# VOTE: 834 Hoima District

## Part I: Local Government Budget Estimates

### A1: Revenue Performance and Plans by Source

| *Uganda Shillings Thousands* | 2025/26 Approved Budget | 2026/27 Approved Budget |
|---|---|---|
| **Locally Raised Revenues** | **1,325,979** | **1,507,099** |
| o/w Higher Local Government | 736,836 | 795,206 |
| o/w Lower Local Government | 589,143 | 711,893 |
| **Discretionary Government Transfers** | **4,016,862** | **4,535,493** |
| o/w Higher Local Government | 3,446,764 | 3,982,205 |
| o/w Lower Local Government | 570,098 | 553,289 |
| **Conditional Government Transfers** | **24,854,984** | **35,328,670** |
| o/w Higher Local Government | 24,854,984 | 35,328,670 |
| o/w Lower Local Government | 0 | 0 |
| **Other Government Transfers** | **692,769** | **664,269** |
| o/w Higher Local Government | 692,769 | 664,269 |
| o/w Lower Local Government | 0 | 0 |
| **External Financing** | **557,609** | **485,397** |
| o/w Higher Local Government | 557,609 | 485,397 |
| o/w Lower Local Government | 0 | 0 |
| **Grand Total** | **31,448,203** | **42,520,929** |
| o/w Higher Local Government | 30,288,962 | 41,255,747 |
| o/w Lower Local Government | 1,159,240 | 1,265,182 |

# VOTE: 834 Hoima District

## A2:Revenue Performance, Plans and Projections by Source

| *Uganda Shillings Thousands* | 2025/26 Approved Budget | 2026/27 Approved Budget |
|---|---|---|
| **Locally Raised Revenues** | **1,325,979** | **1,507,099** |
| Animal and Crop Husbandry related Levies | 69,334 | 52,082 |
| Business licenses | 124,151 | 120,997 |
| Educational/Instruction related levies | 3,990 | 2,300 |
| Inspection Fees | 4,980 | 2,700 |
| Land Fees | 95,153 | 78,392 |
| Liquor licenses | 14,577 | 12,985 |
| Local Hotel Tax | 500 | 2,000 |
| Local Services Tax-Payable By Individuals | 117,605 | 115,085 |
| Market /Gate Charges | 289,120 | 280,777 |
| Miscellaneous and Unidentified taxes-other taxes payable by other business or unidentifiable | 5,000 | 0 |
| Miscellaneous receipts/income | 0 | 6,000 |
| Other fees e.g. street parking fees | 4,013 | 246,673 |
| Other Licence fees | 162,619 | 1,750 |
| Other licenses | 4,000 | 14,779 |
| Other permits | 19,197 | 3,000 |
| Other Royalties | 117,250 | 242,039 |
| Property related Duties/Fees | 24,577 | 20,187 |
| Registration fees for Documents and Businesses | 5,316 | 24,554 |
| Rent & Rates - Non-Produced Assets – from private entities | 178,705 | 0 |
| Rent & rates – produced assets-From Government Units | 0 | 125,850 |
| Sale of (Produced) Government Properties/Assets | 14,142 | 13,600 |
| Sale of bid documents-From Private Entities | 32,500 | 35,500 |
| Sale of non-produced Government Properties/assets | 38,750 | 38,750 |
| Work Permits | 500 | 67,100 |
| **Discretionary Government Transfers** | **4,016,862** | **4,535,493** |
| District Discretionary Equalisation Development Grant | 777,115 | 810,907 |
| District Unconditional Grant Non-Wage | 917,903 | 982,457 |
| District Unconditional Grant Wage | 2,253,830 | 2,670,825 |
| Urban Discretionary Equalisation Development Grant | 18,121 | 21,832 |
| Urban Unconditional Non-Wage | 49,893 | 49,472 |
| **Conditional Government Transfers** | **24,854,984** | **35,328,670** |
| Programme Conditional Grant - Non Wage Recurrent | 7,692,880 | 8,325,675 |
| Programme Conditional Grant - Development | 1,563,610 | 1,528,607 |

# VOTE: 834 Hoima District

| *Uganda Shillings Thousands* | 2025/26 Approved Budget | 2026/27 Approved Budget |
|---|---|---|
| Programme Conditional Grant - Wage Recurrent | 15,583,680 | 17,909,574 |
| Transitional Conditional Grant - Development | 14,815 | 7,564,815 |
| **Other Government Transfers** | **692,769** | **664,269** |
| Agro Forestry Activities | 57,000 | 57,000 |
| GROW Project | 20,000 | 20,000 |
| National Oil Seeds Project | 90,000 | 90,000 |
| Parish Community Associations (PCAs) | 214,000 | 185,000 |
| Support to PLE (UNEB) | 21,500 | 22,000 |
| Uganda Road Fund (URF) | 281,351 | 281,351 |
| Uganda Women Enterpreneurship Program(UWEP) | 8,918 | 8,918 |
| **External Financing** | **557,609** | **485,397** |
| Baylor International (Uganda) | 18,274 | 34,410 |
| Global Alliance for Vaccines and Immunization (GAVI) | 168,718 | 80,370 |
| Global Fund for HIV, TB & Malaria | 70,617 | 70,617 |
| World Health Organisation (WHO) | 300,000 | 300,000 |
| **Total Revenues Shares** | **31,448,203** | **42,520,929** |

# VOTE: 834 Hoima District

## A3: Summary of Programme Allocations For FY 2026/27

| *Uganda Shillings Thousands* | Government of Uganda (GoU) | Locally Raised Revenues (LRR) | Other Government Transfers (OGT) | External Financing | TOTAL |
|---|---|---|---|---|---|
| **Agro-Industrialization** | **1,850,847** | **5,000** | **50,000** | **0** | **1,905,847** |
| o/w: Wage: | 1,165,200 | 0 | 0 | 0 | 1,165,200 |
| Non-Wage Recurrent: | 413,165 | 5,000 | 50,000 | 0 | 468,165 |
| Development: | 272,481 | 0 | 0 | 0 | 272,481 |
| **Tourism Development** | **10,795** | **8,000** | **0** | **0** | **18,795** |
| o/w: Wage: | 0 | 0 | 0 | 0 | 0 |
| Non-Wage Recurrent: | 10,795 | 8,000 | 0 | 0 | 18,795 |
| Development: | 0 | 0 | 0 | 0 | 0 |
| **Natural Resources, Environment, Climate Change, Land and Water Management** | **494,041** | **39,791** | **57,000** | **0** | **590,832** |
| o/w: Wage: | 404,839 | 0 | 0 | 0 | 404,839 |
| Non-Wage Recurrent: | 89,201 | 39,791 | 57,000 | 0 | 185,992 |
| Development: | 0 | 0 | 0 | 0 | 0 |
| **Private Sector Development** | **126,450** | **18,641** | **0** | **0** | **145,091** |
| o/w: Wage: | 84,720 | 0 | 0 | 0 | 84,720 |
| Non-Wage Recurrent: | 41,730 | 18,641 | 0 | 0 | 60,371 |
| Development: | 0 | 0 | 0 | 0 | 0 |
| **Integrated Transport Infrastructure and Services** | **1,122,732** | **17,242** | **321,351** | **0** | **1,461,325** |
| o/w: Wage: | 136,232 | 0 | 0 | 0 | 136,232 |
| Non-Wage Recurrent: | 986,500 | 17,242 | 321,351 | 0 | 1,325,093 |
| Development: | 0 | 0 | 0 | 0 | 0 |
| **Sustainable Urbanisation and Housing** | **10,000** | **6,000** | **0** | **0** | **16,000** |
| o/w: Wage: | 0 | 0 | 0 | 0 | 0 |
| Non-Wage Recurrent: | 10,000 | 6,000 | 0 | 0 | 16,000 |
| Development: | 0 | 0 | 0 | 0 | 0 |
| **Digital Transformation** | **8,800** | **11,500** | **0** | **0** | **20,300** |
| o/w: Wage: | 0 | 0 | 0 | 0 | 0 |
| Non-Wage Recurrent: | 8,800 | 11,500 | 0 | 0 | 20,300 |
| Development: | 0 | 0 | 0 | 0 | 0 |
| **Human Capital Development** | **27,789,283** | **61,934** | **235,918** | **0** | **28,572,531** |

# VOTE: 834 Hoima District

| *Uganda Shillings Thousands* | Government of Uganda (GoU) | Locally Raised Revenues (LRR) | Other Government Transfers (OGT) | External Financing | TOTAL |
|---|---|---|---|---|---|
| o/w: Wage: | 17,105,595 | 0 | 0 | 0 | 17,105,595 |
| Non-Wage Recurrent: | 2,862,747 | 61,934 | 235,918 | 0 | 3,160,598 |
| Development: | 7,820,941 | 0 | 0 | 485,397 | 8,306,338 |
| **Public Sector Transformation** | **5,303,705** | **89,489** | **0** | **0** | **5,393,194** |
| o/w: Wage: | 992,328 | 0 | 0 | 0 | 992,328 |
| Non-Wage Recurrent: | 4,021,729 | 89,489 | 0 | 0 | 4,111,219 |
| Development: | 289,647 | 0 | 0 | 0 | 289,647 |
| **Governance and Security** | **1,747,578** | **933,236** | **0** | **0** | **2,680,814** |
| o/w: Wage: | 324,796 | 0 | 0 | 0 | 324,796 |
| Non-Wage Recurrent: | 402,782 | 933,236 | 0 | 0 | 1,336,018 |
| Development: | 1,020,000 | 0 | 0 | 0 | 1,020,000 |
| **Regional Balanced Development** | **262,443** | **100,267** | **0** | **0** | **362,710** |
| o/w: Wage: | 0 | 0 | 0 | 0 | 0 |
| Non-Wage Recurrent: | 262,443 | 100,267 | 0 | 0 | 362,710 |
| Development: | 0 | 0 | 0 | 0 | 0 |
| **Development Plan Implementation** | **1,137,490** | **216,000** | **0** | **0** | **1,353,489** |
| o/w: Wage: | 366,687 | 0 | 0 | 0 | 366,687 |
| Non-Wage Recurrent: | 247,710 | 116,000 | 0 | 0 | 363,710 |
| Development: | 523,092 | 100,000 | 0 | 0 | 623,092 |
| **Grand Total** | **39,864,164** | **1,507,099** | **664,269** | **485,397** | **42,520,929** |
| **Grand Total Wage** | 20,580,399 | 0 | 0 | 0 | **20,580,399** |
| **Grand Total Non-Wage Recurrent** | 9,357,604 | 1,407,099 | 664,269 | 0 | **11,428,972** |
| **Grand Total Development** | 9,926,161 | 100,000 | 0 | 485,397 | **10,511,558** |

# VOTE: 834 Hoima District

## A4: Summary of Department Allocations for FY 2026/27

| *Uganda Shillings Thousands* | 2025/26 Approved Budget | 2026/27 Approved Budget |
|---|---|---|
| **Administration** | **5,858,227** | **7,532,163** |
| o/w Higher Local Government | 4,698,986 | 6,266,981 |
| o/w Lower Local Government | 1,159,240 | 1,265,182 |
| **Finance** | **436,556** | **506,713** |
| o/w Higher Local Government | 436,556 | 506,713 |
| o/w Lower Local Government | 0 | 0 |
| **Statutory bodies** | **831,985** | **815,112** |
| o/w Higher Local Government | 831,985 | 815,112 |
| o/w Lower Local Government | 0 | 0 |
| **Production and Marketing** | **1,902,600** | **1,905,847** |
| o/w Higher Local Government | 1,902,600 | 1,905,847 |
| o/w Lower Local Government | 0 | 0 |
| **Health** | **6,545,697** | **13,154,567** |
| o/w Higher Local Government | 6,545,697 | 13,154,567 |
| o/w Lower Local Government | 0 | 0 |
| **Education** | **11,943,134** | **14,430,264** |
| o/w Higher Local Government | 11,943,134 | 14,430,264 |
| o/w Lower Local Government | 0 | 0 |
| **Roads and Engineering** | **1,768,825** | **1,474,825** |
| o/w Higher Local Government | 1,768,825 | 1,474,825 |
| o/w Lower Local Government | 0 | 0 |
| **Water** | **660,976** | **524,339** |
| o/w Higher Local Government | 660,976 | 524,339 |
| o/w Lower Local Government | 0 | 0 |
| **Natural Resources** | **568,454** | **572,532** |
| o/w Higher Local Government | 568,454 | 572,532 |
| o/w Lower Local Government | 0 | 0 |
| **Community Based Services** | **405,053** | **460,961** |
| o/w Higher Local Government | 405,053 | 460,961 |
| o/w Lower Local Government | 0 | 0 |
| **Planning** | **320,193** | **846,777** |
| o/w Higher Local Government | 320,193 | 846,777 |
| o/w Lower Local Government | 0 | 0 |
| **Internal Audit** | **84,687** | **130,944** |

# VOTE: 834 Hoima District

| *Uganda Shillings Thousands* | 2025/26 Approved Budget | 2026/27 Approved Budget |
|---|---|---|
| o/w Higher Local Government | 84,687 | 130,944 |
| o/w Lower Local Government | 0 | 0 |
| **Trade, Industry and Local Development** | **121,818** | **165,887** |
| o/w Higher Local Government | 121,818 | 165,887 |
| o/w Lower Local Government | 0 | 0 |
| **Grand Total** | **31,448,203** | **42,520,929** |
| **o/w Higher Local Government** | **30,288,962** | **41,255,747** |
| o/w: Wage: | 17,837,510 | 20,580,399 |
| Non-Wage Recurrent: | 9,513,951 | 10,428,186 |
| Domestic Devt: | 2,379,892 | 9,761,766 |
| External Financing: | 557,609 | 485,397 |
| **o/w Lower Local Government** | **1,159,240** | **1,265,182** |
| o/w: Wage: | 0 | 0 |
| Non-Wage Recurrent: | 880,472 | 1,000,786 |
| Domestic Devt: | 278,769 | 264,396 |
| External Financing: | 0 | 0 |

# VOTE: 834 Hoima District

## Part II: Detailed Budget Estimates

### SECTION B : Department Summary

### *Administration*

**B1: Overview of Department Revenues and Expenditures by Source**

| *Ushs Thousands* | **2025/26 Approved Budget** | **2026/27 Approved Budget** |
|---|---|---|
| **A: Breakdown of Department Revenues** | | |
| ***Recurrent Revenues*** | 5,532,336 | 6,267,767 |
| District Unconditional Grant Non-Wage | 87,767 | 87,768 |
| District Unconditional Grant Wage | 876,012 | 992,328 |
| Locally Raised Revenues | 227,400 | 242,498 |
| Multi-Sectoral Transfers to LLGs_NonWage | 880,472 | 1,000,786 |
| Programme Conditional Grant - Non Wage Recurrent | 3,460,686 | 3,944,387 |
| ***Development Revenues*** | 325,890 | 1,264,396 |
| District Discretionary Equalisation Development Grant | 47,122 | 0 |
| Multi-Sectoral Transfers to LLGs_Gou | 278,769 | 264,396 |
| Transitional Conditional Grant - Development | 0 | 1,000,000 |
| **Total Revenues Shares** | **5,858,227** | **7,532,163** |

| | | |
|---|---|---|
| **B: Breakdown of Department Expenditures** | | |
| ***Recurrent Expenditure*** | | |
| Wage | 876,012 | 992,328 |
| Non Wage | 4,656,324 | 5,275,439 |
| ***Development Expenditure*** | | |
| Domestic Development | 325,890 | 1,264,396 |
| External Financing | 0 | 0 |
| **Total Expenditure** | **5,858,227** | **7,532,163** |

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

**Service Area 10 Administration and Management**

| **Ushs Thousands** | | **Approved Budget Estimates for FY 2026/27** | | | |
|---|---|---|---|---|---|
| **01 Higher LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management** | | | | | |
| **Key Service Area 000016 Environment, Social Health and Safety** | | | | | |
| 227001 Travel inland | 0 | 400 | 0 | 0 | 400 |
| **Total Cost of Environment, Social Health and Safety** | **0** | **400** | **0** | **0** | **400** |

# VOTE: 834 Hoima District

| | | | | | |
|---|---|---|---|---|---|
| **Key Service Area 000090 Climate Change Adaptation** | | | | | |
| 227001 Travel inland | 0 | 400 | 0 | 0 | 400 |
| **Total Cost of Climate Change Adaptation** | **0** | **400** | **0** | **0** | **400** |
| **Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management** | **0** | **800** | **0** | **0** | **800** |
| **Programme 11 Digital Transformation** | | | | | |
| **Key Service Area 000006 Planning and Budgeting services** | | | | | |
| 221002 Workshops, Meetings and Seminars | 0 | 2,000 | 0 | 0 | 2,000 |
| 221008 Information and Communication Technology Supplies. | 0 | 8,800 | 0 | 0 | 8,800 |
| 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 |
| 227001 Travel inland | 0 | 4,500 | 0 | 0 | 4,500 |
| 227004 Fuel, Lubricants and Oils | 0 | 3,000 | 0 | 0 | 3,000 |
| **Total Cost of Planning and Budgeting services** | **0** | **20,300** | **0** | **0** | **20,300** |
| **Total Cost of Digital Transformation** | **0** | **20,300** | **0** | **0** | **20,300** |
| **Programme 12 Human Capital Development** | | | | | |
| **Key Service Area 000013 HIV/AIDS Mainstreaming** | | | | | |
| 227001 Travel inland | 0 | 400 | 0 | 0 | 400 |
| **Total Cost of HIV/AIDS Mainstreaming** | **0** | **400** | **0** | **0** | **400** |
| **Total Cost of Human Capital Development** | **0** | **400** | **0** | **0** | **400** |
| **Programme 14 Public Sector Transformation** | | | | | |
| **Key Service Area 000007 Procurement and Disposal Services** | | | | | |
| 221001 Advertising and Public Relations | 0 | 3,500 | 0 | 0 | 3,500 |
| 221002 Workshops, Meetings and Seminars | 0 | 2,000 | 0 | 0 | 2,000 |
| 221008 Information and Communication Technology Supplies. | 0 | 5,000 | 0 | 0 | 5,000 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 6,500 | 0 | 0 | 6,500 |
| 222001 Information and Communication Technology Services. | 0 | 500 | 0 | 0 | 500 |
| 227001 Travel inland | 0 | 4,500 | 0 | 0 | 4,500 |
| **Total Cost of Procurement and Disposal Services** | **0** | **22,000** | **0** | **0** | **22,000** |
| **Key Service Area 000008 Records Management** | | | | | |
| 221009 Welfare and Entertainment | 0 | 5,596 | 0 | 0 | 5,596 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 5,840 | 0 | 0 | 5,840 |

