

VOTE: 851 Kanungu District

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	1,594,995	1,633,310
o/w Higher Local Government	658,000	537,000
o/w Lower Local Government	936,995	1,096,310
Discretionary Government Transfers	6,106,957	7,161,296
o/w Higher Local Government	5,164,697	6,279,157
o/w Lower Local Government	942,260	882,138
Conditional Government Transfers	50,333,385	55,079,198
o/w Higher Local Government	50,333,385	55,079,198
o/w Lower Local Government	0	0
Other Government Transfers	2,121,390	3,969,031
o/w Higher Local Government	2,121,390	3,969,031
o/w Lower Local Government	0	0
External Financing	110,000	0
o/w Higher Local Government	110,000	0
o/w Lower Local Government	0	0
Grand Total	60,266,727	67,842,835
o/w Higher Local Government	58,387,473	65,864,386
o/w Lower Local Government	1,879,255	1,978,448

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A2:Revenue Performance, Plans and Projections by Source

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	1,594,995	1,633,310
Agency Fees	73,000	63,000
Animal and Crop Husbandry related Levies	29,600	54,600
Business licenses	136,000	186,000
Land Fees	9,718	9,800
Liquor licenses	0	10,000
Local Hotel Tax	33,720	33,720
Local Services Tax-Payable By Individuals	88,005	220,000
Market /Gate Charges	242,000	215,000
Mineral Royalties	0	11,300
Miscellaneous receipts/income	48,300	98,300
Other fees e.g. street parking fees	210,817	210,817
Other licenses	0	5,500
Other permits	185,735	125,735
Property related Duties/Fees	162,000	244,420
Registration fees for Documents and Businesses	9,800	9,718
Rent & Rates - Non-Produced Assets – from private entities	0	3,700
Rental Income Tax-Payable By Individuals	15,000	0
Sale of (Produced) Government Properties/Assets	6,700	6,700
Sale of Other produced assets-From Government Units	280,000	125,000
Vehicle Parking Fees	64,600	0
Discretionary Government Transfers	6,106,957	7,161,296
District Discretionary Equalisation Development Grant	947,760	666,790
District Unconditional Grant Non-Wage	1,202,016	1,225,336
District Unconditional Grant Wage	3,572,107	4,873,091
Urban Discretionary Equalisation Development Grant	113,602	125,914
Urban Unconditional Non-Wage	271,472	270,166
Conditional Government Transfers	50,333,385	55,079,198
Programme Conditional Grant - Non Wage Recurrent	12,754,406	13,663,754
Programme Conditional Grant - Development	1,957,207	1,438,095
Programme Conditional Grant - Wage Recurrent	34,706,957	38,812,534
Transitional Conditional Grant - Development	914,815	1,164,815
Other Government Transfers	2,121,390	3,969,031
Child days vaccination, Rubella and Malaria	120,000	120,000

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<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
GROW Project	10,000	10,000
Irrigation for Climate Resilience Project	0	1,248,880
Physical Planning	20,000	20,000
Polio Immunization Campaign	591,390	590,000
Support to PLE (UNEB)	48,000	50,000
Uganda Road Fund (URF)	0	598,152
Uganda Wildlife Authority (UWA)	1,300,000	1,300,000
Uganda Women Entrepreneurship Program(UWEP)	32,000	32,000
External Financing	110,000	0
United Nations High Commission for Refugees (UNHCR)	110,000	0
Total Revenues Shares	60,266,727	67,842,835

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A3: Summary of Programme Allocations For FY 2026/27

<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	3,055,660	6,000	0	0	3,061,660
o/w: Wage:	2,186,733	0	0	0	2,186,733
Non-Wage Recurrent:	668,624	6,000	0	0	674,624
Development:	200,303	0	0	0	200,303
Tourism Development	9,105	42,190	0	0	51,295
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	9,105	42,190	0	0	51,295
Development:	0	0	0	0	0
Natural Resources, Environment, Climate Change, Land and Water Management	225,052	23,000	2,570,880	0	2,818,931
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	59,984	23,000	1,322,000	0	1,404,984
Development:	165,068	0	1,248,880	0	1,413,948
Private Sector Development	238,441	5,320	0	0	243,760
o/w: Wage:	185,711	0	0	0	185,711
Non-Wage Recurrent:	52,730	5,320	0	0	58,050
Development:	0	0	0	0	0
Integrated Transport Infrastructure and Services	1,262,000	0	593,652	0	1,855,652
o/w: Wage:	262,000	0	0	0	262,000
Non-Wage Recurrent:	1,000,000	0	593,652	0	1,593,652
Development:	0	0	0	0	0
Sustainable Urbanisation and Housing	20,000	0	0	0	20,000
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	20,000	0	0	0	20,000
Development:	0	0	0	0	0
Digital Transformation	2,112,737	0	0	0	2,112,737
o/w: Wage:	2,112,737	0	0	0	2,112,737
Non-Wage Recurrent:	0	0	0	0	0
Development:	0	0	0	0	0
Human Capital Development	46,197,590	37,000	804,500	0	47,039,090

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<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	37,722,217	0	0	0	37,722,217
Non-Wage Recurrent:	6,293,835	37,000	804,500	0	7,135,335
Development:	2,181,539	0	0	0	2,181,539
Public Sector Transformation	6,880,385	1,104,267	0	0	7,984,652
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	6,163,675	854,267	0	0	7,017,942
Development:	716,710	250,000	0	0	966,710
Governance and Security	1,012,524	152,843	0	0	1,165,367
o/w: Wage:	726,153	0	0	0	726,153
Non-Wage Recurrent:	250,718	152,843	0	0	403,561
Development:	35,653	0	0	0	35,653
Regional Balanced Development	486,584	252,690	0	0	739,275
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	486,584	252,690	0	0	739,275
Development:	0	0	0	0	0
Development Plan Implementation	740,415	10,000	0	0	750,415
o/w: Wage:	490,075	0	0	0	490,075
Non-Wage Recurrent:	154,000	10,000	0	0	164,000
Development:	96,340	0	0	0	96,340
Grand Total	62,240,493	1,633,310	3,969,031	0	67,842,835
Grand Total Wage	43,685,625	0	0	0	43,685,625
Grand Total Non-Wage Recurrent	15,159,255	1,383,310	2,720,152	0	19,262,717
Grand Total Development	3,395,613	250,000	1,248,880	0	4,894,493

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A4: Summary of Department Allocations for FY 2026/27

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Administration	9,269,296	10,197,699
o/w Higher Local Government	7,390,041	8,219,250
o/w Lower Local Government	1,879,255	1,978,448
Finance	364,000	421,480
o/w Higher Local Government	364,000	421,480
o/w Lower Local Government	0	0
Statutory bodies	1,208,133	1,202,576
o/w Higher Local Government	1,208,133	1,202,576
o/w Lower Local Government	0	0
Production and Marketing	2,910,122	4,472,631
o/w Higher Local Government	2,910,122	4,472,631
o/w Lower Local Government	0	0
Health	13,589,257	13,771,741
o/w Higher Local Government	13,589,257	13,771,741
o/w Lower Local Government	0	0
Education	28,218,702	32,255,248
o/w Higher Local Government	28,218,702	32,255,248
o/w Lower Local Government	0	0
Roads and Engineering	1,239,408	1,897,152
o/w Higher Local Government	1,239,408	1,897,152
o/w Lower Local Government	0	0
Water	445,930	387,085
o/w Higher Local Government	445,930	387,085
o/w Lower Local Government	0	0
Natural Resources	1,756,662	1,823,484
o/w Higher Local Government	1,756,662	1,823,484
o/w Lower Local Government	0	0
Community Based Services	375,363	601,493
o/w Higher Local Government	375,363	601,493
o/w Lower Local Government	0	0
Planning	367,632	366,915
o/w Higher Local Government	367,632	366,915
o/w Lower Local Government	0	0
Internal Audit	142,700	179,276

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<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	142,700	179,276
o/w Lower Local Government	0	0
Trade, Industry and Local Development	379,522	266,056
o/w Higher Local Government	379,522	266,056
o/w Lower Local Government	0	0
Grand Total	60,266,727	67,842,835
o/w Higher Local Government	58,387,473	65,864,386
o/w: Wage:	38,279,065	43,685,625
Non-Wage Recurrent:	16,340,055	17,901,251
Domestic Devt:	3,658,353	4,277,510
External Financing:	110,000	0
o/w Lower Local Government	1,879,255	1,978,448
o/w: Wage:	0	0
Non-Wage Recurrent:	1,354,224	1,361,466
Domestic Devt:	525,031	616,983
External Financing:	0	0

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Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
<i>Recurrent Revenues</i>	8,194,265	9,240,587
District Unconditional Grant Non-Wage	96,760	91,418
District Unconditional Grant Wage	1,712,215	2,112,737
Locally Raised Revenues	111,000	111,000
Multi-Sectoral Transfers to LLGs _NonWage	1,354,224	1,361,466
Programme Conditional Grant - Non Wage Recurrent	4,920,066	5,563,966
<i>Development Revenues</i>	1,075,031	957,112
Transitional Conditional Grant - Development	300,000	200,000
District Discretionary Equalisation Development Grant	200,000	140,129
Locally Raised Revenues	50,000	0
Multi-Sectoral Transfers to LLGs _Gou	525,031	616,983
Total Revenues Shares	9,269,296	10,197,699
B: Breakdown of Department Expenditures		
<i>Recurrent Expenditure</i>		
Wage	1,712,215	2,112,737
Non Wage	6,482,050	7,127,851
<i>Development Expenditure</i>		
Domestic Development	1,075,031	957,112
External Financing	0	0
Total Expenditure	9,269,296	10,197,699

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

Service Area 10 Administration and Management

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
223006 Water	0	2,000	0	0	2,000

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Total Cost of Environment, Social Health and Safety					
	0	2,000	0	0	2,000
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of Climate Change Mitigation					
	0	1,000	0	0	1,000
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management					
	0	3,000	0	0	3,000
Programme 11 Digital Transformation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	2,112,737	0	0	0	2,112,737
Total Cost of Planning and Budgeting services					
	2,112,737	0	0	0	2,112,737
Total Cost of Digital Transformation					
	2,112,737	0	0	0	2,112,737
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of HIV/AIDS Mainstreaming					
	0	2,000	0	0	2,000
Total Cost of Human Capital Development					
	0	2,000	0	0	2,000
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
225203 Appraisal and Feasibility Studies for Capital Works	0	0	3,000	0	3,000
Total for LCIII: Kihiihi Town Council		County: KIKINZI			3,000
LCII: Kihiihi TC	kihiihi offices	Feasibility Studies or Screening of Projects Appraisal	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc		3,000
225204 Monitoring and Supervision of capital work		0	0	10,000	0
Total for LCIII: Kihiihi Town Council		County: KIKINZI			10,000
LCII: Kihiihi TC	kihiihi offices	monitoring of projects	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc		10,000
312121 Non-Residential Buildings - Acquisition		0	0	157,000	0
Total for LCIII: Kihiihi Town Council		County: KIKINZI			157,000
LCII: Kihiihi TC	kihiihi town council administration block	Viaduct construction and repair service_Acquire	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc		157,000
312229 Other ICT Equipment - Acquisition		0	0	2,000	0
Total for LCIII: Kanungu Town Council		County: KIKINZI			2,000
LCII: Western Ward	communications office	Digital cameras_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		2,000
312235 Furniture and Fittings - Acquisition		0	0	30,000	0
Total for LCIII: Kihiihi Town Council		County: KIKINZI			30,000

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LCII: Kihhi TC	kihihi town council	Arm chair-Chair_Acquire	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			30,000
313121 Non-Residential Buildings - Improvement		0	0	138,129	0	138,129
Total for LCIII: Kanungu Town Council		County: KIKINZI				138,129
LCII: Western Ward	kanungu tc	kanungu administration block	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			138,129
Total Cost of Facilities Management		0	0	340,129	0	340,129
Key Service Area 000008 Records Management						
221011 Printing, Stationery, Photocopying and Binding		0	2,000	0	0	2,000
227001 Travel inland		0	10,000	0	0	10,000
Total Cost of Records Management		0	12,000	0	0	12,000
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity						
221001 Advertising and Public Relations		0	1,000	0	0	1,000
221002 Workshops, Meetings and Seminars		0	4,000	0	0	4,000
221009 Welfare and Entertainment		0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding		0	4,000	0	0	4,000
221012 Small Office Equipment		0	1,000	0	0	1,000
221016 Systems Recurrent costs		0	2,040	0	0	2,040
221017 Membership dues and Subscription fees.		0	1,500	0	0	1,500
221020 Litigation and related expenses		0	4,000	0	0	4,000
225204 Monitoring and Supervision of capital work		0	15,000	0	0	15,000
227001 Travel inland		0	31,739	0	0	31,739
227004 Fuel, Lubricants and Oils		0	4,000	0	0	4,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	3,000	0	0	3,000
228004 Maintenance-Other Fixed Assets		0	500	0	0	500
273104 Pension		0	3,139,503	0	0	3,139,503
273105 Gratuity		0	2,395,693	0	0	2,395,693
352881 Pension and Gratuity Arrears Budgeting		0	28,771	0	0	28,771
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity		0	5,638,746	0	0	5,638,746
Key Service Area 390017 Public Service Performance management						
227001 Travel inland		0	15,639	0	0	15,639

