

VOTE: 825 Busia District

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	7,537,880	1,299,695
o/w Higher Local Government	4,245,207	510,377
o/w Lower Local Government	3,292,673	789,318
Discretionary Government Transfers	4,371,289	4,752,186
o/w Higher Local Government	3,488,821	3,899,514
o/w Lower Local Government	882,468	852,672
Conditional Government Transfers	42,117,785	49,978,888
o/w Higher Local Government	42,117,785	49,978,888
o/w Lower Local Government	0	0
Other Government Transfers	364,977	372,977
o/w Higher Local Government	261,342	269,342
o/w Lower Local Government	103,635	103,635
External Financing	1,045,394	955,394
o/w Higher Local Government	1,045,394	955,394
o/w Lower Local Government	0	0
Grand Total	55,437,325	57,359,140
o/w Higher Local Government	51,158,549	55,613,514
o/w Lower Local Government	4,278,776	1,745,625

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A2:Revenue Performance, Plans and Projections by Source

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	7,537,880	1,299,695
Advertisements/Bill Boards	900	900
Business licenses	119,525	119,525
Inspection Fees	12,780	11,780
Land Fees	23,310	23,510
Local Hotel Tax	5,400	5,400
Local Services Tax-Payable By Individuals	282,743	252,680
Market /Gate Charges	39,830	33,530
Mineral Royalties	6,252,600	0
Miscellaneous and Unidentified taxes-other taxes payable by other business or unidentifiable	0	182,227
Miscellaneous receipts/income	150,474	0
Other fees e.g. street parking fees	42,980	35,890
Other fines and Penalties – private	2,200	1,200
Other permits	25,263	26,550
Property related Duties/Fees	544,360	577,568
Registration fees for Documents and Businesses	8,585	6,895
Rent & rates – produced assets-From Government Units	6,640	0
Rent & rates – produced assets-From Private Entities	0	4,640
Sale of bid documents-From Private Entities	15,080	17,400
Vehicle Parking Fees	5,210	0
Discretionary Government Transfers	4,371,289	4,752,186
District Discretionary Equalisation Development Grant	1,061,082	955,919
District Unconditional Grant Non-Wage	1,074,003	1,178,614
District Unconditional Grant Wage	2,066,179	2,437,623
Urban Discretionary Equalisation Development Grant	48,579	57,975
Urban Unconditional Non-Wage	121,445	122,054
Conditional Government Transfers	42,117,785	49,978,888
Programme Conditional Grant - Non Wage Recurrent	13,416,476	16,211,185
Programme Conditional Grant - Development	1,278,260	1,521,985
Programme Conditional Grant - Wage Recurrent	27,408,235	32,030,904
Transitional Conditional Grant - Development	14,815	214,815
Other Government Transfers	364,977	372,977
Support to PLE (UNEB)	40,000	43,000
Uganda Road Fund (URF)	210,277	210,277

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<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Uganda Women Entrepreneurship Program(UWEP)	19,700	19,700
Vegetable Oil Development Project	90,000	95,000
Youth Livelihood Programme (YLP)	5,000	5,000
External Financing	1,045,394	955,394
Global Alliance for Vaccines and Immunization (GAVI)	756,394	756,394
Global Fund for HIV, TB & Malaria	30,000	30,000
United Nations Children Fund (UNICEF)	90,000	0
World Health Organisation (WHO)	169,000	169,000
Total Revenues Shares	55,437,325	57,359,140

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A3: Summary of Programme Allocations For FY 2026/27

<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	2,228,151	53,000	50,000	0	2,331,151
o/w: Wage:	1,385,268	0	0	0	1,385,268
Non-Wage Recurrent:	517,098	3,000	0	0	520,098
Development:	325,786	50,000	50,000	0	425,786
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	314,885	5,000	0	0	319,885
o/w: Wage:	207,137	0	0	0	207,137
Non-Wage Recurrent:	106,748	0	0	0	106,748
Development:	1,000	5,000	0	0	6,000
Private Sector Development	146,520	2,894	0	0	149,414
o/w: Wage:	98,097	0	0	0	98,097
Non-Wage Recurrent:	48,423	2,894	0	0	51,317
Development:	0	0	0	0	0
Integrated Transport Infrastructure and Services	1,269,421	23,000	151,642	0	1,444,063
o/w: Wage:	197,879	0	0	0	197,879
Non-Wage Recurrent:	1,021,542	23,000	106,642	0	1,151,184
Development:	50,000	0	45,000	0	95,000
Sustainable Urbanisation and Housing	223,239	0	0	0	223,239
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	2,000	0	0	0	2,000
Development:	221,239	0	0	0	221,239
Digital Transformation	14,885	8,615	0	0	23,500
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	14,885	8,615	0	0	23,500
Development:	0	0	0	0	0
Human Capital Development	40,121,457	29,279	67,700	0	41,173,830

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<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	31,182,956	0	0	0	31,182,956
Non-Wage Recurrent:	7,333,888	24,279	67,700	0	7,425,866
Development:	1,604,614	5,000	0	955,394	2,565,008
Public Sector Transformation	8,017,394	23,192	0	0	8,040,586
o/w: Wage:	701,317	0	0	0	701,317
Non-Wage Recurrent:	7,263,325	23,192	0	0	7,286,518
Development:	52,752	0	0	0	52,752
Governance and Security	1,463,237	1,030,809	103,635	0	2,597,681
o/w: Wage:	99,420	0	0	0	99,420
Non-Wage Recurrent:	899,513	677,601	103,635	0	1,680,749
Development:	464,304	353,208	0	0	817,512
Regional Balanced Development	300,990	50,106	0	0	351,096
o/w: Wage:	211,692	0	0	0	211,692
Non-Wage Recurrent:	85,298	50,106	0	0	135,404
Development:	4,000	0	0	0	4,000
Development Plan Implementation	620,099	73,800	0	0	693,899
o/w: Wage:	384,761	0	0	0	384,761
Non-Wage Recurrent:	208,338	3,800	0	0	212,138
Development:	27,000	70,000	0	0	97,000
Grand Total	54,731,073	1,299,695	372,977	955,394	57,359,140
Grand Total Wage	34,468,526	0	0	0	34,468,526
Grand Total Non-Wage Recurrent	17,511,853	816,487	277,977	0	18,606,317
Grand Total Development	2,750,694	483,208	95,000	955,394	4,284,296

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A4: Summary of Department Allocations for FY 2026/27

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Administration	10,413,150	10,005,600
o/w Higher Local Government	6,134,374	8,259,975
o/w Lower Local Government	4,278,776	1,745,625
Finance	504,160	466,497
o/w Higher Local Government	504,160	466,497
o/w Lower Local Government	0	0
Statutory bodies	1,010,461	853,134
o/w Higher Local Government	1,010,461	853,134
o/w Lower Local Government	0	0
Production and Marketing	2,415,397	2,333,566
o/w Higher Local Government	2,415,397	2,333,566
o/w Lower Local Government	0	0
Health	10,263,939	10,506,327
o/w Higher Local Government	10,263,939	10,506,327
o/w Lower Local Government	0	0
Education	24,406,198	29,721,833
o/w Higher Local Government	24,406,198	29,721,833
o/w Lower Local Government	0	0
Roads and Engineering	5,026,678	1,668,302
o/w Higher Local Government	5,026,678	1,668,302
o/w Lower Local Government	0	0
Water	467,437	607,156
o/w Higher Local Government	467,437	607,156
o/w Lower Local Government	0	0
Natural Resources	310,273	313,277
o/w Higher Local Government	310,273	313,277
o/w Lower Local Government	0	0
Community Based Services	279,152	328,985
o/w Higher Local Government	279,152	328,985
o/w Lower Local Government	0	0
Planning	145,966	266,702
o/w Higher Local Government	145,966	266,702
o/w Lower Local Government	0	0
Internal Audit	86,991	127,445

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<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	86,991	127,445
o/w Lower Local Government	0	0
Trade, Industry and Local Development	107,522	160,316
o/w Higher Local Government	107,522	160,316
o/w Lower Local Government	0	0
Grand Total	55,437,325	57,359,140
o/w Higher Local Government	51,158,549	55,613,514
o/w: Wage:	29,474,414	34,468,526
Non-Wage Recurrent:	16,411,540	17,639,711
Domestic Devt:	4,227,201	2,549,883
External Financing:	1,045,394	955,394
o/w Lower Local Government	4,278,776	1,745,625
o/w: Wage:	0	0
Non-Wage Recurrent:	3,813,241	966,606
Domestic Devt:	465,535	779,019
External Financing:	0	0

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Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	9,913,115	9,196,081
District Unconditional Grant Non-Wage	134,945	151,585
District Unconditional Grant Wage	716,533	673,542
Locally Raised Revenues	313,562	184,913
Multi-Sectoral Transfers to LLGs_NonWage	3,813,241	966,606
Programme Conditional Grant - Non Wage Recurrent	4,934,834	7,219,435
Development Revenues	500,035	809,519
District Discretionary Equalisation Development Grant	34,500	30,500
Multi-Sectoral Transfers to LLGs_Gou	465,535	779,019
Total Revenues Shares	10,413,150	10,005,600
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	716,533	673,542
Non Wage	9,196,582	8,522,539
Development Expenditure		
Domestic Development	500,035	809,519
External Financing	0	0
Total Expenditure	10,413,150	10,005,600

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

Service Area 10 Administration and Management

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 11 Digital Transformation					
Key Service Area 000006 Planning and Budgeting services					
221008 Information and Communication Technology Supplies.	0	3,000	0	0	3,000
222001 Information and Communication Technology Services.	0	18,000	0	0	18,000

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227001 Travel inland	0	2,500	0	0	2,500
Total Cost of Planning and Budgeting services	0	23,500	0	0	23,500
Total Cost of Digital Transformation	0	23,500	0	0	23,500
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	1,045	0	0	1,045
Total Cost of HIV/AIDS Mainstreaming	0	1,045	0	0	1,045
Total Cost of Human Capital Development	0	1,045	0	0	1,045
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
223001 Property Management Expenses	0	6,000	0	0	6,000
228004 Maintenance-Other Fixed Assets	0	1,000	0	0	1,000
Total Cost of Facilities Management	0	7,000	0	0	7,000
Key Service Area 000007 Procurement and Disposal Services					
221001 Advertising and Public Relations	0	7,600	0	0	7,600
221008 Information and Communication Technology Supplies.	0	5,750	0	0	5,750
221011 Printing, Stationery, Photocopying and Binding	0	3,050	0	0	3,050
223001 Property Management Expenses	0	400	0	0	400
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of Procurement and Disposal Services	0	18,800	0	0	18,800
Key Service Area 000008 Records Management					
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
222002 Postage and Courier	0	1,000	0	0	1,000
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of Records Management	0	5,000	0	0	5,000
Key Service Area 000011 Communication and Public Relations					
221001 Advertising and Public Relations	0	2,400	0	0	2,400
221007 Books, Periodicals & Newspapers	0	528	0	0	528
221011 Printing, Stationery, Photocopying and Binding	0	800	0	0	800
221012 Small Office Equipment	0	500	0	0	500
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
227001 Travel inland	0	2,000	0	0	2,000

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Total Cost of Communication and Public Relations					
	0	8,228	0	0	8,228
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
273104 Pension	0	3,417,703	0	0	3,417,703
273105 Gratuity	0	2,532,990	0	0	2,532,990
352880 Salary Arrears Budgeting	0	27,750	0	0	27,750
352881 Pension and Gratuity Arrears Budgeting	0	1,240,991	0	0	1,240,991
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity					
	0	7,219,435	0	0	7,219,435
Key Service Area 010008 Capacity Strengthening					
221002 Workshops, Meetings and Seminars	0	0	23,750	0	23,750
Total for LCIII: Western Div (Physical)		County: Busia Municipal Council (Physical)			23,750
LCII: South West (Physical)	District headquarters	Workshops, Meetings, Seminars - Training (Others)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		23,750
221003 Staff Training	0	0	3,750	0	3,750
Total for LCIII:		County:			3,750
LCII:		Staff Training - Capacity Building	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		3,750
Total Cost of Capacity Strengthening					
	0	0	27,500	0	27,500
Key Service Area 390017 Public Service Performance management					
211101 General Staff Salaries	673,542	0	0	0	673,542
Total Cost of Public Service Performance management					
	673,542	0	0	0	673,542
Total Cost of Public Sector Transformation					
	673,542	7,258,463	27,500	0	7,959,505
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
221002 Workshops, Meetings and Seminars	0	13,355	0	0	13,355
221005 Official Ceremonies and State Functions	0	15,000	0	0	15,000
221007 Books, Periodicals & Newspapers	0	2,880	0	0	2,880
221008 Information and Communication Technology Supplies.	0	5,000	0	0	5,000
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
221017 Membership dues and Subscription fees.	0	2,100	0	0	2,100
221020 Litigation and related expenses	0	76,000	0	0	76,000
222001 Information and Communication Technology Services.	0	10,000	0	0	10,000
223001 Property Management Expenses	0	1,000	0	0	1,000

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223004 Guard and Security services	0	8,000	0	0	8,000
225204 Monitoring and Supervision of capital work	0	29,000	0	0	29,000
227001 Travel inland	0	36,620	0	0	36,620
227004 Fuel, Lubricants and Oils	0	19,000	0	0	19,000
228002 Maintenance-Transport Equipment	0	22,000	0	0	22,000
312235 Furniture and Fittings - Acquisition	0	0	3,000	0	3,000
Total for LCIII: Western Div (Physical)			County: Busia Municipal Council (Physical)		3,000
LCII: South West (Physical)	District HQTRS	Chairs - Chair_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		3,000
Total Cost of Administrative and Support Services	0	242,955	3,000	0	245,955
Total Cost of Governance and Security	0	242,955	3,000	0	245,955
Programme 17 Regional Balanced Development					
Key Service Area 000005 Human Resource Management					
221002 Workshops, Meetings and Seminars	0	4,000	0	0	4,000
221008 Information and Communication Technology Supplies.	0	1,600	0	0	1,600
221009 Welfare and Entertainment	0	5,000	0	0	5,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
223001 Property Management Expenses	0	800	0	0	800
227001 Travel inland	0	12,564	0	0	12,564
273102 Incapacity, death benefits and funeral expenses	0	4,006	0	0	4,006
Total Cost of Human Resource Management	0	29,970	0	0	29,970
Total Cost of Regional Balanced Development	0	29,970	0	0	29,970
Total Cost of Administration and Management	673,542	7,555,933	30,500	0	8,259,975
Total Cost of Administration	673,542	7,555,933	30,500	0	8,259,975

