recurrent:	238,088	0	0	0	238,088
Development:	222,941	19,578	0	87,347	329,866
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	**672,618**	**4,000**	**0**	**0**	**722,089**
o/w: Wage:	614,518	0	0	0	614,518
Non-Wage Recurrent:	38,600	4,000	0	0	42,600
Development:	19,500	0	0	45,471	64,971
Private Sector Development	**140,982**	**5,000**	**0**	**0**	**145,982**
o/w: Wage:	103,264	0	0	0	103,264
Non-Wage Recurrent:	37,719	5,000	0	0	42,719
Development:	0	0	0	0	0
Integrated Transport Infrastructure and Services	**1,224,151**	**0**	**532,989**	**0**	**1,757,140**
o/w: Wage:	225,151	0	0	0	225,151
Non-Wage Recurrent:	999,000	0	532,989	0	1,531,989
Development:	0	0	0	0	0
Sustainable Urbanisation and Housing	**0**	**0**	**20,000**	**0**	**20,000**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	0	20,000	0	20,000
Development:	0	0	0	0	0
Digital Transformation	**0**	**16,047**	**0**	**0**	**16,047**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	16,047	0	0	16,047
Development:	0	0	0	0	0
Human Capital Development	**23,522,589**	**8,000**	**67,459**	**0**	**23,877,283**

VOTE: 823 Bunyangabu District

Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	18,789,443	0	0	0	18,789,443
Non-Wage Recurrent:	3,676,333	8,000	30,000	0	3,714,333
Development:	1,056,813	0	37,459	279,234	1,373,506
Public Sector Transformation	**4,248,655**	**398,250**	**0**	**0**	**4,666,626**
o/w: Wage:	1,241,153	0	0	0	1,241,153
Non-Wage Recurrent:	2,223,097	109,828	0	0	2,332,925
Development:	784,405	288,422	0	19,721	1,092,548
Governance and Security	**1,220,779**	**412,785**	**0**	**0**	**1,633,565**
o/w: Wage:	562,428	0	0	0	562,428
Non-Wage Recurrent:	638,351	412,785	0	0	1,051,137
Development:	20,000	0	0	0	20,000
Regional Balanced Development	**81,756**	**16,839**	**0**	**0**	**98,595**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	81,756	16,839	0	0	98,595
Development:	0	0	0	0	0
Development Plan Implementation	**406,610**	**19,500**	**0**	**0**	**426,110**
o/w: Wage:	147,342	0	0	0	147,342
Non-Wage Recurrent:	167,892	12,500	0	0	180,392
Development:	91,376	7,000	0	0	98,376
Grand Total	**33,152,765**	**900,000**	**620,449**	**431,773**	**35,104,987**
Grand Total Wage	22,846,098	0	0	0	**22,846,098**
Grand Total Non-Wage Recurrent	8,111,632	585,000	582,989	0	**9,279,622**
Grand Total Development	2,195,035	315,000	37,459	431,773	**2,979,267**

VOTE: 823 Bunyangabu District

A4: Summary of Department Allocations for FY 2026/27

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Administration	**4,953,001**	**5,299,172**
o/w Higher Local Government	3,281,009	3,999,514
o/w Lower Local Government	1,671,992	1,299,658
Finance	**287,363**	**368,087**
o/w Higher Local Government	287,363	368,087
o/w Lower Local Government	0	0
Statutory bodies	**664,418**	**642,502**
o/w Higher Local Government	664,418	642,502
o/w Lower Local Government	0	0
Production and Marketing	**1,159,742**	**1,735,706**
o/w Higher Local Government	1,159,742	1,665,043
o/w Lower Local Government	0	70,663
Health	**7,992,703**	**6,486,678**
o/w Higher Local Government	7,992,703	6,486,678
o/w Lower Local Government	0	0
Education	**12,576,852**	**16,468,975**
o/w Higher Local Government	12,576,852	16,468,975
o/w Lower Local Government	0	0
Roads and Engineering	**1,225,151**	**1,758,140**
o/w Higher Local Government	1,225,151	1,312,633
o/w Lower Local Government	0	445,507
Water	**362,170**	**494,852**
o/w Higher Local Government	362,170	494,852
o/w Lower Local Government	0	0
Natural Resources	**862,227**	**727,781**
o/w Higher Local Government	862,227	727,781
o/w Lower Local Government	0	0
Community Based Services	**332,270**	**425,037**
o/w Higher Local Government	332,270	383,693
o/w Lower Local Government	0	41,344
Planning	**146,362**	**371,110**
o/w Higher Local Government	146,362	371,110
o/w Lower Local Government	0	0
Internal Audit	**148,802**	**170,169**

VOTE: 823 Bunyangabu District

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	148,802	170,169
o/w Lower Local Government	0	0
Trade, Industry and Local Development	**103,949**	**156,778**
o/w Higher Local Government	103,949	156,778
o/w Lower Local Government	0	0
Grand Total	**30,815,010**	**35,104,987**
o/w Higher Local Government	**29,143,018**	**33,247,815**
o/w: Wage:	18,302,782	22,846,098
Non-Wage Recurrent:	6,968,045	8,066,821
Domestic Devt:	2,859,358	2,015,130
External Financing:	1,012,832	319,766
o/w Lower Local Government	**1,671,992**	**1,857,172**
o/w: Wage:	0	0
Non-Wage Recurrent:	1,353,794	1,212,801
Domestic Devt:	318,198	532,364
External Financing:	0	112,007

VOTE: 823 Bunyangabu 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	4,324,047	4,231,875
District Unconditional Grant Non-Wage	99,482	130,975
District Unconditional Grant Wage	1,416,025	1,241,153
Locally Raised Revenues	82,760	68,000
Multi-Sectoral Transfers to LLGs_NonWage	1,353,794	767,294
Programme Conditional Grant - Non Wage Recurrent	1,371,986	2,024,454
Development Revenues	628,954	1,067,296
Transitional Conditional Grant - Development	150,000	350,000
District Discretionary Equalisation Development Grant	142,398	165,211
External Financing	18,359	19,721
Multi-Sectoral Transfers to LLGs_Gou	318,198	532,364
Total Revenues Shares	**4,953,001**	**5,299,172**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,416,025	1,241,153
Non Wage	2,908,022	2,990,723
Development Expenditure		
Domestic Development	610,596	1,047,575
External Financing	18,359	19,721
Total Expenditure	**4,953,001**	**5,299,172**

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 300010 Innovation Fund Management					
221008 Information and Communication Technology Supplies.	0	800	0	0	800

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221011 Printing, Stationery, Photocopying and Binding	0	700	0	0	700
222001 Information and Communication Technology Services.	0	13,047	0	0	13,047
227001 Travel inland	0	1,500	0	0	1,500
Total Cost of Innovation Fund Management	**0**	**16,047**	**0**	**0**	**16,047**
Total Cost of Digital Transformation	**0**	**16,047**	**0**	**0**	**16,047**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
221005 Official Ceremonies and State Functions	0	3,000	0	0	3,000
221007 Books, Periodicals & Newspapers	0	700	0	0	700
221008 Information and Communication Technology Supplies.	0	0	3,000	5,000	8,000
Total for LCIII: Kibiito Town Council	**County: Bunyangabu County**				**8,000**
LCII: Central ward	ICT - Workstation Computers (PC)	Source: External Financing 681-Cordaid-Uganda			5,000
LCII: Central ward	ICT - Tablet Computers	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			3,000
222001 Information and Communication Technology Services.	0	0	0	2,193	2,193
Total for LCIII: Kibiito Town Council	**County: Bunyangabu County**				**2,193**
LCII: Central ward	Telecommunication Services - Airtime and Mobile Phone Services	Source: External Financing 681-Cordaid-Uganda			2,193
223001 Property Management Expenses	0	25,500	0	0	25,500
223004 Guard and Security services	0	3,000	0	0	3,000
223006 Water	0	1,500	0	0	1,500
227001 Travel inland	0	0	0	12,528	12,528
Total for LCIII:	**County:**				**12,528**
LCII:	Travel Inland - Allowances	Source: External Financing 681-Cordaid-Uganda			12,528
227004 Fuel, Lubricants and Oils	0	4,323	0	0	4,323
263402 Transfer to Other Government Units	0	0	350,000	0	350,000
Total for LCIII: Rwimi Town Council	**County: Bunyangabu County**				**350,000**
LCII: Rwimi Central — Rwimi and Kibbito TCs	Transfers to Kibiito and Rwimi Town Council for completion of offices	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			350,000
312121 Non-Residential Buildings - Acquisition	0	0	91,000	0	91,000

VOTE: 823 Bunyangabu District

Total for LCIII: Kibiito Town Council		**County: Bunyangabu County**				**91,000**
LCII: Central ward		Civic center-Specialized buildings_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			91,000
312229 Other ICT Equipment - Acquisition		0	0	21,000	0	21,000
Total for LCIII: Kibiito Town Council		**County: Bunyangabu County**				**21,000**
LCII: Central ward		Closed circuit television services - TVs_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			21,000
312235 Furniture and Fittings - Acquisition		0	0	50,211	0	50,211
Total for LCIII: Kibiito Town Council		**County: Bunyangabu County**				**50,211**
LCII: Central ward	District headquarters	Arm chair-Chair_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			50,211
Total Cost of Facilities Management		**0**	**38,023**	**515,211**	**19,721**	**572,955**
Key Service Area 000006 Planning and Budgeting services						
221001 Advertising and Public Relations		0	2,500	0	0	2,500
221008 Information and Communication Technology Supplies.		0	2,000	0	0	2,000
221009 Welfare and Entertainment		0	4,473	0	0	4,473
221011 Printing, Stationery, Photocopying and Binding		0	2,500	0	0	2,500
222001 Information and Communication Technology Services.		0	1,387	0	0	1,387
225204 Monitoring and Supervision of capital work		0	15,000	0	0	15,000
227001 Travel inland		0	13,440	0	0	13,440
227004 Fuel, Lubricants and Oils		0	12,000	0	0	12,000
228002 Maintenance-Transport Equipment		0	10,227	0	0	10,227
Total Cost of Planning and Budgeting services		**0**	**63,527**	**0**	**0**	**63,527**
Key Service Area 000007 Procurement and Disposal Services						
221009 Welfare and Entertainment		0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding		0	1,000	0	0	1,000
227001 Travel inland		0	4,000	0	0	4,000
Total Cost of Procurement and Disposal Services		**0**	**6,000**	**0**	**0**	**6,000**
Key Service Area 000008 Records Management						
221009 Welfare and Entertainment		0	1,000	0	0	1,000
222001 Information and Communication Technology Services.		0	900	0	0	900
227001 Travel inland		0	5,000	0	0	5,000

VOTE: 823 Bunyangabu District

Total Cost of Records Management	**0**	**6,900**	**0**	**0**	**6,900**
Key Service Area 000011 Communication and Public Relations					
222001 Information and Communication Technology Services.	0	1,300	0	0	1,300
227001 Travel inland	0	4,000	0	0	4,000
Total Cost of Communication and Public Relations	**0**	**5,300**	**0**	**0**	**5,300**
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
211101 General Staff Salaries	1,241,153	0	0	0	1,241,153
273104 Pension	0	1,197,221	0	0	1,197,221
273105 Gratuity	0	808,790	0	0	808,790
352881 Pension and Gratuity Arrears Budgeting	0	18,443	0	0	18,443
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	**1,241,153**	**2,024,454**	**0**	**0**	**3,265,606**
Total Cost of Public Sector Transformation	**1,241,153**	**2,144,204**	**515,211**	**19,721**	**3,920,289**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
221009 Welfare and Entertainment	0	2,500	0	0	2,500
221011 Printing, Stationery, Photocopying and Binding	0	1,600	0	0	1,600
221012 Small Office Equipment	0	1,500	0	0	1,500
221020 Litigation and related expenses	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	2,400	0	0	2,400
227001 Travel inland	0	13,000	0	0	13,000
227004 Fuel, Lubricants and Oils	0	8,000	0	0	8,000
273102 Incapacity, death benefits and funeral expenses	0	1,500	0	0	1,500
Total Cost of Administrative and Support Services	**0**	**31,500**	**0**	**0**	**31,500**
Total Cost of Governance and Security	**0**	**31,500**	**0**	**0**	**31,500**
Programme 17 Regional Balanced Development					
Key Service Area 000005 Human Resource Management					
221008 Information and Communication Technology Supplies.	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
221016 Systems Recurrent costs	0	23,678	0	0	23,678
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000

VOTE: 823 Bunyangabu District

Total Cost of Human Resource Management	**0**	**31,678**	**0**	**0**	**31,678**
Total Cost of Regional Balanced Development	**0**	**31,678**	**0**	**0**	**31,678**
Total Cost of Administration and Management	**1,241,153**	**2,223,429**	**515,211**	**19,721**	**3,999,514**
Total Cost of Administration	**1,241,153**	**2,223,429**	**515,211**	**19,721**	**3,999,514**

Subcounty / Town Council / Division: 236475 Kibiito 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 000003 Facilities Management					
221002 Workshops, Meetings and Seminars	0	0	50,000	0	50,000
227001 Travel inland	0	53,866	0	0	53,866
313121 Non-Residential Buildings - Improvement	0	0	24,657	0	24,657
Total Cost of Facilities Management	**0**	**53,866**	**74,657**	**0**	**128,523**
Total Cost of Public Sector Transformation	**0**	**53,866**	**74,657**	**0**	**128,523**
Total Cost of Administration and Management	**0**	**53,866**	**74,657**	**0**	**128,523**
Total Cost of 236475 Kibiito Subcounty	**0**	**53,866**	**74,657**	**0**	**128,523**

