VOTE: 861 Kiboga District

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**1,308,558**	**1,289,038**
o/w Higher Local Government	489,846	394,846
o/w Lower Local Government	818,712	894,192
Discretionary Government Transfers	**4,351,707**	**6,714,518**
o/w Higher Local Government	3,855,809	6,230,929
o/w Lower Local Government	495,897	483,589
Conditional Government Transfers	**29,739,916**	**35,624,585**
o/w Higher Local Government	29,739,916	35,624,585
o/w Lower Local Government	0	0
Other Government Transfers	**745,116**	**702,971**
o/w Higher Local Government	411,662	303,662
o/w Lower Local Government	333,454	399,309
External Financing	**109,124**	**133,007**
o/w Higher Local Government	109,124	133,007
o/w Lower Local Government	0	0
Grand Total	**36,254,420**	**44,464,118**
o/w Higher Local Government	34,606,357	42,687,029
o/w Lower Local Government	1,648,063	1,777,090

VOTE: 861 Kiboga District

A2:Revenue Performance, Plans and Projections by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**1,308,558**	**1,289,038**
Advertisements/Bill Boards	2,330	2,330
Animal and Crop Husbandry related Levies	66,770	132,270
Business licenses	171,679	172,079
Land Fees	217,450	215,450
Local Hotel Tax	11,670	12,210
Local Services Tax-Payable By Individuals	188,051	187,941
Market /Gate Charges	42,824	47,284
Mineral Royalties	1,400	1,400
Miscellaneous receipts/income	96,156	1,156
Other licenses	27,841	27,841
Other permits	25,787	25,787
Property related Duties/Fees	405,031	405,031
Registration fees for Documents and Businesses	14,209	14,309
Sale of Medical Services-From Private Entities	10,350	10,750
Vehicle Parking Fees	27,010	33,200
Discretionary Government Transfers	**4,351,707**	**6,714,518**
District Discretionary Equalisation Development Grant	797,981	889,846
District Unconditional Grant Non-Wage	788,197	889,732
District Unconditional Grant Wage	2,594,670	4,756,499
Urban Discretionary Equalisation Development Grant	49,683	58,099
Urban Unconditional Non-Wage	121,175	120,341
Conditional Government Transfers	**29,739,916**	**35,624,585**
Programme Conditional Grant - Non Wage Recurrent	6,866,045	8,801,099
Programme Conditional Grant - Development	1,774,565	1,766,369
Programme Conditional Grant - Wage Recurrent	19,884,491	22,858,214
Transitional Conditional Grant - Development	1,214,815	2,198,903
Other Government Transfers	**745,116**	**702,971**
National Oil Seeds Project	95,000	95,000
Results Based Financing (RBF)	120,000	0
Support to PLE (UNEB)	28,000	30,000
Uganda Road Fund (URF)	502,116	567,971
Uganda Women Enterpreneurship Program(UWEP)	0	5,000
Youth Livelihood Programme (YLP)	0	5,000

VOTE: 861 Kiboga District

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
External Financing	**109,124**	**133,007**
Baylor International (Uganda)	15,720	51,042
Global Alliance for Vaccines and Immunization (GAVI)	93,404	81,964
Total Revenues Shares	**36,254,420**	**44,464,118**

VOTE: 861 Kiboga District

A3: Summary of Programme Allocations For FY 2026/27

Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	**2,113,388**	**2,000**	**50,000**	**0**	**2,165,388**
o/w: Wage:	1,239,134	0	0	0	1,239,134
Non-Wage Recurrent:	380,842	2,000	50,000	0	432,842
Development:	493,412	0	0	0	493,412
Natural Resources, Environment, Climate Change, Land and Water Management	**1,025,519**	**32,240**	**0**	**0**	**1,057,759**
o/w: Wage:	555,011	0	0	0	555,011
Non-Wage Recurrent:	56,612	32,240	0	0	88,852
Development:	413,897	0	0	0	413,897
Private Sector Development	**221,433**	**2,000**	**0**	**0**	**223,433**
o/w: Wage:	166,800	0	0	0	166,800
Non-Wage Recurrent:	54,633	2,000	0	0	56,633
Development:	0	0	0	0	0
Integrated Transport Infrastructure and Services	**2,808,915**	**0**	**213,662**	**0**	**3,022,577**
o/w: Wage:	407,915	0	0	0	407,915
Non-Wage Recurrent:	1,001,000	0	213,662	0	1,214,662
Development:	1,400,000	0	0	0	1,400,000
Sustainable Urbanisation and Housing	**15,000**	**0**	**0**	**0**	**15,000**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	0	0	0	0
Development:	15,000	0	0	0	15,000
Human Capital Development	**28,432,275**	**34,787**	**40,000**	**0**	**28,640,069**
o/w: Wage:	22,810,807	0	0	0	22,810,807
Non-Wage Recurrent:	3,949,608	34,787	40,000	0	4,024,395
Development:	1,671,860	0	0	133,007	1,804,867
Public Sector Transformation	**5,849,545**	**553,878**	**276,551**	**0**	**6,679,974**
o/w: Wage:	1,594,811	0	0	0	1,594,811
Non-Wage Recurrent:	3,804,287	533,878	276,551	0	4,614,716
Development:	450,447	20,000	0	0	470,447
Governance and Security	**988,421**	**607,267**	**122,758**	**0**	**1,718,446**

VOTE: 861 Kiboga District

Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	415,064	0	0	0	415,064
Non-Wage Recurrent:	368,765	607,267	122,758	0	1,098,791
Development:	204,591	0	0	0	204,591
Regional Balanced Development	**47,605**	**37,256**	**0**	**0**	**84,861**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	47,605	37,256	0	0	84,861
Development:	0	0	0	0	0
Development Plan Implementation	**837,002**	**19,609**	**0**	**0**	**856,611**
o/w: Wage:	425,171	0	0	0	425,171
Non-Wage Recurrent:	147,820	19,609	0	0	167,429
Development:	264,010	0	0	0	264,010
Grand Total	**42,339,103**	**1,289,038**	**702,971**	**133,007**	**44,464,118**
Grand Total Wage	27,614,713	0	0	0	**27,614,713**
Grand Total Non-Wage Recurrent	9,811,173	1,269,038	702,971	0	**11,783,181**
Grand Total Development	4,913,218	20,000	0	133,007	**5,066,224**

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A4: Summary of Department Allocations for FY 2026/27

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Administration	**4,914,381**	**7,497,643**
o/w Higher Local Government	3,266,318	5,720,554
o/w Lower Local Government	1,648,063	1,777,090
Finance	**299,962**	**421,656**
o/w Higher Local Government	299,962	421,656
o/w Lower Local Government	0	0
Statutory bodies	**706,871**	**783,915**
o/w Higher Local Government	706,871	783,915
o/w Lower Local Government	0	0
Production and Marketing	**2,280,270**	**2,165,388**
o/w Higher Local Government	2,280,270	2,165,388
o/w Lower Local Government	0	0
Health	**9,751,590**	**9,877,898**
o/w Higher Local Government	9,751,590	9,877,898
o/w Lower Local Government	0	0
Education	**12,945,526**	**17,354,245**
o/w Higher Local Government	12,945,526	17,354,245
o/w Lower Local Government	0	0
Roads and Engineering	**2,495,914**	**3,022,577**
o/w Higher Local Government	2,495,914	3,022,577
o/w Lower Local Government	0	0
Water	**1,126,153**	**1,107,794**
o/w Higher Local Government	1,126,153	1,107,794
o/w Lower Local Government	0	0
Natural Resources	**1,008,992**	**1,062,759**
o/w Higher Local Government	1,008,992	1,062,759
o/w Lower Local Government	0	0
Community Based Services	**205,868**	**295,131**
o/w Higher Local Government	205,868	295,131
o/w Lower Local Government	0	0
Planning	**273,005**	**493,480**
o/w Higher Local Government	273,005	493,480
o/w Lower Local Government	0	0
Internal Audit	**120,205**	**158,198**

VOTE: 861 Kiboga District

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	120,205	158,198
o/w Lower Local Government	0	0
Trade, Industry and Local Development	**125,684**	**223,433**
o/w Higher Local Government	125,684	223,433
o/w Lower Local Government	0	0
Grand Total	**36,254,420**	**44,464,118**
o/w Higher Local Government	**34,606,357**	**42,687,029**
o/w: Wage:	22,479,161	27,614,713
Non-Wage Recurrent:	8,278,808	10,215,878
Domestic Devt:	3,739,265	4,723,431
External Financing:	109,124	133,007
o/w Lower Local Government	**1,648,063**	**1,777,090**
o/w: Wage:	0	0
Non-Wage Recurrent:	1,427,128	1,567,303
Domestic Devt:	220,935	209,787
External Financing:	0	0

VOTE: 861 Kiboga District

Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	4,655,423	6,867,856
District Unconditional Grant Non-Wage	170,034	171,886
District Unconditional Grant Wage	861,638	1,594,811
Locally Raised Revenues	124,443	127,443
Multi-Sectoral Transfers to LLGs_NonWage	1,427,128	1,567,303
Programme Conditional Grant - Non Wage Recurrent	2,072,180	3,406,413
Development Revenues	258,958	629,787
District Discretionary Equalisation Development Grant	26,023	0
Locally Raised Revenues	12,000	20,000
Multi-Sectoral Transfers to LLGs_Gou	220,935	209,787
Transitional Conditional Grant - Development	0	400,000
Total Revenues Shares	**4,914,381**	**7,497,643**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	861,638	1,594,811
Non Wage	3,793,785	5,273,045
Development Expenditure		
Domestic Development	258,958	629,787
External Financing	0	0
Total Expenditure	**4,914,381**	**7,497,643**

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

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000008 Records Management					
221009 Welfare and Entertainment	0	2,376	0	0	2,376

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222002 Postage and Courier	0	680	0	0	680
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**	**5,476**	**0**	**0**	**5,476**
Key Service Area 000011 Communication and Public Relations					
222001 Information and Communication Technology Services.	0	400	0	0	400
227001 Travel inland	0	4,800	0	0	4,800
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	800	0	0	800
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	1,594,811	0	0	0	1,594,811
273104 Pension	0	1,313,492	0	0	1,313,492
273105 Gratuity	0	2,075,388	0	0	2,075,388
352880 Salary Arrears Budgeting	0	17,533	0	0	17,533
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	**1,594,811**	**3,406,413**	**0**	**0**	**5,001,224**
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	15,420	0	0	15,420
221005 Official Ceremonies and State Functions	0	10,000	0	0	10,000
221007 Books, Periodicals & Newspapers	0	3,200	0	0	3,200
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
221012 Small Office Equipment	0	2,000	0	0	2,000
225202 Environment Impact Assessment for Capital Works	0	0	5,000	0	5,000
Total for LCIII:	**County:**				**5,000**
LCII:	Environmental Impact Assessment - Capital Works	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			5,000
225203 Appraisal and Feasibility Studies for Capital Works	0	0	5,000	0	5,000
Total for LCIII: Kiboga Town Council	**County: KIBOGA EAST**				**5,000**
LCII: Kiboga Town	Feasibility Studies or Screening of Projects Feasibility Study	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			5,000