Subcounty / Town Council / Division: 236404 Dabani Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					

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263402 Transfer to Other Government Units	0	89,403	106,482	0	195,885
Total Cost of Administrative and Support Services	0	89,403	106,482	0	195,885
Total Cost of Governance and Security	0	89,403	106,482	0	195,885
Total Cost of Administration and Management	0	89,403	106,482	0	195,885
Total Cost of 236404 Dabani Subcounty	0	89,403	106,482	0	195,885

Subcounty / Town Council / Division: 236405 Buteba Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	91,574	154,323	0	245,897
Total Cost of Administrative and Support Services	0	91,574	154,323	0	245,897
Total Cost of Governance and Security	0	91,574	154,323	0	245,897
Total Cost of Administration and Management	0	91,574	154,323	0	245,897
Total Cost of 236405 Buteba Subcounty	0	91,574	154,323	0	245,897

Subcounty / Town Council / Division: 236406 Busime Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	52,116	27,918	0	80,034
Total Cost of Administrative and Support Services	0	52,116	27,918	0	80,034
Total Cost of Governance and Security	0	52,116	27,918	0	80,034
Total Cost of Administration and Management	0	52,116	27,918	0	80,034
Total Cost of 236406 Busime Subcounty	0	52,116	27,918	0	80,034

Subcounty / Town Council / Division: 236407 Sikuda Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					

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263402 Transfer to Other Government Units	0	46,057	24,580	0	70,637
Total Cost of Administrative and Support Services	0	46,057	24,580	0	70,637
Total Cost of Governance and Security	0	46,057	24,580	0	70,637
Total Cost of Administration and Management	0	46,057	24,580	0	70,637
Total Cost of 236407 Sikuda Subcounty	0	46,057	24,580	0	70,637

Subcounty / Town Council / Division: 236408 Buyanga Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	48,990	28,195	0	77,185
Total Cost of Administrative and Support Services	0	48,990	28,195	0	77,185
Total Cost of Governance and Security	0	48,990	28,195	0	77,185
Total Cost of Administration and Management	0	48,990	28,195	0	77,185
Total Cost of 236408 Buyanga Subcounty	0	48,990	28,195	0	77,185

Subcounty / Town Council / Division: 236409 Masinya Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	43,371	22,423	0	65,794
Total Cost of Administrative and Support Services	0	43,371	22,423	0	65,794
Total Cost of Governance and Security	0	43,371	22,423	0	65,794
Total Cost of Administration and Management	0	43,371	22,423	0	65,794
Total Cost of 236409 Masinya Subcounty	0	43,371	22,423	0	65,794

Subcounty / Town Council / Division: 236410 Buhehe Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					

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263402 Transfer to Other Government Units	0	44,367	37,453	0	81,820
Total Cost of Administrative and Support Services	0	44,367	37,453	0	81,820
Total Cost of Governance and Security	0	44,367	37,453	0	81,820
Total Cost of Administration and Management	0	44,367	37,453	0	81,820
Total Cost of 236410 Buhehe Subcounty	0	44,367	37,453	0	81,820

Subcounty / Town Council / Division: 236411 Masafu Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	40,169	21,517	0	61,686
Total Cost of Administrative and Support Services	0	40,169	21,517	0	61,686
Total Cost of Governance and Security	0	40,169	21,517	0	61,686
Total Cost of Administration and Management	0	40,169	21,517	0	61,686
Total Cost of 236411 Masafu Subcounty	0	40,169	21,517	0	61,686

Subcounty / Town Council / Division: 236412 Masaba Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	59,849	53,539	0	113,388
Total Cost of Administrative and Support Services	0	59,849	53,539	0	113,388
Total Cost of Governance and Security	0	59,849	53,539	0	113,388
Total Cost of Administration and Management	0	59,849	53,539	0	113,388
Total Cost of 236412 Masaba Subcounty	0	59,849	53,539	0	113,388

Subcounty / Town Council / Division: 236413 Busitema Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					

VOTE: 825 Busia District

263402 Transfer to Other Government Units	0	65,046	50,662	0	115,709
Total Cost of Administrative and Support Services	0	65,046	50,662	0	115,709
Total Cost of Governance and Security	0	65,046	50,662	0	115,709
Total Cost of Administration and Management	0	65,046	50,662	0	115,709
Total Cost of 236413 Busitema Subcounty	0	65,046	50,662	0	115,709

Subcounty / Town Council / Division: 236414 Bulumbi Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	37,192	15,867	0	53,059
Total Cost of Administrative and Support Services	0	37,192	15,867	0	53,059
Total Cost of Governance and Security	0	37,192	15,867	0	53,059
Total Cost of Administration and Management	0	37,192	15,867	0	53,059
Total Cost of 236414 Bulumbi Subcounty	0	37,192	15,867	0	53,059

Subcounty / Town Council / Division: 236415 Majanji Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	48,028	19,050	0	67,078
Total Cost of Administrative and Support Services	0	48,028	19,050	0	67,078
Total Cost of Governance and Security	0	48,028	19,050	0	67,078
Total Cost of Administration and Management	0	48,028	19,050	0	67,078
Total Cost of 236415 Majanji Subcounty	0	48,028	19,050	0	67,078

Subcounty / Town Council / Division: 236416 Lunyo Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					

VOTE: 825 Busia District

263402 Transfer to Other Government Units	0	40,477	34,566	0	75,043
Total Cost of Administrative and Support Services	0	40,477	34,566	0	75,043
Total Cost of Governance and Security	0	40,477	34,566	0	75,043
Total Cost of Administration and Management	0	40,477	34,566	0	75,043
Total Cost of 236416 Lunyo Subcounty	0	40,477	34,566	0	75,043

Subcounty / Town Council / Division: 236417 Lumino Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	29,032	14,280	0	43,312
Total Cost of Administrative and Support Services	0	29,032	14,280	0	43,312
Total Cost of Governance and Security	0	29,032	14,280	0	43,312
Total Cost of Administration and Management	0	29,032	14,280	0	43,312
Total Cost of 236417 Lumino Subcounty	0	29,032	14,280	0	43,312

Subcounty / Town Council / Division: 273298 Lumino – Majansi Town Council

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	49,030	72,399	0	121,429
Total Cost of Administrative and Support Services	0	49,030	72,399	0	121,429
Total Cost of Governance and Security	0	49,030	72,399	0	121,429
Total Cost of Administration and Management	0	49,030	72,399	0	121,429
Total Cost of 273298 Lumino – Majansi Town Council	0	49,030	72,399	0	121,429

Subcounty / Town Council / Division: 273299 Masafu Town Council

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					

VOTE: 825 Busia District

263402 Transfer to Other Government Units	0	58,882	56,795	0	115,677
Total Cost of Administrative and Support Services	0	58,882	56,795	0	115,677
Total Cost of Governance and Security	0	58,882	56,795	0	115,677
Total Cost of Administration and Management	0	58,882	56,795	0	115,677
Total Cost of 273299 Masafu Town Council	0	58,882	56,795	0	115,677

Subcounty / Town Council / Division: 273300 Namungodi Town Council

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	51,765	12,782	0	64,547
Total Cost of Administrative and Support Services	0	51,765	12,782	0	64,547
Total Cost of Governance and Security	0	51,765	12,782	0	64,547
Total Cost of Administration and Management	0	51,765	12,782	0	64,547
Total Cost of 273300 Namungodi Town Council	0	51,765	12,782	0	64,547

Subcounty / Town Council / Division: 273301 Tiira Town Council

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	71,258	26,186	0	97,444
Total Cost of Administrative and Support Services	0	71,258	26,186	0	97,444
Total Cost of Governance and Security	0	71,258	26,186	0	97,444
Total Cost of Administration and Management	0	71,258	26,186	0	97,444
Total Cost of 273301 Tiira Town Council	0	71,258	26,186	0	97,444

VOTE: 825 Busia 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	340,160	392,497
District Unconditional Grant Non-Wage	79,500	81,438
District Unconditional Grant Wage	232,660	280,059
Locally Raised Revenues	28,000	31,000
Development Revenues	164,000	74,000
District Discretionary Equalisation Development Grant	4,000	4,000
Locally Raised Revenues	160,000	70,000
Total Revenues Shares	504,160	466,497
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	232,660	280,059
Non Wage	107,500	112,438
Development Expenditure		
Domestic Development	164,000	74,000
External Financing	0	0
Total Expenditure	504,160	466,497

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

Service Area 10 Financial Management and Accountability (LG)

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	500	0	0	500
Total Cost of HIV/AIDS Mainstreaming	0	500	0	0	500
Total Cost of Human Capital Development	0	500	0	0	500
Programme 17 Regional Balanced Development					
Key Service Area 560080 Local Revenue Collection					
221002 Workshops, Meetings and Seminars	0	16,000	0	0	16,000
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000

VOTE: 825 Busia District

227001 Travel inland	0	12,600	0	0	12,600
312235 Furniture and Fittings - Acquisition	0	0	4,000	0	4,000
Total for LCIII: Western Div (Physical)	County: Busia Municipal Council (Physical)				4,000
LCII: South West (Physical)	Chairs - Chair_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			4,000
Total Cost of Local Revenue Collection	0	32,600	4,000	0	36,600
Total Cost of Regional Balanced Development	0	32,600	4,000	0	36,600
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
211101 General Staff Salaries	280,059	0	0	0	280,059
221007 Books, Periodicals & Newspapers	0	1,152	0	0	1,152
221014 Bank Charges and other Bank related costs	0	1,938	0	0	1,938
221016 Systems Recurrent costs	0	30,000	0	0	30,000
221017 Membership dues and Subscription fees.	0	500	0	0	500
223001 Property Management Expenses	0	3,400	0	0	3,400
223005 Electricity	0	600	0	0	600
227001 Travel inland	0	28,548	0	0	28,548
227004 Fuel, Lubricants and Oils	0	12,000	0	0	12,000
228002 Maintenance-Transport Equipment	0	1,200	0	0	1,200
312212 Light Vehicles - Acquisition	0	0	70,000	0	70,000
Total for LCIII: Western Div (Physical)	County: Busia Municipal Council (Physical)				70,000
LCII: South West (Physical)	District headquarters	Light trucks or sport utility vehicles_Saloon Car Acquire	Source: Locally Raised Revenues		70,000
Total Cost of Finance and Accounting	280,059	79,338	70,000	0	429,397
Total Cost of Development Plan Implementation	280,059	79,338	70,000	0	429,397
Total Cost of Financial Management and Accountability (LG)	280,059	112,438	74,000	0	466,497
Total Cost of Finance	280,059	112,438	74,000	0	466,497

VOTE: 825 Busia District

Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	820,521	792,389
District Unconditional Grant Non-Wage	420,250	421,323
District Unconditional Grant Wage	285,500	275,295
Locally Raised Revenues	114,771	95,771
Development Revenues	189,940	60,745
District Discretionary Equalisation Development Grant	54,940	54,052
Locally Raised Revenues	135,000	6,693
Total Revenues Shares	1,010,461	853,134
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	285,500	275,295
Non Wage	535,021	517,094
Development Expenditure		
Domestic Development	189,940	60,745
External Financing	0	0
Total Expenditure	1,010,461	853,134

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

Service Area 10 Legislation and Oversight

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000078 Land Management					
211107 Boards, Committees and Council Allowances	0	5,760	0	0	5,760
221002 Workshops, Meetings and Seminars	0	840	0	0	840
221011 Printing, Stationery, Photocopying and Binding	0	543	0	0	543
227001 Travel inland	0	800	0	0	800
Total Cost of Land Management	0	7,943	0	0	7,943
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	7,943	0	0	7,943

VOTE: 825 Busia District

Programme 12 Human Capital Development

Key Service Area 000013 HIV/AIDS Mainstreaming

227001 Travel inland	0	800	0	0	800
Total Cost of HIV/AIDS Mainstreaming	0	800	0	0	800
Total Cost of Human Capital Development	0	800	0	0	800

Programme 14 Public Sector Transformation

Key Service Area 000007 Procurement and Disposal Services

211107 Boards, Committees and Council Allowances	0	4,400	0	0	4,400
221011 Printing, Stationery, Photocopying and Binding	0	132	0	0	132
227001 Travel inland	0	680	0	0	680
Total Cost of Procurement and Disposal Services	0	5,212	0	0	5,212

Key Service Area 000049 Recruitment services

211101 General Staff Salaries	27,775	0	0	0	27,775
211107 Boards, Committees and Council Allowances	0	6,380	13,020	0	19,400
Total for LCIII: Western Div (Physical)	County: Busia Municipal Council (Physical)				13,020
LCII: South West (Physical)	headquarters	Payment of allowances to DSC members	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		13,020
221001 Advertising and Public Relations		0	0	2,000	2,000
Total for LCIII: Western Div (Physical)	County: Busia Municipal Council (Physical)				2,000
LCII: South West (Physical)	headquarter	Newspapers - Adverts (Jobs)	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		2,000
221002 Workshops, Meetings and Seminars		0	3,085	2,160	5,245
Total for LCIII: Western Div (Physical)	County: Busia Municipal Council (Physical)				2,160
LCII: South West (Physical)	Headquarters	Workshops, Meetings, Seminars - Training (Others)	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		2,160
221004 Recruitment Expenses		0	3,837	0	3,837
221007 Books, Periodicals & Newspapers		0	800	0	800
221008 Information and Communication Technology Supplies.		0	1,600	0	1,600
221009 Welfare and Entertainment		0	1,000	0	1,000
221011 Printing, Stationery, Photocopying and Binding		0	1,600	400	2,000
Total for LCIII: Western Div (Physical)	County: Busia Municipal Council (Physical)				400