Subcounty / Town Council / Division: 236477 Rwimi 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 000003 Facilities Management					
228001 Maintenance-Buildings and Structures	0	0	10,026	0	10,026
Total Cost of Facilities Management	**0**	**0**	**10,026**	**0**	**10,026**
Total Cost of Public Sector Transformation	**0**	**0**	**10,026**	**0**	**10,026**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	22,572	0	0	22,572
Total Cost of Administrative and Support Services	**0**	**22,572**	**0**	**0**	**22,572**
Total Cost of Governance and Security	**0**	**22,572**	**0**	**0**	**22,572**
Total Cost of Administration and Management	**0**	**22,572**	**10,026**	**0**	**32,598**

VOTE: 823 Bunyangabu District

Total Cost of 236477 Rwimi Subcounty	0	22,572	10,026	0	32,598

Subcounty / Town Council / Division: 236478 Rwimi 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 000003 Facilities Management					
228001 Maintenance-Buildings and Structures	0	0	19,580	0	19,580
312121 Non-Residential Buildings - Acquisition	0	0	95,000	0	95,000
Total Cost of Facilities Management	**0**	**0**	**114,580**	**0**	**114,580**
Total Cost of Public Sector Transformation	**0**	**0**	**114,580**	**0**	**114,580**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	101,195	0	0	101,195
Total Cost of Administrative and Support Services	**0**	**101,195**	**0**	**0**	**101,195**
Total Cost of Governance and Security	**0**	**101,195**	**0**	**0**	**101,195**
Total Cost of Administration and Management	**0**	**101,195**	**114,580**	**0**	**215,775**
Total Cost of 236478 Rwimi Town Council	**0**	**101,195**	**114,580**	**0**	**215,775**

Subcounty / Town Council / Division: 236480 Kateebwa 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 000003 Facilities Management					
313121 Non-Residential Buildings - Improvement	0	0	13,406	0	13,406
Total Cost of Facilities Management	**0**	**0**	**13,406**	**0**	**13,406**
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	18,442	0	0	18,442
Total Cost of Capacity Strengthening	**0**	**18,442**	**0**	**0**	**18,442**
Total Cost of Public Sector Transformation	**0**	**18,442**	**13,406**	**0**	**31,848**
Total Cost of Administration and Management	**0**	**18,442**	**13,406**	**0**	**31,848**
Total Cost of 236480 Kateebwa Subcounty	**0**	**18,442**	**13,406**	**0**	**31,848**

Subcounty / Town Council / Division: 236482 Kabonero Subcounty

VOTE: 823 Bunyangabu District

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 000003 Facilities Management					
228001 Maintenance-Buildings and Structures	0	0	20,762	0	20,762
Total Cost of Facilities Management	**0**	**0**	**20,762**	**0**	**20,762**
Total Cost of Public Sector Transformation	**0**	**0**	**20,762**	**0**	**20,762**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	34,457	0	0	34,457
Total Cost of Administrative and Support Services	**0**	**34,457**	**0**	**0**	**34,457**
Total Cost of Governance and Security	**0**	**34,457**	**0**	**0**	**34,457**
Total Cost of Administration and Management	**0**	**34,457**	**20,762**	**0**	**55,218**
Total Cost of 236482 Kabonero Subcounty	**0**	**34,457**	**20,762**	**0**	**55,218**

Subcounty / Town Council / Division: 236483 Rubona 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 000003 Facilities Management					
313121 Non-Residential Buildings - Improvement	0	0	10,243	0	10,243
Total Cost of Facilities Management	**0**	**0**	**10,243**	**0**	**10,243**
Total Cost of Public Sector Transformation	**0**	**0**	**10,243**	**0**	**10,243**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	70,868	0	0	70,868
Total Cost of Administrative and Support Services	**0**	**70,868**	**0**	**0**	**70,868**
Total Cost of Governance and Security	**0**	**70,868**	**0**	**0**	**70,868**
Total Cost of Administration and Management	**0**	**70,868**	**10,243**	**0**	**81,111**
Total Cost of 236483 Rubona Town Council	**0**	**70,868**	**10,243**	**0**	**81,111**

Subcounty / Town Council / Division: 236484 Kyamukube Town Council

Service Area 10 Administration and Management	
Ushs Thousands	Approved Budget Estimates for FY 2026/27

VOTE: 823 Bunyangabu District

01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
228001 Maintenance-Buildings and Structures	0	0	18,804	0	18,804
Total Cost of Facilities Management	**0**	**0**	**18,804**	**0**	**18,804**
Total Cost of Public Sector Transformation	**0**	**0**	**18,804**	**0**	**18,804**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	79,239	0	0	79,239
Total Cost of Administrative and Support Services	**0**	**79,239**	**0**	**0**	**79,239**
Total Cost of Governance and Security	**0**	**79,239**	**0**	**0**	**79,239**
Total Cost of Administration and Management	**0**	**79,239**	**18,804**	**0**	**98,042**
Total Cost of 236484 Kyamukube Town Council	**0**	**79,239**	**18,804**	**0**	**98,042**

Subcounty / Town Council / Division: 236485 Kibiito 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 000003 Facilities Management					
227001 Travel inland	0	0	48,422	0	48,422
312121 Non-Residential Buildings - Acquisition	0	0	17,039	0	17,039
Total Cost of Facilities Management	**0**	**0**	**65,461**	**0**	**65,461**
Total Cost of Public Sector Transformation	**0**	**0**	**65,461**	**0**	**65,461**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	85,781	0	0	85,781
Total Cost of Administrative and Support Services	**0**	**85,781**	**0**	**0**	**85,781**
Total Cost of Governance and Security	**0**	**85,781**	**0**	**0**	**85,781**
Total Cost of Administration and Management	**0**	**85,781**	**65,461**	**0**	**151,242**
Total Cost of 236485 Kibiito Town Council	**0**	**85,781**	**65,461**	**0**	**151,242**

Subcounty / Town Council / Division: 236494 Buheesi 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: 823 Bunyangabu District

Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
312121 Non-Residential Buildings - Acquisition	0	0	12,922	0	12,922
Total Cost of Facilities Management	**0**	**0**	**12,922**	**0**	**12,922**
Total Cost of Public Sector Transformation	**0**	**0**	**12,922**	**0**	**12,922**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	25,494	0	0	25,494
Total Cost of Administrative and Support Services	**0**	**25,494**	**0**	**0**	**25,494**
Total Cost of Governance and Security	**0**	**25,494**	**0**	**0**	**25,494**
Total Cost of Administration and Management	**0**	**25,494**	**12,922**	**0**	**38,416**
Total Cost of 236494 Buheesi Subcounty	**0**	**25,494**	**12,922**	**0**	**38,416**

Subcounty / Town Council / Division: 236497 Kisomoro 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 000003 Facilities Management					
228001 Maintenance-Buildings and Structures	0	0	13,140	0	13,140
Total Cost of Facilities Management	**0**	**0**	**13,140**	**0**	**13,140**
Total Cost of Public Sector Transformation	**0**	**0**	**13,140**	**0**	**13,140**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	22,113	0	0	22,113
Total Cost of Administrative and Support Services	**0**	**22,113**	**0**	**0**	**22,113**
Total Cost of Governance and Security	**0**	**22,113**	**0**	**0**	**22,113**
Total Cost of Administration and Management	**0**	**22,113**	**13,140**	**0**	**35,252**
Total Cost of 236497 Kisomoro Subcounty	**0**	**22,113**	**13,140**	**0**	**35,252**

Subcounty / Town Council / Division: 236498 Kiyombya 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 000003 Facilities Management					

VOTE: 823 Bunyangabu District

313121 Non-Residential Buildings - Improvement	0	0	19,197	0	19,197
Total Cost of Facilities Management	**0**	**0**	**19,197**	**0**	**19,197**
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	21,741	0	0	21,741
228001 Maintenance-Buildings and Structures	0	5,454	0	0	5,454
Total Cost of Capacity Strengthening	**0**	**27,195**	**0**	**0**	**27,195**
Total Cost of Public Sector Transformation	**0**	**27,195**	**19,197**	**0**	**46,392**
Total Cost of Administration and Management	**0**	**27,195**	**19,197**	**0**	**46,392**
Total Cost of 236498 Kiyombya Subcounty	**0**	**27,195**	**19,197**	**0**	**46,392**

Subcounty / Town Council / Division: 257499 Buheesi 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 000003 Facilities Management					
228001 Maintenance-Buildings and Structures	0	0	19,712	0	19,712
Total Cost of Facilities Management	**0**	**0**	**19,712**	**0**	**19,712**
Key Service Area 010008 Capacity Strengthening					
223001 Property Management Expenses	0	14,000	0	0	14,000
227001 Travel inland	0	41,018	0	0	41,018
Total Cost of Capacity Strengthening	**0**	**55,018**	**0**	**0**	**55,018**
Total Cost of Public Sector Transformation	**0**	**55,018**	**19,712**	**0**	**74,729**
Total Cost of Administration and Management	**0**	**55,018**	**19,712**	**0**	**74,729**
Total Cost of 257499 Buheesi Town Council	**0**	**55,018**	**19,712**	**0**	**74,729**

Subcounty / Town Council / Division: 273292 Nyakigumba 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 000003 Facilities Management					
313121 Non-Residential Buildings - Improvement	0	0	114,807	0	114,807
Total Cost of Facilities Management	**0**	**0**	**114,807**	**0**	**114,807**
Total Cost of Public Sector Transformation	**0**	**0**	**114,807**	**0**	**114,807**
Programme 16 Governance and Security					

VOTE: 823 Bunyangabu District

Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	41,204	0	0	41,204
228004 Maintenance-Other Fixed Assets	0	50,000	0	0	50,000
Total Cost of Administrative and Support Services	**0**	**91,204**	**0**	**0**	**91,204**
Total Cost of Governance and Security	**0**	**91,204**	**0**	**0**	**91,204**
Total Cost of Administration and Management	**0**	**91,204**	**114,807**	**0**	**206,011**
Total Cost of 273292 Nyakigumba Town Council	**0**	**91,204**	**114,807**	**0**	**206,011**

Subcounty / Town Council / Division: 273293 Bukara

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 000003 Facilities Management					
312121 Non-Residential Buildings - Acquisition	0	0	9,551	0	9,551
Total Cost of Facilities Management	**0**	**0**	**9,551**	**0**	**9,551**
Total Cost of Public Sector Transformation	**0**	**0**	**9,551**	**0**	**9,551**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	11,696	0	0	11,696
228001 Maintenance-Buildings and Structures	0	975	0	0	975
Total Cost of Administrative and Support Services	**0**	**12,671**	**0**	**0**	**12,671**
Total Cost of Governance and Security	**0**	**12,671**	**0**	**0**	**12,671**
Total Cost of Administration and Management	**0**	**12,671**	**9,551**	**0**	**22,221**
Total Cost of 273293 Bukara	**0**	**12,671**	**9,551**	**0**	**22,221**

Subcounty / Town Council / Division: 273955 Kakinga 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 000003 Facilities Management					
228001 Maintenance-Buildings and Structures	0	0	15,098	0	15,098
Total Cost of Facilities Management	**0**	**0**	**15,098**	**0**	**15,098**
Total Cost of Public Sector Transformation	**0**	**0**	**15,098**	**0**	**15,098**
Programme 16 Governance and Security					

VOTE: 823 Bunyangabu District

Key Service Area 000014 Administrative and Support Services					
221001 Advertising and Public Relations	0	35,200	0	0	35,200
228001 Maintenance-Buildings and Structures	0	31,980	0	0	31,980
Total Cost of Administrative and Support Services	**0**	**67,180**	**0**	**0**	**67,180**
Total Cost of Governance and Security	**0**	**67,180**	**0**	**0**	**67,180**
Total Cost of Administration and Management	**0**	**67,180**	**15,098**	**0**	**82,278**
Total Cost of 273955 Kakinga Town Council	**0**	**67,180**	**15,098**	**0**	**82,278**

VOTE: 823 Bunyangabu 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	287,363	368,087
District Unconditional Grant Non-Wage	72,085	81,585
District Unconditional Grant Wage	195,278	258,501
Locally Raised Revenues	20,000	28,000
Total Revenues Shares	**287,363**	**368,087**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	195,278	258,501
Non Wage	92,085	109,585
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**287,363**	**368,087**

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

Service Area 10 Financial Management and Accountability (LG)

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000061 Management of Government Accounts					
211101 General Staff Salaries	258,501	0	0	0	258,501
221007 Books, Periodicals & Newspapers	0	1,263	0	0	1,263
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	2,385	0	0	2,385
221017 Membership dues and Subscription fees.	0	3,000	0	0	3,000
227001 Travel inland	0	26,700	0	0	26,700
Total Cost of Management of Government Accounts	**258,501**	**35,348**	**0**	**0**	**293,850**
Total Cost of Governance and Security	**258,501**	**35,348**	**0**	**0**	**293,850**
Programme 17 Regional Balanced Development					

VOTE: 823 Bunyangabu District

Key Service Area 560080 Local Revenue Collection					
221002 Workshops, Meetings and Seminars	0	3,837	0	0	3,837
222001 Information and Communication Technology Services.	0	2,400	0	0	2,400
227001 Travel inland	0	13,000	0	0	13,000
Total Cost of Local Revenue Collection	**0**	**19,237**	**0**	**0**	**19,237**
Total Cost of Regional Balanced Development	**0**	**19,237**	**0**	**0**	**19,237**
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
221001 Advertising and Public Relations	0	500	0	0	500
221002 Workshops, Meetings and Seminars	0	1,395	0	0	1,395
221003 Staff Training	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	6,000	0	0	6,000
227001 Travel inland	0	13,000	0	0	13,000
228002 Maintenance-Transport Equipment	0	1,042	0	0	1,042
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	1,063	0	0	1,063
Total Cost of Finance and Accounting	**0**	**25,000**	**0**	**0**	**25,000**
Key Service Area 000006 Planning and Budgeting services					
221016 Systems Recurrent costs	0	30,000	0	0	30,000
Total Cost of Planning and Budgeting services	**0**	**30,000**	**0**	**0**	**30,000**
Total Cost of Development Plan Implementation	**0**	**55,000**	**0**	**0**	**55,000**
Total Cost of Financial Management and Accountability (LG)	**258,501**	**109,585**	**0**	**0**	**368,087**
Total Cost of Finance	**258,501**	**109,585**	**0**	**0**	**368,087**

