

VOTE: 835 Ibanda District

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	1,075,969	1,124,767
o/w Higher Local Government	528,240	434,254
o/w Lower Local Government	547,729	690,513
Discretionary Government Transfers	4,731,125	5,318,921
o/w Higher Local Government	4,264,014	4,857,599
o/w Lower Local Government	467,112	461,322
Conditional Government Transfers	29,947,131	33,762,403
o/w Higher Local Government	29,947,131	33,762,403
o/w Lower Local Government	0	0
Other Government Transfers	713,755	708,070
o/w Higher Local Government	713,755	708,070
o/w Lower Local Government	0	0
External Financing	600,000	300,000
o/w Higher Local Government	600,000	300,000
o/w Lower Local Government	0	0
Grand Total	37,067,980	41,214,162
o/w Higher Local Government	36,053,139	40,062,326
o/w Lower Local Government	1,014,841	1,151,836

VOTE: 835 Ibanda District

A2:Revenue Performance, Plans and Projections by Source

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	1,075,969	1,124,767
Advertisements/Bill Boards	0	8,500
Agency Fees	24,213	67,427
Animal and Crop Husbandry related Levies	35,075	39,220
Business licenses	162,902	214,927
Educational/Instruction related levies	111,979	37,148
Inspection Fees	0	20,799
Land Fees	43,669	135,249
Liquor licenses	0	1,100
Local Hotel Tax	0	14,673
Local Services Tax-Payable By Individuals	97,707	159,893
Market /Gate Charges	140,594	44,954
Mineral Royalties	0	500
Miscellaneous receipts/income	200,000	100,000
Other fees e.g. street parking fees	40,083	42,308
Other fines and Penalties – private	0	19,105
Other licenses	0	55,256
Other permits	0	20,155
Other Royalties	49,174	0
Property related Duties/Fees	73,787	76,482
Registration fees for Documents and Businesses	31,403	27,468
Rent & Rates - Non-Produced Assets – from Gov’t units	46,870	0
Rent & Rates - Non-Produced Assets – from private entities	11,654	0
Rent & rates – produced assets-From Government Units	0	22,450
Sale of Agricultural products and services-From Government Units	0	5,555
Sale of bid documents-From Government Units	0	10,735
Sale of non-produced Government Properties/assets	6,859	0
Vehicle Parking Fees	0	864
Discretionary Government Transfers	4,731,125	5,318,921
District Discretionary Equalisation Development Grant	587,008	520,827
District Unconditional Grant Non-Wage	767,362	872,115
District Unconditional Grant Wage	3,199,979	3,738,406
Urban Discretionary Equalisation Development Grant	47,481	56,870
Urban Unconditional Non-Wage	129,295	130,704

VOTE: 835 Ibanda District

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Conditional Government Transfers	29,947,131	33,762,403
Programme Conditional Grant - Non Wage Recurrent	7,543,879	8,490,071
Programme Conditional Grant - Development	2,326,598	1,697,608
Programme Conditional Grant - Wage Recurrent	20,061,839	23,209,910
Transitional Conditional Grant - Development	14,815	364,815
Other Government Transfers	713,755	708,070
GROW Project	16,000	16,000
Physical Planning	0	20,000
Support to PLE (UNEB)	28,000	28,000
Uganda Road Fund (URF)	618,822	618,822
Uganda Wildlife Authority (UWA)	25,685	0
Uganda Women Entrepreneurship Program(UWEP)	11,124	11,124
Youth Livelihood Programme (YLP)	14,124	14,124
External Financing	600,000	300,000
Global Alliance for Vaccines and Immunization (GAVI)	266,000	116,000
Global Fund for HIV, TB & Malaria	100,000	50,000
United Nations Children Fund (UNICEF)	150,000	50,000
World Health Organisation (WHO)	84,000	84,000
Total Revenues Shares	37,067,980	41,214,162

VOTE: 835 Ibanda District

A3: Summary of Programme Allocations For FY 2026/27

<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	2,496,464	24,245	0	0	2,520,709
o/w: Wage:	1,857,250	0	0	0	1,857,250
Non-Wage Recurrent:	434,186	0	0	0	434,186
Development:	205,028	24,245	0	0	229,273
Tourism Development	10,795	2,000	0	0	12,795
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	10,795	2,000	0	0	12,795
Development:	0	0	0	0	0
Natural Resources, Environment, Climate Change, Land and Water Management	1,420,959	16,441	0	0	1,437,400
o/w: Wage:	473,341	0	0	0	473,341
Non-Wage Recurrent:	109,905	16,441	0	0	126,346
Development:	837,713	0	0	0	837,713
Private Sector Development	179,696	12,000	0	0	191,696
o/w: Wage:	143,862	0	0	0	143,862
Non-Wage Recurrent:	35,834	12,000	0	0	47,834
Development:	0	0	0	0	0
Integrated Transport Infrastructure and Services	1,273,485	25,791	618,822	0	1,918,098
o/w: Wage:	264,048	0	0	0	264,048
Non-Wage Recurrent:	1,009,437	25,791	618,822	0	1,654,050
Development:	0	0	0	0	0
Sustainable Urbanisation and Housing	0	0	20,000	0	20,000
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	0	20,000	0	20,000
Development:	0	0	0	0	0
Human Capital Development	25,924,376	42,050	69,248	0	26,335,674
o/w: Wage:	21,961,820	0	0	0	21,961,820
Non-Wage Recurrent:	3,292,875	42,050	69,248	0	3,404,173
Development:	669,681	0	0	300,000	969,681
Public Sector Transformation	6,159,557	793,002	0	0	6,952,559

VOTE: 835 Ibanda District

<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	1,606,873	0	0	0	1,606,873
Non-Wage Recurrent:	4,013,431	755,829	0	0	4,769,261
Development:	539,253	37,173	0	0	576,425
Governance and Security	706,189	68,421	0	0	774,610
o/w: Wage:	317,147	0	0	0	317,147
Non-Wage Recurrent:	343,790	68,421	0	0	412,211
Development:	45,252	0	0	0	45,252
Development Plan Implementation	909,803	140,817	0	0	1,050,620
o/w: Wage:	323,974	0	0	0	323,974
Non-Wage Recurrent:	242,637	102,234	0	0	344,871
Development:	343,193	38,583	0	0	381,775
Grand Total	39,081,325	1,124,767	708,070	300,000	41,214,162
Grand Total Wage	26,948,316	0	0	0	26,948,316
Grand Total Non-Wage Recurrent	9,492,889	1,024,767	708,070	0	11,225,727
Grand Total Development	2,640,119	100,000	0	300,000	3,040,119

VOTE: 835 Ibanda District

A4: Summary of Department Allocations for FY 2026/27

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Administration	5,642,183	6,952,559
o/w Higher Local Government	4,627,342	5,800,723
o/w Lower Local Government	1,014,841	1,151,836
Finance	395,681	425,269
o/w Higher Local Government	395,681	425,269
o/w Lower Local Government	0	0
Statutory bodies	634,354	621,354
o/w Higher Local Government	634,354	621,354
o/w Lower Local Government	0	0
Production and Marketing	2,945,207	2,520,709
o/w Higher Local Government	2,945,207	2,520,709
o/w Lower Local Government	0	0
Health	8,181,032	7,773,567
o/w Higher Local Government	8,181,032	7,773,567
o/w Lower Local Government	0	0
Education	14,798,840	18,258,326
o/w Higher Local Government	14,798,840	18,258,326
o/w Lower Local Government	0	0
Roads and Engineering	1,899,598	1,918,098
o/w Higher Local Government	1,899,598	1,918,098
o/w Lower Local Government	0	0
Water	1,125,427	1,012,928
o/w Higher Local Government	1,125,427	1,012,928
o/w Lower Local Government	0	0
Natural Resources	421,344	444,556
o/w Higher Local Government	421,344	444,556
o/w Lower Local Government	0	0
Community Based Services	247,539	303,696
o/w Higher Local Government	247,539	303,696
o/w Lower Local Government	0	0
Planning	565,127	625,351
o/w Higher Local Government	565,127	625,351
o/w Lower Local Government	0	0
Internal Audit	109,443	153,256

VOTE: 835 Ibanda District

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	109,443	153,256
o/w Lower Local Government	0	0
Trade, Industry and Local Development	102,205	204,492
o/w Higher Local Government	102,205	204,492
o/w Lower Local Government	0	0
Grand Total	37,067,980	41,214,162
o/w Higher Local Government	36,053,139	40,062,326
o/w: Wage:	23,261,818	26,948,316
Non-Wage Recurrent:	9,214,007	10,264,479
Domestic Devt:	2,977,315	2,549,531
External Financing:	600,000	300,000
o/w Lower Local Government	1,014,841	1,151,836
o/w: Wage:	0	0
Non-Wage Recurrent:	816,253	961,247
Domestic Devt:	198,588	190,588
External Financing:	0	0

