

VOTE: 835 Ibanda District

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Locally Raised Revenues	1,034,256	1,075,969
o/w Higher Local Government	575,391	528,240
o/w Lower Local Government	458,864	547,729
Discretionary Government Transfers	3,317,682	4,731,125
o/w Higher Local Government	2,903,423	4,264,014
o/w Lower Local Government	414,259	467,112
Conditional Government Transfers	33,076,981	29,947,131
o/w Higher Local Government	33,076,981	29,947,131
o/w Lower Local Government	0	0
Other Government Transfers	685,071	713,755
o/w Higher Local Government	685,071	713,755
o/w Lower Local Government	0	0
External Financing	600,000	600,000
o/w Higher Local Government	600,000	600,000
o/w Lower Local Government	0	0
Grand Total	38,713,990	37,067,980
o/w Higher Local Government	37,840,866	36,053,139
o/w Lower Local Government	873,123	1,014,841

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A2:Revenue Performance, Plans and Projections by Source

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Locally Raised Revenues	1,034,256	1,075,969
Agency Fees	24,213	24,213
Animal and Crop Husbandry related Levies	35,075	35,075
Business licenses	162,902	162,902
Educational/Instruction related levies	111,979	111,979
Land Fees	33,669	43,669
Local Services Tax-Payable By Individuals	87,710	97,707
Market /Gate Charges	134,594	140,594
Mineral Royalties	49,174	0
Miscellaneous receipts/income	230,000	200,000
Other fees e.g. street parking fees	37,369	40,083
Other Royalties	0	49,174
Property related Duties/Fees	43,787	73,787
Registration fees for Documents and Businesses	31,403	31,403
Rent & Rates - Non-Produced Assets – from Gov't units	0	46,870
Rent & Rates - Non-Produced Assets – from private entities	1,654	11,654
Rent & rates – produced assets-From Private Entities	46,867	0
Sale of non-produced Government Properties/assets	3,859	6,859
Discretionary Government Transfers	3,317,682	4,731,125
District Discretionary Equalisation Development Grant	425,131	587,008
District Unconditional Grant Non-Wage	705,228	767,362
District Unconditional Grant Wage	2,028,446	3,199,979
Urban Discretionary Equalisation Development Grant	32,552	47,481
Urban Unconditional Non-Wage	126,325	129,295
Conditional Government Transfers	33,076,981	29,947,131
Programme Conditional Grant - Non Wage Recurrent	7,604,728	7,543,879
Programme Conditional Grant - Development	6,842,606	2,326,598
Programme Conditional Grant - Wage Recurrent	18,614,832	20,061,839
Transitional Conditional Grant - Development	14,815	14,815
Other Government Transfers	685,071	713,755
GROW Project	16,000	16,000
Support to PLE (UNEB)	25,000	28,000
Uganda Road Fund (URF)	618,823	618,822
Uganda Wildlife Authority (UWA)	0	25,685

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<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Uganda Women Entrepreneurship Program(UWEP)	11,124	11,124
Youth Livelihood Programme (YLP)	14,124	14,124
External Financing	600,000	600,000
Global Alliance for Vaccines and Immunization (GAVI)	266,000	266,000
Global Fund for HIV, TB & Malaria	100,000	100,000
United Nations Children Fund (UNICEF)	150,000	150,000
World Health Organisation (WHO)	84,000	84,000
Total Revenues Shares	38,713,990	37,067,980

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A3: Summary of Programme Allocations For FY 2025/26

<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	2,845,207	100,000	0	0	2,945,207
o/w: Wage:	2,007,250	0	0	0	2,007,250
Non-Wage Recurrent:	434,556	0	0	0	434,556
Development:	403,401	100,000	0	0	503,401
Tourism Development	8,937	7,791	0	0	16,728
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	8,937	7,791	0	0	16,728
Development:	0	0	0	0	0
Natural Resources, Environment, Climate Change, Land And Water Management	1,533,242	12,526	0	0	1,545,768
o/w: Wage:	473,341	0	0	0	473,341
Non-Wage Recurrent:	110,184	12,526	0	0	122,710
Development:	949,716	0	0	0	949,716
Private Sector Development	95,151	7,000	0	0	102,151
o/w: Wage:	47,634	0	0	0	47,634
Non-Wage Recurrent:	47,517	7,000	0	0	54,517
Development:	0	0	0	0	0
Integrated Transport Infrastructure And Services	1,264,048	0	618,822	0	1,882,870
o/w: Wage:	264,048	0	0	0	264,048
Non-Wage Recurrent:	1,000,000	0	618,822	0	1,618,822
Development:	0	0	0	0	0
Human Capital Development	22,517,434	41,965	69,248	0	23,228,647
o/w: Wage:	18,464,589	0	0	0	18,464,589
Non-Wage Recurrent:	3,064,549	41,965	69,248	0	3,175,762
Development:	988,296	0	0	600,000	1,588,296
Public Sector Transformation	5,005,557	636,625	0	0	5,642,183
o/w: Wage:	1,537,808	0	0	0	1,537,808
Non-Wage Recurrent:	3,260,661	631,625	0	0	3,892,286
Development:	207,088	5,000	0	0	212,088
Governance And Security	667,793	76,004	0	0	743,797

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<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	255,147	0	0	0	255,147
Non-Wage Recurrent:	367,394	76,004	0	0	443,398
Development:	45,252	0	0	0	45,252
Development Plan Implementation	740,887	194,057	25,685	0	960,629
o/w: Wage:	212,000	0	0	0	212,000
Non-Wage Recurrent:	146,738	99,057	25,685	0	271,480
Development:	382,150	95,000	0	0	477,150
Grand Total	34,678,256	1,075,969	713,755	600,000	37,067,980
Grand Total Wage	23,261,818	0	0	0	23,261,818
Grand Total Non-Wage Recurrent	8,440,536	875,969	713,755	0	10,030,260
Grand Total Development	2,975,902	200,000	0	600,000	3,775,902

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A4: Summary of Department Allocations for FY 2025/26

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Administration	5,190,616	5,642,183
o/w Higher Local Government	4,317,493	4,627,342
o/w Lower Local Government	873,123	1,014,841
Finance	226,909	395,681
o/w Higher Local Government	226,909	395,681
o/w Lower Local Government	0	0
Statutory bodies	620,354	634,354
o/w Higher Local Government	620,354	634,354
o/w Lower Local Government	0	0
Production and Marketing	2,650,474	2,945,207
o/w Higher Local Government	2,650,474	2,945,207
o/w Lower Local Government	0	0
Health	8,070,908	8,181,032
o/w Higher Local Government	8,070,908	8,181,032
o/w Lower Local Government	0	0
Education	18,101,850	14,798,840
o/w Higher Local Government	18,101,850	14,798,840
o/w Lower Local Government	0	0
Roads and Engineering	1,825,283	1,899,598
o/w Higher Local Government	1,825,283	1,899,598
o/w Lower Local Government	0	0
Water	875,631	1,125,427
o/w Higher Local Government	875,631	1,125,427
o/w Lower Local Government	0	0
Natural Resources	342,899	421,344
o/w Higher Local Government	342,899	421,344
o/w Lower Local Government	0	0
Community Based Services	236,082	247,539
o/w Higher Local Government	236,082	247,539
o/w Lower Local Government	0	0
Planning	423,090	565,127
o/w Higher Local Government	423,090	565,127
o/w Lower Local Government	0	0
Internal Audit	54,579	109,443

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<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
o/w Higher Local Government	54,579	109,443
o/w Lower Local Government	0	0
Trade, Industry and Local Development	95,314	102,205
o/w Higher Local Government	95,314	102,205
o/w Lower Local Government	0	0
Grand Total	38,713,990	37,067,980
o/w Higher Local Government	37,840,866	36,053,139
o/w: Wage:	20,643,279	23,261,818
Non-Wage Recurrent:	9,196,140	9,214,007
Domestic Devt:	7,401,447	2,977,315
External Financing:	600,000	600,000
o/w Lower Local Government	873,123	1,014,841
o/w: Wage:	0	0
Non-Wage Recurrent:	729,467	816,253
Domestic Devt:	143,656	198,588
External Financing:	0	0

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Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	5,016,960	5,430,095
District Unconditional Grant Non-Wage	109,203	104,886
District Unconditional Grant Wage	807,168	1,537,808
Locally Raised Revenues	80,396	83,896
Multi-Sectoral Transfers to LLGs_NonWage	729,467	816,253
Programme Conditional Grant - Non Wage Recurrent	3,290,726	2,887,251
Development Revenues	173,656	212,088
Locally Raised Revenues	30,000	5,000
Multi-Sectoral Transfers to LLGs_Gou	143,656	198,588
District Discretionary Equalisation Development Grant	0	8,500
Total Revenues Shares	5,190,616	5,642,183
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	807,168	1,537,808
Non Wage	4,209,792	3,892,286
Development Expenditure		
Domestic Development	173,656	212,088
External Financing	0	0
Total Expenditure	5,190,616	5,642,183

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

Service Area 10 Administration and Management

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
221008 Information and Communication Technology Supplies.	0	10,000	0	0	10,000

