

VOTE: 861 Kiboga District

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

Uganda Shillings Thousands	2024/25 Approved Budget	2025/26 Draft Budget
Locally Raised Revenues	1,268,042	1,308,558
o/w Higher Local Government	393,901	489,846
o/w Lower Local Government	874,141	818,712
Discretionary Government Transfers	3,892,554	4,280,734
o/w Higher Local Government	3,469,866	3,784,836
o/w Lower Local Government	422,688	495,897
Conditional Government Transfers	29,870,139	29,501,512
o/w Higher Local Government	29,870,139	29,501,512
o/w Lower Local Government	0	0
Other Government Transfers	1,526,116	625,116
o/w Higher Local Government	452,662	291,662
o/w Lower Local Government	1,073,454	333,454
External Financing	416,212	0
o/w Higher Local Government	416,212	0
o/w Lower Local Government	0	0
Grand Total	36,973,064	35,715,919
o/w Higher Local Government	34,602,781	34,067,856
o/w Lower Local Government	2,370,283	1,648,063

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A2:Revenue Performance, Plans and Projections by Source

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
Locally Raised Revenues	1,268,042	1,308,558
Advertisements/Bill Boards	0	2,330
Animal and Crop Husbandry related Levies	52,050	66,770
Business licenses	180,158	171,679
Land Fees	205,450	217,450
Local Hotel Tax	9,060	11,670
Local Services Tax-Payable By Individuals	161,322	188,051
Market /Gate Charges	33,708	42,824
Mineral Royalties	600	1,400
Miscellaneous receipts/income	856	96,156
Other Licence fees	50,990	0
Other licenses	0	27,841
Other permits	66,004	25,787
Property related Duties/Fees	482,334	405,031
Registration fees for Documents and Businesses	3,000	14,209
Sale of Medical Services-From Government Units	5,150	0
Sale of Medical Services-From Private Entities	0	10,350
Vehicle Parking Fees	17,360	27,010
Discretionary Government Transfers	3,892,554	4,280,734
District Discretionary Equalisation Development Grant	367,291	727,009
District Unconditional Grant Non-Wage	735,339	788,197
District Unconditional Grant Wage	2,647,059	2,594,670
Urban Discretionary Equalisation Development Grant	31,625	49,683
Urban Unconditional Non-Wage	111,240	121,175
Conditional Government Transfers	29,870,139	29,501,512
Programme Conditional Grant - Non Wage Recurrent	6,827,706	6,627,657
Programme Conditional Grant - Development	3,241,250	1,774,548
Programme Conditional Grant - Wage Recurrent	19,086,369	19,884,491
Transitional Conditional Grant - Development	714,815	1,214,815
Other Government Transfers	1,526,116	625,116
National Oil Seeds Project	90,000	95,000
Results Based Financing (RBF)	168,000	0
Support to PLE (UNEB)	26,000	28,000
Uganda Road Fund (URF)	1,242,116	502,116

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<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
External Financing	416,212	0
Global Alliance for Vaccines and Immunization (GAVI)	416,212	0
Total Revenues Shares	36,973,064	35,715,919

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A3: Summary of Programme Allocations For FY 2025/26

<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	2,132,114	98,156	50,000	0	2,280,270
o/w: Wage:	1,240,092	0	0	0	1,240,092
Non-Wage Recurrent:	381,286	2,000	50,000	0	433,286
Development:	510,735	96,156	0	0	606,891
Tourism Development	2,267,252	15,000	168,662	0	2,450,914
o/w: Wage:	366,252	0	0	0	366,252
Non-Wage Recurrent:	1,001,000	0	168,662	0	1,169,662
Development:	900,000	15,000	0	0	915,000
Natural Resources, Environment, Climate Change, Land And Water Management	878,486	0	0	0	878,486
o/w: Wage:	629,517	0	0	0	629,517
Non-Wage Recurrent:	48,690	0	0	0	48,690
Development:	200,279	0	0	0	200,279
Private Sector Development	123,084	2,000	0	0	125,084
o/w: Wage:	68,400	0	0	0	68,400
Non-Wage Recurrent:	54,684	2,000	0	0	56,684
Development:	0	0	0	0	0
Integrated Transport Infrastructure And Services	0	0	45,000	0	45,000
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	0	45,000	0	45,000
Development:	0	0	0	0	0
Sustainable Urbanisation And Housing	0	15,240	0	0	15,240
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	15,240	0	0	15,240
Development:	0	0	0	0	0
Human Capital Development	23,756,690	17,787	28,000	0	23,802,477
o/w: Wage:	18,842,877	0	0	0	18,842,877
Non-Wage Recurrent:	3,335,185	17,787	28,000	0	3,380,972
Development:	1,578,628	0	0	0	1,578,628
Public Sector Transformation	3,170,944	921,355	122,758	0	4,215,057

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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:	779,392	0	0	0	779,392
Non-Wage Recurrent:	2,170,618	909,355	122,758	0	3,202,730
Development:	220,935	12,000	0	0	232,935
Governance And Security	286,334	42,100	210,696	0	539,130
o/w: Wage:	62,705	0	0	0	62,705
Non-Wage Recurrent:	178,377	42,100	210,696	0	431,173
Development:	45,252	0	0	0	45,252
Regional Balanced Development	570,864	154,900	0	0	725,764
o/w: Wage:	237,032	0	0	0	237,032
Non-Wage Recurrent:	307,810	154,900	0	0	462,710
Development:	26,023	0	0	0	26,023
Development Plan Implementation	596,477	42,020	0	0	638,497
o/w: Wage:	252,894	0	0	0	252,894
Non-Wage Recurrent:	59,380	42,020	0	0	101,400
Development:	284,203	0	0	0	284,203
Grand Total	33,782,245	1,308,558	625,116	0	35,715,919
Grand Total Wage	22,479,161	0	0	0	22,479,161
Grand Total Non-Wage Recurrent	7,537,030	1,185,402	625,116	0	9,347,548
Grand Total Development	3,766,055	123,156	0	0	3,889,211

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A4: Summary of Department Allocations for FY 2025/26

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
Administration	4,567,727	4,593,766
o/w Higher Local Government	3,270,898	2,945,703
o/w Lower Local Government	1,296,829	1,648,063
Finance	279,728	299,517
o/w Higher Local Government	279,728	299,517
o/w Lower Local Government	0	0
Statutory bodies	692,870	706,871
o/w Higher Local Government	692,870	706,871
o/w Lower Local Government	0	0
Production and Marketing	1,918,911	2,280,270
o/w Higher Local Government	1,918,911	2,280,270
o/w Lower Local Government	0	0
Health	10,202,361	9,522,430
o/w Higher Local Government	10,202,361	9,522,430
o/w Lower Local Government	0	0
Education	14,118,936	12,945,526
o/w Higher Local Government	14,118,936	12,945,526
o/w Lower Local Government	0	0
Roads and Engineering	3,363,368	2,495,914
o/w Higher Local Government	2,289,914	2,495,914
o/w Lower Local Government	1,073,454	0
Water	620,649	1,126,153
o/w Higher Local Government	620,649	1,126,153
o/w Lower Local Government	0	0
Natural Resources	672,000	893,726
o/w Higher Local Government	672,000	893,726
o/w Lower Local Government	0	0
Community Based Services	192,099	205,868
o/w Higher Local Government	192,099	205,868
o/w Lower Local Government	0	0
Planning	162,503	401,589
o/w Higher Local Government	162,503	401,589
o/w Lower Local Government	0	0
Internal Audit	86,205	119,205

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<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
o/w Higher Local Government	86,205	119,205
o/w Lower Local Government	0	0
Trade, Industry and Local Development	95,707	125,084
o/w Higher Local Government	95,707	125,084
o/w Lower Local Government	0	0
Grand Total	36,973,064	35,715,919
o/w Higher Local Government	34,602,781	34,067,856
o/w: Wage:	21,733,427	22,479,161
Non-Wage Recurrent:	8,182,806	7,920,420
Domestic Devt:	4,270,336	3,668,275
External Financing:	416,212	0
o/w Lower Local Government	2,370,283	1,648,063
o/w: Wage:	0	0
Non-Wage Recurrent:	2,215,638	1,427,128
Domestic Devt:	154,645	220,935
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>	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	4,323,180	4,334,808
District Unconditional Grant Non-Wage	145,661	170,034
District Unconditional Grant Wage	745,584	779,392
Locally Raised Revenues	114,443	124,443
Multi-Sectoral Transfers to LLGs_NonWage	1,142,184	1,427,128
Programme Conditional Grant - Non Wage Recurrent	2,175,308	1,833,812
Development Revenues	244,547	258,958
District Discretionary Equalisation Development Grant	19,902	26,023
Locally Raised Revenues	70,000	12,000
Multi-Sectoral Transfers to LLGs_Gou	154,645	220,935
Total Revenues Shares	4,567,727	4,593,766
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	745,584	779,392
Non Wage	3,577,596	3,555,417
Development Expenditure		
Domestic Development	244,547	258,958
External Financing	0	0
Total Expenditure	4,567,727	4,593,766

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

Service Area 10 Administration and Management

Draft Budget Estimates for FY 2025/26					
<i>Ushs Thousands</i>					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
221016 Systems Recurrent costs	0	30,000	0	0	30,000
Total Cost of Facilities Management	0	30,000	0	0	30,000

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Key Service Area 000008 Records Management

221009 Welfare and Entertainment	0	2,376	0	0	2,376
222002 Postage and Courier	0	500	0	0	500
223001 Property Management Expenses	0	800	0	0	800
227001 Travel inland	0	1,620	0	0	1,620
Total Cost of Records Management	0	5,296	0	0	5,296

Key Service Area 000011 Communication and Public Relations

221002 Workshops, Meetings and Seminars	0	3,000	0	0	3,000
227001 Travel inland	0	2,000	0	0	2,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	1,000	0	0	1,000
Total Cost of Communication and Public Relations	0	6,000	0	0	6,000

Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity

211101 General Staff Salaries	779,392	0	0	0	779,392
273104 Pension	0	1,401,171	0	0	1,401,171
273105 Gratuity	0	432,641	0	0	432,641
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	779,392	1,833,812	0	0	2,613,203

Key Service Area 390017 Public Service Performance management

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	8,400	0	0	8,400
221002 Workshops, Meetings and Seminars	0	5,000	0	0	5,000
221005 Official Ceremonies and State Functions	0	21,000	0	0	21,000
221007 Books, Periodicals & Newspapers	0	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
221012 Small Office Equipment	0	2,000	0	0	2,000
225204 Monitoring and Supervision of capital work	0	15,000	0	0	15,000
227001 Travel inland	0	35,014	0	0	35,014
227004 Fuel, Lubricants and Oils	0	46,000	0	0	46,000
228002 Maintenance-Transport Equipment	0	19,000	0	0	19,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	3,000	0	0	3,000
228004 Maintenance-Other Fixed Assets	0	4,000	0	0	4,000
273102 Incapacity, death benefits and funeral expenses	0	2,000	0	0	2,000

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312216 Cycles - Acquisition	0	0	12,000	0	12,000
Total for LCIII:	County:				12,000
LCII:	Cycles - Motorcycles	Source: Locally Raised Revenues			12,000
Total Cost of Public Service Performance management	0	168,414	12,000	0	180,414
Total Cost of Public Sector Transformation	779,392	2,043,522	12,000	0	2,834,913
Programme 16 Governance And Security					
Key Service Area 000014 Administrative and Support Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,320	0	0	4,320
221007 Books, Periodicals & Newspapers	0	992	0	0	992
221009 Welfare and Entertainment	0	5,768	0	0	5,768
221017 Membership dues and Subscription fees.	0	5,000	0	0	5,000
221020 Litigation and related expenses	0	8,400	0	0	8,400
222001 Information and Communication Technology Services.	0	2,600	0	0	2,600
223001 Property Management Expenses	0	4,200	0	0	4,200
223005 Electricity	0	5,000	0	0	5,000
227001 Travel inland	0	2,160	0	0	2,160
282101 Donations	0	5,000	0	0	5,000
Total Cost of Administrative and Support Services	0	43,440	0	0	43,440
Total Cost of Governance And Security	0	43,440	0	0	43,440
Programme 17 Regional Balanced Development					
Key Service Area 000005 Human Resource Management					
221002 Workshops, Meetings and Seminars	0	4,000	0	0	4,000
221003 Staff Training	0	0	26,023	0	26,023
Total for LCIII: Kiboga Town Council	County: KIBOGA EAST				26,023
LCII: Kiboga Town	Staff Training - Capacity Building	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			26,023
221011 Printing, Stationery, Photocopying and Binding	0	7,327	0	0	7,327
221016 Systems Recurrent costs	0	25,000	0	0	25,000
227001 Travel inland	0	4,000	0	0	4,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	1,000	0	0	1,000
Total Cost of Human Resource Management	0	41,327	26,023	0	67,350

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Total Cost of Regional Balanced Development	0	41,327	26,023	0	67,350
Total Cost of Administration and Management	779,392	2,128,289	38,023	0	2,945,703
Total Cost of Administration	779,392	2,128,289	38,023	0	2,945,703

Subcounty / Town Council / Division: 236633 Kiboga Town Council

Service Area 10 Administration and Management

Ushs Thousands	Draft Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
227001 Travel inland	0	559,193	0	0	559,193
263402 Transfer to Other Government Units	0	51,721	21,538	0	73,259
Total Cost of Facilities Management	0	610,914	21,538	0	632,452
Total Cost of Public Sector Transformation	0	610,914	21,538	0	632,452
Total Cost of Administration and Management	0	610,914	21,538	0	632,452
Total Cost of 236633 Kiboga Town Council	0	610,914	21,538	0	632,452

Subcounty / Town Council / Division: 236634 Bukomero Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Draft Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	8,627	15,365	0	23,992
Total Cost of Facilities Management	0	8,627	15,365	0	23,992
Key Service Area 000008 Records Management					
263402 Transfer to Other Government Units	0	13,810	0	0	13,810
Total Cost of Records Management	0	13,810	0	0	13,810
Total Cost of Public Sector Transformation	0	22,437	15,365	0	37,803
Programme 16 Governance And Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	9,725	0	0	9,725
Total Cost of Administrative and Support Services	0	9,725	0	0	9,725
Total Cost of Governance And Security	0	9,725	0	0	9,725

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Total Cost of Administration and Management	0	32,162	15,365	0	47,528
Total Cost of 236634 Bukomero Subcounty	0	32,162	15,365	0	47,528

Subcounty / Town Council / Division: 236635 Kibiga Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Draft Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	9,206	21,457	0	30,663
Total Cost of Facilities Management	0	9,206	21,457	0	30,663
Key Service Area 010008 Capacity Strengthening					
263402 Transfer to Other Government Units	0	18,916	0	0	18,916
Total Cost of Capacity Strengthening	0	18,916	0	0	18,916
Total Cost of Public Sector Transformation	0	28,122	21,457	0	49,579
Programme 16 Governance And Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	16,133	0	0	16,133
Total Cost of Administrative and Support Services	0	16,133	0	0	16,133
Total Cost of Governance And Security	0	16,133	0	0	16,133
Total Cost of Administration and Management	0	44,255	21,457	0	65,712
Total Cost of 236635 Kibiga Subcounty	0	44,255	21,457	0	65,712

Subcounty / Town Council / Division: 236636 Kapeke Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Draft Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	22,684	20,137	0	42,821
Total Cost of Facilities Management	0	22,684	20,137	0	42,821
Key Service Area 000008 Records Management					
263402 Transfer to Other Government Units	0	17,810	0	0	17,810
Total Cost of Records Management	0	17,810	0	0	17,810
Total Cost of Public Sector Transformation	0	40,494	20,137	0	60,631
Programme 16 Governance And Security					

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Key Service Area 000014 Administrative and Support Services

263402 Transfer to Other Government Units	0	11,699	0	0	11,699
Total Cost of Administrative and Support Services	0	11,699	0	0	11,699
Total Cost of Governance And Security	0	11,699	0	0	11,699
Total Cost of Administration and Management	0	52,193	20,137	0	72,330
Total Cost of 236636 Kapeke Subcounty	0	52,193	20,137	0	72,330

Subcounty / Town Council / Division: 236637 Ddwaniro Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Draft Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	36,215	17,294	0	53,509
Total Cost of Facilities Management	0	36,215	17,294	0	53,509
Key Service Area 000008 Records Management					
263402 Transfer to Other Government Units	0	15,427	0	0	15,427
Total Cost of Records Management	0	15,427	0	0	15,427
Total Cost of Public Sector Transformation	0	51,642	17,294	0	68,937
Programme 16 Governance And Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	10,369	0	0	10,369
Total Cost of Administrative and Support Services	0	10,369	0	0	10,369
Total Cost of Governance And Security	0	10,369	0	0	10,369
Total Cost of Administration and Management	0	62,011	17,294	0	79,306
Total Cost of 236637 Ddwaniro Subcounty	0	62,011	17,294	0	79,306

Subcounty / Town Council / Division: 236638 Lwamata Town Council

Service Area 10 Administration and Management

Ushs Thousands	Draft Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	101,848	12,515	0	114,363
Total Cost of Facilities Management	0	101,848	12,515	0	114,363
Key Service Area 010008 Capacity Strengthening					

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263402 Transfer to Other Government Units	0	31,181	0	0	31,181
Total Cost of Capacity Strengthening	0	31,181	0	0	31,181
Total Cost of Public Sector Transformation	0	133,029	12,515	0	145,543
Programme 16 Governance And Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	37,632	0	0	37,632
Total Cost of Administrative and Support Services	0	37,632	0	0	37,632
Total Cost of Governance And Security	0	37,632	0	0	37,632
Total Cost of Administration and Management	0	170,661	12,515	0	183,176
Total Cost of 236638 Lwamata Town Council	0	170,661	12,515	0	183,176

Subcounty / Town Council / Division: 236639 Muwanga Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Draft Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	26,588	17,193	0	43,781
Total Cost of Facilities Management	0	26,588	17,193	0	43,781
Key Service Area 010008 Capacity Strengthening					
263402 Transfer to Other Government Units	0	15,342	0	0	15,342
Total Cost of Capacity Strengthening	0	15,342	0	0	15,342
Total Cost of Public Sector Transformation	0	41,930	17,193	0	59,123
Programme 16 Governance And Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	11,235	0	0	11,235
Total Cost of Administrative and Support Services	0	11,235	0	0	11,235
Total Cost of Governance And Security	0	11,235	0	0	11,235
Total Cost of Administration and Management	0	53,165	17,193	0	70,358
Total Cost of 236639 Muwanga Subcounty	0	53,165	17,193	0	70,358

Subcounty / Town Council / Division: 236640 Lwamata Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Draft Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					

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Key Service Area 000003 Facilities Management

263402 Transfer to Other Government Units	0	6,721	17,091	0	23,812
Total Cost of Facilities Management	0	6,721	17,091	0	23,812

Key Service Area 010008 Capacity Strengthening

263402 Transfer to Other Government Units	0	15,257	0	0	15,257
Total Cost of Capacity Strengthening	0	15,257	0	0	15,257
Total Cost of Public Sector Transformation	0	21,978	17,091	0	39,069

Programme 16 Governance And Security

Key Service Area 000014 Administrative and Support Services

263402 Transfer to Other Government Units	0	14,139	0	0	14,139
Total Cost of Administrative and Support Services	0	14,139	0	0	14,139
Total Cost of Governance And Security	0	14,139	0	0	14,139
Total Cost of Administration and Management	0	36,116	17,091	0	53,208
Total Cost of 236640 Lwamata Subcounty	0	36,116	17,091	0	53,208