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Total Cost of Public Service Performance management	0	15,639	0	0	15,639
Total Cost of Public Sector Transformation	0	5,666,385	340,129	0	6,006,514
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
212102 Medical expenses (Employees)	0	20,622	0	0	20,622
221011 Printing, Stationery, Photocopying and Binding	0	4,636	0	0	4,636
221012 Small Office Equipment	0	2,000	0	0	2,000
227001 Travel inland	0	22,742	0	0	22,742
Total Cost of Administrative and Support Services	0	50,000	0	0	50,000
Total Cost of Governance and Security	0	50,000	0	0	50,000
Programme 17 Regional Balanced Development					
Key Service Area 000005 Human Resource Management					
221008 Information and Communication Technology Supplies.	0	1,000	0	0	1,000
221020 Litigation and related expenses	0	5,000	0	0	5,000
227001 Travel inland	0	5,000	0	0	5,000
227004 Fuel, Lubricants and Oils	0	20,400	0	0	20,400
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	10,000	0	0	10,000
281401 Rent	0	3,600	0	0	3,600
Total Cost of Human Resource Management	0	45,000	0	0	45,000
Total Cost of Regional Balanced Development	0	45,000	0	0	45,000
Total Cost of Administration and Management	2,112,737	5,766,385	340,129	0	8,219,250
Total Cost of Administration	2,112,737	5,766,385	340,129	0	8,219,250

Subcounty / Town Council / Division: 236549 Kihiihi Town Council

Service Area 10 Administration and Management

Ushs Thousands		Approved Budget Estimates for FY 2026/27			
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
211107 Boards, Committees and Council Allowances	0	157,100	0	0	157,100
221002 Workshops, Meetings and Seminars	0	56,218	0	0	56,218

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313121 Non-Residential Buildings - Improvement	0	0	277,073	0	277,073
Total Cost of Capacity Strengthening	0	213,318	277,073	0	490,391
Total Cost of Public Sector Transformation	0	213,318	277,073	0	490,391
Total Cost of Administration and Management	0	213,318	277,073	0	490,391
Total Cost of 236549 Kihiihi Town Council	0	213,318	277,073	0	490,391

Subcounty / Town Council / Division: 236550 Katete Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	32,255	0	0	32,255
227001 Travel inland	0	11,156	0	0	11,156
312235 Furniture and Fittings - Acquisition	0	0	10,805	0	10,805
Total Cost of Capacity Strengthening	0	43,411	10,805	0	54,215
Total Cost of Public Sector Transformation	0	43,411	10,805	0	54,215
Total Cost of Administration and Management	0	43,411	10,805	0	54,215
Total Cost of 236550 Katete Subcounty	0	43,411	10,805	0	54,215

Subcounty / Town Council / Division: 236551 Kirima Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
312139 Other Structures - Acquisition	0	0	14,511	0	14,511
Total Cost of Facilities Management	0	0	14,511	0	14,511
Total Cost of Public Sector Transformation	0	0	14,511	0	14,511
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
211107 Boards, Committees and Council Allowances	0	14,672	0	0	14,672
227001 Travel inland	0	13,699	0	0	13,699
Total Cost of Administrative and Support Services	0	28,371	0	0	28,371
Total Cost of Governance and Security	0	28,371	0	0	28,371
Total Cost of Administration and Management	0	28,371	14,511	0	42,882

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Total Cost of 236551 Kirima Subcounty	0	28,371	14,511	0	42,882
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Subcounty / Town Council / Division: 236552 Kanyantorogo 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					
211107 Boards, Committees and Council Allowances	0	25,983	0	0	25,983
221002 Workshops, Meetings and Seminars	0	15,755	0	0	15,755
228001 Maintenance-Buildings and Structures	0	0	15,653	0	15,653
Total Cost of Administrative and Support Services	0	41,738	15,653	0	57,391
Total Cost of Governance and Security	0	41,738	15,653	0	57,391
Total Cost of Administration and Management	0	41,738	15,653	0	57,391
Total Cost of 236552 Kanyantorogo Subcounty	0	41,738	15,653	0	57,391

Subcounty / Town Council / Division: 236553 Kihiihi Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
211107 Boards, Committees and Council Allowances	0	47,786	0	0	47,786
227001 Travel inland	0	23,336	0	0	23,336
312235 Furniture and Fittings - Acquisition	0	0	23,647	0	23,647
Total Cost of Capacity Strengthening	0	71,122	23,647	0	94,769
Total Cost of Public Sector Transformation	0	71,122	23,647	0	94,769
Total Cost of Administration and Management	0	71,122	23,647	0	94,769
Total Cost of 236553 Kihiihi Subcounty	0	71,122	23,647	0	94,769

Subcounty / Town Council / Division: 236554 Kanungu Town Council

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					

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211107 Boards, Committees and Council Allowances	0	138,891	0	0	138,891
227001 Travel inland	0	35,421	0	0	35,421
228001 Maintenance-Buildings and Structures	0	0	16,688	0	16,688
Total Cost of Capacity Strengthening	0	174,312	16,688	0	191,000
Total Cost of Public Sector Transformation	0	174,312	16,688	0	191,000
Total Cost of Administration and Management	0	174,312	16,688	0	191,000
Total Cost of 236554 Kanungu Town Council	0	174,312	16,688	0	191,000

Subcounty / Town Council / Division: 236555 Nyamirama Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
211107 Boards, Committees and Council Allowances	0	6,934	0	0	6,934
227001 Travel inland	0	14,882	0	0	14,882
228001 Maintenance-Buildings and Structures	0	0	14,733	0	14,733
Total Cost of Capacity Strengthening	0	21,816	14,733	0	36,549
Total Cost of Public Sector Transformation	0	21,816	14,733	0	36,549
Total Cost of Administration and Management	0	21,816	14,733	0	36,549
Total Cost of 236555 Nyamirama Subcounty	0	21,816	14,733	0	36,549

Subcounty / Town Council / Division: 236556 Mpungu Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
211107 Boards, Committees and Council Allowances	0	21,505	0	0	21,505
227001 Travel inland	0	15,553	0	0	15,553
228001 Maintenance-Buildings and Structures	0	0	15,440	0	15,440
Total Cost of Capacity Strengthening	0	37,058	15,440	0	52,498
Total Cost of Public Sector Transformation	0	37,058	15,440	0	52,498
Total Cost of Administration and Management	0	37,058	15,440	0	52,498
Total Cost of 236556 Mpungu Subcounty	0	37,058	15,440	0	52,498

VOTE: 851 Kanungu District

Subcounty / Town Council / Division: 236557 Butogota Town Council

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
211107 Boards, Committees and Council Allowances	0	108,000	0	0	108,000
227001 Travel inland	0	38,811	0	0	38,811
313121 Non-Residential Buildings - Improvement	0	0	18,381	0	18,381
Total Cost of Capacity Strengthening	0	146,811	18,381	0	165,193
Total Cost of Public Sector Transformation	0	146,811	18,381	0	165,193
Total Cost of Administration and Management	0	146,811	18,381	0	165,193
Total Cost of 236557 Butogota Town Council	0	146,811	18,381	0	165,193

Subcounty / Town Council / Division: 236558 Nyakinoni Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
211107 Boards, Committees and Council Allowances	0	13,855	0	0	13,855
227001 Travel inland	0	12,805	0	0	12,805
313121 Non-Residential Buildings - Improvement	0	0	12,543	0	12,543
Total Cost of Capacity Strengthening	0	26,660	12,543	0	39,202
Total Cost of Public Sector Transformation	0	26,660	12,543	0	39,202
Total Cost of Administration and Management	0	26,660	12,543	0	39,202
Total Cost of 236558 Nyakinoni Subcounty	0	26,660	12,543	0	39,202

Subcounty / Town Council / Division: 236559 Nyanga Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
211107 Boards, Committees and Council Allowances	0	12,000	0	0	12,000

VOTE: 851 Kanungu District

227001 Travel inland	0	12,651	0	0	12,651
312235 Furniture and Fittings - Acquisition	0	0	12,381	0	12,381
Total Cost of Capacity Strengthening	0	24,651	12,381	0	37,032
Total Cost of Public Sector Transformation	0	24,651	12,381	0	37,032
Total Cost of Administration and Management	0	24,651	12,381	0	37,032
Total Cost of 236559 Nyanga Subcounty	0	24,651	12,381	0	37,032

Subcounty / Town Council / Division: 236560 Kambuga Town Council

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
211107 Boards, Committees and Council Allowances	0	79,933	0	0	79,933
221002 Workshops, Meetings and Seminars	0	20,683	0	0	20,683
228001 Maintenance-Buildings and Structures	0	0	9,329	0	9,329
Total Cost of Capacity Strengthening	0	100,616	9,329	0	109,945
Total Cost of Public Sector Transformation	0	100,616	9,329	0	109,945
Total Cost of Administration and Management	0	100,616	9,329	0	109,945
Total Cost of 236560 Kambuga Town Council	0	100,616	9,329	0	109,945

Subcounty / Town Council / Division: 236561 Rugyeyo Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
211107 Boards, Committees and Council Allowances	0	6,700	0	0	6,700
227001 Travel inland	0	10,210	0	0	10,210
313139 Other Structures - Improvement	0	0	9,808	0	9,808
Total Cost of Capacity Strengthening	0	16,910	9,808	0	26,717
Total Cost of Public Sector Transformation	0	16,910	9,808	0	26,717
Total Cost of Administration and Management	0	16,910	9,808	0	26,717
Total Cost of 236561 Rugyeyo Subcounty	0	16,910	9,808	0	26,717

Subcounty / Town Council / Division: 236562 Kinaaba Subcounty

VOTE: 851 Kanungu District

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
211107 Boards, Committees and Council Allowances	0	6,240	0	0	6,240
227001 Travel inland	0	10,291	0	0	10,291
228001 Maintenance-Buildings and Structures	0	0	9,893	0	9,893
Total Cost of Capacity Strengthening	0	16,531	9,893	0	26,424
Total Cost of Public Sector Transformation	0	16,531	9,893	0	26,424
Total Cost of Administration and Management	0	16,531	9,893	0	26,424
Total Cost of 236562 Kinaaba Subcounty	0	16,531	9,893	0	26,424

Subcounty / Town Council / Division: 236563 Kambuga Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
211107 Boards, Committees and Council Allowances	0	8,436	0	0	8,436
227001 Travel inland	0	18,180	0	0	18,180
312131 Roads and Bridges - Acquisition	0	0	18,210	0	18,210
Total Cost of Capacity Strengthening	0	26,616	18,210	0	44,825
Total Cost of Public Sector Transformation	0	26,616	18,210	0	44,825
Total Cost of Administration and Management	0	26,616	18,210	0	44,825
Total Cost of 236563 Kambuga Subcounty	0	26,616	18,210	0	44,825

Subcounty / Town Council / Division: 236564 Kayonza Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
211107 Boards, Committees and Council Allowances	0	12,642	0	0	12,642
227001 Travel inland	0	23,563	0	0	23,563
228001 Maintenance-Buildings and Structures	0	0	23,885	0	23,885

VOTE: 851 Kanungu District

Total Cost of Capacity Strengthening	0	36,205	23,885	0	60,090
Total Cost of Public Sector Transformation	0	36,205	23,885	0	60,090
Total Cost of Administration and Management	0	36,205	23,885	0	60,090
Total Cost of 236564 Kayonza Subcounty	0	36,205	23,885	0	60,090

Subcounty / Town Council / Division: 236565 Rutenga Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
211107 Boards, Committees and Council Allowances	0	3,297	0	0	3,297
227001 Travel inland	0	8,529	0	0	8,529
228001 Maintenance-Buildings and Structures	0	0	8,035	0	8,035
Total Cost of Capacity Strengthening	0	11,826	8,035	0	19,861
Total Cost of Public Sector Transformation	0	11,826	8,035	0	19,861
Total Cost of Administration and Management	0	11,826	8,035	0	19,861
Total Cost of 236565 Rutenga Subcounty	0	11,826	8,035	0	19,861

Subcounty / Town Council / Division: 273423 Nyakabungo Town Council

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
211107 Boards, Committees and Council Allowances	0	16,586	0	0	16,586
228001 Maintenance-Buildings and Structures	0	0	7,283	0	7,283
Total Cost of Capacity Strengthening	0	16,586	7,283	0	23,870
Total Cost of Public Sector Transformation	0	16,586	7,283	0	23,870
Total Cost of Administration and Management	0	16,586	7,283	0	23,870
Total Cost of 273423 Nyakabungo Town Council	0	16,586	7,283	0	23,870

Subcounty / Town Council / Division: 273424 Rutenga 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

VOTE: 851 Kanungu District

Programme 14 Public Sector Transformation

Key Service Area 010008 Capacity Strengthening

211107 Boards, Committees and Council Allowances	0	8,948	0	0	8,948
227001 Travel inland	0	15,786	0	0	15,786
312121 Non-Residential Buildings - Acquisition	0	0	6,883	0	6,883
Total Cost of Capacity Strengthening	0	24,734	6,883	0	31,617
Total Cost of Public Sector Transformation	0	24,734	6,883	0	31,617
Total Cost of Administration and Management	0	24,734	6,883	0	31,617
Total Cost of 273424 Rutenga Town Council	0	24,734	6,883	0	31,617

Subcounty / Town Council / Division: 273425 Buhoma Town Council

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
211107 Boards, Committees and Council Allowances	0	74,300	0	0	74,300
227001 Travel inland	0	37,697	0	0	37,697
312121 Non-Residential Buildings - Acquisition	0	0	17,825	0	17,825
Total Cost of Capacity Strengthening	0	111,997	17,825	0	129,822
Total Cost of Public Sector Transformation	0	111,997	17,825	0	129,822
Total Cost of Administration and Management	0	111,997	17,825	0	129,822
Total Cost of 273425 Buhoma Town Council	0	111,997	17,825	0	129,822

Subcounty / Town Council / Division: 273426 Kanyantorogo Town Council

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
211107 Boards, Committees and Council Allowances	0	22,049	0	0	22,049
228001 Maintenance-Buildings and Structures	0	0	10,011	0	10,011
Total Cost of Capacity Strengthening	0	22,049	10,011	0	32,059
Total Cost of Public Sector Transformation	0	22,049	10,011	0	32,059
Total Cost of Administration and Management	0	22,049	10,011	0	32,059
Total Cost of 273426 Kanyantorogo Town Council	0	22,049	10,011	0	32,059