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225204 Monitoring and Supervision of capital work			0	15,000	10,000	0	25,000
Total for LCIII: Kiboga Town Council		**County: KIBOGA EAST**					**10,000**
LCII: Kiboga Town		Monitoring and Supervision	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc				10,000
227001 Travel inland			0	37,614	0	0	37,614
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	5,000	0	0	5,000
312121 Non-Residential Buildings - Acquisition			0	0	380,000	0	380,000
Total for LCIII: Kiboga Town Council		**County: KIBOGA EAST**					**380,000**
LCII: Kiboga Town	kiboga	Farm Structure _Acquire	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc				380,000
312221 Light ICT hardware - Acquisition			0	0	20,000	0	20,000
Total for LCIII: Kiboga Town Council		**County: KIBOGA EAST**					**20,000**
LCII: Kiboga Town		2,5G GPRS mobile core network equipment and components_LAN Network Equipment_Acquire	Source: Locally Raised Revenues				20,000
Total Cost of Public Service Performance management			**0**	**172,634**	**420,000**	**0**	**592,634**
Total Cost of Public Sector Transformation			**1,594,811**	**3,590,523**	**420,000**	**0**	**5,605,334**
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	1,044	0	0	1,044
221009 Welfare and Entertainment			0	5,768	0	0	5,768
221016 Systems Recurrent costs			0	30,000	0	0	30,000
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	3,000	0	0	3,000

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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**	**73,892**	**0**	**0**	**73,892**
Total Cost of Governance and Security	**0**	**73,892**	**0**	**0**	**73,892**
Programme 17 Regional Balanced Development					
Key Service Area 000005 Human Resource Management					
221002 Workshops, Meetings and Seminars	0	4,000	0	0	4,000
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**	**0**	**0**	**41,327**
Total Cost of Regional Balanced Development	**0**	**41,327**	**0**	**0**	**41,327**
Total Cost of Administration and Management	**1,594,811**	**3,705,742**	**420,000**	**0**	**5,720,554**
Total Cost of Administration	**1,594,811**	**3,705,742**	**420,000**	**0**	**5,720,554**

Subcounty / Town Council / Division: 236633 Kiboga Town Council

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	434,635	25,195	0	459,831
Total Cost of Facilities Management	**0**	**434,635**	**25,195**	**0**	**459,831**
Key Service Area 000008 Records Management					
263402 Transfer to Other Government Units	0	51,382	0	0	51,382
Total Cost of Records Management	**0**	**51,382**	**0**	**0**	**51,382**
Total Cost of Public Sector Transformation	**0**	**486,017**	**25,195**	**0**	**511,213**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					

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263402 Transfer to Other Government Units	0	122,758	0	0	122,758
Total Cost of Administrative and Support Services	**0**	**122,758**	**0**	**0**	**122,758**
Total Cost of Governance and Security	**0**	**122,758**	**0**	**0**	**122,758**
Total Cost of Administration and Management	**0**	**608,776**	**25,195**	**0**	**633,971**
Total Cost of 236633 Kiboga Town Council	**0**	**608,776**	**25,195**	**0**	**633,971**

Subcounty / Town Council / Division: 236634 Bukomero Subcounty

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	9,725	0	0	9,725
Total Cost of Facilities Management	**0**	**9,725**	**0**	**0**	**9,725**
Key Service Area 000008 Records Management					
263402 Transfer to Other Government Units	0	13,708	0	0	13,708
Total Cost of Records Management	**0**	**13,708**	**0**	**0**	**13,708**
Total Cost of Public Sector Transformation	**0**	**23,433**	**0**	**0**	**23,433**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	8,517	13,533	0	22,050
Total Cost of Administrative and Support Services	**0**	**8,517**	**13,533**	**0**	**22,050**
Total Cost of Governance and Security	**0**	**8,517**	**13,533**	**0**	**22,050**
Total Cost of Administration and Management	**0**	**31,950**	**13,533**	**0**	**45,483**
Total Cost of 236634 Bukomero Subcounty	**0**	**31,950**	**13,533**	**0**	**45,483**

Subcounty / Town Council / Division: 236635 Kibiga Subcounty

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	16,133	0	0	16,133
Total Cost of Facilities Management	**0**	**16,133**	**0**	**0**	**16,133**
Key Service Area 000008 Records Management					
263402 Transfer to Other Government Units	0	18,839	0	0	18,839

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Total Cost of Records Management	**0**	**18,839**	**0**	**0**	**18,839**
Total Cost of Public Sector Transformation	**0**	**34,972**	**0**	**0**	**34,972**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	9,206	18,967	0	28,172
Total Cost of Administrative and Support Services	**0**	**9,206**	**18,967**	**0**	**28,172**
Total Cost of Governance and Security	**0**	**9,206**	**18,967**	**0**	**28,172**
Total Cost of Administration and Management	**0**	**44,178**	**18,967**	**0**	**63,145**
Total Cost of 236635 Kibiga Subcounty	**0**	**44,178**	**18,967**	**0**	**63,145**

Subcounty / Town Council / Division: 236636 Kapeke Subcounty

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	11,699	0	0	11,699
Total Cost of Facilities Management	**0**	**11,699**	**0**	**0**	**11,699**
Key Service Area 000008 Records Management					
263402 Transfer to Other Government Units	0	17,831	0	0	17,831
Total Cost of Records Management	**0**	**17,831**	**0**	**0**	**17,831**
Total Cost of Public Sector Transformation	**0**	**29,530**	**0**	**0**	**29,530**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	35,944	17,898	0	53,842
Total Cost of Administrative and Support Services	**0**	**35,944**	**17,898**	**0**	**53,842**
Total Cost of Governance and Security	**0**	**35,944**	**17,898**	**0**	**53,842**
Total Cost of Administration and Management	**0**	**65,474**	**17,898**	**0**	**83,372**
Total Cost of 236636 Kapeke Subcounty	**0**	**65,474**	**17,898**	**0**	**83,372**

Subcounty / Town Council / Division: 236637 Ddwaniro Subcounty

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					

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263402 Transfer to Other Government Units	0	10,369	0	0	10,369
Total Cost of Facilities Management	**0**	**10,369**	**0**	**0**	**10,369**
Key Service Area 000008 Records Management					
263402 Transfer to Other Government Units	0	15,416	0	0	15,416
Total Cost of Records Management	**0**	**15,416**	**0**	**0**	**15,416**
Total Cost of Public Sector Transformation	**0**	**25,785**	**0**	**0**	**25,785**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	93,415	15,341	0	108,756
Total Cost of Administrative and Support Services	**0**	**93,415**	**15,341**	**0**	**108,756**
Total Cost of Governance and Security	**0**	**93,415**	**15,341**	**0**	**108,756**
Total Cost of Administration and Management	**0**	**119,200**	**15,341**	**0**	**134,541**
Total Cost of 236637 Ddwaniro Subcounty	**0**	**119,200**	**15,341**	**0**	**134,541**

Subcounty / Town Council / Division: 236638 Lwamata Town Council

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	37,632	0	0	37,632
Total Cost of Facilities Management	**0**	**37,632**	**0**	**0**	**37,632**
Key Service Area 000008 Records Management					
263402 Transfer to Other Government Units	0	31,041	0	0	31,041
Total Cost of Records Management	**0**	**31,041**	**0**	**0**	**31,041**
Total Cost of Public Sector Transformation	**0**	**68,674**	**0**	**0**	**68,674**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	104,548	14,673	0	119,222
Total Cost of Administrative and Support Services	**0**	**104,548**	**14,673**	**0**	**119,222**
Total Cost of Governance and Security	**0**	**104,548**	**14,673**	**0**	**119,222**
Total Cost of Administration and Management	**0**	**173,222**	**14,673**	**0**	**187,895**
Total Cost of 236638 Lwamata Town Council	**0**	**173,222**	**14,673**	**0**	**187,895**

Subcounty / Town Council / Division: 236639 Muwanga Subcounty

Service Area 10 Administration and Management

VOTE: 861 Kiboga District

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	11,235	0	0	11,235
Total Cost of Facilities Management	**0**	**11,235**	**0**	**0**	**11,235**
Key Service Area 000008 Records Management					
263402 Transfer to Other Government Units	0	15,360	0	0	15,360
Total Cost of Records Management	**0**	**15,360**	**0**	**0**	**15,360**
Total Cost of Public Sector Transformation	**0**	**26,595**	**0**	**0**	**26,595**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	29,228	15,282	0	44,511
Total Cost of Administrative and Support Services	**0**	**29,228**	**15,282**	**0**	**44,511**
Total Cost of Governance and Security	**0**	**29,228**	**15,282**	**0**	**44,511**
Total Cost of Administration and Management	**0**	**55,823**	**15,282**	**0**	**71,106**
Total Cost of 236639 Muwanga Subcounty	**0**	**55,823**	**15,282**	**0**	**71,106**

Subcounty / Town Council / Division: 236640 Lwamata Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	14,139	0	0	14,139
Total Cost of Facilities Management	**0**	**14,139**	**0**	**0**	**14,139**
Key Service Area 000008 Records Management					
263402 Transfer to Other Government Units	0	15,225	0	0	15,225
Total Cost of Records Management	**0**	**15,225**	**0**	**0**	**15,225**
Total Cost of Public Sector Transformation	**0**	**29,364**	**0**	**0**	**29,364**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	6,721	15,139	0	21,860
Total Cost of Administrative and Support Services	**0**	**6,721**	**15,139**	**0**	**21,860**
Total Cost of Governance and Security	**0**	**6,721**	**15,139**	**0**	**21,860**
Total Cost of Administration and Management	**0**	**36,085**	**15,139**	**0**	**51,224**

VOTE: 861 Kiboga District

Total Cost of 236640 Lwamata Subcounty	**0**	**36,085**	**15,139**	**0**	**51,224**

Subcounty / Town Council / Division: 236641 Bukomero Town Council

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	99,764	0	0	99,764
Total Cost of Facilities Management	**0**	**99,764**	**0**	**0**	**99,764**
Key Service Area 000008 Records Management					
263402 Transfer to Other Government Units	0	37,918	0	0	37,918
Total Cost of Records Management	**0**	**37,918**	**0**	**0**	**37,918**
Total Cost of Public Sector Transformation	**0**	**137,682**	**0**	**0**	**137,682**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	138,976	18,231	0	157,206
Total Cost of Administrative and Support Services	**0**	**138,976**	**18,231**	**0**	**157,206**
Total Cost of Governance and Security	**0**	**138,976**	**18,231**	**0**	**157,206**
Total Cost of Administration and Management	**0**	**276,658**	**18,231**	**0**	**294,889**
Total Cost of 236641 Bukomero Town Council	**0**	**276,658**	**18,231**	**0**	**294,889**

