VOTE: 836 Iganga District

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**500,000**	**600,000**
o/w Higher Local Government	397,000	450,000
o/w Lower Local Government	103,000	150,000
Discretionary Government Transfers	**4,094,065**	**4,490,096**
o/w Higher Local Government	3,331,005	3,775,408
o/w Lower Local Government	763,060	714,688
Conditional Government Transfers	**49,913,444**	**55,293,539**
o/w Higher Local Government	49,913,444	55,293,539
o/w Lower Local Government	0	0
Other Government Transfers	**938,044**	**846,996**
o/w Higher Local Government	706,783	721,784
o/w Lower Local Government	231,261	125,212
External Financing	**1,050,000**	**1,400,000**
o/w Higher Local Government	1,050,000	1,400,000
o/w Lower Local Government	0	0
Grand Total	**56,495,553**	**62,630,631**
o/w Higher Local Government	55,398,232	61,640,731
o/w Lower Local Government	1,097,321	989,900

VOTE: 836 Iganga District

A2:Revenue Performance, Plans and Projections by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**500,000**	**600,000**
Advertisements/Bill Boards	10,000	0
Animal and Crop Husbandry related Levies	5,000	0
Business licenses	43,350	200,000
Land Fees	45,000	90,000
Local Hotel Tax	20,000	0
Local Services Tax-Payable By Individuals	230,000	150,000
Market /Gate Charges	60,000	10,000
Miscellaneous and Unidentified taxes-other taxes payable by other business or unidentifiable	0	150,000
Other fees e.g. street parking fees	10,000	0
Other licenses	23,380	0
Property related Duties/Fees	38,270	0
Registration fees for Documents and Businesses	15,000	0
Discretionary Government Transfers	**4,094,065**	**4,490,096**
District Discretionary Equalisation Development Grant	928,595	913,013
District Unconditional Grant Non-Wage	971,658	1,005,345
District Unconditional Grant Wage	2,077,368	2,450,678
Urban Discretionary Equalisation Development Grant	35,724	41,488
Urban Unconditional Non-Wage	80,720	79,573
Conditional Government Transfers	**49,913,444**	**55,293,539**
Programme Conditional Grant - Non Wage Recurrent	16,756,904	18,081,111
Programme Conditional Grant - Development	2,236,941	1,658,573
Programme Conditional Grant - Wage Recurrent	30,904,784	35,539,040
Transitional Conditional Grant - Development	14,815	14,815
Other Government Transfers	**938,044**	**846,996**
COVID-19 Vaccination Campaign	20,000	20,000
GROW Project	25,000	25,000
Micro Projects under Luwero Rwenzori Development Programme	200,000	200,000
National Oil Seeds Project	95,000	95,000
Support to PLE (UNEB)	35,000	50,000
Uganda Climate Smart Agricultural Transformation Project	215,545	215,545
Uganda Road Fund (URF)	335,500	229,451
Uganda Women Enterpreneurship Program(UWEP)	12,000	12,000
External Financing	**1,050,000**	**1,400,000**

VOTE: 836 Iganga District

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Global Alliance for Vaccines and Immunization (GAVI)	100,000	650,000
Global Fund for HIV, TB & Malaria	100,000	250,000
United Nations Children Fund (UNICEF)	750,000	250,000
World Health Organisation (WHO)	100,000	250,000
Total Revenues Shares	**56,495,553**	**62,630,631**

VOTE: 836 Iganga District

A3: Summary of Programme Allocations For FY 2026/27

Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	**1,760,305**	**20,000**	**265,545**	**0**	**2,045,850**
o/w: Wage:	1,150,605	0	0	0	1,150,605
Non-Wage Recurrent:	339,013	0	265,545	0	604,558
Development:	270,687	20,000	0	0	290,687
Tourism Development	**51,469**	**0**	**0**	**0**	**51,469**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	11,469	0	0	0	11,469
Development:	40,000	0	0	0	40,000
Natural Resources, Environment, Climate Change, Land and Water Management	**120,551**	**14,360**	**5,000**	**0**	**139,911**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	110,551	14,360	5,000	0	129,911
Development:	10,000	0	0	0	10,000
Private Sector Development	**88,856**	**3,600**	**0**	**0**	**92,456**
o/w: Wage:	37,452	0	0	0	37,452
Non-Wage Recurrent:	51,404	3,600	0	0	55,004
Development:	0	0	0	0	0
Integrated Transport Infrastructure and Services	**1,200,000**	**4,000**	**134,239**	**0**	**1,338,239**
o/w: Wage:	198,000	0	0	0	198,000
Non-Wage Recurrent:	1,002,000	4,000	134,239	0	1,140,239
Development:	0	0	0	0	0
Sustainable Urbanisation and Housing	**0**	**6,000**	**0**	**0**	**6,000**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	6,000	0	0	6,000
Development:	0	0	0	0	0
Digital Transformation	**4,000**	**2,000**	**0**	**0**	**6,000**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	4,000	2,000	0	0	6,000
Development:	0	0	0	0	0
Human Capital Development	**43,065,549**	**15,060**	**317,000**	**0**	**44,797,609**

VOTE: 836 Iganga District

Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	34,715,485	0	0	0	34,715,485
Non-Wage Recurrent:	6,947,363	15,060	317,000	0	7,279,423
Development:	1,402,701	0	0	1,400,000	2,802,701
Public Sector Transformation	**11,084,075**	**98,000**	**0**	**0**	**11,182,075**
o/w: Wage:	1,278,807	0	0	0	1,278,807
Non-Wage Recurrent:	9,780,016	98,000	0	0	9,878,016
Development:	25,252	0	0	0	25,252
Governance and Security	**1,135,736**	**257,600**	**125,212**	**0**	**1,518,548**
o/w: Wage:	188,488	0	0	0	188,488
Non-Wage Recurrent:	567,035	227,600	125,212	0	919,847
Development:	380,213	30,000	0	0	410,213
Regional Balanced Development	**110,289**	**74,100**	**0**	**0**	**184,389**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	110,289	74,100	0	0	184,389
Development:	0	0	0	0	0
Development Plan Implementation	**1,162,805**	**105,280**	**0**	**0**	**1,268,085**
o/w: Wage:	420,880	0	0	0	420,880
Non-Wage Recurrent:	242,889	105,280	0	0	348,169
Development:	499,036	0	0	0	499,036
Grand Total	**59,783,635**	**600,000**	**846,996**	**1,400,000**	**62,630,631**
Grand Total Wage	37,989,718	0	0	0	**37,989,718**
Grand Total Non-Wage Recurrent	19,166,028	550,000	846,996	0	**20,563,024**
Grand Total Development	2,627,889	50,000	0	1,400,000	**4,077,889**

VOTE: 836 Iganga District

A4: Summary of Department Allocations for FY 2026/27

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Administration	**10,072,792**	**12,161,512**
o/w Higher Local Government	9,206,732	11,171,612
o/w Lower Local Government	866,060	989,900
Finance	**334,039**	**423,678**
o/w Higher Local Government	334,039	423,678
o/w Lower Local Government	0	0
Statutory bodies	**664,824**	**586,504**
o/w Higher Local Government	664,824	586,504
o/w Lower Local Government	0	0
Production and Marketing	**2,230,787**	**2,046,850**
o/w Higher Local Government	2,230,787	2,046,850
o/w Lower Local Government	0	0
Health	**12,324,983**	**12,770,270**
o/w Higher Local Government	12,324,983	12,770,270
o/w Lower Local Government	0	0
Education	**26,389,360**	**30,888,495**
o/w Higher Local Government	26,389,360	30,888,495
o/w Lower Local Government	0	0
Roads and Engineering	**1,592,500**	**1,339,239**
o/w Higher Local Government	1,361,239	1,339,239
o/w Lower Local Government	231,261	0
Water	**1,273,914**	**692,453**
o/w Higher Local Government	1,273,914	692,453
o/w Lower Local Government	0	0
Natural Resources	**424,352**	**355,049**
o/w Higher Local Government	424,352	355,049
o/w Lower Local Government	0	0
Community Based Services	**443,509**	**444,331**
o/w Higher Local Government	443,509	444,331
o/w Lower Local Government	0	0
Planning	**536,526**	**717,925**
o/w Higher Local Government	536,526	717,925
o/w Lower Local Government	0	0
Internal Audit	**64,238**	**60,000**

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Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	64,238	60,000
o/w Lower Local Government	0	0
Trade, Industry and Local Development	**143,728**	**144,324**
o/w Higher Local Government	143,728	144,324
o/w Lower Local Government	0	0
Grand Total	**56,495,553**	**62,630,631**
o/w Higher Local Government	**55,398,232**	**61,640,731**
o/w: Wage:	32,982,152	37,989,718
Non-Wage Recurrent:	18,551,600	19,930,337
Domestic Devt:	2,814,480	2,320,676
External Financing:	1,050,000	1,400,000
o/w Lower Local Government	**1,097,321**	**989,900**
o/w: Wage:	0	0
Non-Wage Recurrent:	645,727	632,687
Domestic Devt:	451,594	357,213
External Financing:	0	0

VOTE: 836 Iganga 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	9,569,451	11,804,300
District Unconditional Grant Non-Wage	126,789	129,789
District Unconditional Grant Wage	879,684	1,278,807
Locally Raised Revenues	111,639	109,000
Multi-Sectoral Transfers to LLGs_NonWage	414,466	632,687
Programme Conditional Grant - Non Wage Recurrent	8,036,872	9,654,016
Development Revenues	503,341	357,213
District Discretionary Equalisation Development Grant	51,747	0
Multi-Sectoral Transfers to LLGs_Gou	451,594	357,213
Total Revenues Shares	**10,072,792**	**12,161,512**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	879,684	1,278,807
Non Wage	8,689,767	10,525,492
Development Expenditure		
Domestic Development	503,341	357,213
External Financing	0	0
Total Expenditure	**10,072,792**	**12,161,512**

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

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	500	0	0	500
Total Cost of Climate Change Mitigation	**0**	**500**	**0**	**0**	**500**

Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**500**	**0**	**0**	**500**
Programme 11 Digital Transformation					
Key Service Area 000006 Planning and Budgeting services					
227001 Travel inland	0	6,000	0	0	6,000
Total Cost of Planning and Budgeting services	**0**	**6,000**	**0**	**0**	**6,000**
Total Cost of Digital Transformation	**0**	**6,000**	**0**	**0**	**6,000**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	500	0	0	500
Total Cost of HIV/AIDS Mainstreaming	**0**	**500**	**0**	**0**	**500**
Total Cost of Human Capital Development	**0**	**500**	**0**	**0**	**500**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
223005 Electricity	0	8,000	0	0	8,000
223006 Water	0	1,000	0	0	1,000
227001 Travel inland	0	9,000	0	0	9,000
228001 Maintenance-Buildings and Structures	0	4,000	0	0	4,000
Total Cost of Facilities Management	**0**	**22,000**	**0**	**0**	**22,000**
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	1,278,807	0	0	0	1,278,807
221012 Small Office Equipment	0	6,000	0	0	6,000
223004 Guard and Security services	0	6,000	0	0	6,000
225101 Consultancy Services	0	30,000	0	0	30,000
227001 Travel inland	0	8,000	0	0	8,000
Total Cost of Planning and Budgeting services	**1,278,807**	**50,000**	**0**	**0**	**1,328,807**
Key Service Area 000007 Procurement and Disposal Services					
221001 Advertising and Public Relations	0	6,000	0	0	6,000
227001 Travel inland	0	6,000	0	0	6,000
Total Cost of Procurement and Disposal Services	**0**	**12,000**	**0**	**0**	**12,000**
Key Service Area 000008 Records Management					
221011 Printing, Stationery, Photocopying and Binding	0	6,000	0	0	6,000
227001 Travel inland	0	8,000	0	0	8,000
Total Cost of Records Management	**0**	**14,000**	**0**	**0**	**14,000**