VOTE: 823 Bunyangabu 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	619,166	597,250
District Unconditional Grant Non-Wage	338,008	310,592
District Unconditional Grant Wage	212,758	212,758
Locally Raised Revenues	68,400	73,900
Development Revenues	45,252	45,252
District Discretionary Equalisation Development Grant	45,252	45,252
Total Revenues Shares	**664,418**	**642,502**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	212,758	212,758
Non Wage	406,408	384,492
Development Expenditure		
Domestic Development	45,252	45,252
External Financing	0	0
Total Expenditure	**664,418**	**642,502**

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

Service Area 10 Legislation and Oversight

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000078 Land Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,000	0	0	3,000
221009 Welfare and Entertainment	0	1,500	0	0	1,500
221011 Printing, Stationery, Photocopying and Binding	0	596	0	0	596
227001 Travel inland	0	5,000	0	0	5,000
Total Cost of Land Management	**0**	**10,096**	**0**	**0**	**10,096**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**10,096**	**0**	**0**	**10,096**
Programme 14 Public Sector Transformation					

VOTE: 823 Bunyangabu District

Key Service Area 000007 Procurement and Disposal Services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	2,000	0	0	2,000
221009 Welfare and Entertainment		0	1,250	0	0	1,250
221011 Printing, Stationery, Photocopying and Binding		0	750	0	0	750
227001 Travel inland		0	3,000	0	0	3,000
Total Cost of Procurement and Disposal Services		**0**	**7,000**	**0**	**0**	**7,000**
Key Service Area 000049 Recruitment services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	25,200	0	0	25,200
221002 Workshops, Meetings and Seminars		0	0	1,500	0	1,500
Total for LCIII: Kibiito Town Council		**County: Bunyangabu County**				**1,500**
LCII: Central ward	District Headquarters	Workshops, Meetings, Seminars - Training (Data Collection and Analysis)	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			1,500
221004 Recruitment Expenses		0	2,000	1,200	0	3,200
Total for LCIII: Kibiito Town Council		**County: Bunyangabu County**				**1,200**
LCII: Central ward	District headquarters	Recruitment Expenses - Adverts	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			1,200
221009 Welfare and Entertainment		0	0	5,000	0	5,000
Total for LCIII: Kibiito Town Council		**County: Bunyangabu County**				**5,000**
LCII: Central ward	District headquarters	Welfare - Assorted Welfare Items	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			5,000
221011 Printing, Stationery, Photocopying and Binding		0	0	1,000	0	1,000
Total for LCIII: Kibiito Town Council		**County: Bunyangabu County**				**1,000**
LCII: Central ward		Office Supplies - Assorted Materials and Consumables	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			1,000
221017 Membership dues and Subscription fees.		0	0	952	0	952
Total for LCIII: Kibiito Town Council		**County: Bunyangabu County**				**952**
LCII: Central ward	District headquarters	Membership subscription to	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			952
222001 Information and Communication Technology Services.		0	0	600	0	600
Total for LCIII: Kibiito Town Council		**County: Bunyangabu County**				**600**

VOTE: 823 Bunyangabu District

LCII: Central ward	District headquarters	Telecommunication Services - Airtime and Mobile Phone Services	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		600
227001 Travel inland	0	0	15,000	0	15,000
Total for LCIII: Kibiito Town Council		**County: Bunyangabu County**			**15,000**
LCII: Central ward	District headquarters	Travel Inland - Allowances	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		15,000
Total Cost of Recruitment services	**0**	**27,200**	**25,252**	**0**	**52,452**
Total Cost of Public Sector Transformation	**0**	**34,200**	**25,252**	**0**	**59,452**
Programme 16 Governance and Security					
Key Service Area 000010 Leadership and Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	33,620	0	0	33,620
227001 Travel inland	0	25,978	0	0	25,978
Total Cost of Leadership and Management	**0**	**59,598**	**0**	**0**	**59,598**
Key Service Area 000014 Administrative and Support Services					
211101 General Staff Salaries	212,758	0	0	0	212,758
Total Cost of Administrative and Support Services	**212,758**	**0**	**0**	**0**	**212,758**
Key Service Area 000023 Inspection and Monitoring					
221009 Welfare and Entertainment	0	7,250	0	0	7,250
221012 Small Office Equipment	0	800	0	0	800
222001 Information and Communication Technology Services.	0	2,400	0	0	2,400
227001 Travel inland	0	4,200	0	0	4,200
Total Cost of Inspection and Monitoring	**0**	**14,650**	**0**	**0**	**14,650**
Key Service Area 000024 Compliance and Enforcement Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,500	2,400	0	6,900
Total for LCIII: Kibiito Town Council		**County: Bunyangabu County**			**2,400**
LCII: Central ward	District headquarters	Reviewed reports for from the OAG and Internal Audit	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		2,400
221009 Welfare and Entertainment	0	0	3,500	0	3,500
Total for LCIII: Kibiito Town Council		**County: Bunyangabu County**			**3,500**
LCII: Central ward		Welfare - Assorted Welfare Items	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		3,500
221011 Printing, Stationery, Photocopying and Binding	0	0	2,008	0	2,008

VOTE: 823 Bunyangabu District

Total for LCIII: Kibiito Town Council	**County: Bunyangabu County**				**2,008**
LCII: Central ward — District headquarters	Office Supplies - Assorted Binding Materials and Consumables	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			2,008
222001 Information and Communication Technology Services.	0	0	1,800	0	1,800
Total for LCIII: Kibiito Town Council	**County: Bunyangabu County**				**1,800**
LCII: Central ward — District headquarters	Telecommunication Services - Airtime and Mobile Phone Services	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			1,800
227001 Travel inland	0	1,608	10,292	0	11,900
Total for LCIII:	**County:**				**10,292**
LCII: — District headquarters	Travel Inland - Benchmarking Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			10,292
Total Cost of Compliance and Enforcement Services	**0**	**6,108**	**20,000**	**0**	**26,108**
Key Service Area 190004 Regulation and Advisory Services					
211105 Ex-Gratia for Political leaders.	0	212,160	0	0	212,160
Total Cost of Regulation and Advisory Services	**0**	**212,160**	**0**	**0**	**212,160**
Total Cost of Governance and Security	**212,758**	**292,516**	**20,000**	**0**	**525,274**
Programme 17 Regional Balanced Development					
Key Service Area 000010 Leadership and Management					
221007 Books, Periodicals & Newspapers	0	640	0	0	640
221009 Welfare and Entertainment	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	3,040	0	0	3,040
227001 Travel inland	0	7,000	0	0	7,000
227004 Fuel, Lubricants and Oils	0	21,000	0	0	21,000
228002 Maintenance-Transport Equipment	0	10,000	0	0	10,000
282101 Donations	0	2,000	0	0	2,000
Total Cost of Leadership and Management	**0**	**47,680**	**0**	**0**	**47,680**
Total Cost of Regional Balanced Development	**0**	**47,680**	**0**	**0**	**47,680**
Total Cost of Legislation and Oversight	**212,758**	**384,492**	**45,252**	**0**	**642,502**
Total Cost of Statutory bodies	**212,758**	**384,492**	**45,252**	**0**	**642,502**

VOTE: 823 Bunyangabu 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	933,566	1,401,019
Programme Conditional Grant - Wage Recurrent	694,800	832,800
Programme Conditional Grant - Non Wage Recurrent	238,766	238,219
District Unconditional Grant Wage	0	330,000
Development Revenues	226,176	334,687
Programme Conditional Grant - Development	216,569	227,763
External Financing	9,608	16,684
Locally Raised Revenues	0	19,578
Multi-Sectoral Transfers to LLGs_ExtFin	0	70,663
Total Revenues Shares	**1,159,742**	**1,735,706**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	694,800	1,162,800
Non Wage	238,766	238,219
Development Expenditure		
Domestic Development	216,569	247,341
External Financing	9,608	87,347
Total Expenditure	**1,159,742**	**1,735,706**

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

Service Area 10 Agricultural Extension

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 000089 Climate Change Mitigation					
224003 Agricultural Supplies and Services	0	0	25,679	0	25,679

Total for LCIII: Kibiito Town Council		**County: Bunyangabu County**		**25,679**
LCII: Central ward	central ward	Agricultural Supplies - Seedlings	Source: Programme Conditional Grant - Development 101-o/w Production - Development	23,364
LCII: Central ward	Payment of retention	Agricultural Supplies - Seedlings	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	1,989

VOTE: 823 Bunyangabu District

LCII: Central ward	Payment of retention	Agricultural Supplies - Seedlings	Source: Programme Conditional Grant - Development 101-o/w Production - Development	327

263402 Transfer to Other Government Units	0	77,308	0	0	77,308

Total for LCIII: Kibiito Subcounty		**County: Bunyangabu County**		**5,154**
LCII: Kabaale	Kabaale	Kibiito SC	Source: Programme Conditional Grant - Non Wage Recurrent 136-o/w Agricultural Extension - Non Wage Recurrent	5,154
Total for LCIII: Rwimi Subcounty		**County: Bunyangabu County**		**5,154**
LCII: Kaina	Kaina	Rwimi SC	Source: Programme Conditional Grant - Non Wage Recurrent 136-o/w Agricultural Extension - Non Wage Recurrent	5,154
Total for LCIII: Rwimi Town Council		**County: Bunyangabu County**		**5,154**
LCII: Rwimi Central Ward	Central ward	Rwimi TC	Source: Programme Conditional Grant - Non Wage Recurrent 136-o/w Agricultural Extension - Non Wage Recurrent	5,154
Total for LCIII: Kateebwa Subcounty		**County: Bunyangabu County**		**5,154**
LCII: Bunaiga	Kateebwa	Kateebwa SC	Source: Programme Conditional Grant - Non Wage Recurrent 136-o/w Agricultural Extension - Non Wage Recurrent	5,154
Total for LCIII: Kabonero Subcounty		**County: Bunyangabu County**		**5,154**
LCII: Kabonero	Kabonero	Kabonero SC	Source: Programme Conditional Grant - Non Wage Recurrent 136-o/w Agricultural Extension - Non Wage Recurrent	5,154
Total for LCIII: Rubona Town Council		**County: Bunyangabu County**		**5,154**
LCII: Central Ward	Central ward	Rubona tC	Source: Programme Conditional Grant - Non Wage Recurrent 136-o/w Agricultural Extension - Non Wage Recurrent	5,154
Total for LCIII: Kyamukube Town Council		**County: Bunyangabu County**		**5,154**
LCII: Kyamukube Ward	Kyamukube	Kyamukube TC	Source: Programme Conditional Grant - Non Wage Recurrent 136-o/w Agricultural Extension - Non Wage Recurrent	5,154
Total for LCIII: Kibiito Town Council		**County: Bunyangabu County**		**5,154**
LCII: Central ward	Central Wards	Kibiito TC	Source: Programme Conditional Grant - Non Wage Recurrent 136-o/w Agricultural Extension - Non Wage Recurrent	5,154
Total for LCIII: Buheesi Subcounty		**County: Bunyangabu County**		**5,154**
LCII: Kabahango	Kabahango	Buheesi SC	Source: Programme Conditional Grant - Non Wage Recurrent 136-o/w Agricultural Extension - Non Wage Recurrent	5,154
Total for LCIII: Kisomoro Subcounty		**County: Bunyangabu County**		**5,154**
LCII: Kisomoro	Lyamabwa	KIsomoro SC	Source: Programme Conditional Grant - Non Wage Recurrent 136-o/w Agricultural Extension - Non Wage Recurrent	5,154
Total for LCIII: Kiyombya Subcounty		**County: Bunyangabu County**		**5,154**
LCII: Kiyombya	Kiyombya	Kiyombya SC	Source: Programme Conditional Grant - Non Wage Recurrent 136-o/w Agricultural Extension - Non Wage Recurrent	5,154
Total for LCIII: Buheesi Town Council		**County: Bunyangabu County**		**5,154**

VOTE: 823 Bunyangabu District

LCII: Rwensenene	Rwensenene	Buheesi TC	Source: Programme Conditional Grant - Non Wage Recurrent 136-o/w Agricultural Extension - Non Wage Recurrent				5,154
Total for LCIII: Nyakigumba Town Council		**County: Bunyangabu County**					**5,154**
LCII: Central Ward	Central ward	Nyakigumba TC	Source: Programme Conditional Grant - Non Wage Recurrent 136-o/w Agricultural Extension - Non Wage Recurrent				5,154
Total for LCIII: Bukara		**County: Bunyangabu County**					**5,154**
LCII: Bukara	Bukara	Bukara SC	Source: Programme Conditional Grant - Non Wage Recurrent 136-o/w Agricultural Extension - Non Wage Recurrent				5,154
Total for LCIII: Kakinga Town Council		**County: Bunyangabu County**					**5,154**
LCII: Rugaaga Ward	Kakinga	Kakinga TC	Source: Programme Conditional Grant - Non Wage Recurrent 136-o/w Agricultural Extension - Non Wage Recurrent				5,154
Total Cost of Climate Change Mitigation			**0**	**77,308**	**25,679**	**0**	**102,987**
Key Service Area 010016 Farmer mobilisation and sensitisation							
211101 General Staff Salaries			832,800	0	0	0	832,800
227001 Travel inland			0	3,821	0	16,684	20,505
Total for LCIII: Kibiito Town Council		**County: Bunyangabu County**					**16,684**
LCII: Central ward	Central ward	Travel Inland - Backstopping Trips	Source: External Financing 681-Cordaid-Uganda				16,684
227004 Fuel, Lubricants and Oils			0	16,000	0	0	16,000
312216 Cycles - Acquisition			0	0	90,000	0	90,000
Total for LCIII: Kibiito Town Council		**County: Bunyangabu County**					**90,000**
LCII: Central ward		Motorcycles_Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development				90,000
Total Cost of Farmer mobilisation and sensitisation			**832,800**	**19,821**	**90,000**	**16,684**	**959,305**
Total Cost of Agro-Industrialization			**832,800**	**97,129**	**115,679**	**16,684**	**1,062,292**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management							
Key Service Area 000090 Climate Change Adaptation							
312233 Medical, Laboratory and Research & appliances - Acquisition			0	0	4,500	0	4,500
Total for LCIII: Kibiito Town Council		**County: Bunyangabu County**					**4,500**
LCII: Central ward	Central ward	Oxygen Flow Meter_Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development				4,500
Total Cost of Climate Change Adaptation			**0**	**0**	**4,500**	**0**	**4,500**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management			**0**	**0**	**4,500**	**0**	**4,500**
Programme 12 Human Capital Development							
Key Service Area 000013 HIV/AIDS Mainstreaming							