VOTE: 835 Ibanda District

Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	5,430,095	6,376,134
District Unconditional Grant Non-Wage	104,886	134,886
District Unconditional Grant Wage	1,537,808	1,606,873
Locally Raised Revenues	83,896	66,652
Multi-Sectoral Transfers to LLGs _NonWage	816,253	961,247
Programme Conditional Grant - Non Wage Recurrent	2,887,251	3,606,475
Development Revenues	212,088	576,425
District Discretionary Equalisation Development Grant	8,500	0
Locally Raised Revenues	5,000	35,837
Multi-Sectoral Transfers to LLGs _Gou	198,588	190,588
Transitional Conditional Grant - Development	0	350,000
Total Revenues Shares	5,642,183	6,952,559
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,537,808	1,606,873
Non Wage	3,892,286	4,769,261
Development Expenditure		
Domestic Development	212,088	576,425
External Financing	0	0
Total Expenditure	5,642,183	6,952,559

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

Service Area 10 Administration and Management

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
222001 Information and Communication Technology Services.	0	150	0	0	150

VOTE: 835 Ibanda District

223001 Property Management Expenses	0	1,500	0	0	1,500
223004 Guard and Security services	0	1,000	14,000	0	15,000
Total for LCIII: Rukiri Subcounty	County: Ibanda county				14,000
LCII: Bwenda	Security lights and Cameras	Guard Services - Surveillance Cameras	Source: Locally Raised Revenues		14,000
227001 Travel inland	0	2,500	0	0	2,500
Total Cost of Facilities Management	0	5,150	14,000	0	19,150
Key Service Area 000008 Records Management					
221011 Printing, Stationery, Photocopying and Binding	0	900	0	0	900
222001 Information and Communication Technology Services.	0	900	0	0	900
223001 Property Management Expenses	0	500	0	0	500
227001 Travel inland	0	6,502	0	0	6,502
312221 Light ICT hardware - Acquisition	0	0	3,339	0	3,339
Total for LCIII: Rukiri Subcounty	County: Ibanda county				3,339
LCII: Bwenda	Laptop	Personal computers - Laptop_Acquire	Source: Locally Raised Revenues		3,339
312231 Office Equipment - Acquisition	0	0	3,498	0	3,498
Total for LCIII:	County:				3,498
LCII:	Printer	Printers_Acquire	Source: Locally Raised Revenues		3,498
Total Cost of Records Management	0	8,802	6,837	0	15,639
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	18,064	0	0	18,064
312229 Other ICT Equipment - Acquisition	0	0	3,000	0	3,000
Total for LCIII: Rukiri Subcounty	County: Ibanda county				3,000
LCII: Bwenda		Digital Cameras_Acquire	Source: Locally Raised Revenues		3,000
Total Cost of Communication and Public Relations	0	22,564	3,000	0	25,564
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
211101 General Staff Salaries	1,606,873	0	0	0	1,606,873
273104 Pension	0	1,711,163	0	0	1,711,163
273105 Gratuity	0	1,122,070	0	0	1,122,070
352881 Pension and Gratuity Arrears Budgeting	0	773,242	0	0	773,242

VOTE: 835 Ibanda District

Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	1,606,873	3,606,475	0	0	5,213,348
Key Service Area 390017 Public Service Performance management					
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	7,400	0	0	7,400
221011 Printing, Stationery, Photocopying and Binding	0	4,500	0	0	4,500
221016 Systems Recurrent costs	0	29,383	0	0	29,383
222001 Information and Communication Technology Services.	0	4,500	0	0	4,500
223005 Electricity	0	6,000	0	0	6,000
223006 Water	0	10,000	0	0	10,000
225204 Monitoring and Supervision of capital work	0	15,000	0	0	15,000
227001 Travel inland	0	86,238	0	0	86,238
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	0	7,000	0	7,000
Total for LCIII: Rukiri Subcounty	County: Ibanda county				7,000
LCII: Bwenda	Music System and Washing machine for modern toilet	Machinery and Equipment - Assets	Source: Locally Raised Revenues		7,000
312121 Non-Residential Buildings - Acquisition	0	0	350,000	0	350,000
Total for LCIII: Rukiri Subcounty	County: Ibanda county				350,000
LCII: Bwenda	Administration block	Commercial and office building new construction service - Office buildings_Acquire	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc		350,000
312235 Furniture and Fittings - Acquisition	0	0	5,000	0	5,000
Total for LCIII:	County:				5,000
LCII:	Office Furniture	Chairs - Chair_Acquire	Source: Locally Raised Revenues		5,000
Total Cost of Public Service Performance management	0	165,022	362,000	0	527,022
Total Cost of Public Sector Transformation	1,606,873	3,808,013	385,837	0	5,800,723
Total Cost of Administration and Management	1,606,873	3,808,013	385,837	0	5,800,723
Total Cost of Administration	1,606,873	3,808,013	385,837	0	5,800,723

Subcounty / Town Council / Division: 237039 Rukiri Subcounty

Service Area 10 Administration and Management

VOTE: 835 Ibanda District

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
263402 Transfer to Other Government Units	0	70,012	26,673	0	96,685
Total Cost of Capacity Strengthening	0	70,012	26,673	0	96,685
Total Cost of Public Sector Transformation	0	70,012	26,673	0	96,685
Total Cost of Administration and Management	0	70,012	26,673	0	96,685
Total Cost of 237039 Rukiri Subcounty	0	70,012	26,673	0	96,685

Subcounty / Town Council / Division: 237040 Nyamarebe Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	0	19,921	0	19,921
263402 Transfer to Other Government Units	0	36,228	0	0	36,228
Total Cost of Capacity Strengthening	0	36,228	19,921	0	56,149
Total Cost of Public Sector Transformation	0	36,228	19,921	0	56,149
Total Cost of Administration and Management	0	36,228	19,921	0	56,149
Total Cost of 237040 Nyamarebe Subcounty	0	36,228	19,921	0	56,149

Subcounty / Town Council / Division: 237041 Ishongororo Town Council

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
263402 Transfer to Other Government Units	0	262,720	25,451	0	288,171
Total Cost of Capacity Strengthening	0	262,720	25,451	0	288,171
Total Cost of Public Sector Transformation	0	262,720	25,451	0	288,171
Total Cost of Administration and Management	0	262,720	25,451	0	288,171
Total Cost of 237041 Ishongororo Town Council	0	262,720	25,451	0	288,171

Subcounty / Town Council / Division: 237042 Kicuzi Subcounty

VOTE: 835 Ibanda District

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
263402 Transfer to Other Government Units	0	44,805	19,108	0	63,912
Total Cost of Capacity Strengthening	0	44,805	19,108	0	63,912
Total Cost of Public Sector Transformation	0	44,805	19,108	0	63,912
Total Cost of Administration and Management	0	44,805	19,108	0	63,912
Total Cost of 237042 Kicuzi Subcounty	0	44,805	19,108	0	63,912

Subcounty / Town Council / Division: 237043 Kikyenkye Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
263402 Transfer to Other Government Units	0	30,760	14,936	0	45,695
Total Cost of Capacity Strengthening	0	30,760	14,936	0	45,695
Total Cost of Public Sector Transformation	0	30,760	14,936	0	45,695
Total Cost of Administration and Management	0	30,760	14,936	0	45,695
Total Cost of 237043 Kikyenkye Subcounty	0	30,760	14,936	0	45,695

Subcounty / Town Council / Division: 237044 Keihangara Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
263402 Transfer to Other Government Units	0	28,007	14,602	0	42,609
Total Cost of Capacity Strengthening	0	28,007	14,602	0	42,609
Total Cost of Public Sector Transformation	0	28,007	14,602	0	42,609
Total Cost of Administration and Management	0	28,007	14,602	0	42,609
Total Cost of 237044 Keihangara Subcounty	0	28,007	14,602	0	42,609

Subcounty / Town Council / Division: 237045 Kijongo Subcounty

VOTE: 835 Ibanda District

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
263402 Transfer to Other Government Units	0	36,541	15,916	0	52,457
Total Cost of Capacity Strengthening	0	36,541	15,916	0	52,457
Total Cost of Public Sector Transformation	0	36,541	15,916	0	52,457
Total Cost of Administration and Management	0	36,541	15,916	0	52,457
Total Cost of 237045 Kijongo Subcounty	0	36,541	15,916	0	52,457

Subcounty / Town Council / Division: 237046 Rushango Town Council

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
263402 Transfer to Other Government Units	0	58,614	9,276	0	67,890
Total Cost of Capacity Strengthening	0	58,614	9,276	0	67,890
Total Cost of Public Sector Transformation	0	58,614	9,276	0	67,890
Total Cost of Administration and Management	0	58,614	9,276	0	67,890
Total Cost of 237046 Rushango Town Council	0	58,614	9,276	0	67,890

Subcounty / Town Council / Division: 237047 Nyabuhikye Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
263402 Transfer to Other Government Units	0	14,334	7,176	0	21,510
Total Cost of Capacity Strengthening	0	14,334	7,176	0	21,510
Total Cost of Public Sector Transformation	0	14,334	7,176	0	21,510
Total Cost of Administration and Management	0	14,334	7,176	0	21,510
Total Cost of 237047 Nyabuhikye Subcounty	0	14,334	7,176	0	21,510