VOTE: 851 Kanungu District

Subcounty / Town Council / Division: 273427 Nyamirama Town Council

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
211107 Boards, Committees and Council Allowances	0	35,058	0	0	35,058
227001 Travel inland	0	26,914	0	0	26,914
228001 Maintenance-Buildings and Structures	0	0	12,440	0	12,440
Total Cost of Capacity Strengthening	0	61,972	12,440	0	74,412
Total Cost of Public Sector Transformation	0	61,972	12,440	0	74,412
Total Cost of Administration and Management	0	61,972	12,440	0	74,412
Total Cost of 273427 Nyamirama Town Council	0	61,972	12,440	0	74,412

Subcounty / Town Council / Division: 273428 Bugongi

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
211107 Boards, Committees and Council Allowances	0	9,419	0	0	9,419
221002 Workshops, Meetings and Seminars	0	11,447	0	0	11,447
312121 Non-Residential Buildings - Acquisition	0	0	11,111	0	11,111
Total Cost of Capacity Strengthening	0	20,866	11,111	0	31,977
Total Cost of Public Sector Transformation	0	20,866	11,111	0	31,977
Total Cost of Administration and Management	0	20,866	11,111	0	31,977
Total Cost of 273428 Bugongi	0	20,866	11,111	0	31,977

Subcounty / Town Council / Division: 273429 Kayungwe

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
211107 Boards, Committees and Council Allowances	0	5,119	0	0	5,119

VOTE: 851 Kanungu District

227001 Travel inland	0	10,501	0	0	10,501
228001 Maintenance-Buildings and Structures	0	0	10,114	0	10,114
Total Cost of Capacity Strengthening	0	15,620	10,114	0	25,734
Total Cost of Public Sector Transformation	0	15,620	10,114	0	25,734
Total Cost of Administration and Management	0	15,620	10,114	0	25,734
Total Cost of 273429 Kayungwe	0	15,620	10,114	0	25,734

Subcounty / Town Council / Division: 273430 Kihanda

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
211107 Boards, Committees and Council Allowances	0	7,917	0	0	7,917
227001 Travel inland	0	9,240	0	0	9,240
228001 Maintenance-Buildings and Structures	0	0	8,785	0	8,785
Total Cost of Capacity Strengthening	0	17,157	8,785	0	25,942
Total Cost of Public Sector Transformation	0	17,157	8,785	0	25,942
Total Cost of Administration and Management	0	17,157	8,785	0	25,942
Total Cost of 273430 Kihanda	0	17,157	8,785	0	25,942

Subcounty / Town Council / Division: 273431 Kihembe

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
211107 Boards, Committees and Council Allowances	0	4,970	0	0	4,970
227001 Travel inland	0	11,253	0	0	11,253
313121 Non-Residential Buildings - Improvement	0	0	10,907	0	10,907
Total Cost of Capacity Strengthening	0	16,223	10,907	0	27,129
Total Cost of Public Sector Transformation	0	16,223	10,907	0	27,129
Total Cost of Administration and Management	0	16,223	10,907	0	27,129
Total Cost of 273431 Kihembe	0	16,223	10,907	0	27,129

Subcounty / Town Council / Division: 273432 Kyeshero

VOTE: 851 Kanungu District

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
211107 Boards, Committees and Council Allowances	0	5,323	0	0	5,323
227001 Travel inland	0	10,970	0	0	10,970
228001 Maintenance-Buildings and Structures	0	0	10,609	0	10,609
Total Cost of Capacity Strengthening	0	16,293	10,609	0	26,901
Total Cost of Public Sector Transformation	0	16,293	10,609	0	26,901
Total Cost of Administration and Management	0	16,293	10,609	0	26,901
Total Cost of 273432 Kyeshero	0	16,293	10,609	0	26,901

VOTE: 851 Kanungu District

Finance

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	364,000	421,480
District Unconditional Grant Non-Wage	66,000	66,000
District Unconditional Grant Wage	243,000	300,480
Locally Raised Revenues	55,000	55,000
Total Revenues Shares	364,000	421,480
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	243,000	300,480
Non Wage	121,000	121,000
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	364,000	421,480

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

Service Area 10 Financial Management and Accountability (LG)

Approved Budget Estimates for FY 2026/27

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of Climate Change Mitigation	0	1,000	0	0	1,000
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	1,000	0	0	1,000
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
Total Cost of Human Capital Development	0	1,000	0	0	1,000
Programme 16 Governance and Security					

VOTE: 851 Kanungu District

Key Service Area 000061 Management of Government Accounts

211101 General Staff Salaries	300,480	0	0	0	300,480
221001 Advertising and Public Relations	0	400	0	0	400
221008 Information and Communication Technology Supplies.	0	1,400	0	0	1,400
221009 Welfare and Entertainment	0	4,350	0	0	4,350
221011 Printing, Stationery, Photocopying and Binding	0	5,850	0	0	5,850
221016 Systems Recurrent costs	0	30,000	0	0	30,000
221017 Membership dues and Subscription fees.	0	3,000	0	0	3,000
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
223005 Electricity	0	14,000	0	0	14,000
227001 Travel inland	0	15,600	0	0	15,600
228002 Maintenance-Transport Equipment	0	2,500	0	0	2,500
228004 Maintenance-Other Fixed Assets	0	300	0	0	300
Total Cost of Management of Government Accounts	300,480	78,400	0	0	378,880
Total Cost of Governance and Security	300,480	78,400	0	0	378,880

Programme 17 Regional Balanced Development

Key Service Area 560080 Local Revenue Collection

221001 Advertising and Public Relations	0	200	0	0	200
221009 Welfare and Entertainment	0	1,750	0	0	1,750
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
221012 Small Office Equipment	0	400	0	0	400
222001 Information and Communication Technology Services.	0	1,400	0	0	1,400
223001 Property Management Expenses	0	600	0	0	600
227001 Travel inland	0	23,700	0	0	23,700
227004 Fuel, Lubricants and Oils	0	9,000	0	0	9,000
228004 Maintenance-Other Fixed Assets	0	550	0	0	550
Total Cost of Local Revenue Collection	0	40,600	0	0	40,600
Total Cost of Regional Balanced Development	0	40,600	0	0	40,600
Total Cost of Financial Management and Accountability (LG)	300,480	121,000	0	0	421,480
Total Cost of Finance	300,480	121,000	0	0	421,480

VOTE: 851 Kanungu District

VOTE: 851 Kanungu District

Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,162,881	1,157,325
District Unconditional Grant Non-Wage	603,881	567,325
District Unconditional Grant Wage	360,000	360,000
Locally Raised Revenues	199,000	230,000
Development Revenues	45,252	45,252
District Discretionary Equalisation Development Grant	45,252	45,252
Total Revenues Shares	1,208,133	1,202,576
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	360,000	360,000
Non Wage	802,881	797,325
Development Expenditure		
Domestic Development	45,252	45,252
External Financing	0	0
Total Expenditure	1,208,133	1,202,576

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 14 Public Sector Transformation					
Key Service Area 000049 Recruitment services					
211107 Boards, Committees and Council Allowances	0	44,700	0	0	44,700
221001 Advertising and Public Relations	0	4,000	0	0	4,000
221004 Recruitment Expenses	0	0	25,252	0	25,252
Total for LCIII: Kanungu Town Council	County: KIKINZI				25,252
LCII: Western Ward	Recruitment Expenses - Allowances	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			20,000

VOTE: 851 Kanungu District

LCII: Western Ward		Recruitment Expenses - Meals and Catering Services	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			5,252
221009 Welfare and Entertainment		0	2,000	0	0	2,000
221012 Small Office Equipment		0	2,000	0	0	2,000
221017 Membership dues and Subscription fees.		0	500	0	0	500
227001 Travel inland		0	3,000	0	0	3,000
227004 Fuel, Lubricants and Oils		0	4,000	0	0	4,000
Total Cost of Recruitment services		0	60,200	25,252	0	85,452
Total Cost of Public Sector Transformation		0	60,200	25,252	0	85,452
Programme 16 Governance and Security						
Key Service Area 000014 Administrative and Support Services						
211101 General Staff Salaries		360,000	0	0	0	360,000
211107 Boards, Committees and Council Allowances		0	54,800	0	0	54,800
Total Cost of Administrative and Support Services		360,000	54,800	0	0	414,800
Key Service Area 000023 Inspection and Monitoring						
211107 Boards, Committees and Council Allowances		0	19,204	0	0	19,204
221002 Workshops, Meetings and Seminars		0	0	20,000	0	20,000
Total for LCIII: Kanungu Town Council			County: KIKINZI			20,000
LCII: Western Ward	district	Workshops, Meetings, Seminars - Training (Quality and Standards)	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			20,000
227001 Travel inland		0	15,446	0	0	15,446
227004 Fuel, Lubricants and Oils		0	2,000	0	0	2,000
Total Cost of Inspection and Monitoring		0	36,650	20,000	0	56,650
Total Cost of Governance and Security		360,000	91,450	20,000	0	471,450
Programme 17 Regional Balanced Development						
Key Service Area 000010 Leadership and Management						
211105 Ex-Gratia for Political leaders.		0	378,120	0	0	378,120
221002 Workshops, Meetings and Seminars		0	184,000	0	0	184,000
227001 Travel inland		0	83,555	0	0	83,555
Total Cost of Leadership and Management		0	645,675	0	0	645,675
Total Cost of Regional Balanced Development		0	645,675	0	0	645,675
Total Cost of Legislation and Oversight		360,000	797,325	45,252	0	1,202,576

VOTE: 851 Kanungu District

Total Cost of Statutory bodies	360,000	797,325	45,252	0	1,202,576
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VOTE: 851 Kanungu District

Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	2,476,544	2,866,357
Programme Conditional Grant - Wage Recurrent	1,794,733	2,186,733
Programme Conditional Grant - Non Wage Recurrent	675,811	673,624
Locally Raised Revenues	6,000	6,000
Development Revenues	433,579	1,606,274
Programme Conditional Grant - Development	333,579	357,394
Locally Raised Revenues	100,000	0
Other Transfers from Central Government	0	1,248,880
Total Revenues Shares	2,910,122	4,472,631
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,794,733	2,186,733
Non Wage	681,811	679,624
Development Expenditure		
Domestic Development	433,579	1,606,274
External Financing	0	0
Total Expenditure	2,910,122	4,472,631

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	2,186,733	0	0	0	2,186,733
221001 Advertising and Public Relations	0	20,000	0	0	20,000
221002 Workshops, Meetings and Seminars	0	48,000	0	0	48,000
221009 Welfare and Entertainment	0	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding	0	12,000	0	0	12,000
223001 Property Management Expenses	0	2,000	0	0	2,000

VOTE: 851 Kanungu District

224003 Agricultural Supplies and Services		0	0	78,000	0	78,000
Total for LCIII: Kihiihi Town Council			County: KIKINZI			38,000
LCII: Kihiihi Town ward	Kihiihi Fish Fry Centre	Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			18,000
LCII: Kihiihi Town ward	Kihiihi T/C Sugarcane farmer	Agricultural Supplies and Services - Tertiary value addition equipment	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			20,000
Total for LCIII: Katete Subcounty			County: KIKINZI			2,000
LCII: KATETE	Katete Stock farm	Agricultural Supplies and Services - Community demonstration assorted items	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			2,000
Total for LCIII: Kanungu Town Council			County: KIKINZI			28,000
LCII: Western Ward	Cocoa farmers Districtwide	Agricultural Supplies - Seedlings	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			20,000
LCII: Western Ward	Practical Training centres Districtwide	Agricultural Supplies and Services - Community demonstration assorted items	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			8,000
Total for LCIII: Kambuga Subcounty			County: KIKINZI			10,000
LCII: Nyarugunda	Nyarugunda	Solar driers	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			10,000
224005 Laboratory supplies and services		0	0	15,000	0	15,000
Total for LCIII: Kanungu Town Council			County: KIKINZI			15,000
LCII: Western Ward	Production mini lab	Safety Equipment - Assorted Equipment	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			15,000
227001 Travel inland		0	244,414	0	0	244,414
227004 Fuel, Lubricants and Oils		0	97,992	0	0	97,992
228002 Maintenance-Transport Equipment		0	0	16,000	0	16,000
Total for LCIII: Kanungu Town Council			County: KIKINZI			16,000
LCII: Western Ward	District Headquarters	Vehicle Maintenance - Service, Repair and Maintenance	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			16,000
312216 Cycles - Acquisition		0	0	45,000	0	45,000
Total for LCIII: Kanungu Town Council			County: KIKINZI			45,000

VOTE: 851 Kanungu District

LCII: Western Ward	Production Office - District Headquarters	Motorcycles_Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	45,000
Total Cost of Farmer mobilisation and sensitisation		2,186,733	428,406	154,000
Total Cost of Agro-Industrialization		2,186,733	428,406	154,000
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management				
Key Service Area 000090 Climate Change Adaptation				
221001 Advertising and Public Relations		0	0	4,297
Total for LCIII: Kanungu Town Council		County: KIKINZI		4,297
LCII: Western Ward	District Agricultural Engeneering Office	Media - Facilitation	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development	4,297
221002 Workshops, Meetings and Seminars		0	0	65,068
Total for LCIII: Kanungu Town Council		County: KIKINZI		65,068
LCII: Western Ward	District Headquarters	Workshops, Meetings, Seminars - Training (Agriculture)	Source: Other Transfers from Central Government OGT066-Irrigation for Climate Resilience Project	65,068
221011 Printing, Stationery, Photocopying and Binding		0	0	12,665
Total for LCIII: Kanungu Town Council		County: KIKINZI		12,665
LCII: Western Ward	District Hqts	Office Supplies - Assorted Stationery	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development	12,665
224003 Agricultural Supplies and Services		0	0	1,138,256
Total for LCIII: Kanungu Town Council		County: KIKINZI		1,138,256
LCII: Western Ward	Irrigation projets districtwide	Agricultural Supplies and Services - Assorted equipment	Source: Other Transfers from Central Government OGT066-Irrigation for Climate Resilience Project	1,138,256
227001 Travel inland		0	0	117,912
Total for LCIII: Kanungu Town Council		County: KIKINZI		117,912
LCII: Western Ward	district	Travel Inland - Accommodation Expenses	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	5,173
LCII: Western Ward	district	Travel Inland - Allowances	Source: Other Transfers from Central Government OGT066-Irrigation for Climate Resilience Project	45,555
LCII: Western Ward	District Production Office	Travel Inland - Facilitation	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development	67,184
227004 Fuel, Lubricants and Oils		0	0	37,807
Total for LCIII: Kanungu Town Council		County: KIKINZI		37,807
LCII: Western Ward	District HQrs	Fuel, Oils and Lubricants - Fuel Facilitation	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development	37,807