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Key Service Area 000011 Communication and Public Relations					
221001 Advertising and Public Relations	0	4,000	0	0	4,000
227001 Travel inland	0	6,000	0	0	6,000
Total Cost of Communication and Public Relations	**0**	**10,000**	**0**	**0**	**10,000**
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
273104 Pension	0	5,246,151	0	0	5,246,151
273105 Gratuity	0	4,010,471	0	0	4,010,471
352881 Pension and Gratuity Arrears Budgeting	0	397,395	0	0	397,395
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	**0**	**9,654,016**	**0**	**0**	**9,654,016**
Key Service Area 010008 Capacity Strengthening					
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221012 Small Office Equipment	0	2,000	0	0	2,000
227001 Travel inland	0	52,000	0	0	52,000
228002 Maintenance-Transport Equipment	0	4,000	0	0	4,000
273102 Incapacity, death benefits and funeral expenses	0	4,000	0	0	4,000
Total Cost of Capacity Strengthening	**0**	**64,000**	**0**	**0**	**64,000**
Key Service Area 390017 Public Service Performance management					
227001 Travel inland	0	24,000	0	0	24,000
Total Cost of Public Service Performance management	**0**	**24,000**	**0**	**0**	**24,000**
Total Cost of Public Sector Transformation	**1,278,807**	**9,850,016**	**0**	**0**	**11,128,823**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
227001 Travel inland	0	4,000	0	0	4,000
Total Cost of Administrative and Support Services	**0**	**10,000**	**0**	**0**	**10,000**
Total Cost of Governance and Security	**0**	**10,000**	**0**	**0**	**10,000**
Programme 17 Regional Balanced Development					
Key Service Area 000005 Human Resource Management					
221011 Printing, Stationery, Photocopying and Binding	0	2,640	0	0	2,640
227001 Travel inland	0	23,149	0	0	23,149
Total Cost of Human Resource Management	**0**	**25,789**	**0**	**0**	**25,789**

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Total Cost of Regional Balanced Development	**0**	**25,789**	**0**	**0**	**25,789**
Total Cost of Administration and Management	**1,278,807**	**9,892,805**	**0**	**0**	**11,171,612**
Total Cost of Administration	**1,278,807**	**9,892,805**	**0**	**0**	**11,171,612**

Subcounty / Town Council / Division: 236435 Nakalama Subcounty

Service Area 10 Administration and Management

Ushs Thousands			**Approved Budget Estimates for FY 2026/27**		
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	73,752	0	0	73,752
263402 Transfer to Other Government Units	0	0	63,629	0	63,629
Total Cost of Administrative and Support Services	**0**	**73,752**	**63,629**	**0**	**137,381**
Total Cost of Governance and Security	**0**	**73,752**	**63,629**	**0**	**137,381**
Total Cost of Administration and Management	**0**	**73,752**	**63,629**	**0**	**137,381**
Total Cost of 236435 Nakalama Subcounty	**0**	**73,752**	**63,629**	**0**	**137,381**

Subcounty / Town Council / Division: 236438 Nawandala Subcounty

Service Area 10 Administration and Management

Ushs Thousands			**Approved Budget Estimates for FY 2026/27**		
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	47,423	0	0	47,423
263402 Transfer to Other Government Units	0	0	37,007	0	37,007
Total Cost of Administrative and Support Services	**0**	**47,423**	**37,007**	**0**	**84,430**
Total Cost of Governance and Security	**0**	**47,423**	**37,007**	**0**	**84,430**
Total Cost of Administration and Management	**0**	**47,423**	**37,007**	**0**	**84,430**
Total Cost of 236438 Nawandala Subcounty	**0**	**47,423**	**37,007**	**0**	**84,430**

Subcounty / Town Council / Division: 236439 Bulamogi 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**

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Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	195,307	36,795	0	232,102
Total Cost of Administrative and Support Services	**0**	**195,307**	**36,795**	**0**	**232,102**
Total Cost of Governance and Security	**0**	**195,307**	**36,795**	**0**	**232,102**
Total Cost of Administration and Management	**0**	**195,307**	**36,795**	**0**	**232,102**
Total Cost of 236439 Bulamogi Subcounty	**0**	**195,307**	**36,795**	**0**	**232,102**

Subcounty / Town Council / Division: 236440 Nabitende Subcounty

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	44,606	0	0	44,606
263402 Transfer to Other Government Units	0	0	35,579	0	35,579
Total Cost of Administrative and Support Services	**0**	**44,606**	**35,579**	**0**	**80,185**
Total Cost of Governance and Security	**0**	**44,606**	**35,579**	**0**	**80,185**
Total Cost of Administration and Management	**0**	**44,606**	**35,579**	**0**	**80,185**
Total Cost of 236440 Nabitende Subcounty	**0**	**44,606**	**35,579**	**0**	**80,185**

Subcounty / Town Council / Division: 236443 Nakigo Subcounty

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	59,224	0	0	59,224
263402 Transfer to Other Government Units	0	0	49,256	0	49,256
Total Cost of Administrative and Support Services	**0**	**59,224**	**49,256**	**0**	**108,480**
Total Cost of Governance and Security	**0**	**59,224**	**49,256**	**0**	**108,480**
Total Cost of Administration and Management	**0**	**59,224**	**49,256**	**0**	**108,480**
Total Cost of 236443 Nakigo Subcounty	**0**	**59,224**	**49,256**	**0**	**108,480**

Subcounty / Town Council / Division: 236444 Nambale Subcounty

Service Area 10 Administration and Management

VOTE: 836 Iganga District

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	48,705	0	0	48,705
263402 Transfer to Other Government Units	0	0	30,668	0	30,668
Total Cost of Administrative and Support Services	**0**	**48,705**	**30,668**	**0**	**79,373**
Total Cost of Governance and Security	**0**	**48,705**	**30,668**	**0**	**79,373**
Total Cost of Administration and Management	**0**	**48,705**	**30,668**	**0**	**79,373**
Total Cost of 236444 Nambale Subcounty	**0**	**48,705**	**30,668**	**0**	**79,373**

Subcounty / Town Council / Division: 236446 Nawanyingi Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	39,903	0	0	39,903
263402 Transfer to Other Government Units	0	0	31,993	0	31,993
Total Cost of Administrative and Support Services	**0**	**39,903**	**31,993**	**0**	**71,896**
Total Cost of Governance and Security	**0**	**39,903**	**31,993**	**0**	**71,896**
Total Cost of Administration and Management	**0**	**39,903**	**31,993**	**0**	**71,896**
Total Cost of 236446 Nawanyingi Subcounty	**0**	**39,903**	**31,993**	**0**	**71,896**

Subcounty / Town Council / Division: 273351 Namungalwe Town Council

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	96,150	0	0	96,150
263402 Transfer to Other Government Units	0	0	41,488	0	41,488
Total Cost of Administrative and Support Services	**0**	**96,150**	**41,488**	**0**	**137,638**
Total Cost of Governance and Security	**0**	**96,150**	**41,488**	**0**	**137,638**
Total Cost of Administration and Management	**0**	**96,150**	**41,488**	**0**	**137,638**
Total Cost of 273351 Namungalwe Town Council	**0**	**96,150**	**41,488**	**0**	**137,638**

VOTE: 836 Iganga District

Subcounty / Town Council / Division: 273352 Kidaago

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	27,617	30,798	0	58,414
Total Cost of Administrative and Support Services	**0**	**27,617**	**30,798**	**0**	**58,414**
Total Cost of Governance and Security	**0**	**27,617**	**30,798**	**0**	**58,414**
Total Cost of Administration and Management	**0**	**27,617**	**30,798**	**0**	**58,414**
Total Cost of 273352 Kidaago	**0**	**27,617**	**30,798**	**0**	**58,414**

VOTE: 836 Iganga District

Finance

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	334,039	403,678
District Unconditional Grant Non-Wage	106,000	110,000
District Unconditional Grant Wage	136,678	136,678
Locally Raised Revenues	91,361	157,000
Development Revenues	0	20,000
Locally Raised Revenues	0	20,000
Total Revenues Shares	**334,039**	**423,678**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	136,678	136,678
Non Wage	197,361	267,000
Development Expenditure		
Domestic Development	0	20,000
External Financing	0	0
Total Expenditure	**334,039**	**423,678**

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

Service Area 10 Financial Management and Accountability (LG)

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000090 Climate Change Adaptation					
227001 Travel inland	0	500	0	0	500
Total Cost of Climate Change Adaptation	**0**	**500**	**0**	**0**	**500**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**500**	**0**	**0**	**500**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	500	0	0	500
Total Cost of HIV/AIDS Mainstreaming	**0**	**500**	**0**	**0**	**500**

VOTE: 836 Iganga District

Total Cost of Human Capital Development			**0**	**500**	**0**	**0**	**500**
Programme 16 Governance and Security							
Key Service Area 000061 Management of Government Accounts							
222001 Information and Communication Technology Services.			0	30,000	20,000	0	50,000
Total for LCIII: Central Div (Physical)		**County: Iganga Municipal Council (Physical)**					**20,000**
LCII: Nabidongha (Physical)	NITA SUBSCRIPTION FEES	Telecommunication Services - Telecommunication Expenses	Source: Locally Raised Revenues				20,000
Total Cost of Management of Government Accounts			**0**	**30,000**	**20,000**	**0**	**50,000**
Total Cost of Governance and Security			**0**	**30,000**	**20,000**	**0**	**50,000**
Programme 17 Regional Balanced Development							
Key Service Area 560080 Local Revenue Collection							
221008 Information and Communication Technology Supplies.			0	7,000	0	0	7,000
221009 Welfare and Entertainment			0	3,000	0	0	3,000
221014 Bank Charges and other Bank related costs			0	2,000	0	0	2,000
223005 Electricity			0	2,000	0	0	2,000
223006 Water			0	1,000	0	0	1,000
227001 Travel inland			0	35,000	0	0	35,000
Total Cost of Local Revenue Collection			**0**	**50,000**	**0**	**0**	**50,000**
Total Cost of Regional Balanced Development			**0**	**50,000**	**0**	**0**	**50,000**
Programme 18 Development Plan Implementation							
Key Service Area 000004 Finance and Accounting							
221008 Information and Communication Technology Supplies.			0	7,424	0	0	7,424
221017 Membership dues and Subscription fees.			0	3,000	0	0	3,000
222001 Information and Communication Technology Services.			0	2,000	0	0	2,000
223004 Guard and Security services			0	2,400	0	0	2,400
227001 Travel inland			0	74,000	0	0	74,000
228002 Maintenance-Transport Equipment			0	5,176	0	0	5,176
Total Cost of Finance and Accounting			**0**	**94,000**	**0**	**0**	**94,000**
Key Service Area 000006 Planning and Budgeting services							
211101 General Staff Salaries			136,678	0	0	0	136,678
221011 Printing, Stationery, Photocopying and Binding			0	4,000	0	0	4,000

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221016 Systems Recurrent costs	0	30,000	0	0	30,000
227001 Travel inland	0	58,000	0	0	58,000
Total Cost of Planning and Budgeting services	**136,678**	**92,000**	**0**	**0**	**228,678**
Total Cost of Development Plan Implementation	**136,678**	**186,000**	**0**	**0**	**322,678**
Total Cost of Financial Management and Accountability (LG)	**136,678**	**267,000**	**20,000**	**0**	**423,678**
Total Cost of Finance	**136,678**	**267,000**	**20,000**	**0**	**423,678**