VOTE: 825 Busia District

LCII: South West (Physical)	Headquarters	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			400
221017 Membership dues and Subscription fees.		0	200	1,000	0	1,200
Total for LCIII: Western Div (Physical)		County: Busia Municipal Council (Physical)				1,000
LCII: South West (Physical)	Headquarters	Payment of subscription fee to DSC association	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			1,000
222001 Information and Communication Technology Services.		0	920	0	0	920
223001 Property Management Expenses		0	800	0	0	800
227001 Travel inland		0	2,620	6,672	0	9,292
Total for LCIII: Western Div (Physical)		County: Busia Municipal Council (Physical)				6,672
LCII: South West (Physical)	Headquarters	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			6,672
Total Cost of Recruitment services		27,775	22,842	25,252	0	75,869
Total Cost of Public Sector Transformation		27,775	28,054	25,252	0	81,081
Programme 16 Governance and Security						
Key Service Area 000014 Administrative and Support Services						
211101 General Staff Salaries		35,828	0	0	0	35,828
211105 Ex-Gratia for Political leaders.		0	288,840	0	0	288,840
211107 Boards, Committees and Council Allowances		0	14,400	0	0	14,400
221002 Workshops, Meetings and Seminars		0	8,231	0	0	8,231
221007 Books, Periodicals & Newspapers		0	562	0	0	562
221008 Information and Communication Technology Supplies.		0	2,000	0	0	2,000
221009 Welfare and Entertainment		0	1,000	0	0	1,000
221010 Special Meals and Drinks		0	2,100	0	0	2,100
221011 Printing, Stationery, Photocopying and Binding		0	2,500	0	0	2,500
221012 Small Office Equipment		0	0	6,693	0	6,693
Total for LCIII: Western Div (Physical)		County: Busia Municipal Council (Physical)				6,693
LCII: South West (Physical)	Busia District headquarters	Office Equipment and Supplies - Over Coats	Source: Locally Raised Revenues			6,693
222001 Information and Communication Technology Services.		0	3,400	0	0	3,400
223001 Property Management Expenses		0	400	0	0	400

VOTE: 825 Busia District

227001 Travel inland		0	22,084	0	0	22,084
227004 Fuel, Lubricants and Oils		0	14,080	0	0	14,080
228002 Maintenance-Transport Equipment		0	841	0	0	841
312221 Light ICT hardware - Acquisition		0	0	4,000	0	4,000
Total for LCIII: Western Div (Physical)		County: Busia Municipal Council (Physical)				4,000
LCII: South West (Physical)	District headquarter	Desktop computers_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			4,000
312235 Furniture and Fittings - Acquisition		0	0	4,800	0	4,800
Total for LCIII: Western Div (Physical)		County: Busia Municipal Council (Physical)				4,800
LCII: South West (Physical)	District quarters	Drawer slide-Filing Cabinet_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			4,800
Total Cost of Administrative and Support Services		35,828	360,438	15,493	0	411,759
Key Service Area 000024 Compliance and Enforcement Services						
211107 Boards, Committees and Council Allowances		0	4,980	16,120	0	21,100
Total for LCIII: Western Div (Physical)		County: Busia Municipal Council (Physical)				16,120
LCII: South West (Physical)	headquarters	Payment of allowances to PAC members	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			16,120
221002 Workshops, Meetings and Seminars		0	1,620	2,680	0	4,300
Total for LCIII: Western Div (Physical)		County: Busia Municipal Council (Physical)				2,680
LCII: South West (Physical)	headquarters	Workshops, Meetings, Seminars - Training (Others)	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			2,680
221011 Printing, Stationery, Photocopying and Binding		0	720	700	0	1,420
Total for LCIII: Western Div (Physical)		County: Busia Municipal Council (Physical)				700
LCII: South West (Physical)	Headquarters	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			700
222001 Information and Communication Technology Services.		0	80	240	0	320
Total for LCIII: Western Div (Physical)		County: Busia Municipal Council (Physical)				240
LCII: South West (Physical)	headquarters	Telecommunication Services - Airtime and Mobile Phone Services	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			240
227001 Travel inland		0	5,780	0	0	5,780
227004 Fuel, Lubricants and Oils		0	0	260	0	260
Total for LCIII: Western Div (Physical)		County: Busia Municipal Council (Physical)				260

VOTE: 825 Busia District

LCII: South West (Physical)	Headquarters	Fuel, Oils and Lubricants - Fuel Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		260
Total Cost of Compliance and Enforcement Services	0	13,180	20,000	0	33,180
Key Service Area 190004 Regulation and Advisory Services					
211107 Boards, Committees and Council Allowances	0	14,800	0	0	14,800
221002 Workshops, Meetings and Seminars	0	5,600	0	0	5,600
221011 Printing, Stationery, Photocopying and Binding	0	804	0	0	804
227001 Travel inland	0	12,640	0	0	12,640
Total Cost of Regulation and Advisory Services	0	33,844	0	0	33,844
Total Cost of Governance and Security	35,828	407,463	35,493	0	478,784
Programme 17 Regional Balanced Development					
Key Service Area 000010 Leadership and Management					
211101 General Staff Salaries	211,692	0	0	0	211,692
221002 Workshops, Meetings and Seminars	0	4,000	0	0	4,000
221007 Books, Periodicals & Newspapers	0	600	0	0	600
221008 Information and Communication Technology Supplies.	0	1,500	0	0	1,500
221011 Printing, Stationery, Photocopying and Binding	0	1,500	0	0	1,500
222001 Information and Communication Technology Services.	0	3,200	0	0	3,200
223001 Property Management Expenses	0	800	0	0	800
225204 Monitoring and Supervision of capital work	0	1,744	0	0	1,744
227001 Travel inland	0	2,100	0	0	2,100
227004 Fuel, Lubricants and Oils	0	51,390	0	0	51,390
228002 Maintenance-Transport Equipment	0	6,000	0	0	6,000
Total Cost of Leadership and Management	211,692	72,834	0	0	284,526
Total Cost of Regional Balanced Development	211,692	72,834	0	0	284,526
Total Cost of Legislation and Oversight	275,295	517,094	60,745	0	853,134
Total Cost of Statutory bodies	275,295	517,094	60,745	0	853,134

VOTE: 825 Busia District

Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,848,824	1,907,780
Programme Conditional Grant - Wage Recurrent	1,328,423	1,328,423
Programme Conditional Grant - Non Wage Recurrent	520,401	519,513
District Unconditional Grant Wage	0	56,845
Locally Raised Revenues	0	3,000
Development Revenues	566,573	425,786
Programme Conditional Grant - Development	292,159	325,786
Locally Raised Revenues	224,414	50,000
Other Transfers from Central Government	50,000	50,000
Total Revenues Shares	2,415,397	2,333,566
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,328,423	1,385,268
Non Wage	520,401	522,513
Development Expenditure		
Domestic Development	566,573	425,786
External Financing	0	0
Total Expenditure	2,415,397	2,333,566

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

Service Area 10 Agricultural Extension

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
211101 General Staff Salaries	1,385,268	0	0	0	1,385,268
221002 Workshops, Meetings and Seminars	0	9,600	0	0	9,600
221011 Printing, Stationery, Photocopying and Binding	0	2,500	0	0	2,500
223005 Electricity	0	1,200	0	0	1,200
224003 Agricultural Supplies and Services	0	0	42,016	0	42,016

VOTE: 825 Busia District

Total for LCIII: Western Div (Physical)		County: Busia Municipal Council (Physical)				42,016
LCII: South West (Physical)	District Head Quarters	Agricultural Supplies and Services - Community demonstration assorted items	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			42,016
227001 Travel inland		0	319,851	0	0	319,851
228002 Maintenance-Transport Equipment		0	20,000	0	0	20,000
312216 Cycles - Acquisition		0	0	56,000	0	56,000
Total for LCIII: Western Div (Physical)		County: Busia Municipal Council (Physical)				56,000
LCII: South West (Physical)	District headquarters	Motorcycles_Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			56,000
312221 Light ICT hardware - Acquisition		0	0	18,000	0	18,000
Total for LCIII: Western Div (Physical)		County: Busia Municipal Council (Physical)				18,000
LCII: South West (Physical)	District Head Quarters	Personal computers - Laptop_Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			18,000
Total Cost of Farmer mobilisation and sensitisation		1,385,268	353,151	116,016	0	1,854,434
Total Cost of Agro-Industrialization		1,385,268	353,151	116,016	0	1,854,434
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
227001 Travel inland		0	2,415	0	0	2,415
Total Cost of HIV/AIDS Mainstreaming		0	2,415	0	0	2,415
Total Cost of Human Capital Development		0	2,415	0	0	2,415
Total Cost of Agricultural Extension		1,385,268	355,566	116,016	0	1,856,849
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						
224003 Agricultural Supplies and Services		0	0	9,000	0	9,000
Total for LCIII: Western Div (Physical)		County: Busia Municipal Council (Physical)				9,000
LCII: South West (Physical)	District Head Quarters	Agricultural Supplies and Services - Community demonstration assorted items	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			9,000
225204 Monitoring and Supervision of capital work		0	0	10,543	0	10,543

VOTE: 825 Busia District

Total for LCIII: Western Div (Physical)		County: Busia Municipal Council (Physical)				10,543
LCII: South West (Physical)	District wise	Monitoring and supervision of activities during installation of micro scale irrigation systems	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			10,543
227001 Travel inland		0	0	15,580	0	15,580
Total for LCIII: Western Div (Physical)		County: Busia Municipal Council (Physical)				15,580
LCII: South West (Physical)	District headquarters	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			15,580
228004 Maintenance-Other Fixed Assets		0	0	5,000	0	5,000
Total for LCIII: Western Div (Physical)		County: Busia Municipal Council (Physical)				5,000
LCII: South West (Physical)	District wise	Equipment - Maintenance and Repair	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			5,000
312139 Other Structures - Acquisition		0	0	170,368	0	170,368
Total for LCIII: Western Div (Physical)		County: Busia Municipal Council (Physical)				170,368
LCII: South West (Physical)	District wide	Water Reticulation Systems_Acquire	Source: Locally Raised Revenues			50,000
LCII: South West (Physical)	District wise	Water Reticulation Systems_Acquire	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			120,368
Total Cost of Water for production management systems		0	0	210,490	0	210,490
Key Service Area 010059 Post-harvest handling, storage and processing						
221002 Workshops, Meetings and Seminars		0	0	2,000	0	2,000
Total for LCIII: Western Div (Physical)		County: Busia Municipal Council (Physical)				2,000
LCII: South West (Physical)	off district	Workshops, Meetings, Seminars - Training (Agriculture)	Source: Other Transfers from Central Government OGT012-Vegetable Oil Development Project			2,000
224003 Agricultural Supplies and Services		0	0	12,000	0	12,000
Total for LCIII: Western Div (Physical)		County: Busia Municipal Council (Physical)				12,000
LCII: South West (Physical)		Agricultural Supplies Seeds	Source: Other Transfers from Central Government OGT012-Vegetable Oil Development Project			12,000
225204 Monitoring and Supervision of capital work		0	0	5,000	0	5,000
Total for LCIII: Western Div (Physical)		County: Busia Municipal Council (Physical)				5,000
LCII: South West (Physical)	District Head Quarters	Monitoring and supervision of 30 NOSP groups	Source: Other Transfers from Central Government OGT012-Vegetable Oil Development Project			5,000
227001 Travel inland		0	0	31,000	0	31,000
Total for LCIII: Western Div (Physical)		County: Busia Municipal Council (Physical)				31,000

VOTE: 825 Busia District

LCII: South West (Physical)		Travel Inland - Sensitization Trips	Source: Other Transfers from Central Government OGT012-Vegetable Oil Development Project	20,000
LCII: South West (Physical)	District head quarters	Travel Inland - Expenses	Source: Other Transfers from Central Government OGT012-Vegetable Oil Development Project	5,000
LCII: South West (Physical)	District headquarters	Travel Inland - Department Trips	Source: Other Transfers from Central Government OGT012-Vegetable Oil Development Project	6,000
Total Cost of Post-harvest handling, storage and processing		0	0	50,000
Key Service Area 010074 Vector and disease control				
224002 Veterinary supplies and services		0	0	12,301
Total for LCIII: Western Div (Physical)		County: Busia Municipal Council (Physical)		12,301
LCII: South West (Physical)	District Head Quarters	Veterinary Drugs	Source: Programme Conditional Grant - Development 101-o/w Production - Development	12,301
224003 Agricultural Supplies and Services		0	0	32,479
Total for LCIII: Western Div (Physical)		County: Busia Municipal Council (Physical)		32,479
LCII: South West (Physical)	District Head Quarters	Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 101-o/w Production - Development	6,120
LCII: South West (Physical)	District Head Quarters	Agricultural Supplies Fertilizers	Source: Programme Conditional Grant - Development 101-o/w Production - Development	3,296
LCII: South West (Physical)	District Head Quarters	Agricultural Supplies and Services - Community demonstration assorted items	Source: Programme Conditional Grant - Development 101-o/w Production - Development	6,649
LCII: South West (Physical)	District Headquarters	Agricultural Supplies Pesticides and Fungicides	Source: Programme Conditional Grant - Development 101-o/w Production - Development	13,414
LCII: South West (Physical)	District wide	Agricultural Supplies and Services - Community demonstration assorted items	Source: Programme Conditional Grant - Development 101-o/w Production - Development	3,000
227001 Travel inland		0	30,511	0
312221 Light ICT hardware - Acquisition		0	0	4,500
Total for LCIII: Western Div (Physical)		County: Busia Municipal Council (Physical)		4,500
LCII: South West (Physical)	District Head quarters	Personal computers - Laptop_Acquire	Source: Programme Conditional Grant - Development 101-o/w Production - Development	4,500
Total Cost of Vector and disease control		0	30,511	49,280
Total Cost of Agro-Industrialization		0	30,511	309,770

VOTE: 825 Busia District

Total Cost of Agricultural Production	0	30,511	309,770	0	340,282
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Service Area 30 Agricultural Value Chain Services