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221009 Welfare and Entertainment	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	1,500	0	0	1,500
222001 Information and Communication Technology Services.	0	2,500	0	0	2,500
223005 Electricity	0	4,000	0	0	4,000
223006 Water	0	8,000	0	0	8,000
227001 Travel inland	0	90,945	0	0	90,945
312235 Furniture and Fittings - Acquisition	0	0	3,000	0	3,000
Total for LCIII: Rukiri Subcounty	County: Ibanda county				3,000
LCII: Mabona	mabona	Furniture and Fixtures - Assorted Furniture	Source: Locally Raised Revenues		3,000
Total Cost of Facilities Management	0	117,945	3,000	0	120,945
Key Service Area 000008 Records Management					
221011 Printing, Stationery, Photocopying and Binding	0	900	0	0	900
221012 Small Office Equipment	0	6,000	0	0	6,000
222001 Information and Communication Technology Services.	0	900	0	0	900
227001 Travel inland	0	9,903	0	0	9,903
Total Cost of Records Management	0	17,703	0	0	17,703
Key Service Area 000011 Communication and Public Relations					
222001 Information and Communication Technology Services.	0	4,500	0	0	4,500
227001 Travel inland	0	6,500	0	0	6,500
Total Cost of Communication and Public Relations	0	11,000	0	0	11,000
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
211101 General Staff Salaries	1,537,808	0	0	0	1,537,808
273104 Pension	0	2,016,997	0	0	2,016,997
273105 Gratuity	0	870,254	0	0	870,254
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	1,537,808	2,887,251	0	0	4,425,059
Key Service Area 010008 Capacity Strengthening					
221012 Small Office Equipment	0	1,500	0	0	1,500
222001 Information and Communication Technology Services.	0	150	0	0	150
223004 Guard and Security services	0	1,000	0	0	1,000

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227001 Travel inland	0	1,500	0	0	1,500
Total Cost of Capacity Strengthening	0	4,150	0	0	4,150
Key Service Area 390017 Public Service Performance management					
221001 Advertising and Public Relations	0	2,000	0	0	2,000
221003 Staff Training	0	0	8,500	0	8,500
Total for LCIII: Rukiri Subcounty	County: Ibanda county				8,500
LCII: Bwenda	DHQTS	Staff Training - Capacity Building	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		8,500
221008 Information and Communication Technology Supplies.	0	6,383	0	0	6,383
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
227001 Travel inland	0	22,600	0	0	22,600
312235 Furniture and Fittings - Acquisition	0	0	2,000	0	2,000
Total for LCIII: Rukiri Subcounty	County: Ibanda county				2,000
LCII: Bwenda	CAOs office	Furniture and Fixtures - Assorted Furniture	Source: Locally Raised Revenues		2,000
Total Cost of Public Service Performance management	0	37,983	10,500	0	48,483
Total Cost of Public Sector Transformation	1,537,808	3,076,033	13,500	0	4,627,342
Total Cost of Administration and Management	1,537,808	3,076,033	13,500	0	4,627,342
Total Cost of Administration	1,537,808	3,076,033	13,500	0	4,627,342

Subcounty / Town Council / Division: 237039 Rukiri Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
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	77,320	30,420	0	107,740
Total Cost of Capacity Strengthening	0	77,320	30,420	0	107,740
Total Cost of Public Sector Transformation	0	77,320	30,420	0	107,740
Total Cost of Administration and Management	0	77,320	30,420	0	107,740

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Total Cost of 237039 Rukiri Subcounty	0	77,320	30,420	0	107,740
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Subcounty / Town Council / Division: 237040 Nyamarebe Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
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	41,980	22,754	0	64,734
Total Cost of Capacity Strengthening	0	41,980	22,754	0	64,734
Total Cost of Public Sector Transformation	0	41,980	22,754	0	64,734
Total Cost of Administration and Management	0	41,980	22,754	0	64,734
Total Cost of 237040 Nyamarebe Subcounty	0	41,980	22,754	0	64,734

Subcounty / Town Council / Division: 237041 Ishongororo Town Council

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
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	164,149	21,167	0	185,316
Total Cost of Capacity Strengthening	0	164,149	21,167	0	185,316
Total Cost of Public Sector Transformation	0	164,149	21,167	0	185,316
Total Cost of Administration and Management	0	164,149	21,167	0	185,316
Total Cost of 237041 Ishongororo Town Council	0	164,149	21,167	0	185,316

Subcounty / Town Council / Division: 237042 Kicuzi Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
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	53,094	21,796	0	74,889
Total Cost of Capacity Strengthening	0	53,094	21,796	0	74,889
Total Cost of Public Sector Transformation	0	53,094	21,796	0	74,889
Total Cost of Administration and Management	0	53,094	21,796	0	74,889

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Total Cost of 237042 Kicuzi Subcounty	0	53,094	21,796	0	74,889
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Subcounty / Town Council / Division: 237043 Kikyenkye Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
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	36,408	17,092	0	53,500
Total Cost of Capacity Strengthening	0	36,408	17,092	0	53,500
Total Cost of Public Sector Transformation	0	36,408	17,092	0	53,500
Total Cost of Administration and Management	0	36,408	17,092	0	53,500
Total Cost of 237043 Kikyenkye Subcounty	0	36,408	17,092	0	53,500

Subcounty / Town Council / Division: 237044 Keihangara Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
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	33,301	16,656	0	49,957
Total Cost of Capacity Strengthening	0	33,301	16,656	0	49,957
Total Cost of Public Sector Transformation	0	33,301	16,656	0	49,957
Total Cost of Administration and Management	0	33,301	16,656	0	49,957
Total Cost of 237044 Keihangara Subcounty	0	33,301	16,656	0	49,957

Subcounty / Town Council / Division: 237045 Kijongo Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	38,757	18,137	0	56,894
Total Cost of Capacity Strengthening	0	38,757	18,137	0	56,894
Total Cost of Public Sector Transformation	0	38,757	18,137	0	56,894
Total Cost of Administration and Management	0	38,757	18,137	0	56,894

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Total Cost of 237045 Kijongo Subcounty	0	38,757	18,137	0	56,894
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Subcounty / Town Council / Division: 237046 Rushango Town Council

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
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	48,211	7,785	0	55,996
Total Cost of Capacity Strengthening	0	48,211	7,785	0	55,996
Total Cost of Public Sector Transformation	0	48,211	7,785	0	55,996
Total Cost of Administration and Management	0	48,211	7,785	0	55,996
Total Cost of 237046 Rushango Town Council	0	48,211	7,785	0	55,996

Subcounty / Town Council / Division: 237047 Nyabuhikye Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
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	17,015	8,206	0	25,222
Total Cost of Capacity Strengthening	0	17,015	8,206	0	25,222
Total Cost of Public Sector Transformation	0	17,015	8,206	0	25,222
Total Cost of Administration and Management	0	17,015	8,206	0	25,222
Total Cost of 237047 Nyabuhikye Subcounty	0	17,015	8,206	0	25,222

Subcounty / Town Council / Division: 237048 Igorora Town Council

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
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	105,086	8,004	0	113,090
Total Cost of Capacity Strengthening	0	105,086	8,004	0	113,090
Total Cost of Public Sector Transformation	0	105,086	8,004	0	113,090
Total Cost of Administration and Management	0	105,086	8,004	0	113,090

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Total Cost of 237048 Igorora Town Council	0	105,086	8,004	0	113,090
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Subcounty / Town Council / Division: 237049 Ishongororo Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
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	35,260	16,046	0	51,306
Total Cost of Capacity Strengthening	0	35,260	16,046	0	51,306
Total Cost of Public Sector Transformation	0	35,260	16,046	0	51,306
Total Cost of Administration and Management	0	35,260	16,046	0	51,306
Total Cost of 237049 Ishongororo Subcounty	0	35,260	16,046	0	51,306

Subcounty / Town Council / Division: 257543 Rwenkoba Town Council

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
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	50,192	5,299	0	55,490
Total Cost of Capacity Strengthening	0	50,192	5,299	0	55,490
Total Cost of Public Sector Transformation	0	50,192	5,299	0	55,490
Total Cost of Administration and Management	0	50,192	5,299	0	55,490
Total Cost of 257543 Rwenkoba Town Council	0	50,192	5,299	0	55,490

Subcounty / Town Council / Division: 273350 Kanyarugiri Town Council

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
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	115,480	5,226	0	120,706
Total Cost of Capacity Strengthening	0	115,480	5,226	0	120,706
Total Cost of Public Sector Transformation	0	115,480	5,226	0	120,706
Total Cost of Administration and Management	0	115,480	5,226	0	120,706

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Total Cost of 273350 Kanyarugiri Town Council	0	115,480	5,226	0	120,706
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Finance

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	226,909	328,681
District Unconditional Grant Non-Wage	73,926	73,926
District Unconditional Grant Wage	91,413	150,000
Locally Raised Revenues	61,570	79,070
Other Transfers from Central Government	0	25,685
Development Revenues	0	67,000
Locally Raised Revenues	0	67,000
Total Revenues Shares	226,909	395,681
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	91,413	150,000
Non Wage	135,496	178,681
Development Expenditure		
Domestic Development	0	67,000
External Financing	0	0
Total Expenditure	226,909	395,681

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

Service Area 10 Financial Management and Accountability (LG)