VOTE: 851 Kanungu District

228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	0	17,942	0	17,942
Total for LCIII: Kanungu Town Council	County: KIKINZI				17,942
LCII: Western Ward	District Hqtrs	Machinery and Equipment - Facilitation and Allowances	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development		17,942
Total Cost of Climate Change Adaptation	0	0	1,393,948	0	1,393,948
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	0	1,393,948	0	1,393,948
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
224003 Agricultural Supplies and Services	0	0	12,023	0	12,023
Total for LCIII: Kirima Subcounty	County: KIKINZI				12,023
LCII: Rutugunda	Kitariro	Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		12,023
Total Cost of HIV/AIDS Mainstreaming	0	0	12,023	0	12,023
Total Cost of Human Capital Development	0	0	12,023	0	12,023
Total Cost of Agricultural Extension	2,186,733	428,406	1,559,971	0	4,175,110
Service Area 20 Agricultural Production					

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Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010059 Post-harvest handling, storage and processing					
224002 Veterinary supplies and services	0	0	12,000	0	12,000
Total for LCIII: Kanungu Town Council	County: KIKINZI				12,000
LCII: Western Ward	Vet Extension Staff in LLGs	Veterinary Drugs	Source: Programme Conditional Grant - Development 101-o/w Production - Development		12,000
224003 Agricultural Supplies and Services	0	0	18,000	0	18,000
Total for LCIII: Katete Subcounty	County: KIKINZI				2,827
LCII: Kayanja	katete	Agricultural Supplies and Services - Community demonstration supplies	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		2,827
Total for LCIII: Kanungu Town Council	County: KIKINZI				15,173

VOTE: 851 Kanungu District

LCII: Western Ward	Practical Training Centres Districtwide	Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 101-o/w Production - Development	15,173		
227001 Travel inland		0	10,563	0	0	10,563
Total Cost of Post-harvest handling, storage and processing		0	10,563	30,000	0	40,563
Key Service Area 010074 Vector and disease control						
224003 Agricultural Supplies and Services		0	0	10,303	0	10,303
Total for LCIII: Kanungu Town Council		County: KIKINZI				10,303
LCII: Western Ward	Practical Training centres Districtwide	Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 101-o/w Production - Development			10,303
224005 Laboratory supplies and services		0	0	6,000	0	6,000
Total for LCIII: Kanungu Town Council		County: KIKINZI				6,000
LCII: Western Ward	District mini lab - District HQts	Safety Equipment - Assorted Equipment	Source: Programme Conditional Grant - Development 101-o/w Production - Development			6,000
227001 Travel inland		0	20,000	0	0	20,000
Total Cost of Vector and disease control		0	20,000	16,303	0	36,303
Total Cost of Agro-Industrialization		0	30,563	46,303	0	76,866
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management						
Key Service Area 000016 Environment, Social Health and Safety						
227001 Travel inland		0	5,000	0	0	5,000
Total Cost of Environment, Social Health and Safety		0	5,000	0	0	5,000
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		0	5,000	0	0	5,000
Total Cost of Agricultural Production		0	35,563	46,303	0	81,866
Service Area 30 Agricultural Value Chain Services						

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 300016 Parish Development Model Operations					
221002 Workshops, Meetings and Seminars	0	98,056	0	0	98,056
227001 Travel inland	0	117,600	0	0	117,600
Total Cost of Parish Development Model Operations	0	215,656	0	0	215,656
Total Cost of Agro-Industrialization	0	215,656	0	0	215,656

VOTE: 851 Kanungu District

Total Cost of Agricultural Value Chain Services	0	215,656	0	0	215,656
Total Cost of Production and Marketing	2,186,733	679,624	1,606,274	0	4,472,631

VOTE: 851 Kanungu District

Health

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	11,970,587	13,251,289
Programme Conditional Grant - Wage Recurrent	10,263,391	10,371,391
Programme Conditional Grant - Non Wage Recurrent	1,707,196	1,779,897
District Unconditional Grant Wage	0	390,000
Other Transfers from Central Government	0	710,000
Development Revenues	1,618,670	520,452
Programme Conditional Grant - Development	755,457	320,452
District Discretionary Equalisation Development Grant	151,823	0
Other Transfers from Central Government	711,390	0
Transitional Conditional Grant - Development	0	200,000
Total Revenues Shares	13,589,257	13,771,741
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	10,263,391	10,761,391
Non Wage	2,418,586	2,489,897
Development Expenditure		
Domestic Development	907,280	520,452
External Financing	0	0
Total Expenditure	13,589,257	13,771,741

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

Service Area 10 Primary HealthCare

Approved Budget Estimates for FY 2026/27

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 12 Human Capital Development					
Key Service Area 320165 Primary Health care services					
211101 General Staff Salaries	10,761,391	0	0	0	10,761,391
221001 Advertising and Public Relations	0	69,746	0	0	69,746
221008 Information and Communication Technology Supplies.	0	800	0	0	800
221009 Welfare and Entertainment	0	2,500	0	0	2,500

VOTE: 851 Kanungu District

221011 Printing, Stationery, Photocopying and Binding	0	3,200	0	0	3,200
221012 Small Office Equipment	0	1,500	0	0	1,500
222001 Information and Communication Technology Services.	0	5,229	0	0	5,229
225204 Monitoring and Supervision of capital work	0	0	15,537	0	15,537
Total for LCIII: Katete Subcounty	County: KIKINZI				4,000
LCII: Kishuro	Katete HCIII	Monitoring renovation of Katete HCIII OPD in Katete sub county	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		4,000
Total for LCIII: Kihiihi Subcounty	County: KIKINZI				4,100
LCII: Kabuga	Kihiihi HCIV	Monitoring of construction of pit latrine at Kihiihi HCIV for staff quarters in Kihiihi town council	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		2,050
LCII: Kibimbiri	Matanda HCIII	Monitoring of latrine construction for staff houses at Matanda HCIII	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		2,050
Total for LCIII: Butogota Town Council	County: KIKINZI				1,337
LCII: Eastern Ward	butogota	monitoring ntugamo	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		1,337
Total for LCIII: Kayonza Subcounty	County: KIKINZI				6,100
LCII: Bujengwe	Kayonza HCIII	Monitoring of renovation of staff houses at Kayonza HCIII in Kayonza subcounty	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		6,100
227001 Travel inland	0	602,731	0	0	602,731
227004 Fuel, Lubricants and Oils	0	76,679	0	0	76,679
228002 Maintenance-Transport Equipment	0	11,000	0	0	11,000
263308 Sector Conditional Grant (Non-Wage)	0	1,035,787	0	0	1,035,787
Total for LCIII: Kihiihi Town Council	County: KIKINZI				201,061
LCII: Bihomborwa ward	Buzaniro	BIHOMBORWA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)		8,297
LCII: Kihiihi TC	Market cell	KIHIHI H/C IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)		86,824
LCII: Kihiihi TC	Market Cell	KIHIHI H/C IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)		82,971

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LCII: Kihihi Town ward	Matanda 1	BUSHERE HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	3,493
LCII: Nyakatunguru	Nyamwegabira	NYAMWEGABI RA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	6,985
LCII: Nyakatunguru	Nyamwegabira	NYAMWEGABI RA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	12,491
Total for LCIII: Katete Subcounty		County: KIKINZI		29,527
LCII: Kishuro	Kishuro	KATETE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	12,933
LCII: Kishuro	Kishuro	KATETE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,594
Total for LCIII: Kirima Subcounty		County: KIKINZI		60,024
LCII: Bushura	Rwengwe	KAZURU HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,297
LCII: Kihanda	Nyakatooma	Kihanda Health Centre II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	3,493
LCII: Kihanda	Rwendahi	Kihanda GOVT HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,297
LCII: Rubimbwa	Nyarwemarira	RUBIMBWAHC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,297
LCII: Rutugunda	Bugarama - Nkamba	KIRIMA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,594
LCII: Rutugunda	Bugarama - Nkamba	KIRIMA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	11,553
LCII: Rutugunda	Buhamba	KITARIRO HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	3,493
Total for LCIII: Kanyantorogo Subcounty		County: KIKINZI		38,235
LCII: Burema	Nyaruhanga	KANYANTORO GO HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	14,655
LCII: Burema	Nyaruhanga	KANYANTORO GO HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,594
LCII: Kihembe	kihembe	KIHEMBE HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	3,493
LCII: Nyamigoye	Bugiri	BUGIRI HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	3,493
Total for LCIII: Kihihi Subcounty		County: KIKINZI		16,661

VOTE: 851 Kanungu District

LCII: Kibimbiri	Kanyinaburimano	MATANDA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	13,169
LCII: Rusoroza	Kibimbiri	KIBIMBIRI HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	3,493
Total for LCIII: Kanungu Town Council		County: KIKINZI		170,962
LCII: Northern Ward	Nyakihira	MAZZOLDIHC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,297
LCII: Southern Ward	Kishamba	MAKIRO HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	6,985
LCII: Western Ward	Katate	KANUNGU HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	53,646
LCII: Western Ward	Katate	KANUNGU HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	82,971
LCII: Western Ward	Mashenga	NYAKATARE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	6,985
LCII: Western Ward	Nyakatare	NYAKATARE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	12,077
Total for LCIII: Mpungu Subcounty		County: KIKINZI		120,468
LCII: Buremba	Karambi	MPUNGU HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	82,971
LCII: Buremba	Karambi	MPUNGU HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	34,004
LCII: Mpungu	Kanyashogi	KANYASHOGYE HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	3,493
Total for LCIII: Butogota Town Council		County: KIKINZI		27,761
LCII: Southern Ward	Bikuto	Ntungamo Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,594
LCII: Southern Ward	Bikuto	Ntungamo Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	7,674
LCII: Western Ward	Butogota Upper	BUTOGOTA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	3,493
Total for LCIII: Nyakinoni Subcounty		County: KIKINZI		11,790
LCII: Nyakinoni	Nyakinoni	NYAKINONI HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	3,493
LCII: Samaria	Bushogyie A	SAMARIAHC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,297
Total for LCIII: Nyanga Subcounty		County: KIKINZI		3,493

VOTE: 851 Kanungu District

LCII: Nkunda	Kazinga	KAZINGA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	3,493
Total for LCIII: Rugyeyo Subcounty		County: KIKINZI		134,144
LCII: Kashojwa	Kabahesi	RUGYEYO HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	22,788
LCII: Kashojwa	Kabahesi	RUGYEYO HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	82,971
LCII: Katungu	Burora	BURORA HCII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,297
LCII: Katungu	Kifunjo	KIFUNJOHC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,297
LCII: Kayungwe	Butagasi	MISHENYIHC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,297
LCII: Kayungwe	Kigarama	BUKUNGA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	3,493
Total for LCIII: Kambuga Subcounty		County: KIKINZI		26,903
LCII: Bugongi	Ihembe	BUGONGI HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,594
LCII: Bugongi	Ihembe	BUGONGI HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	10,309
Total for LCIII: Kayonza Subcounty		County: KIKINZI		6,985
LCII: Karangara	Nyakabingo	KARANGARA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	3,493
LCII: Kyeshero	Nyakishojwa	KYESHERO HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	3,493
Total for LCIII: Rutenga Subcounty		County: KIKINZI		39,601
LCII: Mafuga	Nyakarambi	MAFUGAHC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,297
LCII: TOWN WARD	Katagiramizi	RUTENGA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	14,709
LCII: TOWN WARD	Katagiramizi	RUTENGA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,594
Total for LCIII: Missing Subcounty		County: Missing County		148,173
LCII: Missing Parish	Bujengwe	KAYONZA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	12,947
LCII: Missing Parish	Kagunga A	Nyakashozi Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	6,390

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LCII: Missing Parish	Kagunga A	Nyakashozi Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	6,985		
LCII: Missing Parish	Kanyamatembe	KINAABA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	9,490		
LCII: Missing Parish	Kanyamatembe	KINAABA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,594		
LCII: Missing Parish	Kanyamatembe	KINAABA COU HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	3,493		
LCII: Missing Parish	Kanyinaburimano	MATANDA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,594		
LCII: Missing Parish	Kigando	KIRINGA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,297		
LCII: Missing Parish	Kishamba	MAKIRO HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	11,488		
LCII: Missing Parish	Mashooko	RUSHAKA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	3,493		
LCII: Missing Parish	Mayanja	KAYONZA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,594		
LCII: Missing Parish	Mishenyi	NYAMIRAMA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,594		
LCII: Missing Parish	Mishenyi	NYAMIRAMA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	10,917		
LCII: Missing Parish	Rwere	NYARUTOJO HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,297		
263402 Transfer to Other Government Units		0	0	200,000	0	200,000
Total for LCIII: Kihiihi Town Council		County: KIKINZI				200,000
LCII: Kihihi Town ward	Kihihi HCIV	Ad Hoc for construction of Maternity ward at Kihihi HCIV, Kihihi TC	Source: Transitional Conditional Grant - Development 103-Transitional Development - Health Ad Hoc	200,000		
312121 Non-Residential Buildings - Acquisition		0	0	44,658	0	44,658
Total for LCIII: Kihiihi Town Council		County: KIKINZI				44,658
LCII: Kihihi TC	latrine at kihihi hciv	Hospital construction service-Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	44,658		
312139 Other Structures - Acquisition		0	0	38,950	0	38,950
Total for LCIII: Kihiihi Subcounty		County: KIKINZI				38,950