Subcounty / Town Council / Division: 237048 Igorora Town Council

VOTE: 835 Ibanda District

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
263402 Transfer to Other Government Units	0	137,186	10,903	0	148,089
Total Cost of Capacity Strengthening	0	137,186	10,903	0	148,089
Total Cost of Public Sector Transformation	0	137,186	10,903	0	148,089
Total Cost of Administration and Management	0	137,186	10,903	0	148,089
Total Cost of 237048 Igorora Town Council	0	137,186	10,903	0	148,089

Subcounty / Town Council / Division: 237049 Ishongororo Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
263402 Transfer to Other Government Units	0	29,038	14,052	0	43,091
Total Cost of Capacity Strengthening	0	29,038	14,052	0	43,091
Total Cost of Public Sector Transformation	0	29,038	14,052	0	43,091
Total Cost of Administration and Management	0	29,038	14,052	0	43,091
Total Cost of 237049 Ishongororo Subcounty	0	29,038	14,052	0	43,091

Subcounty / Town Council / Division: 257543 Rwenkoba Town Council

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
263402 Transfer to Other Government Units	0	68,063	6,315	0	74,378
Total Cost of Capacity Strengthening	0	68,063	6,315	0	74,378
Total Cost of Public Sector Transformation	0	68,063	6,315	0	74,378
Total Cost of Administration and Management	0	68,063	6,315	0	74,378
Total Cost of 257543 Rwenkoba Town Council	0	68,063	6,315	0	74,378

Subcounty / Town Council / Division: 273350 Kanyarugiri Town Council

VOTE: 835 Ibanda District

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
263402 Transfer to Other Government Units	0	144,940	6,259	0	151,199
Total Cost of Capacity Strengthening	0	144,940	6,259	0	151,199
Total Cost of Public Sector Transformation	0	144,940	6,259	0	151,199
Total Cost of Administration and Management	0	144,940	6,259	0	151,199
Total Cost of 273350 Kanyarugiri Town Council	0	144,940	6,259	0	151,199

VOTE: 835 Ibanda District

Finance

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	328,681	386,687
District Unconditional Grant Non-Wage	73,926	93,137
District Unconditional Grant Wage	150,000	207,480
Locally Raised Revenues	79,070	86,070
Other Transfers from Central Government	25,685	0
Development Revenues	67,000	38,583
Locally Raised Revenues	67,000	38,583
Total Revenues Shares	395,681	425,269
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	150,000	207,480
Non Wage	178,681	179,207
Development Expenditure		
Domestic Development	67,000	38,583
External Financing	0	0
Total Expenditure	395,681	425,269

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

Service Area 10 Financial Management and Accountability (LG)

Approved Budget Estimates for FY 2026/27

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
211101 General Staff Salaries	207,480	0	0	0	207,480
221001 Advertising and Public Relations	0	1,000	0	0	1,000
221002 Workshops, Meetings and Seminars	0	2,500	0	0	2,500
221008 Information and Communication Technology Supplies.	0	3,000	0	0	3,000
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	12,000	0	0	12,000

VOTE: 835 Ibanda District

221017 Membership dues and Subscription fees.	0	500	0	0	500
223005 Electricity	0	10,000	0	0	10,000
227001 Travel inland	0	79,070	0	0	79,070
227004 Fuel, Lubricants and Oils	0	16,000	0	0	16,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	0	10,500	0	10,500
Total for LCIII:	County:				10,500
LCII:	Machinery and Equipment - Assorted Equipment	Source: Locally Raised Revenues			10,500
228004 Maintenance-Other Fixed Assets	0	0	8,500	0	8,500
Total for LCIII:	County:				8,500
LCII:	Building and Facility Maintenance - Sports Facility	Source: Locally Raised Revenues			8,500
312235 Furniture and Fittings - Acquisition	0	0	3,583	0	3,583
Total for LCIII:	County:				3,583
LCII:	Chairs - Chair_Acquire	Source: Locally Raised Revenues			3,583
313121 Non-Residential Buildings - Improvement	0	0	16,000	0	16,000
Total for LCIII: Missing Subcounty	County: Missing County				16,000
LCII: Missing Parish	RENOVATION OF COMMERCIAL HOUSE	Source: Locally Raised Revenues			16,000
Total Cost of Finance and Accounting	207,480	126,070	38,583	0	372,133
Key Service Area 000006 Planning and Budgeting services					
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
221012 Small Office Equipment	0	3,000	0	0	3,000
221016 Systems Recurrent costs	0	30,000	0	0	30,000
227001 Travel inland	0	17,136	0	0	17,136
Total Cost of Planning and Budgeting services	0	53,136	0	0	53,136
Total Cost of Development Plan Implementation	207,480	179,207	38,583	0	425,269
Total Cost of Financial Management and Accountability (LG)	207,480	179,207	38,583	0	425,269
Total Cost of Finance	207,480	179,207	38,583	0	425,269

VOTE: 835 Ibanda District

Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	589,102	576,102
District Unconditional Grant Non-Wage	313,790	292,790
District Unconditional Grant Wage	217,891	225,891
Locally Raised Revenues	57,421	57,421
Development Revenues	45,252	45,252
District Discretionary Equalisation Development Grant	45,252	45,252
Total Revenues Shares	634,354	621,354
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	217,891	225,891
Non Wage	371,211	350,211
Development Expenditure		
Domestic Development	45,252	45,252
External Financing	0	0
Total Expenditure	634,354	621,354

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

Service Area 10 Legislation and Oversight

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
211105 Ex-Gratia for Political leaders.	0	219,660	0	0	219,660
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	18,000	0	0	18,000
211107 Boards, Committees and Council Allowances	0	25,204	0	0	25,204
221001 Advertising and Public Relations	0	4,000	0	0	4,000
221004 Recruitment Expenses	0	4,000	0	0	4,000
221009 Welfare and Entertainment	0	6,000	0	0	6,000
221011 Printing, Stationery, Photocopying and Binding	0	5,000	0	0	5,000

VOTE: 835 Ibanda District

222001 Information and Communication Technology Services.	0	5,000	0	0	5,000
227001 Travel inland	0	54,146	0	0	54,146
273102 Incapacity, death benefits and funeral expenses	0	5,000	0	0	5,000
282101 Donations	0	4,200	0	0	4,200
Total Cost of Administrative and Support Services	0	350,211	0	0	350,211
Key Service Area 000023 Inspection and Monitoring					
211101 General Staff Salaries	225,891	0	0	0	225,891
Total Cost of Inspection and Monitoring	225,891	0	0	0	225,891
Key Service Area 190004 Regulation and Advisory Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	29,600	0	29,600
Total for LCIII:	County:				29,600
LCII:	Allowances (Incl. Casuals, Temporary, sitting allowances)	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			29,600
221001 Advertising and Public Relations	0	0	6,000	0	6,000
Total for LCIII:	County:				6,000
LCII:	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	1,400	0	1,400
Total for LCIII:	County:				1,400
LCII:	Telecommunication Services - Airtime and Mobile Phone Services	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			1,400
227001 Travel inland	0	0	4,252	0	4,252
Total for LCIII:	County:				4,252
LCII:	Travel Inland - Allowances	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			4,252
227004 Fuel, Lubricants and Oils	0	0	4,000	0	4,000
Total for LCIII:	County:				4,000
LCII:	Fuel, Oils and Lubricants - Diesel	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			4,000
Total Cost of Regulation and Advisory Services	0	0	45,252	0	45,252
Total Cost of Governance and Security	225,891	350,211	45,252	0	621,354
Total Cost of Legislation and Oversight	225,891	350,211	45,252	0	621,354

VOTE: 835 Ibanda District

Total Cost of Statutory bodies	225,891	350,211	45,252	0	621,354
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VOTE: 835 Ibanda District

Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	2,441,806	2,291,436
Programme Conditional Grant - Wage Recurrent	1,907,250	1,707,250
Programme Conditional Grant - Non Wage Recurrent	434,556	434,186
District Unconditional Grant Wage	100,000	150,000
Development Revenues	503,401	229,273
Programme Conditional Grant - Development	403,401	205,028
Locally Raised Revenues	100,000	24,245
Total Revenues Shares	2,945,207	2,520,709
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	2,007,250	1,857,250
Non Wage	434,556	434,186
Development Expenditure		
Domestic Development	503,401	229,273
External Financing	0	0
Total Expenditure	2,945,207	2,520,709

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

Service Area 10 Agricultural Extension

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
211101 General Staff Salaries	1,857,250	0	0	0	1,857,250
221008 Information and Communication Technology Supplies.	0	0	5,000	0	5,000
Total for LCIII:	County:				5,000
LCII:	ICT - Assorted Hardware and Software Maintenance and Support	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			5,000
224005 Laboratory supplies and services	0	0	9,893	0	9,893