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization						
Key Service Area 300016 Parish Development Model Operations						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	74,400	0	0	74,400
263402 Transfer to Other Government Units		0	62,035	0	0	62,035
Total for LCIII:		County:				3,446
LCII:		Transfer of PDC funds to Masafu Sub County	Source: Programme Conditional Grant - Non Wage Recurrent 174-o/w Parish model Grant			3,446
Total for LCIII: Dabani Subcounty		County: Samia_Bugwe				3,446
LCII: Dabani	Dabani Sub County	Transfer of PDC funds to Dabani Sub county	Source: Programme Conditional Grant - Non Wage Recurrent 174-o/w Parish model Grant			3,446
Total for LCIII: Buteba Subcounty		County: Samia_Bugwe				3,446
LCII: Buteba	Buteba Sub County	Transfer of PDC funds to Buteba Sub county	Source: Programme Conditional Grant - Non Wage Recurrent 174-o/w Parish model Grant			3,446
Total for LCIII: Busime Subcounty		County: Samia_Bugwe				3,446
LCII: Busime	Busime Sub County Head quarters	Transfer of PDC funds to Busime Sub county	Source: Programme Conditional Grant - Non Wage Recurrent 174-o/w Parish model Grant			3,446
Total for LCIII: Sikuda Subcounty		County: Samia_Bugwe				3,446
LCII: Sikuda	Sikuda Sub County	Transfer of PDC funds to Sikuda Sub county	Source: Programme Conditional Grant - Non Wage Recurrent 174-o/w Parish model Grant			3,446
Total for LCIII: Buyanga Subcounty		County: Samia_Bugwe				3,446
LCII: Bukhubalo	Buyanga	Transfer of PDC funds to Buyanga	Source: Programme Conditional Grant - Non Wage Recurrent 174-o/w Parish model Grant			3,446
Total for LCIII: Masinya Subcounty		County: Samia_Bugwe				3,446
LCII: Masinya		Transfer of PDC funds to Masinya Sub county	Source: Programme Conditional Grant - Non Wage Recurrent 174-o/w Parish model Grant			3,446
Total for LCIII: Buhehe Subcounty		County: Samia_Bugwe				3,446
LCII: Buhehe	Buhehe Sub county	Transfer of PDC funds to Buhehe	Source: Programme Conditional Grant - Non Wage Recurrent 174-o/w Parish model Grant			3,446
Total for LCIII: Masaba Subcounty		County: Samia_Bugwe				3,446
LCII: Masaba	Masaba Sub County	Transfer of PDC funds to Masaba Sub county	Source: Programme Conditional Grant - Non Wage Recurrent 174-o/w Parish model Grant			3,446
Total for LCIII: Busitema Subcounty		County: Samia_Bugwe				3,446

VOTE: 825 Busia District

LCII: Busitema		Transfer of PDC funds to Busitema sub county	Source: Programme Conditional Grant - Non Wage Recurrent 174-o/w Parish model Grant		3,446	
Total for LCIII: Bulumbi Subcounty		County: Samia_Bugwe			3,446	
LCII: Bulumbi	Bulumbi sub county	Transfer of PDC funds to Bulumbi sub county	Source: Programme Conditional Grant - Non Wage Recurrent 174-o/w Parish model Grant		3,446	
Total for LCIII: Majanji Subcounty		County: Samia_Bugwe			3,446	
LCII: Majanji		Transfer of PDC funds to Majanji Sub county	Source: Programme Conditional Grant - Non Wage Recurrent 174-o/w Parish model Grant		3,446	
Total for LCIII: Lunyo Subcounty		County: Samia_Bugwe			3,446	
LCII: Lunyo	Lunyo Sub county Head quarters	Transfer of PDC funds to Lunyo Sub county.	Source: Programme Conditional Grant - Non Wage Recurrent 174-o/w Parish model Grant		3,446	
Total for LCIII: Lumino Subcounty		County: Samia_Bugwe			3,446	
LCII: Lumino		Transfer of PDC funds to Lumino Sub County	Source: Programme Conditional Grant - Non Wage Recurrent 174-o/w Parish model Grant		3,446	
Total for LCIII: Lumino – Majansi Town Council		County: Samia_Bugwe			3,446	
LCII: Lumino Ward	Lumino Majanji Town Council	Transfer of PDC funds to Lumino Majanji Town Council	Source: Programme Conditional Grant - Non Wage Recurrent 174-o/w Parish model Grant		3,446	
Total for LCIII: Masafu Town Council		County: Samia_Bugwe			3,446	
LCII: Missing Parish	Masafu Town Council	Transfer of PDC funds to Masafu Town Council	Source: Programme Conditional Grant - Non Wage Recurrent 174-o/w Parish model Grant		3,446	
Total for LCIII: Namungodi Town Council		County: Samia_Bugwe			3,446	
LCII: Namugondi Ward	Namungondi STown Council	Transfer of PDC Funds to Namungondi Town Council	Source: Programme Conditional Grant - Non Wage Recurrent 174-o/w Parish model Grant		3,446	
Total for LCIII: Tiira Town Council		County: Samia_Bugwe			3,446	
LCII: Tiira Ward		Transfer of PDC funds to Tiira Town Council	Source: Programme Conditional Grant - Non Wage Recurrent 174-o/w Parish model Grant		3,446	
Total Cost of Parish Development Model Operations		0	136,435	0	0	136,435
Total Cost of Agro-Industrialization		0	136,435	0	0	136,435
Total Cost of Agricultural Value Chain Services		0	136,435	0	0	136,435
Total Cost of Production and Marketing		1,385,268	522,513	425,786	0	2,333,566

VOTE: 825 Busia District

Health

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	9,070,232	9,139,848
Programme Conditional Grant - Wage Recurrent	7,198,045	7,198,045
Programme Conditional Grant - Non Wage Recurrent	1,860,687	1,936,803
Locally Raised Revenues	11,500	5,000
Development Revenues	1,193,706	1,366,480
Programme Conditional Grant - Development	148,313	313,486
External Financing	1,045,394	955,394
District Discretionary Equalisation Development Grant	0	97,600
Total Revenues Shares	10,263,939	10,506,327
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	7,198,045	7,198,045
Non Wage	1,872,187	1,941,803
Development Expenditure		
Domestic Development	148,313	411,086
External Financing	1,045,394	955,394
Total Expenditure	10,263,939	10,506,327

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					
225202 Environment Impact Assessment for Capital Works	0	0	1,000	0	1,000
Total for LCIII: Western Div (Physical)	County: Busia Municipal Council (Physical)				1,000
LCII: South West (Physical)	District headquarters	Environmental Impact Assessment - Field Expenses	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		1,000
227001 Travel inland	0	0	40,000	955,394	995,394
Total for LCIII: Western Div (Physical)	County: Busia Municipal Council (Physical)				995,394

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LCII: South West (Physical)	District headquarters	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	40,000
LCII: South West (Physical)	District wide	Travel Inland - Expenses	Source: External Financing 445-World Health Organisation (WHO)	169,000
LCII: South West (Physical)	District wide	Travel Inland - Expenses	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)	756,394
LCII: South West (Physical)	District wide	Travel Inland - Facilitation	Source: External Financing 436-Global Fund for HIV, TB & Malaria	30,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	0	20,000
Total for LCIII: Western Div (Physical)			County: Busia Municipal Council (Physical)	20,000
LCII: South West (Physical)	District headfquarters	Medical Equipment Maintenance - Assorted Equipment	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	20,000
263308 Sector Conditional Grant (Non-Wage)		0	894,551	0
Total for LCIII: Dabani Subcounty			County: Samia_Bugwe	54,905
LCII: Buwumba	BUWUMBA HEALTH CENTRE III	BUWUMBA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	15,376
LCII: Buwumba	BUWUMBA HEALTH CENTRE III	BUWUMBA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	26,353
LCII: Buyengo	BUYENGO HC II	BUYENGO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	13,177
Total for LCIII: Busime Subcounty			County: Samia_Bugwe	107,477
LCII: Busime	BUSIIME HEALTH CENTRE III	BUSIIME HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	26,353
LCII: Busime	BUSIIME HEALTH CENTRE III	BUSIIME HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	19,761
LCII: Busime	MUSICHIMI COMMUNITY HC III	MUSICHIMI COMMUNITY HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	37,687
LCII: Busime	MUSICHIMI COMMUNITY HC III	MUSICHIMI COMMUNITY HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	10,499
LCII: Mundindi	MUNDINDI HEALTH CENTRE II	MUNDINDI HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	13,177
Total for LCIII: Masinya Subcounty			County: Samia_Bugwe	50,596
LCII: Bumunji	BUMUNJI HEALTH CENTRE III	BUMUNJI HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	24,242
LCII: Bumunji	BUMUNJI HEALTH CENTRE III	BUMUNJI HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	26,353
Total for LCIII: Buhehe Subcounty			County: Samia_Bugwe	60,735

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LCII: Buhehe	BUHEHE HEALTH CENTRE III	BUHEHE HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	26,353
LCII: Buhehe	BUHEHE HEALTH CENTRE III	BUHEHE HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	21,205
LCII: Buhehe	SIBONA HEALTH CENTRE II	SIBONA HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	13,177
Total for LCIII: Masafu Subcounty		County: Samia_Bugwe		13,177
LCII: Kubo	Kubo HC II	Kubo	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	13,177
Total for LCIII: Masaba Subcounty		County: Samia_Bugwe		65,371
LCII: Butangasi	BUTANGASI HC II	BUTANGASI	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	13,177
LCII: Mbehenyi	MBEHENYI HEALTH CENTRE III	MBEHENYI HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	25,842
LCII: Mbehenyi	MBEHENYI HEALTH CENTRE III	MBEHENYI HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	26,353
Total for LCIII: Busitema Subcounty		County: Samia_Bugwe		68,679
LCII: Habuleke	HABULEKE HEALTH CENTRE II	HABULEKE HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	13,177
LCII: Syanyonja	BUSITEMA HEALTH CENTRE III	BUSITEMA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	26,353
LCII: Syanyonja	BUSITEMA HEALTH CENTRE III	BUSITEMA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	29,149
Total for LCIII: Bulumbi Subcounty		County: Samia_Bugwe		63,676
LCII: Bubango	BULUMBI HEALTH CENTRE III	BULUMBI HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	26,353
LCII: Bubango	BULUMBI HEALTH CENTRE III	BULUMBI HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	24,146
LCII: Buhumi	NAMUNGODI HEALTH CENTRE II	NAMUNGODI HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	13,177
Total for LCIII: Majanji Subcounty		County: Samia_Bugwe		47,381
LCII: Majanji	MAJANJI HEALTH CENTRE III	MAJANJI HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	26,353
LCII: Majanji	MAJANJI HEALTH CENTRE III	MAJANJI HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	21,027
Total for LCIII: Lunyo Subcounty		County: Samia_Bugwe		62,817

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LCII: Lunyo	LUNYO HEALTH CENTRE III	LUNYO HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	26,353
LCII: Lunyo	LUNYO HEALTH CENTRE III	LUNYO HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	36,464
Total for LCIII: Lumino Subcounty		County: Samia_Bugwe		89,763
LCII: Hasyule	HASYULE HEALTH CENTRE II	HASYULE HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	13,177
LCII: Jinja	LUMINO HEALTH CENTRE III	LUMINO HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	31,390
LCII: Lumino	LUMINO HEALTH CENTRE III	LUMINO HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	26,353
LCII: Lumino	OUR LADY OF LOURDES LUMINO HC	OUR LADY OF LOURDES LUMINO HC	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	18,843
Total for LCIII: Missing Subcounty		County: Missing County		209,975
LCII: Missing Parish	AMONIKAKINEI HEALTH CENTRE II	AMONIKAKINEI HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	13,177
LCII: Missing Parish	BUTEBA HEALTH CENTRE III	BUTEBA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	31,665
LCII: Missing Parish	BUTEBA HEALTH CENTRE III	BUTEBA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	26,353
LCII: Missing Parish	BUWEMBE HEALTH CENTRE III	BUWEMBE HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	31,311
LCII: Missing Parish	BUWEMBE HEALTH CENTRE III	BUWEMBE HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	26,353
LCII: Missing Parish	MAWERO HEALTH CENTRE II	MAWERO HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	13,177
LCII: Missing Parish	NAMASYOLO HEALTH CENTRE II	NAMASYOLO HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	13,177
LCII: Missing Parish	SIKUDA HEALTH CENTRE III	SIKUDA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	15,234
LCII: Missing Parish	SIKUDA HEALTH CENTRE III	SIKUDA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	26,353
LCII: Missing Parish	TIIRA HEALTH CENTRE II	TIIRA HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	13,177
312121 Non-Residential Buildings - Acquisition		0	0	15,000
Total for LCIII: Lunyo Subcounty		County: Samia_Bugwe		15,000

VOTE: 825 Busia District

LCII: Lunyo	Lunyo HC III	Public toilet facility- Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	15,000
312216 Cycles - Acquisition		0	048,0000	48,000
Total for LCIII: Western Div (Physical)		County: Busia Municipal Council (Physical)		48,000
LCII: South West (Physical)	District headquarters	Motorcycles_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	48,000
312233 Medical, Laboratory and Research & appliances - Acquisition		0	042,4860	42,486
Total for LCIII: Western Div (Physical)		County: Busia Municipal Council (Physical)		42,486
LCII: South West (Physical)	District headquarters	General purpose laboratory equipment labeled or promoted for a specific medical use - Laboratory Equipment_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	42,486
313111 Residential Buildings - Improvement		0	0144,6000	144,600
Total for LCIII: Busime Subcounty		County: Samia_Bugwe		27,000
LCII: Busime	Busime HC III	General residential construction contractor service- Specialized buildings_Improvement	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	27,000
Total for LCIII: Busitema Subcounty		County: Samia_Bugwe		63,600
LCII: Syanyonja	Busitema HCIII	General residential construction contractor service- Specialized buildings_Improvement	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	37,000
LCII: Syanyonja	Busitema HCIII	General residential construction contractor service- Specialized buildings_Improvement	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	26,600
Total for LCIII: Lunyo Subcounty		County: Samia_Bugwe		27,000
LCII: Lunyo	Lunyo HC III	General residential construction contractor service- Specialized buildings_Improvement	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	27,000
Total for LCIII: Tiira Town Council		County: Samia_Bugwe		27,000