Subcounty / Town Council / Division: 273471 Kayera

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	10,183	0	0	10,183
Total Cost of Facilities Management	**0**	**10,183**	**0**	**0**	**10,183**
Key Service Area 000008 Records Management					
263402 Transfer to Other Government Units	0	7,211	0	0	7,211
Total Cost of Records Management	**0**	**7,211**	**0**	**0**	**7,211**
Total Cost of Public Sector Transformation	**0**	**17,395**	**0**	**0**	**17,395**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					

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263402 Transfer to Other Government Units	0	8,538	6,652	0	15,190
Total Cost of Administrative and Support Services	**0**	**8,538**	**6,652**	**0**	**15,190**
Total Cost of Governance and Security	**0**	**8,538**	**6,652**	**0**	**15,190**
Total Cost of Administration and Management	**0**	**25,932**	**6,652**	**0**	**32,584**
Total Cost of 273471 Kayera	**0**	**25,932**	**6,652**	**0**	**32,584**

Subcounty / Town Council / Division: 273472 Kyekumbya

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	15,527	0	0	15,527
Total Cost of Facilities Management	**0**	**15,527**	**0**	**0**	**15,527**
Key Service Area 000008 Records Management					
263402 Transfer to Other Government Units	0	12,906	0	0	12,906
Total Cost of Records Management	**0**	**12,906**	**0**	**0**	**12,906**
Total Cost of Public Sector Transformation	**0**	**28,433**	**0**	**0**	**28,433**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	4,550	12,683	0	17,234
Total Cost of Administrative and Support Services	**0**	**4,550**	**12,683**	**0**	**17,234**
Total Cost of Governance and Security	**0**	**4,550**	**12,683**	**0**	**17,234**
Total Cost of Administration and Management	**0**	**32,983**	**12,683**	**0**	**45,666**
Total Cost of 273472 Kyekumbya	**0**	**32,983**	**12,683**	**0**	**45,666**

Subcounty / Town Council / Division: 273473 Kyomya

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	12,367	0	0	12,367
Total Cost of Facilities Management	**0**	**12,367**	**0**	**0**	**12,367**
Key Service Area 000008 Records Management					
263402 Transfer to Other Government Units	0	10,905	0	0	10,905

VOTE: 861 Kiboga District

Total Cost of Records Management	**0**	**10,905**	**0**	**0**	**10,905**
Total Cost of Public Sector Transformation	**0**	**23,271**	**0**	**0**	**23,271**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	6,037	10,564	0	16,601
Total Cost of Administrative and Support Services	**0**	**6,037**	**10,564**	**0**	**16,601**
Total Cost of Governance and Security	**0**	**6,037**	**10,564**	**0**	**16,601**
Total Cost of Administration and Management	**0**	**29,308**	**10,564**	**0**	**39,872**
Total Cost of 273473 Kyomya	**0**	**29,308**	**10,564**	**0**	**39,872**

Subcounty / Town Council / Division: 273474 Nakasozi

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	13,975	0	0	13,975
Total Cost of Facilities Management	**0**	**13,975**	**0**	**0**	**13,975**
Key Service Area 000008 Records Management					
263402 Transfer to Other Government Units	0	11,191	0	0	11,191
Total Cost of Records Management	**0**	**11,191**	**0**	**0**	**11,191**
Total Cost of Public Sector Transformation	**0**	**25,166**	**0**	**0**	**25,166**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	6,098	10,866	0	16,964
Total Cost of Administrative and Support Services	**0**	**6,098**	**10,866**	**0**	**16,964**
Total Cost of Governance and Security	**0**	**6,098**	**10,866**	**0**	**16,964**
Total Cost of Administration and Management	**0**	**31,264**	**10,866**	**0**	**42,130**
Total Cost of 273474 Nakasozi	**0**	**31,264**	**10,866**	**0**	**42,130**

Subcounty / Town Council / Division: 273475 Nkandwa

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					

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263402 Transfer to Other Government Units	0	13,803	0	0	13,803
Total Cost of Facilities Management	**0**	**13,803**	**0**	**0**	**13,803**
Key Service Area 000008 Records Management					
263402 Transfer to Other Government Units	0	14,868	0	0	14,868
Total Cost of Records Management	**0**	**14,868**	**0**	**0**	**14,868**
Total Cost of Public Sector Transformation	**0**	**28,671**	**0**	**0**	**28,671**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	7,780	14,761	0	22,540
Total Cost of Administrative and Support Services	**0**	**7,780**	**14,761**	**0**	**22,540**
Total Cost of Governance and Security	**0**	**7,780**	**14,761**	**0**	**22,540**
Total Cost of Administration and Management	**0**	**36,451**	**14,761**	**0**	**51,211**
Total Cost of 273475 Nkandwa	**0**	**36,451**	**14,761**	**0**	**51,211**

VOTE: 861 Kiboga District

Finance

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	299,962	421,656
District Unconditional Grant Non-Wage	40,989	41,989
District Unconditional Grant Wage	192,953	325,202
Locally Raised Revenues	66,020	54,465
Total Revenues Shares	**299,962**	**421,656**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	192,953	325,202
Non Wage	107,009	96,454
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**299,962**	**421,656**

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

Service Area 10 Financial Management and Accountability (LG)

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000061 Management of Government Accounts					
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
227001 Travel inland	0	7,991	0	0	7,991
Total Cost of Management of Government Accounts	**0**	**9,991**	**0**	**0**	**9,991**
Total Cost of Governance and Security	**0**	**9,991**	**0**	**0**	**9,991**
Programme 17 Regional Balanced Development					
Key Service Area 560080 Local Revenue Collection					
221002 Workshops, Meetings and Seminars	0	4,000	0	0	4,000
221008 Information and Communication Technology Supplies.	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	8,000	0	0	8,000

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227001 Travel inland	0	30,534	0	0	30,534
Total Cost of Local Revenue Collection	**0**	**43,534**	**0**	**0**	**43,534**
Total Cost of Regional Balanced Development	**0**	**43,534**	**0**	**0**	**43,534**
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
211101 General Staff Salaries	325,202	0	0	0	325,202
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,320	0	0	4,320
221008 Information and Communication Technology Supplies.	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
227001 Travel inland	0	24,609	0	0	24,609
228004 Maintenance-Other Fixed Assets	0	8,000	0	0	8,000
Total Cost of Finance and Accounting	**325,202**	**42,929**	**0**	**0**	**368,131**
Total Cost of Development Plan Implementation	**325,202**	**42,929**	**0**	**0**	**368,131**
Total Cost of Financial Management and Accountability (LG)	**325,202**	**96,454**	**0**	**0**	**421,656**
Total Cost of Finance	**325,202**	**96,454**	**0**	**0**	**421,656**

VOTE: 861 Kiboga District

Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	661,619	738,664
District Unconditional Grant Non-Wage	308,887	308,887
District Unconditional Grant Wage	237,032	313,366
Locally Raised Revenues	115,700	116,411
Development Revenues	45,252	45,252
District Discretionary Equalisation Development Grant	45,252	45,252
Total Revenues Shares	**706,871**	**783,915**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	237,032	313,366
Non Wage	424,587	425,298
Development Expenditure		
Domestic Development	45,252	45,252
External Financing	0	0
Total Expenditure	**706,871**	**783,915**

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

Service Area 10 Legislation and Oversight

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000078 Land Management					
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 Land Management	**0**	**10,000**	**0**	**0**	**10,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**10,000**	**0**	**0**	**10,000**
Programme 14 Public Sector Transformation					
Key Service Area 000007 Procurement and Disposal Services					
221001 Advertising and Public Relations	0	3,600	0	0	3,600

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221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
227001 Travel inland	0	10,000	0	0	10,000
Total Cost of Procurement and Disposal Services	**0**	**17,600**	**0**	**0**	**17,600**
Key Service Area 000049 Recruitment 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
221004 Recruitment Expenses	0	0	25,252	0	25,252
Total for LCIII: Kiboga Town Council	**County: KIBOGA EAST**				**25,252**
LCII: Buzibweera Ward 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
221012 Small Office Equipment	0	1,204	0	0	1,204
227001 Travel inland	0	7,600	0	0	7,600
Total Cost of Recruitment services	**0**	**21,605**	**25,252**	**0**	**46,856**
Total Cost of Public Sector Transformation	**0**	**39,205**	**25,252**	**0**	**64,456**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
211101 General Staff Salaries	313,366	0	0	0	313,366
211105 Ex-Gratia for Political leaders.	0	229,620	0	0	229,620
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	4,011	0	0	4,011
221011 Printing, Stationery, Photocopying and Binding	0	5,628	0	0	5,628
222001 Information and Communication Technology Services.	0	800	0	0	800
223001 Property Management Expenses	0	800	0	0	800
227001 Travel inland	0	76,114	0	0	76,114
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 Administrative and Support Services	**313,366**	**372,093**	**0**	**0**	**685,459**
Key Service Area 190004 Regulation and Advisory Services					

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221011 Printing, Stationery, Photocopying and Binding		0	0	1,000	0	1,000
Total for LCIII: Kiboga Town Council		**County: KIBOGA EAST**				**1,000**
LCII: Buzibweera Ward	kiboga	Binding - Reports	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			1,000
227001 Travel inland		0	4,000	19,000	0	23,000
Total for LCIII: Kiboga Town Council		**County: KIBOGA EAST**				**19,000**
LCII: Buzibweera Ward	kiboga	Travel Inland - Accommodation Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			19,000
Total Cost of Regulation and Advisory Services		**0**	**4,000**	**20,000**	**0**	**24,000**
Total Cost of Governance and Security		**313,366**	**376,093**	**20,000**	**0**	**709,459**
Total Cost of Legislation and Oversight		**313,366**	**425,298**	**45,252**	**0**	**783,915**
Total Cost of Statutory bodies		**313,366**	**425,298**	**45,252**	**0**	**783,915**