Approved Budget Estimates for FY 2025/26					
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					
221003 Staff Training	0	179	0	0	179
Total Cost of HIV/AIDS Mainstreaming	0	179	0	0	179
Total Cost of Human Capital Development	0	179	0	0	179
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
221008 Information and Communication Technology Supplies.	0	2,000	7,000	0	9,000
Total for LCIII: Rukiri Subcounty	County: Ibanda county				7,000

VOTE: 835 Ibanda District

LCII: Bwenda	ICT - Hardware Repair, Maintenance and Support	Source: Locally Raised Revenues			7,000
221009 Welfare and Entertainment	0	6,000	0	0	6,000
221011 Printing, Stationery, Photocopying and Binding	0	9,000	0	0	9,000
221012 Small Office Equipment	0	3,000	0	0	3,000
221014 Bank Charges and other Bank related costs	0	250	0	0	250
221017 Membership dues and Subscription fees.	0	500	0	0	500
222001 Information and Communication Technology Services.	0	6,000	0	0	6,000
223005 Electricity	0	16,000	0	0	16,000
227001 Travel inland	0	91,000	0	0	91,000
227004 Fuel, Lubricants and Oils	0	15,068	0	0	15,068
228004 Maintenance-Other Fixed Assets	0	4,000	60,000	0	64,000
Total for LCIII: Rukiri Subcounty	County: Ibanda county				60,000
LCII: Bwenda	Building and Facility Maintenance - Compound Maintenance	Source: Locally Raised Revenues			60,000
263402 Transfer to Other Government Units	0	25,685	0	0	25,685
Total for LCIII: Kicuzi Subcounty	County: Ibanda county				25,685
LCII: Irinya	The whole sub county	Transfers to LLGs	Source: Other Transfers from Central Government OGT010-Uganda Wildlife Authority (UWA)		25,685
Total Cost of Finance and Accounting	0	178,503	67,000	0	245,503
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	150,000	0	0	0	150,000
Total Cost of Planning and Budgeting services	150,000	0	0	0	150,000
Total Cost of Development Plan Implementation	150,000	178,503	67,000	0	395,503
Total Cost of Financial Management and Accountability (LG)	150,000	178,681	67,000	0	395,681
Total Cost of Finance	150,000	178,681	67,000	0	395,681

VOTE: 835 Ibanda District

Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	575,102	589,102
District Unconditional Grant Non-Wage	289,790	313,790
District Unconditional Grant Wage	212,891	217,891
Locally Raised Revenues	72,421	57,421
Development Revenues	45,252	45,252
District Discretionary Equalisation Development Grant	45,252	45,252
Total Revenues Shares	620,354	634,354
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	212,891	217,891
Non Wage	362,211	371,211
Development Expenditure		
Domestic Development	45,252	45,252
External Financing	0	0
Total Expenditure	620,354	634,354

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

Service Area 10 Legislation and Oversight					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance And Security					
Key Service Area 000010 Leadership and Management					
211101 General Staff Salaries	217,891	0	0	0	217,891
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	29,052	0	29,052
Total for LCIII: Rukiri Subcounty	County: Ibanda county				29,052
LCII: Bwenda	DHQ	Payment of allowances	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		29,052
221001 Advertising and Public Relations	0	0	6,000	0	6,000
Total for LCIII: Ishongororo Town Council	County: Ibanda county				6,000

VOTE: 835 Ibanda District

LCII: Nyantsimbo Ward	District HQ	Media - Adverts	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			6,000
222001 Information and Communication Technology Services.		0	0	1,200	0	1,200
Total for LCIII: Rukiri Subcounty		County: Ibanda county				1,200
LCII: Bwenda	DHQ	Telecommunication Services - Airtime and Mobile Phone Services	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			1,200
227001 Travel inland		0	0	5,000	0	5,000
Total for LCIII: Rukiri Subcounty		County: Ibanda county				5,000
LCII: Bwenda	DHQ	Travel Inland - Allowances	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			5,000
227004 Fuel, Lubricants and Oils		0	0	4,000	0	4,000
Total for LCIII: Rwenkoba Town Council		County: Ibanda county				4,000
LCII: Rwenkobwa	District HQ	Fuel, Oils and Lubricants - Fuel Facilitation	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			4,000
Total Cost of Leadership and Management		217,891	0	45,252	0	263,143
Key Service Area 000014 Administrative and Support Services						
211105 Ex-Gratia for Political leaders.		0	72,276	0	0	72,276
211107 Boards, Committees and Council Allowances		0	43,205	0	0	43,205
221001 Advertising and Public Relations		0	5,000	0	0	5,000
221010 Special Meals and Drinks		0	6,000	0	0	6,000
221011 Printing, Stationery, Photocopying and Binding		0	5,000	0	0	5,000
227001 Travel inland		0	58,346	0	0	58,346
228002 Maintenance-Transport Equipment		0	735	0	0	735
273102 Incapacity, death benefits and funeral expenses		0	5,000	0	0	5,000
282101 Donations		0	4,265	0	0	4,265
Total Cost of Administrative and Support Services		0	199,827	0	0	199,827
Key Service Area 000023 Inspection and Monitoring						
211105 Ex-Gratia for Political leaders.		0	171,384	0	0	171,384
Total Cost of Inspection and Monitoring		0	171,384	0	0	171,384
Total Cost of Governance And Security		217,891	371,211	45,252	0	634,354
Total Cost of Legislation and Oversight		217,891	371,211	45,252	0	634,354
Total Cost of Statutory bodies		217,891	371,211	45,252	0	634,354

VOTE: 835 Ibanda District

VOTE: 835 Ibanda District

Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,982,682	2,441,806
Programme Conditional Grant - Wage Recurrent	1,642,460	1,907,250
Programme Conditional Grant - Non Wage Recurrent	340,223	434,556
District Unconditional Grant Wage	0	100,000
Development Revenues	667,792	503,401
Programme Conditional Grant - Development	467,792	403,401
Locally Raised Revenues	200,000	100,000
Total Revenues Shares	2,650,474	2,945,207
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,642,460	2,007,250
Non Wage	340,223	434,556
Development Expenditure		
Domestic Development	667,792	503,401
External Financing	0	0
Total Expenditure	2,650,474	2,945,207

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

Service Area 10 Agricultural Extension					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
211101 General Staff Salaries	2,007,250	0	0	0	2,007,250
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	48,000	0	0	48,000
221002 Workshops, Meetings and Seminars	0	12,823	0	0	12,823
221003 Staff Training	0	18,000	0	0	18,000
221008 Information and Communication Technology Supplies.	0	4,000	0	0	4,000

VOTE: 835 Ibanda District

221009 Welfare and Entertainment		0	4,250	0	0	4,250
221011 Printing, Stationery, Photocopying and Binding		0	2,404	0	0	2,404
221012 Small Office Equipment		0	789	0	0	789
222001 Information and Communication Technology Services.		0	2,500	0	0	2,500
223005 Electricity		0	1,000	0	0	1,000
224003 Agricultural Supplies and Services		0	0	75,389	0	75,389
Total for LCIII: Rukiri Subcounty		County: Ibanda county				75,389
LCII: Bwenda	Bwenda	Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			50,783
LCII: Bwenda	Bwenda	Agricultural Supplies - Fertilizers	Source: Programme Conditional Grant - Development 101-o/w Production - Development			24,606
224005 Laboratory supplies and services		0	0	8,000	0	8,000
Total for LCIII: Rukiri Subcounty		County: Ibanda county				8,000
LCII: Bwenda	Bwenda	Safety Equipment - Expenses	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			8,000
227001 Travel inland		0	288,767	0	0	288,767
228001 Maintenance-Buildings and Structures		0	0	12,006	0	12,006
Total for LCIII:		County:				12,006
LCII:	Bwenda	Building and Facility Maintenance - Maintenance Costs	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			12,006
228002 Maintenance-Transport Equipment		0	8,000	0	0	8,000
228004 Maintenance-Other Fixed Assets		0	4,000	0	0	4,000
312216 Cycles - Acquisition		0	0	13,000	0	13,000
Total for LCIII: Rukiri Subcounty		County: Ibanda county				13,000
LCII: Bwenda	Bwenda	Cycles - Motorcycles	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			13,000
Total Cost of Farmer mobilisation and sensitisation		2,007,250	394,534	108,395	0	2,510,179
Total Cost of Agro-Industrialization		2,007,250	394,534	108,395	0	2,510,179
Total Cost of Agricultural Extension		2,007,250	394,534	108,395	0	2,510,179
Service Area 20 Agricultural Production						

Approved Budget Estimates for FY 2025/26

Ushs Thousands

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01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010036 Water for production management systems					
224003 Agricultural Supplies and Services	0	0	100,000	0	100,000
Total for LCIII: Rukiri Subcounty	County: Ibanda county				100,000
LCII: Bwenda	Bwenda	Agricultural Supplies and Services - Farmer demonstration assorted items	Source: Locally Raised Revenues		100,000
225204 Monitoring and Supervision of capital work	0	0	295,006	0	295,006
Total for LCIII: Rukiri Subcounty	County: Ibanda county				295,006
LCII: Bwenda	Bwenda	Monitoring & supervision of capital works-irrigation	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development		295,006
Total Cost of Water for production management systems	0	0	395,006	0	395,006
Total Cost of Agro-Industrialization	0	0	395,006	0	395,006
Total Cost of Agricultural Production	0	0	395,006	0	395,006
Service Area 30 Agricultural Value Chain Services					