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LCII: Kibimbiri	Matanda HCIII	Lease_Improve	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	38,950
312221 Light ICT hardware - Acquisition		0	04,0000	4,000
Total for LCIII: Kanungu Town Council		County: KIKINZI4,000		
LCII: Western Ward	DHO's Office	All in one desktop computer-Desktop_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	4,000
313111 Residential Buildings - Improvement		0	0141,3070	141,307
Total for LCIII: Butogota Town Council		County: KIKINZI25,407		
LCII: Eastern Ward	Ntungamo HCIII	General residential construction contractor service-Other Prin residen_Improve	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	25,407
Total for LCIII: Kayonza Subcounty		County: KIKINZI115,900		
LCII: Bujengwe	Kayonza HCIII	General residential construction contractor service-Other Prin residen_Improve	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	115,900
313121 Non-Residential Buildings - Improvement		0	076,0000	76,000
Total for LCIII: Katete Subcounty		County: KIKINZI76,000		
LCII: Kishuro	Kishuro	Renovation of Katete HCIII OPD Ward	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	76,000
Total Cost of Primary Health care services		10,761,391	1,809,171520,4520	13,091,014
Total Cost of Human Capital Development		10,761,391	1,809,171520,4520	13,091,014
Total Cost of Primary HealthCare		10,761,391	1,809,171520,4520	13,091,014
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	649,726	0	0	649,726
Total for LCIII: Kambuga Town Council		County: KIKINZI				462,170
LCII: Central Ward	muhpkya	Kambuga General Hospital	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Healthcare - Hospital Non Wage Recurrent (Government)			462,170
Total for LCIII: Kayonza Subcounty		County: KIKINZI				187,556
LCII: Mukono	mbwindi	BWINDI COMMUNITY HOSPITAL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Healthcare - Hospital Non Wage Recurrent (PNFP)			187,556

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Total Cost of Support to Hospitals	0	649,726	0	0	649,726
Total Cost of Human Capital Development	0	649,726	0	0	649,726
Total Cost of Hospital Services	0	649,726	0	0	649,726

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	2,000	0	0	2,000
Total Cost of Climate Change Mitigation	0	2,000	0	0	2,000
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	2,000	0	0	2,000
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of HIV/AIDS Mainstreaming	0	2,000	0	0	2,000
Key Service Area 000016 Environment, Social Health and Safety					
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of Environment, Social Health and Safety	0	2,000	0	0	2,000
Key Service Area 320135 Sanitation and hygiene Services					
221001 Advertising and Public Relations	0	1,300	0	0	1,300
221002 Workshops, Meetings and Seminars	0	5,168	0	0	5,168
223001 Property Management Expenses	0	3,200	0	0	3,200
223005 Electricity	0	2,000	0	0	2,000
223006 Water	0	800	0	0	800
227001 Travel inland	0	10,032	0	0	10,032
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	2,500	0	0	2,500
Total Cost of Sanitation and hygiene Services	0	25,000	0	0	25,000
Total Cost of Human Capital Development	0	29,000	0	0	29,000
Total Cost of Health Management and Supervision	0	31,000	0	0	31,000
Total Cost of Health	10,761,391	2,489,897	520,452	0	13,771,741

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Education

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	27,000,991	30,919,011
Programme Conditional Grant - Wage Recurrent	22,648,833	26,254,409
Programme Conditional Grant - Non Wage Recurrent	4,150,114	4,363,393
District Unconditional Grant Wage	150,044	246,208
Locally Raised Revenues	4,000	5,000
Other Transfers from Central Government	48,000	50,000
Development Revenues	1,217,711	1,336,237
Transitional Conditional Grant - Development	600,000	750,000
Programme Conditional Grant - Development	516,669	466,237
District Discretionary Equalisation Development Grant	101,042	120,000
Total Revenues Shares	28,218,702	32,255,248
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	22,798,877	26,500,618
Non Wage	4,202,114	4,418,393
Development Expenditure		
Domestic Development	1,217,711	1,336,237
External Financing	0	0
Total Expenditure	28,218,702	32,255,248

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

Service Area 10 Pre-Primary and Primary Education

Approved Budget Estimates for FY 2026/27

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	4,000	0	0	4,000
Total Cost of HIV/AIDS Mainstreaming	0	4,000	0	0	4,000
Key Service Area 000063 Quality Assurance Systems					
211101 General Staff Salaries	12,577,723	0	0	0	12,577,723

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225204 Monitoring and Supervision of capital work		0	0	47,500	0	47,500
Total for LCIII: Kanungu Town Council			County: KIKINZI			47,500
LCII: Western Ward	district	monitoring the construction of	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc			7,500
LCII: Western Ward	district	monitoring projects under primary education	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			40,000
312111 Residential Buildings - Acquisition		0	0	100,000	0	100,000
Total for LCIII: Kihanda			County: KIKINZI			100,000
LCII: Missing Parish	Kihand P/S	General residential construction contractor service - Othr Princ residences_Acquire e	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			100,000
312121 Non-Residential Buildings - Acquisition		0	0	498,737	0	498,737
Total for LCIII: Kihiihi Town Council			County: KIKINZI			130,000
LCII: Nyakatunguru	Kinyashohera ps	Pre school educational services-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			130,000
Total for LCIII: Mpungu Subcounty			County: KIKINZI			120,000
LCII: Mpungu	Kyogo p/s	Pre school educational services-Schools_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			120,000
Total for LCIII: Butogota Town Council			County: KIKINZI			106,237
LCII: Eastern Ward	latrine constructions at butogota, nyamiysgs ps	Pre school educational services-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			106,237
Total for LCIII: Kanyantorogo Town Council			County: KIKINZI			142,500
LCII: Missing Parish	Runyinya P/S	Pre school educational services-Schools_Acquire	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc			142,500
312235 Furniture and Fittings - Acquisition		0	0	90,000	0	90,000
Total for LCIII: Katete Subcounty			County: KIKINZI			90,000
LCII: Kyanja	kyatuhe	Desks-Desk_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			90,000
Total Cost of Quality Assurance Systems		12,577,723	0	736,237	0	13,313,960
Key Service Area 320162 Capitation (Primary)						
263308 Sector Conditional Grant (Non-Wage)		0	1,185,942	0	0	1,185,942
Total for LCIII: Katete Subcounty			County: KIKINZI			26,212

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LCII: Kayanja	KATETE	KATETE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,310
LCII: Kayanja	KISHURO	KISHURO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,250
LCII: Kayanja	MPANGANGO	MPANGANGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,181
LCII: Nyarurambi	RWEYEREZO	RWEYEREZO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	2,472
Total for LCIII: Kirima Subcounty		County: KIKINZI		80,417
LCII: Kazuru	BUJENGWE	BUJENGWE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,973
LCII: Kazuru	KAZURU	KAZURU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	2,090
LCII: Kihanda	KARANGARA	KARANGARA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,872
LCII: Rubimbwa	KIRIMA	KIRIMA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,293
LCII: Rubimbwa	KITARIRO	KITARIRO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,395
LCII: Rubimbwa	KITUNGA	KITUNGA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,590
LCII: Rubimbwa	RUBIMBWA	RUBIMBWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,810
LCII: Rutugunda	KANGARAME	KANGARAME P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,572
LCII: Rutugunda	KEITA	KEITA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,350
LCII: Rutugunda	RUTUGUNDA	RUTUGUNDA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,474
Total for LCIII: Kanyantorogo Subcounty		County: KIKINZI		73,371
LCII: Burema	BUREMA	BUREMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,436
LCII: Burema	KANYUNGUSI	KANYUNGUSI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,012
LCII: Burema	RUNYINYA	RUNYINYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,146

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LCII: Kishenyi	KISHENYI	KISHENYI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,366
LCII: Kishenyi	KIZIIBA	KIZIIBA PRIMARY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,076
LCII: Nyamigoye	BUSHORO	BUSHORO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,707
LCII: Nyamigoye	KYAJURA	KYAJURA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,936
LCII: Nyamigoye	NYAMIGOYE	NYAMIGOYE PRIMARY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,693
Total for LCIII: Kihiihi Subcounty		County: KIKINZI		60,945
LCII: Kabuga	BUSHERE	BUSHERE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,616
LCII: Kazinga	KORORO	KORORO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,590
LCII: Kibimbiri	RUSHOROZA	RUSHOROZA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,316
LCII: Matanda	MATANDA	MATANDA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	1,570
LCII: Rusoroza	KIBIMBIRI	KIBIMBIRI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	23,853
Total for LCIII: Kanungu Town Council		County: KIKINZI		27,184
LCII: Northern Ward	OMUMBUGA	OMUMBUGA PRIMARY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,352
LCII: Southern Ward	BUTOGOTA	BUTOGOTA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,922
LCII: Southern Ward	NYAKATARE	NYAKATARE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,910
Total for LCIII: Nyamirama Subcounty		County: KIKINZI		65,638
LCII: Mashaku	MASHAKU	MASHAKU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,673
LCII: Ntungwa	RUSHAKA	RUSHAKA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,081
LCII: Nyakashure	KAGUNGA	KAGUNGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,050
LCII: Nyakashure	KANIABIZO	KANIABIZO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,616

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LCII: Nyakashure	NYAKASHURE	NYAKASHURE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,962
LCII: Nyarurambi	KYANTUHE	KYANTUHE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,256
Total for LCIII: Mpungu Subcounty		County: KIKINZI		20,830
LCII: Buremba	BUREMBA	BUREMBA C/S P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,390
LCII: Mpungu	Kyogo	Kyogo Comm. Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,990
LCII: Ngara	KATUNDA	KATUNDA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,450
Total for LCIII: Nyakinoni Subcounty		County: KIKINZI		20,313
LCII: Karubeizi	RWANGOBOKA	RWANGOBOKA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,870
LCII: Nyakinoni	NSHAKA	NSHAKA P. S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,050
LCII: Samaria	BUSHOGYE	BUSHOGYE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,393
Total for LCIII: Nyanga Subcounty		County: KIKINZI		45,666
LCII: Bukorwe	BUKORWE	BUKORWE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,536
LCII: Kamahe	KAMAHE	KAMAHE CHURCH SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,790
LCII: Nkunda	KAZINGA	KAZINGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,330
LCII: Nkunda	NKUNDA	NKUNDA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,470
LCII: Nkunda	NKUNDA SDA	NKUNDA SDA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,938
LCII: Nyanga	ISHASHA	ISHASHA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,602
Total for LCIII: Rugyeyo Subcounty		County: KIKINZI		18,862
LCII: Kashojwa	RUGYEYO	RUGYEYO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,175
LCII: Kitojo	BIKOMERO	BIKOMERO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	1,415

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LCII: Nyarurambi	BURORA	BURORA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,273
Total for LCIII: Kinaaba Subcounty		County: KIKINZI		27,596
LCII: KINAABA	Kinaaba	RUNYAMI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,830
LCII: KINAABA	KINAABA	KINAABA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,088
LCII: Kiziba	BUGORO	BUGORO CHURCH SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,678
Total for LCIII: Kambuga Subcounty		County: KIKINZI		34,749
LCII: Kiringa	KAGASHE	KAGASHE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,038
LCII: Kiringa	KIRINGA	KIRINGA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	1,393
LCII: Nyarugunda	MUHUMUZA	MUHUMUZA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,116
LCII: Nyarugunda	NKAMBI	NKAMBI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,203
Total for LCIII: Kayonza Subcounty		County: KIKINZI		29,722
LCII: Bujengwe	NYARURAMBI	NYARURAMBI PARENTS P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,190
LCII: Karangara	NYAMIYAGA	NYAMIYAGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,430
LCII: Rutendere	KATEMBE	KATEMBE P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,102
Total for LCIII: Rutenga Subcounty		County: KIKINZI		58,434
LCII: Katojo	KATOJO-RUTENGA	KATOJO-RUTENGA PRIMARY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,324
LCII: Katojo	RUGANDU	RUGANDU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,522
LCII: Katojo	RUKOOKA	RUKOOKA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	1,436
LCII: Mafuga	MAFUGA	MAFUGA PRIMARY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,278
LCII: TOWN WARD	MASHURI	MASHURI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,093

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LCII: TOWN WARD	RUTENGA	RUTENGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,782
Total for LCIII: Missing Subcounty		County: Missing County		596,006
LCII: Missing Parish	BIHOMBORWA	BIHOMBORWA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,190
LCII: Missing Parish	BITABO	BITABO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,095
LCII: Missing Parish	BUGONGI	BUGONGI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,392
LCII: Missing Parish	BUKUNGA	BUKUNGA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,950
LCII: Missing Parish	BUSHEKWE	BUSHEKWE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,513
LCII: Missing Parish	BWANJA	BWANJA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,613
LCII: Missing Parish	IHEMBE	IHEMBE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,748
LCII: Missing Parish	KAMBUGA	KAMBUGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,510
LCII: Missing Parish	KAMEME	KAMEME P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,632
LCII: Missing Parish	KANYASHANDE	KANYASHANDE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,916
LCII: Missing Parish	KANYASHOGI	KANYASHOGI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,710
LCII: Missing Parish	KARAMBI	KARAMBI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,193
LCII: Missing Parish	Karuhinda	KARUHINDA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,281
LCII: Missing Parish	KASHENYI	KASHENYI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,132
LCII: Missing Parish	KASHESHA	KASHESHA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,421
LCII: Missing Parish	KASHOJWA	KASHOJWA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	1,512
LCII: Missing Parish	KATEBERE	KATEBERE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,278