Subcounty / Town Council / Division: 236641 Bukomero Town Council

Service Area 10 Administration and Management

Ushs Thousands	Draft Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	138,586	15,631	0	154,216
Total Cost of Facilities Management	0	138,586	15,631	0	154,216
Key Service Area 010008 Capacity Strengthening					
263402 Transfer to Other Government Units	0	38,274	0	0	38,274
Total Cost of Capacity Strengthening	0	38,274	0	0	38,274
Total Cost of Public Sector Transformation	0	176,860	15,631	0	192,490
Programme 16 Governance And Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	99,764	0	0	99,764
Total Cost of Administrative and Support Services	0	99,764	0	0	99,764
Total Cost of Governance And Security	0	99,764	0	0	99,764
Total Cost of Administration and Management	0	276,624	15,631	0	292,255
Total Cost of 236641 Bukomero Town Council	0	276,624	15,631	0	292,255

Subcounty / Town Council / Division: 273471 Kayera

VOTE: 861

Kiboga District

Service Area 10 Administration and Management

Ushs Thousands	Draft Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	6,138	7,547	0	13,685
Total Cost of Facilities Management	0	6,138	7,547	0	13,685
Total Cost of Public Sector Transformation	0	6,138	7,547	0	13,685
Programme 16 Governance And Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	7,258	0	0	7,258
Total Cost of Administrative and Support Services	0	7,258	0	0	7,258
Total Cost of Governance And Security	0	7,258	0	0	7,258
Total Cost of Administration and Management	0	13,395	7,547	0	20,943
Total Cost of 273471 Kayera	0	13,395	7,547	0	20,943

Subcounty / Town Council / Division: 273472 Kyekumbya

Service Area 10 Administration and Management

Ushs Thousands	Draft Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	6,550	14,350	0	20,900
Total Cost of Facilities Management	0	6,550	14,350	0	20,900
Total Cost of Public Sector Transformation	0	6,550	14,350	0	20,900
Programme 16 Governance And Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	12,959	0	0	12,959
Total Cost of Administrative and Support Services	0	12,959	0	0	12,959
Total Cost of Governance And Security	0	12,959	0	0	12,959
Total Cost of Administration and Management	0	19,510	14,350	0	33,860
Total Cost of 273472 Kyekumbya	0	19,510	14,350	0	33,860

Subcounty / Town Council / Division: 273473 Kyomya

Service Area 10 Administration and Management

Ushs Thousands	Draft Budget Estimates for FY 2025/26				
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Kiboga District

01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	5,237	11,913	0	17,150
Total Cost of Facilities Management	0	5,237	11,913	0	17,150
Total Cost of Public Sector Transformation	0	5,237	11,913	0	17,150
Programme 16 Governance And Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	10,917	0	0	10,917
Total Cost of Administrative and Support Services	0	10,917	0	0	10,917
Total Cost of Governance And Security	0	10,917	0	0	10,917
Total Cost of Administration and Management	0	16,154	11,913	0	28,067
Total Cost of 273473 Kyomya	0	16,154	11,913	0	28,067

Subcounty / Town Council / Division: 273474 Nakasozi

Service Area 10 Administration and Management

Ushs Thousands	Draft Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	6,098	12,218	0	18,315
Total Cost of Facilities Management	0	6,098	12,218	0	18,315
Total Cost of Public Sector Transformation	0	6,098	12,218	0	18,315
Programme 16 Governance And Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	11,172	0	0	11,172
Total Cost of Administrative and Support Services	0	11,172	0	0	11,172
Total Cost of Governance And Security	0	11,172	0	0	11,172
Total Cost of Administration and Management	0	17,270	12,218	0	29,488
Total Cost of 273474 Nakasozi	0	17,270	12,218	0	29,488

Subcounty / Town Council / Division: 273475 Nkandwa

Service Area 10 Administration and Management

Ushs Thousands	Draft Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					

VOTE: 861

Kiboga District

Key Service Area 000003 Facilities Management

263402 Transfer to Other Government Units	0	7,780	16,685	0	24,465
Total Cost of Facilities Management	0	7,780	16,685	0	24,465
Total Cost of Public Sector Transformation	0	7,780	16,685	0	24,465

Programme 16 Governance And Security

Key Service Area 000014 Administrative and Support Services

263402 Transfer to Other Government Units	0	14,917	0	0	14,917
Total Cost of Administrative and Support Services	0	14,917	0	0	14,917
Total Cost of Governance And Security	0	14,917	0	0	14,917
Total Cost of Administration and Management	0	22,696	16,685	0	39,382
Total Cost of 273475 Nkandwa	0	22,696	16,685	0	39,382

VOTE: 861 Kiboga District

Finance

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	279,728	299,517
District Unconditional Grant Non-Wage	41,989	40,989
District Unconditional Grant Wage	192,508	192,508
Locally Raised Revenues	45,231	66,020
Total Revenues Shares	279,728	299,517
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	192,508	192,508
Non Wage	87,220	107,009
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	279,728	299,517

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

Service Area 10 Financial Management and Accountability (LG)

Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance And Security					
Key Service Area 000061 Management of Government Accounts					
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
227001 Travel inland	0	7,109	0	0	7,109
Total Cost of Management of Government Accounts	0	10,109	0	0	10,109
Total Cost of Governance And Security	0	10,109	0	0	10,109
Programme 17 Regional Balanced Development					
Key Service Area 560080 Local Revenue Collection					
221002 Workshops, Meetings and Seminars	0	15,000	0	0	15,000
221009 Welfare and Entertainment	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	10,000	0	0	10,000

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Kiboga District

222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	23,000	0	0	23,000
Total Cost of Local Revenue Collection	0	50,000	0	0	50,000
Total Cost of Regional Balanced Development	0	50,000	0	0	50,000
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
211101 General Staff Salaries	192,508	0	0	0	192,508
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,780	0	0	3,780
221008 Information and Communication Technology Supplies.	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	2,700	0	0	2,700
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221014 Bank Charges and other Bank related costs	0	1,600	0	0	1,600
224004 Beddings, Clothing, Footwear and related Services	0	1,000	0	0	1,000
227001 Travel inland	0	21,820	0	0	21,820
228002 Maintenance-Transport Equipment	0	13,000	0	0	13,000
Total Cost of Finance and Accounting	192,508	46,900	0	0	239,408
Total Cost of Development Plan Implementation	192,508	46,900	0	0	239,408
Total Cost of Financial Management and Accountability (LG)	192,508	107,009	0	0	299,517
Total Cost of Finance	192,508	107,009	0	0	299,517

VOTE: 861

Kiboga District

Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	647,619	661,619
District Unconditional Grant Non-Wage	308,887	308,887
District Unconditional Grant Wage	237,032	237,032
Locally Raised Revenues	101,700	115,700
Development Revenues	45,252	45,252
District Discretionary Equalisation Development Grant	45,252	45,252
Total Revenues Shares	692,870	706,871
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	237,032	237,032
Non Wage	410,587	424,587
Development Expenditure		
Domestic Development	45,252	45,252
External Financing	0	0
Total Expenditure	692,870	706,871

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

Service Area 10 Legislation and Oversight

Draft Budget Estimates for FY 2025/26					
<i>Ushs Thousands</i>					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance And Security					
Key Service Area 000023 Inspection and Monitoring					
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
227001 Travel inland	0	8,000	0	0	8,000
Total Cost of Inspection and Monitoring	0	10,000	0	0	10,000
Key Service Area 000024 Compliance and Enforcement Services					
221001 Advertising and Public Relations	0	3,600	0	0	3,600
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	1,000	0	3,000

VOTE: 861

Kiboga District

Total for LCIII: Kiboga Town Council		County: KIBOGA EAST				1,000
LCII: Kiboga Town	kiboga	Binding - Records	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			1,000
227001 Travel inland		0	14,000	19,000	0	33,000
Total for LCIII: Kiboga Town Council		County: KIBOGA EAST				19,000
LCII: Kiboga Town	kiboga	Travel Inland - Accommodation Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			19,000
Total Cost of Compliance and Enforcement Services		0	21,600	20,000	0	41,600
Key Service Area 190004 Regulation and Advisory Services						
211107 Boards, Committees and Council Allowances		0	2,400	0	0	2,400
221001 Advertising and Public Relations		0	2,400	0	0	2,400
221002 Workshops, Meetings and Seminars		0	1,204	0	0	1,204
221004 Recruitment Expenses		0	0	25,252	0	25,252
Total for LCIII: Kiboga Town Council		County: KIBOGA EAST				25,252
LCII: Kiboga Town	kiboga	Recruitment Expenses - Allowances	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			25,252
221011 Printing, Stationery, Photocopying and Binding		0	8,000	0	0	8,000
227001 Travel inland		0	7,600	0	0	7,600
Total Cost of Regulation and Advisory Services		0	21,605	25,252	0	46,856
Total Cost of Governance And Security		0	53,205	45,252	0	98,456
Programme 17 Regional Balanced Development						
Key Service Area 000010 Leadership and Management						
211101 General Staff Salaries		237,032	0	0	0	237,032
211105 Ex-Gratia for Political leaders.		0	229,620	0	0	229,620
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	5,328	0	0	5,328
221005 Official Ceremonies and State Functions		0	2,364	0	0	2,364
221008 Information and Communication Technology Supplies.		0	2,000	0	0	2,000
221009 Welfare and Entertainment		0	3,300	0	0	3,300
221011 Printing, Stationery, Photocopying and Binding		0	5,628	0	0	5,628
222001 Information and Communication Technology Services.		0	800	0	0	800
224004 Beddings, Clothing, Footwear and related Services		0	800	0	0	800
227001 Travel inland		0	70,786	0	0	70,786

VOTE: 861 Kiboga District

227004 Fuel, Lubricants and Oils	0	44,000	0	0	44,000
228002 Maintenance-Transport Equipment	0	6,756	0	0	6,756
Total Cost of Leadership and Management	237,032	371,382	0	0	608,414
Total Cost of Regional Balanced Development	237,032	371,382	0	0	608,414
Total Cost of Legislation and Oversight	237,032	424,587	45,252	0	706,871
Total Cost of Statutory bodies	237,032	424,587	45,252	0	706,871