VOTE: 823 Bunyangabu District

227001 Travel inland		0	130	322	0	452
Total for LCIII:		**County:**				**322**
LCII:	District Head Quarters	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			104
LCII:	District Head Quarters	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			97
LCII:	District Headquarters	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 101-o/w Production - Development			27
LCII:	District headquartes	Travel Inland - Allowances	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			94
Total Cost of HIV/AIDS Mainstreaming		**0**	**130**	**322**	**0**	**452**
Total Cost of Human Capital Development		**0**	**130**	**322**	**0**	**452**
Total Cost of Agricultural Extension		**832,800**	**97,259**	**120,501**	**16,684**	**1,067,244**

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						
221002 Workshops, Meetings and Seminars		0	0	5,500	0	5,500
Total for LCIII: Kibiito Town Council		**County: Bunyangabu County**				**5,500**
LCII: Central ward	District Head Quarters	Workshops, Meetings, Seminars - Training (Agriculture)	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			5,500
221011 Printing, Stationery, Photocopying and Binding		0	0	790	0	790
Total for LCIII: Kibiito Town Council		**County: Bunyangabu County**				**790**
LCII: Central ward	DISTRICT HEAD QUARTERS	Office Supplies - Assorted Stationery	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			790
222001 Information and Communication Technology Services.		0	0	400	0	400
Total for LCIII: Kibiito Town Council		**County: Bunyangabu County**				**400**
LCII: Central ward	DISTRICT HEAD QUARTERS	Telecommunication Services - Airtime and Mobile Phone Services	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			400
224003 Agricultural Supplies and Services		0	0	97,891	0	97,891
Total for LCIII: Kibiito Town Council		**County: Bunyangabu County**				**97,891**

VOTE: 823 Bunyangabu District

LCII: Central ward	Central	Agricultural Supplies and Services - Assorted equipment	Source: Locally Raised Revenues				19,578
LCII: Central ward	District Headquarters	Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development				78,313
227001 Travel inland		0	0	10,310		0	10,310
Total for LCIII: Kibiito Town Council		**County: Bunyangabu County**					**10,310**
LCII: Central ward	Central Ward	Travel Inland - Backstopping Trips	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development				10,310
227004 Fuel, Lubricants and Oils		0	0	9,000		0	9,000
Total for LCIII:		**County:**					**9,000**
LCII:	District Head quarters	Fuel, Oils and Lubricants - Fuel Expenses	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development				9,000
Total Cost of Water for production management systems		**0**	**0**	**123,891**		**0**	**123,891**
Key Service Area 010059 Post-harvest handling, storage and processing							
211101 General Staff Salaries		330,000	0	0		0	330,000
312221 Light ICT hardware - Acquisition		0	0	2,949		0	2,949
Total for LCIII: Kibiito Town Council		**County: Bunyangabu County**					**2,949**
LCII: Central ward	District headquarters	2G GSM mobile core network equipment and components_LAN Network Equipment_Acquire	Source: Programme Conditional Grant - Development 101-o/w Production - Development				2,949
Total Cost of Post-harvest handling, storage and processing		**330,000**	**0**	**2,949**		**0**	**332,949**
Key Service Area 010082 Cooperatives Establishment and Management							
221009 Welfare and Entertainment		0	1,200	0		0	1,200
221011 Printing, Stationery, Photocopying and Binding		0	1,200	0		0	1,200
221012 Small Office Equipment		0	1,200	0		0	1,200
222001 Information and Communication Technology Services.		0	1,400	0		0	1,400
223005 Electricity		0	1,200	0		0	1,200
227001 Travel inland		0	12,020	0		0	12,020
228002 Maintenance-Transport Equipment		0	13,800	0		0	13,800
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	1,112	0		0	1,112

VOTE: 823 Bunyangabu District

Total Cost of Cooperatives Establishment and Management	**0**	**33,132**	**0**	**0**	**33,132**
Total Cost of Agro-Industrialization	**330,000**	**33,132**	**126,840**	**0**	**489,971**
Total Cost of Agricultural Production	**330,000**	**33,132**	**126,840**	**0**	**489,971**

Service Area 30 Agricultural Value Chain Services

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 300016 Parish Development Model Operations					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	58,800	0	0	58,800
221011 Printing, Stationery, Photocopying and Binding	0	7,868	0	0	7,868
227001 Travel inland	0	41,160	0	0	41,160
Total Cost of Parish Development Model Operations	**0**	**107,828**	**0**	**0**	**107,828**
Total Cost of Agro-Industrialization	**0**	**107,828**	**0**	**0**	**107,828**
Total Cost of Agricultural Value Chain Services	**0**	**107,828**	**0**	**0**	**107,828**
Total Cost of Production and Marketing	**1,162,800**	**238,219**	**247,341**	**16,684**	**1,665,043**

Subcounty / Town Council / Division: 236475 Kibiito Subcounty

Service Area 10 Agricultural Extension

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
227001 Travel inland	0	0	0	8,731	8,731
Total Cost of Farmer mobilisation and sensitisation	**0**	**0**	**0**	**8,731**	**8,731**
Total Cost of Agro-Industrialization	**0**	**0**	**0**	**8,731**	**8,731**
Total Cost of Agricultural Extension	**0**	**0**	**0**	**8,731**	**8,731**
Total Cost of 236475 Kibiito Subcounty	**0**	**0**	**0**	**8,731**	**8,731**

Subcounty / Town Council / Division: 236477 Rwimi Subcounty

Service Area 10 Agricultural Extension

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

VOTE: 823 Bunyangabu District

Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
227001 Travel inland	0	0	0	8,445	8,445
Total Cost of Farmer mobilisation and sensitisation	**0**	**0**	**0**	**8,445**	**8,445**
Total Cost of Agro-Industrialization	**0**	**0**	**0**	**8,445**	**8,445**
Total Cost of Agricultural Extension	**0**	**0**	**0**	**8,445**	**8,445**
Total Cost of 236477 Rwimi Subcounty	**0**	**0**	**0**	**8,445**	**8,445**

Subcounty / Town Council / Division: 236480 Kateebwa Subcounty

Service Area 10 Agricultural Extension

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
227001 Travel inland	0	0	0	9,330	9,330
Total Cost of Farmer mobilisation and sensitisation	**0**	**0**	**0**	**9,330**	**9,330**
Total Cost of Agro-Industrialization	**0**	**0**	**0**	**9,330**	**9,330**
Total Cost of Agricultural Extension	**0**	**0**	**0**	**9,330**	**9,330**
Total Cost of 236480 Kateebwa Subcounty	**0**	**0**	**0**	**9,330**	**9,330**

Subcounty / Town Council / Division: 236482 Kabonero Subcounty

Service Area 10 Agricultural Extension

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
227001 Travel inland	0	0	0	7,816	7,816
Total Cost of Farmer mobilisation and sensitisation	**0**	**0**	**0**	**7,816**	**7,816**
Total Cost of Agro-Industrialization	**0**	**0**	**0**	**7,816**	**7,816**
Total Cost of Agricultural Extension	**0**	**0**	**0**	**7,816**	**7,816**
Total Cost of 236482 Kabonero Subcounty	**0**	**0**	**0**	**7,816**	**7,816**

Subcounty / Town Council / Division: 236494 Buheesi Subcounty

Service Area 10 Agricultural Extension

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

VOTE: 823 Bunyangabu District

Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
227001 Travel inland	0	0	0	9,835	9,835
Total Cost of Farmer mobilisation and sensitisation	**0**	**0**	**0**	**9,835**	**9,835**
Total Cost of Agro-Industrialization	**0**	**0**	**0**	**9,835**	**9,835**
Total Cost of Agricultural Extension	**0**	**0**	**0**	**9,835**	**9,835**
Total Cost of 236494 Buheesi Subcounty	**0**	**0**	**0**	**9,835**	**9,835**

Subcounty / Town Council / Division: 236497 Kisomoro Subcounty

Service Area 10 Agricultural Extension

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
227001 Travel inland	0	0	0	8,580	8,580
Total Cost of Farmer mobilisation and sensitisation	**0**	**0**	**0**	**8,580**	**8,580**
Total Cost of Agro-Industrialization	**0**	**0**	**0**	**8,580**	**8,580**
Total Cost of Agricultural Extension	**0**	**0**	**0**	**8,580**	**8,580**
Total Cost of 236497 Kisomoro Subcounty	**0**	**0**	**0**	**8,580**	**8,580**

Subcounty / Town Council / Division: 236498 Kiyombya Subcounty

Service Area 10 Agricultural Extension

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
227001 Travel inland	0	0	0	9,465	9,465
Total Cost of Farmer mobilisation and sensitisation	**0**	**0**	**0**	**9,465**	**9,465**
Total Cost of Agro-Industrialization	**0**	**0**	**0**	**9,465**	**9,465**
Total Cost of Agricultural Extension	**0**	**0**	**0**	**9,465**	**9,465**
Total Cost of 236498 Kiyombya Subcounty	**0**	**0**	**0**	**9,465**	**9,465**

Subcounty / Town Council / Division: 273293 Bukara

Service Area 10 Agricultural Extension

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

VOTE: 823 Bunyangabu District

Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
227001 Travel inland	0	0	0	8,462	8,462
Total Cost of Farmer mobilisation and sensitisation	**0**	**0**	**0**	**8,462**	**8,462**
Total Cost of Agro-Industrialization	**0**	**0**	**0**	**8,462**	**8,462**
Total Cost of Agricultural Extension	**0**	**0**	**0**	**8,462**	**8,462**
Total Cost of 273293 Bukara	**0**	**0**	**0**	**8,462**	**8,462**

VOTE: 823 Bunyangabu 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	5,815,087	5,909,485
Programme Conditional Grant - Wage Recurrent	4,743,983	4,743,983
Programme Conditional Grant - Non Wage Recurrent	684,833	832,724
District Unconditional Grant Non-Wage	629	636
District Unconditional Grant Wage	382,142	331,142
Locally Raised Revenues	3,500	1,000
Development Revenues	2,177,617	577,193
Programme Conditional Grant - Development	1,579,109	310,655
External Financing	598,508	233,538
District Discretionary Equalisation Development Grant	0	33,000
Total Revenues Shares	**7,992,703**	**6,486,678**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	5,126,125	5,075,125
Non Wage	688,962	834,360
Development Expenditure		
Domestic Development	1,579,109	343,655
External Financing	598,508	233,538
Total Expenditure	**7,992,703**	**6,486,678**

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

Service Area 10 Primary HealthCare

Approved Budget Estimates for FY 2026/27

Ushs Thousands 01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320165 Primary Health care services					
211101 General Staff Salaries	4,743,983	0	0	0	4,743,983
263308 Sector Conditional Grant (Non-Wage)	0	770,972	0	0	770,972

Total for LCIII: Rubona Town Council		**County: Bunyangabu County**		**36,485**
LCII: Western Ward	Rubona HC III	RUBONA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,954

VOTE: 823 Bunyangabu District

LCII: Western Ward	Rubona HC III	RUBONA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	19,530
Total for LCIII: Kibiito Town Council		**County: Bunyangabu County**		**225,610**
LCII: Central ward	Kibiito HC IV	KIBIITO HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	107,962
LCII: Central ward	Kibiito HC IV	KIBIITO HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	84,771
LCII: Central ward	Yerya HC III	Yerya Health Center	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	17,883
LCII: Central ward	Yerya HC III	Yerya Health Center	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	14,994
Total for LCIII: Buheesi Subcounty		**County: Bunyangabu County**		**69,755**
LCII: Kabahango	Kabahango HC III	KABAHANGO HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,954
LCII: Kabahango	Kabahango HC III	KABAHANGO HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	24,395
LCII: Rwensenene	Buheesi Town Council	KIBOOTA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	11,451
LCII: Rwensenene	Buheesi Town Council, Kiboota Ward	KIBOOTA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,954
Total for LCIII: Kiyombya Subcounty		**County: Bunyangabu County**		**48,553**
LCII: Kiyombya	Kiyombya HC III	KIYOMBYA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	23,122
LCII: Kiyombya	Kiyombya HC III	KIYOMBYA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,954
LCII: Nyamiseke	Nyamiseke HC II	NYAMISEKE HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,477
Total for LCIII: Nyakigumba Town Council		**County: Bunyangabu County**		**62,436**
LCII: Central Ward	Kicuucu HC III	KICUUCU HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,477
LCII: Central Ward	Kisomoro HC III	KISOMORO HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,954
LCII: Central Ward	Kisomoro HC III	KISOMORO HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	37,005
Total for LCIII: Bukara		**County: Bunyangabu County**		**42,414**
LCII: Bukara	Rwagimba HC III	RWAGIMBA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	25,460