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 300016 Parish Development Model Operations					
227001 Travel inland	0	40,023	0	0	40,023
Total Cost of Parish Development Model Operations	0	40,023	0	0	40,023
Total Cost of Agro-Industrialization	0	40,023	0	0	40,023
Total Cost of Agricultural Value Chain Services	0	40,023	0	0	40,023
Total Cost of Production and Marketing	2,007,250	434,556	503,401	0	2,945,207

VOTE: 835 Ibanda District

Health

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	7,034,596	7,143,805
Programme Conditional Grant - Wage Recurrent	6,138,920	6,180,904
Programme Conditional Grant - Non Wage Recurrent	891,211	954,436
Locally Raised Revenues	4,465	8,465
Development Revenues	1,036,312	1,037,227
Programme Conditional Grant - Development	436,312	437,227
External Financing	600,000	600,000
Total Revenues Shares	8,070,908	8,181,032
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	6,138,920	6,180,904
Non Wage	895,676	962,901
Development Expenditure		
Domestic Development	436,312	437,227
External Financing	600,000	600,000
Total Expenditure	8,070,908	8,181,032

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

Service Area 10 Primary HealthCare

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320165 Primary Health care services					
211101 General Staff Salaries	6,180,904	0	0	0	6,180,904
221011 Printing, Stationery, Photocopying and Binding	0	4,936	0	0	4,936
221012 Small Office Equipment	0	970	0	0	970
222001 Information and Communication Technology Services.	0	3,330	5,000	0	8,330
Total for LCHI: Missing Subcounty	County: Missing County				5,000

VOTE: 835 Ibanda District

LCII: Missing Parish	laptop	Telecommunication Services - Assorted Equipment	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	5,000		
223007 Other Utilities- (fuel, gas, firewood, charcoal)		0	0	15,000	0	15,000
Total for LCIII: Kijongo Subcounty		County: Ibanda county				15,000
LCII: Birongo	solar system	Utilities - Assorted Utilities	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	15,000		
225204 Monitoring and Supervision of capital work		0	0	21,861	0	21,861
Total for LCIII: Missing Subcounty		County: Missing County				21,861
LCII: Missing Parish	all project sites	supervision	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	21,861		
227001 Travel inland		0	56,742	0	600,000	656,742
Total for LCIII: Rukiri Subcounty		County: Ibanda county				266,000
LCII: Bwenda	ugx	Travel Inland - Allowances	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)	266,000		
Total for LCIII: Missing Subcounty		County: Missing County				334,000
LCII: Missing Parish		Travel Inland - Allowances	Source: External Financing 426-United Nations Children Fund (UNICEF)	150,000		
LCII: Missing Parish		Travel Inland - Allowances	Source: External Financing 445-World Health Organisation (WHO)	84,000		
LCII: Missing Parish	DHOS office	Travel Inland - Expenses	Source: External Financing 436-Global Fund for HIV, TB & Malaria	100,000		
228001 Maintenance-Buildings and Structures		0	0	78,000	0	78,000
Total for LCIII: Keihangara Subcounty		County: Ibanda county				18,000
LCII: Keihangara	kikyenkye	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 152-o/w Health Development - Facility upgrades	18,000		
Total for LCIII: Nyabuhikye Subcounty		County: Ibanda county				60,000
LCII: Bwaha	bwaha	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 152-o/w Health Development - Facility upgrades	60,000		
228002 Maintenance-Transport Equipment		0	11,000	0	0	11,000
244002 Commitment fees		0	0	2,649	0	2,649
Total for LCIII: Missing Subcounty		County: Missing County				2,649
LCII: Missing Parish	retention	retention	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	2,649		
263308 Sector Conditional Grant (Non-Wage)		0	473,104	0	0	473,104
Total for LCIII: Rukiri Subcounty		County: Ibanda county				82,194
LCII: Bwenda	rukiri	RUKIRI HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	28,729		

VOTE: 835 Ibanda District

LCII: Bwenda	Rukiri	RUKIRI HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	15,276
LCII: Katembe	katembe	KATEMBE HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,638
LCII: Kigunga	kigunga	KIGUNGA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,638
LCII: Mabona	mabona	MABOMWA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,638
LCII: Mpasha	mpasha	MPASHA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,638
LCII: Nyarukiika	nyarukiika	NYARUKIIKA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,638
Total for LCIII: Nyamarebe Subcounty		County: Ibanda county		40,333
LCII: Bihanga	bihanga	BIHANGA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,638
LCII: Kyengando	nyamarebe	NYAMAREMBE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	15,276
LCII: Kyengando	nyamarebe	NYAMAREMBE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	17,419
Total for LCIII: Kicuzi Subcounty		County: Ibanda county		46,038
LCII: Irimya	Irimya	IRIMYA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,638
LCII: Kanywambogo	kanywambogo	KANYWAMBOG O HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	15,276
LCII: Kanywambogo	kanywambogo	KANYWAMBOG O HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	15,486
LCII: Kicuzi	kicuzi	KICUZI HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,638
Total for LCIII: Kikyenkye Subcounty		County: Ibanda county		32,162
LCII: Kihani	kihani	KIHANI HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	15,276
LCII: Kihani	kihani	KIHANI HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	9,248
LCII: Rwengwe	Rwengwe	RWENGWE HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,638
Total for LCIII: Keihangara Subcounty		County: Ibanda county		49,063

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LCII: Kaihangara	kikyenkye	KIKYENKYE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	15,276
LCII: Keihangara	kikyenkye	KIKYENKYE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	18,511
LCII: Rugaaga	rugaaga	RUGAAGA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,638
LCII: Rwenshambya	rwenshambya	RWENSHAMBYA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,638
Total for LCIII: Kijongo Subcounty		County: Ibanda county		26,446
LCII: Birongo	birongo	BIRONGO HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	15,276
LCII: Birongo	kijongo	BIRONGO HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	3,532
LCII: Kijongo	Kijongo	KIJONGO HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,638
Total for LCIII: Nyabuhikye Subcounty		County: Ibanda county		27,615
LCII: Bwahwa	bwahwa	BWAHWA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	12,340
LCII: Bwahwa	Bwahwa	BWAHWA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	15,276
Total for LCIII: Ishongororo Subcounty		County: Ibanda county		22,614
LCII: Kashozi	kashozi	KASHOZI HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	7,338
LCII: Kashozi	kashozi	KASHOZI HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	15,276
Total for LCIII: Missing Subcounty		County: Missing County		146,640
LCII: Missing Parish	ishongororo	ISHONGORORO HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	76,379
LCII: Missing Parish	ishongororo	ISHONGORORO HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	54,985
LCII: Missing Parish	kakinga	KAKINGA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,638
LCII: Missing Parish	Rushango	RUSHANGO HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,638
312111 Residential Buildings - Acquisition		0	0	70,000
Total for LCIII: Ishongororo Town Council		County: Ibanda county		70,000

VOTE: 835 Ibanda District

LCII: Nyantsimbo Ward		Residential Building - Staff Houses	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	70,000
312121 Non-Residential Buildings - Acquisition		0	0	55,000
Total for LCIII: Ishongororo Town Council		County: Ibanda county		37,000
LCII: Nyantsimbo Ward	medical stores	Non Residential Buildings - Other Construction works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	37,000
Total for LCIII: Ishongororo Subcounty		County: Ibanda county		18,000
LCII: Kashozi	latrine kashozi	Non Residential Buildings - Other Construction works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	18,000
312135 Water Plants, pipelines and sewerage networks - Acquisition		0	0	38,500
Total for LCIII: Keihangara Subcounty		County: Ibanda county		1,500
LCII: Keihangara	Kikyenkye	waster tank installation	Source: Programme Conditional Grant - Development 152-o/w Health Development - Facility upgrades	1,500
Total for LCIII: Kijongo Subcounty		County: Ibanda county		7,000
LCII: Birongo	Birongo	Septic tank	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	7,000
Total for LCIII: Nyabuhikye Subcounty		County: Ibanda county		30,000
LCII: Bwaahwa	bwahwa	borehole construction	Source: Programme Conditional Grant - Development 152-o/w Health Development - Facility upgrades	30,000
312139 Other Structures - Acquisition		0	0	42,000
Total for LCIII: Keihangara Subcounty		County: Ibanda county		21,000
LCII: Keihangara	Kikyenkye	Other Structures - Construction Works	Source: Programme Conditional Grant - Development 152-o/w Health Development - Facility upgrades	21,000
Total for LCIII: Nyabuhikye Subcounty		County: Ibanda county		21,000
LCII: Bwaahwa	Bwahwa	Other Structures - Construction Works	Source: Programme Conditional Grant - Development 152-o/w Health Development - Facility upgrades	21,000
312149 Other Land Improvements - Acquisition		0	0	5,000
Total for LCIII: Ishongororo Town Council		County: Ibanda county		5,000
LCII: Nyantsimbo Ward	land titling	Other Land Improvements - Fencing	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	5,000
312233 Medical, Laboratory and Research & appliances - Acquisition		0	0	17,000
Total for LCIII: Ishongororo Town Council		County: Ibanda county		17,000
LCII: Nyantsimbo Ward	ishongororo	Machinery and Equipment - Assorted Equipment	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	17,000