VOTE: 825 Busia District

LCII: Tiira Ward	Tiira HC II	General residential construction contractor service- Specialized buildings_Improve	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	27,000		
313121 Non-Residential Buildings - Improvement		0	0	100,000	0	100,000
Total for LCIII: Busitema Subcounty		County: Samia_Bugwe				34,000
LCII: Syanyonja	Busitema HCIII	Renovation of OPD Block at Busitema HCIII	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	34,000		
Total for LCIII: Bulumbi Subcounty		County: Samia_Bugwe				27,000
LCII: Bubango	Bulumbi HC III	Renovation of OPD block at Bulumbi HC III	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	27,000		
Total for LCIII: Majanji Subcounty		County: Samia_Bugwe				4,000
LCII: Majanji	Majanji HCIII	Emptying and renovation of pit latrine at Majanji HC III	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	4,000		
Total for LCIII: Lumino Subcounty		County: Samia_Bugwe				35,000
LCII: Hasyule	Hasyule HCII	Renovation of OPD Block at Hasyule HCII	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	35,000		
Total Cost of Primary Health care services		0	894,551	411,086	955,394	2,261,030
Total Cost of Human Capital Development		0	894,551	411,086	955,394	2,261,030
Total Cost of Primary HealthCare		0	894,551	411,086	955,394	2,261,030
Service Area 20 Hospital Services						

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development						
Key Service Area 320080 Support to Hospitals						
263308 Sector Conditional Grant (Non-Wage)		0	967,678	0	0	967,678
Total for LCIII: Dabani Subcounty		County: Samia_Bugwe				187,434
LCII: Dabani	Dabani Hospital	DABANI HOSPITAL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Healthcare - Hospital Non Wage Recurrent (PNFP)			187,434
Total for LCIII: Masafu Subcounty		County: Samia_Bugwe				780,244
LCII: Masafu	Masafu General Hospital	MASAFU GENERAL HOSPITAL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Healthcare - Hospital Non Wage Recurrent (Government)			780,244
Total Cost of Support to Hospitals		0	967,678	0	0	967,678
Total Cost of Human Capital Development		0	967,678	0	0	967,678
Total Cost of Hospital Services		0	967,678	0	0	967,678

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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	3,000	0	0	3,000
Total Cost of HIV/AIDS Mainstreaming	0	3,000	0	0	3,000
Key Service Area 000039 Policies, Regulations and Standards					
211101 General Staff Salaries	7,198,045	0	0	0	7,198,045
221002 Workshops, Meetings and Seminars	0	1,600	0	0	1,600
221008 Information and Communication Technology Supplies.	0	1,600	0	0	1,600
221011 Printing, Stationery, Photocopying and Binding	0	2,800	0	0	2,800
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
223001 Property Management Expenses	0	1,200	0	0	1,200
223005 Electricity	0	2,000	0	0	2,000
227001 Travel inland	0	33,174	0	0	33,174
227004 Fuel, Lubricants and Oils	0	11,600	0	0	11,600
228002 Maintenance-Transport Equipment	0	20,800	0	0	20,800
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	800	0	0	800
Total Cost of Policies, Regulations and Standards	7,198,045	76,574	0	0	7,274,619
Total Cost of Human Capital Development	7,198,045	79,574	0	0	7,277,619
Total Cost of Health Management and Supervision	7,198,045	79,574	0	0	7,277,619
Total Cost of Health	7,198,045	1,941,803	411,086	955,394	10,506,327

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Education

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	23,806,176	28,961,397
Programme Conditional Grant - Wage Recurrent	18,881,767	23,504,436
Programme Conditional Grant - Non Wage Recurrent	4,780,267	5,222,367
District Unconditional Grant Wage	100,143	187,595
Locally Raised Revenues	4,000	4,000
Other Transfers from Central Government	40,000	43,000
Development Revenues	600,022	760,436
Programme Conditional Grant - Development	503,022	463,436
District Discretionary Equalisation Development Grant	97,000	97,000
Transitional Conditional Grant - Development	0	200,000
Total Revenues Shares	24,406,198	29,721,833
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	18,981,909	23,692,030
Non Wage	4,824,267	5,269,367
Development Expenditure		
Domestic Development	600,022	760,436
External Financing	0	0
Total Expenditure	24,406,198	29,721,833

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

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	10,507	0	0	10,507
Total Cost of HIV/AIDS Mainstreaming	0	10,507	0	0	10,507
Key Service Area 320162 Capitation (Primary)					
211101 General Staff Salaries	12,818,628	0	0	0	12,818,628

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263308 Sector Conditional Grant (Non-Wage)		0	1,951,452	0	0	1,951,452
Total for LCIII: Dabani Subcounty		County: Samia_Bugwe				185,843
LCII: Busia	ELIM P.S.	ELIM P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			29,190
LCII: Busia	MAYOMBE P.S.	MAYOMBE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			23,003
LCII: Buwumba	BUWUMBA P.S.	BUWUMBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			6,765
LCII: Buyengo	BUYENGO P.S.	BUYENGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			27,852
LCII: Dabani	BUDECHO P.S.	BUDECHO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			13,337
LCII: Dabani	BUSUMBA P.S.	BUSUMBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			18,107
LCII: Dabani	DABANI BOYS P.S.	DABANI BOYS P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			25,088
LCII: Dabani	DABANI GIRLS P.S.	DABANI GIRLS P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			24,766
LCII: Nangwe	NANGWE PARENTS p.s	NANGWE PARENTS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			17,736
Total for LCIII: Buteba Subcounty		County: Samia_Bugwe				146,162
LCII: Amonikakinei	AMONIKAKINEI P.S.	AMONIKAKINEI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			29,226
LCII: Buteba	AKOBWAIT P.S	AKOBWAIT P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			19,810
LCII: Buteba	BUTEBA BAPTIST P/S	BUTEBA BAPTIST P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			14,178
LCII: Buteba	BUTEBA P.S.	BUTEBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			15,122
LCII: Buteba	KAYORO P.S.	KAYORO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			20,057
LCII: Mawero	ALUPE P.S	ALUPE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			2,193
LCII: Mawero	MAWERO ISLAMIC P.S	MAWERO ISLAMIC P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			18,924
LCII: Mawero	Mawero P.S.	Mawero P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			11,352

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LCII: Mawero	OKAME P.S.	OKAME P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,302
Total for LCIII: Busime Subcounty		County: Samia_Bugwe		85,172
LCII: Busime	BUBO P.S.	BUBO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,440
LCII: Busime	BULOOSI P.S.	BULOOSI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,184
LCII: Busime	BUSIME PRIMARY SCHOOL	BUSIME PRIMARY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,745
LCII: Busime	SIHUBIRA P.S	SIHUBIRA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,197
LCII: Mundindi	MUNDINDI P.S.	MUNDINDI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,528
LCII: Rukaka	NANYUMA P.S	NANYUMA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,078
Total for LCIII: Sikuda Subcounty		County: Samia_Bugwe		88,824
LCII: Ajuketi	AJUKET P.S.	AJUKET P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,634
LCII: Sikuda	HADADIRA P.S.	HADADIRA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,876
LCII: Sikuda	NAKOOOLA P.S.	NAKOOOLA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,182
LCII: Sikuda	SIKUDA P.S.	SIKUDA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,602
LCII: Tiira	TIIRA P.S.	TIIRA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,531
Total for LCIII: Buyanga Subcounty		County: Samia_Bugwe		105,536
LCII: Busibembe	BUSIBEMBE P.S.	BUSIBEMBE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,854
LCII: Buwembe	BUMIRAMBAKO P.S.	BUMIRAMBAKO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	28,456
LCII: Buwembe	BUWEMBE P.S.	BUWEMBE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,190
LCII: Buyunda	BUSIGUMBA P.S.	BUSIGUMBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,580
LCII: Buyunda	BUYANGA P.S	BUYANGA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,456

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Total for LCIII: Masinya Subcounty		County: Samia_Bugwe		129,805
LCII: Bumunji	BUHUMWA P.S.	BUHUMWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,361
LCII: Bumunji	BULECHA P.S.	BULECHA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,631
LCII: Bumunji	BUMUNJI P.S.	BUMUNJI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,699
LCII: Bumunji	BUWALIRA P.S.	BUWALIRA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,314
LCII: Busikho	BUSIKHO P.S.	BUSIKHO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	27,046
LCII: Busikho	BUYIMINI P.S.	BUYIMINI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,993
LCII: Masinya	BUSAMBA P.S.	BUSAMBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,763
Total for LCIII: Buhehe Subcounty		County: Samia_Bugwe		140,354
LCII: Buhasaba	Magombe P.S.	Magombe P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,007
LCII: Buhasaba	Mukwanya P/S	Mukwanya P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,761
LCII: Buhehe	Buhehe P.S.	Buhehe P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,843
LCII: Buhehe	Bunyadeti P.S.	Bunyadeti P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,864
LCII: Buhehe	Bunyide P.S.	Bunyide P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,638
LCII: Buhehe	Nahayaka P.S.	Nahayaka P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,737
LCII: Bulwenge	Bukwala Primary School	Bukwala Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,990
LCII: Bulwenge	Bulwenge P.S.	Bulwenge P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,985
LCII: Bulwenge	Busubo P.S.	Busubo P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,532
Total for LCIII: Masafu Subcounty		County: Samia_Bugwe		160,211
LCII: Buhatuba	Bubwohi P.S.	Bubwohi P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,621

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LCII: Buhatuba	Budandu P.S.	Budandu P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,002
LCII: Buhatuba	Bukalikha P.S.	Bukalikha P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	26,370
LCII: Kubo	BUKOB P.S.	BUKOB P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,601
LCII: Kubo	Kubo P.S.	Kubo P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,810
LCII: Masafu	Buwanda P.S.	Buwanda P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,692
LCII: Masafu	Masafu P.S.	Masafu P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,670
LCII: Mawanga	Budibya P.S.	Budibya P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,799
LCII: Mawanga	MAANGA PRIMARY SCHOOL	MAANGA PRIMARY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,138
LCII: Mawanga	Mukangu P.S.	Mukangu P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,510
Total for LCIII: Masaba Subcounty		County: Samia_Bugwe		237,822
LCII: Butangasi	Buduli P.S.	Buduli P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,754
LCII: Butangasi	Butangasi P.S.	Butangasi P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	50,264
LCII: Butangasi	Sifuyo P.S.	Sifuyo P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,916
LCII: Masaba	BUJWANGA P.S.	BUJWANGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,533
LCII: Masaba	Lwanikha P.S.	Lwanikha P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,165
LCII: Masaba	Magale P.S.	Magale P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,810
LCII: Masaba	Masaba P.S.	Masaba P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,070
LCII: Masaba	Masaba P.S.	Masaba P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	2,381
LCII: Masaba	Namala P.S.	Namala P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	27,225

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LCII: Mbehenyi	BULENGI P.S	BULENGI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,746
LCII: Mbehenyi	BULOBI P.S	BULOBI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,654
LCII: Mbehenyi	Busonga P.S.	Busonga P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,407
LCII: Mbehenyi	Butacho P.S.	Butacho P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,894
LCII: Mbehenyi	Makunda P.S.	Makunda P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,945
LCII: Mbehenyi	Mbehenyi P.S	Mbehenyi P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,061
Total for LCIII: Busitema Subcounty		County: Samia_Bugwe		116,310
LCII: Busitema	BUSITEMA COLLEGE P.S.	BUSITEMA COLLEGE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,688
LCII: Busitema	MAKINA P.S.	MAKINA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,396
LCII: Busitema	Nkanjo P.S.	Nkanjo P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,887
LCII: Busitema	SYAULE P.S.	SYAULE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,862
LCII: Chawo	CHAWO P.S	CHAWO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,318
LCII: Chawo	NANGULU P.S.	NANGULU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,389
LCII: Habuleke	HABULEKE P.S.	HABULEKE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,838
LCII: Syanyonja	BUSITEMA P.S.	BUSITEMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,933
Total for LCIII: Bulumbi Subcounty		County: Samia_Bugwe		76,924
LCII: Bubango	BUBANGO P.S.	BUBANGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,336
LCII: Bubango	BUSINYWA P.S.	BUSINYWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,660
LCII: Bubango	HAMASANJA P.S.	HAMASANJA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	23,279

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LCII: Buhobe	BUHOBE P.S.	BUHOBE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,326
LCII: Buhobe	NASWESWE P.S	NASWESWE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,324
Total for LCIII: Majanji Subcounty		County: Samia_Bugwe		58,329
LCII: Dadira	LANDO MEMORIAL PRIMARY SCHOOL	LANDO MEMORIAL PRIMARY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,368
LCII: Majanji	BULWANDE P.S	BULWANDE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,678
LCII: Majanji	MADUWA P.S.	MADUWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,408
LCII: Majanji	MAJANJI P.S.	MAJANJI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,876
Total for LCIII: Lunyo Subcounty		County: Samia_Bugwe		163,794
LCII: Busiabala	Bukuhu P.S	Bukuhu P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,168
LCII: Busiabala	BUSIABALA P.S	BUSIABALA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,078
LCII: Lunyo	Bulondani P.S	Bulondani P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,740
LCII: Lunyo	BWANIKHA P.S.	BWANIKHA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,330
LCII: Lunyo	LUNYO P.S.	LUNYO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,394
LCII: Lunyo	Lwala Buyunda P.S.	Lwala Buyunda P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,178
LCII: Lunyo	Sirere P.S.	Sirere P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,961
LCII: Nalwire	Bulekei P.S.	Bulekei P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,355
LCII: Nalwire	Butenge P.S.	Butenge P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,996
LCII: Nalwire	Lumuli P.S.	Lumuli P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,341
LCII: Nekuku	Nekuku P.S.	Nekuku P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,256