VOTE: 835 Ibanda District

Total for LCIII: Missing Subcounty		County: Missing County			9,893	
LCII: Missing Parish		Safety Equipment - Assorted Equipment	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		9,893	
227001 Travel inland		0	196,875	0	0	196,875
228001 Maintenance-Buildings and Structures		0	0	39,896	0	39,896
Total for LCIII: Missing Subcounty		County: Missing County			39,896	
LCII: Missing Parish		Building and Facility Maintenance - Maintenance, Repair and Support Services	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		39,896	
228004 Maintenance-Other Fixed Assets		0	0	3,000	0	3,000
Total for LCIII: Missing Subcounty		County: Missing County			3,000	
LCII: Missing Parish		Building and Facility Maintenance - Maintenance Costs	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		3,000	
312216 Cycles - Acquisition		0	0	26,000	0	26,000
Total for LCIII: Rukiri Subcounty		County: Ibanda county			26,000	
LCII: Bwenda	Purchase of motorcycles for LLGs	Motorcycles_Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		26,000	
Total Cost of Farmer mobilisation and sensitisation		1,857,250	196,875	83,789	0	2,137,914
Key Service Area 010074 Vector and disease control						
221002 Workshops, Meetings and Seminars		0	12,823	0	0	12,823
221003 Staff Training		0	21,500	0	0	21,500
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	3,000	0	0	3,000
223005 Electricity		0	1,000	0	0	1,000
227001 Travel inland		0	78,938	0	0	78,938
228002 Maintenance-Transport Equipment		0	8,000	0	0	8,000
Total Cost of Vector and disease control		0	131,915	0	0	131,915
Total Cost of Agro-Industrialization		1,857,250	328,790	83,789	0	2,269,829
Total Cost of Agricultural Extension		1,857,250	328,790	83,789	0	2,269,829
Service Area 20 Agricultural Production						

Approved Budget Estimates for FY 2026/27

Ushs Thousands

VOTE: 835 Ibanda District

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	96,979	0	96,979
Total for LCIII:	County:				72,734
LCII:	Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			72,734
Total for LCIII: Missing Subcounty	County: Missing County				24,245
LCII: Missing Parish	Agricultural Supplies and Services - Assorted equipment	Source: Locally Raised Revenues			24,245
225204 Monitoring and Supervision of capital work	0	0	24,245	0	24,245
Total for LCIII: Missing Subcounty	County: Missing County				24,245
LCII: Missing Parish	MONITORING OF CAPITAL PROJECTS	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			24,245
Total Cost of Water for production management systems	0	0	121,224	0	121,224
Key Service Area 010074 Vector and disease control					
224003 Agricultural Supplies and Services	0	0	24,260	0	24,260
Total for LCIII: Missing Subcounty	County: Missing County				24,260
LCII: Missing Parish	Agricultural Supplies and Services - Community demonstration assorted items	Source: Programme Conditional Grant - Development 101-o/w Production - Development			24,260
227001 Travel inland	0	17,373	0	0	17,373
Total Cost of Vector and disease control	0	17,373	24,260	0	41,633
Total Cost of Agro-Industrialization	0	17,373	145,484	0	162,858
Total Cost of Agricultural Production	0	17,373	145,484	0	162,858
Service Area 30 Agricultural Value Chain Services					

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 300016 Parish Development Model Operations					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	48,000	0	0	48,000

VOTE: 835 Ibanda District

227001 Travel inland	0	40,023	0	0	40,023
Total Cost of Parish Development Model Operations	0	88,023	0	0	88,023
Total Cost of Agro-Industrialization	0	88,023	0	0	88,023
Total Cost of Agricultural Value Chain Services	0	88,023	0	0	88,023
Total Cost of Production and Marketing	1,857,250	434,186	229,273	0	2,520,709

VOTE: 835 Ibanda District

Health

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	7,143,805	7,174,489
Programme Conditional Grant - Wage Recurrent	6,180,904	6,180,904
Programme Conditional Grant - Non Wage Recurrent	954,436	985,120
Locally Raised Revenues	8,465	8,465
Development Revenues	1,037,227	599,078
Programme Conditional Grant - Development	437,227	299,078
External Financing	600,000	300,000
Total Revenues Shares	8,181,032	7,773,567
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	6,180,904	6,180,904
Non Wage	962,901	993,585
Development Expenditure		
Domestic Development	437,227	299,078
External Financing	600,000	300,000
Total Expenditure	8,181,032	7,773,567

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

Service Area 10 Primary HealthCare

Approved Budget Estimates for FY 2026/27

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
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
221008 Information and Communication Technology Supplies.	0	1,400	0	0	1,400
221009 Welfare and Entertainment	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	4,500	0	0	4,500
221012 Small Office Equipment	0	600	0	0	600

VOTE: 835 Ibanda District

222001 Information and Communication Technology Services.		0	1,200	0	0	1,200
223005 Electricity		0	600	0	0	600
227001 Travel inland		0	50,790	0	300,000	350,790
Total for LCIII: Missing Subcounty			County: Missing County			300,000
LCII: Missing Parish	health facilities	Travel Inland - Allowances	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)			116,000
LCII: Missing Parish	health facilities	Travel Inland - Allowances	Source: External Financing 426-United Nations Children Fund (UNICEF)			50,000
LCII: Missing Parish	health facilities	Travel Inland - Allowances	Source: External Financing 436-Global Fund for HIV, TB & Malaria			50,000
LCII: Missing Parish	health facilities	Travel Inland - Facilitation	Source: External Financing 445-World Health Organisation (WHO)			84,000
228001 Maintenance-Buildings and Structures		0	0	10,135	0	10,135
Total for LCIII: Missing Subcounty			County: Missing County			10,135
LCII: Missing Parish	Cold Chain Floor Improvement	Building and Facility Maintenance - Assorted Materials	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			10,135
228002 Maintenance-Transport Equipment		0	7,000	0	0	7,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	0	5,192	0	5,192
Total for LCIII: Missing Subcounty			County: Missing County			5,192
LCII: Missing Parish	Repair of medical equipment	Machinery and Equipment - Assorted Equipment	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			3,702
LCII: Missing Parish	Retention for Solar installation at Birongo HC III	Machinery and Equipment - Electrical Items	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			1,490
228004 Maintenance-Other Fixed Assets		0	0	5,999	0	5,999
Total for LCIII: Missing Subcounty			County: Missing County			5,999
LCII: Missing Parish	Retention for Fencing Kashozi and Kihani	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			5,999
263308 Sector Conditional Grant (Non-Wage)		0	515,210	0	0	515,210
Total for LCIII: Rukiri Subcounty			County: Ibanda county			85,399
LCII: Bwenda	Rukiri	RUKIRI HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			14,664
LCII: Bwenda	Rukiri	RUKIRI HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			34,076
LCII: Katembe	Katembe	KATEMBE HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			7,332

VOTE: 835 Ibanda District

LCII: Kigunga	Kigunga	KIGUNGA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,332
LCII: Mabona	Mabona	MABOMWA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,332
LCII: Mpasha	Mpasha	MPASHA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,332
LCII: Nyarukiika	Nyarukiika	NYARUKIIKA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,332
Total for LCIII: Nyamarebe Subcounty		County: Ibanda county		35,976
LCII: Bihanga	Bihanga	BIHANGA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,332
LCII: Kyengando	Nyamarebe	NYAMAREMBE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	28,644
Total for LCIII: Kicuzi Subcounty		County: Ibanda county		47,058
LCII: Irimya	Irimya	IRIMYA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,332
LCII: Kanywambogo	Kanywambogo	KANYWAMBOG O HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	17,731
LCII: Kanywambogo	Kanywambogo	KANYWAMBOG O HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	14,664
LCII: Kicuzi	Kicuzi	KICUZI HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,332
Total for LCIII: Kikyenkye Subcounty		County: Ibanda county		34,674
LCII: Kihani	Kihani	KIHANI HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	12,678
LCII: Kihani	Kihani	KIHANI HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	14,664
LCII: Rwengwe	Rwengwe	RWENGWE HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,332
Total for LCIII: Keihangara Subcounty		County: Ibanda county		52,567
LCII: Kaihangara	Keihangara	KIKYENKYE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	23,240
LCII: Keihangara	Keihangara	KIKYENKYE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	14,664
LCII: Rugaaga	Rugaaga	RUGAAGA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,332