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313111 Residential Buildings - Improvement	0	0	47,000	0	47,000
Total for LCIII: Ishongororo Town Council	County: Ibanda county				47,000
LCII: Nyantsimbo Ward	terrazo	Residential Buildings - Maintenance, repair and Support	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		47,000
Total Cost of Primary Health care services	6,180,904	550,081	397,010	600,000	7,727,995
Total Cost of Human Capital Development	6,180,904	550,081	397,010	600,000	7,727,995
Total Cost of Primary HealthCare	6,180,904	550,081	397,010	600,000	7,727,995
Service Area 20 Hospital Services					

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320080 Support to Hospitals					
263308 Sector Conditional Grant (Non-Wage)	0	406,820	0	0	406,820
Total for LCIII: Missing Subcounty	County: Missing County				406,820
LCII: Missing Parish	Kagongo Hospital	IBANDA HOSPITAL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Healthcare - Hospital Non Wage Recurrent (PNFP)		406,820
Total Cost of Support to Hospitals	0	406,820	0	0	406,820
Total Cost of Human Capital Development	0	406,820	0	0	406,820
Total Cost of Hospital Services	0	406,820	0	0	406,820
Service Area 30 Health Management and Supervision					

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	4,000	0	0	4,000
Total Cost of HIV/AIDS Mainstreaming	0	4,000	0	0	4,000
Key Service Area 000016 Environment, Social Health and Safety					
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of Environment, Social Health and Safety	0	1,000	0	0	1,000
Key Service Area 320027 Medical and Health Supplies					
312233 Medical, Laboratory and Research & appliances - Acquisition	0	0	40,217	0	40,217
Total for LCIII: Missing Subcounty	County: Missing County				40,217

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LCII: Missing Parish	health facilities	Medical , Laboratory and Research Equipment - Assorted Equipment	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	40,217		
Total Cost of Medical and Health Supplies		0	0	40,217	0	40,217
Key Service Area 320135 Sanitation and hygiene Services						
221009 Welfare and Entertainment		0	1,000	0	0	1,000
Total Cost of Sanitation and hygiene Services		0	1,000	0	0	1,000
Total Cost of Human Capital Development		0	6,000	40,217	0	46,217
Total Cost of Health Management and Supervision		0	6,000	40,217	0	46,217
Total Cost of Health		6,180,904	962,901	437,227	600,000	8,181,032

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Education

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
<i>Recurrent Revenues</i>	12,838,816	14,248,706
Programme Conditional Grant - Wage Recurrent	10,833,453	11,973,684
Programme Conditional Grant - Non Wage Recurrent	1,950,364	2,067,021
District Unconditional Grant Wage	0	150,000
Locally Raised Revenues	30,000	30,000
Other Transfers from Central Government	25,000	28,000
<i>Development Revenues</i>	5,263,034	550,134
Programme Conditional Grant - Development	5,263,034	550,134
Total Revenues Shares	18,101,850	14,798,840
B: Breakdown of Department Expenditures		
<i>Recurrent Expenditure</i>		
Wage	10,833,453	12,123,684
Non Wage	2,005,364	2,125,021
<i>Development Expenditure</i>		
Domestic Development	5,263,034	550,134
External Financing	0	0
Total Expenditure	18,101,850	14,798,840

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

Service Area 10 Pre-Primary and Primary Education

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
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	5,688,350	0	0	0	5,688,350
224008 Educational Materials and Services	0	58,000	0	0	58,000
Total Cost of Quality Assurance Systems	5,688,350	58,000	0	0	5,746,350
Key Service Area 320110 Sports and recreational services					
225204 Monitoring and Supervision of capital work	0	0	27,507	0	27,507
Total for LCIII: Rukiri Subcounty	County: Ibanda county				27,507

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LCII: Kigunga		monitoring and supervision of capital works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	27,507
312121 Non-Residential Buildings - Acquisition		0	0	522,627
Total for LCIII: Rukiri Subcounty		County: Ibanda county		209,067
LCII: Katembe	kibande ps	Non Residential Buildings Schools	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	104,520
LCII: Katembe	kigunga ps	Non Residential Buildings - Schools	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	104,547
Total for LCIII: Nyamarebe Subcounty		County: Ibanda county		104,520
LCII: Nyakabungo	rubirizi ps	Non Residential Buildings - Schools	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	104,520
Total for LCIII: Kikyenkye Subcounty		County: Ibanda county		104,520
LCII: Rwengwe	st andrews kamigamba	Non Residential Buildings - Schools	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	104,520
Total for LCIII: Kanyarugiri Town Council		County: Ibanda county		104,520
LCII: Kanyarugiri Ward	bihanga army ps	Non Residential Buildings - Schools	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	104,520
Total Cost of Sports and recreational services		0	0	550,134
Key Service Area 320162 Capitation (Primary)				
263308 Sector Conditional Grant (Non-Wage)		0	784,750	0
Total for LCIII: Rukiri Subcounty		County: Ibanda county		117,650
LCII: Bwenda	MUTUKURA P.S	MUTUKURA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,950
LCII: Bwenda	MWAMBA JUNIOR P.S	MWAMBA JUNIOR P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,610
LCII: Bwenda	NTUNGAMO P.S	NTUNGAMO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,870
LCII: Katembe	KIBANDE P.S	KIBANDE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,210
LCII: Katembe	RWIJOGORO P.S	RWIJOGORO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,910
LCII: Kigunga	Kigunga P/S	Kigunga P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,690
LCII: Mabona	MABONA C.O.U P.S	MABONA C.O.U P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,410
LCII: Mabona	MABONWA CATHOLIC P.S	MABONWA CATHOLIC P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,090

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LCII: Mabona	MPASHA P.S	MPASHA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,830
LCII: Mpasha	KANONI II P.S	KANONI II P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,850
LCII: Nyarukiika	KAIJORORONGA P.S	KAIJORORONG A P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,610
LCII: Nyarukiika	NYARUKIIKA P.S	NYARUKIIKA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,370
LCII: Nyarukiika	RUGARAMA IV P.S	RUGARAMA IV P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,250
Total for LCIII: Nyamarebe Subcounty		County: Ibanda county		101,390
LCII: Bihanga	KITOORO P.S	KITOORO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,970
LCII: Bihanga	RWENKUBA PARENTS P.S	RWENKUBA PARENTS P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,590
LCII: Kyengando	BUSINGIRO P.S	BUSINGIRO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,870
LCII: Kyengando	KIBUNGO P.S	KIBUNGO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,550
LCII: Kyengando	KOBUHURA P.S	KOBUHURA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,050
LCII: Kyengando	KYEIBUMBA P.S	KYEIBUMBA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,850
LCII: Kyengando	KYENGANDO I P.S	KYENGANDO I P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,190
LCII: Kyengando	NYAMAREBE P.S	NYAMAREBE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,990
LCII: Kyengando	RUBIRIIZI P.S	RUBIRIIZI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,330
Total for LCIII: Kicuzi Subcounty		County: Ibanda county		76,430
LCII: Irinya	IRIMYA P.S	IRIMYA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,230
LCII: Irinya	KWEREBERA P.S	KWEREBERA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,610
LCII: Kanywambogo	NYAMABAARE P.S	NYAMABAARE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,390

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LCII: Kanywambogo	RYABATENGA P.S	RYABATENGA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,130
LCII: Kicuzi	KICUZI P.S	KICUZI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,190
LCII: Kicuzi	KINYAMUGARA P.S	KINYAMUGARA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,250
LCII: Kicuzi	MUTUURE I P.S	MUTUURE I P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,630
Total for LCIII: Kikyenkye Subcounty		County: Ibanda county		76,430
LCII: Irwaniro	KIHANI P.S	KIHANI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,810
LCII: Kihani	Kihani C.O.U P/S	Kihani C.O.U P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,170
LCII: Kihani	RWENKUBA P.S	RWENKUBA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,710
LCII: Kihani	SIIGIRIRA P.S	SIIGIRIRA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,990
LCII: Rwengwe	KABINGO III P.S	KABINGO III P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,070
LCII: Rwengwe	KAMIGAMBA P.S	KAMIGAMBA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,670
LCII: Rwengwe	RWENGWE II P.S	RWENGWE II P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,990
LCII: Rwengwe	RWOMUHORO P.S	RWOMUHORO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,790
LCII: Rwengwe	ST. ANDREW KAMIGAMBA P.S	ST. ANDREW KAMIGAMBA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,230
Total for LCIII: Keihangara Subcounty		County: Ibanda county		16,040
LCII: Rwenshambya	BIHEMBE P.S	BIHEMBE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,670
LCII: Rwenshambya	RWENSHAMBYA P.S	RWENSHAMBYA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,370
Total for LCIII: Kijongo Subcounty		County: Ibanda county		53,610
LCII: Birongo	Rwanyakabugo Primary School	Rwanyakabugo Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,990
LCII: Kijongo	RWANYABIHUKA P.S	RWANYABIHUKA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,750