VOTE: 836 Iganga District

Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	**2025/26 Approved Budget**	**2026/27 Approved Budget**
A: Breakdown of Department Revenues		
Recurrent Revenues	619,573	528,253
District Unconditional Grant Non-Wage	340,085	287,765
District Unconditional Grant Wage	162,488	162,488
Locally Raised Revenues	117,000	78,000
Development Revenues	45,252	58,252
District Discretionary Equalisation Development Grant	45,252	48,252
Locally Raised Revenues	0	10,000
Total Revenues Shares	**664,824**	**586,504**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	162,488	162,488
Non Wage	457,085	365,765
Development Expenditure		
Domestic Development	45,252	58,252
External Financing	0	0
Total Expenditure	**664,824**	**586,504**

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

Service Area 10 Legislation and Oversight

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000078 Land Management					
211107 Boards, Committees and Council Allowances	0	15,204	0	0	15,204
Total Cost of Land Management	**0**	**15,204**	**0**	**0**	**15,204**
Key Service Area 000090 Climate Change Adaptation					
227001 Travel inland	0	200	0	0	200
Total Cost of Climate Change Adaptation	**0**	**200**	**0**	**0**	**200**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**15,404**	**0**	**0**	**15,404**
Programme 12 Human Capital Development					

VOTE: 836 Iganga District

Key Service Area 000013 HIV/AIDS Mainstreaming						
227001 Travel inland		0	200	0	0	200
Total Cost of HIV/AIDS Mainstreaming		**0**	**200**	**0**	**0**	**200**
Total Cost of Human Capital Development		**0**	**200**	**0**	**0**	**200**
Programme 14 Public Sector Transformation						
Key Service Area 000007 Procurement and Disposal Services						
211107 Boards, Committees and Council Allowances		0	10,000	0	0	10,000
Total Cost of Procurement and Disposal Services		**0**	**10,000**	**0**	**0**	**10,000**
Key Service Area 000049 Recruitment services						
227001 Travel inland		0	18,000	25,252	0	43,252
Total for LCIII: Central Div (Physical)		**County: Iganga Municipal Council (Physical)**				**25,252**
LCII: Nabidongha (Physical)	DSC	Travel Inland - Facilitation	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			25,252
Total Cost of Recruitment services		**0**	**18,000**	**25,252**	**0**	**43,252**
Total Cost of Public Sector Transformation		**0**	**28,000**	**25,252**	**0**	**53,252**
Programme 16 Governance and Security						
Key Service Area 000010 Leadership and Management						
211105 Ex-Gratia for Political leaders.		0	160,560	0	0	160,560
Total Cost of Leadership and Management		**0**	**160,560**	**0**	**0**	**160,560**
Key Service Area 000014 Administrative and Support Services						
211101 General Staff Salaries		162,488	0	0	0	162,488
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	0	20,000	0	20,000
Total for LCIII: Central Div (Physical)		**County: Iganga Municipal Council (Physical)**				**20,000**
LCII: Nabidongha (Physical)	DPAC	DPAC	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			20,000
221002 Workshops, Meetings and Seminars		0	20,000	0	0	20,000
221011 Printing, Stationery, Photocopying and Binding		0	20,000	0	0	20,000
227001 Travel inland		0	13,000	0	0	13,000
312235 Furniture and Fittings - Acquisition		0	0	13,000	0	13,000
Total for LCIII: Central Div (Physical)		**County: Iganga Municipal Council (Physical)**				**13,000**
LCII: Nabidongha (Physical)	New chairmans office	Chairs - Chair_Acquire	Source: Locally Raised Revenues			10,000
LCII: Nabidongha (Physical)	office of the district chairperson furniture	Chairs - Chair_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			3,000
Total Cost of Administrative and Support Services		**162,488**	**53,000**	**33,000**	**0**	**248,488**

VOTE: 836 Iganga District

Total Cost of Governance and Security	**162,488**	**213,560**	**33,000**	**0**	**409,048**
Programme 17 Regional Balanced Development					
Key Service Area 000010 Leadership and Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	37,600	0	0	37,600
227001 Travel inland	0	71,000	0	0	71,000
Total Cost of Leadership and Management	**0**	**108,600**	**0**	**0**	**108,600**
Total Cost of Regional Balanced Development	**0**	**108,600**	**0**	**0**	**108,600**
Total Cost of Legislation and Oversight	**162,488**	**365,765**	**58,252**	**0**	**586,504**
Total Cost of Statutory bodies	**162,488**	**365,765**	**58,252**	**0**	**586,504**

VOTE: 836 Iganga District

Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,845,658	1,756,163
Programme Conditional Grant - Wage Recurrent	1,228,605	1,150,605
Programme Conditional Grant - Non Wage Recurrent	341,508	340,013
Locally Raised Revenues	10,000	0
Other Transfers from Central Government	265,545	265,545
Development Revenues	385,129	290,687
Programme Conditional Grant - Development	385,129	270,687
Locally Raised Revenues	0	20,000
Total Revenues Shares	**2,230,787**	**2,046,850**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,228,605	1,150,605
Non Wage	617,053	605,558
Development Expenditure		
Domestic Development	385,129	290,687
External Financing	0	0
Total Expenditure	**2,230,787**	**2,046,850**

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	1,150,605	0	0	0	1,150,605
224003 Agricultural Supplies and Services	0	0	30,000	0	30,000

Total for LCIII: Central Div (Physical)		**County: Iganga Municipal Council (Physical)**		**30,000**
LCII: Nabidongha (Physical)	Production office	Banana suckers	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	30,000

227001 Travel inland	0	212,079	0	0	212,079

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313121 Non-Residential Buildings - Improvement	0	0	28,008	0	28,008
Total for LCIII: Central Div (Physical)	**County: Iganga Municipal Council (Physical)**				**28,008**
LCII: Nabidongha (Physical) vetrinary office	Maintenance of vetrinary office	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			28,008
Total Cost of Farmer mobilisation and sensitisation	**1,150,605**	**212,079**	**58,008**	**0**	**1,420,692**
Key Service Area 010074 Vector and disease control					
227001 Travel inland	0	4,695	0	0	4,695
Total Cost of Vector and disease control	**0**	**4,695**	**0**	**0**	**4,695**
Total Cost of Agro-Industrialization	**1,150,605**	**216,774**	**58,008**	**0**	**1,425,387**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000090 Climate Change Adaptation					
227001 Travel inland	0	500	0	0	500
Total Cost of Climate Change Adaptation	**0**	**500**	**0**	**0**	**500**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**500**	**0**	**0**	**500**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	500	0	0	500
Total Cost of HIV/AIDS Mainstreaming	**0**	**500**	**0**	**0**	**500**
Total Cost of Human Capital Development	**0**	**500**	**0**	**0**	**500**
Total Cost of Agricultural Extension	**1,150,605**	**217,774**	**58,008**	**0**	**1,426,387**

Service Area 20 Agricultural Production

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 010036 Water for production management systems					
224003 Agricultural Supplies and Services	0	0	121,641	0	121,641
Total for LCIII: Central Div (Physical)	**County: Iganga Municipal Council (Physical)**				**121,641**
LCII: Nabidongha (Physical) production office	Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			121,641
227001 Travel inland	0	3,590	40,547	0	44,137
Total for LCIII: Central Div (Physical)	**County: Iganga Municipal Council (Physical)**				**40,547**
LCII: Nabidongha (Physical) Production	Travel Inland - Facilitation	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			40,547

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Total Cost of Water for production management systems			**0**	**3,590**	**162,187**	**0**	**165,778**
Key Service Area 010059 Post-harvest handling, storage and processing							
221008 Information and Communication Technology Supplies.			0	0	3,500	0	3,500
Total for LCIII: Central Div (Physical)		**County: Iganga Municipal Council (Physical)**					**3,500**
LCII: Nabidongha (Physical)	production	ICT - Projectors	Source: Programme Conditional Grant - Development 101-o/w Production - Development				3,500
222001 Information and Communication Technology Services.			0	0	4,000	0	4,000
Total for LCIII: Central Div (Physical)		**County: Iganga Municipal Council (Physical)**					**4,000**
LCII: Nabidongha (Physical)	Production office	Telecommunication Services - Assorted Equipment	Source: Programme Conditional Grant - Development 101-o/w Production - Development				4,000
224003 Agricultural Supplies and Services			0	0	42,992	0	42,992
Total for LCIII: Central Div (Physical)		**County: Iganga Municipal Council (Physical)**					**11,693**
LCII: Nabidongha (Physical)	production	Agricultural Supplies Veterinary Drugs (Vaccines)	Source: Programme Conditional Grant - Development 101-o/w Production - Development				1,693
LCII: Nabidongha (Physical)	production office	Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 101-o/w Production - Development				10,000
Total for LCIII: Bulamogi Subcounty		**County: Kigulu**					**31,299**
LCII: Bwanalira	construction of dams in bulamagi	Agricultural Supplies and Services - Tertiary value addition equipment	Source: Programme Conditional Grant - Development 101-o/w Production - Development				31,299
227001 Travel inland			0	10,609	0	0	10,609
Total Cost of Post-harvest handling, storage and processing			**0**	**10,609**	**50,492**	**0**	**61,101**
Key Service Area 010074 Vector and disease control							
227001 Travel inland			0	15,616	0	0	15,616
Total Cost of Vector and disease control			**0**	**15,616**	**0**	**0**	**15,616**
Key Service Area 010082 Cooperatives Establishment and Management							
221001 Advertising and Public Relations			0	6,000	0	0	6,000
221002 Workshops, Meetings and Seminars			0	22,774	0	0	22,774
221011 Printing, Stationery, Photocopying and Binding			0	6,100	0	0	6,100
221012 Small Office Equipment			0	800	0	0	800
221014 Bank Charges and other Bank related costs			0	200	0	0	200

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227001 Travel inland		0	171,671	0	0	171,671
228002 Maintenance-Transport Equipment		0	8,000	0	0	8,000
Total Cost of Cooperatives Establishment and Management		**0**	**215,545**	**0**	**0**	**215,545**
Total Cost of Agro-Industrialization		**0**	**245,360**	**212,680**	**0**	**458,040**
Total Cost of Agricultural Production		**0**	**245,360**	**212,680**	**0**	**458,040**

Service Area 30 Agricultural Value Chain Services

		Approved Budget Estimates for FY 2026/27				
Ushs Thousands						
01 Higher LG Services		**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization						
Key Service Area 010013 Support to agro-processing & value addition						
221008 Information and Communication Technology Supplies.		0	0	2,500	0	2,500
Total for LCIII: Central Div (Physical)		**County: Iganga Municipal Council (Physical)**				**2,500**
LCII: Nabidongha (Physical)	DPOs office	ICT - Assorted Computer Accessories	Source: Locally Raised Revenues			2,500
224003 Agricultural Supplies and Services		0	0	17,500	0	17,500
Total for LCIII: Central Div (Physical)		**County: Iganga Municipal Council (Physical)**				**17,500**
LCII: Nabidongha (Physical)	production office	Agricultural Supplies and Services - Assorted equipment	Source: Locally Raised Revenues			17,500
227001 Travel inland		0	50,000	0	0	50,000
Total Cost of Support to agro-processing & value addition		**0**	**50,000**	**20,000**	**0**	**70,000**
Key Service Area 300016 Parish Development Model Operations						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	50,400	0	0	50,400
227001 Travel inland		0	42,024	0	0	42,024
Total Cost of Parish Development Model Operations		**0**	**92,424**	**0**	**0**	**92,424**
Total Cost of Agro-Industrialization		**0**	**142,424**	**20,000**	**0**	**162,424**
Total Cost of Agricultural Value Chain Services		**0**	**142,424**	**20,000**	**0**	**162,424**
Total Cost of Production and Marketing		**1,150,605**	**605,558**	**290,687**	**0**	**2,046,850**