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LCII: Missing Parish	KAYONZA	KAYONZA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,870
LCII: Missing Parish	KAYUNGWE	KAYUNGWE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,130
LCII: Missing Parish	KIFUNJO	KIFUNJO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,090
LCII: Missing Parish	KIGARAMA	KIGARAMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,012
LCII: Missing Parish	KIHANDA	KIHANDA PRIMARY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,180
LCII: Missing Parish	KIHEMBE	KIHEMBE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,030
LCII: Missing Parish	KIHIHI	KIHIHI PRIMARY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,433
LCII: Missing Parish	KIJUBWE	KIJUBWE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,213
LCII: Missing Parish	KIKOMBE	KIKOMBE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,210
LCII: Missing Parish	KINYASHOHERA	KINYASHOHERA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,733
LCII: Missing Parish	KIRURUMA	KIRURUMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,310
LCII: Missing Parish	KISHORORO	KISHORORO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,215
LCII: Missing Parish	KYANDAGO	KYANDAGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,088
LCII: Missing Parish	KYESHERO	KYESHERO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,215
LCII: Missing Parish	MAKANGA	MAKANGA PARENTS SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,236
LCII: Missing Parish	MAKIRO	MAKIRO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	1,350
LCII: Missing Parish	MPAMBIZO	MPAMBIZO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,852
LCII: Missing Parish	MUKONO	MUKONO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,150

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LCII: Missing Parish	MURAMBA	MURAMBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,119
LCII: Missing Parish	MUSHASHA	MUSHASHA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,876
LCII: Missing Parish	NAMUNYE	NAMUNYE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	4,984
LCII: Missing Parish	NAMUNYE	NAMUNYE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	1,673
LCII: Missing Parish	NTABAGWE	NTABAGWE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,548
LCII: Missing Parish	NTUNGAMO	NTUNGAMO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,450
LCII: Missing Parish	NYABIREHE	NYABIREHE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,793
LCII: Missing Parish	NYAKABUNGO	NYAKABUNGO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,930
LCII: Missing Parish	NYAKAGYEZI	NYAKAGYEZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,670
LCII: Missing Parish	NYAKASHOZI	NYAKASHOZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,270
LCII: Missing Parish	NYAKATUNGURU	NYAKATUNGURU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,330
LCII: Missing Parish	NYAKIBINGO	NYAKIBINGO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,898
LCII: Missing Parish	NYAKINONI	NYAKINONI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,932
LCII: Missing Parish	NYAKISHOJWA	NYAKISHOJWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,090
LCII: Missing Parish	NYAMAKAMBA	NYAMAKAMBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,625
LCII: Missing Parish	NYAMIRAMA	NYAMIRAMA II P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,055
LCII: Missing Parish	NYAMIRAMA	NYAMIRAMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,376
LCII: Missing Parish	NYAMIRENGYERE	NYAMIRENGYERE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,062

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LCII: Missing Parish	NYAMWEGABIRA	NYAMWEGABIRA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,050		
LCII: Missing Parish	NYARURAMBI	NYARURAMBI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,681		
LCII: Missing Parish	NYARUREMBO	NYARUREMBO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,130		
LCII: Missing Parish	NYARUTOJO	NYARUTOJO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,618		
LCII: Missing Parish	OMUCHOGO	OMUCHOGO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,121		
LCII: Missing Parish	RUBONA	RUBONA SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	1,393		
LCII: Missing Parish	RUBONWA	RUBONWA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,893		
LCII: Missing Parish	RUGANDO	RUGANDO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	1,456		
LCII: Missing Parish	RUHIMBI	RUHIMBI P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,250		
LCII: Missing Parish	RUKARARA	RUKARARA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,432		
LCII: Missing Parish	RUSHEBEYA	RUSHEBEYA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,175		
LCII: Missing Parish	Rutendere	NYAMIRAMA TWIMUKYE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,078		
LCII: Missing Parish	RUTENDERE	RUTENDERE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,610		
LCII: Missing Parish	RWANGA	RWANGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,350		
LCII: Missing Parish	RWENYERERE	RWENYERERE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,619		
LCII: Missing Parish	Rwere	Rwere P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,970		
LCII: Missing Parish	ZOROOMA	ZOROOMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,108		
Total Cost of Capitation (Primary)		0	1,185,942	0	0	1,185,942
Total Cost of Human Capital Development		12,577,723	1,189,942	736,237	0	14,503,902
Total Cost of Pre-Primary and Primary Education		12,577,723	1,189,942	736,237	0	14,503,902

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Service Area 20 Secondary Education

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development						
Key Service Area 320158 Capitation (Secondary)						
263308 Sector Conditional Grant (Non-Wage)		0	2,066,304	0	0	2,066,304
Total for LCIII: Kanyantorogo Subcounty		County: KIKINZI				292,820
LCII: Burema	BUREMA	BUREMA SSS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			75,260
LCII: Burema	KIRIMA	KIRIMA COMMUNITY SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			217,560
Total for LCIII: Kihiihi Subcounty		County: KIKINZI				52,280
LCII: Rusoroza	RUSHOROZA	RUSHOROZA SEED SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			52,280
Total for LCIII: Kanungu Town Council		County: KIKINZI				300,440
LCII: Eastern Ward	KINKIZI	KINKIZI HIGH SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			234,160
LCII: Northern Ward	NYAMIYAGA	NYAMIYAGA SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			66,280
Total for LCIII: Nyamirama Subcounty		County: KIKINZI				85,420
LCII: Ntungwa	NYAMIRAMA	NYAMIRAMA SEED SECONDARY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			42,080
LCII: Nyarurambi	NYAKABUNGO	NYAKABUNGO G.B SSS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			43,340
Total for LCIII: Butogota Town Council		County: KIKINZI				119,316
LCII: Southern Ward	BUTOGOTA	BUTOGOTA TRINITY COLLEGE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			119,316
Total for LCIII: Nyakinoni Subcounty		County: KIKINZI				55,040
LCII: Samaria	RUGYEYO	RUGYEYO SSS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			55,040
Total for LCIII: Nyanga Subcounty		County: KIKINZI				76,596
LCII: Nkunda	NYANGA	NYANGA COMMUNITY SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			76,596
Total for LCIII: Kayonza Subcounty		County: KIKINZI				74,300

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LCII: Karangara	MPUNGU	BISHOP CALIST SSS MPUNGU	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	18,720		
LCII: Kyeshero	Kyeshero	St Donati SS Kyeshero	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	55,580		
Total for LCIII: Missing Subcounty		County: Missing County		1,010,092		
LCII: Missing Parish	Bushogye	Bushogye Moslem Seed S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	64,000		
LCII: Missing Parish	KAMBUGA	KAMBUGA SSS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	58,060		
LCII: Missing Parish	KATETE	KATETE SEED SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	38,080		
LCII: Missing Parish	KIHIHI	KIHIHI HIGH SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	216,220		
LCII: Missing Parish	KIHIHI	KIHIHI MUSLIM SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	58,416		
LCII: Missing Parish	KINABA	ST JOSEPH S.S KINABA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	44,480		
LCII: Missing Parish	MAKIRO	SAN GIOVANNI SCHOOL MAKIRO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	118,620		
LCII: Missing Parish	NYAKINONI	NYAKINONI	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	252,216		
LCII: Missing Parish	NYAMWEGABIRA	ST PIUS NYAMWEGABIRA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	113,180		
LCII: Missing Parish	RUTENGA	ST AUGUSTINE RUTENGA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	46,820		
Total Cost of Capitation (Secondary)		0	2,066,304	0	0	2,066,304
Key Service Area 320159 Secondary Education Services						
211101 General Staff Salaries		11,329,167	0	0	0	11,329,167
225204 Monitoring and Supervision of capital work		0	0	22,500	0	22,500
Total for LCIII: Kanungu Town Council		County: KIKINZI				22,500
LCII: Western Ward	kinkizi, san giovan and burema secondary	monotoring projects	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc			22,500
312121 Non-Residential Buildings - Acquisition		0	0	332,500	0	332,500
Total for LCIII: Kanyantorogo Subcounty		County: KIKINZI				95,000
LCII: Burema	Burema ss	Library_Acquire	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc			95,000
Total for LCIII: Kanungu Town Council		County: KIKINZI				237,500

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LCII: Western Ward	kinkizi high school	Public library construction-Specialized buildings_Acquire	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc	237,500
313121 Non-Residential Buildings - Improvement		0	0	245,000
Total for LCIII: Kanungu Town Council		County: KIKINZI		245,000
LCII: Southern Ward	san giovanni makiro	school improvement of san giovanni school makiro	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc	245,000
Total Cost of Secondary Education Services		11,329,167	0	600,000
Total Cost of Human Capital Development		11,329,167	2,066,304	600,000
Total Cost of Secondary Education		11,329,167	2,066,304	600,000
Service Area 30 Skills Development				

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320160 Tertiary Education Services					
211101 General Staff Salaries	2,347,520	0	0	0	2,347,520
Total Cost of Tertiary Education Services	2,347,520	0	0	0	2,347,520
Key Service Area 320163 Capitation (Tertiary)					
263308 Sector Conditional Grant (Non-Wage)	0	570,822	0	0	570,822
Total for LCIII: Kanungu Town Council		County: KIKINZI			167,921
LCII: Western Ward	BURORA	BURORA TECH. INST	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent		167,921
Total for LCIII: Missing Subcounty		County: Missing County			402,901
LCII: Missing Parish	KIHANDA	KIHANDA TECH.SCH	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent		122,593
LCII: Missing Parish	KIHIIHI COMMUNITY	KIHIIHI COMMUNITY POLYTECHNIC	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent		112,386
LCII: Missing Parish	NYAKATARE	NYAKATARE TECH INST	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent		167,921
Total Cost of Capitation (Tertiary)		0	570,822	0	570,822
Total Cost of Human Capital Development		2,347,520	570,822	0	2,918,342
Total Cost of Skills Development		2,347,520	570,822	0	2,918,342
Service Area 40 Education&Sports Management and Inspection					

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Ushs Thousands

VOTE: 851 Kanungu District

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	6,000	0	0	6,000
Total Cost of Climate Change Mitigation	0	6,000	0	0	6,000
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	6,000	0	0	6,000
Programme 12 Human Capital Development					
Key Service Area 000023 Inspection and Monitoring					
211101 General Staff Salaries	246,208	0	0	0	246,208
221002 Workshops, Meetings and Seminars	0	20,596	0	0	20,596
221009 Welfare and Entertainment	0	1,500	0	0	1,500
221011 Printing, Stationery, Photocopying and Binding	0	3,500	0	0	3,500
221012 Small Office Equipment	0	1,200	0	0	1,200
222001 Information and Communication Technology Services.	0	3,100	0	0	3,100
223006 Water	0	400	0	0	400
227001 Travel inland	0	45,500	0	0	45,500
227004 Fuel, Lubricants and Oils	0	15,000	0	0	15,000
228002 Maintenance-Transport Equipment	0	13,100	0	0	13,100
Total Cost of Inspection and Monitoring	246,208	103,896	0	0	350,104
Key Service Area 320003 Assets and Facilities Management					
228001 Maintenance-Buildings and Structures	0	403,428	0	0	403,428
Total Cost of Assets and Facilities Management	0	403,428	0	0	403,428
Key Service Area 320038 Sports Development and Oversight					
221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000
227001 Travel inland	0	30,000	0	0	30,000
Total Cost of Sports Development and Oversight	0	40,000	0	0	40,000
Key Service Area 320110 Sports and recreational services					
221009 Welfare and Entertainment	0	11,000	0	0	11,000
221017 Membership dues and Subscription fees.	0	2,000	0	0	2,000
227001 Travel inland	0	2,500	0	0	2,500
227004 Fuel, Lubricants and Oils	0	4,500	0	0	4,500
Total Cost of Sports and recreational services	0	20,000	0	0	20,000

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Key Service Area 560019 Data Management and Dissemination

221011 Printing, Stationery, Photocopying and Binding	0	10,000	0	0	10,000
Total Cost of Data Management and Dissemination	0	10,000	0	0	10,000
Total Cost of Human Capital Development	246,208	577,324	0	0	823,533
Total Cost of Education&Sports Management and Inspection	246,208	583,324	0	0	829,533
Service Area 50 Special Needs 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 320161 Special Needs Education					
221002 Workshops, Meetings and Seminars	0	5,000	0	0	5,000
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
222001 Information and Communication Technology Services.	0	200	0	0	200
227001 Travel inland	0	1,700	0	0	1,700
227004 Fuel, Lubricants and Oils	0	600	0	0	600
Total Cost of Special Needs Education	0	8,000	0	0	8,000
Total Cost of Human Capital Development	0	8,000	0	0	8,000
Total Cost of Special Needs Education	0	8,000	0	0	8,000
Total Cost of Education	26,500,618	4,418,393	1,336,237	0	32,255,248

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Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,239,408	1,897,152
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
District Unconditional Grant Non-Wage	4,000	0
District Unconditional Grant Wage	198,408	262,000
Locally Raised Revenues	37,000	37,000
Other Transfers from Central Government	0	598,152
Development Revenues	0	0
Total Revenues Shares	1,239,408	1,897,152
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	198,408	262,000
Non Wage	1,041,000	1,635,152
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	1,239,408	1,897,152

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 000016 Environment, Social Health and Safety					
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of Environment, Social Health and Safety	0	2,000	0	0	2,000
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	2,000	0	0	2,000
Programme 09 Integrated Transport Infrastructure and Services					
Key Service Area 260002 District , Urban and Community Access Road Maintenance					
211101 General Staff Salaries	262,000	0	0	0	262,000