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LCII: Kijongo	RWEMBAGO II P.S	RWEMBAGO II P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,010
LCII: Rwambu	KIJONGO P.S	KIJONGO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,930
LCII: Rwenkobwa	RWENKOBWA P.S	RWENKOBWA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,930
Total for LCIII: Igorora Town Council		County: Ibanda county		25,330
LCII: Igorora Ward	IGORORA DAY P.S	IGORORA DAY P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,050
LCII: Ngango Ward	KIGANDO II P.S	KIGANDO II P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,730
LCII: Ngango Ward	NKONDO P.S	NKONDO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,550
Total for LCIII: Ishongororo Subcounty		County: Ibanda county		47,930
LCII: Kashozi	Kashozi P/S	Kashozi P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,570
LCII: Kashozi	Katengyeeto P/S	Katengyeeto P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,930
LCII: Kashozi	KENTITIRIYO P.S	KENTITIRIYO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,790
LCII: Mushunga	MUSHUNGA P.S	MUSHUNGA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,390
LCII: Muziza	Muziza P/S	Muziza P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,250
Total for LCIII: Missing Subcounty		County: Missing County		269,940
LCII: Missing Parish	BIHANGA ARMY P.S	BIHANGA ARMY P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,570
LCII: Missing Parish	BIRONGO FULL GOSPEL CHURCH P.S	BIRONGO FULL GOSPEL CHURCH P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,730
LCII: Missing Parish	BISYORO P.S	BISYORO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,130
LCII: Missing Parish	Bukama P/S	Bukama P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,610
LCII: Missing Parish	BWAHWA I P.S	BWAHWA I P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,770
LCII: Missing Parish	BWAHWA II P.S	BWAHWA II P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,110

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LCII: Missing Parish	Ishongororo P/S	Ishongororo P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,350
LCII: Missing Parish	KAABURO P.S	KAABURO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,510
LCII: Missing Parish	KAFUNJO P.S	KAFUNJO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,510
LCII: Missing Parish	KAJWAMUSHANA P.S	KAJWAMUSHANA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,270
LCII: Missing Parish	Kakindo P/S	Kakindo P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,670
LCII: Missing Parish	KAKINGA I P.S	KAKINGA I P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,390
LCII: Missing Parish	Kakunyu Modern P/S	Kakunyu Modern P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,690
LCII: Missing Parish	KANGOMA P.S	KANGOMA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,550
LCII: Missing Parish	KARAMBI P.S	KARAMBI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,190
LCII: Missing Parish	Katungu P/S	Katungu P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,970
LCII: Missing Parish	KEIHANGARA P.S	KEIHANGARA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,690
LCII: Missing Parish	Kemihoko P/S	Kemihoko P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,950
LCII: Missing Parish	Kiburara I P/S	Kiburara I P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,630
LCII: Missing Parish	KYARUKUMBA P.S	KYARUKUMBA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,470
LCII: Missing Parish	KYENYENA P.S	KYENYENA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,250
LCII: Missing Parish	Nyantsimbo P/S	Nyantsimbo P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,950
LCII: Missing Parish	Omwitaagi P/S	Omwitaagi P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,330
LCII: Missing Parish	Rushango P/S	Rushango P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,870

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LCII: Missing Parish	RWATEIBAARE P.S	RWATEIBAARE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,910		
LCII: Missing Parish	Rwemirama P/S	Rwemirama P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,730		
LCII: Missing Parish	RWENKOBWA MUSLIM P.S	RWENKOBWA MUSLIM P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,690		
LCII: Missing Parish	Rwenshoga P/S	Rwenshoga P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,390		
LCII: Missing Parish	RYABIJU P.S	RYABIJU P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,530		
LCII: Missing Parish	Ryamugwizi P/S	Ryamugwizi P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,530		
Total Cost of Capitation (Primary)		0	784,750	0	0	784,750
Total Cost of Human Capital Development		5,688,350	842,750	550,134	0	7,081,234
Total Cost of Pre-Primary and Primary Education		5,688,350	842,750	550,134	0	7,081,234
Service Area 20 Secondary Education						

Approved Budget Estimates for FY 2025/26

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	839,580	0	0	839,580
Total for LCIII: Kikyenkye Subcounty		County: Ibanda county				170,520
LCII: Rwengwe	MWAMBA SEC.SCH.	MWAMBA SEC.SCH.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	170,520		
Total for LCIII: Ishongororo Subcounty		County: Ibanda county				82,780
LCII: Muziza	KASHOZI SS	KASHOZI SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	82,780		
Total for LCIII: Missing Subcounty		County: Missing County				586,280
LCII: Missing Parish	ISHONGORORO H.S	ISHONGORORO H.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	122,440		
LCII: Missing Parish	KEIHANGARA SEED SCHOOL	KISHANGARA SEED SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	127,200		
LCII: Missing Parish	NYAMAREBE SEED S.S	NYAMAREBE SEED S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	82,740		
LCII: Missing Parish	RWENKOBWA SEC.SCH.	RWENKOBWA SEC.SCH.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	148,180		

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LCII: Missing Parish	RYABATENGA S.S	RYABATENGA S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	27,200		
LCII: Missing Parish	ST ANNES S.S KIHANI	ST ANNES S.S KIHANI	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	78,520		
Total Cost of Capitation (Secondary)		0	839,580	0	0	839,580
Key Service Area 320159 Secondary Education Services						
211101 General Staff Salaries		5,725,969	0	0	0	5,725,969
Total Cost of Secondary Education Services		5,725,969	0	0	0	5,725,969
Total Cost of Human Capital Development		5,725,969	839,580	0	0	6,565,549
Total Cost of Secondary Education		5,725,969	839,580	0	0	6,565,549
Service Area 30 Skills Development						

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Ushs Thousands

01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development						
Key Service Area 320160 Tertiary Education Services						
211101 General Staff Salaries		559,365	0	0	0	559,365
Total Cost of Tertiary Education Services		559,365	0	0	0	559,365
Key Service Area 320163 Capitation (Tertiary)						
263308 Sector Conditional Grant (Non-Wage)		0	117,024	0	0	117,024
Total for LCIII: Missing Subcounty		County: Missing County				117,024
LCII: Missing Parish	St. Joseph Vocational Institute	St. Joseph Vocational Institute	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent			117,024
Total Cost of Capitation (Tertiary)		0	117,024	0	0	117,024
Total Cost of Human Capital Development		559,365	117,024	0	0	676,389
Total Cost of Skills Development		559,365	117,024	0	0	676,389
Service Area 40 Education&Sports Management and Inspection						

Approved Budget Estimates for FY 2025/26

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					
221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000
221008 Information and Communication Technology Supplies.	0	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000

VOTE: 835 Ibanda District

221012 Small Office Equipment	0	500	0	0	500
222001 Information and Communication Technology Services.	0	200	0	0	200
227001 Travel inland	0	34,332	0	0	34,332
228001 Maintenance-Buildings and Structures	0	214,460	0	0	214,460
228002 Maintenance-Transport Equipment	0	8,175	0	0	8,175
Total Cost of Inspection and Monitoring	0	272,668	0	0	272,668
Key Service Area 000063 Quality Assurance Systems					
211101 General Staff Salaries	150,000	0	0	0	150,000
Total Cost of Quality Assurance Systems	150,000	0	0	0	150,000
Key Service Area 320110 Sports and recreational services					
221009 Welfare and Entertainment	0	30,000	0	0	30,000
227001 Travel inland	0	20,000	0	0	20,000
Total Cost of Sports and recreational services	0	50,000	0	0	50,000
Total Cost of Human Capital Development	150,000	322,668	0	0	472,668
Total Cost of Education&Sports Management and Inspection	150,000	322,668	0	0	472,668
Service Area 50 Special Needs Education					

Approved Budget Estimates for FY 2025/26

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	12,123,684	2,125,021	550,134	0	14,798,840

VOTE: 835 Ibanda District

Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,825,283	1,899,598
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
District Unconditional Grant Non-Wage	10,675	8,937
District Unconditional Grant Wage	175,342	264,048
Locally Raised Revenues	20,443	7,791
Other Transfers from Central Government	618,823	618,822
Total Revenues Shares	1,825,283	1,899,598
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	175,342	264,048
Non Wage	1,649,941	1,635,550
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	1,825,283	1,899,598

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

Service Area 10 Community Access Roads					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 09 Integrated Transport Infrastructure And Services					
Key Service Area 000017 Infrastructure Development and Management					
211101 General Staff Salaries	264,048	0	0	0	264,048
211107 Boards, Committees and Council Allowances	0	14,400	0	0	14,400
221003 Staff Training	0	7,800	0	0	7,800
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	2,800	0	0	2,800
223001 Property Management Expenses	0	2,000	0	0	2,000
223005 Electricity	0	1,000	0	0	1,000