VOTE: 823 Bunyangabu District

LCII: Bukara	Rwagimba HC III	RWAGIMBA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,954
Total for LCIII: Kakinga Town Council		**County: Bunyangabu County**		**34,982**
LCII: Kakinga Central Ward	Kakinga HC III	KAKINGA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,954
LCII: Kakinga Central Ward	Kakinga HC III	KAKINGA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	18,027
Total for LCIII: Missing Subcounty		**County: Missing County**		**250,738**
LCII: Missing Parish	Buheesi Town Council	BUHEESI HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,477
LCII: Missing Parish	Kabonero Sub County	KABONERO HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	19,846
LCII: Missing Parish	Kabonero Sub County	KABONERO HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,954
LCII: Missing Parish	Kateebwa HC III	KATEEBWA MONUMENT HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,954
LCII: Missing Parish	Kateebwa Sub County	KATEEBWA MONUMENT HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	8,829
LCII: Missing Parish	Kibiito Sub County	KASUNGANYANJA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,954
LCII: Missing Parish	Kibiito Sub County	KASUNGANYANJA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	24,129
LCII: Missing Parish	Kisomoro Sub County	KAHONDO HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,477
LCII: Missing Parish	Kyamukube Town Council	KIBAATE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	14,637
LCII: Missing Parish	Kyamukube Town Council	KIBAATE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,954
LCII: Missing Parish	Kyamukube Town Council	Mitandi Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	20,345
LCII: Missing Parish	Kyamukube Town Council	Mitandi Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	17,883
LCII: Missing Parish	Mujunju HC II	MUJUNJU HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,477
LCII: Missing Parish	Rwimi HC III	RWIMI HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,954

VOTE: 823 Bunyangabu District

LCII: Missing Parish	Rwimi Town Council	RWIMI HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			34,866
Total Cost of Primary Health care services		**4,743,983**	**770,972**	**0**	**0**	**5,514,955**
Total Cost of Human Capital Development		**4,743,983**	**770,972**	**0**	**0**	**5,514,955**
Total Cost of Primary HealthCare		**4,743,983**	**770,972**	**0**	**0**	**5,514,955**

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 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
227001 Travel inland		0	636	304	0	940
Total for LCIII: Kibiito Town Council		**County: Bunyangabu County**				**304**
LCII: Central ward	District Health Office	Travel Inland - AIDs Prevention Trips	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			304
Total Cost of HIV/AIDS Mainstreaming		**0**	**636**	**304**	**0**	**940**
Key Service Area 000039 Policies, Regulations and Standards						
211101 General Staff Salaries		331,142	0	0	0	331,142
221002 Workshops, Meetings and Seminars		0	2,000	0	0	2,000
221009 Welfare and Entertainment		0	2,000	0	0	2,000
223005 Electricity		0	1,600	0	0	1,600
223006 Water		0	800	0	0	800
227001 Travel inland		0	26,338	0	233,538	259,877
Total for LCIII: Kibiito Town Council		**County: Bunyangabu County**				**233,538**
LCII: Central ward	Baylor Supported Health Facilities	Travel Inland - Facilitation	Source: External Financing 254-Baylor International (Uganda)			58,713
LCII: Central ward	District Health Office	Travel Inland - Conferences, Seminars and Workshops	Source: External Financing 426-United Nations Children Fund (UNICEF)			60,000
LCII: Central ward	District Health Office	Travel Inland - Conferences, Seminars and Workshops	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)			73,186
LCII: Central ward	District Health Office	Travel Inland - Conferences, Seminars and Workshops	Source: External Financing 254-Baylor International (Uganda)			41,639
227004 Fuel, Lubricants and Oils		0	18,013	0	0	18,013
228002 Maintenance-Transport Equipment		0	12,000	0	0	12,000

VOTE: 823 Bunyangabu District

313111 Residential Buildings - Improvement		0	0	33,000	0	33,000
Total for LCIII: Nyakigumba Town Council		**County: Bunyangabu County**				**33,000**
LCII: Central Ward	Kisomoro HC III	General residential construction contractor service-Other Prin residen_Improve	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			33,000
313121 Non-Residential Buildings - Improvement		0	0	88,087	0	88,087
Total for LCIII: Kateebwa Subcounty		**County: Bunyangabu County**				**88,087**
LCII: Kateebwa	Katebwa, Kibiito HC IV, & Kisomoro HC III	Retentions	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			88,087
Total Cost of Policies, Regulations and Standards		**331,142**	**62,752**	**121,087**	**233,538**	**748,519**
Key Service Area 320027 Medical and Health Supplies						
225204 Monitoring and Supervision of capital work		0	0	20,000	0	20,000
Total for LCIII: Kibiito Town Council		**County: Bunyangabu County**				**20,000**
LCII: Central ward	District Health Office	Monitoring and appraisal 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	15,000	0	15,000
Total for LCIII: Kibiito Town Council		**County: Bunyangabu County**				**15,000**
LCII: Central ward	District Health Office	Machinery and Equipment - Facilitation and Allowances	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			15,000
313121 Non-Residential Buildings - Improvement		0	0	187,264	0	187,264
Total for LCIII: Kibiito Town Council		**County: Bunyangabu County**				**185,490**
LCII: Central ward	Kibiito HC IV	Mortuary at Kibiito HC IV	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			145,490
LCII: Central ward	Kibiito HC IV	Construction of walkway at Kibiito HC IV	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			40,000
Total for LCIII: Buheesi Subcounty		**County: Bunyangabu County**				**1,774**
LCII: Kabahango	Kabahango HC III	Retention for Kabahango HC III Fence	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			1,774
Total Cost of Medical and Health Supplies		**0**	**0**	**222,264**	**0**	**222,264**
Total Cost of Human Capital Development		**331,142**	**63,387**	**343,655**	**233,538**	**971,723**
Total Cost of Health Management and Supervision		**331,142**	**63,387**	**343,655**	**233,538**	**971,723**
Total Cost of Health		**5,075,125**	**834,360**	**343,655**	**233,538**	**6,486,678**

VOTE: 823 Bunyangabu District

Education

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	12,173,603	16,118,350
Programme Conditional Grant - Wage Recurrent	9,522,951	13,216,001
Programme Conditional Grant - Non Wage Recurrent	2,542,779	2,738,202
District Unconditional Grant Wage	72,112	131,148
Locally Raised Revenues	5,761	3,000
Other Transfers from Central Government	30,000	30,000
Development Revenues	403,249	350,625
Programme Conditional Grant - Development	353,252	350,625
District Discretionary Equalisation Development Grant	49,997	0
Total Revenues Shares	**12,576,852**	**16,468,975**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	9,595,063	13,347,148
Non Wage	2,575,540	2,771,202
Development Expenditure		
Domestic Development	403,249	350,625
External Financing	0	0
Total Expenditure	**12,573,852**	**16,468,975**

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	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**1,000**	**0**	**0**	**1,000**
Key Service Area 000063 Quality Assurance Systems					
211101 General Staff Salaries	6,432,731	0	0	0	6,432,731
227001 Travel inland	0	30,000	0	0	30,000

VOTE: 823 Bunyangabu District

Total Cost of Quality Assurance Systems		**6,432,731**	**30,000**	**0**	**0**	**6,462,731**
Key Service Area 320162 Capitation (Primary)						
263308 Sector Conditional Grant (Non-Wage)		0	829,000	0	0	829,000

Total for LCIII: Kibiito Subcounty		**County: Bunyangabu County**		**58,211**
LCII: Kabaale	Kabaale	Kabale Moslem P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,319
LCII: Kasunganyaja	Mugoma	Mugoma B P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,622
LCII: Kibiito	Kyeeya	Kyeya P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,104
LCII: Mujunju	Mujunju	Mujunju P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,167
Total for LCIII: Rwimi Subcounty		**County: Bunyangabu County**		**70,714**
LCII: Gatyanga	Nyabwina	NYABWINA P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,470
LCII: Kadindimo	Kadindimo	Kadindimo P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,858
LCII: Kadindimo	Kitere	Kitere P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,910
LCII: Kaina	Bukara	NYAMBA B P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,215
LCII: Kaina	Ntambi	NTAMBI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,699
LCII: Kakooga	Rugaaga	Rugaaga P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,210
LCII: Rwimi	Kadindimo	ST. JOHN S NSONGYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,353
Total for LCIII: Kateebwa Subcounty		**County: Bunyangabu County**		**69,047**
LCII: Bunaiga	Bunaiga	BUNAIGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,899
LCII: Bunaiga	Karambi	Karambi B P.S. C/O 38 FORT PORTAL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,730
LCII: Butyoka	Butyoka	Butyoka SDA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,773
LCII: Kateebwa	Karugaya	KARUGAYA SDA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,993

VOTE: 823 Bunyangabu District

LCII: Kateebwa	Kateebwa	Kateebwa Adventist	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,652
Total for LCIII: Kabonero Subcounty		**County: Bunyangabu County**		**82,904**
LCII: Kabonero	Kabonero	ST. ADOLF P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,814
LCII: Kabonero	Katugunda	KATUGUNDA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,185
LCII: Kabonero	Nyamba	NYAMBA SDA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,971
LCII: Nyarugongo	Bulymbghu	BULYAMBAGH U	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,821
LCII: Nyarugongo	Kinyampanika	KINYAMPANIK A P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,615
LCII: Nyarugongo	Nyarugongo	BUKURUNGU B P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,646
LCII: Nyarugongo	Rwano	RWANO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,853
Total for LCIII: Kibiito Town Council		**County: Bunyangabu County**		**41,022**
LCII: South East Ward	Rwengara	ST. FRANCIS P.S RWENGWARA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,260
LCII: West Ward	Yerya	ST. JOHN S YERYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	26,762
Total for LCIII: Buheesi Subcounty		**County: Bunyangabu County**		**20,252**
LCII: Kabahango	Kabahango	Kabahango P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,219
LCII: Kyamiyaga	Klezia	KYAMIYAGA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,033
Total for LCIII: Kisomoro Subcounty		**County: Bunyangabu County**		**23,998**
LCII: Buguzi	Nsongya	Nsongya P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,204
LCII: Kicuucu	Kyamuhemba	Kyamuhemba P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,633
LCII: Kisomoro	Kanyansinga	Kanyansinga P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,162
Total for LCIII: Missing Subcounty		**County: Missing County**		**462,853**
LCII: Missing Parish	Bihondo	BIHONDO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,733

VOTE: 823 Bunyangabu District

LCII: Missing Parish	Bubwika	BUBWIKA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,019
LCII: Missing Parish	Buheesi	Buheesi P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,365
LCII: Missing Parish	Bukara	BUKARA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,224
LCII: Missing Parish	Bunjonjo	Bujonjo Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,579
LCII: Missing Parish	Busiita	Busiita P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,183
LCII: Missing Parish	Gatyanga	GATYANGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,548
LCII: Missing Parish	Kabata	KABATA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,747
LCII: Missing Parish	Kaburaisoke	KABURAISOKE HILL P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,778
LCII: Missing Parish	Kaguma	Kaguma P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	29,430
LCII: Missing Parish	Kakooga	Kakooga P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,430
LCII: Missing Parish	Kanyamukale	KANYAMUKALE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,593
LCII: Missing Parish	Kasunganyanja	Kasunganyanja P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	23,230
LCII: Missing Parish	Kasura	Kasura P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,128
LCII: Missing Parish	Kibaate	KIBAATE S.D.A P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,022
LCII: Missing Parish	Kibiito	KIBIITO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	30,034
LCII: Missing Parish	Kiboota	Kiboota P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,529
LCII: Missing Parish	Kimbugu	KIMBUGU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,713
LCII: Missing Parish	Kinoni	Kinoni B P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,130

VOTE: 823 Bunyangabu District

LCII: Missing Parish	Kinyatama	Kiryantaama P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,588
LCII: Missing Parish	Kisomoro	Kisomoro P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,811
LCII: Missing Parish	Kitonzi	KITONZI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,573
LCII: Missing Parish	Kiyombya	Kiyombya P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,159
LCII: Missing Parish	Kyakatabazi	KYAKATABAZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,474
LCII: Missing Parish	Kyamatanga	Kyamatanga P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,563
LCII: Missing Parish	Mitandi	Mitandi S.D.A P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,944
LCII: Missing Parish	Nsuura	NSUURA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,370
LCII: Missing Parish	Ntanda	Ntanda	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,655
LCII: Missing Parish	NYakatonzi	NYAKATONZI PRIMARY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,392
LCII: Missing Parish	Rubona	Rubona P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,282
LCII: Missing Parish	Rwimi	RWIMI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	26,635

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Capitation (Primary)	**0**	**829,000**	**0**	**0**	**829,000**
Total Cost of Human Capital Development	**6,432,731**	**860,000**	**0**	**0**	**7,292,731**
Total Cost of Pre-Primary and Primary Education	**6,432,731**	**860,000**	**0**	**0**	**7,292,731**

Service Area 20 Secondary Education

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320158 Capitation (Secondary)					
263308 Sector Conditional Grant (Non-Wage)	0	1,344,408	0	0	1,344,408

Total for LCIII: Kibiito Subcounty		**County: Bunyangabu County**		**177,740**
LCII: at subcounty levelbukara	Rwimi	RWIMI S.S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	177,740

VOTE: 823 Bunyangabu District

Total for LCIII: Kyamukube Town Council		**County: Bunyangabu County**		**73,320**
LCII: Mitandi Ward	Mitandi	Mitandi SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	73,320
Total for LCIII: Kiyombya Subcounty		**County: Bunyangabu County**		**144,608**
LCII: Kiyombya	Kiyombya	KIYOMBYA SEED SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	144,608
Total for LCIII: Missing Subcounty		**County: Missing County**		**948,740**
LCII: Missing Parish	Central	KIBIITO S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	440,612
LCII: Missing Parish	Central	RUBONA S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	137,940
LCII: Missing Parish	Kabata	MOTHERCARE SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	61,120
LCII: Missing Parish	Kateebwa	KATEEBWA HIGH SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	80,480
LCII: Missing Parish	Katugunda	Katugunda Seed S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	64,000
LCII: Missing Parish	Kyamatanga	BUHEESI S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	164,588

Total Cost of Capitation (Secondary)	**0**	**1,344,408**	**0**	**0**	**1,344,408**
Key Service Area 320159 Secondary Education Services					
211101 General Staff Salaries	6,262,194	0	0	0	6,262,194
Total Cost of Secondary Education Services	**6,262,194**	**0**	**0**	**0**	**6,262,194**
Total Cost of Human Capital Development	**6,262,194**	**1,344,408**	**0**	**0**	**7,606,602**
Total Cost of Secondary Education	**6,262,194**	**1,344,408**	**0**	**0**	**7,606,602**