# VOTE: 834 Hoima District

| | | | | | |
|---|---|---|---|---|---|
| 222001 Information and Communication Technology Services. | 0 | 1,000 | 0 | 0 | 1,000 |
| 222002 Postage and Courier | 0 | 300 | 0 | 0 | 300 |
| 227001 Travel inland | 0 | 5,500 | 0 | 0 | 5,500 |
| 227004 Fuel, Lubricants and Oils | 0 | 2,500 | 0 | 0 | 2,500 |
| **Total Cost of Records Management** | **0** | **20,736** | **0** | **0** | **20,736** |
| **Key Service Area 000011 Communication and Public Relations** | | | | | |
| 221002 Workshops, Meetings and Seminars | 0 | 2,098 | 0 | 0 | 2,098 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 500 | 0 | 0 | 500 |
| 222001 Information and Communication Technology Services. | 0 | 1,500 | 0 | 0 | 1,500 |
| 227001 Travel inland | 0 | 4,000 | 0 | 0 | 4,000 |
| 227004 Fuel, Lubricants and Oils | 0 | 3,000 | 0 | 0 | 3,000 |
| **Total Cost of Communication and Public Relations** | **0** | **11,098** | **0** | **0** | **11,098** |
| **Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity** | | | | | |
| 211101 General Staff Salaries | 992,328 | 0 | 0 | 0 | 992,328 |
| 273104 Pension | 0 | 2,418,192 | 0 | 0 | 2,418,192 |
| 273105 Gratuity | 0 | 1,495,196 | 0 | 0 | 1,495,196 |
| 352880 Salary Arrears Budgeting | 0 | 26,624 | 0 | 0 | 26,624 |
| 352881 Pension and Gratuity Arrears Budgeting | 0 | 4,375 | 0 | 0 | 4,375 |
| **Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity** | **992,328** | **3,944,387** | **0** | **0** | **4,936,715** |
| **Key Service Area 390017 Public Service Performance management** | | | | | |
| 221002 Workshops, Meetings and Seminars | 0 | 10,000 | 0 | 0 | 10,000 |
| 221007 Books, Periodicals & Newspapers | 0 | 500 | 0 | 0 | 500 |
| 221009 Welfare and Entertainment | 0 | 1,500 | 0 | 0 | 1,500 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 3,000 | 0 | 0 | 3,000 |
| 221012 Small Office Equipment | 0 | 2,000 | 0 | 0 | 2,000 |
| 222001 Information and Communication Technology Services. | 0 | 1,000 | 0 | 0 | 1,000 |
| 227001 Travel inland | 0 | 23,897 | 0 | 0 | 23,897 |
| 227004 Fuel, Lubricants and Oils | 0 | 27,000 | 0 | 0 | 27,000 |
| 228002 Maintenance-Transport Equipment | 0 | 11,500 | 0 | 0 | 11,500 |
| **Total Cost of Public Service Performance management** | **0** | **80,397** | **0** | **0** | **80,397** |

# VOTE: 834 Hoima District

| | | | | | | |
|---|---|---|---|---|---|---|
| **Total Cost of Public Sector Transformation** | | **992,328** | **4,078,618** | **0** | **0** | **5,070,946** |
| **Programme 16 Governance and Security** | | | | | | |
| **Key Service Area 000014 Administrative and Support Services** | | | | | | |
| 221001 Advertising and Public Relations | | 0 | 10,000 | 0 | 0 | 10,000 |
| 221002 Workshops, Meetings and Seminars | | 0 | 9,000 | 0 | 0 | 9,000 |
| 221005 Official Ceremonies and State Functions | | 0 | 4,000 | 0 | 0 | 4,000 |
| 221008 Information and Communication Technology Supplies. | | 0 | 1,000 | 0 | 0 | 1,000 |
| 221009 Welfare and Entertainment | | 0 | 10,569 | 0 | 0 | 10,569 |
| 221011 Printing, Stationery, Photocopying and Binding | | 0 | 3,000 | 0 | 0 | 3,000 |
| 221012 Small Office Equipment | | 0 | 3,097 | 0 | 0 | 3,097 |
| 221020 Litigation and related expenses | | 0 | 25,000 | 0 | 0 | 25,000 |
| 222001 Information and Communication Technology Services. | | 0 | 500 | 0 | 0 | 500 |
| 223001 Property Management Expenses | | 0 | 30,800 | 0 | 0 | 30,800 |
| 223004 Guard and Security services | | 0 | 10,000 | 0 | 0 | 10,000 |
| 223005 Electricity | | 0 | 6,000 | 0 | 0 | 6,000 |
| 225202 Environment Impact Assessment for Capital Works | | 0 | 0 | 10,000 | 0 | 10,000 |
| **Total for LCIII: Kitoba Subcounty** | | **County: Bugahya** | | | | **10,000** |
| LCII: Birungu | District Headquarters | Environmental Impact Assessment - Capital Works | Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc | | | 10,000 |
| 225203 Appraisal and Feasibility Studies for Capital Works | | 0 | 0 | 20,000 | 0 | 20,000 |
| **Total for LCIII: Kitoba Subcounty** | | **County: Bugahya** | | | | **20,000** |
| LCII: Birungu | District Headquarters | Feasibility Studies or Screening of Projects Appraisal | Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc | | | 20,000 |
| 225204 Monitoring and Supervision of capital work | | 0 | 0 | 20,000 | 0 | 20,000 |
| **Total for LCIII: Kitoba Subcounty** | | **County: Bugahya** | | | | **20,000** |
| LCII: Birungu | District Headquarters | Monitoring of capital works (Construction of the new District office block in Birungu) | Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc | | | 20,000 |
| 227001 Travel inland | | 0 | 14,500 | 0 | 0 | 14,500 |
| 227004 Fuel, Lubricants and Oils | | 0 | 6,000 | 0 | 0 | 6,000 |
| 228002 Maintenance-Transport Equipment | | 0 | 6,200 | 0 | 0 | 6,200 |

# VOTE: 834 Hoima District

| | | | | | | |
|---|---|---|---|---|---|---|
| 273102 Incapacity, death benefits and funeral expenses | | 0 | 2,000 | 0 | 0 | 2,000 |
| 312121 Non-Residential Buildings - Acquisition | | 0 | 0 | 950,000 | 0 | 950,000 |
| **Total for LCIII: Kitoba Subcounty** | | **County: Bugahya** | | | | **950,000** |
| LCII: Birungu | District Headquarters | Commercial and office building new construction service - Office buildings_Acquire | Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc | | | 950,000 |
| **Total Cost of Administrative and Support Services** | | **0** | **141,665** | **1,000,000** | **0** | **1,141,665** |
| **Total Cost of Governance and Security** | | **0** | **141,665** | **1,000,000** | **0** | **1,141,665** |
| **Programme 17 Regional Balanced Development** | | | | | | |
| **Key Service Area 000005 Human Resource Management** | | | | | | |
| 221002 Workshops, Meetings and Seminars | | 0 | 6,000 | 0 | 0 | 6,000 |
| 221011 Printing, Stationery, Photocopying and Binding | | 0 | 5,931 | 0 | 0 | 5,931 |
| 221012 Small Office Equipment | | 0 | 4,000 | 0 | 0 | 4,000 |
| 222001 Information and Communication Technology Services. | | 0 | 4,000 | 0 | 0 | 4,000 |
| 227001 Travel inland | | 0 | 9,939 | 0 | 0 | 9,939 |
| 227004 Fuel, Lubricants and Oils | | 0 | 3,000 | 0 | 0 | 3,000 |
| **Total Cost of Human Resource Management** | | **0** | **32,870** | **0** | **0** | **32,870** |
| **Total Cost of Regional Balanced Development** | | **0** | **32,870** | **0** | **0** | **32,870** |
| **Total Cost of Administration and Management** | | **992,328** | **4,274,653** | **1,000,000** | **0** | **6,266,981** |
| **Total Cost of Administration** | | **992,328** | **4,274,653** | **1,000,000** | **0** | **6,266,981** |

**Subcounty / Town Council / Division: 236424 Buseruka Subcounty**

**Service Area 10 Administration and Management**

| **Ushs Thousands** | **Approved Budget Estimates for FY 2026/27** | | | | |
|---|---|---|---|---|---|
| **01 Lower LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 14 Public Sector Transformation** | | | | | |
| **Key Service Area 000003 Facilities Management** | | | | | |
| 223001 Property Management Expenses | 0 | 0 | 10,000 | 0 | 10,000 |
| 228001 Maintenance-Buildings and Structures | 0 | 0 | 16,131 | 0 | 16,131 |
| **Total Cost of Facilities Management** | **0** | **0** | **26,131** | **0** | **26,131** |
| **Total Cost of Public Sector Transformation** | **0** | **0** | **26,131** | **0** | **26,131** |
| **Programme 16 Governance and Security** | | | | | |

# VOTE: 834 Hoima District

| Key Service Area 000014 Administrative and Support Services | | | | | |
|---|---|---|---|---|---|
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | 0 | 40,000 | 0 | 0 | 40,000 |
| 221002 Workshops, Meetings and Seminars | 0 | 15,403 | 0 | 0 | 15,403 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 15,000 | 0 | 0 | 15,000 |
| 223001 Property Management Expenses | 0 | 24,406 | 0 | 0 | 24,406 |
| 227001 Travel inland | 0 | 30,000 | 0 | 0 | 30,000 |
| 227004 Fuel, Lubricants and Oils | 0 | 5,000 | 0 | 0 | 5,000 |
| **Total Cost of Administrative and Support Services** | **0** | **129,809** | **0** | **0** | **129,809** |
| **Total Cost of Governance and Security** | **0** | **129,809** | **0** | **0** | **129,809** |
| **Total Cost of Administration and Management** | **0** | **129,809** | **26,131** | **0** | **155,940** |
| **Total Cost of 236424 Buseruka Subcounty** | **0** | **129,809** | **26,131** | **0** | **155,940** |

**Subcounty / Town Council / Division: 236427 Kyabigambire Subcounty**

**Service Area 10 Administration and Management**

| Ushs Thousands | Approved Budget Estimates for FY 2026/27 | | | | |
|---|---|---|---|---|---|
| **01 Lower LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 14 Public Sector Transformation** | | | | | |
| **Key Service Area 000003 Facilities Management** | | | | | |
| 221002 Workshops, Meetings and Seminars | 0 | 0 | 10,000 | 0 | 10,000 |
| 223001 Property Management Expenses | 0 | 0 | 10,517 | 0 | 10,517 |
| **Total Cost of Facilities Management** | **0** | **0** | **20,517** | **0** | **20,517** |
| **Total Cost of Public Sector Transformation** | **0** | **0** | **20,517** | **0** | **20,517** |
| **Programme 16 Governance and Security** | | | | | |
| **Key Service Area 000014 Administrative and Support Services** | | | | | |
| 211107 Boards, Committees and Council Allowances | 0 | 6,000 | 0 | 0 | 6,000 |
| 221002 Workshops, Meetings and Seminars | 0 | 4,000 | 0 | 0 | 4,000 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 3,000 | 0 | 0 | 3,000 |
| 223001 Property Management Expenses | 0 | 4,393 | 0 | 0 | 4,393 |
| 227001 Travel inland | 0 | 16,232 | 0 | 0 | 16,232 |
| **Total Cost of Administrative and Support Services** | **0** | **33,625** | **0** | **0** | **33,625** |
| **Total Cost of Governance and Security** | **0** | **33,625** | **0** | **0** | **33,625** |
| **Total Cost of Administration and Management** | **0** | **33,625** | **20,517** | **0** | **54,142** |
| **Total Cost of 236427 Kyabigambire Subcounty** | **0** | **33,625** | **20,517** | **0** | **54,142** |

**Subcounty / Town Council / Division: 236431 Buhanika Subcounty**

**Service Area 10 Administration and Management**

# VOTE: 834 Hoima District

| Ushs Thousands | Approved Budget Estimates for FY 2026/27 | | | | |
|---|---|---|---|---|---|
| **01 Lower LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 14 Public Sector Transformation** | | | | | |
| **Key Service Area 000003 Facilities Management** | | | | | |
| 227001 Travel inland | 0 | 0 | 7,539 | 0 | 7,539 |
| 228001 Maintenance-Buildings and Structures | 0 | 0 | 13,000 | 0 | 13,000 |
| **Total Cost of Facilities Management** | **0** | **0** | **20,539** | **0** | **20,539** |
| **Total Cost of Public Sector Transformation** | **0** | **0** | **20,539** | **0** | **20,539** |
| **Programme 16 Governance and Security** | | | | | |
| **Key Service Area 000014 Administrative and Support Services** | | | | | |
| 211107 Boards, Committees and Council Allowances | 0 | 15,787 | 0 | 0 | 15,787 |
| 221002 Workshops, Meetings and Seminars | 0 | 15,251 | 0 | 0 | 15,251 |
| 221009 Welfare and Entertainment | 0 | 3,000 | 0 | 0 | 3,000 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 2,500 | 0 | 0 | 2,500 |
| 223001 Property Management Expenses | 0 | 2,500 | 0 | 0 | 2,500 |
| 227001 Travel inland | 0 | 5,000 | 0 | 0 | 5,000 |
| 227004 Fuel, Lubricants and Oils | 0 | 2,000 | 0 | 0 | 2,000 |
| **Total Cost of Administrative and Support Services** | **0** | **46,039** | **0** | **0** | **46,039** |
| **Total Cost of Governance and Security** | **0** | **46,039** | **0** | **0** | **46,039** |
| **Total Cost of Administration and Management** | **0** | **46,039** | **20,539** | **0** | **66,578** |
| **Total Cost of 236431 Buhanika Subcounty** | **0** | **46,039** | **20,539** | **0** | **66,578** |

**Subcounty / Town Council / Division: 236432 Kigorobya Town Council**

**Service Area 10 Administration and Management**

| Ushs Thousands | Approved Budget Estimates for FY 2026/27 | | | | |
|---|---|---|---|---|---|
| **01 Lower LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 14 Public Sector Transformation** | | | | | |
| **Key Service Area 000003 Facilities Management** | | | | | |
| 228001 Maintenance-Buildings and Structures | 0 | 0 | 9,676 | 0 | 9,676 |
| **Total Cost of Facilities Management** | **0** | **0** | **9,676** | **0** | **9,676** |
| **Total Cost of Public Sector Transformation** | **0** | **0** | **9,676** | **0** | **9,676** |
| **Programme 16 Governance and Security** | | | | | |
| **Key Service Area 000014 Administrative and Support Services** | | | | | |
| 211107 Boards, Committees and Council Allowances | 0 | 22,065 | 0 | 0 | 22,065 |
| 221002 Workshops, Meetings and Seminars | 0 | 70,000 | 0 | 0 | 70,000 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 10,000 | 0 | 0 | 10,000 |

# VOTE: 834 Hoima District

| | Wage | Non Wage | GoU Dev | Ext.Fin | Total |
|---|---|---|---|---|---|
| 223001 Property Management Expenses | 0 | 20,000 | 0 | 0 | 20,000 |
| 227001 Travel inland | 0 | 27,115 | 0 | 0 | 27,115 |
| 227004 Fuel, Lubricants and Oils | 0 | 5,000 | 0 | 0 | 5,000 |
| **Total Cost of Administrative and Support Services** | **0** | **154,180** | **0** | **0** | **154,180** |
| **Total Cost of Governance and Security** | **0** | **154,180** | **0** | **0** | **154,180** |
| **Total Cost of Administration and Management** | **0** | **154,180** | **9,676** | **0** | **163,856** |
| **Total Cost of 236432 Kigorobya Town Council** | **0** | **154,180** | **9,676** | **0** | **163,856** |

**Subcounty / Town Council / Division: 236433 Kitoba Subcounty**

**Service Area 10 Administration and Management**

| **Ushs Thousands** | **Approved Budget Estimates for FY 2026/27** | | | | |
|---|---|---|---|---|---|
| **01 Lower LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 14 Public Sector Transformation** | | | | | |
| **Key Service Area 000003 Facilities Management** | | | | | |
| 223001 Property Management Expenses | 0 | 0 | 16,695 | 0 | 16,695 |
| 228001 Maintenance-Buildings and Structures | 0 | 0 | 20,000 | 0 | 20,000 |
| **Total Cost of Facilities Management** | **0** | **0** | **36,695** | **0** | **36,695** |
| **Total Cost of Public Sector Transformation** | **0** | **0** | **36,695** | **0** | **36,695** |
| **Programme 16 Governance and Security** | | | | | |
| **Key Service Area 000014 Administrative and Support Services** | | | | | |
| 221002 Workshops, Meetings and Seminars | 0 | 43,501 | 0 | 0 | 43,501 |
| 221008 Information and Communication Technology Supplies. | 0 | 5,000 | 0 | 0 | 5,000 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 10,135 | 0 | 0 | 10,135 |
| 227001 Travel inland | 0 | 50,000 | 0 | 0 | 50,000 |
| 227004 Fuel, Lubricants and Oils | 0 | 5,000 | 0 | 0 | 5,000 |
| **Total Cost of Administrative and Support Services** | **0** | **113,635** | **0** | **0** | **113,635** |
| **Total Cost of Governance and Security** | **0** | **113,635** | **0** | **0** | **113,635** |
| **Total Cost of Administration and Management** | **0** | **113,635** | **36,695** | **0** | **150,330** |
| **Total Cost of 236433 Kitoba Subcounty** | **0** | **113,635** | **36,695** | **0** | **150,330** |

**Subcounty / Town Council / Division: 236434 Kigorobya Subcounty**

**Service Area 10 Administration and Management**

| **Ushs Thousands** | **Approved Budget Estimates for FY 2026/27** | | | | |
|---|---|---|---|---|---|
| **01 Lower LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 14 Public Sector Transformation** | | | | | |
| **Key Service Area 000003 Facilities Management** | | | | | |