VOTE: 835 Ibanda District

LCII: Rwenshambya	Rwenshambya	RWENSHAMBYA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,332		
Total for LCIII: Kijongo Subcounty		County: Ibanda county		32,013		
LCII: Kamwiri	Birongo	BIRONGO HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	10,017		
LCII: Kijongo	Kijongo	KIJONGO HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,332		
LCII: Rwambu	Birongo	BIRONGO HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	14,664		
Total for LCIII: Nyabuhikye Subcounty		County: Ibanda county		30,496		
LCII: Bwaahwa	Bwaahwa	BWAHWA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	14,664		
LCII: Bwaahwa	Bwaahwa	BWAHWA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	15,832		
Total for LCIII: Ishongororo Subcounty		County: Ibanda county		26,894		
LCII: Kashozi	Kashozi	KASHOZI HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	12,231		
LCII: Kashozi	Kashozi	KASHOZI HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	14,664		
Total for LCIII: Missing Subcounty		County: Missing County		170,134		
LCII: Missing Parish	Ishongororo	ISHONGORORO HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	73,318		
LCII: Missing Parish	Ishongororo	ISHONGORORO HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	67,489		
LCII: Missing Parish	Kakinga	KAKINGA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,332		
LCII: Missing Parish	Nyamarebe	NYAMAREMBE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	14,664		
LCII: Missing Parish	Rushango	RUSHANGO HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,332		
312111 Residential Buildings - Acquisition		0	0	6,836	0	6,836
Total for LCIII: Ishongororo Town Council		County: Ibanda county		6,836		
LCII: Nyantsimbo Ward	Retention for staff house at Ishongororo HC IV	General residential construction contractor service - Othr Princ residences_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	6,836		
312121 Non-Residential Buildings - Acquisition		0	0	239,229	0	239,229

VOTE: 835 Ibanda District

Total for LCIII: Rukiri Subcounty		County: Ibanda county				71,370
LCII: Bwenda	Construction of general ward at Nyamarebe HC III	Clinic-Hospitals_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			71,370
Total for LCIII: Ishongororo Town Council		County: Ibanda county				167,858
LCII: Nyantsimbo Ward	Medical Stores at Ishongororo HC IV	Hospital construction service-Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			161,367
LCII: Nyantsimbo Ward	Retention for Terrazo Installation at Ishongororo	Maintenance_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			6,491
312135 Water Plants, pipelines and sewerage networks - Acquisition		0	0	2,992	0	2,992
Total for LCIII: Ishongororo Subcounty		County: Ibanda county				2,992
LCII: Kashozi	Retention for Borehole at Kashozi HC III	Payment of Retention for Borehole construction at Kashozi HC III	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			2,992
312139 Other Structures - Acquisition		0	0	1,798	0	1,798
Total for LCIII: Missing Subcounty		County: Missing County				1,798
LCII: Missing Parish	Retention for Pitlatrine at Kashozi HC III	Water Reticulation Systems_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			1,798
312221 Light ICT hardware - Acquisition		0	0	3,500	0	3,500
Total for LCIII: Rukiri Subcounty		County: Ibanda county				3,500
LCII: Bwenda	ADHO - MCH LAPTOP	Personal computers - Laptop_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			3,500
312233 Medical, Laboratory and Research & appliances - Acquisition		0	0	8,000	0	8,000
Total for LCIII: Missing Subcounty		County: Missing County				8,000
LCII: Missing Parish	Purchase of Medical Equipment	Antibiotic detection equipment-Laboratory Equipment_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			8,000
Total Cost of Primary Health care services		6,180,904	582,299	283,680	300,000	7,346,884
Total Cost of Human Capital Development		6,180,904	582,299	283,680	300,000	7,346,884
Total Cost of Primary HealthCare		6,180,904	582,299	283,680	300,000	7,346,884
Service Area 20 Hospital Services						

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
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VOTE: 835 Ibanda District

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	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 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	4,465	0	0	4,465
Total Cost of HIV/AIDS Mainstreaming	0	4,465	0	0	4,465
Key Service Area 000016 Environment, Social Health and Safety					
225204 Monitoring and Supervision of capital work	0	0	15,398	0	15,398
Total for LCIII: Missing Subcounty	County: Missing County				15,398
LCII: Missing Parish	All sites	Monitoring of Capital Projects	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		15,398
Total Cost of Environment, Social Health and Safety	0	0	15,398	0	15,398
Total Cost of Human Capital Development	0	4,465	15,398	0	19,863
Total Cost of Health Management and Supervision	0	4,465	15,398	0	19,863
Total Cost of Health	6,180,904	993,585	299,078	300,000	7,773,567

VOTE: 835 Ibanda District

Education

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	14,248,706	17,887,723
Programme Conditional Grant - Wage Recurrent	11,973,684	15,321,756
Programme Conditional Grant - Non Wage Recurrent	2,067,021	2,266,528
District Unconditional Grant Wage	150,000	241,440
Locally Raised Revenues	30,000	30,000
Other Transfers from Central Government	28,000	28,000
Development Revenues	550,134	370,603
Programme Conditional Grant - Development	550,134	370,603
Total Revenues Shares	14,798,840	18,258,326
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	12,123,684	15,563,196
Non Wage	2,125,021	2,324,528
Development Expenditure		
Domestic Development	550,134	370,603
External Financing	0	0
Total Expenditure	14,798,840	18,258,326

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

Service Area 10 Pre-Primary and Primary Education

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000063 Quality Assurance Systems					
211101 General Staff Salaries	7,828,207	0	0	0	7,828,207
224008 Educational Materials and Services	0	58,000	0	0	58,000
225204 Monitoring and Supervision of capital work	0	0	18,530	0	18,530
Total for LCIII:	County:				18,530

VOTE: 835 Ibanda District

LCII:	BUSINGIRO. RWEMBONGO II	MONITORING OF CAPITAL WORKS, ENVIRONMENT AL SOCIAL SAFEGUARDS	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	18,530		
313121 Non-Residential Buildings - Improvement		0	0	352,073	0	352,073
Total for LCIII: Nyamarebe Subcounty		County: Ibanda county				182,073
LCII: Kyengando	BUSINGIRO PS	BUSINGIRO PS	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	140,000		
LCII: Kyengando	RETENTION FUND	RETENTION	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	42,073		
Total for LCIII: Rwenkoba Town Council		County: Ibanda county				170,000
LCII: Karemba Ward	RWEMBONGO II PS	RWEMBONGO II PS	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	170,000		
Total Cost of Quality Assurance Systems		7,828,207	58,000	370,603	0	8,256,811
Key Service Area 320162 Capitation (Primary)						
263308 Sector Conditional Grant (Non-Wage)		0	657,494	0	0	657,494
Total for LCIII: Rukiri Subcounty		County: Ibanda county				91,716
LCII: Bwenda	MUTUKURA P.S	MUTUKURA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,030		
LCII: Bwenda	MWAMBA JUNIOR P.S	MWAMBA JUNIOR P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,745		
LCII: Bwenda	NTUNGAMO P.S	NTUNGAMO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,082		
LCII: Katembe	KIBANDE P.S	KIBANDE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,240		
LCII: Katembe	RWIJOGORO P.S	RWIJOGORO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,215		
LCII: Kigunga	Kigunga P/S	Kigunga P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,416		
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	6,810		
LCII: Mabona	MABONWA CATHOLIC P.S	MABONWA CATHOLIC P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,771		
LCII: Mabona	MPASHA P.S	MPASHA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,110		
LCII: Mpasha	KANONI II P.S	KANONI II P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,683		

VOTE: 835 Ibanda District

LCII: Nyarukiika	KAIJORORONGA P.S	KAIJORORONG A P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,968
LCII: Nyarukiika	NYARUKIIKA P.S	NYARUKIIKA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,481
LCII: Nyarukiika	RUGARAMA IV P.S	RUGARAMA IV P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,167
Total for LCIII: Nyamarebe Subcounty		County: Ibanda county		86,330
LCII: Bihanga	KITOORO P.S	KITOORO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,018
LCII: Bihanga	RWENKUBA PARENTS P.S	RWENKUBA PARENTS P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,627
LCII: Kyengando	BUSINGIRO P.S	BUSINGIRO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,910
LCII: Kyengando	KIBUNGO P.S	KIBUNGO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,379
LCII: Kyengando	KOBUHURA P.S	KOBUHURA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,990
LCII: Kyengando	KYEIBUMBA P.S	KYEIBUMBA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,574
LCII: Kyengando	KYENGANDO I P.S	KYENGANDO I P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,584
LCII: Kyengando	NYAMAREBE P.S	NYAMAREBE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,146
LCII: Kyengando	RUBIRIIZI P.S	RUBIRIIZI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,104
Total for LCIII: Kicuzi Subcounty		County: Ibanda county		64,736
LCII: Irinya	IRIMYA P.S	IRIMYA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,550
LCII: Irinya	KWEREBERA P.S	KWEREBERA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,830
LCII: Kanywambogo	NYAMABAARE P.S	NYAMABAARE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,210
LCII: Kanywambogo	RYABATENGA P.S	RYABATENGA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,183
LCII: Kicuzi	KICUZI P.S	KICUZI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,090