Service Area 30 Skills Development

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 320160 Tertiary Education Services					
211101 General Staff Salaries	521,075	0	0	0	521,075
Total Cost of Tertiary Education Services	**521,075**	**0**	**0**	**0**	**521,075**
Key Service Area 320163 Capitation (Tertiary)					
263308 Sector Conditional Grant (Non-Wage)	0	203,015	0	0	203,015

Total for LCIII: Missing Subcounty	**County: Missing County**	**203,015**

VOTE: 823 Bunyangabu District

LCII: Missing Parish	Busiita	KISOMORO TECHNICAL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent	142,770
LCII: Missing Parish	Katugunda	KATUGUNDA SKILLS DEVELOPMENT CENTRE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent	60,244

Total Cost of Capitation (Tertiary)	**0**	**203,015**	**0**	**0**	**203,015**
Total Cost of Human Capital Development	**521,075**	**203,015**	**0**	**0**	**724,090**
Total Cost of Skills Development	**521,075**	**203,015**	**0**	**0**	**724,090**

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	131,148	0	0	0	131,148
221009 Welfare and Entertainment	0	1,100	0	0	1,100
221011 Printing, Stationery, Photocopying and Binding	0	1,500	0	0	1,500
221012 Small Office Equipment	0	1,200	0	0	1,200
223005 Electricity	0	600	0	0	600
227001 Travel inland	0	12,342	0	0	12,342
227004 Fuel, Lubricants and Oils	0	10,250	0	0	10,250
228002 Maintenance-Transport Equipment	0	1,200	0	0	1,200
Total Cost of Inspection and Monitoring	**131,148**	**28,192**	**0**	**0**	**159,340**
Key Service Area 000063 Quality Assurance Systems					
221009 Welfare and Entertainment	0	800	0	0	800
221011 Printing, Stationery, Photocopying and Binding	0	900	0	0	900
221017 Membership dues and Subscription fees.	0	400	0	0	400
222001 Information and Communication Technology Services.	0	600	0	0	600
227001 Travel inland	0	5,000	0	0	5,000
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Quality Assurance Systems	**0**	**11,700**	**0**	**0**	**11,700**
Key Service Area 320003 Assets and Facilities Management					
225204 Monitoring and Supervision of capital work	0	7,740	17,574	0	25,315

VOTE: 823 Bunyangabu District

Total for LCIII: Kibiito Town Council		**County: Bunyangabu County**					**17,574**
LCII: Central ward	District headquarters	Monitoring and Investment servicing conducetd - BOQs, Launcing, Commissioning	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				17,574
227001 Travel inland		0	3,130	0		0	3,130
228001 Maintenance-Buildings and Structures		0	250,017	0		0	250,017
312121 Non-Residential Buildings - Acquisition		0	0	318,651		0	318,651
Total for LCIII: Kateebwa Subcounty		**County: Bunyangabu County**					**106,804**
LCII: Kateebwa	Kateebwa SDA	Primary schooling services for people with disabilities-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				106,804
Total for LCIII: Kabonero Subcounty		**County: Bunyangabu County**					**105,908**
LCII: Kabonero	Nyamba A	Primary schooling services for people with disabilities-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				105,908
Total for LCIII: Buheesi Subcounty		**County: Bunyangabu County**					**105,938**
LCII: Kyamiyaga	Klezia Zone	Primary schooling services for people with disabilities-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				105,938
312235 Furniture and Fittings - Acquisition		0	0	14,400		0	14,400
Total for LCIII: Kibiito Town Council		**County: Bunyangabu County**					**14,400**
LCII: Central ward	District headquarters	Desks-Desk_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				14,400
Total Cost of Assets and Facilities Management		**0**	**260,887**	**350,625**		**0**	**611,512**
Key Service Area 320038 Sports Development and Oversight							
221002 Workshops, Meetings and Seminars		0	3,300	0		0	3,300
222001 Information and Communication Technology Services.		0	300	0		0	300
227001 Travel inland		0	18,400	0		0	18,400
227004 Fuel, Lubricants and Oils		0	10,000	0		0	10,000
228001 Maintenance-Buildings and Structures		0	5,000	0		0	5,000
282101 Donations		0	3,000	0		0	3,000
Total Cost of Sports Development and Oversight		**0**	**40,000**	**0**		**0**	**40,000**
Key Service Area 320110 Sports and recreational services							
224008 Educational Materials and Services		0	2,500	0		0	2,500
227001 Travel inland		0	7,500	0		0	7,500

VOTE: 823 Bunyangabu District

Total Cost of Sports and recreational services	**0**	**10,000**	**0**	**0**	**10,000**
Key Service Area 560019 Data Management and Dissemination					
221002 Workshops, Meetings and Seminars	0	5,000	0	0	5,000
227001 Travel inland	0	3,000	0	0	3,000
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
Total Cost of Data Management and Dissemination	**0**	**10,000**	**0**	**0**	**10,000**
Total Cost of Human Capital Development	**131,148**	**360,779**	**350,625**	**0**	**842,552**
Total Cost of Education&Sports Management and Inspection	**131,148**	**360,779**	**350,625**	**0**	**842,552**

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					
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	**13,347,148**	**2,771,202**	**350,625**	**0**	**16,468,975**

VOTE: 823 Bunyangabu 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	1,225,151	1,758,140
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
District Unconditional Grant Wage	225,151	225,151
Other Transfers from Central Government	0	87,482
Multi-Sectoral Transfers to LLGs_NonWage	0	445,507
Total Revenues Shares	**1,225,151**	**1,758,140**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	225,151	225,151
Non Wage	1,000,000	1,532,989
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**1,225,151**	**1,758,140**

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

Service Area 10 Community Access Roads

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 09 Integrated Transport Infrastructure and Services					
Key Service Area 260002 District , Urban and Community Access Road Maintenance					
211101 General Staff Salaries	225,151	0	0	0	225,151
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
221017 Membership dues and Subscription fees.	0	950	0	0	950
227001 Travel inland	0	1,986	0	0	1,986
228001 Maintenance-Buildings and Structures	0	969,424	0	0	969,424
228002 Maintenance-Transport Equipment	0	113,122	0	0	113,122
Total Cost of District , Urban and Community Access Road Maintenance	**225,151**	**1,086,482**	**0**	**0**	**1,311,633**

VOTE: 823 Bunyangabu District

Total Cost of Integrated Transport Infrastructure and Services	**225,151**	**1,086,482**	**0**	**0**	**1,311,633**
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**
Total Cost of Community Access Roads	**225,151**	**1,087,482**	**0**	**0**	**1,312,633**
Total Cost of Roads and Engineering	**225,151**	**1,087,482**	**0**	**0**	**1,312,633**

Subcounty / Town Council / Division: 236475 Kibiito Subcounty

Service Area 10 Community Access Roads

Ushs Thousands		**Approved Budget Estimates for FY 2026/27**			
01 Lower 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					
228001 Maintenance-Buildings and Structures	0	7,719	0	0	7,719
Total Cost of District , Urban and Community Access Road Maintenance	**0**	**7,719**	**0**	**0**	**7,719**
Total Cost of Integrated Transport Infrastructure and Services	**0**	**7,719**	**0**	**0**	**7,719**
Total Cost of Community Access Roads	**0**	**7,719**	**0**	**0**	**7,719**
Total Cost of 236475 Kibiito Subcounty	**0**	**7,719**	**0**	**0**	**7,719**

Subcounty / Town Council / Division: 236477 Rwimi Subcounty

Service Area 10 Community Access Roads

Ushs Thousands		**Approved Budget Estimates for FY 2026/27**			
01 Lower 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					
228001 Maintenance-Buildings and Structures	0	8,631	0	0	8,631
Total Cost of District , Urban and Community Access Road Maintenance	**0**	**8,631**	**0**	**0**	**8,631**
Total Cost of Integrated Transport Infrastructure and Services	**0**	**8,631**	**0**	**0**	**8,631**
Total Cost of Community Access Roads	**0**	**8,631**	**0**	**0**	**8,631**
Total Cost of 236477 Rwimi Subcounty	**0**	**8,631**	**0**	**0**	**8,631**

VOTE: 823 Bunyangabu District

Subcounty / Town Council / Division: 236478 Rwimi Town Council

Service Area 10 Community Access Roads

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower 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					
228001 Maintenance-Buildings and Structures	0	114,133	0	0	114,133
Total Cost of District , Urban and Community Access Road Maintenance	**0**	**114,133**	**0**	**0**	**114,133**
Total Cost of Integrated Transport Infrastructure and Services	**0**	**114,133**	**0**	**0**	**114,133**
Total Cost of Community Access Roads	**0**	**114,133**	**0**	**0**	**114,133**
Total Cost of 236478 Rwimi Town Council	**0**	**114,133**	**0**	**0**	**114,133**

Subcounty / Town Council / Division: 236480 Kateebwa Subcounty

Service Area 10 Community Access Roads

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower 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					
228001 Maintenance-Buildings and Structures	0	4,137	0	0	4,137
Total Cost of District , Urban and Community Access Road Maintenance	**0**	**4,137**	**0**	**0**	**4,137**
Total Cost of Integrated Transport Infrastructure and Services	**0**	**4,137**	**0**	**0**	**4,137**
Total Cost of Community Access Roads	**0**	**4,137**	**0**	**0**	**4,137**
Total Cost of 236480 Kateebwa Subcounty	**0**	**4,137**	**0**	**0**	**4,137**

Subcounty / Town Council / Division: 236482 Kabonero Subcounty

Service Area 10 Community Access Roads

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower 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					
228001 Maintenance-Buildings and Structures	0	9,226	0	0	9,226
Total Cost of District , Urban and Community Access Road Maintenance	**0**	**9,226**	**0**	**0**	**9,226**

VOTE: 823 Bunyangabu District

Total Cost of Integrated Transport Infrastructure and Services	**0**	**9,226**	**0**	**0**	**9,226**
Total Cost of Community Access Roads	**0**	**9,226**	**0**	**0**	**9,226**
Total Cost of 236482 Kabonero Subcounty	**0**	**9,226**	**0**	**0**	**9,226**

Subcounty / Town Council / Division: 236483 Rubona Town Council

Service Area 10 Community Access Roads

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower 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					
228001 Maintenance-Buildings and Structures	0	96,477	0	0	96,477
Total Cost of District , Urban and Community Access Road Maintenance	**0**	**96,477**	**0**	**0**	**96,477**
Total Cost of Integrated Transport Infrastructure and Services	**0**	**96,477**	**0**	**0**	**96,477**
Total Cost of Community Access Roads	**0**	**96,477**	**0**	**0**	**96,477**
Total Cost of 236483 Rubona Town Council	**0**	**96,477**	**0**	**0**	**96,477**

Subcounty / Town Council / Division: 236484 Kyamukube Town Council

Service Area 10 Community Access Roads

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower 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					
228001 Maintenance-Buildings and Structures	0	37,632	0	0	37,632
Total Cost of District , Urban and Community Access Road Maintenance	**0**	**37,632**	**0**	**0**	**37,632**
Total Cost of Integrated Transport Infrastructure and Services	**0**	**37,632**	**0**	**0**	**37,632**
Total Cost of Community Access Roads	**0**	**37,632**	**0**	**0**	**37,632**
Total Cost of 236484 Kyamukube Town Council	**0**	**37,632**	**0**	**0**	**37,632**

Subcounty / Town Council / Division: 236485 Kibiito Town Council

Service Area 10 Community Access Roads

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower 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					

VOTE: 823 Bunyangabu District

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
228001 Maintenance-Buildings and Structures	0	103,377	0	0	103,377
Total Cost of District , Urban and Community Access Road Maintenance	**0**	**103,377**	**0**	**0**	**103,377**
Total Cost of Integrated Transport Infrastructure and Services	**0**	**103,377**	**0**	**0**	**103,377**
Total Cost of Community Access Roads	**0**	**103,377**	**0**	**0**	**103,377**
Total Cost of 236485 Kibiito Town Council	**0**	**103,377**	**0**	**0**	**103,377**

Subcounty / Town Council / Division: 236494 Buheesi Subcounty

Service Area 10 Community Access Roads

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower 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					
228001 Maintenance-Buildings and Structures	0	9,401	0	0	9,401
Total Cost of District , Urban and Community Access Road Maintenance	**0**	**9,401**	**0**	**0**	**9,401**
Total Cost of Integrated Transport Infrastructure and Services	**0**	**9,401**	**0**	**0**	**9,401**
Total Cost of Community Access Roads	**0**	**9,401**	**0**	**0**	**9,401**
Total Cost of 236494 Buheesi Subcounty	**0**	**9,401**	**0**	**0**	**9,401**

Subcounty / Town Council / Division: 236497 Kisomoro Subcounty

Service Area 10 Community Access Roads

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower 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					
228001 Maintenance-Buildings and Structures	0	9,630	0	0	9,630
Total Cost of District , Urban and Community Access Road Maintenance	**0**	**9,630**	**0**	**0**	**9,630**
Total Cost of Integrated Transport Infrastructure and Services	**0**	**9,630**	**0**	**0**	**9,630**
Total Cost of Community Access Roads	**0**	**9,630**	**0**	**0**	**9,630**
Total Cost of 236497 Kisomoro Subcounty	**0**	**9,630**	**0**	**0**	**9,630**

Subcounty / Town Council / Division: 236498 Kiyombya Subcounty

Service Area 10 Community Access Roads

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**

VOTE: 823 Bunyangabu District

01 Lower 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					
228001 Maintenance-Buildings and Structures	0	7,512	0	0	7,512
Total Cost of District , Urban and Community Access Road Maintenance	**0**	**7,512**	**0**	**0**	**7,512**
Total Cost of Integrated Transport Infrastructure and Services	**0**	**7,512**	**0**	**0**	**7,512**
Total Cost of Community Access Roads	**0**	**7,512**	**0**	**0**	**7,512**
Total Cost of 236498 Kiyombya Subcounty	**0**	**7,512**	**0**	**0**	**7,512**