VOTE: 861 Kiboga District

Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,673,379	1,671,976
Programme Conditional Grant - Wage Recurrent	1,240,092	867,239
Programme Conditional Grant - Non Wage Recurrent	377,286	376,842
District Unconditional Grant Non-Wage	4,000	4,000
Locally Raised Revenues	2,000	2,000
Other Transfers from Central Government	50,000	50,000
District Unconditional Grant Wage	0	371,895
Development Revenues	606,891	493,412
Programme Conditional Grant - Development	210,735	209,324
Transitional Conditional Grant - Development	300,000	284,088
Locally Raised Revenues	96,156	0
Total Revenues Shares	**2,280,270**	**2,165,388**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,240,092	1,239,134
Non Wage	433,286	432,842
Development Expenditure		
Domestic Development	606,891	493,412
External Financing	0	0
Total Expenditure	**2,280,270**	**2,165,388**

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

Service Area 10 Agricultural Extension

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 000089 Climate Change Mitigation					
221001 Advertising and Public Relations	0	0	600	0	600
Total for LCIII: Kiboga Town Council	**County: KIBOGA EAST**				**600**
LCII: Kiboga Town	Radio - Talk Shows	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			600

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221002 Workshops, Meetings and Seminars	0	0	7,908	0	7,908
Total for LCIII: Kiboga Town Council	**County: KIBOGA EAST**				**7,908**
LCII: Kiboga Town	Workshops, Meetings, Seminars - Training (Agriculture)	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			7,908
221011 Printing, Stationery, Photocopying and Binding	0	0	760	0	760
Total for LCIII:	**County:**				**760**
LCII:	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			760
222001 Information and Communication Technology Services.	0	0	735	0	735
Total for LCIII:	**County:**				**735**
LCII:	Telecommunication Services - Telecommunication Expenses	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			735
224003 Agricultural Supplies and Services	0	0	1,580	0	1,580
Total for LCIII:	**County:**				**1,580**
LCII:	Agricultural Supplies and Services - Farmer demonstration supplies	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			1,580
227001 Travel inland	0	0	3,984	0	3,984
Total for LCIII:	**County:**				**3,984**
LCII:	Travel Inland - Agricultural Trips	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			3,984
227004 Fuel, Lubricants and Oils	0	0	4,375	0	4,375
Total for LCIII:	**County:**				**4,375**
LCII:	Fuel, Oils and Lubricants - Fuel Facilitation	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			4,375
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	0	3,000	0	3,000
Total for LCIII:	**County:**				**3,000**
LCII:	Machinery and Equipment - Maintenance, Repair and Support Services	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			3,000
312129 Other Buildings other than dwellings - Acquisition	0	0	68,826	0	68,826
Total for LCIII: Kiboga Town Council	**County: KIBOGA EAST**				**68,826**

VOTE: 861 Kiboga District

LCII: Kiboga Town	Single family home remodeling addition and repair service_Acquire	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			68,826
Total Cost of Climate Change Mitigation	**0**	**0**	**91,768**	**0**	**91,768**
Key Service Area 010016 Farmer mobilisation and sensitisation					
211101 General Staff Salaries	1,239,134	0	0	0	1,239,134
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,700	0	0	2,700
221001 Advertising and Public Relations	0	880	0	0	880
221002 Workshops, Meetings and Seminars	0	21,110	0	0	21,110
221008 Information and Communication Technology Supplies.	0	4,113	0	0	4,113
221011 Printing, Stationery, Photocopying and Binding	0	18,987	0	0	18,987
222001 Information and Communication Technology Services.	0	3,695	0	0	3,695
223001 Property Management Expenses	0	480	0	0	480
223004 Guard and Security services	0	2,700	0	0	2,700
223005 Electricity	0	2,800	0	0	2,800
224003 Agricultural Supplies and Services	0	33,524	28,734	0	62,258
Total for LCIII: Kiboga Town Council	**County: KIBOGA EAST**				**28,734**
LCII: Kiboga Town	Agricultural Supplies and Services - Community demonstration assorted items	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			3,000
LCII: Kiboga Town Ward	Agricultural Supplies and Services - Farmer demonstration supplies	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			3,000
LCII: Kiboga Town Ward	Agricultural Supplies and Services - Mini diaries	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			22,734
225204 Monitoring and Supervision of capital work	0	16,940	0	0	16,940
227001 Travel inland	0	109,744	0	0	109,744
227004 Fuel, Lubricants and Oils	0	37,245	0	0	37,245
228002 Maintenance-Transport Equipment	0	30,000	27,000	0	57,000
Total for LCIII:	**County:**				**27,000**

VOTE: 861 Kiboga District

LCII:	Vehicle Maintanence - Service, Repair and Maintanence	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			27,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	400	0	0	400
312216 Cycles - Acquisition	0	0	31,000	0	31,000
Total for LCIII:	**County:**				**31,000**
LCII:	Motorcycles_Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			31,000
312221 Light ICT hardware - Acquisition	0	0	3,500	0	3,500
Total for LCIII:	**County:**				**3,500**
LCII:	Desktop computers_Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			3,500
Total Cost of Farmer mobilisation and sensitisation	**1,239,134**	**285,318**	**90,234**	**0**	**1,614,687**
Total Cost of Agro-Industrialization	**1,239,134**	**285,318**	**182,003**	**0**	**1,706,455**
Total Cost of Agricultural Extension	**1,239,134**	**285,318**	**182,003**	**0**	**1,706,455**

Service Area 20 Agricultural Production

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010059 Post-harvest handling, storage and processing					
221008 Information and Communication Technology Supplies.	0	950	0	0	950
221011 Printing, Stationery, Photocopying and Binding	0	961	0	0	961
222001 Information and Communication Technology Services.	0	525	0	0	525
224003 Agricultural Supplies and Services	0	640	23,321	0	23,961
Total for LCIII:	**County:**				**17,322**
LCII:	Agricultural Supplies and Services - Mini diaries	Source: Programme Conditional Grant - Development 101-o/w Production - Development			5,266
LCII:	Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 101-o/w Production - Development			12,056
Total for LCIII: Kiboga Town Council	**County: KIBOGA EAST**				**6,000**

VOTE: 861 Kiboga District

LCII: Kiboga Town	Agricultural Supplies - Assorted Chemicals	Source: Programme Conditional Grant - Development 101-o/w Production - Development			6,000
227001 Travel inland	0	4,871	0	0	4,871
227004 Fuel, Lubricants and Oils	0	11,508	0	0	11,508
228002 Maintenance-Transport Equipment	0	436	0	0	436
312216 Cycles - Acquisition	0	0	4,000	0	4,000
Total for LCIII: Kiboga Town Council	**County: KIBOGA EAST**				**4,000**
LCII: Kiboga Town	Tricycles_Acquire	Source: Programme Conditional Grant - Development 101-o/w Production - Development			4,000
Total Cost of Post-harvest handling, storage and processing	**0**	**19,891**	**27,321**	**0**	**47,213**
Total Cost of Agro-Industrialization	**0**	**19,891**	**27,321**	**0**	**47,213**
Total Cost of Agricultural Production	**0**	**19,891**	**27,321**	**0**	**47,213**

Service Area 30 Agricultural Value Chain Services

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010013 Support to agro-processing & value addition					
312121 Non-Residential Buildings - Acquisition	0	0	284,088	0	284,088
Total for LCIII:	**County:**				**284,088**
LCII:	Cowshed-Commercial Buildings_Acquire	Source: Transitional Conditional Grant - Development 162-Transitional Development - Production and Marketing Ad Hoc			284,088
Total Cost of Support to agro-processing & value addition	**0**	**0**	**284,088**	**0**	**284,088**
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**	**284,088**	**0**	**411,721**
Total Cost of Agricultural Value Chain Services	**0**	**127,633**	**284,088**	**0**	**411,721**
Total Cost of Production and Marketing	**1,239,134**	**432,842**	**493,412**	**0**	**2,165,388**

VOTE: 861 Kiboga District

Health

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	9,417,786	9,499,142
Programme Conditional Grant - Wage Recurrent	8,053,431	7,821,028
Programme Conditional Grant - Non Wage Recurrent	1,233,354	1,278,208
District Unconditional Grant Non-Wage	6,000	15,000
Locally Raised Revenues	5,000	5,000
Other Transfers from Central Government	120,000	0
District Unconditional Grant Wage	0	379,907
Development Revenues	333,804	378,756
Programme Conditional Grant - Development	224,681	245,749
External Financing	109,124	133,007
Total Revenues Shares	**9,751,590**	**9,877,898**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	8,053,431	8,200,934
Non Wage	1,364,354	1,298,208
Development Expenditure		
Domestic Development	224,681	245,749
External Financing	109,124	133,007
Total Expenditure	**9,751,590**	**9,877,898**

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

Service Area 10 Primary HealthCare

Approved Budget Estimates for FY 2026/27

Ushs Thousands					
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	538,454	0	0	538,454

Total for LCIII: Kiboga Town Council		**County: KIBOGA EAST**		**9,777**
LCII: Buzibweera Ward	BAMUSUUTA	BAMUSUUTA HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	9,777
Total for LCIII: Bukomero Subcounty		**County: KIBOGA EAST**		**7,648**

VOTE: 861 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)	7,648
Total for LCIII: Kapeke Subcounty		**County: KIBOGA EAST**		**43,073**
LCII: Kagobe	kachwangozi	KACHWANGUZI HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,648
LCII: Kyayimba	kyayimba	EPICENTRE HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,648
LCII: Nyamiringa	nyamiringa	NYAMIRINGA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	15,296
LCII: Nyamiringa	nyamiringa	NYAMIRINGA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	12,480
Total for LCIII: Ddwaniro Subcounty		**County: KIBOGA EAST**		**86,589**
LCII: Kakiinzi	kakinzi	KATWE HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	16,012
LCII: Kakiinzi	kambugu	KAMBUGU HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	15,296
LCII: Kakiinzi	kikwatambogo	KIKWATAMBOGO HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,648
LCII: Kakinzi	KAMBUGU	KAMBUGU HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	17,040
LCII: Kalokola	katwe	KATWE HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	15,296
LCII: Katalama	katalama	KATALAMA HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,648
LCII: Lwankonge	muyenje	MUYENJE HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,648
Total for LCIII: Lwamata Town Council		**County: KIBOGA EAST**		**44,769**
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)	29,473
LCII: Lwamata Central Ward	lwamata	LWAMATA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	15,296
Total for LCIII: Muwanga Subcounty		**County: KIBOGA EAST**		**62,887**
LCII: Luswa	muwanga	MUWANGA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	15,296
LCII: Luswa	Muwanga health centre III	MUWANGA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	13,323