# VOTE: 834 Hoima District

| | | | | | |
|---|---|---|---|---|---|
| 228001 Maintenance-Buildings and Structures | 0 | 0 | 7,835 | 0 | 7,835 |
| **Total Cost of Facilities Management** | **0** | **0** | **7,835** | **0** | **7,835** |
| **Total Cost of Public Sector Transformation** | **0** | **0** | **7,835** | **0** | **7,835** |
| **Programme 16 Governance and Security** | | | | | |
| **Key Service Area 000014 Administrative and Support Services** | | | | | |
| 221002 Workshops, Meetings and Seminars | 0 | 3,925 | 0 | 0 | 3,925 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 1,548 | 0 | 0 | 1,548 |
| 227001 Travel inland | 0 | 5,000 | 0 | 0 | 5,000 |
| 227004 Fuel, Lubricants and Oils | 0 | 2,000 | 0 | 0 | 2,000 |
| **Total Cost of Administrative and Support Services** | **0** | **12,473** | **0** | **0** | **12,473** |
| **Total Cost of Governance and Security** | **0** | **12,473** | **0** | **0** | **12,473** |
| **Total Cost of Administration and Management** | **0** | **12,473** | **7,835** | **0** | **20,308** |
| **Total Cost of 236434 Kigorobya Subcounty** | **0** | **12,473** | **7,835** | **0** | **20,308** |

**Subcounty / Town Council / Division: 273342 Bulindi Town Council**

**Service Area 10 Administration and Management**

| **Ushs Thousands** | **Approved Budget Estimates for FY 2026/27** | | | | |
|---|---|---|---|---|---|
| **01 Lower LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 14 Public Sector Transformation** | | | | | |
| **Key Service Area 010008 Capacity Strengthening** | | | | | |
| 228001 Maintenance-Buildings and Structures | 0 | 0 | 12,155 | 0 | 12,155 |
| **Total Cost of Capacity Strengthening** | **0** | **0** | **12,155** | **0** | **12,155** |
| **Total Cost of Public Sector Transformation** | **0** | **0** | **12,155** | **0** | **12,155** |
| **Programme 16 Governance and Security** | | | | | |
| **Key Service Area 000014 Administrative and Support Services** | | | | | |
| 211107 Boards, Committees and Council Allowances | 0 | 8,630 | 0 | 0 | 8,630 |
| 221002 Workshops, Meetings and Seminars | 0 | 15,000 | 0 | 0 | 15,000 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 7,000 | 0 | 0 | 7,000 |
| 227001 Travel inland | 0 | 31,357 | 0 | 0 | 31,357 |
| 227004 Fuel, Lubricants and Oils | 0 | 7,000 | 0 | 0 | 7,000 |
| **Total Cost of Administrative and Support Services** | **0** | **68,987** | **0** | **0** | **68,987** |
| **Total Cost of Governance and Security** | **0** | **68,987** | **0** | **0** | **68,987** |
| **Total Cost of Administration and Management** | **0** | **68,987** | **12,155** | **0** | **81,142** |
| **Total Cost of 273342 Bulindi Town Council** | **0** | **68,987** | **12,155** | **0** | **81,142** |

**Subcounty / Town Council / Division: 273343 Bombo**

# VOTE: 834 Hoima District

**Service Area 10 Administration and Management**

| Ushs Thousands | Approved Budget Estimates for FY 2026/27 | | | | |
|---|---|---|---|---|---|
| **01 Lower LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 14 Public Sector Transformation** | | | | | |
| **Key Service Area 000003 Facilities Management** | | | | | |
| 223001 Property Management Expenses | 0 | 0 | 10,000 | 0 | 10,000 |
| 312121 Non-Residential Buildings - Acquisition | 0 | 0 | 12,458 | 0 | 12,458 |
| **Total Cost of Facilities Management** | **0** | **0** | **22,458** | **0** | **22,458** |
| **Total Cost of Public Sector Transformation** | **0** | **0** | **22,458** | **0** | **22,458** |
| **Programme 16 Governance and Security** | | | | | |
| **Key Service Area 000014 Administrative and Support Services** | | | | | |
| 211107 Boards, Committees and Council Allowances | 0 | 5,120 | 0 | 0 | 5,120 |
| 221002 Workshops, Meetings and Seminars | 0 | 10,000 | 0 | 0 | 10,000 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 2,019 | 0 | 0 | 2,019 |
| 227001 Travel inland | 0 | 30,000 | 0 | 0 | 30,000 |
| **Total Cost of Administrative and Support Services** | **0** | **47,139** | **0** | **0** | **47,139** |
| **Total Cost of Governance and Security** | **0** | **47,139** | **0** | **0** | **47,139** |
| **Total Cost of Administration and Management** | **0** | **47,139** | **22,458** | **0** | **69,597** |
| **Total Cost of 273343 Bombo** | **0** | **47,139** | **22,458** | **0** | **69,597** |

**Subcounty / Town Council / Division: 273344 Buraru**

**Service Area 10 Administration and Management**

| Ushs Thousands | Approved Budget Estimates for FY 2026/27 | | | | |
|---|---|---|---|---|---|
| **01 Lower LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 14 Public Sector Transformation** | | | | | |
| **Key Service Area 010008 Capacity Strengthening** | | | | | |
| 223001 Property Management Expenses | 0 | 0 | 20,410 | 0 | 20,410 |
| **Total Cost of Capacity Strengthening** | **0** | **0** | **20,410** | **0** | **20,410** |
| **Total Cost of Public Sector Transformation** | **0** | **0** | **20,410** | **0** | **20,410** |
| **Programme 16 Governance and Security** | | | | | |
| **Key Service Area 000014 Administrative and Support Services** | | | | | |
| 221002 Workshops, Meetings and Seminars | 0 | 13,345 | 0 | 0 | 13,345 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 5,133 | 0 | 0 | 5,133 |
| 227001 Travel inland | 0 | 15,000 | 0 | 0 | 15,000 |
| **Total Cost of Administrative and Support Services** | **0** | **33,478** | **0** | **0** | **33,478** |
| **Total Cost of Governance and Security** | **0** | **33,478** | **0** | **0** | **33,478** |

# VOTE: 834 Hoima District

| | | | | | |
|---|---|---|---|---|---|
| **Total Cost of Administration and Management** | **0** | **33,478** | **20,410** | **0** | **53,889** |
| **Total Cost of 273344 Buraru** | **0** | **33,478** | **20,410** | **0** | **53,889** |

**Subcounty / Town Council / Division: 273345 Kabaale**

**Service Area 10 Administration and Management**

| Ushs Thousands | Approved Budget Estimates for FY 2026/27 | | | | |
|---|---|---|---|---|---|
| **01 Lower LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 14 Public Sector Transformation** | | | | | |
| **Key Service Area 010008 Capacity Strengthening** | | | | | |
| 227001 Travel inland | 0 | 0 | 11,587 | 0 | 11,587 |
| 228001 Maintenance-Buildings and Structures | 0 | 0 | 15,000 | 0 | 15,000 |
| **Total Cost of Capacity Strengthening** | **0** | **0** | **26,587** | **0** | **26,587** |
| **Total Cost of Public Sector Transformation** | **0** | **0** | **26,587** | **0** | **26,587** |
| **Programme 16 Governance and Security** | | | | | |
| **Key Service Area 000014 Administrative and Support Services** | | | | | |
| 221002 Workshops, Meetings and Seminars | 0 | 70,000 | 0 | 0 | 70,000 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 5,824 | 0 | 0 | 5,824 |
| 223001 Property Management Expenses | 0 | 10,000 | 0 | 0 | 10,000 |
| 227001 Travel inland | 0 | 64,879 | 0 | 0 | 64,879 |
| 228001 Maintenance-Buildings and Structures | 0 | 10,000 | 0 | 0 | 10,000 |
| **Total Cost of Administrative and Support Services** | **0** | **160,702** | **0** | **0** | **160,702** |
| **Total Cost of Governance and Security** | **0** | **160,702** | **0** | **0** | **160,702** |
| **Total Cost of Administration and Management** | **0** | **160,702** | **26,587** | **0** | **187,290** |
| **Total Cost of 273345 Kabaale** | **0** | **160,702** | **26,587** | **0** | **187,290** |

**Subcounty / Town Council / Division: 273346 Kapaapi**

**Service Area 10 Administration and Management**

| Ushs Thousands | Approved Budget Estimates for FY 2026/27 | | | | |
|---|---|---|---|---|---|
| **01 Lower LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 14 Public Sector Transformation** | | | | | |
| **Key Service Area 010008 Capacity Strengthening** | | | | | |
| 223001 Property Management Expenses | 0 | 0 | 19,112 | 0 | 19,112 |
| **Total Cost of Capacity Strengthening** | **0** | **0** | **19,112** | **0** | **19,112** |
| **Total Cost of Public Sector Transformation** | **0** | **0** | **19,112** | **0** | **19,112** |
| **Programme 16 Governance and Security** | | | | | |
| **Key Service Area 000014 Administrative and Support Services** | | | | | |

# VOTE: 834 Hoima District

| | Wage | Non Wage | GoU Dev | Ext.Fin | Total |
|---|---|---|---|---|---|
| 221002 Workshops, Meetings and Seminars | 0 | 49,848 | 0 | 0 | 49,848 |
| 227001 Travel inland | 0 | 18,937 | 0 | 0 | 18,937 |
| **Total Cost of Administrative and Support Services** | **0** | **68,785** | **0** | **0** | **68,785** |
| **Total Cost of Governance and Security** | **0** | **68,785** | **0** | **0** | **68,785** |
| **Total Cost of Administration and Management** | **0** | **68,785** | **19,112** | **0** | **87,897** |
| **Total Cost of 273346 Kapaapi** | **0** | **68,785** | **19,112** | **0** | **87,897** |

**Subcounty / Town Council / Division: 273347 Kiganja**

**Service Area 10 Administration and Management**

| **Ushs Thousands** | **Approved Budget Estimates for FY 2026/27** | | | | |
|---|---|---|---|---|---|
| **01 Lower LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 14 Public Sector Transformation** | | | | | |
| **Key Service Area 010008 Capacity Strengthening** | | | | | |
| 223001 Property Management Expenses | 0 | 0 | 10,215 | 0 | 10,215 |
| 312121 Non-Residential Buildings - Acquisition | 0 | 0 | 7,000 | 0 | 7,000 |
| **Total Cost of Capacity Strengthening** | **0** | **0** | **17,215** | **0** | **17,215** |
| **Total Cost of Public Sector Transformation** | **0** | **0** | **17,215** | **0** | **17,215** |
| **Programme 16 Governance and Security** | | | | | |
| **Key Service Area 000014 Administrative and Support Services** | | | | | |
| 221002 Workshops, Meetings and Seminars | 0 | 40,000 | 0 | 0 | 40,000 |
| 223001 Property Management Expenses | 0 | 10,000 | 0 | 0 | 10,000 |
| 227001 Travel inland | 0 | 31,560 | 0 | 0 | 31,560 |
| **Total Cost of Administrative and Support Services** | **0** | **81,560** | **0** | **0** | **81,560** |
| **Total Cost of Governance and Security** | **0** | **81,560** | **0** | **0** | **81,560** |
| **Total Cost of Administration and Management** | **0** | **81,560** | **17,215** | **0** | **98,775** |
| **Total Cost of 273347 Kiganja** | **0** | **81,560** | **17,215** | **0** | **98,775** |

**Subcounty / Town Council / Division: 273348 Kijongo**

**Service Area 10 Administration and Management**

| **Ushs Thousands** | **Approved Budget Estimates for FY 2026/27** | | | | |
|---|---|---|---|---|---|
| **01 Lower LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 14 Public Sector Transformation** | | | | | |
| **Key Service Area 010008 Capacity Strengthening** | | | | | |
| 227001 Travel inland | 0 | 0 | 1,404 | 0 | 1,404 |
| 312121 Non-Residential Buildings - Acquisition | 0 | 0 | 8,000 | 0 | 8,000 |
| **Total Cost of Capacity Strengthening** | **0** | **0** | **9,404** | **0** | **9,404** |

# VOTE: 834 Hoima District

| | | | | | |
|---|---|---|---|---|---|
| **Total Cost of Public Sector Transformation** | **0** | **0** | **9,404** | **0** | **9,404** |
| **Programme 16 Governance and Security** | | | | | |
| **Key Service Area 000014 Administrative and Support Services** | | | | | |
| 221002 Workshops, Meetings and Seminars | 0 | 5,782 | 0 | 0 | 5,782 |
| 227001 Travel inland | 0 | 9,994 | 0 | 0 | 9,994 |
| **Total Cost of Administrative and Support Services** | **0** | **15,776** | **0** | **0** | **15,776** |
| **Total Cost of Governance and Security** | **0** | **15,776** | **0** | **0** | **15,776** |
| **Total Cost of Administration and Management** | **0** | **15,776** | **9,404** | **0** | **25,181** |
| **Total Cost of 273348 Kijongo** | **0** | **15,776** | **9,404** | **0** | **25,181** |

**Subcounty / Town Council / Division: 273349 Kisukuma**

**Service Area 10 Administration and Management**

| **Ushs Thousands** | **Approved Budget Estimates for FY 2026/27** | | | | |
|---|---|---|---|---|---|
| **01 Lower LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 14 Public Sector Transformation** | | | | | |
| **Key Service Area 010008 Capacity Strengthening** | | | | | |
| 223001 Property Management Expenses | 0 | 0 | 13,660 | 0 | 13,660 |
| 227001 Travel inland | 0 | 0 | 2,000 | 0 | 2,000 |
| **Total Cost of Capacity Strengthening** | **0** | **0** | **15,660** | **0** | **15,660** |
| **Total Cost of Public Sector Transformation** | **0** | **0** | **15,660** | **0** | **15,660** |
| **Programme 16 Governance and Security** | | | | | |
| **Key Service Area 000014 Administrative and Support Services** | | | | | |
| 221002 Workshops, Meetings and Seminars | 0 | 18,840 | 0 | 0 | 18,840 |
| 227001 Travel inland | 0 | 15,757 | 0 | 0 | 15,757 |
| **Total Cost of Administrative and Support Services** | **0** | **34,597** | **0** | **0** | **34,597** |
| **Total Cost of Governance and Security** | **0** | **34,597** | **0** | **0** | **34,597** |
| **Total Cost of Administration and Management** | **0** | **34,597** | **15,660** | **0** | **50,257** |
| **Total Cost of 273349 Kisukuma** | **0** | **34,597** | **15,660** | **0** | **50,257** |

# VOTE: 834 Hoima 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*** | 336,556 | 406,713 |
| District Unconditional Grant Non-Wage | 79,818 | 87,710 |
| District Unconditional Grant Wage | 171,738 | 229,002 |
| Locally Raised Revenues | 85,000 | 90,000 |
| ***Development Revenues*** | 100,000 | 100,000 |
| Locally Raised Revenues | 100,000 | 100,000 |
| **Total Revenues Shares** | **436,556** | **506,713** |

| | | |
|---|---|---|
| **B: Breakdown of Department Expenditures** | | |
| ***Recurrent Expenditure*** | | |
| Wage | 171,738 | 229,002 |
| Non Wage | 164,818 | 177,710 |
| ***Development Expenditure*** | | |
| Domestic Development | 100,000 | 100,000 |
| External Financing | 0 | 0 |
| **Total Expenditure** | **436,556** | **506,713** |

**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 18 Development Plan Implementation** | | | | | |
| **Key Service Area 000004 Finance and Accounting** | | | | | |
| 211101 General Staff Salaries | 229,002 | 0 | 0 | 0 | 229,002 |
| 221002 Workshops, Meetings and Seminars | 0 | 18,170 | 0 | 0 | 18,170 |
| 221003 Staff Training | 0 | 3,226 | 0 | 0 | 3,226 |
| 221008 Information and Communication Technology Supplies. | 0 | 18,367 | 0 | 0 | 18,367 |
| 221009 Welfare and Entertainment | 0 | 8,880 | 0 | 0 | 8,880 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 12,453 | 0 | 0 | 12,453 |
| 221012 Small Office Equipment | 0 | 1,248 | 0 | 0 | 1,248 |

# VOTE: 834 Hoima District

| | | | | | | |
|---|---|---|---|---|---|---|
| 221014 Bank Charges and other Bank related costs | | 0 | 863 | 0 | 0 | 863 |
| 222001 Information and Communication Technology Services. | | 0 | 2,057 | 0 | 0 | 2,057 |
| 223001 Property Management Expenses | | 0 | 4,000 | 0 | 0 | 4,000 |
| 223005 Electricity | | 0 | 13,000 | 0 | 0 | 13,000 |
| 227001 Travel inland | | 0 | 61,898 | 0 | 0 | 61,898 |
| 227004 Fuel, Lubricants and Oils | | 0 | 22,011 | 0 | 0 | 22,011 |
| 228002 Maintenance-Transport Equipment | | 0 | 9,883 | 0 | 0 | 9,883 |
| 228003 Maintenance-Machinery & Equipment Other than Transport Equipment | | 0 | 1,655 | 0 | 0 | 1,655 |
| 313121 Non-Residential Buildings - Improvement | | 0 | 0 | 80,000 | 0 | 80,000 |
| **Total for LCIII: Buhanika Subcounty** | | **County: Bugahya** | | | | **80,000** |
| LCII: Butema | All affected projects | Payment for variations incurred on ACDP projects per council resolution | Source: Locally Raised Revenues | | | 80,000 |
| 342111 Land - Acquisition | | 0 | 0 | 20,000 | 0 | 20,000 |
| **Total for LCIII: Kyabigambire Subcounty** | | **County: Bugahya** | | | | **20,000** |
| LCII: Kibugubya | Runga in kiganja and Buraru | Procurement of land rolled over to new FY to buy land at Ruhanga and Buraru for market | Source: Locally Raised Revenues | | | 20,000 |
| **Total Cost of Finance and Accounting** | | **229,002** | **177,710** | **100,000** | **0** | **506,713** |
| **Total Cost of Development Plan Implementation** | | **229,002** | **177,710** | **100,000** | **0** | **506,713** |
| **Total Cost of Financial Management and Accountability (LG)** | | **229,002** | **177,710** | **100,000** | **0** | **506,713** |
| **Total Cost of Finance** | | **229,002** | **177,710** | **100,000** | **0** | **506,713** |