VOTE: 861 Kiboga District

Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,504,940	1,673,379
Programme Conditional Grant - Wage Recurrent	1,137,387	1,240,092
Programme Conditional Grant - Non Wage Recurrent	311,053	377,286
District Unconditional Grant Non-Wage	4,500	4,000
Locally Raised Revenues	2,000	2,000
Other Transfers from Central Government	50,000	50,000
Development Revenues	413,971	606,891
Programme Conditional Grant - Development	413,971	210,735
Transitional Conditional Grant - Development	0	300,000
Locally Raised Revenues	0	96,156
Total Revenues Shares	1,918,911	2,280,270
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,137,387	1,240,092
Non Wage	367,553	433,286
Development Expenditure		
Domestic Development	413,971	606,891
External Financing	0	0
Total Expenditure	1,918,911	2,280,270

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

Service Area 10 Agricultural Extension

Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	0	150,982	0	150,982
Total for LCIII:	County:				74,057
LCII:	Travel Inland - Sensitization Trips	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			74,057
Total for LCIII: Kiboga Town Council	County: KIBOGA EAST				76,925

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Kiboga District

LCII: Kiboga Town	Travel Inland - Sensitization Trips	Source: Locally Raised Revenues	76,925
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	037,7450	37,745
Total for LCIII: Kiboga Town Council	County: KIBOGA EAST37,745		
LCII: Kiboga Town	Machinery and Equipment - Water Systems	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development	18,514
LCII: Kiboga Town	Machinery and Equipment - Water Systems	Source: Locally Raised Revenues	19,231
Total Cost of Climate Change Mitigation	0	0188,7270	188,727
Key Service Area 010016 Farmer mobilisation and sensitisation			
211101 General Staff Salaries	1,240,092	000	1,240,092
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,70000	2,700
221001 Advertising and Public Relations	0	3,84000	3,840
221002 Workshops, Meetings and Seminars	0	18,88600	18,886
221008 Information and Communication Technology Supplies.	0	5,25400	5,254
221011 Printing, Stationery, Photocopying and Binding	0	21,91600	21,916
222001 Information and Communication Technology Services.	0	4,08200	4,082
223001 Property Management Expenses	0	48000	480
223004 Guard and Security services	0	2,70000	2,700
223005 Electricity	0	2,80000	2,800
224002 Veterinary supplies and services	0	05,0000	5,000
Total for LCIII: Kiboga Town Council	County: KIBOGA EAST5,000		
LCII: Kiboga Town	Veterinary Drugs	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	5,000
224003 Agricultural Supplies and Services	0	28,64037,1800	65,820
Total for LCIII:	County:28,000		
LCII:	Agricultural Supplies Cattle	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	28,000
Total for LCIII: Kiboga Town Council	County: KIBOGA EAST9,180		
LCII: Kiboga Town	Agricultural Supplies and Services - Community demonstration supplies	Source: Programme Conditional Grant - Development 101-o/w Production - Development	9,180

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Kiboga District

225201 Consultancy Services-Capital	0	0	1,500	0	1,500
Total for LCIII: Kiboga Town Council	County: KIBOGA EAST				1,500
LCII: Kiboga Town	Consultancy - Valuation	Source: Transitional Conditional Grant - Development 162-Transitional Development - Production and Marketing Ad Hoc			1,500
225202 Environment Impact Assessment for Capital Works	0	0	1,500	0	1,500
Total for LCIII: Kiboga Town Council	County: KIBOGA EAST				1,500
LCII: Kiboga Town	Environmental Impact Assessment - Capital Works	Source: Transitional Conditional Grant - Development 162-Transitional Development - Production and Marketing Ad Hoc			1,500
225204 Monitoring and Supervision of capital work	0	0	12,000	0	12,000
Total for LCIII: Kiboga Town Council	County: KIBOGA EAST				12,000
LCII: Kiboga Town	Monitoring & Supervision of slaughter slab construction	Source: Transitional Conditional Grant - Development 162-Transitional Development - Production and Marketing Ad Hoc			12,000
227001 Travel inland	0	135,744	0	0	135,744
227004 Fuel, Lubricants and Oils	0	45,776	0	0	45,776
228002 Maintenance-Transport Equipment	0	32,436	25,500	0	57,936
Total for LCIII: Kiboga Town Council	County: KIBOGA EAST				25,500
LCII: Kiboga Town	Vehicle Maintenance - Service, Repair and Maintenance	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			25,500
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	400	2,484	0	2,884
Total for LCIII: Kiboga Town Council	County: KIBOGA EAST				2,484
LCII: Kiboga Town	Office Equipment Maintenance - Maintenance, Repair and Support Services	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			734
LCII: Kiboga Town	Office Equipment Maintenance - Maintenance, Repair and Support Services	Source: Programme Conditional Grant - Development 101-o/w Production - Development			1,750
312121 Non-Residential Buildings - Acquisition	0	0	285,000	0	285,000
Total for LCIII: Kiboga Town Council	County: KIBOGA EAST				285,000
LCII: Kiboga Town	Farm Structures	Source: Transitional Conditional Grant - Development 162-Transitional Development - Production and Marketing Ad Hoc			285,000
312211 Heavy Vehicles - Acquisition	0	0	28,500	0	28,500
Total for LCIII: Kiboga Town Council	County: KIBOGA EAST				28,500
LCII: Kiboga Town	Heavy Vehicles - Silage Machine	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			15,500

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Kiboga District

LCII: Kiboga Town	Heavy Vehicles - Tractors	Source: Programme Conditional Grant - Development 101-o/w Production - Development	13,000
312216 Cycles - Acquisition	0	012,0000	12,000
Total for LCIII:	County:		12,000
LCII:	Cycles - Motorcycles	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	12,000
312221 Light ICT hardware - Acquisition	0	07,5000	7,500
Total for LCIII: Kiboga Town Council	County: KIBOGA EAST		7,500
LCII: Kiboga Town	Light ICT Hardware - Laptops	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	3,500
LCII: Kiboga Town	Light ICT Hardware - Computers	Source: Programme Conditional Grant - Development 101-o/w Production - Development	4,000
Total Cost of Farmer mobilisation and sensitisation	1,240,092	305,654418,1640	1,963,910
Total Cost of Agro-Industrialization	1,240,092	305,654606,8910	2,152,637
Total Cost of Agricultural Extension	1,240,092	305,654606,8910	2,152,637

Service Area 30 Agricultural Value Chain Services

Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 300016 Parish Development Model Operations					
221002 Workshops, Meetings and Seminars	0	13,920	0	0	13,920
221011 Printing, Stationery, Photocopying and Binding	0	11,633	0	0	11,633
227001 Travel inland	0	102,080	0	0	102,080
Total Cost of Parish Development Model Operations	0	127,633	0	0	127,633
Total Cost of Agro-Industrialization	0	127,633	0	0	127,633
Total Cost of Agricultural Value Chain Services	0	127,633	0	0	127,633
Total Cost of Production and Marketing	1,240,092	433,286	606,891	0	2,280,270

VOTE: 861

Kiboga District

Health

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	9,418,471	9,297,766
Programme Conditional Grant - Wage Recurrent	8,053,431	8,053,431
Programme Conditional Grant - Non Wage Recurrent	1,187,540	1,233,335
District Unconditional Grant Non-Wage	4,500	6,000
Locally Raised Revenues	5,000	5,000
Other Transfers from Central Government	168,000	0
Development Revenues	783,890	224,664
Programme Conditional Grant - Development	244,678	224,664
District Discretionary Equalisation Development Grant	123,000	0
External Financing	416,212	0
Total Revenues Shares	10,202,361	9,522,430
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	8,053,431	8,053,431
Non Wage	1,365,040	1,244,335
Development Expenditure		
Domestic Development	367,678	224,664
External Financing	416,212	0
Total Expenditure	10,202,361	9,522,430

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

Service Area 10 Primary HealthCare

Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320165 Primary Health care services					
263308 Sector Conditional Grant (Non-Wage)	0	489,749	0	0	489,749
Total for LCIII: Kiboga Town Council	County: KIBOGA EAST				7,543
LCII: Kirulumba Ward	BAMUSUUTA	BAMUSUUTA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)		7,543
Total for LCIII: Bukomero Subcounty	County: KIBOGA EAST				8,167

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Kiboga District

LCII: Kibanda	MWEZI	MWEZI HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,167
Total for LCIII: Kapeke Subcounty		County: KIBOGA EAST		41,081
LCII: Kagobe	NYAMIRINGA	NYAMIRINGA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,333
LCII: Nyamiringa	EPI	EPICENTRE HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,167
LCII: Nyamiringa	KACHWANGUZI	KACHWANGUZI HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,167
LCII: Nyamiringa	NYAMIRINGA	NYAMIRINGA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	8,414
Total for LCIII: Ddwaniro Subcounty		County: KIBOGA EAST		80,409
LCII: Kakinzi	KAMBUGU	KAMBUGU HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,333
LCII: Kakinzi	KATWE	KATWE HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,333
LCII: Kakinzi	KIKWATAMBOGO	KIKWATAMBOG O HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,167
LCII: Kalokola	KATALAMA	KATALAMA HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,167
LCII: Kalokola	KATWE	KATWE HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	10,516
LCII: Kalokola	MUYENJE	MUYENJE HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,167
LCII: Katalama	KAMUBUGU	KAMBUGU HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	12,726
Total for LCIII: Lwamata Town Council		County: KIBOGA EAST		37,013
LCII: Katanzige Ward	LWAMATA	LWAMATA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,333
LCII: Lwamata Central Ward	LWAMATA	LWAMATA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	20,680
Total for LCIII: Muwanga Subcounty		County: KIBOGA EAST		52,645
LCII: Luswa	NABWENDO	NABWENDO DISPENSARY	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	8,167
LCII: Luswa	NABWENDO	NABWENDO DISPENSARY	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	15,086