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LCII: Nabwendo	nabwendo	NABWENDO DISPENSARY	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)			19,554
LCII: Wabinyira	NABWENDO	NABWENDO DISPENSARY	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			14,713
Total for LCIII: Lwamata Subcounty		**County: KIBOGA EAST**				**44,229**
LCII: Kasejjere	bulaga	BULAGA HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			13,636
LCII: Kyekumbya	kyekumbya	KYEKUMBYA HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			7,648
LCII: Nsala	bulaga	BULAGA HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			15,296
LCII: Nsala	nsala	NSALA HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			7,648
Total for LCIII: Bukomero Town Council		**County: KIBOGA EAST**				**164,241**
LCII: Kakunyu Ward	kakunyu	BUKOMERO HCENTRE IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			87,759
LCII: Kateera Ward	kakunyu	BUKOMERO HCENTRE IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			76,482
Total for LCIII: Kyekumbya		**County: KIBOGA EAST**				**25,660**
LCII: Buninga	buninga	Buninga Health center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			15,296
LCII: Buninga	buninga	Buninga Health center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			10,364
Total for LCIII: Kyomya		**County: KIBOGA EAST**				**34,284**
LCII: Kagogo	kyanmuyonjo	KYANAMUYONJO HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			11,340
LCII: Kyanamuyonjo	kyanamuyonjo	KYANAMUYONJO HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			15,296
LCII: Kyoomya	kyomya	KYOMYA HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			7,648
Total for LCIII: Nakasozi		**County: KIBOGA EAST**				**7,648**
LCII: Nakasozi	nakasozi	NAKASOZI HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			7,648
Total for LCIII: Nkandwa		**County: KIBOGA EAST**				**7,648**
LCII: Kiryankozi	seeta	SEETA HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			7,648
Total Cost of Primary Health care services		**0**	**538,454**	**0**	**0**	**538,454**

VOTE: 861 Kiboga District

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Human Capital Development	**0**	**538,454**	**0**	**0**	**538,454**
Total Cost of Primary HealthCare	**0**	**538,454**	**0**	**0**	**538,454**

Service Area 20 Hospital Services

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320080 Support to Hospitals					
263308 Sector Conditional Grant (Non-Wage)	0	677,458	0	0	677,458
Total for LCIII: Kiboga Town Council	**County: KIBOGA EAST**				**677,458**
LCII: Buzibweera Ward KIBOGA	KIBOGA HOSPITAL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Healthcare - Hospital Non Wage Recurrent (Government)			677,458
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

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000016 Environment, Social Health and Safety					
211101 General Staff Salaries	8,200,934	0	0	0	8,200,934
221002 Workshops, Meetings and Seminars	0	11,348	0	0	11,348
221007 Books, Periodicals & Newspapers	0	780	0	0	780
221008 Information and Communication Technology Supplies.	0	600	0	0	600
221009 Welfare and Entertainment	0	1,792	0	0	1,792
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
221012 Small Office Equipment	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	1,720	0	0	1,720
223005 Electricity	0	1,200	0	0	1,200
223006 Water	0	200	0	0	200
225202 Environment Impact Assessment for Capital Works	0	0	1,690	0	1,690
Total for LCIII:	**County:**				**1,690**

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LCII:		Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			1,690
225203 Appraisal and Feasibility Studies for Capital Works		0	0	1,690	0	1,690
Total for LCIII:		**County:**				**1,690**
LCII:		Feasibility Studies or Screening of Projects Appraisal	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			1,690
225204 Monitoring and Supervision of capital work		0	0	3,381	0	3,381
Total for LCIII:		**County:**				**3,381**
LCII:		monitoring, suppervision of capital projects	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			3,381
227001 Travel inland		0	26,584	0	0	26,584
227004 Fuel, Lubricants and Oils		0	18,360	0	0	18,360
228002 Maintenance-Transport Equipment		0	13,400	0	0	13,400
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	600	24,000	0	24,600
Total for LCIII:		**County:**				**24,000**
LCII:	nyamiringa	Machinery and Equipment - Assets	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			24,000
273102 Incapacity, death benefits and funeral expenses		0	712	0	0	712
282101 Donations		0	0	0	133,007	133,007
Total for LCIII:		**County:**				**51,042**
LCII:	KIBOGA TOWN	COMPREHENSI VE HIV SERVICES	Source: External Financing 254-Baylor International (Uganda)			51,042
Total for LCIII: Kiboga Town Council		**County: KIBOGA EAST**				**81,964**
LCII: Buzibweera Ward	kiboga	compressive h	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)			81,964
312121 Non-Residential Buildings - Acquisition		0	0	200,713	0	200,713
Total for LCIII: Kibiga Subcounty		**County: KIBOGA EAST**				**200,713**
LCII: Kibiga	nkandwa	Clinic-Hospitals_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			200,713
312235 Furniture and Fittings - Acquisition		0	0	14,274	0	14,274
Total for LCIII:		**County:**				**14,274**
LCII:		Conferencing tables_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			14,274
Total Cost of Environment, Social Health and Safety		**8,200,934**	**82,296**	**245,749**	**133,007**	**8,661,987**
Total Cost of Human Capital Development		**8,200,934**	**82,296**	**245,749**	**133,007**	**8,661,987**

VOTE: 861 Kiboga District

Total Cost of Health Management and Supervision	**8,200,934**	**82,296**	**245,749**	**133,007**	**8,661,987**
Total Cost of Health	**8,200,934**	**1,298,208**	**245,749**	**133,007**	**9,877,898**

VOTE: 861 Kiboga District

Education

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	12,602,953	16,921,413
Programme Conditional Grant - Wage Recurrent	10,590,968	14,169,947
Programme Conditional Grant - Non Wage Recurrent	1,976,985	2,536,992
District Unconditional Grant Non-Wage	2,000	2,000
Locally Raised Revenues	5,000	22,000
Other Transfers from Central Government	28,000	30,000
District Unconditional Grant Wage	0	160,474
Development Revenues	342,573	432,832
Programme Conditional Grant - Development	342,573	332,832
Transitional Conditional Grant - Development	0	100,000
Total Revenues Shares	**12,945,526**	**17,354,245**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	10,590,968	14,330,421
Non Wage	2,011,985	2,590,992
Development Expenditure		
Domestic Development	342,573	432,832
External Financing	0	0
Total Expenditure	**12,945,526**	**17,354,245**

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

Service Area 10 Pre-Primary and Primary Education

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000063 Quality Assurance Systems					
211101 General Staff Salaries	7,895,334	0	0	0	7,895,334
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,000	0	0	3,000
221002 Workshops, Meetings and Seminars	0	4,000	0	0	4,000
221009 Welfare and Entertainment	0	1,200	0	0	1,200

VOTE: 861 Kiboga District

223005 Electricity		0	579	0	0	579
225202 Environment Impact Assessment for Capital Works		0	0	6,000	0	6,000
Total for LCIII: Kibiga Subcounty		**County: KIBOGA EAST**				**6,000**
LCII: Kibiga Town	kiboga	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			6,000
225203 Appraisal and Feasibility Studies for Capital Works		0	0	2,000	0	2,000
Total for LCIII: Kiboga Town Council		**County: KIBOGA EAST**				**2,000**
LCII: Buzibweera Ward	kiboga	Feasibility Studies or Screening of Projects - Appraisal	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			2,000
225204 Monitoring and Supervision of capital work		0	0	8,000	0	8,000
Total for LCIII: Kiboga Town Council		**County: KIBOGA EAST**				**8,000**
LCII: Buzibweera Ward	kioga	monitoring	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			8,000
227001 Travel inland		0	5,000	0	0	5,000
227004 Fuel, Lubricants and Oils		0	4,000	0	0	4,000
228002 Maintenance-Transport Equipment		0	2,500	0	0	2,500
273102 Incapacity, death benefits and funeral expenses		0	600	0	0	600
312121 Non-Residential Buildings - Acquisition		0	0	316,832	0	316,832
Total for LCIII: Kiboga Town Council		**County: KIBOGA EAST**				**316,832**
LCII: Buzibweera Ward	k	Lighthouse_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			316,832
Total Cost of Quality Assurance Systems		**7,895,334**	**20,879**	**332,832**	**0**	**8,249,045**
Key Service Area 320110 Sports and recreational services						
221002 Workshops, Meetings and Seminars		0	2,500	0	0	2,500
221009 Welfare and Entertainment		0	2,500	0	0	2,500
227001 Travel inland		0	2,500	0	0	2,500
227004 Fuel, Lubricants and Oils		0	2,500	0	0	2,500
Total Cost of Sports and recreational services		**0**	**10,000**	**0**	**0**	**10,000**
Key Service Area 320162 Capitation (Primary)						
263308 Sector Conditional Grant (Non-Wage)		0	705,803	0	0	705,803
Total for LCIII: Kibiga Subcounty		**County: KIBOGA EAST**				**61,419**
LCII: Ddegeya	Kasubi	Kasubi Parents	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			7,150

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LCII: Kajjere	SEETA	SEETA RURAL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,873
LCII: Kibaale	Katoma	Katoma P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,056
LCII: Kibaale	Kibooba	St. Joseph Kibooba	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,230
LCII: Kibiga	Bukasa	Bukasa P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,659
LCII: Kizinga	BWEZIGOOLO	BWEZIGOOLO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,184
LCII: Kizinga	Kyekumbya	Kyekumbya	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,479
LCII: Kizinga	NKANDWA	ST. KIZITO NKANDWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,790
Total for LCIII: Kapeke Subcounty		**County: KIBOGA EAST**		**76,690**
LCII: Kagobe	Kagobe	Kagobe P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,395
LCII: Kagobe	Kyato	Kyato Baptist P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,324
LCII: Kasega	BUDIMBO	BUDIMBO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,695
LCII: Kasega	Kasega	Kasega COU	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,811
LCII: Kasega	Kasega	Kasega P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,766
LCII: Kasega	Kirinda	Kirinda P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,315
LCII: Kasega	Kyetume	Kyetume Islamic P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,455
LCII: Kasega	Uweso	Kiboga Uweso P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,218
LCII: Kyayimba	Kirinda	Kirinda Consultancy	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,083
LCII: Nyamiringa	Nyamiringa	Nyamiringa P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,630
Total for LCIII: Ddwaniro Subcounty		**County: KIBOGA EAST**		**58,068**

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LCII: Kalokola	Katwe	Katwe COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,696
LCII: Kalokola	Kibisi	Kibisi Islamic P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,570
LCII: Kalokola	Kisanda	Kisanda R/C	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,733
LCII: Kalokola	Mutooma	Mutooma P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,181
LCII: Katalama	Katalama	Katalama P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,062
LCII: Katalama	Muyenje	Muyenje P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,418
LCII: Lwankonge	Dwaniro	Dwaniro People s P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,659
LCII: Lwankonge	Kalungu	Kalungu P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,751
Total for LCIII: Lwamata Town Council		**County: KIBOGA EAST**		**27,720**
LCII: Kawawa Ward	Kawaawa	Kawaawa P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,470
LCII: Kawawa Ward	Lunnya	Lunnya	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,947
LCII: Kitagenda Ward	Kitagenda	Kitagenda Memorial P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,304
Total for LCIII: Muwanga Subcounty		**County: KIBOGA EAST**		**62,020**
LCII: Luswa	LUSWA	LUSWA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,058
LCII: Muwanga	MUWANGA	MUWANGA P.7 SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,950
LCII: Nabwendo	Nabwendo	Nabwendo COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,873
LCII: Nabwendo	Nabwendo	Nabwendo R.C. P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,368
LCII: Wabinyira	KIGOMA	KIGOMA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,773
LCII: Wabinyira	Ndiraweru	St.Kizito Ndiraweru	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,999
Total for LCIII: Lwamata Subcounty		**County: KIBOGA EAST**		**47,822**