VOTE: 836 Iganga District

Health

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	**2025/26 Approved Budget**	**2026/27 Approved Budget**
A: Breakdown of Department Revenues		
Recurrent Revenues	11,010,521	11,012,000
Programme Conditional Grant - Wage Recurrent	9,269,970	9,269,970
Programme Conditional Grant - Non Wage Recurrent	1,720,552	1,720,031
Other Transfers from Central Government	20,000	20,000
Locally Raised Revenues	0	2,000
Development Revenues	1,314,462	1,758,270
Programme Conditional Grant - Development	264,462	358,270
External Financing	1,050,000	1,400,000
Total Revenues Shares	**12,324,983**	**12,770,270**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	9,269,970	9,269,970
Non Wage	1,740,552	1,742,031
Development Expenditure		
Domestic Development	264,462	358,270
External Financing	1,050,000	1,400,000
Total Expenditure	**12,324,983**	**12,770,270**

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

Service Area 10 Primary HealthCare

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320165 Primary Health care services					
211101 General Staff Salaries	9,269,970	0	0	0	9,269,970
221008 Information and Communication Technology Supplies.	0	0	8,418	0	8,418

Total for LCIII: Central Div (Physical)		**County: Iganga Municipal Council (Physical)**		**8,418**
LCII: Nabidongha (Physical)	departmental ict services maintenance	ICT - Assorted Hardware and Software Maintenance and Support	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	3,918

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LCII: Nabidongha (Physical)	laptop for DHOs office	ICT - Assorted Computer Accessories	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			4,500
222001 Information and Communication Technology Services.		0	0	6,098	0	6,098
Total for LCIII: Central Div (Physical)		**County: Iganga Municipal Council (Physical)**				**6,098**
LCII: Nabidongha (Physical)	DHOs office	Telecommunication Services - Assorted Equipment	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			6,098
225202 Environment Impact Assessment for Capital Works		0	0	2,000	0	2,000
Total for LCIII: Central Div (Physical)		**County: Iganga Municipal Council (Physical)**				**2,000**
LCII: Nabidongha (Physical)	District headquarter	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			2,000
225203 Appraisal and Feasibility Studies for Capital Works		0	0	1,000	0	1,000
Total for LCIII: Central Div (Physical)		**County: Iganga Municipal Council (Physical)**				**1,000**
LCII: Nabidongha (Physical)	Iganga district headquarters	Feasibility Studies or Screening of Projects - Appraisal	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			1,000
225204 Monitoring and Supervision of capital work		0	0	17,755	0	17,755
Total for LCIII: Central Div (Physical)		**County: Iganga Municipal Council (Physical)**				**17,755**
LCII: Nabidongha (Physical)	DHO office	Monitoring and appraisal of capital works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			17,755
228002 Maintenance-Transport Equipment		0	0	1,000	0	1,000
Total for LCIII: Central Div (Physical)		**County: Iganga Municipal Council (Physical)**				**1,000**
LCII: Nabidongha (Physical)	DHO office	Vehicle Maintanence - Imprest	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			1,000
263308 Sector Conditional Grant (Non-Wage)		0	859,157	0	0	859,157
Total for LCIII: Nakalama Subcounty		**County: Kigulu**				**76,184**
LCII: Nakalama	NAKALAMA EPI CENTRE	NAKALAMA EPI CENTRE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			12,214
LCII: Nakalama	NAKALAMA HC III	NAKALAMA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			39,541
LCII: Nakalama	NAKALAMA HC III	NAKALAMA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			24,429
Total for LCIII: Nawandala Subcounty		**County: Kigulu**				**94,468**
LCII: Bugongo	BUZAAYA HC II	BUZAAYA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			12,214

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LCII: Kiwanyi	KIRINGA HCII	KIRINGA HCII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	7,437
LCII: Kiwanyi	KIWANYI HC II	KIWANYI HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	7,437
LCII: Namusiisi	NAMUSISI HCII	NAMUSISI HCII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	12,214
LCII: Namusisi	NAWANDALA HC III	NAWANDALA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	30,735
LCII: Namusisi	NAWANDALA HC III	NAWANDALA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	24,429
Total for LCIII: Bulamogi Subcounty		**County: Kigulu**		**77,871**
LCII: Bulamagi	BULAMAGI HC III	BULAMAGI HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	24,429
LCII: Bulamagi	BULAMAGI HC III	BULAMAGI HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	26,353
LCII: BULOWOOZA	KASOLO HCII	KASOLO HCII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	7,437
LCII: BULOWOOZA	NAWANSINGE HC II	NAWANSINGE HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	12,214
LCII: Bwanalira	ST PETER CLAVER HCII	ST PETER CLAVER HCII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	7,437
Total for LCIII: Nabitende Subcounty		**County: Kigulu**		**248,118**
LCII: Bugono	BUGONO HC IV	BUGONO HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	122,144
LCII: Bugono	BUGONO HC IV	BUGONO HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	48,072
LCII: Itanda	ITANDA HC II	ITANDA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	12,214
LCII: ituba	ITUBA HC II	ITUBA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	12,214
LCII: Kasambika	KASAMBIKA HC II	KASAMBIKA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	24,429
LCII: Kasambika	KASAMBIKA HC II	KASAMBIKA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	21,607
LCII: Nabitende	NABITENDE HC II	NABITENDE HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	7,437
Total for LCIII: Nakigo Subcounty		**County: Kigulu**		**109,337**

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LCII: Bulubandi	BULUBANDI HC II	BULUBANDI HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	12,214
LCII: Bulubandi	NAWANZU HC II	NAWANZU HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	12,214
LCII: Bunyama	BUKWAYA HC II	BUKWAYA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	12,214
LCII: busowoobi	BUSOWOBI HC III	BUSOWOBI HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	24,429
LCII: busowoobi	BUSOWOBI HC III	BUSOWOBI HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	40,828
LCII: Wairama	KAKOMBO HCII	KAKOMBO HCII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	7,437
Total for LCIII: Nawanyingi Subcounty		**County: Kigulu**		**66,761**
LCII: Bunyiro	BUNYIIRO HC III	BUNYIIRO HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	34,895
LCII: Bunyiro	BUNYIIRO HCII	BUNYIIRO HCII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	7,437
LCII: Nawanyingi	BUNYIIRO HC III	BUNYIIRO HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	24,429
Total for LCIII: Missing Subcounty		**County: Missing County**		**186,418**
LCII: Missing Parish	KAWETE HC II	KAWETE HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	12,214
LCII: Missing Parish	MAGOGO HC II	MAGOGO HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	12,214
LCII: Missing Parish	NAIBIRI HC II	NAIBIRI HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	12,214
LCII: Missing Parish	NAMBALE HC III	NAMBALE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	24,429
LCII: Missing Parish	NAMBALE HC III	NAMBALE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	30,990
LCII: Missing Parish	NAMUNGALWE HC III	NAMUNGALWE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	38,061
LCII: Missing Parish	NAMUNGALWE HC III	NAMUNGALWE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	24,429
LCII: Missing Parish	NAMUNKESU HC II	NAMUNKESU HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	12,214

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LCII: Missing Parish	NAMUSAALA HC II	NAMUSAALA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			12,214
LCII: Missing Parish	NASUTI HCII	NASUTI HCII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)			7,437
312121 Non-Residential Buildings - Acquisition		0	0	216,000	0	216,000
Total for LCIII: Central Div (Physical)		**County: Iganga Municipal Council (Physical)**				**52,000**
LCII: Nakavule (Physical)	Incenerator at Iganga hospital	Hospital construction service-Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			52,000
Total for LCIII: Nabitende Subcounty		**County: Kigulu**				**164,000**
LCII: Bugono	Bugono HC IV	Operating room or theater - Hospitals_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			56,000
LCII: Kasambika	fencing of kasambika HC III	Hospital construction service-Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			108,000
313121 Non-Residential Buildings - Improvement		0	0	106,000	0	106,000
Total for LCIII: Central Div (Physical)		**County: Iganga Municipal Council (Physical)**				**56,000**
LCII: Nabidongha (Physical)	Health department offices	Renovation of Health department offices	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			56,000
Total for LCIII: Nabitende Subcounty		**County: Kigulu**				**50,000**
LCII: Nabitende	kawete HC II	kawete HC II	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			50,000
Total Cost of Primary Health care services		**9,269,970**	**859,157**	**358,270**	**0**	**10,487,397**
Total Cost of Human Capital Development		**9,269,970**	**859,157**	**358,270**	**0**	**10,487,397**
Total Cost of Primary HealthCare		**9,269,970**	**859,157**	**358,270**	**0**	**10,487,397**

Service Area 20 Hospital Services

			Approved Budget Estimates for FY 2026/27			
Ushs Thousands						
01 Higher LG Services		**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development						
Key Service Area 320080 Support to Hospitals						
263308 Sector Conditional Grant (Non-Wage)		0	786,143	0	0	786,143
Total for LCIII: Missing Subcounty		**County: Missing County**				**786,143**
LCII: Missing Parish	iganga Hospital	IGANGA HOSPITAL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Healthcare - Hospital Non Wage Recurrent (Government)			786,143
Total Cost of Support to Hospitals		**0**	**786,143**	**0**	**0**	**786,143**

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Total Cost of Human Capital Development	**0**	**786,143**	**0**	**0**	**786,143**
Total Cost of Hospital Services	**0**	**786,143**	**0**	**0**	**786,143**

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 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	200	0	0	200
Total Cost of Climate Change Mitigation	**0**	**200**	**0**	**0**	**200**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**200**	**0**	**0**	**200**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	400	0	0	400
Total Cost of HIV/AIDS Mainstreaming	**0**	**400**	**0**	**0**	**400**
Key Service Area 000016 Environment, Social Health and Safety					
227001 Travel inland	0	200	0	0	200
Total Cost of Environment, Social Health and Safety	**0**	**200**	**0**	**0**	**200**
Key Service Area 000039 Policies, Regulations and Standards					
221009 Welfare and Entertainment	0	1,622	0	0	1,622
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
227001 Travel inland	0	60,309	0	0	60,309
228002 Maintenance-Transport Equipment	0	20,000	0	0	20,000
Total Cost of Policies, Regulations and Standards	**0**	**83,931**	**0**	**0**	**83,931**
Key Service Area 320027 Medical and Health Supplies					
224001 Medical Supplies and Services	0	0	0	1,400,000	1,400,000

Total for LCIII: Central Div (Physical)		**County: Iganga Municipal Council (Physical)**		**1,400,000**
LCII: Nabidongha (Physical)	GAVI	Medical Expenses - Entitled Officers	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)	650,000
LCII: Nabidongha (Physical)	Global	Medical Expenses - Entitled Officers	Source: External Financing 436-Global Fund for HIV, TB & Malaria	250,000
LCII: Nabidongha (Physical)	UNICEF	Medical Expenses - Entitled Officers	Source: External Financing 426-United Nations Children Fund (UNICEF)	250,000
LCII: Nabidongha (Physical)	WHO	Medical Expenses - Entitled Officers	Source: External Financing 445-World Health Organisation (WHO)	250,000