# VOTE: 834 Hoima District

## *Statutory bodies*

**B1: Overview of Department Revenues and Expenditures by Source**

| *Ushs Thousands* | **2025/26 Approved Budget** | **2026/27 Approved Budget** |
|---|---|---|
| **A: Breakdown of Department Revenues** | | |
| ***Recurrent Revenues*** | 786,734 | 769,860 |
| District Unconditional Grant Non-Wage | 364,759 | 332,886 |
| District Unconditional Grant Wage | 261,974 | 261,974 |
| Locally Raised Revenues | 160,000 | 175,000 |
| ***Development Revenues*** | 45,252 | 45,252 |
| District Discretionary Equalisation Development Grant | 45,252 | 45,252 |
| **Total Revenues Shares** | **831,985** | **815,112** |

| | | |
|---|---|---|
| **B: Breakdown of Department Expenditures** | | |
| ***Recurrent Expenditure*** | | |
| Wage | 261,974 | 261,974 |
| Non Wage | 524,759 | 507,886 |
| ***Development Expenditure*** | | |
| Domestic Development | 45,252 | 45,252 |
| External Financing | 0 | 0 |
| **Total Expenditure** | **831,985** | **815,112** |

**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 | 9,000 | 0 | 0 | 9,000 |
| 221008 Information and Communication Technology Supplies. | 0 | 1,500 | 0 | 0 | 1,500 |
| 221009 Welfare and Entertainment | 0 | 2,000 | 0 | 0 | 2,000 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 1,500 | 0 | 0 | 1,500 |
| 227001 Travel inland | 0 | 5,000 | 0 | 0 | 5,000 |
| 227004 Fuel, Lubricants and Oils | 0 | 1,000 | 0 | 0 | 1,000 |
| **Total Cost of Land Management** | **0** | **20,000** | **0** | **0** | **20,000** |

# VOTE: 834 Hoima District

| | | | | | |
|---|---|---|---|---|---|
| **Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management** | **0** | **20,000** | **0** | **0** | **20,000** |
| **Programme 14 Public Sector Transformation** | | | | | |
| **Key Service Area 000007 Procurement and Disposal Services** | | | | | |
| 211107 Boards, Committees and Council Allowances | 0 | 8,000 | 0 | 0 | 8,000 |
| **Total Cost of Procurement and Disposal Services** | **0** | **8,000** | **0** | **0** | **8,000** |
| **Key Service Area 000049 Recruitment services** | | | | | |
| 211107 Boards, Committees and Council Allowances | 0 | 6,301 | 0 | 0 | 6,301 |
| 221004 Recruitment Expenses | 0 | 11,901 | 25,252 | 0 | 37,153 |
| **Total for LCIII: Kitoba Subcounty** | **County: Bugahya** | | | | **25,252** |
| LCII: Birungu Birungu | Recruitment Expenses - Commissions | Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds | | | 25,252 |
| 221006 Commissions and related charges | 0 | 2,400 | 0 | 0 | 2,400 |
| 221009 Welfare and Entertainment | 0 | 300 | 0 | 0 | 300 |
| 227001 Travel inland | 0 | 2,200 | 0 | 0 | 2,200 |
| 227004 Fuel, Lubricants and Oils | 0 | 1,499 | 0 | 0 | 1,499 |
| **Total Cost of Recruitment services** | **0** | **24,601** | **25,252** | **0** | **49,853** |
| **Total Cost of Public Sector Transformation** | **0** | **32,601** | **25,252** | **0** | **57,853** |
| **Programme 16 Governance and Security** | | | | | |
| **Key Service Area 000014 Administrative and Support Services** | | | | | |
| 211101 General Staff Salaries | 261,974 | 0 | 0 | 0 | 261,974 |
| 221007 Books, Periodicals & Newspapers | 0 | 2,000 | 0 | 0 | 2,000 |
| 221008 Information and Communication Technology Supplies. | 0 | 4,500 | 0 | 0 | 4,500 |
| 221009 Welfare and Entertainment | 0 | 5,442 | 0 | 0 | 5,442 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 2,000 | 0 | 0 | 2,000 |
| 221012 Small Office Equipment | 0 | 2,000 | 0 | 0 | 2,000 |
| 227001 Travel inland | 0 | 15,390 | 0 | 0 | 15,390 |
| 227004 Fuel, Lubricants and Oils | 0 | 4,000 | 0 | 0 | 4,000 |
| 228001 Maintenance-Buildings and Structures | 0 | 500 | 0 | 0 | 500 |
| 228002 Maintenance-Transport Equipment | 0 | 20,211 | 0 | 0 | 20,211 |
| **Total Cost of Administrative and Support Services** | **261,974** | **56,043** | **0** | **0** | **318,017** |
| **Key Service Area 000023 Inspection and Monitoring** | | | | | |
| 227001 Travel inland | 0 | 21,000 | 0 | 0 | 21,000 |

# VOTE: 834 Hoima District

| | | | | | | |
|---|---|---|---|---|---|---|
| 227004 Fuel, Lubricants and Oils | | 0 | 42,100 | 0 | 0 | 42,100 |
| **Total Cost of Inspection and Monitoring** | | **0** | **63,101** | **0** | **0** | **63,101** |
| **Key Service Area 190004 Regulation and Advisory Services** | | | | | | |
| 211107 Boards, Committees and Council Allowances | | 0 | 2,901 | 19,600 | 0 | 22,501 |
| **Total for LCIII: Kitoba Subcounty** | | **County: Bugahya** | | | | **19,600** |
| LCII: Birungu | Birungu | Allowances | Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds | | | 19,600 |
| 221011 Printing, Stationery, Photocopying and Binding | | 0 | 0 | 400 | 0 | 400 |
| **Total for LCIII: Kitoba Subcounty** | | **County: Bugahya** | | | | **400** |
| LCII: Birungu | Birungu | Office Supplies - Printing, Photocopying, Binding and Stationery | Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds | | | 400 |
| 227001 Travel inland | | 0 | 2,400 | 0 | 0 | 2,400 |
| 227004 Fuel, Lubricants and Oils | | 0 | 1,000 | 0 | 0 | 1,000 |
| **Total Cost of Regulation and Advisory Services** | | **0** | **6,301** | **20,000** | **0** | **26,301** |
| **Total Cost of Governance and Security** | | **261,974** | **125,445** | **20,000** | **0** | **407,419** |
| **Programme 17 Regional Balanced Development** | | | | | | |
| **Key Service Area 000010 Leadership and Management** | | | | | | |
| 211105 Ex-Gratia for Political leaders. | | 0 | 210,240 | 0 | 0 | 210,240 |
| 211107 Boards, Committees and Council Allowances | | 0 | 28,600 | 0 | 0 | 28,600 |
| 227001 Travel inland | | 0 | 91,000 | 0 | 0 | 91,000 |
| **Total Cost of Leadership and Management** | | **0** | **329,840** | **0** | **0** | **329,840** |
| **Total Cost of Regional Balanced Development** | | **0** | **329,840** | **0** | **0** | **329,840** |
| **Total Cost of Legislation and Oversight** | | **261,974** | **507,886** | **45,252** | **0** | **815,112** |
| **Total Cost of Statutory bodies** | | **261,974** | **507,886** | **45,252** | **0** | **815,112** |

# VOTE: 834 Hoima District

## *Production and Marketing*

### B1: Overview of Department Revenues and Expenditures by Source

| *Ushs Thousands* | 2025/26 Approved Budget | 2026/27 Approved Budget |
|---|---|---|
| **A: Breakdown of Department Revenues** | | |
| ***Recurrent Revenues*** | 1,657,981 | 1,633,365 |
| Programme Conditional Grant - Wage Recurrent | 1,165,200 | 1,165,200 |
| Programme Conditional Grant - Non Wage Recurrent | 413,781 | 413,165 |
| Other Transfers from Central Government | 79,000 | 50,000 |
| Locally Raised Revenues | 0 | 5,000 |
| ***Development Revenues*** | 244,618 | 272,481 |
| Programme Conditional Grant - Development | 244,618 | 272,481 |
| **Total Revenues Shares** | **1,902,600** | **1,905,847** |

| | | |
|---|---|---|
| **B: Breakdown of Department Expenditures** | | |
| ***Recurrent Expenditure*** | | |
| Wage | 1,165,200 | 1,165,200 |
| Non Wage | 492,781 | 468,165 |
| ***Development Expenditure*** | | |
| Domestic Development | 244,618 | 272,481 |
| External Financing | 0 | 0 |
| **Total Expenditure** | **1,902,600** | **1,905,847** |

### 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**<br>**01 Higher LG Services** | Wage | Non Wage | GoU Dev | Ext.Fin | Total |
|---|---|---|---|---|---|
| **Programme 01 Agro-Industrialization** | | | | | |
| **Key Service Area 000089 Climate Change Mitigation** | | | | | |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 7,500 | 0 | 0 | 7,500 |
| 224003 Agricultural Supplies and Services | 0 | 2,995 | 60,000 | 0 | 62,995 |

| | | | | |
|---|---|---|---|---|
| **Total for LCIII: Kitoba Subcounty** | | **County: Bugahya** | | **60,000** |
| LCII: Birungu | District Headquarters | Agricultural Supplies and Services - Assorted equipment | Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development | 60,000 |

| | Wage | Non Wage | GoU Dev | Ext.Fin | Total |
|---|---|---|---|---|---|
| 227001 Travel inland | 0 | 1,800 | 0 | 0 | 1,800 |

# VOTE: 834 Hoima District

| | | | | | | |
|---|---|---|---|---|---|---|
| 227004 Fuel, Lubricants and Oils | | 0 | 12,705 | 0 | 0 | 12,705 |
| **Total Cost of Climate Change Mitigation** | | **0** | **25,000** | **60,000** | **0** | **85,000** |
| **Key Service Area 010016 Farmer mobilisation and sensitisation** | | | | | | |
| 211101 General Staff Salaries | | 1,165,200 | 0 | 0 | 0 | 1,165,200 |
| 211106 Allowances (Incl. Casuals, Temporary, sitting allowances) | | 0 | 5,000 | 0 | 0 | 5,000 |
| 221011 Printing, Stationery, Photocopying and Binding | | 0 | 3,750 | 0 | 0 | 3,750 |
| 224003 Agricultural Supplies and Services | | 0 | 705 | 0 | 0 | 705 |
| 227001 Travel inland | | 0 | 1,800 | 0 | 0 | 1,800 |
| 227004 Fuel, Lubricants and Oils | | 0 | 8,745 | 0 | 0 | 8,745 |
| **Total Cost of Farmer mobilisation and sensitisation** | | **1,165,200** | **20,000** | **0** | **0** | **1,185,200** |
| **Key Service Area 010074 Vector and disease control** | | | | | | |
| 221011 Printing, Stationery, Photocopying and Binding | | 0 | 7,500 | 0 | 0 | 7,500 |
| 224003 Agricultural Supplies and Services | | 0 | 14,970 | 18,234 | 0 | 33,204 |
| **Total for LCIII: Kitoba Subcounty** | | **County: Bugahya** | | | | **56,090** |
| LCII: Birungu | | Agricultural Supplies and Services - Assorted equipment | Source: Programme Conditional Grant - Development 101-o/w Production - Development | | | 19,159 |
| LCII: Birungu | District Headquarters | Agricultural Supplies and Services - Assorted equipment | Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development | | | 18,234 |
| LCII: Birungu | District Headquarters | Agricultural Supplies and Services - Assorted equipment | Source: Programme Conditional Grant - Development 101-o/w Production - Development | | | 18,697 |
| 227001 Travel inland | | 0 | 11,880 | 0 | 0 | 11,880 |
| 227004 Fuel, Lubricants and Oils | | 0 | 34,650 | 0 | 0 | 34,650 |
| 312221 Light ICT hardware - Acquisition | | 0 | 0 | 12,000 | 0 | 12,000 |
| **Total for LCIII: Kitoba Subcounty** | | **County: Bugahya** | | | | **12,000** |
| LCII: Birungu | District Headquarters | Personal computers - Laptop_Acquire | Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development | | | 12,000 |
| **Total Cost of Vector and disease control** | | **0** | **69,000** | **30,234** | **0** | **99,234** |
| **Total Cost of Agro-Industrialization** | | **1,165,200** | **114,000** | **90,234** | **0** | **1,369,434** |
| **Total Cost of Agricultural Extension** | | **1,165,200** | **114,000** | **90,234** | **0** | **1,369,434** |
| **Service Area 20 Agricultural Production** | | | | | | |

# VOTE: 834 Hoima District

Approved Budget Estimates for FY 2026/27

Ushs Thousands

| 01 Higher LG Services | | Wage | Non Wage | GoU Dev | Ext.Fin | Total |
|---|---|---|---|---|---|---|
| **Programme 01 Agro-Industrialization** | | | | | | |
| **Key Service Area 010036 Water for production management systems** | | | | | | |
| 221001 Advertising and Public Relations | | 0 | 0 | 1,080 | 0 | 1,080 |
| **Total for LCIII: Kitoba Subcounty** | | **County: Bugahya** | | | | **1,080** |
| LCII: Budaka | | Media - Community meetings | Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development | | | 1,080 |
| 221002 Workshops, Meetings and Seminars | | 0 | 0 | 17,332 | 0 | 17,332 |
| **Total for LCIII: Buhanika Subcounty** | | **County: Bugahya** | | | | **17,332** |
| LCII: Kitoonya | | Workshops, Meetings, Seminars - Training (Agriculture) | Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development | | | 17,332 |
| 221011 Printing, Stationery, Photocopying and Binding | | 0 | 3,000 | 0 | 0 | 3,000 |
| 224003 Agricultural Supplies and Services | | 0 | 2,940 | 114,431 | 0 | 117,371 |
| **Total for LCIII: Kyabigambire Subcounty** | | **County: Bugahya** | | | | **108,294** |
| LCII: Buraru | Selected farmers | Agricultural Supplies and Services - Assorted equipment | Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development | | | 108,294 |
| **Total for LCIII: Kisukuma** | | **County: Bugahya** | | | | **6,137** |
| LCII: Haibale | | Agricultural Supplies and Services - Community demonstration assorted items | Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development | | | 6,137 |
| 225204 Monitoring and Supervision of capital work | | 0 | 0 | 4,730 | 0 | 4,730 |
| **Total for LCIII: Kabaale** | | **County: Bugahya** | | | | **4,730** |
| LCII: Kigaaga | | Monitoring and Supervision of Irrigation Equipment Installation | Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development | | | 4,730 |
| 227001 Travel inland | | 0 | 7,560 | 2,036 | 0 | 9,596 |
| **Total for LCIII: Kitoba Subcounty** | | **County: Bugahya** | | | | **2,036** |
| LCII: Budaka | | Travel Inland - Allowances | Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development | | | 2,036 |
| 227004 Fuel, Lubricants and Oils | | 0 | 16,500 | 4,784 | 0 | 21,284 |
| **Total for LCIII: Kitoba Subcounty** | | **County: Bugahya** | | | | **4,784** |

# VOTE: 834 Hoima District

| | | | | | | |
|---|---|---|---|---|---|---|
| LCII: Birungu | District Headquarters | Fuel, Oils and Lubricants - Entitled officers | Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development | | | 4,784 |
| **Total Cost of Water for production management systems** | | **0** | **30,000** | **144,392** | **0** | **174,392** |
| **Key Service Area 010059 Post-harvest handling, storage and processing** | | | | | | |
| 221011 Printing, Stationery, Photocopying and Binding | | 0 | 1,483 | 0 | 0 | 1,483 |
| 222001 Information and Communication Technology Services. | | 0 | 1,440 | 0 | 0 | 1,440 |
| 227001 Travel inland | | 0 | 4,435 | 0 | 0 | 4,435 |
| 227004 Fuel, Lubricants and Oils | | 0 | 8,866 | 0 | 0 | 8,866 |
| 228002 Maintenance-Transport Equipment | | 0 | 8,000 | 0 | 0 | 8,000 |
| **Total Cost of Post-harvest handling, storage and processing** | | **0** | **24,224** | **0** | **0** | **24,224** |
| **Key Service Area 010074 Vector and disease control** | | | | | | |
| 221011 Printing, Stationery, Photocopying and Binding | | 0 | 3,000 | 0 | 0 | 3,000 |
| 224003 Agricultural Supplies and Services | | 0 | 7,525 | 37,855 | 0 | 45,380 |
| **Total for LCIII: Kitoba Subcounty** | | **County: Bugahya** | | | | **56,090** |
| LCII: Birungu | | Agricultural Supplies and Services - Assorted equipment | Source: Programme Conditional Grant - Development 101-o/w Production - Development | | | 19,159 |
| LCII: Birungu | District Headquarters | Agricultural Supplies and Services - Assorted equipment | Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development | | | 18,234 |
| LCII: Birungu | District Headquarters | Agricultural Supplies and Services - Assorted equipment | Source: Programme Conditional Grant - Development 101-o/w Production - Development | | | 18,697 |
| 227001 Travel inland | | 0 | 7,560 | 0 | 0 | 7,560 |
| 227004 Fuel, Lubricants and Oils | | 0 | 24,915 | 0 | 0 | 24,915 |
| **Total Cost of Vector and disease control** | | **0** | **43,000** | **37,855** | **0** | **80,855** |
| **Key Service Area 010082 Cooperatives Establishment and Management** | | | | | | |
| 221002 Workshops, Meetings and Seminars | | 0 | 35,000 | 0 | 0 | 35,000 |
| 221011 Printing, Stationery, Photocopying and Binding | | 0 | 5,750 | 0 | 0 | 5,750 |
| 224003 Agricultural Supplies and Services | | 0 | 1,435 | 0 | 0 | 1,435 |
| 225204 Monitoring and Supervision of capital work | | 0 | 10,000 | 0 | 0 | 10,000 |
| 227001 Travel inland | | 0 | 1,440 | 0 | 0 | 1,440 |

# VOTE: 834 Hoima District

| | | | | | |
|---|---|---|---|---|---|
| 227004 Fuel, Lubricants and Oils | 0 | 12,375 | 0 | 0 | 12,375 |
| **Total Cost of Cooperatives Establishment and Management** | **0** | **66,000** | **0** | **0** | **66,000** |
| **Total Cost of Agro-Industrialization** | **0** | **163,224** | **182,247** | **0** | **345,471** |
| **Total Cost of Agricultural Production** | **0** | **163,224** | **182,247** | **0** | **345,471** |