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LCII: Wabinyira	MUWANGA	MUWANGA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,333		
LCII: Wabinyira	MUWANGA	MUWANGA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	13,059		
Total for LCIII: Lwamata Subcounty		County: KIBOGA EAST		40,640		
LCII: Bunninga	BULAGA	BULAGA HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	7,974		
LCII: Bunninga	NSALA	NSALA HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,167		
LCII: Kasejjere	BULAGA	BULAGA HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,333		
LCII: Kasejjere	KYEKUMBYA	KYEKUMBYA HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,167		
Total for LCIII: Bukomero Town Council		County: KIBOGA EAST		149,562		
LCII: Kakunyu Ward	bukomero	BUKOMERO HCENTRE IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	67,894		
LCII: Kateera Ward	BUKOMERO	BUKOMERO HCENTRE IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	81,667		
Total for LCIII: Kyekumbya		County: KIBOGA EAST		23,821		
LCII: Buninga	BUNINGA	Buninga	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	7,488		
LCII: Buninga	BUNINGA	Buninga	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,333		
Total for LCIII: Kyomya		County: KIBOGA EAST		32,535		
LCII: Bulyankuyege	k	KYANAMUYON JO HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,333		
LCII: Kagogo	KYANAMUNYONJO	KYANAMUYON JO HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	8,035		
LCII: Kagogo	kyomya	KYOMYA HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,167		
Total for LCIII: Nakasozi		County: KIBOGA EAST		8,167		
LCII: Bikko	NAKASOZI	NAKASOZI HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,167		
Total for LCIII: Nkandwa		County: KIBOGA EAST		8,167		
LCII: Degeya	SEETA	SEETA HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,167		
Total Cost of Primary Health care services		0	489,749	0	0	489,749

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Total Cost of Human Capital Development	0	489,749	0	0	489,749
Total Cost of Primary HealthCare	0	489,749	0	0	489,749

Service Area 20 Hospital Services

Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total

Programme 12 Human Capital Development

Key Service Area 320080 Support to Hospitals

263308 Sector Conditional Grant (Non-Wage)	0	677,458	0	0	677,458
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Total for LCIII: Kiboga Town Council	County: KIBOGA EAST				677,458
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LCII: Buzibweera Ward	kiboga	KIBOGA HOSPITAL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Healthcare - Hospital Non Wage Recurrent (Government)		677,458
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Total Cost of Support to Hospitals	0	677,458	0	0	677,458
Total Cost of Human Capital Development	0	677,458	0	0	677,458
Total Cost of Hospital Services	0	677,458	0	0	677,458

Service Area 30 Health Management and Supervision

Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total

Programme 12 Human Capital Development

Key Service Area 000013 HIV/AIDS Mainstreaming

227001 Travel inland	0	2,000	0	0	2,000
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Total Cost of HIV/AIDS Mainstreaming	0	2,000	0	0	2,000
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Key Service Area 320135 Sanitation and hygiene Services

211101 General Staff Salaries	8,053,431	0	0	0	8,053,431
221002 Workshops, Meetings and Seminars	0	11,158	0	0	11,158
221007 Books, Periodicals & Newspapers	0	1,000	0	0	1,000
221008 Information and Communication Technology Supplies.	0	600	0	0	600
221009 Welfare and Entertainment	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
221012 Small Office Equipment	0	600	0	0	600
222001 Information and Communication Technology Services.	0	500	0	0	500
223005 Electricity	0	1,500	0	0	1,500

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223006 Water		0	200	0	0	200
225202 Environment Impact Assessment for Capital Works		0	0	1,182	0	1,182
Total for LCIII: Kiboga Town Council		County: KIBOGA EAST				1,182
LCII: Kiboga Town	Kiboga	Environmental Impact Assessment - Impact Assessment	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			1,182
225203 Appraisal and Feasibility Studies for Capital Works		0	0	1,182	0	1,182
Total for LCIII: Kiboga Town Council		County: KIBOGA EAST				1,182
LCII: Kiboga Town	Kiboga	Feasibility Studies or Screening of Projects -	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			1,182
225204 Monitoring and Supervision of capital work		0	0	2,364	0	2,364
Total for LCIII: Kiboga Town Council		County: KIBOGA EAST				2,364
LCII: Kiboga Town	Kiboga	Monitoring and Supervision	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			2,364
227001 Travel inland		0	28,620	0	0	28,620
227004 Fuel, Lubricants and Oils		0	13,500	0	0	13,500
228002 Maintenance-Transport Equipment		0	12,000	0	0	12,000
273102 Incapacity, death benefits and funeral expenses		0	450	0	0	450
312121 Non-Residential Buildings - Acquisition		0	0	219,936	0	219,936
Total for LCIII: Kiboga Town Council		County: KIBOGA EAST				219,936
LCII: Buzibweera Ward	kiboga	Non Residential Buildings - Contractor	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			219,936
Total Cost of Sanitation and hygiene Services		8,053,431	75,128	224,664	0	8,353,224
Total Cost of Human Capital Development		8,053,431	77,128	224,664	0	8,355,224
Total Cost of Health Management and Supervision		8,053,431	77,128	224,664	0	8,355,224
Total Cost of Health		8,053,431	1,244,335	224,664	0	9,522,430

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Education

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	12,032,143	12,602,953
Programme Conditional Grant - Wage Recurrent	9,895,551	10,590,968
Programme Conditional Grant - Non Wage Recurrent	2,018,354	1,976,985
District Unconditional Grant Non-Wage	2,000	2,000
District Unconditional Grant Wage	85,238	0
Locally Raised Revenues	5,000	5,000
Other Transfers from Central Government	26,000	28,000
Development Revenues	2,086,793	342,573
Programme Conditional Grant - Development	2,086,793	342,573
Total Revenues Shares	14,118,936	12,945,526
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	9,980,789	10,590,968
Non Wage	2,051,354	2,011,985
Development Expenditure		
Domestic Development	2,086,793	342,573
External Financing	0	0
Total Expenditure	14,118,936	12,945,526

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

Service Area 10 Pre-Primary and Primary Education

Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000063 Quality Assurance Systems					
211101 General Staff Salaries	5,912,149	0	0	0	5,912,149
225202 Environment Impact Assessment for Capital Works	0	0	5,000	0	5,000
Total for LCIII: Lwamata Town Council	County: KIBOGA EAST				5,000
LCII: Lwamata Central Ward	Kigando Mixed PS	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		5,000

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225204 Monitoring and Supervision of capital work		0	0	4,800	0	4,800
Total for LCIII: Lwamata Town Council		County: KIBOGA EAST				4,800
LCII: Lwamata Central Ward	Kigando Mixed PS	Monitoring and supervision	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			4,800
312111 Residential Buildings - Acquisition		0	0	176,773	0	176,773
Total for LCIII: Kiboga Town Council		County: KIBOGA EAST				176,773
LCII: Buzibweera Ward	KIBOGA	Residential Building - Halls of Residence	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			176,773
312121 Non-Residential Buildings - Acquisition		0	0	156,000	0	156,000
Total for LCIII: Lwamata Town Council		County: KIBOGA EAST				156,000
LCII: Kitagenda Ward	Lwamata TC SEED SS	Non Residential Buildings - Contractor	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			156,000
Total Cost of Quality Assurance Systems		5,912,149	0	342,573	0	6,254,722
Key Service Area 320162 Capitation (Primary)						
263308 Sector Conditional Grant (Non-Wage)		0	814,373	0	0	814,373
Total for LCIII: Kibiga Subcounty		County: KIBOGA EAST				65,590
LCII: Gogonya	Bukasa	Bukasa P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			13,010
LCII: Gogonya	BWEZIGOOLO	BWEZIGOOLO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			6,170
LCII: Gogonya	ST KIZITO NKANDWA	ST. KIZITO NKANDWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			5,630
LCII: Kajjere	Kasubi	Kasubi Parents	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			8,790
LCII: Kajjere	Katoma	Katoma P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			11,690
LCII: Kajjere	Kibooba	St. Joseph Kibooba	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			9,130
LCII: Kajjere	SEETA	SEETA RURAL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			11,170
Total for LCIII: Kapeke Subcounty		County: KIBOGA EAST				83,360
LCII: Kagobe	KASEGA	Kasega P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			8,150
LCII: Kagobe	KASEGA	Kasega COU	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			4,110
LCII: Kagobe	Kyato	Kyato Baptist P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			7,550

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LCII: Kasega	BUDIMBO	BUDIMBO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,470
LCII: Kasega	KIRINDA	Kirinda Consultancy	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,090
LCII: Kayera	KAGOBÉ	Kagobe P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,690
LCII: Kayera	KIRINDA	Kirinda P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,470
LCII: Nyamiringa	KIBOGA UWESO	Kiboga Uweso P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,870
LCII: Nyamiringa	KYETUME	Kyetume Islamic P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,670
LCII: Nyamiringa	Nyamiringa	Nyamiringa P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,290
Total for LCIII: Ddwaniro Subcounty		County: KIBOGA EAST		65,440
LCII: Kakinzi	KISANDA	Kisanda R/C	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,330
LCII: Kalokola	Dwaniro	Dwaniro People s P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,850
LCII: Kalokola	Katwe	Katwe COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,010
LCII: Kalokola	Kibisi	Kibisi Islamic P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,950
LCII: Kalokola	Mutooma	Mutooma P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,090
LCII: Katalama	Kalungu	Kalungu P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,330
LCII: Katalama	Muyenje	Muyenje P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,090
LCII: Katalama	Nabinene	Katalama P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,790
Total for LCIII: Lwamata Town Council		County: KIBOGA EAST		31,190
LCII: Kawawa Ward	KITAGENDA	Kitagenda Memorial P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,610
LCII: Kawawa Ward	Lunnya	Lunnya	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,930