Subcounty / Town Council / Division: 257499 Buheesi Town Council

Service Area 10 Community Access Roads

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower 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					
228001 Maintenance-Buildings and Structures	0	37,632	0	0	37,632
Total Cost of District , Urban and Community Access Road Maintenance	**0**	**37,632**	**0**	**0**	**37,632**
Total Cost of Integrated Transport Infrastructure and Services	**0**	**37,632**	**0**	**0**	**37,632**
Total Cost of Community Access Roads	**0**	**37,632**	**0**	**0**	**37,632**
Total Cost of 257499 Buheesi Town Council	**0**	**37,632**	**0**	**0**	**37,632**

VOTE: 823 Bunyangabu 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	132,486	132,642
District Unconditional Grant Wage	78,197	78,197
Programme Conditional Grant - Non Wage Recurrent	54,289	54,445
Development Revenues	229,684	362,211
Programme Conditional Grant - Development	214,869	347,396
Transitional Conditional Grant - Development	14,815	14,815
Total Revenues Shares	**362,170**	**494,852**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	78,197	78,197
Non Wage	54,289	54,445
Development Expenditure		
Domestic Development	229,684	362,211
External Financing	0	0
Total Expenditure	**362,170**	**494,852**

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 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**1,000**	**0**	**0**	**1,000**
Key Service Area 000016 Environment, Social Health and Safety					
211101 General Staff Salaries	78,197	0	0	0	78,197
221002 Workshops, Meetings and Seminars	0	6,500	0	0	6,500
221009 Welfare and Entertainment	0	1,600	0	0	1,600
221011 Printing, Stationery, Photocopying and Binding	0	1,250	0	0	1,250

VOTE: 823 Bunyangabu District

224011 Research Expenses		0	4,000	0	0	4,000
225204 Monitoring and Supervision of capital work		0	2,560	0	0	2,560
227001 Travel inland		0	26,552	0	0	26,552
227004 Fuel, Lubricants and Oils		0	10,983	0	0	10,983
Total Cost of Environment, Social Health and Safety		**78,197**	**53,445**	**0**	**0**	**131,642**
Key Service Area 140022 Integrated Catchment based Infrastructure						
224011 Research Expenses		0	0	15,000	0	15,000
Total for LCIII: Kabonero Subcounty		**County: Bunyangabu County**				**15,000**
LCII: Kabonero		20% of the water sources tested for quality assurance for human consumption and use	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			15,000
225202 Environment Impact Assessment for Capital Works		0	0	12,000	0	12,000
Total for LCIII: Buheesi Subcounty		**County: Bunyangabu County**				**12,000**
LCII: Kyamiyaga		Environmental Impact Assessment - Stakeholder Engagement	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			12,000
225204 Monitoring and Supervision of capital work		0	0	19,080	0	19,080
Total for LCIII: Kibiito Town Council		**County: Bunyangabu County**				**19,080**
LCII: Central ward	District headquarters	Monitoring and investment servicing including launching, supervision, BoQs and Commissioning	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			19,080
227001 Travel inland		0	0	15,162	0	15,162
Total for LCIII: Kibiito Town Council		**County: Bunyangabu County**				**347**
LCII: Central ward		Travel Inland - Allowances	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			347
Total for LCIII: Kisomoro Subcounty		**County: Bunyangabu County**				**14,815**
LCII: Lyamabwa	Lyamabwa	Travel Inland - Data Collection and Analysis	Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)			14,815
312121 Non-Residential Buildings - Acquisition		0	0	2,241	0	2,241
Total for LCIII: Kibiito Town Council		**County: Bunyangabu County**				**2,241**
LCII: Central ward	district headquarters	Water tower_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			2,241

VOTE: 823 Bunyangabu District

313135 Water Plants, pipelines and sewerage networks - Improvement	0	0	298,728	0	298,728

Total for LCIII: Kibiito Subcounty		**County: Bunyangabu County**		**4,868**
LCII: Kabaale	Kasunganyanja	Retention for extension, construction and rehabilitation of released i.Extension of piped water from Kasunganyaja to Busingya, Mugoma – Nsanga (zakayo's Place) in kibiito Sub County FY 2025/26; iii.Rehabilitation of 06 shallow wells and 02 boreholes in Nyakigumba TC,Kasungayaja, Buheesi and Kiyombya sub counties FY 2025/26	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	4,868
Total for LCIII: Buheesi Subcounty		**County: Bunyangabu County**		**270,971**
LCII: Kabahango	Lyembaire and Karambi	i)Extension of Yerya GFs to Karambi A & B in Karambi Parish Rwimi SC. ii)Co – funding for the Transmission water line from Rwesenene to Kiboota and extension of piped water from kabahango to Irinda and Lyembaire village in Buheesi SC under Mid-western Umbrella of water and Sanitation	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	270,971
Total for LCIII: Kiyombya Subcounty		**County: Bunyangabu County**		**22,890**
LCII: Kiyombya	Kasura	Rehabilitation of 01 borehole in Kiyombya SC and 04 shallow wells in Buheesi SC,Kiyombya SC and Rwimi SC	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	22,890

Total Cost of Integrated Catchment based Infrastructure	**0**	**0**	**362,211**	**0**	**362,211**

VOTE: 823 Bunyangabu District

Total Cost of Human Capital Development	**78,197**	**54,445**	**362,211**	**0**	**494,852**
Total Cost of Rural Water Supply and Sanitation	**78,197**	**54,445**	**362,211**	**0**	**494,852**
Total Cost of Water	**78,197**	**54,445**	**362,211**	**0**	**494,852**

VOTE: 823 Bunyangabu 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	435,869	667,310
District Unconditional Grant Wage	374,518	614,518
Locally Raised Revenues	11,761	4,000
Other Transfers from Central Government	20,000	20,000
Programme Conditional Grant - Non Wage Recurrent	29,590	28,792
Development Revenues	426,358	60,471
District Discretionary Equalisation Development Grant	20,000	15,000
External Financing	386,358	45,471
Locally Raised Revenues	20,000	0
Total Revenues Shares	**862,227**	**727,781**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	374,518	614,518
Non Wage	61,351	52,792
Development Expenditure		
Domestic Development	40,000	15,000
External Financing	386,358	45,471
Total Expenditure	**862,227**	**727,781**

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

Service Area 10 Natural Resources Management

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000078 Land Management					
227001 Travel inland	0	0	15,000	31,974	46,974

Total for LCIII:		**County:**		**46,974**
LCII:	Headquarters	Travel Inland - Land and Survey	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	15,000
LCII:	Headquarters	Travel Inland - Land and Survey	Source: External Financing 681-Cordaid-Uganda	31,974

VOTE: 823 Bunyangabu District

Total Cost of Land Management		**0**	**0**	**15,000**	**31,974**	**46,974**
Key Service Area 140021 Ecosystems Restoration and Protection						
224003 Agricultural Supplies and Services		0	12,841	0	0	12,841
227001 Travel inland		0	10,480	0	0	10,480
Total Cost of Ecosystems Restoration and Protection		**0**	**23,321**	**0**	**0**	**23,321**
Key Service Area 560007 Regulation and Compliance						
211101 General Staff Salaries		614,518	0	0	0	614,518
221009 Welfare and Entertainment		0	2,159	0	0	2,159
221011 Printing, Stationery, Photocopying and Binding		0	432	0	0	432
222001 Information and Communication Technology Services.		0	288	0	0	288
227001 Travel inland		0	6,303	0	13,497	19,800
Total for LCIII: Kibiito Town Council		**County: Bunyangabu County**				**13,497**
LCII: Central ward	Central ward	Travel Inland - Backstopping Trips	Source: External Financing 681-Cordaid-Uganda			13,497
Total Cost of Regulation and Compliance		**614,518**	**9,183**	**0**	**13,497**	**637,198**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**614,518**	**32,504**	**15,000**	**45,471**	**707,493**
Programme 10 Sustainable Urbanisation and Housing						
Key Service Area 280002 Physical Planning						
221001 Advertising and Public Relations		0	1,800	0	0	1,800
227001 Travel inland		0	18,200	0	0	18,200
Total Cost of Physical Planning		**0**	**20,000**	**0**	**0**	**20,000**
Total Cost of Sustainable Urbanisation and Housing		**0**	**20,000**	**0**	**0**	**20,000**
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
227001 Travel inland		0	288	0	0	288
Total Cost of HIV/AIDS Mainstreaming		**0**	**288**	**0**	**0**	**288**
Total Cost of Human Capital Development		**0**	**288**	**0**	**0**	**288**
Total Cost of Natural Resources Management		**614,518**	**52,792**	**15,000**	**45,471**	**727,781**
Total Cost of Natural Resources		**614,518**	**52,792**	**15,000**	**45,471**	**727,781**

VOTE: 823 Bunyangabu 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	332,270	341,882
District Unconditional Grant Wage	231,263	288,973
Locally Raised Revenues	10,318	4,000
Other Transfers from Central Government	39,678	0
Programme Conditional Grant - Non Wage Recurrent	51,012	48,909
Development Revenues	0	83,155
External Financing	0	4,352
Other Transfers from Central Government	0	37,459
Multi-Sectoral Transfers to LLGs_ExtFin	0	41,344
Total Revenues Shares	**332,270**	**425,037**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	231,263	288,973
Non Wage	101,007	52,909
Development Expenditure		
Domestic Development	0	37,459
External Financing	0	45,696
Total Expenditure	**332,270**	**425,037**

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

Service Area 10 Community Mobilisation

	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 010008 Capacity Strengthening					
211101 General Staff Salaries	288,973	0	0	0	288,973
221002 Workshops, Meetings and Seminars	0	1,820	0	0	1,820

Total for LCIII:	**County:**		**4,000**
LCII:	Workshops, Meetings, Seminars - Training (Others)	Source: Other Transfers from Central Government OGT011-Uganda Women Enterpreneurship Program(UWEP)	4,000

VOTE: 823 Bunyangabu District

221008 Information and Communication Technology Supplies.	0	1,500	0	0	1,500
221009 Welfare and Entertainment	0	500	0	0	500
221011 Printing, Stationery, Photocopying and Binding	0	1,549	0	0	1,549
Total for LCIII:	**County:**				**1,023**
LCII:	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: Other Transfers from Central Government OGT011-Uganda Women Enterpreneurship Program(UWEP)			1,023
222001 Information and Communication Technology Services.	0	1,200	0	0	1,200
Total for LCIII:	**County:**				**1,200**
LCII:	Telecommunication Services - Airtime and Mobile Phone Services	Source: Other Transfers from Central Government OGT011-Uganda Women Enterpreneurship Program(UWEP)			1,200
227001 Travel inland	0	12,000	0	4,352	16,352
Total for LCIII:	**County:**				**9,352**
LCII:	Travel Inland - Sensitization Trips	Source: External Financing 681-Cordaid-Uganda			4,352
LCII:	Travel Inland - Monitoring and Evaluation	Source: Other Transfers from Central Government OGT011-Uganda Women Enterpreneurship Program(UWEP)			5,000
Total Cost of Capacity Strengthening	**288,973**	**18,569**	**0**	**4,352**	**311,894**
Total Cost of Human Capital Development	**288,973**	**18,569**	**0**	**4,352**	**311,894**
Total Cost of Community Mobilisation	**288,973**	**18,569**	**0**	**4,352**	**311,894**

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 000013 HIV/AIDS Mainstreaming					
221008 Information and Communication Technology Supplies.	0	440	0	0	440
222001 Information and Communication Technology Services.	0	400	0	0	400
227001 Travel inland	0	3,000	0	0	3,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**3,840**	**0**	**0**	**3,840**
Key Service Area 000021 Gender Mainstreaming services					
221008 Information and Communication Technology Supplies.	0	300	0	0	300

VOTE: 823 Bunyangabu District

222001 Information and Communication Technology Services.	0	400	0	0	400
227001 Travel inland	0	6,000	0	0	6,000
Total Cost of Gender Mainstreaming services	**0**	**6,700**	**0**	**0**	**6,700**
Key Service Area 000023 Inspection and Monitoring					
221002 Workshops, Meetings and Seminars	0	0	7,000	0	7,000
Total for LCIII:	**County:**				**7,000**
LCII:	Workshops, Meetings, Seminars - Training Quality Assurance Trainings	Source: Other Transfers from Central Government OGT061-GROW Project			7,000
221011 Printing, Stationery, Photocopying and Binding	0	340	0	0	340
222001 Information and Communication Technology Services.	0	500	1,200	0	1,700
Total for LCIII:	**County:**				**1,200**
LCII:	Telecommunication Services - Airtime and Mobile Phone Services	Source: Other Transfers from Central Government OGT061-GROW Project			1,200
227001 Travel inland	0	3,000	8,092	0	11,092
Total for LCIII:	**County:**				**8,092**
LCII:	Travel Inland - Monitoring and Evaluation	Source: Other Transfers from Central Government OGT061-GROW Project			8,092
Total Cost of Inspection and Monitoring	**0**	**3,840**	**16,292**	**0**	**20,132**
Key Service Area 010008 Capacity Strengthening					
221002 Workshops, Meetings and Seminars	0	0	4,000	0	4,000
Total for LCIII:	**County:**				**4,000**
LCII:	Workshops, Meetings, Seminars - Training (Others)	Source: Other Transfers from Central Government OGT011-Uganda Women Enterpreneurship Program(UWEP)			4,000
221011 Printing, Stationery, Photocopying and Binding	0	300	1,023	0	1,323
Total for LCIII:	**County:**				**1,023**
LCII:	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: Other Transfers from Central Government OGT011-Uganda Women Enterpreneurship Program(UWEP)			1,023
222001 Information and Communication Technology Services.	0	300	1,200	0	1,500
Total for LCIII:	**County:**				**1,200**