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221002 Workshops, Meetings and Seminars	0	3,000	0	0	3,000
221009 Welfare and Entertainment	0	5,000	0	0	5,000
227001 Travel inland	0	9,717	0	0	9,717
228001 Maintenance-Buildings and Structures	0	85,547	0	0	85,547
228002 Maintenance-Transport Equipment	0	19,053	0	0	19,053
263402 Transfer to Other Government Units	0	471,335	0	0	471,335
Total for LCIII: Kihiihi Town Council		County: KIKINZI			122,278
LCII: Kihihi TC	Kihihi TC	Transfer of road fund to Kihihi Tc	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		122,278
Total for LCIII: Katete Subcounty		County: KIKINZI			3,971
LCII: Kayanja	Katete SC	Transfer road maintenance fund to Katete SC	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		3,971
Total for LCIII: Kirima Subcounty		County: KIKINZI			7,298
LCII: Bushura	Kirima SC	Transfer road maintenance fund to Kirima SC	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		7,298
Total for LCIII: Kanyantorogo Subcounty		County: KIKINZI			5,791
LCII: Burema	Kanyantorogo SC	Transfer road maintenance fund to Kanyantorogo SC	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		5,791
Total for LCIII: Kihiihi Subcounty		County: KIKINZI			6,254
LCII: Kabuga	Kihihi SC	Transfer road fund to Kihihi SC	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		6,254
Total for LCIII: Kanungu Town Council		County: KIKINZI			110,525
LCII: Eastern Ward	Kanungu TC	Transfer of road fund to Kanungu Tc	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		110,525
Total for LCIII: Mpungu Subcounty		County: KIKINZI			4,005
LCII: Buremba	Mpungu SC	Transfer road maintenance fund to Mpungu SC	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		4,005
Total for LCIII: Butogota Town Council		County: KIKINZI			85,032
LCII: Eastern Ward	Butogota TC	Transfer of road maintenance funds to Butogota TC	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		85,032
Total for LCIII: Nyakinoni Subcounty		County: KIKINZI			11,147
LCII: Kanyambeho	Nyakinoni SC	Transfer of road fund to Nyakinoni SC	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		5,551
LCII: Kanyambeho	Nyamirama SC	Transfer road fund to Nyamirama SC	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		5,596

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Total for LCIII: Nyanga Subcounty		County: KIKINZI			4,527	
LCII: Bukorwe	Nyanga SC	Transfer road fund to Nyanga SC	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		4,527	
Total for LCIII: Kambuga Town Council		County: KIKINZI			81,506	
LCII: Central Ward	Kambuga Tc	Transfer of road fund to Kambuga TC	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		81,506	
Total for LCIII: Rugyeyo Subcounty		County: KIKINZI			3,996	
LCII: Kashojwa	Rugyeyo SC	Transfer road fund to Rugyeyo SC	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		3,996	
Total for LCIII: Kinaaba Subcounty		County: KIKINZI			8,621	
LCII: Kamakona	Kinaba SC	Transfer road maintenance fund to Kinaba SC	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		8,621	
Total for LCIII: Kambuga Subcounty		County: KIKINZI			6,671	
LCII: Bugongi	Kambuga SC	Transfer road fund maintenance to Kambuga SC	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		6,671	
Total for LCIII: Kayonza Subcounty		County: KIKINZI			3,903	
LCII: Bujengwe	Kayonza SC	Transfer road fund to Kayonza SC	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		3,903	
Total for LCIII: Rutenga Subcounty		County: KIKINZI			5,809	
LCII: Katojo	Rutenga SC	Transfer road fund to Rutenga SC	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		5,809	
Total Cost of District , Urban and Community Access Road Maintenance		262,000	593,652	0	0	855,652
Key Service Area 260009 Road Maintenance						
221002 Workshops, Meetings and Seminars		0	4,000	0	0	4,000
221003 Staff Training		0	5,000	0	0	5,000
221008 Information and Communication Technology Supplies.		0	3,900	0	0	3,900
221011 Printing, Stationery, Photocopying and Binding		0	4,000	0	0	4,000
221012 Small Office Equipment		0	3,000	0	0	3,000
222001 Information and Communication Technology Services.		0	600	0	0	600
227001 Travel inland		0	10,500	0	0	10,500
227004 Fuel, Lubricants and Oils		0	10,000	0	0	10,000
228001 Maintenance-Buildings and Structures		0	899,000	0	0	899,000
228002 Maintenance-Transport Equipment		0	60,000	0	0	60,000

VOTE: 851 Kanungu District

Total Cost of Road Maintenance	0	1,000,000	0	0	1,000,000
Total Cost of Integrated Transport Infrastructure and Services	262,000	1,593,652	0	0	1,855,652
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	2,500	0	0	2,500
Total Cost of HIV/AIDS Mainstreaming	0	2,500	0	0	2,500
Total Cost of Human Capital Development	0	2,500	0	0	2,500
Total Cost of Community Access Roads	262,000	1,598,152	0	0	1,860,152
Service Area 20 Engineering Services					

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 05 Tourism Development					
Key Service Area 000017 Infrastructure Development and Management					
221012 Small Office Equipment	0	3,000	0	0	3,000
223001 Property Management Expenses	0	18,000	0	0	18,000
223004 Guard and Security services	0	6,000	0	0	6,000
228001 Maintenance-Buildings and Structures	0	10,000	0	0	10,000
Total Cost of Infrastructure Development and Management	0	37,000	0	0	37,000
Total Cost of Tourism Development	0	37,000	0	0	37,000
Total Cost of Engineering Services	0	37,000	0	0	37,000
Total Cost of Roads and Engineering	262,000	1,635,152	0	0	1,897,152

VOTE: 851 Kanungu 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	79,613	78,259
Programme Conditional Grant - Non Wage Recurrent	79,613	78,259
Development Revenues	366,317	308,827
Programme Conditional Grant - Development	351,502	294,012
Transitional Conditional Grant - Development	14,815	14,815
Total Revenues Shares	445,930	387,085
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	0	0
Non Wage	79,613	78,259
Development Expenditure		
Domestic Development	366,317	308,827
External Financing	0	0
Total Expenditure	445,930	387,085

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

Service Area 10 Rural Water Supply and Sanitation

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of HIV/AIDS Mainstreaming	0	2,000	0	0	2,000
Key Service Area 000016 Environment, Social Health and Safety					
221002 Workshops, Meetings and Seminars	0	41,852	4,900	0	46,752
Total for LCIII: Nyakinoni Subcounty	County: KIKINZI				4,900
LCII: Samaria	Samaria	Workshops, Meetings, Seminars - Training (Others)	Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)		4,900
221009 Welfare and Entertainment	0	500	0	0	500

VOTE: 851 Kanungu District

221011 Printing, Stationery, Photocopying and Binding		0	2,000	0	0	2,000
223001 Property Management Expenses		0	400	0	0	400
225204 Monitoring and Supervision of capital work		0	0	15,500	0	15,500
Total for LCIII: Nyakinoni Subcounty			County: KIKINZI			15,500
LCII: Samaria	Samaria	Monitoring and supervision of capital projects	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			15,500
227001 Travel inland		0	21,047	23,913	0	44,961
Total for LCIII: Nyakinoni Subcounty			County: KIKINZI			23,913
LCII: Samaria	Samaria	Travel Inland - Expenses	Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)			9,915
LCII: Samaria	Samaria	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			13,998
227004 Fuel, Lubricants and Oils		0	8,000	0	0	8,000
228002 Maintenance-Transport Equipment		0	2,459	0	0	2,459
312121 Non-Residential Buildings - Acquisition		0	0	42,000	0	42,000
Total for LCIII: Kirima Subcounty			County: KIKINZI			21,000
LCII: Kihanda	3-stances public latrine, Rwere P/S Playground	Public toilet facility- Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			21,000
Total for LCIII: Bugongi			County: KIKINZI			21,000
LCII: Missing Parish	3-stances public latrine, Omukatunsi playground	Public toilet facility- Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			21,000
312135 Water Plants, pipelines and sewerage networks - Acquisition		0	0	106,205	0	106,205
Total for LCIII: Nyakinoni Subcounty			County: KIKINZI			106,205
LCII: Samaria	Samaria village in Nyakinoni SubCounty	Extension of NWSC (provision of piped) water to selected areas of samaria village in Nyakinoni Sub-County	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			106,205
312139 Other Structures - Acquisition		0	0	55,933	0	55,933
Total for LCIII: Kirima Subcounty			County: KIKINZI			6,687
LCII: Rubimbwa	Protected spring in Bukono village, Kirima S/C	Water Reticulation Systems_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			6,687
Total for LCIII: Kihiihi Subcounty			County: KIKINZI			6,687

VOTE: 851 Kanungu District

LCII: Kibimbiri	Protected spring in Kiruruma A village Kihihi S/C	Water Reticulation Systems_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	6,687		
Total for LCIII: Kanungu Town Council		County: KIKINZI		6,687		
LCII: Northern Ward	Protected spring Kichwamba Cell	Water Reticulation Systems_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	6,687		
Total for LCIII: Mpungu Subcounty		County: KIKINZI		22,500		
LCII: Mpungu	Protected spring Murokore village, Mpungu S/C	Water Reticulation Systems_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	7,000		
LCII: Muramba	10,000 litre plastic RWHT Nyamigaju C.O.U	Water Reticulation Systems_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	15,500		
Total for LCIII: Kambuga Subcounty		County: KIKINZI		6,687		
LCII: Kiringa	Protected spring in Rwentondo village, Kambuga S/C	Water Reticulation Systems_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	6,687		
Total for LCIII: Rutenga Subcounty		County: KIKINZI		6,687		
LCII: Mafuga	Protected spring Kamugyeneka village	Water Reticulation Systems_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	6,687		
313135 Water Plants, pipelines and sewerage networks - Improvement		0	0	45,000	0	45,000
Total for LCIII: Kayungwe		County: KIKINZI		45,000		
LCII: Missing Parish	Rehabilitation of Bukunga GFS-Phase 2	Rehabilitation of Bukunga Gravity Flow Scheme in Kayungwe Sub-County-Phase 2	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	45,000		
313139 Other Structures - Improvement		0	0	15,375	0	15,375
Total for LCIII:		County:		5,125		
LCII:	Rehabilitation of 1No. borehole at Mukorogero	Maintenance works_Improve	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	5,125		
Total for LCIII: Kihiihi Town Council		County: KIKINZI		5,125		
LCII: Rwanga	Rehabilitation of 1No.borehole, Binyungu Cell	Maintenance works_Improve	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	5,125		
Total for LCIII: Nyanga Subcounty		County: KIKINZI		5,125		
LCII: Nkunda	Rehabilitation of 1No. borehole at Nkunda SDA P/ S	Maintenance works_Improve	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	5,125		
Total Cost of Environment, Social Health and Safety		0	76,259	308,827	0	385,085
Total Cost of Human Capital Development		0	78,259	308,827	0	387,085
Total Cost of Rural Water Supply and Sanitation		0	78,259	308,827	0	387,085
Total Cost of Water		0	78,259	308,827	0	387,085

VOTE: 851 Kanungu District

VOTE: 851 Kanungu District

Natural Resources

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,736,662	1,803,484
District Unconditional Grant Wage	325,940	398,500
Locally Raised Revenues	20,000	20,000
Other Transfers from Central Government	1,320,000	1,320,000
Programme Conditional Grant - Non Wage Recurrent	70,722	64,984
Development Revenues	20,000	20,000
District Discretionary Equalisation Development Grant	20,000	20,000
Total Revenues Shares	1,756,662	1,823,484
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	325,940	398,500
Non Wage	1,410,722	1,404,984
Development Expenditure		
Domestic Development	20,000	20,000
External Financing	0	0
Total Expenditure	1,756,662	1,823,484

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

Service Area 10 Natural Resources Management

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000006 Planning and Budgeting services					
227001 Travel inland	0	2,984	0	0	2,984
Total Cost of Planning and Budgeting services	0	2,984	0	0	2,984
Key Service Area 000016 Environment, Social Health and Safety					
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of Environment, Social Health and Safety	0	2,000	0	0	2,000
Key Service Area 000024 Compliance and Enforcement Services					
227001 Travel inland	0	8,000	0	0	8,000

VOTE: 851 Kanungu District

Total Cost of Compliance and Enforcement Services		0	8,000	0	0	8,000
Key Service Area 000078 Land Management						
227001 Travel inland		0	0	20,000	0	20,000
Total for LCIII:		County:				20,000
LCII:	Kambuga, Kihihi, Rugyeyo, Bugongi	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			20,000
Total Cost of Land Management		0	0	20,000	0	20,000
Key Service Area 000089 Climate Change Mitigation						
227001 Travel inland		0	12,000	0	0	12,000
Total Cost of Climate Change Mitigation		0	12,000	0	0	12,000
Key Service Area 000090 Climate Change Adaptation						
227001 Travel inland		0	10,000	0	0	10,000
Total Cost of Climate Change Adaptation		0	10,000	0	0	10,000
Key Service Area 140021 Ecosystems Restoration and Protection						
225204 Monitoring and Supervision of capital work		0	42,750	0	0	42,750
263402 Transfer to Other Government Units		0	1,291,250	0	0	1,291,250
Total for LCIII:		County:				1,291,250
LCII:	kanungu town council	Mpungu, Kinaaba, Kayonza, Kirima, Kihihi, Nyanaga sub counties and Kanungu, Buhoma and Butogota town councils	Source: Other Transfers from Central Government OGT010-Uganda Wildlife Authority (UWA)			1,291,250
Total Cost of Ecosystems Restoration and Protection		0	1,334,000	0	0	1,334,000
Key Service Area 140038 Environmental Safeguards						
227001 Travel inland		0	8,000	0	0	8,000
Total Cost of Environmental Safeguards		0	8,000	0	0	8,000
Key Service Area 560007 Regulation and Compliance						
227001 Travel inland		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	1,384,984	20,000	0	1,404,984
Programme 10 Sustainable Urbanisation and Housing						
Key Service Area 280002 Physical Planning						
227001 Travel inland		0	20,000	0	0	20,000
Total Cost of Physical Planning		0	20,000	0	0	20,000
Total Cost of Sustainable Urbanisation and Housing		0	20,000	0	0	20,000

VOTE: 851 Kanungu District

Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	398,500	0	0	0	398,500
Total Cost of Planning and Budgeting services	398,500	0	0	0	398,500
Total Cost of Development Plan Implementation	398,500	0	0	0	398,500
Total Cost of Natural Resources Management	398,500	1,404,984	20,000	0	1,823,484
Total Cost of Natural Resources	398,500	1,404,984	20,000	0	1,823,484