VOTE: 835 Ibanda District

LCII: Kicuzi	KINYAMUGARA P.S	KINYAMUGARA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,444
LCII: Kicuzi	MUTUURE I P.S	MUTUURE I P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,430
Total for LCIII: Kikyenkye Subcounty		County: Ibanda county		66,125
LCII: Irwaniro	KIHANI P.S	KIHANI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,996
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	8,075
LCII: Kihani	RWENKUBA P.S	RWENKUBA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,475
LCII: Kihani	SIIGIRIRA P.S	SIIGIRIRA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,559
LCII: Rwengwe	KABINGO III P.S	KABINGO III P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,070
LCII: Rwengwe	KAMIGAMBA P.S	KAMIGAMBA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,430
LCII: Rwengwe	RWENGWE II P.S	RWENGWE II P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,135
LCII: Rwengwe	RWOMUHORO P.S	RWOMUHORO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,090
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	5,296
Total for LCIII: Keihangara Subcounty		County: Ibanda county		16,860
LCII: Rwenshambya	KANONI II P.S	BIHEMBE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,550
LCII: Rwenshambya	RWENSHAMBYA P.S	RWENSHAMBYA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,310
Total for LCIII: Kijongo Subcounty		County: Ibanda county		50,048
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	13,353
LCII: Kijongo	RWEMBOGO II P.S	RWEMBOGO II P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,322
LCII: Rwambu	KIJONGO P.S	KIJONGO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,122

VOTE: 835 Ibanda District

LCII: Rwenkobwa	RWENKOBWA P.S	RWENKOBWA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,261
Total for LCIII: Igorora Town Council		County: Ibanda county		20,976
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	8,496
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	7,770
LCII: Ngango Ward	NKONDO P.S	NKONDO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,710
Total for LCIII: Ishongororo Subcounty		County: Ibanda county		42,197
LCII: Kashozi	Kashozi P/S	Kashozi P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,710
LCII: Kashozi	Katengyeeto P/S	Katengyeeto P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,270
LCII: Mushunga	MUSHUNGA P.S	MUSHUNGA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,050
LCII: Muziza	KENTITIRIYO P.S	KENTITIRIYO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,790
LCII: Muziza	Muziza P/S	Muziza P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,377
Total for LCIII: Missing Subcounty		County: Missing County		218,507
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	12,530
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	5,556
LCII: Missing Parish	BISYORO P.S	BISYORO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,990
LCII: Missing Parish	Bukama P/S	Bukama P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,790
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	4,710
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	8,390
LCII: Missing Parish	Ishongororo P/S	Ishongororo P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,750
LCII: Missing Parish	KAABURO P.S	KAABURO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,990

VOTE: 835 Ibanda District

LCII: Missing Parish	KAFUNJO P.S	KAFUNJO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,730
LCII: Missing Parish	KAJWAMUSHANA P.S	KAJWAMUSHANA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,590
LCII: Missing Parish	Kakindo P/S	Kakindo P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,930
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	11,570
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	9,770
LCII: Missing Parish	KANGOMA P.S	KANGOMA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,664
LCII: Missing Parish	KARAMBI P.S	KARAMBI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,250
LCII: Missing Parish	Katungu P/S	Katungu P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,519
LCII: Missing Parish	KEIHANGARA P.S	KEIHANGARA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,126
LCII: Missing Parish	Kemihoko P/S	Kemihoko P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,715
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	8,650
LCII: Missing Parish	KYARUKUMBA P.S	KYARUKUMBA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,730
LCII: Missing Parish	KYENYENA P.S	KYENYENA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	2,970
LCII: Missing Parish	Nyantsimbo P/S	Nyantsimbo P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,230
LCII: Missing Parish	Omwitaagi P/S	Omwitaagi P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,010
LCII: Missing Parish	Rushango P/S	Rushango P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,961
LCII: Missing Parish	RWATEIBAARE P.S	RWATEIBAARE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,110
LCII: Missing Parish	Rwemirama P/S	Rwemirama P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,653

VOTE: 835 Ibanda District

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	19,367		
LCII: Missing Parish	Rwenshoga P/S	Rwenshoga P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,728		
LCII: Missing Parish	RYABIJU P.S	RYABIJU P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,508		
LCII: Missing Parish	Ryamugwizi P/S	Ryamugwizi P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,022		
Total Cost of Capitation (Primary)		0	657,494	0	0	657,494
Total Cost of Human Capital Development		7,828,207	715,494	370,603	0	8,914,304
Total Cost of Pre-Primary and Primary Education		7,828,207	715,494	370,603	0	8,914,304
Service Area 20 Secondary Education						

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development						
Key Service Area 320158 Capitation (Secondary)						
263308 Sector Conditional Grant (Non-Wage)		0	1,194,696	0	0	1,194,696
Total for LCIII: Kikyenkye Subcounty		County: Ibanda county				165,420
LCII: Rwengwe	MWAMBA SEC.SCH.	MWAMBA SEC.SCH.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	165,420		
Total for LCIII: Kijongo Subcounty		County: Ibanda county				64,000
LCII: Kijongo	Kijongo High School	Kijongo High School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	64,000		
Total for LCIII: Ishongororo Subcounty		County: Ibanda county				83,868
LCII: Kashozi	KASHOZI SS	KASHOZI SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	83,868		
Total for LCIII: Missing Subcounty		County: Missing County				881,408
LCII: Missing Parish	ISHONGORORO H.S	ISHONGORORO H.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	138,200		
LCII: Missing Parish	KISHANGARA SEED SCHOOL	KISHANGARA SEED SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	124,160		
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	119,160		
LCII: Missing Parish	RWENKOBWA SEC.SCH.	RWENKOBWA SEC.SCH.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	290,820		

VOTE: 835 Ibanda District

LCII: Missing Parish	RYABATENGA S.S	RYABATENGA S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	106,168		
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	102,900		
Total Cost of Capitation (Secondary)		0	1,194,696	0	0	1,194,696
Key Service Area 320159 Secondary Education Services						
211101 General Staff Salaries		7,094,912	0	0	0	7,094,912
Total Cost of Secondary Education Services		7,094,912	0	0	0	7,094,912
Total Cost of Human Capital Development		7,094,912	1,194,696	0	0	8,289,608
Total Cost of Secondary Education		7,094,912	1,194,696	0	0	8,289,608
Service Area 30 Skills Development						

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development						
Key Service Area 320160 Tertiary Education Services						
211101 General Staff Salaries		398,636	0	0	0	398,636
Total Cost of Tertiary Education Services		398,636	0	0	0	398,636
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		398,636	117,024	0	0	515,659
Total Cost of Skills Development		398,636	117,024	0	0	515,659
Service Area 40 Education&Sports Management and Inspection						

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000023 Inspection and Monitoring					
221008 Information and Communication Technology Supplies.	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	1,570	0	0	1,570
221012 Small Office Equipment	0	600	0	0	600

VOTE: 835 Ibanda District

222001 Information and Communication Technology Services.	0	200	0	0	200
227001 Travel inland	0	36,073	0	0	36,073
228002 Maintenance-Transport Equipment	0	7,605	0	0	7,605
Total Cost of Inspection and Monitoring	0	49,048	0	0	49,048
Key Service Area 000063 Quality Assurance Systems					
211101 General Staff Salaries	241,440	0	0	0	241,440
221003 Staff Training	0	10,000	0	0	10,000
Total Cost of Quality Assurance Systems	241,440	10,000	0	0	251,440
Key Service Area 320003 Assets and Facilities Management					
225204 Monitoring and Supervision of capital work	0	10,382	0	0	10,382
228001 Maintenance-Buildings and Structures	0	174,884	0	0	174,884
Total Cost of Assets and Facilities Management	0	185,266	0	0	185,266
Key Service Area 320110 Sports and recreational services					
221009 Welfare and Entertainment	0	10,000	0	0	10,000
227001 Travel inland	0	40,000	0	0	40,000
Total Cost of Sports and recreational services	0	50,000	0	0	50,000
Total Cost of Human Capital Development	241,440	294,314	0	0	535,754
Total Cost of Education&Sports Management and Inspection	241,440	294,314	0	0	535,754
Service Area 50 Special Needs Education					

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320161 Special Needs Education					
224008 Educational Materials and Services	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	15,563,196	2,324,528	370,603	0	18,258,326

VOTE: 835 Ibanda District

Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,899,598	1,918,098
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
District Unconditional Grant Non-Wage	8,937	9,437
District Unconditional Grant Wage	264,048	264,048
Locally Raised Revenues	7,791	25,791
Other Transfers from Central Government	618,822	618,822
Total Revenues Shares	1,899,598	1,918,098
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	264,048	264,048
Non Wage	1,635,550	1,654,050
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	1,899,598	1,918,098

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

Service Area 10 Community Access Roads					
Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 09 Integrated Transport Infrastructure and Services					
Key Service Area 260002 District , Urban and Community Access Road Maintenance					
211101 General Staff Salaries	264,048	0	0	0	264,048
227001 Travel inland	0	12,000	0	0	12,000
228001 Maintenance-Buildings and Structures	0	112,522	0	0	112,522
228002 Maintenance-Transport Equipment	0	12,991	0	0	12,991
263402 Transfer to Other Government Units	0	516,537	0	0	516,537
Total for LCIII: Rukiri Subcounty	County: Ibanda county				22,049