Total Cost of Medical and Health Supplies	**0**	**0**	**0**	**1,400,000**	**1,400,000**
Key Service Area 320135 Sanitation and hygiene Services					

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227001 Travel inland	0	12,000	0	0	12,000
Total Cost of Sanitation and hygiene Services	**0**	**12,000**	**0**	**0**	**12,000**
Total Cost of Human Capital Development	**0**	**96,531**	**0**	**1,400,000**	**1,496,531**
Total Cost of Health Management and Supervision	**0**	**96,731**	**0**	**1,400,000**	**1,496,731**
Total Cost of Health	**9,269,970**	**1,742,031**	**358,270**	**1,400,000**	**12,770,270**

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Education

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	**2025/26 Approved Budget**	**2026/27 Approved Budget**
A: Breakdown of Department Revenues		
Recurrent Revenues	25,883,412	30,334,372
Programme Conditional Grant - Wage Recurrent	20,406,209	25,118,466
Programme Conditional Grant - Non Wage Recurrent	5,326,529	5,048,233
District Unconditional Grant Non-Wage	2,000	2,000
District Unconditional Grant Wage	113,674	113,674
Other Transfers from Central Government	35,000	50,000
Locally Raised Revenues	0	2,000
Development Revenues	505,948	554,123
Programme Conditional Grant - Development	505,948	554,123
Total Revenues Shares	**26,389,360**	**30,888,495**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	20,519,883	25,232,140
Non Wage	5,363,529	5,102,233
Development Expenditure		
Domestic Development	505,948	554,123
External Financing	0	0
Total Expenditure	**26,389,360**	**30,888,495**

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

Service Area 10 Pre-Primary and Primary Education

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	500	0	0	500
Total Cost of HIV/AIDS Mainstreaming	**0**	**500**	**0**	**0**	**500**
Key Service Area 320162 Capitation (Primary)					
211101 General Staff Salaries	13,830,888	0	0	0	13,830,888
225202 Environment Impact Assessment for Capital Works	0	0	2,000	0	2,000

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Total for LCIII: Central Div (Physical)		**County: Iganga Municipal Council (Physical)**					**2,000**
LCII: Nabidongha (Physical)	Headquarters	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				2,000
225203 Appraisal and Feasibility Studies for Capital Works		0	0	2,000		0	2,000
Total for LCIII: Central Div (Physical)		**County: Iganga Municipal Council (Physical)**					**2,000**
LCII: Nabidongha (Physical)	Engineering department	Feasibility Studies or Screening of Projects - Appraisal	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				2,000
225204 Monitoring and Supervision of capital work		0	0	22,193		0	22,193
Total for LCIII: Central Div (Physical)		**County: Iganga Municipal Council (Physical)**					**22,193**
LCII: Nabidongha (Physical)	District SFG projects	monitoring of SFG projects	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				22,193
263308 Sector Conditional Grant (Non-Wage)		0	1,624,637	0		0	1,624,637
Total for LCIII: Nakalama Subcounty		**County: Kigulu**					**130,400**
LCII: Bukoona	BUKOONA P/S	BUKOONA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				23,930
LCII: Bukoona	KAKONGOKA P/S	Kakongoka	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				20,619
LCII: Bukoona	NABIRYE P.S	NABIRYE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				24,230
LCII: Bukoona	NAMUNDUDI P/S	NAMUNDUDI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				7,790
LCII: Bukyaye	BUKYAYE PARENTS SCHOOL	BUKYAYE PARENTS SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				13,976
LCII: Nakalama	NAKALAMA P.S.	NAKALAMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				39,855
Total for LCIII: Nawandala Subcounty		**County: Kigulu**					**151,612**
LCII: Bugongo	BUGOLE P/S	Bugole P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				16,752
LCII: Bugongo	BUGONGO P/S	BUGONGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				12,450
LCII: Bugongo	BUKAMBA P/S	BUKAMBA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				13,450
LCII: Bugongo	NAMABWERE P/S	Namabwere	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				16,330
LCII: Bugongo	NAWANDALA P/S	Nawandala P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				22,850

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LCII: Kiwanyi	KIWANYI MOSLEM P/S	Kiwanyi Moslem P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,938
LCII: Kyendabawala	BUZAAYA P/S	BUZAAYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,170
LCII: Kyendabawala	KABULI P/S	Kabuli P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,990
LCII: Nawangaiza	KIRINGA P/S	KIRINGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,950
LCII: Nawangaiza	Nawangaiza P.S.	Nawangaiza P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,733
Total for LCIII: Bulamogi Subcounty		**County: Kigulu**		**110,883**
LCII: Bukoyo	BUDHEGE P/S	BUDHWEGE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,095
LCII: Bukoyo	Bukoyo	Bukoyo	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,879
LCII: Bukoyo	IGANGA BOYS	IGANGA BOYS P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,910
LCII: Bukoyo	KIGULU GIRLS	Kigulu Girls	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,090
LCII: Bukoyo	WALUGOGO	Walugogo	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,433
LCII: BULOWOOZA	BUYUBU P.S	BUYUBU P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,390
LCII: Bwanalira	Kinawanswa	KINAWANSWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,087
Total for LCIII: Nabitende Subcounty		**County: Kigulu**		**180,474**
LCII: Bugono	BUGON LUTHERAN P/S	BUGON LUTHERAN P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,550
LCII: Bugono	BUGONO PARENTS P.S	BUGONO PARENTS P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,952
LCII: Bugono	BUSULUMBA P/S	BUSULUMBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,450
LCII: Itanda	BUWEIRA P/S	BUWEIRA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,470
LCII: Itanda	Itanda P.S.	Itanda P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,830

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LCII: Kasambika	BUWEREMPE P/S	Buwerempe P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,170
LCII: Kasambika	KASAMBIKA P/S	KASAMBIIKA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,370
LCII: Nabitende	BANADA P/S	BANADA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,870
LCII: Nabitende	BUTABALA P/S	Butabala P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,050
LCII: Nabitende	BUVULE PARENTS P.S.	BUVULE PARENTS P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,090
LCII: Nabitende	NABITENDE P/S	Nabitende P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,252
LCII: Nabitende	WANDYAKA ST MARYS P/S	WANDYAKA ST.MARYS P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,430
LCII: Naluko	Naluko P/S	Naluko P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,398
LCII: Naluko	NAWANKWALE P/S	Nawankwale P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	27,593
Total for LCIII: Nakigo Subcounty		**County: Kigulu**		**259,274**
LCII: Bulubandi	BUGABWE P.S	BUGABWE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	41,214
LCII: Bulubandi	BULUBANDI P/S	BULUBANDI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	48,650
LCII: Bunyama	BUNYAMA P.S.	BUNYAMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,570
LCII: Bunyama	BUNYAMA P/S	BUKWAYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,070
LCII: busowoobi	BUSOWOBI P/S	BUSOWOBI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,979
LCII: busowoobi	NAKIGO NABUWAT P.S	NAKIGO NABUWAT P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,615
LCII: busowoobi	NAKIGO P/S	NAKIGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,690
LCII: Kabira	BULINGANWA P/S	BULIGANWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,750
LCII: Kabira	BUSAMBIRA P/S	BUSAMBIRA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,296

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LCII: Kabira	ITUBA P/S	Ituba P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,296
LCII: Kabira	Kabira P.S	Kabira P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,490
LCII: Kabira	NAWANZU P/S	NAWANZU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,570
LCII: Nakigo	BUKAZIBA P.S.	BUKAZIBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,135
LCII: Wairama	KAKOMBO P/S	KAKOMBO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,950
LCII: Wairama	NAKISENYI P/S	NAKISENYI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,370
LCII: Wairama	WAIRAMA P/S	WAIRAMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,630
Total for LCIII: Nambale Subcounty		**County: Kigulu**		**39,873**
LCII: Mwiira	ST. MULUMBA P.S.	ST. MULUMBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,195
LCII: Nambale	IRENZI P/S	Irenzi P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,941
LCII: Nambale	NAMBALE P/S	NAMBAALE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,738
Total for LCIII: Nawanyingi Subcounty		**County: Kigulu**		**165,772**
LCII: Bunyiro	BUNYIIRO COU P/S	BUNYIIRO COU P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,530
LCII: Bunyiro	BUNYIIRO P/S	BUNYIIRO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	31,930
LCII: Bunyiro	BUWOLOMERA P/S	BUWOLOMERA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,810
LCII: Magogo	BUKONKO P/S	BUKONKO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,610
LCII: Magogo	MAGOGO P/S	MAGOGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	26,790
LCII: Nawanyingi	BUBAKA P/S	BUBAKA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,150
LCII: Nawanyingi	MAWAGALA P/S	MAWAGALA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,850

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LCII: Nawanyingi	Nawankonge P/S	Nawankonge P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,010
LCII: Nawanyingi	NAWANYINGI P.S.	NAWANYINGI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,093
Total for LCIII: Missing Subcounty		**County: Missing County**		**586,351**
LCII: Missing Parish	AKANABALA BULANGA P/S	AKANABALA BULANGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	25,476
LCII: Missing Parish	BISHOP WILLIS DEMO SCHOOL	BISHOP WILLIS DEMO. SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	6,324
LCII: Missing Parish	BISHOP WILLIS DEMO. SCHOOL	BISHOP WILLIS DEMO. SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	24,231
LCII: Missing Parish	BUBOGO P/S	BUBOGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,910
LCII: Missing Parish	BUCKLEY H.S.	BUCKLEY H.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	3,720
LCII: Missing Parish	BUCKLEY H/S	BUCKLEY H.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,566
LCII: Missing Parish	BUDAALI P/S	BUDAALI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,814
LCII: Missing Parish	BUKWANGA P/S	BUKWANGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,330
LCII: Missing Parish	BULOWOZA CENTRAL N.P.S	BULOWOZA CENTRAL N.P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,212
LCII: Missing Parish	BULUMWAKI P.S	BULUMWAKI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,813
LCII: Missing Parish	BUSEI C.O.U P.S	BUSEI C.O.U P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	33,693
LCII: Missing Parish	BUSU P.S.	BUSU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,710
LCII: Missing Parish	BUWASA P/S	BUWASA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,393
LCII: Missing Parish	CANON IBULA P/S	CANON IBULA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,513
LCII: Missing Parish	IBANDA P/S	IBANDA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	37,130
LCII: Missing Parish	IGANGA SDA	Iganga S.D.A	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	33,930

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LCII: Missing Parish	KABUKO P/S	KABUKO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,830
LCII: Missing Parish	KAMIRA SDA P/S	KAMIRA S.D.A. P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,110
LCII: Missing Parish	KAWETE P.S.	KAWETE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,870
LCII: Missing Parish	KIDAAGO P/S	KIDAAGO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,970
LCII: Missing Parish	MALOBI P/S	Malobi P.S. Schoool	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,436
LCII: Missing Parish	MUIRA P/S	MUIRA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,510
LCII: Missing Parish	Mwendanfuko	Mwendanfuko	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,150
LCII: Missing Parish	NABIKOOTE P/S	Nabikoote P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,204
LCII: Missing Parish	NABITOVU P.S.	NABITOVU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,490
LCII: Missing Parish	NABUKONE P/S	NABUKONE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,250
LCII: Missing Parish	NAIBIRI P/S	NAIBIRI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,750
LCII: Missing Parish	Naisanga P.S.	Naisanga P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,461
LCII: Missing Parish	NAMUNGALWE P.S.	NAMUNGALWE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	24,870
LCII: Missing Parish	NAMUNKANAGA P/S	NAMUNKANAGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	23,630
LCII: Missing Parish	NAMUNSAALA P/S	NAMUNSAALA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,082
LCII: Missing Parish	NAMUSISI P/S	NAMUSIISI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,432
LCII: Missing Parish	NASUTI P/S	NASUTI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	25,590
LCII: Missing Parish	TOKA PARENTS P.S.	TOKA PARENTS P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,470