**Service Area 30 Agricultural Value Chain Services**

| | Approved Budget Estimates for FY 2026/27 | | | | |
|---|---|---|---|---|---|
| **Ushs Thousands** | | | | | |
| **01 Higher LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 01 Agro-Industrialization** | | | | | |
| **Key Service Area 010013 Support to agro-processing & value addition** | | | | | |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 6,750 | 0 | 0 | 6,750 |
| 224003 Agricultural Supplies and Services | 0 | 15,070 | 0 | 0 | 15,070 |
| 227001 Travel inland | 0 | 10,800 | 0 | 0 | 10,800 |
| 227004 Fuel, Lubricants and Oils | 0 | 37,290 | 0 | 0 | 37,290 |
| **Total Cost of Support to agro-processing & value addition** | **0** | **69,910** | **0** | **0** | **69,910** |
| **Key Service Area 300016 Parish Development Model Operations** | | | | | |
| 221010 Special Meals and Drinks | 0 | 11,000 | 0 | 0 | 11,000 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 13,510 | 0 | 0 | 13,510 |
| 227001 Travel inland | 0 | 96,521 | 0 | 0 | 96,521 |
| **Total Cost of Parish Development Model Operations** | **0** | **121,031** | **0** | **0** | **121,031** |
| **Total Cost of Agro-Industrialization** | **0** | **190,941** | **0** | **0** | **190,941** |
| **Total Cost of Agricultural Value Chain Services** | **0** | **190,941** | **0** | **0** | **190,941** |
| **Total Cost of Production and Marketing** | **1,165,200** | **468,165** | **272,481** | **0** | **1,905,847** |

# VOTE: 834 Hoima District

## Health

### B1: Overview of Department Revenues and Expenditures by Source

| *Ushs Thousands* | 2025/26 Approved Budget | 2026/27 Approved Budget |
|---|---|---|
| **A: Breakdown of Department Revenues** | | |
| ***Recurrent Revenues*** | 5,679,693 | 5,759,505 |
| Programme Conditional Grant - Wage Recurrent | 4,990,291 | 5,055,193 |
| Programme Conditional Grant - Non Wage Recurrent | 679,402 | 691,312 |
| Locally Raised Revenues | 10,000 | 13,000 |
| ***Development Revenues*** | 866,004 | 7,395,062 |
| Programme Conditional Grant - Development | 308,395 | 359,665 |
| External Financing | 557,609 | 485,397 |
| Transitional Conditional Grant - Development | 0 | 6,550,000 |
| **Total Revenues Shares** | **6,545,697** | **13,154,567** |

| | | |
|---|---|---|
| **B: Breakdown of Department Expenditures** | | |
| ***Recurrent Expenditure*** | | |
| Wage | 4,990,291 | 5,055,193 |
| Non Wage | 689,402 | 704,312 |
| ***Development Expenditure*** | | |
| Domestic Development | 308,395 | 6,909,665 |
| External Financing | 557,609 | 485,397 |
| **Total Expenditure** | **6,545,697** | **13,154,567** |

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

**Service Area 10 Primary HealthCare**

| Ushs Thousands | Approved Budget Estimates for FY 2026/27 | | | | |
|---|---|---|---|---|---|
| **01 Higher LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 12 Human Capital Development** | | | | | |
| **Key Service Area 320165 Primary Health care services** | | | | | |
| 211101 General Staff Salaries | 5,055,193 | 0 | 0 | 0 | 5,055,193 |
| 263308 Sector Conditional Grant (Non-Wage) | 0 | 627,825 | 0 | 0 | 627,825 |

| | | | | |
|---|---|---|---|---|
| **Total for LCIII: Buseruka Subcounty** | | **County: Bugahya** | | **36,360** |
| LCII: Toonya | Tonya HC III | TONYA HC III | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government) | 21,902 |

# VOTE: 834 Hoima District

| | | | | |
|---|---|---|---|---|
| LCII: Toonya | Tonya HC III | TONYA HC III | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based) | 14,458 |
| **Total for LCIII: Kyabigambire Subcounty** | | **County: Bugahya** | | **46,116** |
| LCII: Bulindi | Mparangasi HC III | MPARANGASI HC III | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government) | 21,902 |
| LCII: Kibugubya | Mparangasi HC III | MPARANGASI HC III | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based) | 24,214 |
| **Total for LCIII: Buhanika Subcounty** | | **County: Bugahya** | | **46,498** |
| LCII: Butema | Butema HC III | BUTEMA HC III | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government) | 21,902 |
| LCII: Butema | Butema HC III | BUTEMA HC III | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based) | 24,596 |
| **Total for LCIII: Kitoba Subcounty** | | **County: Bugahya** | | **79,383** |
| LCII: Budaka | Kiseke HC II | KISEKA HC II | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government) | 10,951 |
| LCII: Bulyango | Mbarara HC II | MBARARA HC II | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government) | 10,951 |
| LCII: Kiragura | Dwoli HC III | DWOOLI HC III | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based) | 24,629 |
| LCII: Kiragura | Dwoli HC III | DWOOLI HC III | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government) | 21,902 |
| LCII: Kiryangobe | Kyabasengya HC II | KYABASENGYA HC II | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government) | 10,951 |
| **Total for LCIII: Kigorobya Town Council** | | **County: Kigorobya** | | **34,414** |
| LCII: Northern | Kapaapi HC III | KAPAPI HC III | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government) | 21,902 |
| LCII: Northern | Kapaapi HC III | KAPAPI HC III | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based) | 12,512 |
| **Total for LCIII: Missing Subcounty** | | **County: Missing County** | | **385,055** |
| LCII: Missing Parish | Bombo Health Centre | Bombo Health Centre | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP) | 19,594 |
| LCII: Missing Parish | Buraru HC III | BURARU HC III | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government) | 21,902 |
| LCII: Missing Parish | Buraru HC III | BURARU HC III | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based) | 26,782 |
| LCII: Missing Parish | Buseruka HC III | BUSERUKA HC III | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based) | 18,512 |

# VOTE: 834 Hoima District

| | | | | |
|---|---|---|---|---|
| LCII: Missing Parish | Buseruka HC III | BUSERUKA HC III | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government) | 21,902 |
| LCII: Missing Parish | Kabaale HC III | KABAALE HC III | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based) | 18,573 |
| LCII: Missing Parish | Kabaale HC III | KABAALE HC III | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government) | 21,902 |
| LCII: Missing Parish | Kasomoro HC II | KASOMORO HC II | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government) | 10,951 |
| LCII: Missing Parish | Kibaire HC II | KIBAIRE HC II | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government) | 10,951 |
| LCII: Missing Parish | Kibiro HC II | KIBIRO HC II | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government) | 10,951 |
| LCII: Missing Parish | Kigorobya HC IV | KIGOROBYA HC IV | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based) | 62,982 |
| LCII: Missing Parish | Kigorobya HC IV | KIGOROBYA HC IV | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government) | 109,508 |
| LCII: Missing Parish | Kisabagwa HC II | KISABAGWA HC II | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government) | 10,951 |
| LCII: Missing Parish | St Jude Tadeo Kitana Health care | St Jude Tadeo Kitana Health ce | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP) | 19,594 |

| | Wage | Non Wage | GoU Dev | Ext.Fin | Total |
|---|---|---|---|---|---|
| **Total Cost of Primary Health care services** | **5,055,193** | **627,825** | **0** | **0** | **5,683,018** |
| **Total Cost of Human Capital Development** | **5,055,193** | **627,825** | **0** | **0** | **5,683,018** |
| **Total Cost of Primary HealthCare** | **5,055,193** | **627,825** | **0** | **0** | **5,683,018** |

**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** | | | | | |
| 222001 Information and Communication Technology Services. | 0 | 485 | 0 | 0 | 485 |
| 227001 Travel inland | 0 | 13,000 | 0 | 0 | 13,000 |
| **Total Cost of HIV/AIDS Mainstreaming** | **0** | **13,485** | **0** | **0** | **13,485** |
| **Key Service Area 000016 Environment, Social Health and Safety** | | | | | |
| 225202 Environment Impact Assessment for Capital Works | 0 | 0 | 15,270 | 0 | 15,270 |
| **Total for LCIII:** | **County:** | | | | **15,270** |

# VOTE: 834 Hoima District

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| LCII: | Hoima DLG | Environmental Impact Assessment - Capital Works | Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part | | | | 15,270 |
| **Total Cost of Environment, Social Health and Safety** | | **0** | **0** | **15,270** | | **0** | **15,270** |
| **Key Service Area 000039 Policies, Regulations and Standards** | | | | | | | |
| 221002 Workshops, Meetings and Seminars | | 0 | 6,000 | 0 | | 0 | 6,000 |
| 221009 Welfare and Entertainment | | 0 | 7,349 | 0 | | 0 | 7,349 |
| 222001 Information and Communication Technology Services. | | 0 | 800 | 0 | | 0 | 800 |
| 223005 Electricity | | 0 | 2,800 | 0 | | 0 | 2,800 |
| 224001 Medical Supplies and Services | | 0 | 0 | 52,949 | | 0 | 52,949 |
| **Total for LCIII: Kitoba Subcounty** | | **County: Bugahya** | | | | | **52,949** |
| LCII: Birungu | HOIMA DLG | Equipment - Assorted Medical Equipment | Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part | | | | 52,949 |
| 225202 Environment Impact Assessment for Capital Works | | 0 | 0 | 5,000 | | 0 | 5,000 |
| **Total for LCIII: Kitoba Subcounty** | | **County: Bugahya** | | | | | **5,000** |
| LCII: Birungu | DWOLI, KISEKE,KIGOROBYA,KISABAGWA | Environmental Impact Assessment - Capital Works | Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part | | | | 5,000 |
| 225204 Monitoring and Supervision of capital work | | 0 | 0 | 25,474 | | 0 | 25,474 |
| **Total for LCIII: Kitoba Subcounty** | | **County: Bugahya** | | | | | **25,474** |
| LCII: Birungu | Hoima DLG | cost of investment; including feasibility study, monitoring, supervision, launching, and commissioning | Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part | | | | 25,474 |
| 227001 Travel inland | | 0 | 17,003 | 0 | | 435,397 | 452,400 |
| **Total for LCIII: Kitoba Subcounty** | | **County: Bugahya** | | | | | **435,397** |
| LCII: Birungu | | Travel Inland - Facilitation | Source: External Financing 436-Global Fund for HIV, TB & Malaria | | | | 70,617 |
| LCII: Birungu | | Travel Inland - Facilitation | Source: External Financing 445-World Health Organisation (WHO) | | | | 250,000 |
| LCII: Birungu | Hoima DLG | Travel Inland - Facilitation | Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI) | | | | 80,370 |
| LCII: Birungu | HOIMA DLG | Travel Inland - Facilitation | Source: External Financing 254-Baylor International (Uganda) | | | | 34,410 |
| 227004 Fuel, Lubricants and Oils | | 0 | 8,439 | 0 | | 50,000 | 58,439 |
| **Total for LCIII: Kitoba Subcounty** | | **County: Bugahya** | | | | | **50,000** |
| LCII: Birungu | HOIMA DLG | Fuel, Oils and Lubricants - Diesel | Source: External Financing 445-World Health Organisation (WHO) | | | | 50,000 |

# VOTE: 834 Hoima District

| | | | | | | |
|---|---|---|---|---|---|---|
| 228001 Maintenance-Buildings and Structures | | 0 | 0 | 30,000 | 0 | 30,000 |
| **Total for LCIII: Kigorobya Town Council** | | **County: Kigorobya** | | | | **30,000** |
| LCII: South West | KIGOROBYA HCIV | Building and Facility Maintenance - Maintenance, Repair and Support Services | Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part | | | 30,000 |
| 228002 Maintenance-Transport Equipment | | 0 | 8,725 | 0 | 0 | 8,725 |
| 228003 Maintenance-Machinery & Equipment Other than Transport Equipment | | 0 | 0 | 35,474 | 0 | 35,474 |
| **Total for LCIII: Kitoba Subcounty** | | **County: Bugahya** | | | | **35,474** |
| LCII: Birungu | HOIMA DLG | Machinery and Equipment - Maintenance, Repair and Support Services | Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part | | | 35,474 |
| 312111 Residential Buildings - Acquisition | | 0 | 0 | 6,550,000 | 0 | 6,550,000 |
| **Total for LCIII: Buseruka Subcounty** | | **County: Bugahya** | | | | **6,550,000** |
| LCII: Buseruka | BUSERUKA HCIII | Hospital construction service - Specialized buildings_Acquire | Source: Transitional Conditional Grant - Development 103-Transitional Development - Health Ad Hoc | | | 6,550,000 |
| 312121 Non-Residential Buildings - Acquisition | | 0 | 0 | 30,651 | 0 | 30,651 |
| **Total for LCIII: Kigorobya Town Council** | | **County: Kigorobya** | | | | **30,651** |
| LCII: South West | | Public toilet facility-Commercial Buildings_Acquire | Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part | | | 30,651 |
| 312139 Other Structures - Acquisition | | 0 | 0 | 3,000 | 0 | 3,000 |
| **Total for LCIII: Kitoba Subcounty** | | **County: Bugahya** | | | | **3,000** |
| LCII: Birungu | KISEKE HCII STAFF HOUSE | Electrical Works-Other Structures _Improve | Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part | | | 3,000 |
| 312149 Other Land Improvements - Acquisition | | 0 | 0 | 146,847 | 0 | 146,847 |
| **Total for LCIII: Kyabigambire Subcounty** | | **County: Bugahya** | | | | **82,847** |
| LCII: Kisabagwa | KISABAGWA HCII | Other Land Improvements - Fencing | Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part | | | 82,847 |
| **Total for LCIII: Kitoba Subcounty** | | **County: Bugahya** | | | | **64,000** |
| LCII: Kiragura | DWOLI HCIII | Other Land Improvements - Fencing | Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part | | | 64,000 |
| 312221 Light ICT hardware - Acquisition | | 0 | 0 | 15,000 | 0 | 15,000 |
| **Total for LCIII: Kigorobya Town Council** | | **County: Kigorobya** | | | | **15,000** |

# VOTE: 834 Hoima District

| | | | | | | |
|---|---|---|---|---|---|---|
| LCII: South West | KIGOROBYA HCIV | Personal computers - Laptop_Acquire | Source: Programme Conditional Grant - Development | | | 15,000 |
| **Total Cost of Policies, Regulations and Standards** | | **0** | **51,116** | **6,894,396** | **485,397** | **7,430,909** |
| **Key Service Area 320027 Medical and Health Supplies** | | | | | | |
| 227001 Travel inland | | 0 | 2,602 | 0 | 0 | 2,602 |
| **Total Cost of Medical and Health Supplies** | | **0** | **2,602** | **0** | **0** | **2,602** |
| **Key Service Area 320135 Sanitation and hygiene Services** | | | | | | |
| 227001 Travel inland | | 0 | 9,284 | 0 | 0 | 9,284 |
| **Total Cost of Sanitation and hygiene Services** | | **0** | **9,284** | **0** | **0** | **9,284** |
| **Total Cost of Human Capital Development** | | **0** | **76,487** | **6,909,665** | **485,397** | **7,471,549** |
| **Total Cost of Health Management and Supervision** | | **0** | **76,487** | **6,909,665** | **485,397** | **7,471,549** |
| **Total Cost of Health** | | **5,055,193** | **704,312** | **6,909,665** | **485,397** | **13,154,567** |

# VOTE: 834 Hoima District

## Education

### B1: Overview of Department Revenues and Expenditures by Source

| *Ushs Thousands* | 2025/26 Approved Budget | 2026/27 Approved Budget |
|---|---|---|
| **A: Breakdown of Department Revenues** | | |
| ***Recurrent Revenues*** | 11,442,532 | 13,905,225 |
| Programme Conditional Grant - Wage Recurrent | 9,428,189 | 11,689,181 |
| Programme Conditional Grant - Non Wage Recurrent | 1,872,023 | 2,015,260 |
| District Unconditional Grant Non-Wage | 550 | 550 |
| District Unconditional Grant Wage | 90,271 | 148,235 |
| Locally Raised Revenues | 30,000 | 30,000 |
| Other Transfers from Central Government | 21,500 | 22,000 |
| ***Development Revenues*** | 500,602 | 525,038 |
| Programme Conditional Grant - Development | 500,602 | 525,038 |
| **Total Revenues Shares** | **11,943,134** | **14,430,264** |

| | | |
|---|---|---|
| **B: Breakdown of Department Expenditures** | | |
| ***Recurrent Expenditure*** | | |
| Wage | 9,518,460 | 11,837,416 |
| Non Wage | 1,924,073 | 2,067,810 |
| ***Development Expenditure*** | | |
| Domestic Development | 500,602 | 525,038 |
| External Financing | 0 | 0 |
| **Total Expenditure** | **11,943,134** | **14,430,264** |

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

**Service Area 10 Pre-Primary and Primary Education**

| Ushs Thousands | Approved Budget Estimates for FY 2026/27 | | | | |
|---|---|---|---|---|---|
| **01 Higher LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 12 Human Capital Development** | | | | | |
| **Key Service Area 000063 Quality Assurance Systems** | | | | | |
| 211101 General Staff Salaries | 7,077,887 | 0 | 0 | 0 | 7,077,887 |
| **Total Cost of Quality Assurance Systems** | **7,077,887** | **0** | **0** | **0** | **7,077,887** |
| **Key Service Area 320162 Capitation (Primary)** | | | | | |
| 263308 Sector Conditional Grant (Non-Wage) | 0 | 858,657 | 0 | 0 | 858,657 |
| **Total for LCIII: Buseruka Subcounty** | **County: Bugahya** | | | | **41,240** |