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LCII: Kasejjere	Kijjumagwa	Kijjumagwa P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,542
LCII: Kisagazi	KABANGA	ST. PETER S KABANGA II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,001
LCII: Nsala	Bukoboobo	Bukoboobo P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,396
LCII: Nsala	Bulaga	Bulaga P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,699
LCII: Nsala	Kiribedda	Kiribedda P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,810
LCII: Nsala	Lukuli	Lukuli P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,893
LCII: Nsala	Nsala	Nsala P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,483
Total for LCIII: Bukomero Town Council		**County: KIBOGA EAST**		**64,276**
LCII: Kakunyu Ward	MUTESA	MUTESA II MEMO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,479
LCII: Kakunyu Ward	Nabinene	Nabinene	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,455
LCII: Kateera Ward	Kalagala	Kalagala C.O.U P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,700
LCII: Kateera Ward	Katera	Katera Biikira P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,321
LCII: Kateera Ward	Katera	Katera Biikira P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	2,604
LCII: Kijjojolo Ward	Kijjojjolo	Kijjojjolo COU P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,070
LCII: Mataagi Ward	BUKOMERO	BUKOMERO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,810
LCII: Mataagi Ward	Mataagi	Mataagi Islamic P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,839
Total for LCIII: Missing Subcounty		**County: Missing County**		**307,789**
LCII: Missing Parish	Bamusuta	Bamusuta P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,896
LCII: Missing Parish	Bbiko	Bbiko	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,082

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LCII: Missing Parish	Gogonya	Gogonya P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,933
LCII: Missing Parish	KABAALE	KABAALE ISLAMIC	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,030
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	5,759
LCII: Missing Parish	Kagogo	St. Joseph Kagogo P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,776
LCII: Missing Parish	KAGOGO	KAGOGO COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,479
LCII: Missing Parish	Kakibwa	Kakibwa P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,230
LCII: Missing Parish	Kakinzi	Kakinzi COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,734
LCII: Missing Parish	Kambugu	Kambugu P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,677
LCII: Missing Parish	KAMIRAMPANGO	KAMIRAMPANGO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,572
LCII: Missing Parish	Kanziira	Kanziira	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,430
LCII: Missing Parish	Kayunga	Kayunga COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,499
LCII: Missing Parish	Kibanda	Kibanda P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,722
LCII: Missing Parish	Kibanga	Kibanga Parents School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,153
LCII: Missing Parish	KIBIGA	KIBIGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,647
LCII: Missing Parish	Kiboga	St. Paul Kiboga P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,120
LCII: Missing Parish	Kiboga	Kiboga Islamic Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,013
LCII: Missing Parish	Kiboga	Kiboga District Admin Sch.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	24,896
LCII: Missing Parish	Kigando	Kigando Mixed P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,550

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LCII: Missing Parish	Kisweeka	Kisweeka COU p/s	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			13,678
LCII: Missing Parish	KISWEKA	KISWEKA COMMUNITY P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			3,955
LCII: Missing Parish	KYAMAKOORA	KYAMAKOORA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			5,962
LCII: Missing Parish	KYAMUKWEYA	KYAMUKWEYA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			9,368
LCII: Missing Parish	Kyanamuyonjo	Kyanamuyonjo Madarasat P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			4,774
LCII: Missing Parish	Kyanamuyonjo	Kyanamuyonjo COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			4,213
LCII: Missing Parish	Kyeyitabya	Kyeyitabya P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			4,645
LCII: Missing Parish	Luttti	Luttti P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			3,925
LCII: Missing Parish	Masiriba	Masiriba COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			7,820
LCII: Missing Parish	Muteesa	Muteesa I Memorial Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			7,675
LCII: Missing Parish	Mwezi	Mwezi P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			7,050
LCII: Missing Parish	Nakasengere	Nakasengere P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			21,655
LCII: Missing Parish	Nakasozi	Nakasozi Public School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			7,904
LCII: Missing Parish	Nsanje	Nsanje	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			3,281
LCII: Missing Parish	Nyamiringa	Kiboga St. Andrew	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			21,499
LCII: Missing Parish	Ssinde	Ssinde COU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			7,556
LCII: Missing Parish	Ssogolero	Ssogolero P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			5,175
LCII: Missing Parish	Waigodo	Nkuruma-Waigodo	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			3,464
Total Cost of Capitation (Primary)		**0**	**705,803**	**0**	**0**	**705,803**

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Total Cost of Human Capital Development	**7,895,334**	**736,682**	**332,832**	**0**	**8,964,848**
Total Cost of Pre-Primary and Primary Education	**7,895,334**	**736,682**	**332,832**	**0**	**8,964,848**

Service Area 20 Secondary Education

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320158 Capitation (Secondary)					
263308 Sector Conditional Grant (Non-Wage)	0	1,361,352	0	0	1,361,352

Total for LCIII: Kapeke Subcounty		**County: KIBOGA EAST**		**606,028**
LCII: Nyamiringa	Bugabo	BUSULWA MEMORIAL SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	606,028
Total for LCIII: Ddwaniro Subcounty		**County: KIBOGA EAST**		**80,920**
LCII: Kakiinzi	LWAMATA	LWAMATA SEED SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	80,920
Total for LCIII: Bukomero Town Council		**County: KIBOGA EAST**		**172,620**
LCII: Kakunyu Ward	BAMUSUTA	BAMUSUTA SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	172,620
Total for LCIII: Missing Subcounty		**County: Missing County**		**501,784**
LCII: Missing Parish	BUKOMERO	BUKOMERO SECONDARY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	241,488
LCII: Missing Parish	Kambugu	Kambugu Seed Secondary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	64,000
LCII: Missing Parish	KAPEKE	KAPEKE SEED SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	56,740
LCII: Missing Parish	KATOMA	KATOMA SEED SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	82,280
LCII: Missing Parish	MUWANGA	ST LAWRENCE SSS MUWANGA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	57,276

Total Cost of Capitation (Secondary)	**0**	**1,361,352**	**0**	**0**	**1,361,352**
Key Service Area 320159 Secondary Education Services					
211101 General Staff Salaries	5,585,054	0	0	0	5,585,054
Total Cost of Secondary Education Services	**5,585,054**	**0**	**0**	**0**	**5,585,054**
Total Cost of Human Capital Development	**5,585,054**	**1,361,352**	**0**	**0**	**6,946,406**
Total Cost of Secondary Education	**5,585,054**	**1,361,352**	**0**	**0**	**6,946,406**

Service Area 30 Skills Development

VOTE: 861 Kiboga District

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services			Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development							
Key Service Area 320160 Tertiary Education Services							
211101 General Staff Salaries			709,560	0	0	0	709,560
Total Cost of Tertiary Education Services			**709,560**	**0**	**0**	**0**	**709,560**
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
Total Cost of Capitation (Tertiary)			**0**	**142,770**	**0**	**0**	**142,770**
Total Cost of Human Capital Development			**709,560**	**142,770**	**0**	**0**	**852,330**
Total Cost of Skills Development			**709,560**	**142,770**	**0**	**0**	**852,330**

Service Area 40 Education&Sports Management and Inspection

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development						
Key Service Area 000023 Inspection and Monitoring						
211101 General Staff Salaries		140,474	0	0	0	140,474
221002 Workshops, Meetings and Seminars		0	17,000	0	0	17,000
221009 Welfare and Entertainment		0	800	0	0	800
221011 Printing, Stationery, Photocopying and Binding		0	600	0	0	600
221012 Small Office Equipment		0	600	0	0	600
222001 Information and Communication Technology Services.		0	3,000	0	0	3,000
227001 Travel inland		0	57,000	0	0	57,000
227004 Fuel, Lubricants and Oils		0	17,000	0	0	17,000
228002 Maintenance-Transport Equipment		0	2,256	0	0	2,256
Total Cost of Inspection and Monitoring		**140,474**	**98,256**	**0**	**0**	**238,730**
Key Service Area 320003 Assets and Facilities Management						
225202 Environment Impact Assessment for Capital Works		0	0	3,000	0	3,000
Total for LCIII:	**County:**					**3,000**

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LCII:	kapeke	Environmental Impact Assessment - Capital Works	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc			3,000
225203 Appraisal and Feasibility Studies for Capital Works		0	0	1,000	0	1,000
Total for LCIII: Kapeke Subcounty		**County: KIBOGA EAST**				**1,000**
LCII: Nyamiringa	kapeke	Feasibility Studies or Screening of Projects - Consultancy	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc			1,000
225204 Monitoring and Supervision of capital work		0	0	1,000	0	1,000
Total for LCIII: Kapeke Subcounty		**County: KIBOGA EAST**				**1,000**
LCII: Kyayimba	kapeke	monitoring	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc			1,000
228001 Maintenance-Buildings and Structures		0	201,931	0	0	201,931
312121 Non-Residential Buildings - Acquisition		0	0	95,000	0	95,000
Total for LCIII: Kiboga Town Council		**County: KIBOGA EAST**				**95,000**
LCII: Buzibweera Ward	kirinda	Farm Structure _Acquire	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc			95,000
Total Cost of Assets and Facilities Management		**0**	**201,931**	**100,000**	**0**	**301,931**
Key Service Area 320038 Sports Development and Oversight						
221002 Workshops, Meetings and Seminars		0	6,300	0	0	6,300
221009 Welfare and Entertainment		0	8,000	0	0	8,000
221011 Printing, Stationery, Photocopying and Binding		0	700	0	0	700
227001 Travel inland		0	16,500	0	0	16,500
227004 Fuel, Lubricants and Oils		0	6,000	0	0	6,000
228002 Maintenance-Transport Equipment		0	2,500	0	0	2,500
Total Cost of Sports Development and Oversight		**0**	**40,000**	**0**	**0**	**40,000**
Total Cost of Human Capital Development		**140,474**	**340,187**	**100,000**	**0**	**580,661**
Total Cost of Education&Sports Management and Inspection		**140,474**	**340,187**	**100,000**	**0**	**580,661**

Service Area 50 Special Needs Education

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320161 Special Needs Education					
221002 Workshops, Meetings and Seminars	0	5,000	0	0	5,000