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LCII: Missing Parish	Wagodo P.S.	Wagodo P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				8,790
LCII: Missing Parish	WALUKUBA P/.S	WALUKUBA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent				8,693
312121 Non-Residential Buildings - Acquisition		0	0	482,630		0	482,630
Total for LCIII: Nawandala Subcounty		**County: Kigulu**					**80,438**
LCII: Namusisi	Malobi PS	Primary schooling services for people with disabilities-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				80,438
Total for LCIII: Nabitende Subcounty		**County: Kigulu**					**80,438**
LCII: ituba	Nawankwale PS	Primary schooling services for people with disabilities-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				80,438
Total for LCIII: Nakigo Subcounty		**County: Kigulu**					**80,438**
LCII: Kabira	Nawanzu P/S	Primary schooling services for people with disabilities-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				80,438
Total for LCIII: Nambale Subcounty		**County: Kigulu**					**160,877**
LCII: Mwiira	Ibanda P/S	Primary schooling services for people with disabilities-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				80,438
LCII: Mwira	Buwerempe P/S	Primary schooling services for people with disabilities-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				80,438
Total for LCIII: Namungalwe Town Council		**County: Kigulu**					**80,438**
LCII: Missing Parish	Kawete PS	Primary schooling services for people with disabilities-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				80,438
313121 Non-Residential Buildings - Improvement		0	0	45,300		0	45,300
Total for LCIII: Central Div (Physical)		**County: Iganga Municipal Council (Physical)**					**45,300**
LCII: Nabidongha (Physical)	Retention for previous SFG projects FY 2025/26	Retention for classroom constructions	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				12,050
LCII: Nabidongha (Physical)	UGIFT projects	Retention for UGIFT projects	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				33,250
Total Cost of Capitation (Primary)		**13,830,888**	**1,624,637**	**554,123**		**0**	**16,009,648**
Total Cost of Human Capital Development		**13,830,888**	**1,625,137**	**554,123**		**0**	**16,010,148**
Total Cost of Pre-Primary and Primary Education		**13,830,888**	**1,625,137**	**554,123**		**0**	**16,010,148**
Service Area 20 Secondary Education							

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Ushs Thousands

01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development						
Key Service Area 320158 Capitation (Secondary)						
211101 General Staff Salaries		8,300,010	0	0	0	8,300,010
263308 Sector Conditional Grant (Non-Wage)		0	1,747,563	0	0	1,747,563

Total for LCIII: Nakalama Subcounty		**County: Kigulu**		**271,780**
LCII: Bukaye	ST PAUL S S NASUTI	ST PAUL S S NASUTI	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	271,780
Total for LCIII: Nawandala Subcounty		**County: Kigulu**		**378,580**
LCII: Kiwanyi	ITANDA S S	ITANDA S S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	190,640
LCII: Namusiisi	NAWANDALA S S	NAWANDALA S S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	187,940
Total for LCIII: Bulamogi Subcounty		**County: Kigulu**		**2,083**
LCII: Iwaawu	Iganga Senior Secondary School (Wage only)	Iganga Senior Secondary School (Wage only)	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	2,083
Total for LCIII: Nabitende Subcounty		**County: Kigulu**		**183,780**
LCII: Kabira-Ituba	NAKIGO S S	NAKIGO S S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	183,780
Total for LCIII: Missing Subcounty		**County: Missing County**		**911,340**
LCII: Missing Parish	KIGULU COLLEGE	KIGULU COLLEGE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	341,080
LCII: Missing Parish	NAKALAMA	NAKALAMA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	290,280
LCII: Missing Parish	NAWANYINGI SEED SCHOOL	NAWANYINGI SEED SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	279,980

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Capitation (Secondary)	**8,300,010**	**1,747,563**	**0**	**0**	**10,047,573**
Total Cost of Human Capital Development	**8,300,010**	**1,747,563**	**0**	**0**	**10,047,573**
Total Cost of Secondary Education	**8,300,010**	**1,747,563**	**0**	**0**	**10,047,573**

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					

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Key Service Area 320163 Capitation (Tertiary)					
211101 General Staff Salaries	2,987,568	0	0	0	2,987,568
263308 Sector Conditional Grant (Non-Wage)	0	988,372	0	0	988,372

Total for LCIII: Missing Subcounty		**County: Missing County**		**988,372**
LCII: Missing Parish	Bishop Wills Iganga PTC	Bishop Wills Iganga PTC	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent	820,451
LCII: Missing Parish	IGANGA TECH. INST	IGANGA TECH. INST	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent	167,921

Total Cost of Capitation (Tertiary)	**2,987,568**	**988,372**	**0**	**0**	**3,975,940**
Total Cost of Human Capital Development	**2,987,568**	**988,372**	**0**	**0**	**3,975,940**
Total Cost of Skills Development	**2,987,568**	**988,372**	**0**	**0**	**3,975,940**

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 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	500	0	0	500
Total Cost of Climate Change Mitigation	**0**	**500**	**0**	**0**	**500**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**500**	**0**	**0**	**500**
Programme 12 Human Capital Development					
Key Service Area 000023 Inspection and Monitoring					
227001 Travel inland	0	63,256	0	0	63,256
Total Cost of Inspection and Monitoring	**0**	**63,256**	**0**	**0**	**63,256**
Key Service Area 000063 Quality Assurance Systems					
227001 Travel inland	0	10,000	0	0	10,000
Total Cost of Quality Assurance Systems	**0**	**10,000**	**0**	**0**	**10,000**
Key Service Area 320003 Assets and Facilities Management					
211101 General Staff Salaries	113,674	0	0	0	113,674
225202 Environment Impact Assessment for Capital Works	0	5,000	0	0	5,000
225203 Appraisal and Feasibility Studies for Capital Works	0	28,170	0	0	28,170
225204 Monitoring and Supervision of capital work	0	23,170	0	0	23,170
228001 Maintenance-Buildings and Structures	0	507,064	0	0	507,064
Total Cost of Assets and Facilities Management	**113,674**	**563,405**	**0**	**0**	**677,079**

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Key Service Area 320038 Sports Development and Oversight					
227001 Travel inland	0	50,000	0	0	50,000
Total Cost of Sports Development and Oversight	**0**	**50,000**	**0**	**0**	**50,000**
Key Service Area 560019 Data Management and Dissemination					
227001 Travel inland	0	51,000	0	0	51,000
Total Cost of Data Management and Dissemination	**0**	**51,000**	**0**	**0**	**51,000**
Total Cost of Human Capital Development	**113,674**	**737,661**	**0**	**0**	**851,335**
Total Cost of Education&Sports Management and Inspection	**113,674**	**738,161**	**0**	**0**	**851,835**

Service Area 50 Special Needs Education

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320161 Special Needs Education					
227001 Travel inland	0	3,000	0	0	3,000
Total Cost of Special Needs Education	**0**	**3,000**	**0**	**0**	**3,000**
Total Cost of Human Capital Development	**0**	**3,000**	**0**	**0**	**3,000**
Total Cost of Special Needs Education	**0**	**3,000**	**0**	**0**	**3,000**
Total Cost of Education	**25,232,140**	**5,102,233**	**554,123**	**0**	**30,888,495**

VOTE: 836 Iganga 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	1,592,500	1,339,239
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
District Unconditional Grant Wage	198,000	198,000
Locally Raised Revenues	14,000	4,000
Other Transfers from Central Government	149,239	134,239
Multi-Sectoral Transfers to LLGs_NonWage	231,261	0
District Unconditional Grant Non-Wage	0	3,000
Total Revenues Shares	**1,592,500**	**1,339,239**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	198,000	198,000
Non Wage	1,394,500	1,141,239
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**1,592,500**	**1,339,239**

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 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	500	0	0	500
Total Cost of Climate Change Mitigation	**0**	**500**	**0**	**0**	**500**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**500**	**0**	**0**	**500**
Programme 09 Integrated Transport Infrastructure and Services					
Key Service Area 260002 District , Urban and Community Access Road Maintenance					
211101 General Staff Salaries	198,000	0	0	0	198,000

VOTE: 836 Iganga District

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	59,199	0	0	59,199
221008 Information and Communication Technology Supplies.	0	500	0	0	500
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
221017 Membership dues and Subscription fees.	0	1,200	0	0	1,200
223004 Guard and Security services	0	5,400	0	0	5,400
223005 Electricity	0	500	0	0	500
223006 Water	0	500	0	0	500
224004 Beddings, Clothing, Footwear and related Services	0	500	0	0	500
224010 Protective Gear	0	10,000	0	0	10,000
225204 Monitoring and Supervision of capital work	0	20,000	0	0	20,000
227001 Travel inland	0	22,000	0	0	22,000
227004 Fuel, Lubricants and Oils	0	2,016	0	0	2,016
228001 Maintenance-Buildings and Structures	0	4,000	0	0	4,000
228002 Maintenance-Transport Equipment	0	10,524	0	0	10,524
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	4,400	0	0	4,400
Total Cost of District , Urban and Community Access Road Maintenance	**198,000**	**141,239**	**0**	**0**	**339,239**
Key Service Area 260009 Road Maintenance					
225202 Environment Impact Assessment for Capital Works	0	5,000	0	0	5,000
227001 Travel inland	0	136,411	0	0	136,411
227004 Fuel, Lubricants and Oils	0	545,644	0	0	545,644
228001 Maintenance-Buildings and Structures	0	211,945	0	0	211,945
228002 Maintenance-Transport Equipment	0	100,000	0	0	100,000
Total Cost of Road Maintenance	**0**	**999,000**	**0**	**0**	**999,000**
Total Cost of Integrated Transport Infrastructure and Services	**198,000**	**1,140,239**	**0**	**0**	**1,338,239**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	500	0	0	500
Total Cost of HIV/AIDS Mainstreaming	**0**	**500**	**0**	**0**	**500**
Total Cost of Human Capital Development	**0**	**500**	**0**	**0**	**500**
Total Cost of Community Access Roads	**198,000**	**1,141,239**	**0**	**0**	**1,339,239**

VOTE: 836 Iganga District

Total Cost of Roads and Engineering	**198,000**	**1,141,239**	**0**	**0**	**1,339,239**

VOTE: 836 Iganga 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	177,697	202,145
District Unconditional Grant Wage	83,974	110,160
Locally Raised Revenues	3,000	2,000
Programme Conditional Grant - Non Wage Recurrent	90,723	89,985
Development Revenues	1,096,216	490,308
Programme Conditional Grant - Development	1,081,402	475,493
Transitional Conditional Grant - Development	14,815	14,815
Total Revenues Shares	**1,273,914**	**692,453**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	83,974	110,160
Non Wage	93,723	91,985
Development Expenditure		
Domestic Development	1,096,216	490,308
External Financing	0	0
Total Expenditure	**1,273,914**	**692,453**

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

Service Area 10 Rural Water Supply and Sanitation

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	500	0	0	500
Total Cost of Climate Change Mitigation	**0**	**500**	**0**	**0**	**500**
Key Service Area 000090 Climate Change Adaptation					
227001 Travel inland	0	500	0	0	500
Total Cost of Climate Change Adaptation	**0**	**500**	**0**	**0**	**500**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**1,000**	**0**	**0**	**1,000**
Programme 12 Human Capital Development					