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LCII: Lwamata Central Ward	KAWAAWA	Kawaawa P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,650
Total for LCIII: Muwanga Subcounty		County: KIBOGA EAST		66,580
LCII: Biko	KIGOMA	KIGOMA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,490
LCII: Biko	MUWANGA	MUWANGA P.7 SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,110
LCII: Muwanga	Ndiraweru	St.Kizito Ndiraweru	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,170
LCII: Nabwendo	Nabwendo	Nabwendo R.C. P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,330
LCII: Nabwendo	Nabwendo	Nabwendo COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,390
LCII: Wabinyira	LUSWA	LUSWA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,090
Total for LCIII: Lwamata Subcounty		County: KIBOGA EAST		56,550
LCII: Bunninga	BUKABOoba	Bukoboobo P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,650
LCII: Kisagazi	KIJJUMAGWA	Kijjumagwa P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,110
LCII: Kisagazi	Lukuli	Lukuli P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,430
LCII: Kisagazi	ST PETERS KABANGA	ST. PETER S KABANGA II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,910
LCII: Nsala	Bulaga	Bulaga P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,470
LCII: Nsala	Kiribedda	Kiribedda P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,930
LCII: Nsala	Nsala	Nsala P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,050
Total for LCIII: Bukomero Town Council		County: KIBOGA EAST		72,873
LCII: Kakunyu Ward	MATAAGI	Mataagi Islamic P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,790
LCII: Kakunyu Ward	NABINENE	Nabinene	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,970
LCII: Kateera Ward	Kalagala	Kalagala C.O.U P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,250

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LCII: Kateera Ward	Katera	Katera Biikira P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	2,591
LCII: Kateera Ward	KIJJOJOLO	Kijjojolo COU P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,130
LCII: Kijjojolo Ward	KATERA	Katera Biikira P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,603
LCII: Kijjojolo Ward	MUTESA	MUTESA II MEMO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,070
LCII: Mataagi Ward	BUKOMERO	BUKOMERO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,470
Total for LCIII: Missing Subcounty		County: Missing County		372,790
LCII: Missing Parish	Bamusuta	Bamusuta P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,190
LCII: Missing Parish	Bbiko	Bbiko	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,510
LCII: Missing Parish	GOGONYA	Gogonya P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,890
LCII: Missing Parish	KABAALE	KABAALE ISLAMIC	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,610
LCII: Missing Parish	Kabamba	St. Luke Kabamba R/C P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,590
LCII: Missing Parish	Kagogo	St. Joseph Kagogo P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,830
LCII: Missing Parish	KAGOGO	KAGOGO COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,810
LCII: Missing Parish	KAKIBWA	Kakibwa P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,330
LCII: Missing Parish	Kakinzi	Kakinzi COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,890
LCII: Missing Parish	KAMBUGU	Kambugu P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,770
LCII: Missing Parish	KAMIMPANGO	KAMIRAMPAN GO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,650
LCII: Missing Parish	Kanziira	Kanziira	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,250
LCII: Missing Parish	KAYUNGA	Kayunga COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,310

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LCII: Missing Parish	Kibanda	Kibanda P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,210
LCII: Missing Parish	KIBANGA	Kibanga Parents School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,770
LCII: Missing Parish	KIBIGA	KIBIGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,170
LCII: Missing Parish	KIBOGA	Kiboga District Admin Sch.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	23,710
LCII: Missing Parish	Kiboga	Kiboga Islamic Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,390
LCII: Missing Parish	Kiboga	St. Paul Kiboga P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,390
LCII: Missing Parish	KIBOGA	Kiboga St. Andrew	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,850
LCII: Missing Parish	KIGANDO	Kigando Mixed P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,770
LCII: Missing Parish	Kisweeka	Kisweeka COU p/s	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,550
LCII: Missing Parish	KISWEKA	KISWEKA COMMUNITY P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,810
LCII: Missing Parish	KYAMAKOORA	KYAMAKOORA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,470
LCII: Missing Parish	KYAMUKWEYA	KYAMUKWEYA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,930
LCII: Missing Parish	KYANAMUYONJO	Kyanamuyonjo Madarasat P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,130
LCII: Missing Parish	Kyanamuyonjo	Kyanamuyonjo COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,930
LCII: Missing Parish	KYEKUMBYA	Kyekumbya	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,670
LCII: Missing Parish	Kyeyitabya	Kyeyitabya P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,770
LCII: Missing Parish	Lutti	Lutti P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,490
LCII: Missing Parish	MASIRIBA	Masiriba COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,610

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LCII: Missing Parish	MUTESA	Muteesa I Memorial Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,930
LCII: Missing Parish	MWEZI	Mwezi P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,830
LCII: Missing Parish	NAKASENGERE	Nakasengere P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,770
LCII: Missing Parish	Nakasozzi	Nakasozzi Public School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,730
LCII: Missing Parish	Nsanje	Nsanje	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,530
LCII: Missing Parish	SSINDE	Ssinde COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,410
LCII: Missing Parish	Ssogolero	Ssogolero P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,710
LCII: Missing Parish	Waigodo	Nkuruma-Waigodo	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,630

Total Cost of Capitation (Primary)	0	814,373	0	0	814,373
Total Cost of Human Capital Development	5,912,149	814,373	342,573	0	7,069,095
Total Cost of Pre-Primary and Primary Education	5,912,149	814,373	342,573	0	7,069,095

Service Area 20 Secondary Education

Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320158 Capitation (Secondary)					
263308 Sector Conditional Grant (Non-Wage)	0	675,760	0	0	675,760
Total for LCIII: Ddwaniro Subcounty	County: KIBOGA EAST				73,960
LCII: Katalama	LWAMATA	LWAMATA SEED SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		73,960
Total for LCIII: Bukomero Town Council	County: KIBOGA EAST				174,920
LCII: Kakunyu Ward	BAMUSUTA	BAMUSUTA SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		174,920
Total for LCIII: Missing Subcounty	County: Missing County				426,880
LCII: Missing Parish	BUKOMERO	BUKOMERO SECONDARY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		187,260
LCII: Missing Parish	KAPEKE	BUSULWA MEMORIAL SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		37,760

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LCII: Missing Parish	KAPEKE	KAPEKE SEED SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	73,320
LCII: Missing Parish	KATOMA	KATOMA SEED SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	72,080
LCII: Missing Parish	MUWANGA	ST LAWRENCE SSS MUWANGA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	56,460

Total Cost of Capitation (Secondary)	0	675,760	0	0	675,760
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Key Service Area 320159 Secondary Education Services

211101 General Staff Salaries	4,025,886	0	0	0	4,025,886
Total Cost of Secondary Education Services	4,025,886	0	0	0	4,025,886
Total Cost of Human Capital Development	4,025,886	675,760	0	0	4,701,646
Total Cost of Secondary Education	4,025,886	675,760	0	0	4,701,646

Service Area 30 Skills Development

Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total

Programme 12 Human Capital Development

Key Service Area 320160 Tertiary Education Services

211101 General Staff Salaries	567,703	0	0	0	567,703
Total Cost of Tertiary Education Services	567,703	0	0	0	567,703

Key Service Area 320163 Capitation (Tertiary)

263308 Sector Conditional Grant (Non-Wage)	0	142,770	0	0	142,770
Total for LCIII: Missing Subcounty	County: Missing County				142,770

LCII: Missing Parish	BUKOMERO	BUKOMERO TECHNICAL INSTITUTE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent	142,770
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Total Cost of Capitation (Tertiary)	0	142,770	0	0	142,770
Total Cost of Human Capital Development	567,703	142,770	0	0	710,474
Total Cost of Skills Development	567,703	142,770	0	0	710,474

Service Area 40 Education&Sports Management and Inspection

Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total

Programme 12 Human Capital Development

Key Service Area 000023 Inspection and Monitoring

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,000	0	0	3,000
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221002 Workshops, Meetings and Seminars	0	18,000	0	0	18,000
221008 Information and Communication Technology Supplies.	0	3,488	0	0	3,488
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
223005 Electricity	0	600	0	0	600
224008 Educational Materials and Services	0	33,000	0	0	33,000
227001 Travel inland	0	32,000	0	0	32,000
227004 Fuel, Lubricants and Oils	0	24,000	0	0	24,000
228002 Maintenance-Transport Equipment	0	8,000	0	0	8,000
273102 Incapacity, death benefits and funeral expenses	0	602	0	0	602
Total Cost of Inspection and Monitoring	0	124,690	0	0	124,690
Key Service Area 000063 Quality Assurance Systems					
211101 General Staff Salaries	85,230	0	0	0	85,230
Total Cost of Quality Assurance Systems	85,230	0	0	0	85,230
Key Service Area 320003 Assets and Facilities Management					
228001 Maintenance-Buildings and Structures	0	192,392	0	0	192,392
Total Cost of Assets and Facilities Management	0	192,392	0	0	192,392
Key Service Area 320038 Sports Development and Oversight					
221002 Workshops, Meetings and Seminars	0	12,000	0	0	12,000
221009 Welfare and Entertainment	0	6,000	0	0	6,000
221011 Printing, Stationery, Photocopying and Binding	0	200	0	0	200
228002 Maintenance-Transport Equipment	0	1,800	0	0	1,800
Total Cost of Sports Development and Oversight	0	20,000	0	0	20,000
Key Service Area 320110 Sports and recreational services					
221011 Printing, Stationery, Photocopying and Binding	0	400	0	0	400
227001 Travel inland	0	16,500	0	0	16,500
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
228004 Maintenance-Other Fixed Assets	0	7,100	0	0	7,100
Total Cost of Sports and recreational services	0	30,000	0	0	30,000
Total Cost of Human Capital Development	85,230	367,081	0	0	452,311
Total Cost of Education&Sports Management and Inspection	85,230	367,081	0	0	452,311
Service Area 50 Special Needs Education					