# VOTE: 834 Hoima District

| | | | | |
|---|---|---|---|---|
| LCII: Buseruka | Kasenyi Lyato P/S | Kasenyi Lyato P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 24,110 |
| LCII: Nyakabingo | Buseruka P/S | Buseruka P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 17,130 |
| **Total for LCIII: Kyabigambire Subcounty** | | **County: Bugahya** | | **97,892** |
| LCII: Kibugubya | Bineneza P/S | Bineneza P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 14,902 |
| LCII: Kibugubya | Kasomoro P/S | Kasomoro P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 6,110 |
| LCII: Kibugubya | Kibugubya P/S | Kibugubya P/S | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 11,770 |
| LCII: Kibugubya | Kiryabutuzi P/S | Kiryabutuzi | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 10,110 |
| LCII: Kibugubya | Kyabigambire P/S | Kyabigambire P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 8,490 |
| LCII: Kibugubya | Nyamirima P/S | NYAMIRIMA COUP.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 11,510 |
| LCII: Kisabagwa | Kasunga P/S | Kasunga C.O.U P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 6,030 |
| LCII: Kisabagwa | Katuugo P/S | Katuugo P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 14,890 |
| LCII: Kisabagwa | Kisabagwa P/S | Kisabagwa P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 6,070 |
| LCII: Kisabagwa | Nyakabingo primary school | Nyakabingo P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 8,010 |
| **Total for LCIII: Buhanika Subcounty** | | **County: Bugahya** | | **33,930** |
| LCII: Butema | Butema BCS P/S | Butema BCS P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 14,310 |
| LCII: Butema | Butema COU P/S | Butema COU | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 7,070 |
| LCII: Butema | Katereiga P/S | Katereiga P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 12,550 |
| **Total for LCIII: Kitoba Subcounty** | | **County: Bugahya** | | **120,920** |
| LCII: Birungu | Buhamba COU P/S | Buhamba | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 14,490 |
| LCII: Birungu | Dwoli P/S | Dwoli | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 13,830 |

# VOTE: 834 Hoima District

| | | | | |
|---|---|---|---|---|
| LCII: Budaka | Iseisa P/S | Iseisa | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 12,670 |
| LCII: Budaka | Kiseke P/S | Kiseke | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 10,970 |
| LCII: Bulyango | Kiraira P/S | Kiraira | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 6,530 |
| LCII: Bulyango | Mbarara P/S | Mbarara | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 14,010 |
| LCII: Kibanjwa | Bukerenge P/S | BUKERENGE P.S | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 12,230 |
| LCII: Kiragura | Kibanjwa P/S | Kibanjwa | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 16,470 |
| LCII: Kiryangobe | Kitoba P/S | KITOBA | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 9,490 |
| LCII: Kiryangobe | Kyabasengya P/S | Kyabasengya | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 10,230 |
| **Total for LCIII: Missing Subcounty** | | **County: Missing County** | | **564,675** |
| LCII: Missing Parish | Buhirigi P/S | Buhirigi P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 21,630 |
| LCII: Missing Parish | Bukona P/S | Bukona P.S | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 15,350 |
| LCII: Missing Parish | Bulindi BCS | Bulindi B.C.S | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 7,410 |
| LCII: Missing Parish | Bulindi COU | Bulindi COU P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 13,110 |
| LCII: Missing Parish | Buraru COU P/S | Buraru COU P.S | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 4,290 |
| LCII: Missing Parish | Busanga P/S | Busanga P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 7,690 |
| LCII: Missing Parish | Buyanja P/S | Buyanja P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 11,810 |
| LCII: Missing Parish | Haibale P/S | Haibaale | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 18,410 |
| LCII: Missing Parish | Iguru 1 P/S | Iguru I | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 22,630 |
| LCII: Missing Parish | Kabaale Public P/S | Kabaale Public School | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 30,830 |

# VOTE: 834 Hoima District

| | | | | |
|---|---|---|---|---|
| LCII: Missing Parish | Kaburamuro P/S | Kaburamuro | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 11,630 |
| LCII: Missing Parish | Kaiso P/S | KAISO P.S | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 18,270 |
| LCII: Missing Parish | Kakindo P/S | Kakindo C.O.U P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 9,270 |
| LCII: Missing Parish | Kapaapi P/S | Kapaapi | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 37,741 |
| LCII: Missing Parish | Kibaire P/S | Kibaire P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 10,670 |
| LCII: Missing Parish | Kibengeya P/S | Kibengeya P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 22,430 |
| LCII: Missing Parish | Kibingo BCS P/S | Kibingo B.C.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 13,810 |
| LCII: Missing Parish | Kibingo Muslim P/S | Kibingo Muslim P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 6,270 |
| LCII: Missing Parish | Kibiro P/S | Kibiro | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 11,850 |
| LCII: Missing Parish | Kifumura P/S | Kifumura P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 10,950 |
| LCII: Missing Parish | Kigaaga P/S | Kigaaga P.S.school | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 16,230 |
| LCII: Missing Parish | Kigomba Public P/S | Kigomba Public P.S | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 17,210 |
| LCII: Missing Parish | Kigorobya COU P/S | Kigorbya C.O.u | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 16,690 |
| LCII: Missing Parish | Kigorobya Muslim P/S | KIGOROBYA MUSLIM P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 17,730 |
| LCII: Missing Parish | Kijonjomi P/S | Kijonjomi | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 15,510 |
| LCII: Missing Parish | Kisiita P/S | Kisiita P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 6,230 |
| LCII: Missing Parish | Kitana P/S | Kitana | Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent | 2,232 |
| LCII: Missing Parish | Kitana P/S | Kitana | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 18,592 |

# VOTE: 834 Hoima District

| | | | | |
|---|---|---|---|---|
| LCII: Missing Parish | Kitemba COU P/S | KITEMBA C.O.U P.S(71108) | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 21,450 |
| LCII: Missing Parish | Kitoonya P/S | KITOONYA | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 5,710 |
| LCII: Missing Parish | Kyabanati P/S | Kyabanati | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 15,330 |
| LCII: Missing Parish | Kyabisagazi P/S | Kyabisagazi P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 17,710 |
| LCII: Missing Parish | Kyapaloni P/S | Kyapaloni P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 15,390 |
| LCII: Missing Parish | Kyeramya P/S | Kyeramya | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 13,950 |
| LCII: Missing Parish | Kyohairwe P/S | Kyohaire P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 7,010 |
| LCII: Missing Parish | Mbegu P/S | Mbegu P.S | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 8,710 |
| LCII: Missing Parish | Ndaragi Hill P/S | Ndaragi Hill P.S | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 11,430 |
| LCII: Missing Parish | Nyahaira P/S | Nyahaira P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 15,770 |
| LCII: Missing Parish | Nyamasoga P/S | Nyamasoga P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 6,910 |
| LCII: Missing Parish | Toonya P/S | Toonya P.S. | Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent | 8,830 |

| | Wage | Non Wage | GoU Dev | Ext.Fin | Total |
|---|---|---|---|---|---|
| **Total Cost of Capitation (Primary)** | **0** | **858,657** | **0** | **0** | **858,657** |
| **Total Cost of Human Capital Development** | **7,077,887** | **858,657** | **0** | **0** | **7,936,543** |
| **Total Cost of Pre-Primary and Primary Education** | **7,077,887** | **858,657** | **0** | **0** | **7,936,543** |

**Service Area 20 Secondary Education**

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

**Ushs Thousands**

| **01 Higher LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
|---|---|---|---|---|---|
| **Programme 12 Human Capital Development** | | | | | |
| **Key Service Area 320158 Capitation (Secondary)** | | | | | |
| 263308 Sector Conditional Grant (Non-Wage) | 0 | 749,260 | 0 | 0 | 749,260 |

| | | | | |
|---|---|---|---|---|
| **Total for LCIII: Buhanika Subcounty** | | **County: Bugahya** | | **64,000** |
| LCII: Kitoonya | Kidukuru Seed SS | Kidukuru Seed S.S | Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent | 64,000 |

# VOTE: 834 Hoima District

| | | | | |
|---|---|---|---|---|
| **Total for LCIII: Kigorobya Town Council** | | **County: Kigorobya** | | **171,480** |
| LCII: South East | St.Thomas moore SS | ST THOMAS MOORE SS HOIMA | Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent | 171,480 |
| **Total for LCIII: Kigorobya Subcounty** | | **County: Kigorobya** | | **112,180** |
| LCII: Kisukuuma | Kigorobya seed ss | KIGOROBYA SEED SCHOOL | Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent | 112,180 |
| **Total for LCIII: Missing Subcounty** | | **County: Missing County** | | **401,600** |
| LCII: Missing Parish | Buseruka SS | BUSERUKA S.S | Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent | 57,900 |
| LCII: Missing Parish | Kakindo SS | KAKINDO SS | Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent | 51,520 |
| LCII: Missing Parish | Sir tito Winyi SS | Sir Tito Winyi Secondary School | Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent | 178,440 |
| LCII: Missing Parish | St. Cyprian S.S Buutema | ST CYPRIANS S.S BUTEMA | Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent | 113,740 |

| | | | | | |
|---|---|---|---|---|---|
| **Total Cost of Capitation (Secondary)** | **0** | **749,260** | **0** | **0** | **749,260** |
| **Key Service Area 320159 Secondary Education Services** | | | | | |
| 211101 General Staff Salaries | 4,611,294 | 0 | 0 | 0 | 4,611,294 |
| **Total Cost of Secondary Education Services** | **4,611,294** | **0** | **0** | **0** | **4,611,294** |
| **Total Cost of Human Capital Development** | **4,611,294** | **749,260** | **0** | **0** | **5,360,554** |
| **Total Cost of Secondary Education** | **4,611,294** | **749,260** | **0** | **0** | **5,360,554** |

**Service Area 40 Education&Sports Management and Inspection**

| | Approved Budget Estimates for FY 2026/27 | | | | |
|---|---|---|---|---|---|
| **Ushs Thousands** | | | | | |
| **01 Higher LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 12 Human Capital Development** | | | | | |
| **Key Service Area 000023 Inspection and Monitoring** | | | | | |
| 221009 Welfare and Entertainment | 0 | 4,644 | 0 | 0 | 4,644 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 2,330 | 0 | 0 | 2,330 |
| 227001 Travel inland | 0 | 83,354 | 0 | 0 | 83,354 |
| 227004 Fuel, Lubricants and Oils | 0 | 3,000 | 0 | 0 | 3,000 |
| 228002 Maintenance-Transport Equipment | 0 | 6,000 | 0 | 0 | 6,000 |
| **Total Cost of Inspection and Monitoring** | **0** | **99,328** | **0** | **0** | **99,328** |
| **Key Service Area 000063 Quality Assurance Systems** | | | | | |
| 211101 General Staff Salaries | 148,235 | 0 | 0 | 0 | 148,235 |

# VOTE: 834 Hoima District

| | | | | | | |
|---|---|---|---|---|---|---|
| 223001 Property Management Expenses | | 0 | 11,045 | 0 | 0 | 11,045 |
| 228001 Maintenance-Buildings and Structures | | 0 | 292,970 | 0 | 0 | 292,970 |
| **Total Cost of Quality Assurance Systems** | | **148,235** | **304,015** | **0** | **0** | **452,250** |
| **Key Service Area 320003 Assets and Facilities Management** | | | | | | |
| 223001 Property Management Expenses | | 0 | 0 | 13,506 | 0 | 13,506 |
| **Total for LCIII: Kyabigambire Subcounty** | | **County: Bugahya** | | | | **13,506** |
| LCII: Kibugubya | | Property Management - Cesspool Services | Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG | | | 13,506 |
| 225202 Environment Impact Assessment for Capital Works | | 0 | 0 | 2,000 | 0 | 2,000 |
| **Total for LCIII:** | | **County:** | | | | **2,000** |
| LCII: | All projects | Environmental Impact Assessment - Capital Works | Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG | | | 2,000 |
| 225203 Appraisal and Feasibility Studies for Capital Works | | 0 | 0 | 4,500 | 0 | 4,500 |
| **Total for LCIII: Kyabigambire Subcounty** | | **County: Bugahya** | | | | **2,000** |
| LCII: Kibugubya | All projects | Feasibility Studies or Screening of Projects - Stakeholder Engagement | Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG | | | 2,000 |
| **Total for LCIII: Kitoba Subcounty** | | **County: Bugahya** | | | | **2,500** |
| LCII: Bulyango | All projects | Feasibility Studies or Screening of Projects - Appraisal | Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG | | | 2,500 |
| 225204 Monitoring and Supervision of capital work | | 0 | 0 | 10,000 | 0 | 10,000 |
| **Total for LCIII: Buhanika Subcounty** | | **County: Bugahya** | | | | **10,000** |
| LCII: Butema | Katereiga, kasomoro and kitoba | Monitoring of Capital projects | Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG | | | 10,000 |
| 227001 Travel inland | | 0 | 0 | 9,752 | 0 | 9,752 |
| **Total for LCIII: Kitoba Subcounty** | | **County: Bugahya** | | | | **9,752** |
| LCII: Kiryangobe | All projects | Travel Inland - Fuel | Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG | | | 9,752 |
| 312121 Non-Residential Buildings - Acquisition | | 0 | 0 | 450,001 | 0 | 450,001 |
| **Total for LCIII: Kyabigambire Subcounty** | | **County: Bugahya** | | | | **180,000** |
| LCII: Kibugubya | Kasomoro primary school | Commercial and office building new construction service - Office buildings_Acquire | Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG | | | 180,000 |
| **Total for LCIII: Buhanika Subcounty** | | **County: Bugahya** | | | | **120,000** |

# VOTE: 834 Hoima District

| | | | | | | |
|---|---|---|---|---|---|---|
| LCII: Butema | Katereiga primary school | Commercial and office building new construction service - Office buildings_Acquire | Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG | | | 120,000 |
| **Total for LCIII: Kitoba Subcounty** | | **County: Bugahya** | | | | **120,000** |
| LCII: Kiragura | Kitoba primary school | Commercial and office building new construction service - Office buildings_Acquire | Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG | | | 120,000 |
| **Total for LCIII: Kigorobya Town Council** | | **County: Kigorobya** | | | | **30,001** |
| LCII: North East | Kigorobya COU primary school | Public toilet facility- Commercial Buildings_Acquire | Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG | | | 30,001 |
| 312235 Furniture and Fittings - Acquisition | | 0 | 0 | 35,280 | 0 | 35,280 |
| **Total for LCIII: Kyabigambire Subcounty** | | **County: Bugahya** | | | | **25,200** |
| LCII: Bulindi | Katereiga | Desks-Desk_Acquire | Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG | | | 10,080 |
| LCII: Kibugubya | Kasomoro primary school | Desks-Desk_Acquire | Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG | | | 15,120 |
| **Total for LCIII: Buhanika Subcounty** | | **County: Bugahya** | | | | **10,080** |
| LCII: Butema | Kitoba primary school | Desks-Desk_Acquire | Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG | | | 10,080 |
| **Total Cost of Assets and Facilities Management** | | **0** | **0** | **525,038** | **0** | **525,038** |
| **Key Service Area 320038 Sports Development and Oversight** | | | | | | |
| 227001 Travel inland | | 0 | 53,550 | 0 | 0 | 53,550 |
| **Total Cost of Sports Development and Oversight** | | **0** | **53,550** | **0** | **0** | **53,550** |
| **Total Cost of Human Capital Development** | | **148,235** | **456,893** | **525,038** | **0** | **1,130,167** |
| **Total Cost of Education&Sports Management and Inspection** | | **148,235** | **456,893** | **525,038** | **0** | **1,130,167** |

**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** | **11,837,416** | **2,067,810** | **525,038** | **0** | **14,430,264** |

# VOTE: 834 Hoima District

## *Roads and Engineering*

### B1: Overview of Department Revenues and Expenditures by Source

| *Ushs Thousands* | 2025/26 Approved Budget | 2026/27 Approved Budget |
|---|---|---|
| **A: Breakdown of Department Revenues** | | |
| ***Recurrent Revenues*** | 1,468,825 | 1,474,825 |
| Programme Conditional Grant - Non Wage Recurrent | 1,000,000 | 1,000,000 |
| District Unconditional Grant Wage | 136,232 | 136,232 |
| Locally Raised Revenues | 11,242 | 17,242 |
| Other Transfers from Central Government | 321,351 | 321,351 |
| ***Development Revenues*** | 300,000 | 0 |
| District Discretionary Equalisation Development Grant | 300,000 | 0 |
| **Total Revenues Shares** | **1,768,825** | **1,474,825** |

| | | |
|---|---|---|
| **B: Breakdown of Department Expenditures** | | |
| ***Recurrent Expenditure*** | | |
| Wage | 136,232 | 136,232 |
| Non Wage | 1,332,593 | 1,338,593 |
| ***Development Expenditure*** | | |
| Domestic Development | 300,000 | 0 |
| External Financing | 0 | 0 |
| **Total Expenditure** | **1,768,825** | **1,474,825** |

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

**Service Area 10 Community Access Roads**

| Ushs Thousands | Approved Budget Estimates for FY 2026/27 | | | | |
|---|---|---|---|---|---|
| **01 Higher LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management** | | | | | |
| **Key Service Area 000016 Environment, Social Health and Safety** | | | | | |
| 225202 Environment Impact Assessment for Capital Works | 0 | 13,500 | 0 | 0 | 13,500 |
| **Total Cost of Environment, Social Health and Safety** | **0** | **13,500** | **0** | **0** | **13,500** |
| **Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management** | **0** | **13,500** | **0** | **0** | **13,500** |
| **Programme 09 Integrated Transport Infrastructure and Services** | | | | | |
| **Key Service Area 000017 Infrastructure Development and Management** | | | | | |
| 221009 Welfare and Entertainment | 0 | 2,000 | 0 | 0 | 2,000 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 8,000 | 0 | 0 | 8,000 |