VOTE: 835 Ibanda District

227001 Travel inland	0	16,000	0	0	16,000
228001 Maintenance-Buildings and Structures	0	996,285	0	0	996,285
228002 Maintenance-Transport Equipment	0	60,000	0	0	60,000
263402 Transfer to Other Government Units	0	516,537	0	0	516,537
Total for LCIII: Rukiri Subcounty	County: Ibanda county				22,049
LCII: Bwenda	Transfer of Road Maintenance Funds - Rikiri SC	Rukiri Sub County	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		22,049
Total for LCIII: Nyamarebe Subcounty	County: Ibanda county				22,284
LCII: Kyengando	Transfer of Road Maintenance Funds - Nyamarebe SC	Nyamarebe Sub County	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		22,284
Total for LCIII: Ishongororo Town Council	County: Ibanda county				156,844
LCII: Nyantsimbo Ward	Transfer of Road Maintenance Funds	Ishongororo Town Council	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		156,844
Total for LCIII: Kicuzi Subcounty	County: Ibanda county				16,164
LCII: Kanywambogo	Transfer of Road Maintenance Funds - Kicuzi SC	Kicuzi Sub County	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		16,164
Total for LCIII: Kikyenkye Subcounty	County: Ibanda county				10,542
LCII: Kihani	Transfer of Road Maintenance Funds to Kikyenkye SC	Kikyenkye Sub County	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		10,542
Total for LCIII: Keihangara Subcounty	County: Ibanda county				10,490
LCII: Keihangara	Transfer of Road Maintenance Funds	Keihangara Sub County	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		10,490
Total for LCIII: Kijongo Subcounty	County: Ibanda county				7,094
LCII: Rwambu	Transfer of Road Maintenance to Kijongo SC	Kijongo Sub County	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		7,094
Total for LCIII: Rushango Town Council	County: Ibanda county				108,335
LCII: Rushango A Ward	Transfer of Road Maintenance Funds to Rushango TC	Rushango Town Council	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		108,335
Total for LCIII: Nyabuhikye Subcounty	County: Ibanda county				18,234
LCII: Bwahwa	Transfer of Road Maintenance Funds - Bwahwa	Nyabuhikye Sub County	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		18,234
Total for LCIII: Igorora Town Council	County: Ibanda county				93,450
LCII: Ngango Ward	Transfer of Road Maintenance Funds to Igorora TC	Igorora Town Council	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		93,450
Total for LCIII: Ishongororo Subcounty	County: Ibanda county				13,419

VOTE: 835 Ibanda District

LCII: Kashozi	Transfer of Road Maintenance Funds - Ishongororo	Ishongororo Sub County	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	13,419		
Total for LCIII: Rwenkoba Town Council		County: Ibanda county			37,632	
LCII: Rwenkobwa	Transfer of Road Maintenance Funds to Rwenkobwa TC	Rwenkobwa Town Council	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	37,632		
Total Cost of Infrastructure Development and Management		264,048	1,618,822	0	0	1,882,870
Total Cost of Integrated Transport Infrastructure And Services		264,048	1,618,822	0	0	1,882,870
Total Cost of Community Access Roads		264,048	1,618,822	0	0	1,882,870
Service Area 20 Engineering Services						

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 05 Tourism Development					
Key Service Area 000017 Infrastructure Development and Management					
228001 Maintenance-Buildings and Structures	0	16,728	0	0	16,728
Total Cost of Infrastructure Development and Management	0	16,728	0	0	16,728
Total Cost of Tourism Development	0	16,728	0	0	16,728
Total Cost of Engineering Services	0	16,728	0	0	16,728
Total Cost of Roads and Engineering	264,048	1,635,550	0	0	1,899,598

VOTE: 835 Ibanda District

Water

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	191,825	174,775
District Unconditional Grant Wage	131,688	115,940
Programme Conditional Grant - Non Wage Recurrent	60,137	58,835
Development Revenues	683,806	950,651
Programme Conditional Grant - Development	668,991	935,837
Transitional Conditional Grant - Development	14,815	14,815
Total Revenues Shares	875,631	1,125,427
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	131,688	115,940
Non Wage	60,137	58,835
Development Expenditure		
Domestic Development	683,806	950,651
External Financing	0	0
Total Expenditure	875,631	1,125,427

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

Service Area 10 Rural Water Supply and Sanitation					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management					
Key Service Area 000090 Climate Change Adaptation					
211101 General Staff Salaries	115,940	0	0	0	115,940
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
221012 Small Office Equipment	0	600	0	0	600
221017 Membership dues and Subscription fees.	0	0	1,400	0	1,400
Total for LCIII: Nyabuhikye Subcounty	County: Ibanda county				1,400
LCII: Kyentama	Permits ans Subscriptions	Abstraction Permits - Annual Subscriptions and procurement	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		1,400

VOTE: 835 Ibanda District

222001 Information and Communication Technology Services.		0	1,800	0	0	1,800
225202 Environment Impact Assessment for Capital Works		0	0	11,500	0	11,500
Total for LCIII: Nyabuhikye Subcounty			County: Ibanda county			11,500
LCII: Rugoba	Water Quality and Environment Screening	Feasibility Studies or Screening of Projects Appraisal	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			11,500
225203 Appraisal and Feasibility Studies for Capital Works		0	0	98,975	0	98,975
Total for LCIII: Ishongororo Subcounty			County: Ibanda county			98,975
LCII: Muziza	Design and Documentation of Solar Powered systems	Feasibility Studies or Screening of Projects Consultancy	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			98,975
225204 Monitoring and Supervision of capital work		0	0	47,023	0	47,023
Total for LCIII: Nyabuhikye Subcounty			County: Ibanda county			10,000
LCII: Bwaahwa	Rwengwe -Nyakatete Gfs	Monitoring and Supervision of Capital Works under piped water sub-grant	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant			10,000
Total for LCIII: Ishongororo Subcounty			County: Ibanda county			37,023
LCII: Muziza	Other than piped water grant	Monitoring and Supervision of Capital works under Rural water sub-grant	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			37,023
227001 Travel inland		0	40,835	14,815	0	55,650
Total for LCIII: Nyabuhikye Subcounty			County: Ibanda county			14,815
LCII: Kyentama	Sanitation and Hygiene Activities	Travel Inland - Field Work Expenses	Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)			14,815
228001 Maintenance-Buildings and Structures		0	5,000	0	0	5,000
228002 Maintenance-Transport Equipment		0	6,600	0	0	6,600
312121 Non-Residential Buildings - Acquisition		0	0	42,000	0	42,000
Total for LCIII: Kikyenkye Subcounty			County: Ibanda county			42,000
LCII: Kihani	5-stance Lined Latrine	Non Residential Buildings Contractor	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			42,000
312139 Other Structures - Acquisition		0	0	734,004	0	734,004
Total for LCIII: Nyabuhikye Subcounty			County: Ibanda county			614,227
LCII: Bwahwa	Rwengwe -Nyakatete Gfs	Water - System Fixtures, Fittings and Maintenance	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant			452,000
LCII: Kyentama	Kyentama GFS	Water - System Fixtures, Fittings and Maintenance	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			162,227
Total for LCIII: Ishongororo Subcounty			County: Ibanda county			119,777

VOTE: 835 Ibanda District

LCII: Mushunga	Retention Payments for 2024/2025	Water - System Fixtures, Fittings and Maintenance	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	41,000		
LCII: Muziza	Rehabilitation of Water points	Water - System Fixtures, Fittings and Maintenance	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	78,777		
Total Cost of Climate Change Adaptation		115,940	58,835	949,716	0	1,124,492
Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management		115,940	58,835	949,716	0	1,124,492
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
227001 Travel inland		0	0	935	0	935
Total for LCIII: Nyabuhikye Subcounty		County: Ibanda county				935
LCII: Bwahwa	Nyabuhikye, Ishongororo, Kikyenkye	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	935		
Total Cost of HIV/AIDS Mainstreaming		0	0	935	0	935
Total Cost of Human Capital Development		0	0	935	0	935
Total Cost of Rural Water Supply and Sanitation		115,940	58,835	950,651	0	1,125,427
Total Cost of Water		115,940	58,835	950,651	0	1,125,427

VOTE: 835 Ibanda District

Natural Resources

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	342,899	421,344
District Unconditional Grant Wage	302,400	357,401
Locally Raised Revenues	15,526	12,526
Programme Conditional Grant - Non Wage Recurrent	24,973	51,416
Total Revenues Shares	342,899	421,344
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	302,400	357,401
Non Wage	40,499	63,942
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	342,899	421,344

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

Service Area 10 Natural Resources Management

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management					
Key Service Area 000024 Compliance and Enforcement Services					
211101 General Staff Salaries	357,401	0	0	0	357,401
221008 Information and Communication Technology Supplies.	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
221012 Small Office Equipment	0	2,300	0	0	2,300
223005 Electricity	0	400	0	0	400
227001 Travel inland	0	57,174	0	0	57,174
Total Cost of Compliance and Enforcement Services	357,401	63,874	0	0	421,276
Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management	357,401	63,874	0	0	421,276

VOTE: 835 Ibanda District

Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
212102 Medical expenses (Employees)	0	68	0	0	68
Total Cost of HIV/AIDS Mainstreaming	0	68	0	0	68
Total Cost of Human Capital Development	0	68	0	0	68
Total Cost of Natural Resources Management	357,401	63,942	0	0	421,344
Total Cost of Natural Resources	357,401	63,942	0	0	421,344