VOTE: 851 Kanungu District

Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	375,363	601,493
District Unconditional Grant Wage	226,000	460,208
Locally Raised Revenues	26,000	26,000
Other Transfers from Central Government	42,000	42,000
Programme Conditional Grant - Non Wage Recurrent	81,363	73,285
Development Revenues	0	0
Total Revenues Shares	375,363	601,493
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	226,000	460,208
Non Wage	149,363	141,285
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	375,363	601,493

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

Service Area 10 Community Mobilisation					
Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
221002 Workshops, Meetings and Seminars	0	17,390	0	0	17,390
Total Cost of Capacity Strengthening	0	17,390	0	0	17,390
Total Cost of Human Capital Development	0	17,390	0	0	17,390
Total Cost of Community Mobilisation	0	17,390	0	0	17,390
Service Area 20 Empowerment and Mindset Change					
Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total

VOTE: 851 Kanungu District

Programme 12 Human Capital Development

Key Service Area 000013 HIV/AIDS Mainstreaming

227001 Travel inland	0	4,000	0	0	4,000
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Total Cost of HIV/AIDS Mainstreaming	0	4,000	0	0	4,000
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Key Service Area 000021 Gender Mainstreaming services

227001 Travel inland	0	12,000	0	0	12,000
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Total Cost of Gender Mainstreaming services	0	12,000	0	0	12,000
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Key Service Area 000023 Inspection and Monitoring

211101 General Staff Salaries	460,208	0	0	0	460,208
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221002 Workshops, Meetings and Seminars	0	43,895	0	0	43,895
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Total Cost of Inspection and Monitoring	460,208	43,895	0	0	504,103
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Key Service Area 320146 Support to special interest Groups

221002 Workshops, Meetings and Seminars	0	64,000	0	0	64,000
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Total Cost of Support to special interest Groups	0	64,000	0	0	64,000
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Total Cost of Human Capital Development	460,208	123,895	0	0	584,103
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Total Cost of Empowerment and Mindset Change	460,208	123,895	0	0	584,103
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Total Cost of Community Based Services	460,208	141,285	0	0	601,493
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VOTE: 851 Kanungu District

Planning

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	139,417	266,575
District Unconditional Grant Non-Wage	90,917	160,000
District Unconditional Grant Wage	28,500	91,575
Locally Raised Revenues	20,000	15,000
Development Revenues	228,215	100,340
District Discretionary Equalisation Development Grant	118,215	100,340
External Financing	110,000	0
Total Revenues Shares	367,632	366,915
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	28,500	91,575
Non Wage	110,917	175,000
Development Expenditure		
Domestic Development	118,215	100,340
External Financing	110,000	0
Total Expenditure	367,632	366,915

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 000089 Climate Change Mitigation					
225202 Environment Impact Assessment for Capital Works	0	1,000	0	0	1,000
Total Cost of Climate Change Mitigation	0	1,000	0	0	1,000
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	1,000	0	0	1,000
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	8,000	0	0	8,000
221009 Welfare and Entertainment	0	2,000	0	0	2,000

VOTE: 851 Kanungu District

227001 Travel inland		0	0	4,000	0	4,000
Total for LCIII: Kanungu Town Council			County: KIKINZI			4,000
LCII: Western Ward	Mashenga	Travel Inland - Monitoring and Evaluation	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			4,000
Total Cost of HIV/AIDS Mainstreaming		0	10,000	4,000	0	14,000
Total Cost of Human Capital Development		0	10,000	4,000	0	14,000
Programme 18 Development Plan Implementation						
Key Service Area 000006 Planning and Budgeting services						
211101 General Staff Salaries		91,575	0	0	0	91,575
221002 Workshops, Meetings and Seminars		0	30,000	10,000	0	40,000
Total for LCIII: Kanungu Town Council			County: KIKINZI			10,000
LCII: Western Ward	Mashenga	Workshops, Meetings, Seminars - Training (Others)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			10,000
221008 Information and Communication Technology Supplies.		0	4,800	0	0	4,800
221009 Welfare and Entertainment		0	4,000	500	0	4,500
Total for LCIII: Kanungu Town Council			County: KIKINZI			500
LCII: Western Ward	Mashenga	Welfare - Entertainment Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			500
221011 Printing, Stationery, Photocopying and Binding		0	4,000	0	0	4,000
221012 Small Office Equipment		0	0	300	0	300
Total for LCIII: Kanungu Town Council			County: KIKINZI			300
LCII: Western Ward	Mashenga	Office Equipment and Supplies - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			300
221017 Membership dues and Subscription fees.		0	2,000	0	0	2,000
222001 Information and Communication Technology Services.		0	1,200	2,000	0	3,200
Total for LCIII: Kanungu Town Council			County: KIKINZI			2,000
LCII: Western Ward	Mashenga	Telecommunication Services - Telecommunication Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			2,000
225203 Appraisal and Feasibility Studies for Capital Works		0	0	6,000	0	6,000
Total for LCIII: Kanungu Town Council			County: KIKINZI			6,000
LCII: Western Ward	Mashenga	Feasibility Studies or Screening of Projects - Appraisal	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			6,000
225204 Monitoring and Supervision of capital work		0	0	24,000	0	24,000

VOTE: 851 Kanungu District

Total for LCIII: Kanungu Town Council		County: KIKINZI				24,000
LCII: Western Ward	Mashenga	Joint multi sectoral Monitoring of capital projects	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			24,000
227001 Travel inland		0	20,000	0	0	20,000
227004 Fuel, Lubricants and Oils		0	10,000	7,200	0	17,200
Total for LCIII: Kanungu Town Council		County: KIKINZI				7,200
LCII: Western Ward	Mashenga	Fuel, Oils and Lubricants - Fuel Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			7,200
228004 Maintenance-Other Fixed Assets		0	4,000	0	0	4,000
Total Cost of Planning and Budgeting services		91,575	80,000	50,000	0	221,575
Key Service Area 560019 Data Management and Dissemination						
221001 Advertising and Public Relations		0	800	0	0	800
221002 Workshops, Meetings and Seminars		0	16,000	20,000	0	36,000
Total for LCIII: Kanungu Town Council		County: KIKINZI				20,000
LCII: Western Ward	Mashenga	Workshops, Meetings, Seminars - Training (Others)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			20,000
221008 Information and Communication Technology Supplies.		0	4,000	0	0	4,000
221009 Welfare and Entertainment		0	4,000	4,800	0	8,800
Total for LCIII: Kanungu Town Council		County: KIKINZI				4,800
LCII: Western Ward	District HQs	Welfare - Meetings	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			4,800
221011 Printing, Stationery, Photocopying and Binding		0	4,800	5,000	0	9,800
Total for LCIII: Kanungu Town Council		County: KIKINZI				5,000
LCII: Western Ward	District HQs	Office Supplies - Printing and Assorted Stationery	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			5,000
221012 Small Office Equipment		0	400	0	0	400
222001 Information and Communication Technology Services.		0	0	740	0	740
Total for LCIII: Kanungu Town Council		County: KIKINZI				740
LCII: Western Ward	District HQs	Telecommunication Services - Airtime and Mobile Phone Services	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			740
227001 Travel inland		0	40,000	11,000	0	51,000
Total for LCIII: Kanungu Town Council		County: KIKINZI				11,000

VOTE: 851 Kanungu District

LCII: Western Ward	Mashenga	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	11,000
227004 Fuel, Lubricants and Oils		0	14,000 4,800	0 18,800
Total for LCIII: Kanungu Town Council		County: KIKINZI		4,800
LCII: Western Ward	District HQs	Fuel, Oils and Lubricants - Fuel Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	4,800
Total Cost of Data Management and Dissemination		0	84,000 46,340	0 130,340
Total Cost of Development Plan Implementation		91,575	164,000 96,340	0 351,915
Total Cost of Planning and Statistics		91,575	175,000 100,340	0 366,915
Total Cost of Planning		91,575	175,000 100,340	0 366,915

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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	142,700	179,276
District Unconditional Grant Non-Wage	92,700	93,603
District Unconditional Grant Wage	30,000	65,673
Locally Raised Revenues	20,000	20,000
Total Revenues Shares	142,700	179,276
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	30,000	65,673
Non Wage	112,700	113,603
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	142,700	179,276

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

Service Area 10 Compliance

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	65,673	0	0	0	65,673
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,100	0	0	1,100
221003 Staff Training	0	1,790	0	0	1,790
221005 Official Ceremonies and State Functions	0	500	0	0	500
221008 Information and Communication Technology Supplies.	0	1,200	0	0	1,200
221009 Welfare and Entertainment	0	800	0	0	800
221011 Printing, Stationery, Photocopying and Binding	0	1,263	0	0	1,263
221012 Small Office Equipment	0	800	0	0	800

VOTE: 851 Kanungu District

221017 Membership dues and Subscription fees.	0	1,350	0	0	1,350
222001 Information and Communication Technology Services.	0	1,440	0	0	1,440
223001 Property Management Expenses	0	1,200	0	0	1,200
225204 Monitoring and Supervision of capital work	0	3,580	0	0	3,580
227001 Travel inland	0	21,980	0	0	21,980
227004 Fuel, Lubricants and Oils	0	11,400	0	0	11,400
228002 Maintenance-Transport Equipment	0	1,400	0	0	1,400
263402 Transfer to Other Government Units	0	63,000	0	0	63,000
Total for LCIII: Kihiihi Town Council	County: KIKINZI				7,000
LCII: Kihiihi TC	Transfer of Internal Audit grant To Kihiihi Town Council	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			7,000
Total for LCIII: Kanungu Town Council	County: KIKINZI				7,000
LCII: Western Ward	Transfer Of Internal Audit Grant to Kanungu Town Council	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			7,000
Total for LCIII: Butogota Town Council	County: KIKINZI				7,000
LCII: Northern Ward	Transfer Of Internal Audit Grant to Butogota Town Council	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			7,000
Total for LCIII: Kambuga Town Council	County: KIKINZI				7,000
LCII: Eastern Ward	Transfer Of Internal Audit Grant to Kambuga Town Council	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			7,000
Total for LCIII: Nyakabungo Town Council	County: KIKINZI				7,000
LCII: Missing Parish	Transfer Of Internal Audit Grant to Nyakabubgo Town Council	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			7,000
Total for LCIII: Rutenga Town Council	County: KIKINZI				7,000
LCII: Missing Parish	Transfer Of Internal Audit Grant to Rutenga Town Council	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			7,000
Total for LCIII: Buhoma Town Council	County: KIKINZI				7,000
LCII: Missing Parish	Transfer of Internal Audit grant to Buhoma Town Council	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			7,000
Total for LCIII: Kanyantorogo Town Council	County: KIKINZI				7,000

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LCII: Missing Parish	Transfer of Internal Audit grant to Kanyantorogo Town Council	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			7,000
Total for LCIII: Nyamirama Town Council		County: KIKINZI			7,000
LCII: Missing Parish	Transfer of Internal Audit grant to Nyamairama Town Council	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			7,000
273102 Incapacity, death benefits and funeral expenses	0	800	0	0	800
Total Cost of Audit and Risk Management	65,673	113,603	0	0	179,276
Total Cost of Governance and Security	65,673	113,603	0	0	179,276
Total Cost of Compliance	65,673	113,603	0	0	179,276
Total Cost of Internal Audit	65,673	113,603	0	0	179,276

VOTE: 851 Kanungu District

Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	379,522	266,056
Programme Conditional Grant - Non Wage Recurrent	58,727	55,550
District Unconditional Grant Non-Wage	2,000	2,000
District Unconditional Grant Wage	298,000	185,711
Locally Raised Revenues	10,000	12,000
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Total Revenues Shares	379,522	266,056
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	298,000	185,711
Non Wage	81,522	80,345
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	379,522	266,056

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

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 05 Tourism Development					
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
227001 Travel inland	0	5,265	0	0	5,265
227004 Fuel, Lubricants and Oils	0	5,530	0	0	5,530
Total Cost of Tourism Investment, Promotion and Marketing	0	10,795	0	0	10,795
Key Service Area 120015 Heritage Conservation Education and Awareness					
227001 Travel inland	0	1,500	0	0	1,500
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
Total Cost of Heritage Conservation Education and Awareness	0	3,500	0	0	3,500

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Total Cost of Tourism Development	0	14,295	0	0	14,295
Programme 07 Private Sector Development					
Key Service Area 120002 Domestic Promotion					
227004 Fuel, Lubricants and Oils	0	5,320	0	0	5,320
Total Cost of Domestic Promotion	0	5,320	0	0	5,320
Key Service Area 190036 Trade Development					
211101 General Staff Salaries	185,711	0	0	0	185,711
221002 Workshops, Meetings and Seminars	0	10,700	0	0	10,700
221011 Printing, Stationery, Photocopying and Binding	0	600	0	0	600
227001 Travel inland	0	9,090	0	0	9,090
227004 Fuel, Lubricants and Oils	0	8,187	0	0	8,187
Total Cost of Trade Development	185,711	28,577	0	0	214,287
Total Cost of Private Sector Development	185,711	33,896	0	0	219,607
Total Cost of Commercial Services	185,711	48,192	0	0	233,902
Service Area 20 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 07 Private Sector Development					
Key Service Area 000073 Marketing and value addition					
221002 Workshops, Meetings and Seminars	0	7,800	0	0	7,800
227001 Travel inland	0	8,495	0	0	8,495
227004 Fuel, Lubricants and Oils	0	7,858	0	0	7,858
Total Cost of Marketing and value addition	0	24,153	0	0	24,153
Total Cost of Private Sector Development	0	24,153	0	0	24,153
Programme 17 Regional Balanced Development					
Key Service Area 000080 Economic Integration and Market Access					
227001 Travel inland	0	5,019	0	0	5,019
227004 Fuel, Lubricants and Oils	0	2,981	0	0	2,981
Total Cost of Economic Integration and Market Access	0	8,000	0	0	8,000
Total Cost of Regional Balanced Development	0	8,000	0	0	8,000
Total Cost of Value Chain Services	0	32,153	0	0	32,153
Total Cost of Trade, Industry and Local Development	185,711	80,345	0	0	266,056

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