# VOTE: 834 Hoima District

| | | | | | | |
|---|---|---|---|---|---|---|
| 227001 Travel inland | | 0 | 51,242 | 0 | 0 | 51,242 |
| 227004 Fuel, Lubricants and Oils | | 0 | 8,080 | 0 | 0 | 8,080 |
| **Total Cost of Infrastructure Development and Management** | | **0** | **69,322** | **0** | **0** | **69,322** |
| **Key Service Area 260009 Road Maintenance** | | | | | | |
| 211101 General Staff Salaries | | 136,232 | 0 | 0 | 0 | 136,232 |
| 228002 Maintenance-Transport Equipment | | 0 | 100,000 | 0 | 0 | 100,000 |
| 228004 Maintenance-Other Fixed Assets | | 0 | 986,900 | 0 | 0 | 986,900 |
| 263402 Transfer to Other Government Units | | 0 | 168,871 | 0 | 0 | 168,871 |
| **Total for LCIII: Buseruka Subcounty** | | **County: Bugahya** | | | | **12,980** |
| LCII: Nyakabingo | Bueruka | Transfer to Buseruka sub county | Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF) | | | 12,980 |
| **Total for LCIII: Kyabigambire Subcounty** | | **County: Bugahya** | | | | **18,756** |
| LCII: Kibugubya | Kyabigambire | Transfer to Kyabigambire Sub County | Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF) | | | 18,756 |
| **Total for LCIII: Buhanika Subcounty** | | **County: Bugahya** | | | | **6,454** |
| LCII: Butema | | Trasfer to Buhanika Sub county | Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF) | | | 6,454 |
| **Total for LCIII: Kitoba Subcounty** | | **County: Bugahya** | | | | **15,340** |
| LCII: Birungu | Kitoba | Transfer to Kitoba sub county | Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF) | | | 15,340 |
| **Total for LCIII: Kigorobya Town Council** | | **County: Kigorobya** | | | | **86,442** |
| LCII: Northern | Kigorobya | Transfer to Kigorobya Town Council | Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF) | | | 86,442 |
| **Total for LCIII: Kigorobya Subcounty** | | **County: Kigorobya** | | | | **28,899** |
| LCII: Kyabisagazi | Kigorobya | Transfer to Kigorobya sub county | Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF) | | | 28,899 |
| **Total Cost of Road Maintenance** | | **136,232** | **1,255,771** | **0** | **0** | **1,392,003** |
| **Total Cost of Integrated Transport Infrastructure and Services** | | **136,232** | **1,325,093** | **0** | **0** | **1,461,325** |
| **Total Cost of Community Access Roads** | | **136,232** | **1,338,593** | **0** | **0** | **1,474,825** |
| **Total Cost of Roads and Engineering** | | **136,232** | **1,338,593** | **0** | **0** | **1,474,825** |

# VOTE: 834 Hoima District

## *Water*

### B1: Overview of Department Revenues and Expenditures by Source

| *Ushs Thousands* | 2025/26 Approved Budget | 2026/27 Approved Budget |
|---|---|---|
| **A: Breakdown of Department Revenues** | | |
| ***Recurrent Revenues*** | 136,166 | 138,102 |
| District Unconditional Grant Wage | 55,342 | 55,342 |
| Programme Conditional Grant - Non Wage Recurrent | 80,824 | 80,259 |
| Locally Raised Revenues | 0 | 2,500 |
| ***Development Revenues*** | 524,809 | 386,237 |
| Programme Conditional Grant - Development | 509,995 | 371,422 |
| Transitional Conditional Grant - Development | 14,815 | 14,815 |
| **Total Revenues Shares** | **660,976** | **524,339** |

| | | |
|---|---|---|
| **B: Breakdown of Department Expenditures** | | |
| ***Recurrent Expenditure*** | | |
| Wage | 55,342 | 55,342 |
| Non Wage | 80,824 | 82,759 |
| ***Development Expenditure*** | | |
| Domestic Development | 524,809 | 386,237 |
| External Financing | 0 | 0 |
| **Total Expenditure** | **660,976** | **524,339** |

### 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 12 Human Capital Development** | | | | | | |
| **Key Service Area 000016 Environment, Social Health and Safety** | | | | | | |
| 225202 Environment Impact Assessment for Capital Works | | 0 | 0 | 5,724 | 0 | 5,724 |
| **Total for LCIII: Kabaale** | | **County: Bugahya** | | | | **5,724** |
| LCII: Kigaaga | Kigaaga | Environmental Impact Assessment - Capital Works | Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant | | | 5,724 |
| 225203 Appraisal and Feasibility Studies for Capital Works | | 0 | 0 | 3,816 | 0 | 3,816 |
| **Total for LCIII: Kabaale** | | **County: Bugahya** | | | | **3,816** |

# VOTE: 834 Hoima District

| | | | | | | |
|---|---|---|---|---|---|---|
| LCII: Kigaaga | Kigaaga | Feasibility Studies or Screening of Projects Feasibility Study | Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant | | | 3,816 |
| 225204 Monitoring and Supervision of capital work | | 0 | 0 | 9,540 | 0 | 9,540 |
| **Total for LCIII: Kabaale** | | **County: Bugahya** | | | | **9,540** |
| LCII: Kigaaga | Kigaaga | Supervision and monitoring of capital works | Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant | | | 9,540 |
| 227001 Travel inland | | 0 | 0 | 14,815 | 0 | 14,815 |
| **Total for LCIII: Kabaale** | | **County: Bugahya** | | | | **14,815** |
| LCII: Kigaaga | Kigaaga | Travel Inland - Facilitation | Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment) | | | 14,815 |
| 228004 Maintenance-Other Fixed Assets | | 0 | 0 | 44,688 | 0 | 44,688 |
| **Total for LCIII: Buseruka Subcounty** | | **County: Bugahya** | | | | **11,172** |
| LCII: Nyakabingo | Karanwango | Machinery and Equipment - Water Systems | Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant | | | 11,172 |
| **Total for LCIII: Kitoba Subcounty** | | **County: Bugahya** | | | | **22,344** |
| LCII: Birungu | Kyakatugo | Machinery and Equipment - Water Systems | Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant | | | 11,172 |
| LCII: Budaka | Iseisa P/S | Machinery and Equipment - Water Systems | Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant | | | 11,172 |
| **Total for LCIII: Bombo** | | **County: Bugahya** | | | | **11,172** |
| LCII: Hanga | Isiriza | Machinery and Equipment - Water Systems | Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant | | | 11,172 |
| 312121 Non-Residential Buildings - Acquisition | | 0 | 0 | 28,000 | 0 | 28,000 |
| **Total for LCIII: Buseruka Subcounty** | | **County: Bugahya** | | | | **28,000** |
| LCII: Rwentale | Rwentale Fish Landing site | Public toilet facility-Commercial Buildings_Acquire | Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant | | | 28,000 |
| 312139 Other Structures - Acquisition | | 0 | 0 | 266,688 | 0 | 266,688 |
| **Total for LCIII: Kyabigambire Subcounty** | | **County: Bugahya** | | | | **30,576** |
| LCII: Kisabagwa | Kigawa | Water Reticulation Systems_Acquire | Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant | | | 30,576 |
| **Total for LCIII: Buhanika Subcounty** | | **County: Bugahya** | | | | **30,576** |
| LCII: Kyohairwe | Kyohairwe P/S | Water Reticulation Systems_Acquire | Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant | | | 30,576 |
| **Total for LCIII: Bulindi Town Council** | | **County: Bugahya** | | | | **30,576** |

# VOTE: 834 Hoima District

| | | | | | | |
|---|---|---|---|---|---|---|
| LCII: Kibaire Ward | Kibaire Catholic school | Water Reticulation Systems_Acquire | Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant | | | 30,576 |
| **Total for LCIII: Bombo** | | **County: Bugahya** | | | | **61,153** |
| LCII: Buhirigi | Upper Hoimo | Water Reticulation Systems_Acquire | Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant | | | 30,576 |
| LCII: Buhirigi | Wayayo | Water Reticulation Systems_Acquire | Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant | | | 30,576 |
| **Total for LCIII: Kabaale** | | **County: Bugahya** | | | | **22,076** |
| LCII: Kigaaga | Kigaaga | Water Reticulation Systems_Acquire | Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant | | | 22,076 |
| **Total for LCIII: Kiganja** | | **County: Bugahya** | | | | **30,576** |
| LCII: Kiganja | Kihungura | Water Reticulation Systems_Acquire | Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant | | | 30,576 |
| **Total for LCIII: Kijongo** | | **County: Bugahya** | | | | **30,576** |
| LCII: Kigomba | Kigomba P/S | Water Reticulation Systems_Acquire | Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant | | | 30,576 |
| **Total for LCIII: Kisukuma** | | **County: Bugahya** | | | | **30,576** |
| LCII: Bukona | Kyakayaya | Water Reticulation Systems_Acquire | Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant | | | 30,576 |
| 312233 Medical, Laboratory and Research & appliances - Acquisition | | 0 | 0 | 12,966 | 0 | 12,966 |
| **Total for LCIII: Kabaale** | | **County: Bugahya** | | | | **12,966** |
| LCII: Kigaaga | Kigaaga | General purpose laboratory equipment labeled or promoted for a specific medical use - Laboratory Equipment_Acquire | Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant | | | 12,966 |
| **Total Cost of Environment, Social Health and Safety** | | **0** | **0** | **386,237** | **0** | **386,237** |
| **Key Service Area 140022 Integrated Catchment based Infrastructure** | | | | | | |
| 211101 General Staff Salaries | | 55,342 | 0 | 0 | 0 | 55,342 |
| 221002 Workshops, Meetings and Seminars | | 0 | 8,400 | 0 | 0 | 8,400 |
| 221009 Welfare and Entertainment | | 0 | 7,520 | 0 | 0 | 7,520 |
| 221011 Printing, Stationery, Photocopying and Binding | | 0 | 2,784 | 0 | 0 | 2,784 |
| 223005 Electricity | | 0 | 200 | 0 | 0 | 200 |
| 223006 Water | | 0 | 102 | 0 | 0 | 102 |
| 227001 Travel inland | | 0 | 62,254 | 0 | 0 | 62,254 |

# VOTE: 834 Hoima District

| | | | | | |
|---|---|---|---|---|---|
| 228002 Maintenance-Transport Equipment | 0 | 1,500 | 0 | 0 | 1,500 |
| **Total Cost of Integrated Catchment based Infrastructure** | **55,342** | **82,759** | **0** | **0** | **138,102** |
| **Total Cost of Human Capital Development** | **55,342** | **82,759** | **386,237** | **0** | **524,339** |
| **Total Cost of Rural Water Supply and Sanitation** | **55,342** | **82,759** | **386,237** | **0** | **524,339** |
| **Total Cost of Water** | **55,342** | **82,759** | **386,237** | **0** | **524,339** |

# VOTE: 834 Hoima District

## *Natural Resources*

### B1: Overview of Department Revenues and Expenditures by Source

| *Ushs Thousands* | 2025/26 Approved Budget | 2026/27 Approved Budget |
|---|---|---|
| **A: Breakdown of Department Revenues** | | |
| ***Recurrent Revenues*** | 568,454 | 572,532 |
| District Unconditional Grant Non-Wage | 10,000 | 10,000 |
| District Unconditional Grant Wage | 404,839 | 404,839 |
| Locally Raised Revenues | 25,292 | 31,292 |
| Other Transfers from Central Government | 57,000 | 57,000 |
| Programme Conditional Grant - Non Wage Recurrent | 71,322 | 69,400 |
| **Total Revenues Shares** | **568,454** | **572,532** |

| | | |
|---|---|---|
| **B: Breakdown of Department Expenditures** | | |
| ***Recurrent Expenditure*** | | |
| Wage | 404,839 | 404,839 |
| Non Wage | 163,614 | 167,692 |
| ***Development Expenditure*** | | |
| Domestic Development | 0 | 0 |
| External Financing | 0 | 0 |
| **Total Expenditure** | **568,454** | **572,532** |

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

**Service Area 10 Natural Resources Management**

| Ushs Thousands | Approved Budget Estimates for FY 2026/27 | | | | |
|---|---|---|---|---|---|
| **01 Higher LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management** | | | | | |
| **Key Service Area 000006 Planning and Budgeting services** | | | | | |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 1,000 | 0 | 0 | 1,000 |
| 221012 Small Office Equipment | 0 | 500 | 0 | 0 | 500 |
| 227001 Travel inland | 0 | 2,500 | 0 | 0 | 2,500 |
| 227004 Fuel, Lubricants and Oils | 0 | 500 | 0 | 0 | 500 |
| **Total Cost of Planning and Budgeting services** | **0** | **4,500** | **0** | **0** | **4,500** |
| **Key Service Area 000016 Environment, Social Health and Safety** | | | | | |
| 227001 Travel inland | 0 | 3,900 | 0 | 0 | 3,900 |

# VOTE: 834 Hoima District

| | | | | | |
|---|---|---|---|---|---|
| **Total Cost of Environment, Social Health and Safety** | **0** | **3,900** | **0** | **0** | **3,900** |
| **Key Service Area 000024 Compliance and Enforcement Services** | | | | | |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 1,000 | 0 | 0 | 1,000 |
| 227001 Travel inland | 0 | 3,000 | 0 | 0 | 3,000 |
| 227004 Fuel, Lubricants and Oils | 0 | 2,000 | 0 | 0 | 2,000 |
| **Total Cost of Compliance and Enforcement Services** | **0** | **6,000** | **0** | **0** | **6,000** |
| **Key Service Area 000040 Inventory Management** | | | | | |
| 221009 Welfare and Entertainment | 0 | 2,392 | 0 | 0 | 2,392 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 2,000 | 0 | 0 | 2,000 |
| 227001 Travel inland | 0 | 1,800 | 0 | 0 | 1,800 |
| 227004 Fuel, Lubricants and Oils | 0 | 6,208 | 0 | 0 | 6,208 |
| 228002 Maintenance-Transport Equipment | 0 | 1,600 | 0 | 0 | 1,600 |
| **Total Cost of Inventory Management** | **0** | **14,000** | **0** | **0** | **14,000** |
| **Key Service Area 000062 Waste management** | | | | | |
| 227001 Travel inland | 0 | 2,000 | 0 | 0 | 2,000 |
| 227004 Fuel, Lubricants and Oils | 0 | 3,000 | 0 | 0 | 3,000 |
| **Total Cost of Waste management** | **0** | **5,000** | **0** | **0** | **5,000** |
| **Key Service Area 000078 Land Management** | | | | | |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 4,000 | 0 | 0 | 4,000 |
| 227001 Travel inland | 0 | 17,292 | 0 | 0 | 17,292 |
| **Total Cost of Land Management** | **0** | **21,292** | **0** | **0** | **21,292** |
| **Key Service Area 000089 Climate Change Mitigation** | | | | | |
| 227001 Travel inland | 0 | 3,000 | 0 | 0 | 3,000 |
| **Total Cost of Climate Change Mitigation** | **0** | **3,000** | **0** | **0** | **3,000** |
| **Key Service Area 000090 Climate Change Adaptation** | | | | | |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 1,000 | 0 | 0 | 1,000 |
| 227001 Travel inland | 0 | 3,000 | 0 | 0 | 3,000 |
| 227004 Fuel, Lubricants and Oils | 0 | 4,000 | 0 | 0 | 4,000 |
| **Total Cost of Climate Change Adaptation** | **0** | **8,000** | **0** | **0** | **8,000** |
| **Key Service Area 140021 Ecosystems Restoration and Protection** | | | | | |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 2,000 | 0 | 0 | 2,000 |
| 227001 Travel inland | 0 | 3,000 | 0 | 0 | 3,000 |
| 227004 Fuel, Lubricants and Oils | 0 | 5,000 | 0 | 0 | 5,000 |

# VOTE: 834 Hoima District

| | | | | | |
|---|---|---|---|---|---|
| **Total Cost of Ecosystems Restoration and Protection** | **0** | **10,000** | **0** | **0** | **10,000** |
| **Key Service Area 140022 Integrated Catchment based Infrastructure** | | | | | |
| 227001 Travel inland | 0 | 1,000 | 0 | 0 | 1,000 |
| **Total Cost of Integrated Catchment based Infrastructure** | **0** | **1,000** | **0** | **0** | **1,000** |
| **Key Service Area 140038 Environmental Safeguards** | | | | | |
| 211101 General Staff Salaries | 404,839 | 0 | 0 | 0 | 404,839 |
| 227001 Travel inland | 0 | 57,000 | 0 | 0 | 57,000 |
| **Total Cost of Environmental Safeguards** | **404,839** | **57,000** | **0** | **0** | **461,839** |
| **Key Service Area 560007 Regulation and Compliance** | | | | | |
| 221009 Welfare and Entertainment | 0 | 2,392 | 0 | 0 | 2,392 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 2,000 | 0 | 0 | 2,000 |
| 221012 Small Office Equipment | 0 | 1,048 | 0 | 0 | 1,048 |
| 227001 Travel inland | 0 | 960 | 0 | 0 | 960 |
| 227004 Fuel, Lubricants and Oils | 0 | 10,000 | 0 | 0 | 10,000 |
| 228002 Maintenance-Transport Equipment | 0 | 1,600 | 0 | 0 | 1,600 |
| **Total Cost of Regulation and Compliance** | **0** | **18,000** | **0** | **0** | **18,000** |
| **Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management** | **404,839** | **151,692** | **0** | **0** | **556,532** |
| **Programme 10 Sustainable Urbanisation and Housing** | | | | | |
| **Key Service Area 280002 Physical Planning** | | | | | |
| 227001 Travel inland | 0 | 16,000 | 0 | 0 | 16,000 |
| **Total Cost of Physical Planning** | **0** | **16,000** | **0** | **0** | **16,000** |
| **Total Cost of Sustainable Urbanisation and Housing** | **0** | **16,000** | **0** | **0** | **16,000** |
| **Total Cost of Natural Resources Management** | **404,839** | **167,692** | **0** | **0** | **572,532** |
| **Total Cost of Natural Resources** | **404,839** | **167,692** | **0** | **0** | **572,532** |

# VOTE: 834 Hoima 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*** | 220,053 | 460,961 |
| District Unconditional Grant Non-Wage | 16,000 | 16,000 |
| District Unconditional Grant Wage | 99,680 | 157,644 |
| Locally Raised Revenues | 16,034 | 16,034 |
| Other Transfers from Central Government | 28,918 | 213,918 |
| Programme Conditional Grant - Non Wage Recurrent | 59,421 | 57,365 |
| ***Development Revenues*** | 185,000 | 0 |
| Other Transfers from Central Government | 185,000 | 0 |
| **Total Revenues Shares** | **405,053** | **460,961** |
| **B: Breakdown of Department Expenditures** | | |
| ***Recurrent Expenditure*** | | |
| Wage | 99,680 | 157,644 |
| Non Wage | 120,373 | 303,317 |
| ***Development Expenditure*** | | |
| Domestic Development | 185,000 | 0 |
| External Financing | 0 | 0 |
| **Total Expenditure** | **405,053** | **460,961** |

**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 | 157,644 | 0 | 0 | 0 | 157,644 |
| **Total Cost of Capacity Strengthening** | **157,644** | **0** | **0** | **0** | **157,644** |
| **Total Cost of Human Capital Development** | **157,644** | **0** | **0** | **0** | **157,644** |
| **Total Cost of Community Mobilisation** | **157,644** | **0** | **0** | **0** | **157,644** |
| **Service Area 20 Empowerment and Mindset Change** | | | | | |