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Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320161 Special Needs Education					
221002 Workshops, Meetings and Seminars	0	6,000	0	0	6,000
227001 Travel inland	0	6,000	0	0	6,000
Total Cost of Special Needs Education	0	12,000	0	0	12,000
Total Cost of Human Capital Development	0	12,000	0	0	12,000
Total Cost of Special Needs Education	0	12,000	0	0	12,000
Total Cost of Education	10,590,968	2,011,985	342,573	0	12,945,526

VOTE: 861 Kiboga District

Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	2,663,368	1,580,914
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
District Unconditional Grant Non-Wage	1,000	1,000
District Unconditional Grant Wage	366,252	366,252
Locally Raised Revenues	14,000	0
Other Transfers from Central Government	208,662	213,662
Multi-Sectoral Transfers to LLGs_NonWage	1,073,454	0
Development Revenues	700,000	915,000
Transitional Conditional Grant - Development	700,000	900,000
Locally Raised Revenues	0	15,000
Total Revenues Shares	3,363,368	2,495,914
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	366,252	366,252
Non Wage	2,297,116	1,214,662
Development Expenditure		
Domestic Development	700,000	915,000
External Financing	0	0
Total Expenditure	3,363,368	2,495,914

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

Service Area 10 Community Access Roads

Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 09 Integrated Transport Infrastructure And Services					
Key Service Area 000017 Infrastructure Development and Management					
227001 Travel inland	0	45,000	0	0	45,000
Total Cost of Infrastructure Development and Management	0	45,000	0	0	45,000
Total Cost of Integrated Transport Infrastructure And Services	0	45,000	0	0	45,000
Total Cost of Community Access Roads	0	45,000	0	0	45,000

VOTE: 861 Kiboga District

Service Area 20 Engineering Services

Draft Budget Estimates for FY 2025/26						
Ushs Thousands						
01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 05 Tourism Development						
Key Service Area 000017 Infrastructure Development and Management						
211101 General Staff Salaries		366,252	0	0	0	366,252
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	110,000	0	0	110,000
221003 Staff Training		0	5,000	0	0	5,000
221004 Recruitment Expenses		0	500	0	0	500
221008 Information and Communication Technology Supplies.		0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding		0	3,500	0	0	3,500
221012 Small Office Equipment		0	6,000	0	0	6,000
221017 Membership dues and Subscription fees.		0	2,000	0	0	2,000
223005 Electricity		0	1,000	0	0	1,000
225202 Environment Impact Assessment for Capital Works		0	2,000	0	0	2,000
225203 Appraisal and Feasibility Studies for Capital Works		0	4,500	0	0	4,500
227001 Travel inland		0	27,080	0	0	27,080
227004 Fuel, Lubricants and Oils		0	5,000	0	0	5,000
228001 Maintenance-Buildings and Structures		0	922,882	0	0	922,882
228002 Maintenance-Transport Equipment		0	78,200	15,000	0	93,200
Total for LCIII: Kiboga Town Council		County: KIBOGA EAST				15,000
LCII: Buzibweera Ward	kiboga	Vehicle Maintenance - Imprest	Source: Locally Raised Revenues			15,000
263402 Transfer to Other Government Units		0	0	900,000	0	900,000
Total for LCIII: Kiboga Town Council		County: KIBOGA EAST				200,000
LCII: Buzibweera Ward	Kiboga	Transfer to Kiboga Town council	Source: Transitional Conditional Grant - Development 115-Transitional Development - Works Ad Hoc			200,000
Total for LCIII: Lwamata Town Council		County: KIBOGA EAST				700,000
LCII: Katanzige Ward	lwamata	transfer to lwamata town council	Source: Transitional Conditional Grant - Development 115-Transitional Development - Works Ad Hoc			700,000
Total Cost of Infrastructure Development and Management		366,252	1,169,662	915,000	0	2,450,914

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Total Cost of Tourism Development	366,252	1,169,662	915,000	0	2,450,914
Total Cost of Engineering Services	366,252	1,169,662	915,000	0	2,450,914
Total Cost of Roads and Engineering	366,252	1,214,662	915,000	0	2,495,914

VOTE: 861 Kiboga District

Water

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	116,502	114,762
District Unconditional Grant Non-Wage	1,000	1,000
District Unconditional Grant Wage	48,960	48,000
Locally Raised Revenues	1,500	1,500
Programme Conditional Grant - Non Wage Recurrent	65,042	64,262
Development Revenues	504,147	1,011,390
Programme Conditional Grant - Development	489,332	996,576
Transitional Conditional Grant - Development	14,815	14,815
Total Revenues Shares	620,649	1,126,153
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	48,960	48,000
Non Wage	67,542	66,762
Development Expenditure		
Domestic Development	504,147	1,011,390
External Financing	0	0
Total Expenditure	620,649	1,126,153

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

Service Area 10 Rural Water Supply and Sanitation

Draft Budget Estimates for FY 2025/26					
<i>Ushs Thousands</i>					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000016 Environment, Social Health and Safety					
211101 General Staff Salaries	48,000	0	0	0	48,000
221002 Workshops, Meetings and Seminars	0	14,585	0	0	14,585
221005 Official Ceremonies and State Functions	0	0	3,470	0	3,470
Total for LCIII: Missing Subcounty	County: Missing County				3,470
LCII: Missing Parish	Kyekumbya	Official function - Expenses	Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)		3,470

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221011 Printing, Stationery, Photocopying and Binding		0	500	0	0	500
223005 Electricity		0	200	0	0	200
225201 Consultancy Services-Capital		0	0	24,000	0	24,000
Total for LCIII: Missing Subcounty		County: Missing County				24,000
LCII: Missing Parish	Districtwide	Consultancy - Professional Services	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant			24,000
225202 Environment Impact Assessment for Capital Works		0	0	7,200	0	7,200
Total for LCIII: Missing Subcounty		County: Missing County				7,200
LCII: Missing Parish	Headquarters	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant			7,200
225203 Appraisal and Feasibility Studies for Capital Works		0	0	50,000	0	50,000
Total for LCIII: Lwamata Subcounty		County: KIBOGA EAST				50,000
LCII: Nsala	Nakaziba	Feasibility Studies or Screening of Projects	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant			50,000
227001 Travel inland		0	29,493	21,125	0	50,618
Total for LCIII:		County:				5,280
LCII:	Headquarters	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant			5,280
Total for LCIII: Missing Subcounty		County: Missing County				15,845
LCII: Missing Parish	District Headquarters	Travel Inland - Expenses	Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)			11,345
LCII: Missing Parish	Headquarters	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			4,500
227004 Fuel, Lubricants and Oils		0	8,000	6,000	0	14,000
Total for LCIII: Missing Subcounty		County: Missing County				6,000
LCII: Missing Parish	Headquarters	Fuel, Oils and Lubricants - Diesel	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant			6,000
228001 Maintenance-Buildings and Structures		0	3,000	0	0	3,000
228002 Maintenance-Transport Equipment		0	10,984	0	0	10,984
312135 Water Plants, pipelines and sewerage networks - Acquisition		0	0	839,596	0	839,596
Total for LCIII:		County:				132,076
LCII:	Districtwide	Three production boreholes and four ordinary boreholes	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			132,076
Total for LCIII: Missing Subcounty		County: Missing County				707,520

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LCII: Missing Parish	Lwamata, subcounties	Piped Water Supply system, three production boreholes	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant	707,520		
313135 Water Plants, pipelines and sewerage networks - Improvement		0	0	60,000	0	60,000
Total for LCIII: Missing Subcounty		County: Missing County				60,000
LCII: Missing Parish	Districtwide	Rehabilitation of five boreholes and six springs	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	60,000		
Total Cost of Environment, Social Health and Safety		48,000	66,762	1,011,390	0	1,126,153
Total Cost of Human Capital Development		48,000	66,762	1,011,390	0	1,126,153
Total Cost of Rural Water Supply and Sanitation		48,000	66,762	1,011,390	0	1,126,153
Total Cost of Water		48,000	66,762	1,011,390	0	1,126,153

VOTE: 861 Kiboga District

Natural Resources

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	672,000	693,447
District Unconditional Grant Non-Wage	5,000	4,500
District Unconditional Grant Wage	629,517	629,517
Locally Raised Revenues	16,240	15,240
Programme Conditional Grant - Non Wage Recurrent	21,244	44,190
Development Revenues	0	200,279
District Discretionary Equalisation Development Grant	0	200,279
Total Revenues Shares	672,000	893,726

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	629,517	629,517
Non Wage	42,484	63,930
Development Expenditure		
Domestic Development	0	200,279
External Financing	0	0
Total Expenditure	672,000	893,726

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

Service Area 10 Natural Resources Management

Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management					
Key Service Area 000024 Compliance and Enforcement Services					
227001 Travel inland	0	22,400	0	0	22,400
Total Cost of Compliance and Enforcement Services	0	22,400	0	0	22,400
Key Service Area 000090 Climate Change Adaptation					
221002 Workshops, Meetings and Seminars	0	0	20,000	0	20,000
Total for LCIII: Kiboga Town Council	County: KIBOGA EAST				20,000