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Total for LCIII: Lumino Subcounty		County: Samia_Bugwe			109,050
LCII: Hasyule	Budimo P.S.	Budimo P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		5,833
LCII: Hasyule	Bukobe Maboka P.S.	Bukobe Maboka P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		13,155
LCII: Hasyule	Hasyule P.S	Hasyule P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		14,097
LCII: Jinja	Sibiyirise P.S.	Sibiyirise P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		29,369
LCII: Lumino	Bukwekwe P.S.	Bukwekwe P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		25,196
LCII: Lumino	Dadira P.S.	Dadira P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		21,402
Total for LCIII: Missing Subcounty		County: Missing County			147,319
LCII: Missing Parish	Bubwibo P.S	Bubwibo P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		13,105
LCII: Missing Parish	BUHOYA P.S.	BUHOYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		15,387
LCII: Missing Parish	Buwerero P.S.	Buwerero P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		10,765
LCII: Missing Parish	BWANIKHA BAPTIST P.S.	BWANIKHA BAPTIST P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		11,031
LCII: Missing Parish	Nagabita P.S.	Nagabita P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		17,527
LCII: Missing Parish	NAMASYOLO P.S.	NAMASYOLO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		22,017
LCII: Missing Parish	NAMUNGODI P.S.	NAMUNGODI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		25,707
LCII: Missing Parish	NANYONI SITAMBOKO P.S.	NANYONI SITAMBOKO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		13,093
LCII: Missing Parish	SIDIMBIRE P.S.	SIDIMBIRE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		18,688
Total Cost of Capitation (Primary)		12,818,628	1,951,452	0	0
Total Cost of Human Capital Development		12,818,628	1,961,959	0	0
Total Cost of Pre-Primary and Primary Education		12,818,628	1,961,959	0	0
Service Area 20 Secondary Education					

VOTE: 825 Busia District

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	2,190,364	0	0	2,190,364
Total for LCIII: Buteba Subcounty		County: Samia_Bugwe				65,376
LCII: Buteba	KAYORO S.S	KAYORO S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			65,376
Total for LCIII: Busime Subcounty		County: Samia_Bugwe				83,376
LCII: Busime	BUSIIME S.S	BUSIIME S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			83,376
Total for LCIII: Sikuda Subcounty		County: Samia_Bugwe				64,000
LCII: Sikuda	Sikuda Seed S.S	Sikuda Seed S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			64,000
Total for LCIII: Buyanga Subcounty		County: Samia_Bugwe				110,756
LCII: Buwembe	BUWEMBE S.S	BUWEMBE S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			110,756
Total for LCIII: Masinya Subcounty		County: Samia_Bugwe				175,672
LCII: Masinya	MASINYA S.S	MASINYA S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			175,672
Total for LCIII: Masafu Subcounty		County: Samia_Bugwe				111,932
LCII: Buhatuba	BUKALIKHA S.S	BUKALIKHA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			111,932
Total for LCIII: Masaba Subcounty		County: Samia_Bugwe				131,604
LCII: Masaba	MASABA COLLEGE BUSIA	MASABA COLLEGE BUSIA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			131,604
Total for LCIII: Busitema Subcounty		County: Samia_Bugwe				299,868
LCII: Busitema	RIVERSIDE HIGH SCHOOL	RIVERSIDE HIGH SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			299,868
Total for LCIII: Majanji Subcounty		County: Samia_Bugwe				175,136
LCII: Majanji	MAJANJI SEC. SCH	MAJANJI SEC. SCH	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			175,136
Total for LCIII: Lunyo Subcounty		County: Samia_Bugwe				129,884
LCII: Lunyo	LUNYO HILL S.S	LUNYO HILL S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			129,884
Total for LCIII: Lumino Subcounty		County: Samia_Bugwe				367,112

VOTE: 825 Busia District

LCII: Lumino	LUMINO H.S	LUMINO H.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	367,112		
Total for LCIII: Missing Subcounty		County: Missing County		475,648		
LCII: Missing Parish	BUHEHE S.S	BUHEHE S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	170,356		
LCII: Missing Parish	BUHOBE S.S	BUHOBE S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	305,292		
Total Cost of Capitation (Secondary)		0	2,190,364	0	0	2,190,364
Key Service Area 320159 Secondary Education Services						
211101 General Staff Salaries		9,386,519	0	0	0	9,386,519
227001 Travel inland		0	4,336	0	0	4,336
Total Cost of Secondary Education Services		9,386,519	4,336	0	0	9,390,855
Total Cost of Human Capital Development		9,386,519	2,194,700	0	0	11,581,219
Total Cost of Secondary Education		9,386,519	2,194,700	0	0	11,581,219
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		1,299,288	0	0	0	1,299,288
Total Cost of Tertiary Education Services		1,299,288	0	0	0	1,299,288
Key Service Area 320163 Capitation (Tertiary)						
263308 Sector Conditional Grant (Non-Wage)		0	287,800	0	0	287,800
Total for LCIII: Missing Subcounty		County: Missing County				287,800
LCII: Missing Parish	LUMINO COMMUNITY POLY	LUMINO COMMUNITY POLY	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent	119,879		
LCII: Missing Parish	NALWIRE TECH.INST	NALWIRE TECH.INST	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent	167,921		
Total Cost of Capitation (Tertiary)		0	287,800	0	0	287,800
Total Cost of Human Capital Development		1,299,288	287,800	0	0	1,587,089
Total Cost of Skills Development		1,299,288	287,800	0	0	1,587,089
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
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VOTE: 825 Busia District

Programme 12 Human Capital Development

Key Service Area 000023 Inspection and Monitoring

211101 General Staff Salaries	187,595	0	0	0	187,595
227001 Travel inland	0	113,052	0	0	113,052
Total Cost of Inspection and Monitoring	187,595	113,052	0	0	300,647

Key Service Area 000063 Quality Assurance Systems

221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000
221008 Information and Communication Technology Supplies.	0	4,000	0	0	4,000
221009 Welfare and Entertainment	0	5,000	0	0	5,000
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
222001 Information and Communication Technology Services.	0	3,000	0	0	3,000
223001 Property Management Expenses	0	3,000	0	0	3,000
225202 Environment Impact Assessment for Capital Works	0	3,700	0	0	3,700
225204 Monitoring and Supervision of capital work	0	20,800	0	0	20,800
227001 Travel inland	0	4,576	0	0	4,576
228004 Maintenance-Other Fixed Assets	0	30,340	0	0	30,340
Total Cost of Quality Assurance Systems	0	87,416	0	0	87,416

Key Service Area 320003 Assets and Facilities Management

225202 Environment Impact Assessment for Capital Works	0	0	2,682	0	2,682
Total for LCIII: Western Div (Physical)	County: Busia Municipal Council (Physical)				2,682
LCII: South West (Physical)	Busia DLG	Environmental Impact Assessment - Travel	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		2,682
225204 Monitoring and Supervision of capital work	0	0	19,754	0	19,754
Total for LCIII: Western Div (Physical)	County: Busia Municipal Council (Physical)				19,754
LCII: South West (Physical)	Busia DLG	Facilitation for monitoring Devt Grant(SFG)	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		12,754
LCII: South West (Physical)	Busia DLG	Facilitation for monitoring Transitional grant project	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc		5,000
LCII: South West (Physical)	Busia DLG	Facilitation for monitoring	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		2,000
228001 Maintenance-Buildings and Structures	0	256,439	0	0	256,439
228004 Maintenance-Other Fixed Assets	0	315,000	0	0	315,000

VOTE: 825 Busia District

312121 Non-Residential Buildings - Acquisition		0	0	575,000	0	575,000
Total for LCIII: Buteba Subcounty		County: Samia_Bugwe				95,000
LCII: Amonikakinei	Amonikakinei primary school	Pre school educational services-Schools_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			95,000
Total for LCIII: Masinya Subcounty		County: Samia_Bugwe				195,000
LCII: Masinya	Masinya Secondary School	Public elementary or secondary schools - Schools_Acquire	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc			195,000
Total for LCIII: Masafu Subcounty		County: Samia_Bugwe				95,000
LCII: Kubo	Budandu Primary School	Pre school educational services-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			95,000
Total for LCIII: Masaba Subcounty		County: Samia_Bugwe				95,000
LCII: Masaba	Magale primary school	Pre school educational services-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			95,000
Total for LCIII: Majanji Subcounty		County: Samia_Bugwe				95,000
LCII: Majanji	Maduwa Primary School	Pre school educational services-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			95,000
313121 Non-Residential Buildings - Improvement		0	0	163,000	0	163,000
Total for LCIII: Masafu Subcounty		County: Samia_Bugwe				33,000
LCII: Kubo	Kubo primary school	Renovation of 2 classroom block at Kubo primary school	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			33,000
Total for LCIII: Bulumbi Subcounty		County: Samia_Bugwe				130,000
LCII: Bubango	Babango primary school	Renovation of 8 Classrooms at Bubango primary school	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			95,000
LCII: Buhobe	Businywa primary school	Renovation of 2 classroom block at Businywa primary school	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			35,000
Total Cost of Assets and Facilities Management		0	571,439	760,436	0	1,331,875
Key Service Area 320110 Sports and recreational services						
227001 Travel inland		0	50,000	0	0	50,000
Total Cost of Sports and recreational services		0	50,000	0	0	50,000
Total Cost of Human Capital Development		187,595	821,907	760,436	0	1,769,938
Total Cost of Education&Sports Management and Inspection		187,595	821,907	760,436	0	1,769,938

VOTE: 825 Busia District

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	23,692,030	5,269,367	760,436	0	29,721,833

VOTE: 825 Busia 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	2,879,406	1,352,063
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
District Unconditional Grant Non-Wage	21,542	21,542
District Unconditional Grant Wage	208,323	197,879
Locally Raised Revenues	1,542,899	26,000
Other Transfers from Central Government	106,642	106,642
Development Revenues	2,147,272	316,239
District Discretionary Equalisation Development Grant	426,686	271,239
Locally Raised Revenues	1,680,586	0
Other Transfers from Central Government	40,000	45,000
Total Revenues Shares	5,026,678	1,668,302
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	208,323	197,879
Non Wage	2,671,083	1,154,184
Development Expenditure		
Domestic Development	2,147,272	316,239
External Financing	0	0
Total Expenditure	5,026,678	1,668,302

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

Service Area 10 Community Access Roads

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 09 Integrated Transport Infrastructure and Services					
Key Service Area 000017 Infrastructure Development and Management					
225202 Environment Impact Assessment for Capital Works	0	0	5,000	0	5,000
Total for LCIII: Masaba Subcounty	County: Samia_Bugwe				5,000
LCII: Masaba	masaba	Feasibility Studies or Screening of Projects Stakeholder Engagement	Source: Other Transfers from Central Government OGT012-Vegetable Oil Development Project		5,000

VOTE: 825 Busia District

225204 Monitoring and Supervision of capital work	0	0	20,000	0	20,000
Total for LCIII: Masaba Subcounty	County: Samia_Bugwe				20,000
LCII: Masaba	Masaba	Reporting , supervision, monitoring and certification of Road works	Source: Other Transfers from Central Government OGT012-Vegetable Oil Development Project		20,000
227001 Travel inland	0	0	20,000	0	20,000
Total for LCIII:	County:				20,000
LCII:	Masaba	Travel Inland - Facilitation	Source: Other Transfers from Central Government OGT012-Vegetable Oil Development Project		20,000
Total Cost of Infrastructure Development and Management	0	0	45,000	0	45,000
Key Service Area 260002 District , Urban and Community Access Road Maintenance					
211101 General Staff Salaries	197,879	0	0	0	197,879
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	40,000	0	0	40,000
221001 Advertising and Public Relations	0	3,000	0	0	3,000
221002 Workshops, Meetings and Seminars	0	21,400	0	0	21,400
221004 Recruitment Expenses	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	1,785	0	0	1,785
221012 Small Office Equipment	0	7,300	0	0	7,300
221017 Membership dues and Subscription fees.	0	2,282	0	0	2,282
222001 Information and Communication Technology Services.	0	2,400	0	0	2,400
223005 Electricity	0	15,200	0	0	15,200
223006 Water	0	2,400	0	0	2,400
224010 Protective Gear	0	5,000	0	0	5,000
225202 Environment Impact Assessment for Capital Works	0	4,000	0	0	4,000
227001 Travel inland	0	160,587	0	0	160,587
227004 Fuel, Lubricants and Oils	0	538,182	0	0	538,182
228001 Maintenance-Buildings and Structures	0	12,942	0	0	12,942
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	110,000	0	0	110,000
228004 Maintenance-Other Fixed Assets	0	222,706	0	0	222,706
Total Cost of District , Urban and Community Access Road Maintenance	197,879	1,151,184	0	0	1,349,063

VOTE: 825 Busia District

Key Service Area 260009 Road Maintenance

225204 Monitoring and Supervision of capital work	0	0	5,487	0	5,487
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Total for LCIII: Bulumbi Subcounty	County: Samia_Bugwe				5,487
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LCII: Bubango	Mukera Swamp	Monitoring and supervision of Busitema Junction to Hamasanja/Habuleke Road and Mukera swamp improvement	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	5,487
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313131 Roads and Bridges - Improvement	0	0	44,513	0	44,513
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Total for LCIII: Bulumbi Subcounty	County: Samia_Bugwe				44,513
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LCII: Bubango	Mukera swamp crossing	Busitema Junction to Hamasanja/Habuleke Road and Mukera swamp improvement	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	44,513
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Total Cost of Road Maintenance	0	0	50,000	0	50,000
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Total Cost of Integrated Transport Infrastructure and Services	197,879	1,151,184	95,000	0	1,444,063
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Programme 12 Human Capital Development

Key Service Area 000013 HIV/AIDS Mainstreaming

221001 Advertising and Public Relations	0	3,000	0	0	3,000
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Total Cost of HIV/AIDS Mainstreaming	0	3,000	0	0	3,000
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Total Cost of Human Capital Development	0	3,000	0	0	3,000
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Total Cost of Community Access Roads	197,879	1,154,184	95,000	0	1,447,063
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Service Area 20 Engineering Services

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
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Programme 10 Sustainable Urbanisation and Housing