# VOTE: 834 Hoima 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 000021 Gender Mainstreaming services** | | | | | | | |
| 221011 Printing, Stationery, Photocopying and Binding | | | 0 | 2,776 | 0 | 0 | 2,776 |
| 227001 Travel inland | | | 0 | 46,000 | 0 | 0 | 46,000 |
| 227004 Fuel, Lubricants and Oils | | | 0 | 29,034 | 0 | 0 | 29,034 |
| **Total Cost of Gender Mainstreaming services** | | | **0** | **77,810** | **0** | **0** | **77,810** |
| **Key Service Area 000023 Inspection and Monitoring** | | | | | | | |
| 221011 Printing, Stationery, Photocopying and Binding | | | 0 | 300 | 0 | 0 | 300 |
| 222001 Information and Communication Technology Services. | | | 0 | 200 | 0 | 0 | 200 |
| 227001 Travel inland | | | 0 | 7,500 | 0 | 0 | 7,500 |
| 227004 Fuel, Lubricants and Oils | | | 0 | 3,589 | 0 | 0 | 3,589 |
| **Total Cost of Inspection and Monitoring** | | | **0** | **11,589** | **0** | **0** | **11,589** |
| **Key Service Area 010008 Capacity Strengthening** | | | | | | | |
| 227001 Travel inland | | | 0 | 41,868 | 0 | 0 | 41,868 |
| 263402 Transfer to Other Government Units | | | 0 | 172,050 | 0 | 0 | 172,050 |
| **Total for LCIII: Kigorobya Town Council** | | **County: Kigorobya** | | | | | **172,050** |
| LCII: North East | Kigorobya | Transfers to OPM Micro projects | Source: Other Transfers from Central Government OGT045-Parish Community Associations (PCAs) | | | | 172,050 |
| **Total Cost of Capacity Strengthening** | | | **0** | **213,918** | **0** | **0** | **213,918** |
| **Total Cost of Human Capital Development** | | | **0** | **303,317** | **0** | **0** | **303,317** |
| **Total Cost of Empowerment and Mindset Change** | | | **0** | **303,317** | **0** | **0** | **303,317** |
| **Total Cost of Community Based Services** | | | **157,644** | **303,317** | **0** | **0** | **460,961** |

# VOTE: 834 Hoima District

## *Planning*

### B1: Overview of Department Revenues and Expenditures by Source

| *Ushs Thousands* | 2025/26 Approved Budget | 2026/27 Approved Budget |
|---|---|---|
| **A: Breakdown of Department Revenues** | | |
| ***Recurrent Revenues*** | 196,098 | 323,685 |
| District Unconditional Grant Non-Wage | 69,450 | 160,000 |
| District Unconditional Grant Wage | 80,421 | 137,685 |
| Locally Raised Revenues | 46,227 | 26,000 |
| ***Development Revenues*** | 124,094 | 523,092 |
| District Discretionary Equalisation Development Grant | 124,094 | 523,092 |
| **Total Revenues Shares** | **320,193** | **846,777** |

| | | |
|---|---|---|
| **B: Breakdown of Department Expenditures** | | |
| ***Recurrent Expenditure*** | | |
| Wage | 80,421 | 137,685 |
| Non Wage | 115,677 | 186,000 |
| ***Development Expenditure*** | | |
| Domestic Development | 124,094 | 523,092 |
| External Financing | 0 | 0 |
| **Total Expenditure** | **320,193** | **846,777** |

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

**Service Area 10 Planning and Statistics**

| Ushs Thousands | Approved Budget Estimates for FY 2026/27 | | | | |
|---|---|---|---|---|---|
| **01 Higher LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 18 Development Plan Implementation** | | | | | |
| **Key Service Area 000006 Planning and Budgeting services** | | | | | |
| 211101 General Staff Salaries | 137,685 | 0 | 0 | 0 | 137,685 |
| 221002 Workshops, Meetings and Seminars | 0 | 54,608 | 0 | 0 | 54,608 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 7,000 | 0 | 0 | 7,000 |
| 225202 Environment Impact Assessment for Capital Works | 0 | 0 | 9,000 | 0 | 9,000 |

| | | | |
|---|---|---|---|
| **Total for LCIII: Bombo** | **County: Bugahya** | | **9,000** |
| LCII: Buhirigi | Environmental Impact Assessment - Impact Assessment | Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant | 9,000 |

# VOTE: 834 Hoima District

| | | | | | | |
|---|---|---|---|---|---|---|
| 225203 Appraisal and Feasibility Studies for Capital Works | | 0 | 0 | 7,155 | 0 | 7,155 |
| **Total for LCIII: Bombo** | | **County: Bugahya** | | | | **7,155** |
| LCII: Buhirigi | | Feasibility Studies or Screening of Projects - Feasibility Study | Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant | | | 6,155 |
| LCII: Buhirigi | District Headquarters | Feasibility Studies or Screening of Projects - Consultancy | Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant | | | 1,000 |
| 227001 Travel inland | | 0 | 2,430 | 10,000 | 0 | 12,430 |
| **Total for LCIII: Bombo** | | **County: Bugahya** | | | | **10,000** |
| LCII: Buhirigi | | Travel Inland - Projects | Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant | | | 10,000 |
| 312111 Residential Buildings - Acquisition | | 0 | 0 | 205,443 | 0 | 205,443 |
| **Total for LCIII: Bombo** | | **County: Bugahya** | | | | **205,443** |
| LCII: Buhirigi | Buhirigi Primary School Staff House | General residential construction contractor service - Specialized buildings_Acquire | Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant | | | 205,443 |
| 312121 Non-Residential Buildings - Acquisition | | 0 | 0 | 155,721 | 0 | 155,721 |
| **Total for LCIII: Bombo** | | **County: Bugahya** | | | | **155,721** |
| LCII: Buhirigi | Buhirigi Primary School Classroom block | Non technical professional schools-Schools_Acquire | Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant | | | 155,721 |
| 312235 Furniture and Fittings - Acquisition | | 0 | 0 | 5,000 | 0 | 5,000 |
| **Total for LCIII: Kitoba Subcounty** | | **County: Bugahya** | | | | **5,000** |
| LCII: Birungu | District Headquarters _Finance Department | Chairs - Chair_Acquire | Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant | | | 5,000 |
| **Total Cost of Planning and Budgeting services** | | **137,685** | **64,038** | **392,319** | **0** | **594,042** |
| **Key Service Area 000023 Inspection and Monitoring** | | | | | | |
| 221002 Workshops, Meetings and Seminars | | 0 | 12,908 | 26,809 | 0 | 39,717 |
| **Total for LCIII:** | | **County:** | | | | **8,000** |
| LCII: | Planning Department | Workshops, Meetings, Seminars - Training (Others) | Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant | | | 8,000 |
| **Total for LCIII: Kitoba Subcounty** | | **County: Bugahya** | | | | **18,809** |
| LCII: Birungu | District Headquarters | Workshops, Meetings, Seminars - Training Quality Assurance Trainings | Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant | | | 18,809 |

# VOTE: 834 Hoima District

| | | | | | | |
|---|---|---|---|---|---|---|
| 221003 Staff Training | | 0 | 0 | 2,000 | 0 | 2,000 |
| **Total for LCIII: Kitoba Subcounty** | | **County: Bugahya** | | | | **2,000** |
| LCII: Birungu | District headquarters | Staff Training - Capacity Building | Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant | | | 2,000 |
| 221008 Information and Communication Technology Supplies. | | 0 | 0 | 1,000 | 0 | 1,000 |
| **Total for LCIII:** | | **County:** | | | | **1,000** |
| LCII: | District headquarters - Central Registry | ICT - Network Installation, Repair, Maintenance and Support | Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant | | | 1,000 |
| 221012 Small Office Equipment | | 0 | 0 | 4,000 | 0 | 4,000 |
| **Total for LCIII: Bombo** | | **County: Bugahya** | | | | **4,000** |
| LCII: Buhirigi | District Headquarters_Central registry | Office Equipment and Supplies - Printer | Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant | | | 4,000 |
| 225204 Monitoring and Supervision of capital work | | 0 | 0 | 26,155 | 0 | 26,155 |
| **Total for LCIII: Bombo** | | **County: Bugahya** | | | | **26,155** |
| LCII: Buhirigi | Buhirigi Primary School | Monitoring and Supervision of capital work | Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant | | | 26,155 |
| 227001 Travel inland | | 0 | 20,822 | 36,155 | 0 | 56,976 |
| **Total for LCIII:** | | **County:** | | | | **36,155** |
| LCII: | District Headquarters | Travel Inland - Benchmarking Expenses | Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant | | | 18,000 |
| LCII: | LLGs and service center points | Travel Inland - Backstopping Trips | Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant | | | 18,155 |
| 312221 Light ICT hardware - Acquisition | | 0 | 0 | 5,000 | 0 | 5,000 |
| **Total for LCIII: Bombo** | | **County: Bugahya** | | | | **5,000** |
| LCII: Buhirigi | District Headquarters_ Central Registry | Desktop computers_Acquire | Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant | | | 5,000 |
| 312229 Other ICT Equipment - Acquisition | | 0 | 0 | 3,500 | 0 | 3,500 |
| **Total for LCIII:** | | **County:** | | | | **3,500** |
| LCII: | District Headquarters - ICT Department | High speed cameras- Digital Cameras_Acquire | Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant | | | 3,500 |
| **Total Cost of Inspection and Monitoring** | | **0** | **33,730** | **104,618** | **0** | **138,348** |
| **Key Service Area 000027 Programme Working Group Secretariat Services** | | | | | | |
| 221002 Workshops, Meetings and Seminars | | 0 | 21,600 | 10,462 | 0 | 32,062 |
| **Total for LCIII: Kitoba Subcounty** | | **County: Bugahya** | | | | **10,462** |

# VOTE: 834 Hoima District

| | | | | | |
|---|---|---|---|---|---|
| LCII: Birungu District Headquarters | Workshops, Meetings, Seminars - Training (Others) | Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant | | | 10,462 |
| 221003 Staff Training | 0 | 10,000 | 0 | 0 | 10,000 |
| 221008 Information and Communication Technology Supplies. | 0 | 9,000 | 0 | 0 | 9,000 |
| 221009 Welfare and Entertainment | 0 | 6,632 | 0 | 0 | 6,632 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 4,000 | 0 | 0 | 4,000 |
| 227004 Fuel, Lubricants and Oils | 0 | 8,000 | 0 | 0 | 8,000 |
| 228002 Maintenance-Transport Equipment | 0 | 2,000 | 0 | 0 | 2,000 |
| **Total Cost of Programme Working Group Secretariat Services** | **0** | **61,232** | **10,462** | **0** | **71,694** |
| **Key Service Area 560019 Data Management and Dissemination** | | | | | |
| 221002 Workshops, Meetings and Seminars | 0 | 10,000 | 0 | 0 | 10,000 |
| 224011 Research Expenses | 0 | 13,000 | 0 | 0 | 13,000 |
| 227001 Travel inland | 0 | 0 | 15,693 | 0 | 15,693 |
| **Total for LCIII: Kitoba Subcounty** | **County: Bugahya** | | | | **15,693** |
| LCII: Birungu District Headquarters | Travel Inland - Data Collection and Analysis | Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant | | | 15,693 |
| 227004 Fuel, Lubricants and Oils | 0 | 4,000 | 0 | 0 | 4,000 |
| **Total Cost of Data Management and Dissemination** | **0** | **27,000** | **15,693** | **0** | **42,693** |
| **Total Cost of Development Plan Implementation** | **137,685** | **186,000** | **523,092** | **0** | **846,777** |
| **Total Cost of Planning and Statistics** | **137,685** | **186,000** | **523,092** | **0** | **846,777** |
| **Total Cost of Planning** | **137,685** | **186,000** | **523,092** | **0** | **846,777** |

# VOTE: 834 Hoima District

## *Internal Audit*

**B1: Overview of Department Revenues and Expenditures by Source**

| *Ushs Thousands* | 2025/26 Approved Budget | 2026/27 Approved Budget |
|---|---|---|
| **A: Breakdown of Department Revenues** | | |
| ***Recurrent Revenues*** | 84,687 | 130,944 |
| District Unconditional Grant Non-Wage | 48,122 | 48,122 |
| District Unconditional Grant Wage | 26,565 | 62,822 |
| Locally Raised Revenues | 10,000 | 20,000 |
| **Total Revenues Shares** | **84,687** | **130,944** |
| **B: Breakdown of Department Expenditures** | | |
| ***Recurrent Expenditure*** | | |
| Wage | 26,565 | 62,822 |
| Non Wage | 58,122 | 68,122 |
| ***Development Expenditure*** | | |
| Domestic Development | 0 | 0 |
| External Financing | 0 | 0 |
| **Total Expenditure** | **84,687** | **130,944** |

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

**Service Area 10 Compliance**

| | Approved Budget Estimates for FY 2026/27 | | | | |
|---|---|---|---|---|---|
| **Ushs Thousands** | | | | | |
| **01 Higher LG Services** | **Wage** | **Non Wage** | **GoU Dev** | **Ext.Fin** | **Total** |
| **Programme 16 Governance and Security** | | | | | |
| **Key Service Area 000001 Audit and Risk Management** | | | | | |
| 211101 General Staff Salaries | 62,822 | 0 | 0 | 0 | 62,822 |
| 221008 Information and Communication Technology Supplies. | 0 | 5,920 | 0 | 0 | 5,920 |
| 221011 Printing, Stationery, Photocopying and Binding | 0 | 2,400 | 0 | 0 | 2,400 |
| 221012 Small Office Equipment | 0 | 1,000 | 0 | 0 | 1,000 |
| 221017 Membership dues and Subscription fees. | 0 | 800 | 0 | 0 | 800 |
| 227001 Travel inland | 0 | 21,102 | 0 | 0 | 21,102 |
| 227004 Fuel, Lubricants and Oils | 0 | 21,100 | 0 | 0 | 21,100 |
| 228002 Maintenance-Transport Equipment | 0 | 1,800 | 0 | 0 | 1,800 |

# VOTE: 834 Hoima District

| | | | | | | |
|---|---|---|---|---|---|---|
| 263402 Transfer to Other Government Units | | 0 | 14,000 | 0 | 0 | 14,000 |
| **Total for LCIII: Bulindi Town Council** | | **County: Bugahya** | | | | **14,000** |
| LCII: Central Ward | Kigorobya TC and Bulindi TC) | Transfers for 2 Town Councils (Kigorobya and Bulindi TC) | Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit | | | 14,000 |
| **Total Cost of Audit and Risk Management** | | **62,822** | **68,122** | **0** | **0** | **130,944** |
| **Total Cost of Governance and Security** | | **62,822** | **68,122** | **0** | **0** | **130,944** |
| **Total Cost of Compliance** | | **62,822** | **68,122** | **0** | **0** | **130,944** |
| **Total Cost of Internal Audit** | | **62,822** | **68,122** | **0** | **0** | **130,944** |

# VOTE: 834 Hoima District

## *Trade, Industry and Local Development*

### B1: Overview of Department Revenues and Expenditures by Source

| *Ushs Thousands* | **2025/26 Approved Budget** | **2026/27 Approved Budget** |
|---|---|---|
| **A: Breakdown of Department Revenues** | | |
| ***Recurrent Revenues*** | 121,818 | 165,887 |
| Programme Conditional Grant - Non Wage Recurrent | 44,626 | 43,730 |
| District Unconditional Grant Wage | 50,755 | 84,720 |
| Locally Raised Revenues | 15,641 | 26,641 |
| Programme Conditional Grant - Non Wage Recurrent | 10,795 | 10,795 |
| **Total Revenues Shares** | **121,818** | **165,887** |
| **B: Breakdown of Department Expenditures** | | |
| ***Recurrent Expenditure*** | | |
| Wage | 50,755 | 84,720 |
| Non Wage | 71,063 | 81,167 |
| ***Development Expenditure*** | | |
| Domestic Development | 0 | 0 |
| External Financing | 0 | 0 |
| **Total Expenditure** | **121,818** | **165,887** |

### 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** | | | | | |
| 227001 Travel inland | 0 | 18,795 | 0 | 0 | 18,795 |
| **Total Cost of Tourism Investment, Promotion and Marketing** | **0** | **18,795** | **0** | **0** | **18,795** |
| **Total Cost of Tourism Development** | **0** | **18,795** | **0** | **0** | **18,795** |
| **Programme 07 Private Sector Development** | | | | | |
| **Key Service Area 190036 Trade Development** | | | | | |
| 211101 General Staff Salaries | 84,720 | 0 | 0 | 0 | 84,720 |
| 221003 Staff Training | 0 | 1,891 | 0 | 0 | 1,891 |
| 221008 Information and Communication Technology Supplies. | 0 | 1,000 | 0 | 0 | 1,000 |

# VOTE: 834 Hoima District

| | | | | | |
|---|---|---|---|---|---|
| 221009 Welfare and Entertainment | 0 | 2,550 | 0 | 0 | 2,550 |
| 227001 Travel inland | 0 | 48,130 | 0 | 0 | 48,130 |
| 227004 Fuel, Lubricants and Oils | 0 | 4,800 | 0 | 0 | 4,800 |
| 228002 Maintenance-Transport Equipment | 0 | 2,000 | 0 | 0 | 2,000 |
| **Total Cost of Trade Development** | **84,720** | **60,371** | **0** | **0** | **145,091** |
| **Total Cost of Private Sector Development** | **84,720** | **60,371** | **0** | **0** | **145,091** |
| **Programme 12 Human Capital Development** | | | | | |
| **Key Service Area 000013 HIV/AIDS Mainstreaming** | | | | | |
| 227001 Travel inland | 0 | 2,000 | 0 | 0 | 2,000 |
| **Total Cost of HIV/AIDS Mainstreaming** | **0** | **2,000** | **0** | **0** | **2,000** |
| **Total Cost of Human Capital Development** | **0** | **2,000** | **0** | **0** | **2,000** |
| **Total Cost of Commercial Services** | **84,720** | **81,167** | **0** | **0** | **165,887** |
| **Total Cost of Trade, Industry and Local Development** | **84,720** | **81,167** | **0** | **0** | **165,887** |