VOTE: 835 Ibanda District

LCII: Bwenda	Road Maintenance Funds- Rukiri Sub County	Transfer of Road Maintenance Funds- 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	Road Maintenance Funds- Nyamarebe Sub County	Transfer of Road Maintenance Funds- 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	Road Maintenance Funds- Ishongororo Town Council	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: Kanywambogoryabatenga S.S	Road Maintenance Funds- Kicuzi Sub County	Transfer of Road Maintenance Funds - 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	Road Maintenance Funds- Kikyenkye Sub County	Transfer of Road Maintenance - 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: Kaihangara	Road Maintenance Funds- Keihangara Sub County	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	Road Maintenance Funds - Kijongo Sub County	Transfer of Road Maintenance Funds- 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	Road Maintenance Funds- Rushango Town Council	Transfer of Road Maintenance Funds- 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: Kyentama	Road Maintenance Funds - Nyabuhikye Sub County	Transfer of Road Maintenance Funds - 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: Igorora Ward	Road Maintenance Funds- Igorora Town Council	Transfer of Road Maintenance Funds- Igorora Town Council	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	93,450

VOTE: 835 Ibanda District

Total for LCIII: Ishongororo Subcounty		County: Ibanda county				13,419
LCII: Kashozi	Road Maintenance Funds-Ishongororo Sub County	Transfer of Road Maintenance Funds-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	Road Maintenance Funds-Rwenkobwa Town Council	Transfer of Road Maintenance Funds-Rwenkobwa Town Council	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			37,632
Total Cost of District , Urban and Community Access Road Maintenance		264,048	654,050	0	0	918,098
Key Service Area 260009 Road Maintenance						
211107 Boards, Committees and Council Allowances		0	14,400	0	0	14,400
221011 Printing, Stationery, Photocopying and Binding		0	2,800	0	0	2,800
221017 Membership dues and Subscription fees.		0	800	0	0	800
222001 Information and Communication Technology Services.		0	2,400	0	0	2,400
223001 Property Management Expenses		0	2,400	0	0	2,400
223005 Electricity		0	1,200	0	0	1,200
227001 Travel inland		0	16,000	0	0	16,000
228001 Maintenance-Buildings and Structures		0	900,000	0	0	900,000
228002 Maintenance-Transport Equipment		0	60,000	0	0	60,000
Total Cost of Road Maintenance		0	1,000,000	0	0	1,000,000
Total Cost of Integrated Transport Infrastructure and Services		264,048	1,654,050	0	0	1,918,098
Total Cost of Community Access Roads		264,048	1,654,050	0	0	1,918,098
Total Cost of Roads and Engineering		264,048	1,654,050	0	0	1,918,098

VOTE: 835 Ibanda District

Water

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	174,775	175,215
District Unconditional Grant Wage	115,940	115,940
Programme Conditional Grant - Non Wage Recurrent	58,835	59,275
Development Revenues	950,651	837,713
Programme Conditional Grant - Development	935,837	822,898
Transitional Conditional Grant - Development	14,815	14,815
Total Revenues Shares	1,125,427	1,012,928
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	115,940	115,940
Non Wage	58,835	59,275
Development Expenditure		
Domestic Development	950,651	837,713
External Financing	0	0
Total Expenditure	1,125,427	1,012,928

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

Service Area 10 Rural Water Supply and Sanitation					
Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	0	823	0	823
Total for LCIII:	County:				823
LCII:	ishongororo, nyabuhikye - project areas	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		823
Total Cost of Climate Change Mitigation		0	0	823	0
Key Service Area 000090 Climate Change Adaptation					
211101 General Staff Salaries	115,940	0	0	0	115,940
221008 Information and Communication Technology Supplies.	0	0	2,000	0	2,000

VOTE: 835 Ibanda District

Total for LCIII: Nyabuhikye Subcounty		County: Ibanda county				2,000
LCII: Bwaahwa	Purchase of a GPS	ICT - Management Information Systems (Databases)	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			2,000
221011 Printing, Stationery, Photocopying and Binding		0	4,000	200	0	4,200
Total for LCIII: Ishongororo Subcounty		County: Ibanda county				200
LCII: Muziza	Sanitation and Hygiene activities	Office Supplies - Printing and Assorted Stationery	Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)			200
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: Ishongororo Subcounty		County: Ibanda county				1,400
LCII: Muziza	Ishongororo & Nyabuhikye	Permits and subscriptions	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			1,400
222001 Information and Communication Technology Services.		0	2,400	0	0	2,400
225202 Environment Impact Assessment for Capital Works		0	0	9,000	0	9,000
Total for LCIII: Nyabuhikye Subcounty		County: Ibanda county				7,057
LCII: Kyentama	Nyabuhikye, Kikyenkye, Ishongororo	Environmental Impact Assessment - Field Expenses	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			7,057
Total for LCIII: Ishongororo Subcounty		County: Ibanda county				1,943
LCII: Muziza	Environmental screening	Environmental Impact Assessment - Field Expenses	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant			1,943
225204 Monitoring and Supervision of capital work		0	0	66,976	0	66,976
Total for LCIII: Ishongororo Subcounty		County: Ibanda county				66,976
LCII: Muziza	Muziza, Kyentama, Rehabilitations	Supervision and monitoring of construction work	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			66,976
227001 Travel inland		0	40,675	14,615	0	55,290
Total for LCIII: Ishongororo Subcounty		County: Ibanda county				14,615
LCII: Muziza	Sanitation and Hygiene improvement	Travel Inland - Expenses	Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)			14,615
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	2,097	0	2,097
Total for LCIII: Nyamarebe Subcounty		County: Ibanda county				2,097

VOTE: 835 Ibanda District

LCII: Kyengando	Retention for 5-stance latrine	Public toilet facility- Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	2,097		
312139 Other Structures - Acquisition		0	0	698,280	0	698,280
Total for LCIII: Nyabuhikye Subcounty		County: Ibanda county				220,223
LCII: Bwaahwa	Retention for extension of Rwengwe-Nyakatete	Water Reticulation Systems_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	22,586		
LCII: Kyentama	Supply of pipes and Fittings for Kyentama	Water Reticulation Systems_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	197,637		
Total for LCIII: Ishongororo Subcounty		County: Ibanda county				478,057
LCII: Muziza	Construction of Muziza Piped Water system	Water Reticulation Systems_Acquire	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant	478,057		
313139 Other Structures - Improvement		0	0	42,322	0	42,322
Total for LCIII: Kikyenkye Subcounty		County: Ibanda county				42,322
LCII: Kihani	Ishongororo, Kikyenkye, Keihangara	Maintenance works_Improve	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	42,322		
Total Cost of Climate Change Adaptation		115,940	59,275	836,890	0	1,012,105
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		115,940	59,275	837,713	0	1,012,928
Total Cost of Rural Water Supply and Sanitation		115,940	59,275	837,713	0	1,012,928
Total Cost of Water		115,940	59,275	837,713	0	1,012,928

VOTE: 835 Ibanda District

Natural Resources

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	421,344	444,556
District Unconditional Grant Wage	357,401	357,401
Locally Raised Revenues	12,526	16,526
Programme Conditional Grant - Non Wage Recurrent	51,416	50,629
Other Transfers from Central Government	0	20,000
Total Revenues Shares	421,344	444,556
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	357,401	357,401
Non Wage	63,942	87,155
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	421,344	444,556

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

Service Area 10 Natural Resources Management					
Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000078 Land Management					
221009 Welfare and Entertainment	0	441	0	0	441
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
221012 Small Office Equipment	0	500	0	0	500
227001 Travel inland	0	15,000	0	0	15,000
Total Cost of Land Management	0	16,441	0	0	16,441
Key Service Area 000089 Climate Change Mitigation					
221009 Welfare and Entertainment	0	600	0	0	600
227001 Travel inland	0	1,400	0	0	1,400

VOTE: 835 Ibanda District

Total Cost of Climate Change Mitigation	0	2,000	0	0	2,000
Key Service Area 140038 Environmental Safeguards					
211101 General Staff Salaries	357,401	0	0	0	357,401
221011 Printing, Stationery, Photocopying and Binding	0	800	0	0	800
221012 Small Office Equipment	0	400	0	0	400
223005 Electricity	0	400	0	0	400
227001 Travel inland	0	47,029	0	0	47,029
Total Cost of Environmental Safeguards	357,401	48,629	0	0	406,030
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	357,401	67,070	0	0	424,471
Programme 10 Sustainable Urbanisation and Housing					
Key Service Area 280002 Physical Planning					
221008 Information and Communication Technology Supplies.	0	3,500	0	0	3,500
227001 Travel inland	0	16,500	0	0	16,500
Total Cost of Physical Planning	0	20,000	0	0	20,000
Total Cost of Sustainable Urbanisation and Housing	0	20,000	0	0	20,000
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
212102 Medical expenses (Employees)	0	85	0	0	85
Total Cost of HIV/AIDS Mainstreaming	0	85	0	0	85
Total Cost of Human Capital Development	0	85	0	0	85
Total Cost of Natural Resources Management	357,401	87,155	0	0	444,556
Total Cost of Natural Resources	357,401	87,155	0	0	444,556