Key Service Area 140043 Urban planning and Strategies

225204 Monitoring and Supervision of capital work	0	0	8,000	0	8,000
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Total for LCIII: Western Div (Physical)	County: Busia Municipal Council (Physical)				8,000
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LCII: South West (Physical)	Busia District headquarters	Monitoring of implementation of capital projects	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	8,000
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313121 Non-Residential Buildings - Improvement	0	0	213,239	0	213,239
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Total for LCIII: Lumino Subcounty	County: Samia_Bugwe				16,999
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VOTE: 825 Busia District

LCII: Lumino	Lumino Sub-county Headquarters	Retention payment to Lumino Sub-county Administration Block Phase I	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	16,999		
Total for LCIII: Namungodi Town Council		County: Samia_Bugwe		89,216		
LCII: Buhoya Ward	Namungodi Town Council Headquarters	Completion of Namangodi Town Council Administration Block	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	80,240		
LCII: Buhoya Ward	Namungodi Town Council Headquarters	Retention payment to Namungodi Town Council Administration Block Phase I	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	8,976		
Total for LCIII: Tiira Town Council		County: Samia_Bugwe		9,310		
LCII: Tiira Ward	Tiira Town Council Headquarters	Retention payment to Tiira Town Council Administration Block Phase I	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	9,310		
Total for LCIII: Western Div (Physical)		County: Busia Municipal Council (Physical)		97,714		
LCII: South West (Physical)	Busia District headquarters	Renovation works of main existing Administration office block	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	97,714		
Total Cost of Urban planning and Strategies		0	0	221,239	0	221,239
Total Cost of Sustainable Urbanisation and Housing		0	0	221,239	0	221,239
Total Cost of Engineering Services		0	0	221,239	0	221,239
Total Cost of Roads and Engineering		197,879	1,154,184	316,239	0	1,668,302

VOTE: 825 Busia District

Water

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	117,856	168,064
District Unconditional Grant Wage	29,000	76,710
Locally Raised Revenues	2,000	4,000
Programme Conditional Grant - Non Wage Recurrent	86,856	87,354
Development Revenues	349,581	439,092
Programme Conditional Grant - Development	334,766	419,277
Transitional Conditional Grant - Development	14,815	14,815
Locally Raised Revenues	0	5,000
Total Revenues Shares	467,437	607,156
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	29,000	76,710
Non Wage	88,856	91,354
Development Expenditure		
Domestic Development	349,581	439,092
External Financing	0	0
Total Expenditure	467,437	607,156

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

Service Area 10 Rural Water Supply and Sanitation

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	0	500	0	500
Total for LCIII: Buteba Subcounty	County: Samia_Bugwe				500
LCII: Amonikakinei	Achilet	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		500
Total Cost of Climate Change Mitigation	0	0	500	0	500
Key Service Area 000090 Climate Change Adaptation					
227001 Travel inland	0	0	500	0	500

VOTE: 825 Busia District

Total for LCIII: Dabani Subcounty		County: Samia_Bugwe			500
LCII: Nangwe	Mundaa A	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		500
Total Cost of Climate Change Adaptation		0	0	500	0
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		0	0	1,000	0
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland		0	610	0	0
Total Cost of HIV/AIDS Mainstreaming		0	610	0	0
Key Service Area 000016 Environment, Social Health and Safety					
227001 Travel inland		0	0	1,000	0
Total for LCIII: Busime Subcounty		County: Samia_Bugwe			1,000
LCII: Rukaka	Butangasi	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		1,000
Total Cost of Environment, Social Health and Safety		0	0	1,000	0
Key Service Area 140021 Ecosystems Restoration and Protection					
227001 Travel inland		0	0	423	0
Total for LCIII: Sikuda Subcounty		County: Samia_Bugwe			423
LCII: Buchicha	Buchicha A	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		423
Total Cost of Ecosystems Restoration and Protection		0	0	423	0
Key Service Area 140022 Integrated Catchment based Infrastructure					
211101 General Staff Salaries		76,710	0	0	0
221001 Advertising and Public Relations		0	1,600	0	0
221002 Workshops, Meetings and Seminars		0	7,994	0	0
221007 Books, Periodicals & Newspapers		0	600	0	0
221008 Information and Communication Technology Supplies.		0	1,620	0	0
221009 Welfare and Entertainment		0	600	0	0
221011 Printing, Stationery, Photocopying and Binding		0	1,200	0	0
222001 Information and Communication Technology Services.		0	720	0	0
223004 Guard and Security services		0	228	0	0
223005 Electricity		0	720	0	0
225203 Appraisal and Feasibility Studies for Capital Works		0	0	39,000	0

VOTE: 825 Busia District

Total for LCIII: Buteba Subcounty		County: Samia_Bugwe		3,000
LCII: Mawero	Okame Abochete	Feasibility Studies or Screening of Projects Consultancy	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	3,000
Total for LCIII: Busime Subcounty		County: Samia_Bugwe		3,000
LCII: Rukaka	Butangasi	Feasibility Studies or Screening of Projects Consultancy	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	3,000
Total for LCIII: Sikuda Subcounty		County: Samia_Bugwe		3,000
LCII: Buchicha	Buchicha Central	Feasibility Studies or Screening of Projects Consultancy	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	3,000
Total for LCIII: Buyanga Subcounty		County: Samia_Bugwe		3,000
LCII: Buyunda	Magale	Feasibility Studies or Screening of Projects Consultancy	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	3,000
Total for LCIII: Masinya Subcounty		County: Samia_Bugwe		3,000
LCII: Bumunji	Buhumwa	Feasibility Studies or Screening of Projects Consultancy	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	3,000
Total for LCIII: Buhehe Subcounty		County: Samia_Bugwe		3,000
LCII: Buhehe	Bwolia B	Feasibility Studies or Screening of Projects Consultancy	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	3,000
Total for LCIII: Masafu Subcounty		County: Samia_Bugwe		3,000
LCII: Kubo	Bukobe W	Feasibility Studies or Screening of Projects Consultancy	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	3,000
Total for LCIII: Masaba Subcounty		County: Samia_Bugwe		3,000
LCII: Masaba	Mapedo	Feasibility Studies or Screening of Projects Consultancy	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	3,000
Total for LCIII: Busitema Subcounty		County: Samia_Bugwe		3,000
LCII: Syanyonja	Manyanya	Feasibility Studies or Screening of Projects Consultancy	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	3,000
Total for LCIII: Bulumbi Subcounty		County: Samia_Bugwe		3,000
LCII: Buhobe	Butongi	Feasibility Studies or Screening of Projects Consultancy	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	3,000
Total for LCIII: Majanji Subcounty		County: Samia_Bugwe		3,000

VOTE: 825 Busia District

LCII: Majanji	Dabali	Feasibility Studies or Screening of Projects Consultancy	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	3,000		
Total for LCIII: Lunyo Subcounty		County: Samia_Bugwe		3,000		
LCII: Lunyo	Lunyo A	Feasibility Studies or Screening of Projects Consultancy	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	3,000		
Total for LCIII: Lumino – Majansi Town Council		County: Samia_Bugwe		3,000		
LCII: Jinja Ward	Budalangi B	Feasibility Studies or Screening of Projects Consultancy	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	3,000		
225204 Monitoring and Supervision of capital work		0	0	10,000	0	10,000
Total for LCIII: Western Div (Physical)		County: Busia Municipal Council (Physical)				10,000
LCII: South West (Physical)	District Headquarters	Safari Day Allownces and Fuel	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	10,000		
227001 Travel inland		0	64,621	37,159	0	101,780
Total for LCIII: Dabani Subcounty		County: Samia_Bugwe				6,260
LCII: Buyengo		Travel Inland - Data Collection and Analysis	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	1,260		
LCII: Dabani	Dabani A	Travel Inland - Department Trips	Source: Locally Raised Revenues	5,000		
Total for LCIII: Busime Subcounty		County: Samia_Bugwe				1,044
LCII: Mundindi	Mundindi Trading Center	Travel Inland - Facilitation	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	1,044		
Total for LCIII: Buyanga Subcounty		County: Samia_Bugwe				15,040
LCII: Buwembe	Buwembe	Travel Inland - Field Work Expenses	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	15,040		
Total for LCIII: Masafu Subcounty		County: Samia_Bugwe				14,815
LCII: Mawanga	Buhembo	Travel Inland - Expenses	Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)	14,815		
227004 Fuel, Lubricants and Oils		0	1,140	0	0	1,140
228001 Maintenance-Buildings and Structures		0	1,622	39,750	0	41,372
Total for LCIII: Dabani Subcounty		County: Samia_Bugwe				5,000
LCII: Buyengo	Malomba	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	2,500		
LCII: Nangwe	Nangwe B	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	2,500		

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Total for LCIII: Buteba Subcounty		County: Samia_Bugwe		2,500
LCII: Amonikakinei	Amuniot	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	2,500
Total for LCIII: Busime Subcounty		County: Samia_Bugwe		2,500
LCII: Busime	Mahoma	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	2,500
Total for LCIII: Sikuda Subcounty		County: Samia_Bugwe		2,500
LCII: Sikuda	Mundaya	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	2,500
Total for LCIII: Buyanga Subcounty		County: Samia_Bugwe		2,500
LCII: Busibembe	Busembe W	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	2,500
Total for LCIII: Masinya Subcounty		County: Samia_Bugwe		2,500
LCII: Masinya	Gulamubiri	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	2,500
Total for LCIII: Buhehe Subcounty		County: Samia_Bugwe		2,500
LCII: Buhehe	Nangodo B	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	2,500
Total for LCIII: Masafu Subcounty		County: Samia_Bugwe		2,500
LCII: Kubo	Kubo P/S	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	2,500
Total for LCIII: Masaba Subcounty		County: Samia_Bugwe		2,500
LCII: Masaba	Bukuyudi	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	2,500
Total for LCIII: Busitema Subcounty		County: Samia_Bugwe		2,500
LCII: Busitema	Makina A	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	2,500
Total for LCIII: Majanji Subcounty		County: Samia_Bugwe		2,500
LCII: Majanji	Namundiri A	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	2,500
Total for LCIII: Lunyo Subcounty		County: Samia_Bugwe		2,500

VOTE: 825 Busia District

LCII: Nalwire	Siranga	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	2,500	
Total for LCIII: Lumino Subcounty		County: Samia_Bugwe		2,500	
LCII: Budimo	Budimo D	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	2,500	
Total for LCIII: Lumino – Majansi Town Council		County: Samia_Bugwe		2,500	
LCII: Lumino Ward	Bulangi	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	2,500	
Total for LCIII: Western Div (Physical)		County: Busia Municipal Council (Physical)		2,250	
LCII: South West (Physical)	District Headquarters	Building and Facility Maintenance - Maintenance Costs	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	2,250	
228002 Maintenance-Transport Equipment		0	7,480	0	7,480
228004 Maintenance-Other Fixed Assets		0	600	0	600
312121 Non-Residential Buildings - Acquisition		0	0	18,000	18,000
Total for LCIII: Busime Subcounty		County: Samia_Bugwe		9,000	
LCII: Mundindi	Mundindi Trading Center	Public changing room and shower facility- Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	9,000	
Total for LCIII: Bulumbi Subcounty		County: Samia_Bugwe		9,000	
LCII: Buhobe	Buhobe Trading Center	Public changing room and shower facility- Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	9,000	
312135 Water Plants, pipelines and sewerage networks - Acquisition		0	0	292,760	292,760
Total for LCIII: Buteba Subcounty		County: Samia_Bugwe		22,520	
LCII: Mawero	Okame Abochete	Drilling, Casting and Installation of Boreholes at Okame Abochete	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	22,520	
Total for LCIII: Busime Subcounty		County: Samia_Bugwe		22,520	
LCII: Rukaka	Butangasi	Drilling, Casting and Installation of Boreholes at Butangasi	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	22,520	
Total for LCIII: Sikuda Subcounty		County: Samia_Bugwe		22,520	

VOTE: 825 Busia District

LCII: Buchicha	Buchicha Central	Drilling, Casting and Installation of Boreholes at Buchicha Central	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	22,520
Total for LCIII: Buyanga Subcounty		County: Samia_Bugwe		22,520
LCII: Buyunda	Magale	Drilling, Casting and Installation of Boreholes at Magale	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	22,520
Total for LCIII: Masinya Subcounty		County: Samia_Bugwe		22,520
LCII: Bumunji	Buhumwa	Drilling, Casting and Installation of Boreholes at Buhumwa	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	22,520
Total for LCIII: Buhehe Subcounty		County: Samia_Bugwe		22,520
LCII: Buhehe	Bwolia B	Drilling, Casting and Installation of Boreholes at Bwolia B	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	22,520
Total for LCIII: Masafu Subcounty		County: Samia_Bugwe		22,520
LCII: Kubo	Bukobe West	Drilling, Casting and Installation of Boreholes at Bukobe West	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	22,520
Total for LCIII: Masaba Subcounty		County: Samia_Bugwe		22,520
LCII: Masaba	Mapedo	Drilling, Casting and Installation of Boreholes at Mapedo	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	22,520
Total for LCIII: Busitema Subcounty		County: Samia_Bugwe		22,520
LCII: Syanyonja	Manyanya	Drilling, Casting and Installation of Boreholes at Manyanya	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	22,520
Total for LCIII: Bulumbi Subcounty		County: Samia_Bugwe		22,520
LCII: Buhobe	Butongi	Drilling, Casting and Installation of Boreholes at Butongi	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	22,520
Total for LCIII: Majanji Subcounty		County: Samia_Bugwe		22,520
LCII: Majanji	Dabali	Drilling, Casting and Installation of Boreholes at Dabali	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	22,520
Total for LCIII: Lunyo Subcounty		County: Samia_Bugwe		22,520
LCII: Lunyo	Lunyo A	Drilling, Casting and Installation of Boreholes at Lunyo A	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	22,520
Total for LCIII: Lumino – Majansi Town Council		County: Samia_Bugwe		22,520

VOTE: 825 Busia District

LCII: Jinja Ward	Budalangi B	Drilling, Casting and Installation of Boreholes at Budalangi B	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	22,520		
Total Cost of Integrated Catchment based Infrastructure		76,710	90,744	436,669	0	604,123
Total Cost of Human Capital Development		76,710	91,354	438,092	0	606,156
Total Cost of Rural Water Supply and Sanitation		76,710	91,354	439,092	0	607,156
Total Cost of Water		76,710	91,354	439,092	0	607,156