VOTE: 823 Bunyangabu District

LCII:	Telecommunication Services - Airtime and Mobile Phone Services	Source: Other Transfers from Central Government OGT011-Uganda Women Enterpreneurship Program(UWEP)				1,200
224001 Medical Supplies and Services	0	1,500	0		0	1,500
227001 Travel inland	0	3,000	5,000		0	8,000
Total for LCIII:	**County:**					**9,352**
LCII:	Travel Inland - Sensitization Trips	Source: External Financing 681-Cordaid-Uganda				4,352
LCII:	Travel Inland - Monitoring and Evaluation	Source: Other Transfers from Central Government OGT011-Uganda Women Enterpreneurship Program(UWEP)				5,000
Total Cost of Capacity Strengthening	**0**	**5,100**	**11,223**		**0**	**16,323**
Key Service Area 320146 Support to special interest Groups						
221002 Workshops, Meetings and Seminars	0	8,200	3,700		0	11,900
Total for LCIII:	**County:**					**3,700**
LCII:	Workshops, Meetings, Seminars - Training (Others)	Source: Other Transfers from Central Government OGT011-Uganda Women Enterpreneurship Program(UWEP)				3,700
221011 Printing, Stationery, Photocopying and Binding	0	700	444		0	1,144
Total for LCIII:	**County:**					**444**
LCII:	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: Other Transfers from Central Government OGT011-Uganda Women Enterpreneurship Program(UWEP)				444
222001 Information and Communication Technology Services.	0	0	800		0	800
Total for LCIII:	**County:**					**800**
LCII:	Telecommunication Services - Airtime and Mobile Phone Services	Source: Other Transfers from Central Government OGT011-Uganda Women Enterpreneurship Program(UWEP)				800
227001 Travel inland	0	5,960	5,000		0	10,960
Total for LCIII:	**County:**					**5,000**
LCII:	Travel Inland - Monitoring and Evaluation	Source: Other Transfers from Central Government OGT011-Uganda Women Enterpreneurship Program(UWEP)				5,000
Total Cost of Support to special interest Groups	**0**	**14,860**	**9,944**		**0**	**24,804**
Total Cost of Human Capital Development	**0**	**34,340**	**37,459**		**0**	**71,799**
Total Cost of Empowerment and Mindset Change	**0**	**34,340**	**37,459**		**0**	**71,799**
Total Cost of Community Based Services	**288,973**	**52,909**	**37,459**		**4,352**	**383,693**

VOTE: 823 Bunyangabu District

Subcounty / Town Council / Division: 236475 Kibiito Subcounty

Service Area 10 Community Mobilisation

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	0	0	5,168	5,168
Total Cost of Capacity Strengthening	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Human Capital Development	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Community Mobilisation	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of 236475 Kibiito Subcounty	**0**	**0**	**0**	**5,168**	**5,168**

Subcounty / Town Council / Division: 236477 Rwimi Subcounty

Service Area 10 Community Mobilisation

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	0	0	5,168	5,168
Total Cost of Capacity Strengthening	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Human Capital Development	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Community Mobilisation	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of 236477 Rwimi Subcounty	**0**	**0**	**0**	**5,168**	**5,168**

Subcounty / Town Council / Division: 236480 Kateebwa Subcounty

Service Area 10 Community Mobilisation

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	0	0	5,168	5,168
Total Cost of Capacity Strengthening	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Human Capital Development	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Community Mobilisation	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of 236480 Kateebwa Subcounty	**0**	**0**	**0**	**5,168**	**5,168**

VOTE: 823 Bunyangabu District

Subcounty / Town Council / Division: 236482 Kabonero Subcounty

Service Area 10 Community Mobilisation

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	0	0	5,168	5,168
Total Cost of Capacity Strengthening	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Human Capital Development	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Community Mobilisation	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of 236482 Kabonero Subcounty	**0**	**0**	**0**	**5,168**	**5,168**

Subcounty / Town Council / Division: 236494 Buheesi Subcounty

Service Area 10 Community Mobilisation

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	0	0	5,168	5,168
Total Cost of Capacity Strengthening	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Human Capital Development	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Community Mobilisation	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of 236494 Buheesi Subcounty	**0**	**0**	**0**	**5,168**	**5,168**

Subcounty / Town Council / Division: 236497 Kisomoro Subcounty

Service Area 10 Community Mobilisation

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	0	0	5,168	5,168
Total Cost of Capacity Strengthening	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Human Capital Development	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Community Mobilisation	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of 236497 Kisomoro Subcounty	**0**	**0**	**0**	**5,168**	**5,168**

VOTE: 823 Bunyangabu District

Subcounty / Town Council / Division: 236498 Kiyombya Subcounty

Service Area 10 Community Mobilisation

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	0	0	5,168	5,168
Total Cost of Capacity Strengthening	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Human Capital Development	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Community Mobilisation	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of 236498 Kiyombya Subcounty	**0**	**0**	**0**	**5,168**	**5,168**

Subcounty / Town Council / Division: 273293 Bukara

Service Area 10 Community Mobilisation

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	0	0	5,168	5,168
Total Cost of Capacity Strengthening	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Human Capital Development	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Community Mobilisation	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of 273293 Bukara	**0**	**0**	**0**	**5,168**	**5,168**

VOTE: 823 Bunyangabu 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	93,263	272,734
District Unconditional Grant Non-Wage	42,624	125,392
District Unconditional Grant Wage	41,639	147,342
Locally Raised Revenues	9,000	0
Development Revenues	53,099	98,376
District Discretionary Equalisation Development Grant	53,099	91,376
Locally Raised Revenues	0	7,000
Total Revenues Shares	**146,362**	**371,110**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	41,639	147,342
Non Wage	51,624	125,392
Development Expenditure		
Domestic Development	53,099	98,376
External Financing	0	0
Total Expenditure	**146,362**	**371,110**

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

Service Area 10 Planning and Statistics

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	147,342	0	0	0	147,342
221001 Advertising and Public Relations	0	600	0	0	600
221002 Workshops, Meetings and Seminars	0	27,892	0	0	27,892
221003 Staff Training	0	9,000	0	0	9,000
221009 Welfare and Entertainment	0	4,800	0	0	4,800
221011 Printing, Stationery, Photocopying and Binding	0	10,200	0	0	10,200

VOTE: 823 Bunyangabu District

221012 Small Office Equipment		0	2,500	0	0	2,500
221016 Systems Recurrent costs		0	20,000	0	0	20,000
222001 Information and Communication Technology Services.		0	3,400	0	0	3,400
224011 Research Expenses		0	10,000	0	0	10,000
227001 Travel inland		0	11,000	0	0	11,000
227004 Fuel, Lubricants and Oils		0	26,000	0	0	26,000
312221 Light ICT hardware - Acquisition		0	0	7,000	0	7,000
Total for LCIII: Kibiito Town Council		**County: Bunyangabu County**				**7,000**
LCII: Central ward	District headquarters	Personal computers - Laptop_Acquire	Source: Locally Raised Revenues			7,000
Total Cost of Planning and Budgeting services		**147,342**	**125,392**	**7,000**	**0**	**279,734**
Key Service Area 560019 Data Management and Dissemination						
222001 Information and Communication Technology Services.		0	0	1,500	0	1,500
Total for LCIII: Kibiito Town Council		**County: Bunyangabu County**				**1,500**
LCII: Central ward	District headquarters	Telecommunication Services - Airtime and Mobile Phone Services	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			1,500
224011 Research Expenses		0	0	15,229	0	15,229
Total for LCIII: Kibiito Town Council		**County: Bunyangabu County**				**15,229**
LCII: Central ward	District Headquarters	Data collection, training, analysis and report writing to SPEAR	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			15,229
225204 Monitoring and Supervision of capital work		0	0	30,459	0	30,459
Total for LCIII: Kibiito Town Council		**County: Bunyangabu County**				**30,459**
LCII: Central ward	District HQs	Monitoring and evaluation of DDEG projects, Government programs and Projects in the District. Investment servicing of capital projects (Projects appraisal)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			30,459
227001 Travel inland		0	0	13,328	0	13,328
Total for LCIII: Kibiito Town Council		**County: Bunyangabu County**				**13,328**

VOTE: 823 Bunyangabu District

LCII: Central ward	District headquarters	Travel Inland - Backstopping Trips	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			13,328
227004 Fuel, Lubricants and Oils		0	0	18,860	0	18,860
Total for LCIII:		**County:**				**18,860**
LCII:	District Headquarters	Fuel, Oils and Lubricants - Fuel Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			18,860
312221 Light ICT hardware - Acquisition		0	0	12,000	0	12,000
Total for LCIII: Kibiito Town Council		**County: Bunyangabu County**				**12,000**
LCII: Central ward	District headquarters	Desktop computers_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			9,000
LCII: Central ward	District headquarters	Scanners_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			3,000
Total Cost of Data Management and Dissemination		**0**	**0**	**91,376**	**0**	**91,376**
Total Cost of Development Plan Implementation		**147,342**	**125,392**	**98,376**	**0**	**371,110**
Total Cost of Planning and Statistics		**147,342**	**125,392**	**98,376**	**0**	**371,110**
Total Cost of Planning		**147,342**	**125,392**	**98,376**	**0**	**371,110**

VOTE: 823 Bunyangabu 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	142,802	170,169
District Unconditional Grant Non-Wage	76,135	73,000
District Unconditional Grant Wage	66,667	91,169
Locally Raised Revenues	0	6,000
Total Revenues Shares	**142,802**	**170,169**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	66,667	91,169
Non Wage	82,135	79,000
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**148,802**	**170,169**

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

Service Area 10 Compliance

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	91,169	0	0	0	91,169
221002 Workshops, Meetings and Seminars	0	1,000	0	0	1,000
221007 Books, Periodicals & Newspapers	0	600	0	0	600
221009 Welfare and Entertainment	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
221012 Small Office Equipment	0	500	0	0	500
221017 Membership dues and Subscription fees.	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	2,400	0	0	2,400

VOTE: 823 Bunyangabu District

227001 Travel inland		0	12,500	0	0	12,500
227004 Fuel, Lubricants and Oils		0	10,000	0	0	10,000
263402 Transfer to Other Government Units		0	49,000	0	0	49,000
Total for LCIII:		**County:**				**7,000**
LCII:	Central Ward	Kakinga TC	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			7,000
Total for LCIII: Rwimi Town Council		**County: Bunyangabu County**				**7,000**
LCII: Rwimi Central	Central Ward	Rwimi TC,	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			7,000
Total for LCIII: Rubona Town Council		**County: Bunyangabu County**				**7,000**
LCII: Central	Central Ward	Rubona TC	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			7,000
Total for LCIII: Kyamukube Town Council		**County: Bunyangabu County**				**7,000**
LCII: Kyamukube Ward	Kyamukube	Kyamuube TC,	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			7,000
Total for LCIII: Kibiito Town Council		**County: Bunyangabu County**				**7,000**
LCII: Central ward	Central Ward	Kibiito TC,	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			7,000
Total for LCIII: Buheesi Town Council		**County: Bunyangabu County**				**7,000**
LCII: Rwensenene	TC Headquarters	Buheesi TC	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			7,000
Total for LCIII: Nyakigumba Town Council		**County: Bunyangabu County**				**7,000**
LCII: Central Ward	Central Ward	Nyakigumba TC,	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			7,000
Total Cost of Audit and Risk Management		**91,169**	**79,000**	**0**	**0**	**170,169**
Total Cost of Governance and Security		**91,169**	**79,000**	**0**	**0**	**170,169**
Total Cost of Compliance		**91,169**	**79,000**	**0**	**0**	**170,169**
Total Cost of Internal Audit		**91,169**	**79,000**	**0**	**0**	**170,169**

VOTE: 823 Bunyangabu 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	103,949	156,778
Programme Conditional Grant - Non Wage Recurrent	38,854	37,719
District Unconditional Grant Wage	45,299	103,264
Locally Raised Revenues	9,000	5,000
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Total Revenues Shares	**103,949**	**156,778**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	45,299	103,264
Non Wage	58,650	53,514
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**103,949**	**156,778**

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

Service Area 10 Commercial Services

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 05 Tourism Development					
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
221008 Information and Communication Technology Supplies.	0	400	0	0	400
221009 Welfare and Entertainment	0	300	0	0	300
221011 Printing, Stationery, Photocopying and Binding	0	400	0	0	400
222001 Information and Communication Technology Services.	0	600	0	0	600
223005 Electricity	0	300	0	0	300
227001 Travel inland	0	7,295	0	0	7,295
227004 Fuel, Lubricants and Oils	0	1,500	0	0	1,500

VOTE: 823 Bunyangabu District

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	103,264	0	0	0	103,264
Total Cost of Domestic Promotion	**103,264**	**0**	**0**	**0**	**103,264**
Key Service Area 190036 Trade Development					
221002 Workshops, Meetings and Seminars	0	8,000	0	0	8,000
221008 Information and Communication Technology Supplies.	0	600	0	0	600
221009 Welfare and Entertainment	0	480	0	0	480
221011 Printing, Stationery, Photocopying and Binding	0	800	0	0	800
221012 Small Office Equipment	0	200	0	0	200
222001 Information and Communication Technology Services.	0	3,600	0	0	3,600
223005 Electricity	0	200	0	0	200
227001 Travel inland	0	24,239	0	0	24,239
227004 Fuel, Lubricants and Oils	0	3,600	0	0	3,600
228002 Maintenance-Transport Equipment	0	1,000	0	0	1,000
Total Cost of Trade Development	**0**	**42,719**	**0**	**0**	**42,719**
Total Cost of Private Sector Development	**103,264**	**42,719**	**0**	**0**	**145,982**
Total Cost of Commercial Services	**103,264**	**53,514**	**0**	**0**	**156,778**
Total Cost of Trade, Industry and Local Development	**103,264**	**53,514**	**0**	**0**	**156,778**