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LCII: Buzibweera Ward	kiboga	Workshops, Meetings, Seminars - Training (Monitoring and Evaluation)	Source: District Discretionary Equalisation Development Grant 189-o/w Performance Based Climate Resilient Grant	20,000		
225202 Environment Impact Assessment for Capital Works		0	0	5,000	0	5,000
Total for LCIII: Kiboga Town Council		County: KIBOGA EAST				5,000
LCII: Buzibweera Ward	kiboga	Environmental Impact Assessment - Capital Works	Source: District Discretionary Equalisation Development Grant 189-o/w Performance Based Climate Resilient Grant	5,000		
225203 Appraisal and Feasibility Studies for Capital Works		0	0	9,000	0	9,000
Total for LCIII: Kiboga Town Council		County: KIBOGA EAST				9,000
LCII: Buzibweera Ward	kiboga	Feasibility Studies or Screening of Projects - Capital Works	Source: District Discretionary Equalisation Development Grant 189-o/w Performance Based Climate Resilient Grant	9,000		
225204 Monitoring and Supervision of capital work		0	0	6,000	0	6,000
Total for LCIII: Kiboga Town Council		County: KIBOGA EAST				6,000
LCII: Buzibweera Ward	kiboga	monitoring	Source: District Discretionary Equalisation Development Grant 189-o/w Performance Based Climate Resilient Grant	6,000		
312121 Non-Residential Buildings - Acquisition		0	0	30,000	0	30,000
Total for LCIII: Kiboga Town Council		County: KIBOGA EAST				30,000
LCII: Buzibweera Ward	kiboga	Non Residential Buildings - Other Construction works	Source: District Discretionary Equalisation Development Grant 189-o/w Performance Based Climate Resilient Grant	30,000		
312411 Cultivated Animals - Acquisition		0	0	50,279	0	50,279
Total for LCIII: Kiboga Town Council		County: KIBOGA EAST				50,279
LCII: Buzibweera Ward	kiboga	Cultivated Animal - Cultivated Assets (Fish, Poultry, etc.)	Source: District Discretionary Equalisation Development Grant 189-o/w Performance Based Climate Resilient Grant	50,279		
313149 Other Land Improvements - Improvement		0	0	80,000	0	80,000
Total for LCIII: Kiboga Town Council		County: KIBOGA EAST				80,000
LCII: Buzibweera Ward	kiboga	Other Land Improvements- Pasture Establishment	Source: District Discretionary Equalisation Development Grant 189-o/w Performance Based Climate Resilient Grant	80,000		
Total Cost of Climate Change Adaptation		0	0	200,279	0	200,279
Key Service Area 140021 Ecosystems Restoration and Protection						
211101 General Staff Salaries		629,517	0	0	0	629,517
227001 Travel inland		0	26,290	0	0	26,290
Total Cost of Ecosystems Restoration and Protection		629,517	26,290	0	0	655,807
Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management		629,517	48,690	200,279	0	878,486

VOTE: 861 Kiboga District

Programme 10 Sustainable Urbanisation And Housing

Key Service Area 280002 Physical Planning

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,620	0	0	1,620
221012 Small Office Equipment	0	2,500	0	0	2,500
223005 Electricity	0	1,600	0	0	1,600
227001 Travel inland	0	9,520	0	0	9,520
Total Cost of Physical Planning	0	15,240	0	0	15,240
Total Cost of Sustainable Urbanisation And Housing	0	15,240	0	0	15,240
Total Cost of Natural Resources Management	629,517	63,930	200,279	0	893,726
Total Cost of Natural Resources	629,517	63,930	200,279	0	893,726

VOTE: 861 Kiboga District

Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	192,099	205,868
Programme Conditional Grant - Non Wage Recurrent	33,334	0
District Unconditional Grant Non-Wage	4,000	4,000
District Unconditional Grant Wage	150,478	150,478
Locally Raised Revenues	4,287	6,287
Programme Conditional Grant - Non Wage Recurrent	0	45,103
Total Revenues Shares	192,099	205,868
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	150,478	150,478
Non Wage	41,621	55,390
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	192,099	205,868

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

Service Area 20 Empowerment and Mindset Change

Draft Budget Estimates for FY 2025/26					
<i>Ushs Thousands</i>					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000023 Inspection and Monitoring					
211101 General Staff Salaries	150,478	0	0	0	150,478
221007 Books, Periodicals & Newspapers	0	1,979	0	0	1,979
221009 Welfare and Entertainment	0	792	0	0	792
221011 Printing, Stationery, Photocopying and Binding	0	3,500	0	0	3,500
227001 Travel inland	0	49,118	0	0	49,118
Total Cost of Inspection and Monitoring	150,478	55,390	0	0	205,868
Total Cost of Human Capital Development	150,478	55,390	0	0	205,868

VOTE: 861 Kiboga District

Total Cost of Empowerment and Mindset Change	150,478	55,390	0	0	205,868
Total Cost of Community Based Services	150,478	55,390	0	0	205,868

VOTE: 861

Kiboga District

Planning

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	106,386	117,386
District Unconditional Grant Non-Wage	39,000	39,000
District Unconditional Grant Wage	60,386	60,386
Locally Raised Revenues	7,000	18,000
Development Revenues	56,117	284,203
District Discretionary Equalisation Development Grant	56,117	284,203
Total Revenues Shares	162,503	401,589
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	60,386	60,386
Non Wage	46,000	57,000
Development Expenditure		
Domestic Development	56,117	284,203
External Financing	0	0
Total Expenditure	162,503	401,589

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

Service Area 10 Planning and Statistics

Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	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
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	60,386	0	0	0	60,386
221002 Workshops, Meetings and Seminars	0	18,000	26,482	0	44,482
Total for LCIII: Kiboga Town Council	County: KIBOGA EAST				26,482

VOTE: 861

Kiboga District

LCII: Buzibweera Ward	kiboga	Workshops, Meetings, Seminars - Training (Data Collection and Analysis)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	26,482		
221008 Information and Communication Technology Supplies.		0	2,000	0	2,000	
221009 Welfare and Entertainment		0	1,400	0	1,400	
221011 Printing, Stationery, Photocopying and Binding		0	4,000	0	4,000	
221012 Small Office Equipment		0	600	0	600	
225202 Environment Impact Assessment for Capital Works		0	0	2,500	2,500	
Total for LCIII: Kiboga Town Council		County: KIBOGA EAST			2,500	
LCII: Buzibweera Ward	kiboga	Environmental Impact Assessment - Advertising	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	2,500		
225203 Appraisal and Feasibility Studies for Capital Works		0	0	2,500	2,500	
Total for LCIII: Kiboga Town Council		County: KIBOGA EAST			2,500	
LCII: Buzibweera Ward	kiboga	Feasibility Studies or Screening of Projects -	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	2,500		
225204 Monitoring and Supervision of capital work		0	0	15,511	15,511	
Total for LCIII: Kiboga Town Council		County: KIBOGA EAST			15,511	
LCII: Buzibweera Ward	kiboga	monitoring	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	15,511		
227001 Travel inland		0	28,500	6,205	34,705	
Total for LCIII: Kiboga Town Council		County: KIBOGA EAST			6,205	
LCII: Kiboga Town	kiboga	Travel Inland - Accommodation Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	6,205		
312121 Non-Residential Buildings - Acquisition		0	0	231,005	231,005	
Total for LCIII: Kiboga Town Council		County: KIBOGA EAST			231,005	
LCII: Buzibweera Ward	KIBOGA	Non Residential Buildings Electrical Works	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	231,005		
Total Cost of Planning and Budgeting services		60,386	54,500	284,203	0	399,089
Total Cost of Development Plan Implementation		60,386	54,500	284,203	0	399,089
Total Cost of Planning and Statistics		60,386	57,000	284,203	0	401,589
Total Cost of Planning		60,386	57,000	284,203	0	401,589

VOTE: 861 Kiboga District

Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	86,205	119,205
District Unconditional Grant Non-Wage	18,000	51,000
District Unconditional Grant Wage	62,705	62,705
Locally Raised Revenues	5,500	5,500
Total Revenues Shares	86,205	119,205
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	62,705	62,705
Non Wage	23,500	56,500
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	86,205	119,205

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

Service Area 10 Compliance

Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance And Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	62,705	0	0	0	62,705
221003 Staff Training	0	1,000	0	0	1,000
221008 Information and Communication Technology Supplies.	0	1,500	0	0	1,500
221011 Printing, Stationery, Photocopying and Binding	0	2,300	0	0	2,300
221017 Membership dues and Subscription fees.	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	1,400	0	0	1,400
227001 Travel inland	0	27,000	0	0	27,000
228002 Maintenance-Transport Equipment	0	1,000	0	0	1,000

VOTE: 861 Kiboga District

263402 Transfer to Other Government Units	0	21,000	0	0	21,000
Total for LCIII: Kiboga Town Council	County: KIBOGA EAST				21,000
LCII: Buzibweera Ward	kiboiga	transfers to Bukomero . Kiboga , Lwamata	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit		21,000
273102 Incapacity, death benefits and funeral expenses	0	300	0	0	300
Total Cost of Audit and Risk Management	62,705	56,500	0	0	119,205
Total Cost of Governance And Security	62,705	56,500	0	0	119,205
Total Cost of Compliance	62,705	56,500	0	0	119,205
Total Cost of Internal Audit	62,705	56,500	0	0	119,205

VOTE: 861 Kiboga District

Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	89,230	125,084
Programme Conditional Grant - Non Wage Recurrent	11,512	41,889
District Unconditional Grant Non-Wage	3,000	2,000
District Unconditional Grant Wage	68,400	68,400
Locally Raised Revenues	2,000	2,000
Programme Conditional Grant - Non Wage Recurrent	4,318	10,795
Development Revenues	6,477	0
Programme Conditional Grant - Development	6,477	0
Total Revenues Shares	95,707	125,084
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	68,400	68,400
Non Wage	20,830	56,684
Development Expenditure		
Domestic Development	6,477	0
External Financing	0	0
Total Expenditure	95,707	125,084

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

Service Area 10 Commercial Services

Draft Budget Estimates for FY 2025/26					
<i>Ushs Thousands</i>					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 07 Private Sector Development					
Key Service Area 190036 Trade Development					
211101 General Staff Salaries	68,400	0	0	0	68,400
221002 Workshops, Meetings and Seminars	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	1,889	0	0	1,889
221011 Printing, Stationery, Photocopying and Binding	0	2,500	0	0	2,500
221012 Small Office Equipment	0	600	0	0	600
223005 Electricity	0	195	0	0	195

VOTE: 861 Kiboga District

227001 Travel inland	0	49,500	0	0	49,500
Total Cost of Trade Development	68,400	56,684	0	0	125,084
Total Cost of Private Sector Development	68,400	56,684	0	0	125,084
Total Cost of Commercial Services	68,400	56,684	0	0	125,084
Total Cost of Trade, Industry and Local Development	68,400	56,684	0	0	125,084