VOTE: 835 Ibanda District

Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	247,539	303,696
District Unconditional Grant Wage	160,000	217,720
Locally Raised Revenues	3,500	3,500
Other Transfers from Central Government	41,248	41,248
Programme Conditional Grant - Non Wage Recurrent	42,791	41,228
Total Revenues Shares	247,539	303,696
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	160,000	217,720
Non Wage	87,539	85,976
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	247,539	303,696

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

Service Area 20 Empowerment and Mindset Change					
Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
224001 Medical Supplies and Services	0	88	0	0	88
Total Cost of HIV/AIDS Mainstreaming	0	88	0	0	88
Key Service Area 000021 Gender Mainstreaming services					
227001 Travel inland	0	12,614	0	0	12,614
282101 Donations	0	500	0	0	500
Total Cost of Gender Mainstreaming services	0	13,114	0	0	13,114
Key Service Area 010008 Capacity Strengthening					
211101 General Staff Salaries	217,720	0	0	0	217,720

VOTE: 835 Ibanda District

Total Cost of Capacity Strengthening	217,720	0	0	0	217,720
Key Service Area 320146 Support to special interest Groups					
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	1,600	0	0	1,600
221012 Small Office Equipment	0	1,400	0	0	1,400
222001 Information and Communication Technology Services.	0	1,200	0	0	1,200
223005 Electricity	0	400	0	0	400
227001 Travel inland	0	66,174	0	0	66,174
Total Cost of Support to special interest Groups	0	72,774	0	0	72,774
Total Cost of Human Capital Development	217,720	85,976	0	0	303,696
Total Cost of Empowerment and Mindset Change	217,720	85,976	0	0	303,696
Total Cost of Community Based Services	217,720	85,976	0	0	303,696

VOTE: 835 Ibanda District

Planning

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	154,977	282,158
District Unconditional Grant Non-Wage	72,990	149,500
District Unconditional Grant Wage	62,000	116,494
Locally Raised Revenues	19,987	16,164
Development Revenues	410,150	343,193
District Discretionary Equalisation Development Grant	382,150	343,193
Locally Raised Revenues	28,000	0
Total Revenues Shares	565,127	625,351
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	62,000	116,494
Non Wage	92,977	165,664
Development Expenditure		
Domestic Development	410,150	343,193
External Financing	0	0
Total Expenditure	565,127	625,351

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

Service Area 10 Planning and Statistics

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
221002 Workshops, Meetings and Seminars	0	5,500	0	0	5,500
221011 Printing, Stationery, Photocopying and Binding	0	5,000	0	0	5,000
221012 Small Office Equipment	0	1,000	0	0	1,000
221017 Membership dues and Subscription fees.	0	1,800	0	0	1,800
222001 Information and Communication Technology Services.	0	8,400	0	0	8,400
225204 Monitoring and Supervision of capital work	0	28,300	0	0	28,300

VOTE: 835 Ibanda District

227001 Travel inland	0	30,000	0	0	30,000
227004 Fuel, Lubricants and Oils	0	20,000	0	0	20,000
312231 Office Equipment - Acquisition	0	0	2,000	0	2,000
Total for LCIII:	County:				2,000
LCII:	ugx	Printers_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		2,000
313121 Non-Residential Buildings - Improvement	0	0	238,235	0	238,235
Total for LCIII: Rukiri Subcounty	County: Ibanda county				238,235
LCII: Bwenda	Development projects	Development projects	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		238,235
Total Cost of Planning and Budgeting services	0	100,000	240,235	0	340,235
Key Service Area 000023 Inspection and Monitoring					
221003 Staff Training	0	0	17,958	0	17,958
Total for LCIII: Rukiri Subcounty	County: Ibanda county				17,958
LCII: Bwenda	Whole District	Staff Training - Capacity Building	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		17,958
225204 Monitoring and Supervision of capital work	0	0	37,042	0	37,042
Total for LCIII: Rukiri Subcounty	County: Ibanda county				37,042
LCII: Bwenda	Whole District	Monitoring of capital works	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		37,042
227001 Travel inland	0	0	40,000	0	40,000
Total for LCIII: Rukiri Subcounty	County: Ibanda county				40,000
LCII: Bwenda	ugx	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		40,000
227004 Fuel, Lubricants and Oils	0	0	7,958	0	7,958
Total for LCIII: Rukiri Subcounty	County: Ibanda county				7,958
LCII: Bwenda	District wide	Fuel, Oils and Lubricants - Diesel	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		7,958
Total Cost of Inspection and Monitoring	0	0	102,958	0	102,958
Key Service Area 000027 Programme Working Group Secretariat Services					
211101 General Staff Salaries	116,494	0	0	0	116,494
Total Cost of Programme Working Group Secretariat Services	116,494	0	0	0	116,494
Key Service Area 560019 Data Management and Dissemination					
221002 Workshops, Meetings and Seminars	0	9,500	0	0	9,500
221009 Welfare and Entertainment	0	7,164	0	0	7,164

VOTE: 835 Ibanda District

221016 Systems Recurrent costs	0	20,000	0	0	20,000
227001 Travel inland	0	29,000	0	0	29,000
Total Cost of Data Management and Dissemination	0	65,664	0	0	65,664
Total Cost of Development Plan Implementation	116,494	165,664	343,193	0	625,351
Total Cost of Planning and Statistics	116,494	165,664	343,193	0	625,351
Total Cost of Planning	116,494	165,664	343,193	0	625,351

VOTE: 835 Ibanda District

Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	109,443	153,256
District Unconditional Grant Non-Wage	53,605	51,000
District Unconditional Grant Wage	37,256	91,256
Locally Raised Revenues	18,582	11,000
Total Revenues Shares	109,443	153,256
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	37,256	91,256
Non Wage	72,187	62,000
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	109,443	153,256

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

Service Area 10 Compliance

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	91,256	0	0	0	91,256
221002 Workshops, Meetings and Seminars	0	300	0	0	300
221011 Printing, Stationery, Photocopying and Binding	0	400	0	0	400
221012 Small Office Equipment	0	620	0	0	620
222001 Information and Communication Technology Services.	0	840	0	0	840
227001 Travel inland	0	24,840	0	0	24,840
263402 Transfer to Other Government Units	0	35,000	0	0	35,000
Total for LCIII:	County:				7,000

VOTE: 835 Ibanda District

LCII:	Nyantsimbo	Transfer to Town Council	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit	7,000		
Total for LCIII: Rushango Town Council		County: Ibanda county		7,000		
LCII: Rushango A Ward	Rushango TC	Transfer of Audit Grant to Town Councils	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit	7,000		
Total for LCIII: Igorora Town Council		County: Ibanda county		7,000		
LCII: Igorora Ward	Igorora Town council	Transfer to Town councils	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit	7,000		
Total for LCIII: Rwenkoba Town Council		County: Ibanda county		14,000		
LCII: Rwenkobwa	Rwenkobwa	Transfer to Town Coucils	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit	7,000		
LCII: Rwenkobwa	Rwenkobwa	Transfer to Town Councils	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit	7,000		
Total Cost of Audit and Risk Management		91,256	62,000	0	0	153,256
Total Cost of Governance and Security		91,256	62,000	0	0	153,256
Total Cost of Compliance		91,256	62,000	0	0	153,256
Total Cost of Internal Audit		91,256	62,000	0	0	153,256

VOTE: 835 Ibanda District

Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	102,205	204,492
Programme Conditional Grant - Non Wage Recurrent	36,775	35,834
District Unconditional Grant Wage	47,634	143,862
Locally Raised Revenues	7,000	14,000
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Total Revenues Shares	102,205	204,492
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	47,634	143,862
Non Wage	54,571	60,630
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	102,205	204,492

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

Service Area 10 Commercial Services

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 05 Tourism Development					
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
221002 Workshops, Meetings and Seminars	0	1,200	0	0	1,200
221011 Printing, Stationery, Photocopying and Binding	0	800	0	0	800
227001 Travel inland	0	10,795	0	0	10,795
Total Cost of Tourism Investment, Promotion and Marketing	0	12,795	0	0	12,795
Total Cost of Tourism Development	0	12,795	0	0	12,795
Programme 07 Private Sector Development					
Key Service Area 120002 Domestic Promotion					
211101 General Staff Salaries	143,862	0	0	0	143,862

VOTE: 835 Ibanda District

221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	800	0	0	800
227001 Travel inland	0	44,034	0	0	44,034
228002 Maintenance-Transport Equipment	0	2,000	0	0	2,000
Total Cost of Domestic Promotion	143,862	47,834	0	0	191,696
Total Cost of Private Sector Development	143,862	47,834	0	0	191,696
Total Cost of Commercial Services	143,862	60,630	0	0	204,492
Total Cost of Trade, Industry and Local Development	143,862	60,630	0	0	204,492