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Key Service Area 000013 HIV/AIDS Mainstreaming						
227001 Travel inland		0	500	692	0	1,192
Total for LCIII: Central Div (Physical)		**County: Iganga Municipal Council (Physical)**				**692**
LCII: Nabidongha (Physical)	water office	Travel Inland - Facilitation	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			692
Total Cost of HIV/AIDS Mainstreaming		**0**	**500**	**692**	**0**	**1,192**
Key Service Area 000016 Environment, Social Health and Safety						
227001 Travel inland		0	500	0	0	500
Total Cost of Environment, Social Health and Safety		**0**	**500**	**0**	**0**	**500**
Key Service Area 140022 Integrated Catchment based Infrastructure						
211101 General Staff Salaries		110,160	0	0	0	110,160
221001 Advertising and Public Relations		0	7,000	0	0	7,000
221002 Workshops, Meetings and Seminars		0	27,200	0	0	27,200
221008 Information and Communication Technology Supplies.		0	5,600	0	0	5,600
221011 Printing, Stationery, Photocopying and Binding		0	2,000	0	0	2,000
222001 Information and Communication Technology Services.		0	3,600	0	0	3,600
223004 Guard and Security services		0	0	1,800	0	1,800
Total for LCIII:		**County:**				**1,800**
LCII:		Guard Services - Facilitation and Allowances	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			1,800
225201 Consultancy Services-Capital		0	0	4,000	0	4,000
Total for LCIII: Central Div (Physical)		**County: Iganga Municipal Council (Physical)**				**4,000**
LCII: Nabidongha (Physical)	consultancy services to Drilling	Consultancy - Others	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			4,000
225202 Environment Impact Assessment for Capital Works		0	0	6,000	0	6,000
Total for LCIII: Central Div (Physical)		**County: Iganga Municipal Council (Physical)**				**6,000**
LCII: Nabidongha (Physical)	Natural Resource office	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			6,000
225204 Monitoring and Supervision of capital work		0	0	31,200	0	31,200
Total for LCIII: Central Div (Physical)		**County: Iganga Municipal Council (Physical)**				**31,200**
LCII: Nabidongha (Physical)	Sucounties of Iganga	Supervision of WATSAN projects	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			31,200
227001 Travel inland		0	34,185	61,860	0	96,044

VOTE: 836 Iganga District

Total for LCIII: Central Div (Physical)		**County: Iganga Municipal Council (Physical)**					**47,045**
LCII: Nabidongha (Physical)	water office	Travel Inland - Facilitation	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant				47,045
Total for LCIII: Nabitende Subcounty		**County: Kigulu**					**14,815**
LCII: Nabitende	Home and village campaign in Nabitende	Travel Inland - Facilitation	Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)				14,815
228001 Maintenance-Buildings and Structures		0	0	17,292		0	17,292
Total for LCIII: Central Div (Physical)		**County: Iganga Municipal Council (Physical)**					**17,292**
LCII: Nabidongha (Physical)	water office	Building and Facility Maintenance - Maintenance, Repair and Support Services	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant				17,292
228002 Maintenance-Transport Equipment		0	10,400	0		0	10,400
312121 Non-Residential Buildings - Acquisition		0	0	32,317		0	32,317
Total for LCIII: Central Div (Physical)		**County: Iganga Municipal Council (Physical)**					**15,229**
LCII: Nabidongha (Physical)	District yard	Coastguard building-Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant				13,500
LCII: Nabidongha (Physical)	retention	Portable toilet-Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant				949
LCII: Nabidongha (Physical)	Retention to Guard house	Coastguard building-Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant				779
Total for LCIII: Nambale Subcounty		**County: Kigulu**					**17,088**
LCII: Nambale	Nambale RGC	Public toilet facility-Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant				17,088
312135 Water Plants, pipelines and sewerage networks - Acquisition		0	0	327,647		0	327,647
Total for LCIII: Central Div (Physical)		**County: Iganga Municipal Council (Physical)**					**291,647**
LCII: Nabidongha (Physical)	Itanda and Nawandala	Design and Feasibility study	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant				50,000
LCII: Nabidongha (Physical)	Rehabilitation of 4 boreholes	Rehabilitation of 4 boreholes	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant				25,000
LCII: Nabidongha (Physical)	Retention to ICON and Tiland	retention to ICON	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant				20,647

VOTE: 836 Iganga District

LCII: Nabidongha (Physical)	subcounties of Iganga	Drilling of deep boreholes	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			196,000
Total for LCIII: Nabitende Subcounty		**County: Kigulu**				**36,000**
LCII: Itanda	Nabitende	drilling production well	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			36,000
312221 Light ICT hardware - Acquisition		0	0	4,500	0	4,500
Total for LCIII:		**County:**				**4,500**
LCII:	water office	Personal computers - Laptop_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			4,500
312229 Other ICT Equipment - Acquisition		0	0	3,000	0	3,000
Total for LCIII: Central Div (Physical)		**County: Iganga Municipal Council (Physical)**				**3,000**
LCII: Nabidongha (Physical)	water office	Digital Cameras _Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			3,000
Total Cost of Integrated Catchment based Infrastructure		**110,160**	**89,985**	**489,615**	**0**	**689,760**
Total Cost of Human Capital Development		**110,160**	**90,985**	**490,308**	**0**	**691,453**
Total Cost of Rural Water Supply and Sanitation		**110,160**	**91,985**	**490,308**	**0**	**692,453**
Total Cost of Water		**110,160**	**91,985**	**490,308**	**0**	**692,453**

VOTE: 836 Iganga 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	394,352	345,049
District Unconditional Grant Non-Wage	4,000	4,000
District Unconditional Grant Wage	280,202	228,202
Locally Raised Revenues	16,000	18,000
Programme Conditional Grant - Non Wage Recurrent	94,150	89,847
Other Transfers from Central Government	0	5,000
Development Revenues	30,000	10,000
District Discretionary Equalisation Development Grant	30,000	10,000
Total Revenues Shares	**424,352**	**355,049**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	280,202	228,202
Non Wage	114,150	116,847
Development Expenditure		
Domestic Development	30,000	10,000
External Financing	0	0
Total Expenditure	**424,352**	**355,049**

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

Service Area 10 Natural Resources Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000006 Planning and Budgeting services					
221002 Workshops, Meetings and Seminars	0	5,000	0	0	5,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221012 Small Office Equipment	0	5,200	0	0	5,200
223005 Electricity	0	1,600	0	0	1,600
224004 Beddings, Clothing, Footwear and related Services	0	1,200	0	0	1,200
227001 Travel inland	0	1,000	0	0	1,000

VOTE: 836 Iganga District

228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	2,000	0	0	2,000
Total Cost of Planning and Budgeting services	**0**	**18,000**	**0**	**0**	**18,000**
Key Service Area 000024 Compliance and Enforcement Services					
227001 Travel inland	0	10,000	0	0	10,000
Total Cost of Compliance and Enforcement Services	**0**	**10,000**	**0**	**0**	**10,000**
Key Service Area 000062 Waste management					
221002 Workshops, Meetings and Seminars	0	3,000	0	0	3,000
Total Cost of Waste management	**0**	**3,000**	**0**	**0**	**3,000**
Key Service Area 000078 Land Management					
227001 Travel inland	0	10,000	0	0	10,000
Total Cost of Land Management	**0**	**10,000**	**0**	**0**	**10,000**
Key Service Area 000089 Climate Change Mitigation					
221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000
224003 Agricultural Supplies and Services	0	0	10,000	0	10,000

Total for LCIII: Nakalama Subcounty		**County: Kigulu**		**10,000**
LCII: Bukoona	Natural resources	Agricultural Supplies - Seedlings	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	10,000

227001 Travel inland	0	3,000	0	0	3,000
Total Cost of Climate Change Mitigation	**0**	**13,000**	**10,000**	**0**	**23,000**
Key Service Area 140021 Ecosystems Restoration and Protection					
221002 Workshops, Meetings and Seminars	0	27,000	0	0	27,000
Total Cost of Ecosystems Restoration and Protection	**0**	**27,000**	**0**	**0**	**27,000**
Key Service Area 140038 Environmental Safeguards					
227001 Travel inland	0	21,047	0	0	21,047
Total Cost of Environmental Safeguards	**0**	**21,047**	**0**	**0**	**21,047**
Key Service Area 560007 Regulation and Compliance					
221002 Workshops, Meetings and Seminars	0	8,000	0	0	8,000
Total Cost of Regulation and Compliance	**0**	**8,000**	**0**	**0**	**8,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**110,047**	**10,000**	**0**	**120,047**
Programme 10 Sustainable Urbanisation and Housing					
Key Service Area 280002 Physical Planning					
227001 Travel inland	0	6,000	0	0	6,000
Total Cost of Physical Planning	**0**	**6,000**	**0**	**0**	**6,000**

VOTE: 836 Iganga District

Total Cost of Sustainable Urbanisation and Housing	**0**	**6,000**	**0**	**0**	**6,000**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	800	0	0	800
Total Cost of HIV/AIDS Mainstreaming	**0**	**800**	**0**	**0**	**800**
Total Cost of Human Capital Development	**0**	**800**	**0**	**0**	**800**
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	228,202	0	0	0	228,202
Total Cost of Planning and Budgeting services	**228,202**	**0**	**0**	**0**	**228,202**
Total Cost of Development Plan Implementation	**228,202**	**0**	**0**	**0**	**228,202**
Total Cost of Natural Resources Management	**228,202**	**116,847**	**10,000**	**0**	**355,049**
Total Cost of Natural Resources	**228,202**	**116,847**	**10,000**	**0**	**355,049**

VOTE: 836 Iganga 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	443,509	444,331
District Unconditional Grant Non-Wage	8,000	6,000
District Unconditional Grant Wage	103,216	103,216
Locally Raised Revenues	10,000	8,000
Other Transfers from Central Government	237,000	247,000
Programme Conditional Grant - Non Wage Recurrent	85,293	80,115
Total Revenues Shares	**443,509**	**444,331**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	103,216	103,216
Non Wage	340,293	341,115
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**443,509**	**444,331**

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

Service Area 10 Community Mobilisation

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	6,000	0	0	6,000
Total Cost of Capacity Strengthening	**0**	**6,000**	**0**	**0**	**6,000**
Total Cost of Human Capital Development	**0**	**6,000**	**0**	**0**	**6,000**
Total Cost of Community Mobilisation	**0**	**6,000**	**0**	**0**	**6,000**

Service Area 20 Empowerment and Mindset Change

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

VOTE: 836 Iganga District

Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**1,000**	**0**	**0**	**1,000**
Key Service Area 000021 Gender Mainstreaming services					
227001 Travel inland	0	7,000	0	0	7,000
Total Cost of Gender Mainstreaming services	**0**	**7,000**	**0**	**0**	**7,000**
Key Service Area 000023 Inspection and Monitoring					
225204 Monitoring and Supervision of capital work	0	12,000	0	0	12,000
Total Cost of Inspection and Monitoring	**0**	**12,000**	**0**	**0**	**12,000**
Key Service Area 010008 Capacity Strengthening					
211101 General Staff Salaries	103,216	0	0	0	103,216
225204 Monitoring and Supervision of capital work	0	25,000	0	0	25,000
227001 Travel inland	0	210,000	0	0	210,000
Total Cost of Capacity Strengthening	**103,216**	**235,000**	**0**	**0**	**338,216**
Key Service Area 320146 Support to special interest Groups					
227001 Travel inland	0	80,115	0	0	80,115
Total Cost of Support to special interest Groups	**0**	**80,115**	**0**	**0**	**80,115**
Total Cost of Human Capital Development	**103,216**	**335,115**	**0**	**0**	**438,331**
Total Cost of Empowerment and Mindset Change	**103,216**	**335,115**	**0**	**0**	**438,331**
Total Cost of Community Based Services	**103,216**	**341,115**	**0**	**0**	**444,331**