VOTE: 835 Ibanda District

Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	236,082	247,539
Programme Conditional Grant - Non Wage Recurrent	32,522	0
District Unconditional Grant Wage	158,812	160,000
Locally Raised Revenues	3,500	3,500
Other Transfers from Central Government	41,248	41,248
Programme Conditional Grant - Non Wage Recurrent	0	42,791
Total Revenues Shares	236,082	247,539
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	158,812	160,000
Non Wage	77,270	87,539
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	236,082	247,539

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

Service Area 10 Community Mobilisation					
Approved Budget Estimates for FY 2025/26					
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	160,000	0	0	0	160,000
Total Cost of Capacity Strengthening	160,000	0	0	0	160,000
Total Cost of Human Capital Development	160,000	0	0	0	160,000
Total Cost of Community Mobilisation	160,000	0	0	0	160,000
Service Area 20 Empowerment and Mindset Change					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total

VOTE: 835 Ibanda District

Programme 12 Human Capital Development

Key Service Area 000013 HIV/AIDS Mainstreaming

221012 Small Office Equipment	0	88	0	0	88
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Total Cost of HIV/AIDS Mainstreaming	0	88	0	0	88
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Key Service Area 000021 Gender Mainstreaming services

227001 Travel inland	0	3,423	0	0	3,423
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Total Cost of Gender Mainstreaming services	0	3,423	0	0	3,423
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Key Service Area 000023 Inspection and Monitoring

227001 Travel inland	0	44,671	0	0	44,671
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Total Cost of Inspection and Monitoring	0	44,671	0	0	44,671
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Key Service Area 000036 Strategies and Project Development

221011 Printing, Stationery, Photocopying and Binding	0	1,600	0	0	1,600
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221012 Small Office Equipment	0	1,300	0	0	1,300
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227001 Travel inland	0	4,802	0	0	4,802
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Total Cost of Strategies and Project Development	0	7,702	0	0	7,702
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Key Service Area 010008 Capacity Strengthening

221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
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223005 Electricity	0	400	0	0	400
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227001 Travel inland	0	4,061	0	0	4,061
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Total Cost of Capacity Strengthening	0	6,461	0	0	6,461
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Key Service Area 320146 Support to special interest Groups

227001 Travel inland	0	24,693	0	0	24,693
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282101 Donations	0	500	0	0	500
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Total Cost of Support to special interest Groups	0	25,193	0	0	25,193
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Total Cost of Human Capital Development	0	87,539	0	0	87,539
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Total Cost of Empowerment and Mindset Change	0	87,539	0	0	87,539
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Total Cost of Community Based Services	160,000	87,539	0	0	247,539
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VOTE: 835 Ibanda District

Planning

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	154,315	154,977
District Unconditional Grant Non-Wage	70,752	72,990
District Unconditional Grant Wage	66,576	62,000
Locally Raised Revenues	16,987	19,987
Development Revenues	268,775	410,150
District Discretionary Equalisation Development Grant	268,775	382,150
Locally Raised Revenues	0	28,000
Total Revenues Shares	423,090	565,127
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	66,576	62,000
Non Wage	87,739	92,977
Development Expenditure		
Domestic Development	268,775	410,150
External Financing	0	0
Total Expenditure	423,090	565,127

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

Service Area 10 Planning and Statistics					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	62,000	0	0	0	62,000
225204 Monitoring and Supervision of capital work	0	0	30,000	0	30,000
Total for LCIII: Rukiri Subcounty	County: Ibanda county				30,000
LCII: Katembe	The whole District	Monitoring and supervision of DDEG projects	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		30,000
227001 Travel inland	0	0	20,097	0	20,097
Total for LCIII: Nyamarebe Subcounty	County: Ibanda county				20,097

VOTE: 835 Ibanda District

LCII: Kyengando	The whole District	Travel Inland - Monitoring and Evaluation	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	20,097
312121 Non-Residential Buildings - Acquisition		0	0	301,455
Total for LCIII: Rukiri Subcounty		County: Ibanda county		301,455
LCII: Bwenda	Completion of modern Toilet	Non Residential Buildings - Contractor	Source: Locally Raised Revenues	28,000
LCII: Bwenda	construction of the commercial house at saaza land	Non Residential Buildings - Other Construction works	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	273,455
Total Cost of Planning and Budgeting services		62,000	0	351,552
Key Service Area 000023 Inspection and Monitoring				
225204 Monitoring and Supervision of capital work		0	0	20,000
Total for LCIII: Ishongororo Town Council		County: Ibanda county		20,000
LCII: Nyantsimbo	The entire District	M&E	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	20,000
227001 Travel inland		0	0	19,065
Total for LCIII: Rukiri Subcounty		County: Ibanda county		19,065
LCII: Bwenda	The entire District	Travel Inland - Allowances	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	19,065
Total Cost of Inspection and Monitoring		0	0	39,065
Key Service Area 000027 Programme Working Group Secretariat Services				
221002 Workshops, Meetings and Seminars		0	10,000	0
221009 Welfare and Entertainment		0	6,000	0
221011 Printing, Stationery, Photocopying and Binding		0	8,000	0
221012 Small Office Equipment		0	1,000	0
222001 Information and Communication Technology Services.		0	3,000	0
225204 Monitoring and Supervision of capital work		0	6,065	0
227001 Travel inland		0	33,987	0
227004 Fuel, Lubricants and Oils		0	8,000	0
Total Cost of Programme Working Group Secretariat Services		0	76,052	0
Key Service Area 560019 Data Management and Dissemination				
227001 Travel inland		0	16,925	19,532
Total for LCIII: Nyamarebe Subcounty		County: Ibanda county		19,532

VOTE: 835 Ibanda District

LCII: Kyengando	The entire District	Travel Inland - Allowances	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			19,532
Total Cost of Data Management and Dissemination		0	16,925	19,532	0	36,457
Total Cost of Development Plan Implementation		62,000	92,977	410,150	0	565,127
Total Cost of Planning and Statistics		62,000	92,977	410,150	0	565,127
Total Cost of Planning		62,000	92,977	410,150	0	565,127

VOTE: 835 Ibanda District

Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	54,579	109,443
District Unconditional Grant Non-Wage	6,605	53,605
District Unconditional Grant Wage	29,392	37,256
Locally Raised Revenues	18,582	18,582
Total Revenues Shares	54,579	109,443
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	29,392	37,256
Non Wage	25,187	72,187
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	54,579	109,443

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

Service Area 10 Compliance

Approved Budget Estimates for FY 2025/26					
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	37,256	0	0	0	37,256
221002 Workshops, Meetings and Seminars	0	1,200	0	0	1,200
221011 Printing, Stationery, Photocopying and Binding	0	570	0	0	570
221012 Small Office Equipment	0	1,240	0	0	1,240
222001 Information and Communication Technology Services.	0	740	0	0	740
227001 Travel inland	0	32,319	0	0	32,319
228002 Maintenance-Transport Equipment	0	735	0	0	735
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	383	0	0	383

VOTE: 835 Ibanda District

263402 Transfer to Other Government Units		0	35,000	0	0	35,000
Total for LCIII: Ishongororo Town Council		County: Ibanda county				35,000
LCII: Nyantsimbo Ward	All town councils	Transfers	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			35,000
Total Cost of Audit and Risk Management		37,256	72,187	0	0	109,443
Total Cost of Governance And Security		37,256	72,187	0	0	109,443
Total Cost of Compliance		37,256	72,187	0	0	109,443
Total Cost of Internal Audit		37,256	72,187	0	0	109,443

VOTE: 835 Ibanda District

Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
<i>Recurrent Revenues</i>	88,837	102,205
Programme Conditional Grant - Non Wage Recurrent	10,254	36,775
District Unconditional Grant Wage	52,765	47,634
Locally Raised Revenues	21,500	7,000
Programme Conditional Grant - Non Wage Recurrent	4,318	10,795
<i>Development Revenues</i>	6,477	0
Programme Conditional Grant - Development	6,477	0
Total Revenues Shares	95,314	102,205
B: Breakdown of Department Expenditures		
<i>Recurrent Expenditure</i>		
Wage	52,765	47,634
Non Wage	36,073	54,571
<i>Development Expenditure</i>		
Domestic Development	6,477	0
External Financing	0	0
Total Expenditure	95,314	102,205

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

Service Area 10 Commercial Services

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 07 Private Sector Development					
Key Service Area 190036 Trade Development					
211101 General Staff Salaries	47,634	0	0	0	47,634
221002 Workshops, Meetings and Seminars	0	6,200	0	0	6,200
221011 Printing, Stationery, Photocopying and Binding	0	746	0	0	746
227001 Travel inland	0	47,571	0	0	47,571
Total Cost of Trade Development	47,634	54,517	0	0	102,151
Total Cost of Private Sector Development	47,634	54,517	0	0	102,151
Programme 12 Human Capital Development					

VOTE: 835 Ibanda District

Key Service Area 000013 HIV/AIDS Mainstreaming					
273101 Medical expenses (To general public)	0	54	0	0	54
Total Cost of HIV/AIDS Mainstreaming	0	54	0	0	54
Total Cost of Human Capital Development	0	54	0	0	54
Total Cost of Commercial Services	47,634	54,571	0	0	102,205
Total Cost of Trade, Industry and Local Development	47,634	54,571	0	0	102,205