VOTE: 825 Busia District

Natural Resources

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	310,273	308,277
District Unconditional Grant Non-Wage	8,759	13,759
District Unconditional Grant Wage	204,000	207,137
Locally Raised Revenues	7,750	0
Programme Conditional Grant - Non Wage Recurrent	89,764	87,381
Development Revenues	0	5,000
Locally Raised Revenues	0	5,000
Total Revenues Shares	310,273	313,277

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	204,000	207,137
Non Wage	106,273	101,140
Development Expenditure		
Domestic Development	0	5,000
External Financing	0	0
Total Expenditure	310,273	313,277

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

Service Area 10 Natural Resources Management

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000024 Compliance and Enforcement Services					
211101 General Staff Salaries	207,137	0	0	0	207,137
227001 Travel inland	0	5,900	0	0	5,900
Total Cost of Compliance and Enforcement Services	207,137	5,900	0	0	213,037
Key Service Area 000078 Land Management					
227001 Travel inland	0	5,959	0	0	5,959
Total Cost of Land Management	0	5,959	0	0	5,959
Key Service Area 000089 Climate Change Mitigation					

VOTE: 825 Busia District

224003 Agricultural Supplies and Services	0	9,285	0	0	9,285
227001 Travel inland	0	11,429	5,000	0	16,429
Total for LCIII:		County:			5,000
LCII:	Travel Inland - Expenses	Source: Locally Raised Revenues			5,000
228002 Maintenance-Transport Equipment	0	1,000	0	0	1,000
Total Cost of Climate Change Mitigation	0	21,714	5,000	0	26,714
Key Service Area 140021 Ecosystems Restoration and Protection					
227001 Travel inland	0	12,000	0	0	12,000
Total Cost of Ecosystems Restoration and Protection	0	12,000	0	0	12,000
Key Service Area 140038 Environmental Safeguards					
227001 Travel inland	0	28,423	0	0	28,423
Total Cost of Environmental Safeguards	0	28,423	0	0	28,423
Key Service Area 560007 Regulation and Compliance					
221008 Information and Communication Technology Supplies.	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
223001 Property Management Expenses	0	600	0	0	600
223005 Electricity	0	400	0	0	400
227001 Travel inland	0	12,608	0	0	12,608
228002 Maintenance-Transport Equipment	0	8,200	0	0	8,200
Total Cost of Regulation and Compliance	0	24,808	0	0	24,808
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	207,137	98,805	5,000	0	310,942
Programme 10 Sustainable Urbanisation and Housing					
Key Service Area 280002 Physical Planning					
222001 Information and Communication Technology Services.	0	800	0	0	800
227001 Travel inland	0	1,200	0	0	1,200
Total Cost of Physical Planning	0	2,000	0	0	2,000
Total Cost of Sustainable Urbanisation and Housing	0	2,000	0	0	2,000
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	335	0	0	335

VOTE: 825 Busia District

Total Cost of HIV/AIDS Mainstreaming	0	335	0	0	335
Total Cost of Human Capital Development	0	335	0	0	335
Total Cost of Natural Resources Management	207,137	101,140	5,000	0	313,277
Total Cost of Natural Resources	207,137	101,140	5,000	0	313,277

VOTE: 825 Busia 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	279,152	328,985
District Unconditional Grant Non-Wage	5,000	5,000
District Unconditional Grant Wage	161,890	216,171
Locally Raised Revenues	5,000	4,000
Other Transfers from Central Government	24,700	24,700
Programme Conditional Grant - Non Wage Recurrent	82,562	79,114
Total Revenues Shares	279,152	328,985
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	161,890	216,171
Non Wage	117,262	112,814
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	279,152	328,985

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	216,171	0	0	0	216,171
Total Cost of Capacity Strengthening	216,171	0	0	0	216,171
Total Cost of Human Capital Development	216,171	0	0	0	216,171
Total Cost of Community Mobilisation	216,171	0	0	0	216,171
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

VOTE: 825 Busia District

Programme 12 Human Capital Development

Key Service Area 000013 HIV/AIDS Mainstreaming

227001 Travel inland	0	274	0	0	274
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Total Cost of HIV/AIDS Mainstreaming	0	274	0	0	274
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Key Service Area 000021 Gender Mainstreaming services

227001 Travel inland	0	4,065	0	0	4,065
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227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
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Total Cost of Gender Mainstreaming services	0	6,065	0	0	6,065
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Key Service Area 000023 Inspection and Monitoring

221007 Books, Periodicals & Newspapers	0	288	0	0	288
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221008 Information and Communication Technology Supplies.	0	800	0	0	800
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221009 Welfare and Entertainment	0	800	0	0	800
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221011 Printing, Stationery, Photocopying and Binding	0	2,300	0	0	2,300
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222001 Information and Communication Technology Services.	0	400	0	0	400
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223001 Property Management Expenses	0	1,200	0	0	1,200
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223005 Electricity	0	500	0	0	500
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227001 Travel inland	0	26,100	0	0	26,100
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227004 Fuel, Lubricants and Oils	0	17,782	0	0	17,782
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Total Cost of Inspection and Monitoring	0	50,170	0	0	50,170
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Key Service Area 000036 Strategies and Project Development

221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
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221012 Small Office Equipment	0	300	0	0	300
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227001 Travel inland	0	14,200	0	0	14,200
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227004 Fuel, Lubricants and Oils	0	5,000	0	0	5,000
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Total Cost of Strategies and Project Development	0	20,000	0	0	20,000
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Key Service Area 320146 Support to special interest Groups

227001 Travel inland	0	30,346	0	0	30,346
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227004 Fuel, Lubricants and Oils	0	5,959	0	0	5,959
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Total Cost of Support to special interest Groups	0	36,305	0	0	36,305
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Total Cost of Human Capital Development	0	112,814	0	0	112,814
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Total Cost of Empowerment and Mindset Change	0	112,814	0	0	112,814
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Total Cost of Community Based Services	216,171	112,814	0	0	328,985
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VOTE: 825 Busia District

VOTE: 825 Busia District

Planning

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	118,966	239,702
District Unconditional Grant Non-Wage	54,938	132,000
District Unconditional Grant Wage	54,803	104,702
Locally Raised Revenues	9,225	3,000
Development Revenues	27,000	27,000
District Discretionary Equalisation Development Grant	27,000	27,000
Total Revenues Shares	145,966	266,702
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	54,803	104,702
Non Wage	64,163	135,000
Development Expenditure		
Domestic Development	27,000	27,000
External Financing	0	0
Total Expenditure	145,966	266,702

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

Service Area 10 Planning and Statistics					
Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	2,200	0	0	2,200
Total Cost of HIV/AIDS Mainstreaming	0	2,200	0	0	2,200
Total Cost of Human Capital Development	0	2,200	0	0	2,200
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	104,702	0	0	0	104,702
221001 Advertising and Public Relations	0	2,000	0	0	2,000
221002 Workshops, Meetings and Seminars	0	25,000	0	0	25,000

VOTE: 825 Busia District

221007 Books, Periodicals & Newspapers	0	600	0	0	600
221008 Information and Communication Technology Supplies.	0	1,600	0	0	1,600
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	5,000	0	0	5,000
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
223001 Property Management Expenses	0	800	0	0	800
223005 Electricity	0	800	0	0	800
227001 Travel inland	0	24,438	0	0	24,438
228002 Maintenance-Transport Equipment	0	12,900	0	0	12,900
228004 Maintenance-Other Fixed Assets	0	480	0	0	480
312221 Light ICT hardware - Acquisition	0	0	8,500	0	8,500
Total for LCIII: Western Div (Physical)	County: Busia Municipal Council (Physical)				8,500
LCII: South West (Physical)	Planning Department	Desktop computers_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		4,500
LCII: South West (Physical)	Planning Department	Multi function printers_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		4,000
312235 Furniture and Fittings - Acquisition	0	0	2,400	0	2,400
Total for LCIII: Western Div (Physical)	County: Busia Municipal Council (Physical)				2,400
LCII: South West (Physical)	Planning Department	Arm chair-Chair_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		2,400
Total Cost of Planning and Budgeting services	104,702	77,618	10,900	0	193,220
Key Service Area 000023 Inspection and Monitoring					
225203 Appraisal and Feasibility Studies for Capital Works	0	0	2,300	0	2,300
Total for LCIII: Western Div (Physical)	County: Busia Municipal Council (Physical)				2,300
LCII: South West (Physical)	Busia District headquarters	Feasibility Studies or Screening of Projects - Appraisal	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		2,300
227001 Travel inland	0	28,382	5,400	0	33,782
Total for LCIII: Western Div (Physical)	County: Busia Municipal Council (Physical)				5,400
LCII: South West (Physical)	District headquarters	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		5,400
Total Cost of Inspection and Monitoring	0	28,382	7,700	0	36,082
Key Service Area 000027 Programme Working Group Secretariat Services					
227001 Travel inland	0	20,000	0	0	20,000

VOTE: 825 Busia District

Total Cost of Programme Working Group Secretariat Services					
	0	20,000	0	0	20,000
Key Service Area 560019 Data Management and Dissemination					
221002 Workshops, Meetings and Seminars	0	3,400	0	0	3,400
227001 Travel inland	0	3,400	8,400	0	11,800
Total for LCIII: Western Div (Physical)		County: Busia Municipal Council (Physical)			8,400
LCII: South West (Physical)	District headquarters	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		8,400
Total Cost of Data Management and Dissemination		0	6,800	8,400	0
Total Cost of Development Plan Implementation		104,702	132,800	27,000	0
Total Cost of Planning and Statistics		104,702	135,000	27,000	0
Total Cost of Planning		104,702	135,000	27,000	0

VOTE: 825 Busia District

Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	86,991	127,445
District Unconditional Grant Non-Wage	53,581	53,853
District Unconditional Grant Wage	28,411	63,592
Locally Raised Revenues	5,000	10,000
Total Revenues Shares	86,991	127,445
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	28,411	63,592
Non Wage	58,581	63,853
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	86,991	127,445

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

Service Area 10 Compliance

Approved Budget Estimates for FY 2026/27

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	127	0	0	127
Total Cost of HIV/AIDS Mainstreaming	0	127	0	0	127
Total Cost of Human Capital Development	0	127	0	0	127
Programme 16 Governance and Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	63,592	0	0	0	63,592
221002 Workshops, Meetings and Seminars	0	1,000	0	0	1,000
221008 Information and Communication Technology Supplies.	0	1,892	0	0	1,892
221009 Welfare and Entertainment	0	1,000	0	0	1,000

VOTE: 825 Busia District

221011 Printing, Stationery, Photocopying and Binding	0	2,500	0	0	2,500
221017 Membership dues and Subscription fees.	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	200	0	0	200
223001 Property Management Expenses	0	600	0	0	600
223005 Electricity	0	500	0	0	500
227001 Travel inland	0	26,034	0	0	26,034
263402 Transfer to Other Government Units	0	28,000	0	0	28,000
Total for LCIII: Lumino – Majansi Town Council		County: Samia_Bugwe			7,000
LCII: Lumino Ward	Lumino-Majanji Town Council	Transfer of Internal Audit funds to Lumino-Majanji Town Council	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit		7,000
Total for LCIII: Masafu Town Council		County: Samia_Bugwe			7,000
LCII: Missing Parish	Masafu Town Council	Transfer of Internal Audit funds to Masafu Town Council	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit		7,000
Total for LCIII: Namungodi Town Council		County: Samia_Bugwe			7,000
LCII: Buhoya Ward	Namungodi Town Council	Transfer Internal Audit funds to Namungodi Town Council	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit		7,000
Total for LCIII: Tiira Town Council		County: Samia_Bugwe			7,000
LCII: Tiira Ward	Tiira Town Council	Transfer of Internal Audit funds to Tiira Town Council	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit		7,000
Total Cost of Audit and Risk Management		63,592	63,726	0	0
Total Cost of Governance and Security		63,592	63,726	0	0
Total Cost of Compliance		63,592	63,853	0	0
Total Cost of Internal Audit		63,592	63,853	0	0

VOTE: 825 Busia District

Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
<i>Recurrent Revenues</i>	107,522	160,316
Programme Conditional Grant - Non Wage Recurrent	50,309	48,423
District Unconditional Grant Wage	44,917	98,097
Locally Raised Revenues	1,500	3,000
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Total Revenues Shares	107,522	160,316
B: Breakdown of Department Expenditures		
<i>Recurrent Expenditure</i>		
Wage	44,917	98,097
Non Wage	62,605	62,219
<i>Development Expenditure</i>		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	107,522	160,316

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

Service Area 10 Commercial Services

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 05 Tourism Development					
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
221007 Books, Periodicals & Newspapers	0	1,120	0	0	1,120
227001 Travel inland	0	8,635	0	0	8,635
227004 Fuel, Lubricants and Oils	0	1,040	0	0	1,040
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 190036 Trade Development					
211101 General Staff Salaries	98,097	0	0	0	98,097

VOTE: 825 Busia District

221001 Advertising and Public Relations	0	1,957	0	0	1,957
221009 Welfare and Entertainment	0	400	0	0	400
221011 Printing, Stationery, Photocopying and Binding	0	1,200	0	0	1,200
221012 Small Office Equipment	0	1,797	0	0	1,797
222001 Information and Communication Technology Services.	0	600	0	0	600
223001 Property Management Expenses	0	404	0	0	404
223005 Electricity	0	404	0	0	404
227001 Travel inland	0	41,165	0	0	41,165
228002 Maintenance-Transport Equipment	0	3,390	0	0	3,390
Total Cost of Trade Development	98,097	51,317	0	0	149,414
Total Cost of Private Sector Development	98,097	51,317	0	0	149,414
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	106	0	0	106
Total Cost of HIV/AIDS Mainstreaming	0	106	0	0	106
Total Cost of Human Capital Development	0	106	0	0	106
Total Cost of Commercial Services	98,097	62,219	0	0	160,316
Total Cost of Trade, Industry and Local Development	98,097	62,219	0	0	160,316