VOTE: 836 Iganga District

Planning

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	140,800	218,889
District Unconditional Grant Non-Wage	74,800	150,889
District Unconditional Grant Wage	56,000	56,000
Locally Raised Revenues	10,000	12,000
Development Revenues	395,726	499,036
District Discretionary Equalisation Development Grant	395,726	499,036
Total Revenues Shares	**536,526**	**717,925**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	56,000	56,000
Non Wage	84,800	162,889
Development Expenditure		
Domestic Development	395,726	499,036
External Financing	0	0
Total Expenditure	**536,526**	**717,925**

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 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000090 Climate Change Adaptation					
227001 Travel inland	0	360	0	0	360
Total Cost of Climate Change Adaptation	**0**	**360**	**0**	**0**	**360**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**360**	**0**	**0**	**360**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	360	0	0	360
Total Cost of HIV/AIDS Mainstreaming	**0**	**360**	**0**	**0**	**360**

VOTE: 836 Iganga District

Total Cost of Human Capital Development		**0**	**360**	**0**	**0**	**360**
Programme 18 Development Plan Implementation						
Key Service Area 000006 Planning and Budgeting services						
211101 General Staff Salaries		56,000	0	0	0	56,000
221002 Workshops, Meetings and Seminars		0	5,000	0	0	5,000
221008 Information and Communication Technology Supplies.		0	9,000	0	0	9,000
221011 Printing, Stationery, Photocopying and Binding		0	8,000	0	0	8,000
221017 Membership dues and Subscription fees.		0	5,000	0	0	5,000
223005 Electricity		0	1,000	0	0	1,000
223006 Water		0	1,000	0	0	1,000
225201 Consultancy Services-Capital		0	0	50,000	0	50,000
Total for LCIII: Central Div (Physical)		**County: Iganga Municipal Council (Physical)**				**50,000**
LCII: Nabidongha (Physical)	District	Consultancy - Architectural Plans	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			50,000
227001 Travel inland		0	133,169	36,425	0	169,594
Total for LCIII: Central Div (Physical)		**County: Iganga Municipal Council (Physical)**				**36,425**
LCII: Nabidongha (Physical)		Travel Inland - Facilitation	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			36,425
228001 Maintenance-Buildings and Structures		0	0	15,000	0	15,000
Total for LCIII: Central Div (Physical)		**County: Iganga Municipal Council (Physical)**				**15,000**
LCII: Nabidongha (Physical)	District Service Commission offices	Building and Facility Maintenance - Civil Works	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			15,000
312121 Non-Residential Buildings - Acquisition		0	0	85,000	0	85,000
Total for LCIII: Central Div (Physical)		**County: Iganga Municipal Council (Physical)**				**70,000**
LCII: Nabidongha (Physical)	TILED at district headquarters	Commercial and office building new construction service - Office buildings_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			70,000
Total for LCIII: Nawanyingi Subcounty		**County: Kigulu**				**15,000**
LCII: Bunyiro	Bunyiro HC III in Nawanyingi	Hospital construction service- Specialized buildings_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			15,000
313121 Non-Residential Buildings - Improvement		0	0	150,000	0	150,000
Total for LCIII: Central Div (Physical)		**County: Iganga Municipal Council (Physical)**				**150,000**

VOTE: 836 Iganga District

LCII: Nabidongha (Physical)	District Council Hall	Improvement and rehabilitation of District Council Hall	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			150,000
Total Cost of Planning and Budgeting services		**56,000**	**162,169**	**336,425**	**0**	**554,594**
Key Service Area 000023 Inspection and Monitoring						
227001 Travel inland		0	0	55,204	0	55,204
Total for LCIII: Central Div (Physical)		**County: Iganga Municipal Council (Physical)**				**55,204**
LCII: Nabidongha (Physical)	Planning office	Travel Inland - Facilitation	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			55,204
Total Cost of Inspection and Monitoring		**0**	**0**	**55,204**	**0**	**55,204**
Key Service Area 000027 Programme Working Group Secretariat Services						
221003 Staff Training		0	0	13,204	0	13,204
Total for LCIII: Central Div (Physical)		**County: Iganga Municipal Council (Physical)**				**13,204**
LCII: Nabidongha (Physical)	Human resource	Staff Training - Facilitation	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			13,204
221008 Information and Communication Technology Supplies.		0	0	19,000	0	19,000
Total for LCIII: Central Div (Physical)		**County: Iganga Municipal Council (Physical)**				**19,000**
LCII: Nabidongha (Physical)	planning office	ICT - Assorted Computer Accessories	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			19,000
227001 Travel inland		0	0	20,000	0	20,000
Total for LCIII: Central Div (Physical)		**County: Iganga Municipal Council (Physical)**				**20,000**
LCII: Nabidongha (Physical)	HR office at headquarters	Travel Inland - Training and Study Trips	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			20,000
Total Cost of Programme Working Group Secretariat Services		**0**	**0**	**52,204**	**0**	**52,204**
Key Service Area 560019 Data Management and Dissemination						
227001 Travel inland		0	0	55,204	0	55,204
Total for LCIII: Central Div (Physical)		**County: Iganga Municipal Council (Physical)**				**55,204**
LCII: Nabidongha (Physical)	Planning office	Travel Inland - Facilitation	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			55,204
Total Cost of Data Management and Dissemination		**0**	**0**	**55,204**	**0**	**55,204**
Total Cost of Development Plan Implementation		**56,000**	**162,169**	**499,036**	**0**	**717,205**
Total Cost of Planning and Statistics		**56,000**	**162,889**	**499,036**	**0**	**717,925**
Total Cost of Planning		**56,000**	**162,889**	**499,036**	**0**	**717,925**

VOTE: 836 Iganga District

Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	64,238	60,000
District Unconditional Grant Non-Wage	28,238	30,000
District Unconditional Grant Wage	26,000	26,000
Locally Raised Revenues	10,000	4,000
Total Revenues Shares	**64,238**	**60,000**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	26,000	26,000
Non Wage	38,238	34,000
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**64,238**	**60,000**

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

Service Area 10 Compliance

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000090 Climate Change Adaptation					
227001 Travel inland	0	200	0	0	200
Total Cost of Climate Change Adaptation	**0**	**200**	**0**	**0**	**200**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**200**	**0**	**0**	**200**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	200	0	0	200
Total Cost of HIV/AIDS Mainstreaming	**0**	**200**	**0**	**0**	**200**
Total Cost of Human Capital Development	**0**	**200**	**0**	**0**	**200**
Programme 16 Governance and Security					

VOTE: 836 Iganga District

Key Service Area 000001 Audit and Risk Management						
211101 General Staff Salaries		26,000	0	0	0	26,000
221008 Information and Communication Technology Supplies.		0	800	0	0	800
221011 Printing, Stationery, Photocopying and Binding		0	3,400	0	0	3,400
221017 Membership dues and Subscription fees.		0	1,400	0	0	1,400
227001 Travel inland		0	21,000	0	0	21,000
263402 Transfer to Other Government Units		0	7,000	0	0	7,000
Total for LCIII: Namungalwe Town Council		**County: Kigulu**				**7,000**
LCII: Missing Parish	Namungalwe Town council	Transfer to Namungalwe Town Council	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			7,000
Total Cost of Audit and Risk Management		**26,000**	**33,600**	**0**	**0**	**59,600**
Total Cost of Governance and Security		**26,000**	**33,600**	**0**	**0**	**59,600**
Total Cost of Compliance		**26,000**	**34,000**	**0**	**0**	**60,000**
Total Cost of Internal Audit		**26,000**	**34,000**	**0**	**0**	**60,000**

VOTE: 836 Iganga District

Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	103,728	104,324
Programme Conditional Grant - Non Wage Recurrent	50,480	48,077
District Unconditional Grant Non-Wage	1,000	4,000
District Unconditional Grant Wage	37,452	37,452
Locally Raised Revenues	4,000	4,000
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Development Revenues	40,000	40,000
District Discretionary Equalisation Development Grant	40,000	40,000
Total Revenues Shares	**143,728**	**144,324**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	37,452	37,452
Non Wage	66,276	66,872
Development Expenditure		
Domestic Development	40,000	40,000
External Financing	0	0
Total Expenditure	**143,728**	**144,324**

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						
221001 Advertising and Public Relations		0	0	9,000	0	9,000
Total for LCIII: Central Div (Physical)		**County: Iganga Municipal Council (Physical)**				**9,000**
LCII: Nabidongha (Physical)	Tourism officer	Media - Facilitation	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			9,000
221002 Workshops, Meetings and Seminars		0	4,000	20,000	0	24,000
Total for LCIII: Central Div (Physical)		**County: Iganga Municipal Council (Physical)**				**20,000**

VOTE: 836 Iganga District

LCII: Nabidongha (Physical)	Tourism office	Workshops, Meetings, Seminars - Training (Others)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			20,000
221011 Printing, Stationery, Photocopying and Binding		0	795	0	0	795
227001 Travel inland		0	6,673	11,000	0	17,673
Total for LCIII: Nakigo Subcounty		**County: Kigulu**				**11,000**
LCII: Bulubandi	tourism office	Travel Inland - Facilitation	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			11,000
Total Cost of Tourism Investment, Promotion and Marketing		**0**	**11,469**	**40,000**	**0**	**51,469**
Total Cost of Tourism Development		**0**	**11,469**	**40,000**	**0**	**51,469**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management						
Key Service Area 000090 Climate Change Adaptation						
227001 Travel inland		0	200	0	0	200
Total Cost of Climate Change Adaptation		**0**	**200**	**0**	**0**	**200**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**0**	**200**	**0**	**0**	**200**
Programme 07 Private Sector Development						
Key Service Area 120002 Domestic Promotion						
211101 General Staff Salaries		37,452	0	0	0	37,452
221002 Workshops, Meetings and Seminars		0	19,485	0	0	19,485
221011 Printing, Stationery, Photocopying and Binding		0	450	0	0	450
227001 Travel inland		0	27,227	0	0	27,227
228002 Maintenance-Transport Equipment		0	3,365	0	0	3,365
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	150	0	0	150
Total Cost of Domestic Promotion		**37,452**	**50,677**	**0**	**0**	**88,129**
Total Cost of Private Sector Development		**37,452**	**50,677**	**0**	**0**	**88,129**
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
227001 Travel inland		0	200	0	0	200
Total Cost of HIV/AIDS Mainstreaming		**0**	**200**	**0**	**0**	**200**
Total Cost of Human Capital Development		**0**	**200**	**0**	**0**	**200**
Total Cost of Commercial Services		**37,452**	**62,545**	**40,000**	**0**	**139,997**
Service Area 20 Value Chain Services						

VOTE: 836 Iganga District

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 07 Private Sector Development					
Key Service Area 000073 Marketing and value addition					
227001 Travel inland	0	4,327	0	0	4,327
Total Cost of Marketing and value addition	**0**	**4,327**	**0**	**0**	**4,327**
Total Cost of Private Sector Development	**0**	**4,327**	**0**	**0**	**4,327**
Total Cost of Value Chain Services	**0**	**4,327**	**0**	**0**	**4,327**
Total Cost of Trade, Industry and Local Development	**37,452**	**66,872**	**40,000**	**0**	**144,324**