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227001 Travel inland	0	5,000	0	0	5,000
Total Cost of Special Needs Education	**0**	**10,000**	**0**	**0**	**10,000**
Total Cost of Human Capital Development	**0**	**10,000**	**0**	**0**	**10,000**
Total Cost of Special Needs Education	**0**	**10,000**	**0**	**0**	**10,000**
Total Cost of Education	**14,330,421**	**2,590,992**	**432,832**	**0**	**17,354,245**

VOTE: 861 Kiboga District

Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,580,914	1,622,577
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	407,915
Other Transfers from Central Government	213,662	213,662
Development Revenues	915,000	1,400,000
Transitional Conditional Grant - Development	900,000	1,400,000
Locally Raised Revenues	15,000	0
Total Revenues Shares	**2,495,914**	**3,022,577**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	366,252	407,915
Non Wage	1,214,662	1,214,662
Development Expenditure		
Domestic Development	915,000	1,400,000
External Financing	0	0
Total Expenditure	**2,495,914**	**3,022,577**

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

Service Area 10 Community Access Roads

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 09 Integrated Transport Infrastructure and Services					
Key Service Area 000017 Infrastructure Development and Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	43,382	0	0	43,382
221003 Staff Training	0	1,000	0	0	1,000
221004 Recruitment Expenses	0	500	0	0	500
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
225202 Environment Impact Assessment for Capital Works	0	15,000	0	0	15,000

225203 Appraisal and Feasibility Studies for Capital Works		0	10,000	0	0	10,000
225204 Monitoring and Supervision of capital work		0	20,000	0	0	20,000
227001 Travel inland		0	6,080	0	0	6,080
228001 Maintenance-Buildings and Structures		0	94,000	0	0	94,000
228002 Maintenance-Transport Equipment		0	24,200	0	0	24,200
Total Cost of Infrastructure Development and Management		**0**	**214,662**	**0**	**0**	**214,662**
Key Service Area 260002 District , Urban and Community Access Road Maintenance						
263402 Transfer to Other Government Units		0	0	1,400,000	0	1,400,000
Total for LCIII: Kiboga Town Council		**County: KIBOGA EAST**				**1,400,000**
LCII: Kirulumba Ward	Kiboga	Kiboga,Lwamata ,Bukomero TCS	Source: Transitional Conditional Grant - Development 115-Transitional Development - Works Ad Hoc			1,400,000
Total Cost of District , Urban and Community Access Road Maintenance		**0**	**0**	**1,400,000**	**0**	**1,400,000**
Key Service Area 260009 Road Maintenance						
211101 General Staff Salaries		407,915	0	0	0	407,915
221003 Staff Training		0	4,000	0	0	4,000
221008 Information and Communication Technology Supplies.		0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding		0	3,000	0	0	3,000
221012 Small Office Equipment		0	2,000	0	0	2,000
221017 Membership dues and Subscription fees.		0	3,000	0	0	3,000
223005 Electricity		0	500	0	0	500
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	24,000	0	0	24,000
228001 Maintenance-Buildings and Structures		0	900,000	0	0	900,000
228002 Maintenance-Transport Equipment		0	55,000	0	0	55,000
Total Cost of Road Maintenance		**407,915**	**1,000,000**	**0**	**0**	**1,407,915**
Total Cost of Integrated Transport Infrastructure and Services		**407,915**	**1,214,662**	**1,400,000**	**0**	**3,022,577**
Total Cost of Community Access Roads		**407,915**	**1,214,662**	**1,400,000**	**0**	**3,022,577**
Total Cost of Roads and Engineering		**407,915**	**1,214,662**	**1,400,000**	**0**	**3,022,577**

VOTE: 861 Kiboga District

Water

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	114,762	114,515
District Unconditional Grant Non-Wage	1,000	1,000
District Unconditional Grant Wage	48,000	48,000
Locally Raised Revenues	1,500	1,500
Programme Conditional Grant - Non Wage Recurrent	64,262	64,015
Development Revenues	1,011,390	993,279
Programme Conditional Grant - Development	996,576	978,464
Transitional Conditional Grant - Development	14,815	14,815
Total Revenues Shares	**1,126,153**	**1,107,794**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	48,000	48,000
Non Wage	66,762	66,515
Development Expenditure		
Domestic Development	1,011,390	993,279
External Financing	0	0
Total Expenditure	**1,126,153**	**1,107,794**

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

Service Area 10 Rural Water Supply and Sanitation

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 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	7,600	0	0	7,600
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
223001 Property Management Expenses	0	1,200	0	0	1,200
223005 Electricity	0	200	0	0	200
225201 Consultancy Services-Capital	0	0	50,000	0	50,000

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Total for LCIII: Kayera		**County: KIBOGA EAST**					**50,000**
LCII: Kyamukweya	Kyamukweya	Consultancy - Engineering	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant				50,000
225202 Environment Impact Assessment for Capital Works		0	0	10,000		0	10,000
Total for LCIII: Kayera		**County: KIBOGA EAST**					**10,000**
LCII: Kyamukweya	Kyamukweya	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant				10,000
227001 Travel inland		0	38,150	39,279		0	77,429
Total for LCIII: Kiboga Town Council		**County: KIBOGA EAST**					**19,279**
LCII: Kiboga Town	Headquarters	Travel Inland - Expenses	Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)				14,815
LCII: Kiboga Town	Water office	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant				4,464
Total for LCIII: Kayera		**County: KIBOGA EAST**					**20,000**
LCII: Kyamukweya	Kyamukweya	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant				20,000
227004 Fuel, Lubricants and Oils		0	8,000	20,000		0	28,000
Total for LCIII: Kiboga Town Council		**County: KIBOGA EAST**					**20,000**
LCII: Kiboga Town		Fuel, Oils and Lubricants - Diesel	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant				20,000
228002 Maintenance-Transport Equipment		0	10,865	0		0	10,865
312135 Water Plants, pipelines and sewerage networks - Acquisition		0	0	825,000		0	825,000
Total for LCIII: Kiboga Town Council		**County: KIBOGA EAST**					**700,000**
LCII: Kiboga Town	Kyamukweya	Kyamukweya piped water supply system	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant				700,000
Total for LCIII: Kyekumbya		**County: KIBOGA EAST**					**125,000**
LCII: Buninga	Kikalaala	Borehole Drilling and installation	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant				125,000
313135 Water Plants, pipelines and sewerage networks - Improvement		0	0	49,000		0	49,000
Total for LCIII: Kiboga Town Council		**County: KIBOGA EAST**					**49,000**
LCII: Kiboga Town	Subcounties	Rehabilitation of Boreholes & springs	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant				49,000
Total Cost of Environment, Social Health and Safety		**48,000**	**66,515**	**993,279**		**0**	**1,107,794**
Total Cost of Human Capital Development		**48,000**	**66,515**	**993,279**		**0**	**1,107,794**
Total Cost of Rural Water Supply and Sanitation		**48,000**	**66,515**	**993,279**		**0**	**1,107,794**
Total Cost of Water		**48,000**	**66,515**	**993,279**		**0**	**1,107,794**

VOTE: 861 Kiboga District

Natural Resources

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	647,741	633,862
District Unconditional Grant Non-Wage	4,500	4,000
District Unconditional Grant Wage	583,811	555,011
Locally Raised Revenues	15,240	32,240
Programme Conditional Grant - Non Wage Recurrent	44,190	42,612
Development Revenues	361,252	428,897
District Discretionary Equalisation Development Grant	361,252	428,897
Total Revenues Shares	**1,008,992**	**1,062,759**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	583,811	555,011
Non Wage	63,930	78,852
Development Expenditure		
Domestic Development	361,252	428,897
External Financing	0	0
Total Expenditure	**1,008,992**	**1,062,759**

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

Service Area 10 Natural Resources Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000078 Land Management					
227001 Travel inland	0	15,000	0	0	15,000
Total Cost of Land Management	**0**	**15,000**	**0**	**0**	**15,000**
Key Service Area 000089 Climate Change Mitigation					
224003 Agricultural Supplies and Services	0	0	20,000	0	20,000

Total for LCIII: Kiboga Town Council		**County: KIBOGA EAST**		**20,000**
LCII: Kiboga Town	5	Agricultural Supplies Assorted Seedlings	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	20,000

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Total Cost of Climate Change Mitigation			**0**	**0**	**20,000**	**0**	**20,000**
Key Service Area 000090 Climate Change Adaptation							
221002 Workshops, Meetings and Seminars			0	0	31,790	0	31,790
Total for LCIII:		**County:**					**31,790**
LCII:		Workshops, Meetings, Seminars - Training (Others)	Source: District Discretionary Equalisation Development Grant 189-o/w Performance Based Climate Resilient Grant				31,790
224003 Agricultural Supplies and Services			0	0	8,000	0	8,000
Total for LCIII: Kiboga Town Council		**County: KIBOGA EAST**					**8,000**
LCII: Kiboga Town		Agricultural Supplies Seeds	Source: District Discretionary Equalisation Development Grant 189-o/w Performance Based Climate Resilient Grant				8,000
224005 Laboratory supplies and services			0	0	10,000	0	10,000
Total for LCIII: Kiboga Town Council		**County: KIBOGA EAST**					**10,000**
LCII: Kiboga Town	kiboga	Safety Equipment - Assorted Equipment	Source: District Discretionary Equalisation Development Grant 189-o/w Performance Based Climate Resilient Grant				10,000
225202 Environment Impact Assessment for Capital Works			0	0	2,893	0	2,893
Total for LCIII:		**County:**					**2,893**
LCII:		Feasibility Studies or Screening of Projects Appraisal	Source: District Discretionary Equalisation Development Grant 189-o/w Performance Based Climate Resilient Grant				2,893
225203 Appraisal and Feasibility Studies for Capital Works			0	0	3,000	0	3,000
Total for LCIII: Kiboga Town Council		**County: KIBOGA EAST**					**3,000**
LCII: Kiboga Town		Feasibility Studies or Screening of Projects - Appraisal	Source: District Discretionary Equalisation Development Grant 189-o/w Performance Based Climate Resilient Grant				3,000
225204 Monitoring and Supervision of capital work			0	0	5,000	0	5,000
Total for LCIII: Kiboga Town Council		**County: KIBOGA EAST**					**5,000**
LCII: Kiboga Town		Monitoring and supervision of works	Source: District Discretionary Equalisation Development Grant 189-o/w Performance Based Climate Resilient Grant				5,000
227001 Travel inland			0	0	41,096	0	41,096
Total for LCIII: Kiboga Town Council		**County: KIBOGA EAST**					**41,096**
LCII: Kiboga Town		Travel Inland - Department Trips	Source: District Discretionary Equalisation Development Grant 189-o/w Performance Based Climate Resilient Grant				41,096
313121 Non-Residential Buildings - Improvement			0	0	229,548	0	229,548
Total for LCIII:		**County:**					**229,548**
LCII:	Bwezigolo	Reconstruction of Bwezigolo primary school and a plant mini lab at production offices	Source: District Discretionary Equalisation Development Grant 189-o/w Performance Based Climate Resilient Grant				229,548

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313139 Other Structures - Improvement	0	0	62,569	0	62,569
Total for LCIII: Kiboga Town Council	**County: KIBOGA EAST**				**62,569**
LCII: Kiboga Town	Agricultural Supplies and Services - Assorted equipment	Source: District Discretionary Equalisation Development Grant 189-o/w Performance Based Climate Resilient Grant			62,569
Total Cost of Climate Change Adaptation	**0**	**0**	**393,897**	**0**	**393,897**
Key Service Area 140021 Ecosystems Restoration and Protection					
211101 General Staff Salaries	555,011	0	0	0	555,011
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,080	0	0	1,080
223005 Electricity	0	1,200	0	0	1,200
227001 Travel inland	0	61,572	0	0	61,572
Total Cost of Ecosystems Restoration and Protection	**555,011**	**63,852**	**0**	**0**	**618,862**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**555,011**	**78,852**	**413,897**	**0**	**1,047,759**
Programme 10 Sustainable Urbanisation and Housing					
Key Service Area 280002 Physical Planning					
227001 Travel inland	0	0	15,000	0	15,000
Total for LCIII: Kiboga Town Council	**County: KIBOGA EAST**				**15,000**
LCII: Kiboga Town	Travel Inland - Department Trips	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			15,000
Total Cost of Physical Planning	**0**	**0**	**15,000**	**0**	**15,000**
Total Cost of Sustainable Urbanisation and Housing	**0**	**0**	**15,000**	**0**	**15,000**
Total Cost of Natural Resources Management	**555,011**	**78,852**	**428,897**	**0**	**1,062,759**
Total Cost of Natural Resources	**555,011**	**78,852**	**428,897**	**0**	**1,062,759**

VOTE: 861 Kiboga District

Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	205,868	295,131
District Unconditional Grant Non-Wage	4,000	4,000
District Unconditional Grant Wage	150,478	231,452
Locally Raised Revenues	6,287	6,287
Programme Conditional Grant - Non Wage Recurrent	45,103	43,393
Other Transfers from Central Government	0	10,000
Total Revenues Shares	**205,868**	**295,131**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	150,478	231,452
Non Wage	55,390	63,680
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**205,868**	**295,131**

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

Service Area 20 Empowerment and Mindset Change

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000021 Gender Mainstreaming services					
211101 General Staff Salaries	231,452	0	0	0	231,452
221007 Books, Periodicals & Newspapers	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	1,600	0	0	1,600
221011 Printing, Stationery, Photocopying and Binding	0	3,500	0	0	3,500
227001 Travel inland	0	46,580	0	0	46,580
Total Cost of Gender Mainstreaming services	**231,452**	**53,680**	**0**	**0**	**285,131**
Key Service Area 000023 Inspection and Monitoring					

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221002 Workshops, Meetings and Seminars	0	5,000	0	0	5,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
227001 Travel inland	0	4,000	0	0	4,000
Total Cost of Inspection and Monitoring	**0**	**10,000**	**0**	**0**	**10,000**
Total Cost of Human Capital Development	**231,452**	**63,680**	**0**	**0**	**295,131**
Total Cost of Empowerment and Mindset Change	**231,452**	**63,680**	**0**	**0**	**295,131**
Total Cost of Community Based Services	**231,452**	**63,680**	**0**	**0**	**295,131**

VOTE: 861 Kiboga District

Planning

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	78,802	229,470
District Unconditional Grant Non-Wage	39,000	129,500
District Unconditional Grant Wage	21,801	99,970
Locally Raised Revenues	18,000	0
Development Revenues	194,203	264,010
District Discretionary Equalisation Development Grant	194,203	264,010
Total Revenues Shares	**273,005**	**493,480**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	21,801	99,970
Non Wage	57,000	129,500
Development Expenditure		
Domestic Development	194,203	264,010
External Financing	0	0
Total Expenditure	**273,005**	**493,480**

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

Service Area 10 Planning and Statistics

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	5,000	0	0	5,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**5,000**	**0**	**0**	**5,000**
Total Cost of Human Capital Development	**0**	**5,000**	**0**	**0**	**5,000**
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	99,970	0	0	0	99,970
221002 Workshops, Meetings and Seminars	0	32,000	0	0	32,000

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221008 Information and Communication Technology Supplies.		0	8,000	0	0	8,000
221011 Printing, Stationery, Photocopying and Binding		0	10,000	0	0	10,000
221012 Small Office Equipment		0	2,500	0	0	2,500
222001 Information and Communication Technology Services.		0	2,000	0	0	2,000
227001 Travel inland		0	48,000	0	0	48,000
227004 Fuel, Lubricants and Oils		0	22,000	0	0	22,000
Total Cost of Planning and Budgeting services		**99,970**	**124,500**	**0**	**0**	**224,470**
Key Service Area 000027 Programme Working Group Secretariat Services						
221002 Workshops, Meetings and Seminars		0	0	21,000	0	21,000
Total for LCIII: Kiboga Town Council		**County: KIBOGA EAST**				**21,000**
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			21,000
312221 Light ICT hardware - Acquisition		0	0	5,000	0	5,000
Total for LCIII: Kiboga Town Council		**County: KIBOGA EAST**				**5,000**
LCII: Buzibweera Ward	kiboga	All in one desktop computer-Desktop_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			5,000
Total Cost of Programme Working Group Secretariat Services		**0**	**0**	**26,000**	**0**	**26,000**
Key Service Area 560019 Data Management and Dissemination						
221002 Workshops, Meetings and Seminars		0	0	15,000	0	15,000
Total for LCIII:		**County:**				**15,000**
LCII:	kiboga	Workshops, Meetings, Seminars - Training (Bench Marking)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			15,000
225202 Environment Impact Assessment for Capital Works		0	0	4,000	0	4,000
Total for LCIII: Kiboga Town Council		**County: KIBOGA EAST**				**4,000**
LCII: Buzibweera Ward	kiboga	Environmental Impact Assessment - Benchmarking and Policy	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			4,000
225203 Appraisal and Feasibility Studies for Capital Works		0	0	4,000	0	4,000
Total for LCIII: Kiboga Town Council		**County: KIBOGA EAST**				**4,000**

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LCII: Buzibweera Ward	kiboga	Feasibility Studies or Screening of Projects - Consultancy	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			4,000
225204 Monitoring and Supervision of capital work		0	0	15,000	0	15,000
Total for LCIII: Kiboga Town Council		**County: KIBOGA EAST**				**15,000**
LCII: Buzibweera Ward	kiboga	monitoring	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			15,000
227001 Travel inland		0	0	15,000	0	15,000
Total for LCIII: Kiboga Town Council		**County: KIBOGA EAST**				**15,000**
LCII: Buzibweera Ward	kiboga	Travel Inland - Accommodation Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			15,000
312221 Light ICT hardware - Acquisition		0	0	15,000	0	15,000
Total for LCIII:		**County:**				**15,000**
LCII:	kiboga	All in one desktop computer-Desktop_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			15,000
312235 Furniture and Fittings - Acquisition		0	0	50,000	0	50,000
Total for LCIII: Kiboga Town Council		**County: KIBOGA EAST**				**50,000**
LCII: Kiboga Town	kiboga	Acrylic paints-Board Painting_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			50,000
313121 Non-Residential Buildings - Improvement		0	0	120,010	0	120,010
Total for LCIII: Kiboga Town Council		**County: KIBOGA EAST**				**120,010**
LCII: Kiboga Town	kiboga	renovation of education building	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			120,010
Total Cost of Data Management and Dissemination		**0**	**0**	**238,010**	**0**	**238,010**
Total Cost of Development Plan Implementation		**99,970**	**124,500**	**264,010**	**0**	**488,480**
Total Cost of Planning and Statistics		**99,970**	**129,500**	**264,010**	**0**	**493,480**
Total Cost of Planning		**99,970**	**129,500**	**264,010**	**0**	**493,480**

VOTE: 861 Kiboga District

Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	120,205	158,198
District Unconditional Grant Non-Wage	51,000	51,000
District Unconditional Grant Wage	63,705	101,698
Locally Raised Revenues	5,500	5,500
Total Revenues Shares	**120,205**	**158,198**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	63,705	101,698
Non Wage	56,500	56,500
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**120,205**	**158,198**

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

Service Area 10 Compliance

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	101,698	0	0	0	101,698
221003 Staff Training	0	4,000	0	0	4,000
221008 Information and Communication Technology Supplies.	0	2,050	0	0	2,050
221011 Printing, Stationery, Photocopying and Binding	0	2,300	0	0	2,300
221012 Small Office Equipment	0	800	0	0	800
221017 Membership dues and Subscription fees.	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	2,400	0	0	2,400
227001 Travel inland	0	21,950	0	0	21,950

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228002 Maintenance-Transport Equipment		0	1,000	0	0	1,000
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	kiboga ,bukomero, lwamata	transfers	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			21,000
Total Cost of Audit and Risk Management		**101,698**	**56,500**	**0**	**0**	**158,198**
Total Cost of Governance and Security		**101,698**	**56,500**	**0**	**0**	**158,198**
Total Cost of Compliance		**101,698**	**56,500**	**0**	**0**	**158,198**
Total Cost of Internal Audit		**101,698**	**56,500**	**0**	**0**	**158,198**

VOTE: 861 Kiboga District

Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	125,684	223,433
Programme Conditional Grant - Non Wage Recurrent	41,889	41,829
District Unconditional Grant Non-Wage	2,000	2,009
District Unconditional Grant Wage	69,000	166,800
Locally Raised Revenues	2,000	2,000
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Total Revenues Shares	**125,684**	**223,433**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	69,000	166,800
Non Wage	56,684	56,633
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**125,684**	**223,433**

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

Service Area 10 Commercial Services

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
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	166,800	0	0	0	166,800
221009 Welfare and Entertainment	0	209	0	0	209
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
227001 Travel inland	0	53,624	0	0	53,624
228002 Maintenance-Transport Equipment	0	800	0	0	800
Total Cost of Trade Development	**166,800**	**56,633**	**0**	**0**	**223,433**
Total Cost of Private Sector Development	**166,800**	**56,633**	**0**	**0**	**223,433**

VOTE: 861 Kiboga District

Total Cost of Commercial Services	**166,800**	**56,633**	**0**	**0**	**223,433**
Total Cost of Trade, Industry and Local Development	**166,800**	**56,633**	**0**	**0**	**223,433**