VOTE: 862 Kibuku 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	**377,762**	**416,238**
o/w Higher Local Government	194,376	187,052
o/w Lower Local Government	183,386	229,186
Discretionary Government Transfers	**4,878,144**	**5,840,293**
o/w Higher Local Government	4,102,439	5,007,654
o/w Lower Local Government	775,704	832,639
Conditional Government Transfers	**27,972,363**	**32,447,291**
o/w Higher Local Government	27,972,363	32,447,291
o/w Lower Local Government	0	0
Other Government Transfers	**759,637**	**1,329,760**
o/w Higher Local Government	759,637	1,329,760
o/w Lower Local Government	0	0
External Financing	**610,546**	**365,542**
o/w Higher Local Government	610,546	365,542
o/w Lower Local Government	0	0
Grand Total	**34,598,451**	**40,399,124**
o/w Higher Local Government	33,639,360	39,337,299
o/w Lower Local Government	959,091	1,061,825

VOTE: 862 Kibuku District

A2:Revenue Performance, Plans and Projections by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**377,762**	**416,238**
Advertisements/Bill Boards	309	309
Agency Fees	11,929	11,929
Animal and Crop Husbandry related Levies	16,876	17,348
Business licenses	34,352	42,077
Land Fees	14,099	13,899
Liquor licenses	750	750
Local Services Tax-Payable By Individuals	105,000	111,146
Market /Gate Charges	42,001	50,511
Other fees e.g. street parking fees	38,165	0
Other Licence fees	0	251
Other licenses	251	54,465
Other permits	104,740	104,240
Property related Duties/Fees	2,360	2,360
Registration fees for Documents and Businesses	3,609	3,382
Work Permits	3,320	3,570
Discretionary Government Transfers	**4,878,144**	**5,840,293**
District Discretionary Equalisation Development Grant	674,696	1,163,803
District Unconditional Grant Non-Wage	1,267,882	1,099,869
District Unconditional Grant Wage	2,742,210	3,364,889
Urban Discretionary Equalisation Development Grant	57,563	75,656
Urban Unconditional Non-Wage	135,793	136,076
Conditional Government Transfers	**27,972,363**	**32,447,291**
Programme Conditional Grant - Non Wage Recurrent	8,662,060	9,153,753
Programme Conditional Grant - Development	1,426,351	2,024,842
Programme Conditional Grant - Wage Recurrent	17,169,136	20,653,882
Transitional Conditional Grant - Development	714,815	614,815
Other Government Transfers	**759,637**	**1,329,760**
COVID-19 Vaccination Campaign	168,010	0
GROW Project	16,000	16,000
Irrigation for Climate Resilience Project	0	519,172
National Oil Seeds Project	95,000	95,000
Support to PLE (UNEB)	30,650	30,650
Uganda Climate Smart Agricultural Transformation Project	0	229,403

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Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Uganda Road Fund (URF)	256,952	256,952
Uganda Women Enterpreneurship Program(UWEP)	193,025	182,584
External Financing	**610,546**	**365,542**
Global Alliance for Vaccines and Immunization (GAVI)	510,546	165,542
Global Fund for HIV, TB & Malaria	100,000	0
World Health Organisation (WHO)	0	200,000
Total Revenues Shares	**34,598,451**	**40,399,124**

VOTE: 862 Kibuku District

A3: Summary of Programme Allocations For FY 2026/27

Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	**1,525,419**	**96,000**	**798,574**	**0**	**2,419,993**
o/w: Wage:	789,597	0	0	0	789,597
Non-Wage Recurrent:	428,897	0	798,574	0	1,227,471
Development:	306,925	96,000	0	0	402,925
Tourism Development	**9,100**	**0**	**0**	**0**	**9,100**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	9,100	0	0	0	9,100
Development:	0	0	0	0	0
Natural Resources, Environment, Climate Change, Land and Water Management	**477,184**	**0**	**0**	**0**	**477,184**
o/w: Wage:	376,533	0	0	0	376,533
Non-Wage Recurrent:	84,351	0	0	0	84,351
Development:	16,300	0	0	0	16,300
Private Sector Development	**198,043**	**0**	**0**	**0**	**198,043**
o/w: Wage:	151,103	0	0	0	151,103
Non-Wage Recurrent:	46,940	0	0	0	46,940
Development:	0	0	0	0	0
Integrated Transport Infrastructure and Services	**1,514,704**	**0**	**301,652**	**0**	**1,816,356**
o/w: Wage:	216,004	0	0	0	216,004
Non-Wage Recurrent:	999,000	0	301,652	0	1,300,652
Development:	299,700	0	0	0	299,700
Sustainable Urbanisation and Housing	**0**	**2,000**	**0**	**0**	**2,000**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	2,000	0	0	2,000
Development:	0	0	0	0	0
Human Capital Development	**26,011,404**	**3,000**	**229,534**	**0**	**26,609,480**
o/w: Wage:	20,341,866	0	0	0	20,341,866
Non-Wage Recurrent:	3,933,507	3,000	229,534	0	4,166,040
Development:	1,736,032	0	0	365,542	2,101,574
Public Sector Transformation	**5,855,982**	**237,186**	**0**	**0**	**6,093,168**

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Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	1,224,344	0	0	0	1,224,344
Non-Wage Recurrent:	4,078,640	237,186	0	0	4,315,827
Development:	552,997	0	0	0	552,997
Governance and Security	**1,495,576**	**67,342**	**0**	**0**	**1,562,917**
o/w: Wage:	438,812	0	0	0	438,812
Non-Wage Recurrent:	560,512	67,342	0	0	627,854
Development:	496,252	0	0	0	496,252
Regional Balanced Development	**19,150**	**10,710**	**0**	**0**	**29,860**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	19,150	10,710	0	0	29,860
Development:	0	0	0	0	0
Development Plan Implementation	**1,181,022**	**0**	**0**	**0**	**1,181,022**
o/w: Wage:	480,512	0	0	0	480,512
Non-Wage Recurrent:	229,599	0	0	0	229,599
Development:	470,910	0	0	0	470,910
Grand Total	**38,287,584**	**416,238**	**1,329,760**	**365,542**	**40,399,124**
Grand Total Wage	24,018,771	0	0	0	**24,018,771**
Grand Total Non-Wage Recurrent	10,389,697	320,238	1,329,760	0	**12,039,695**
Grand Total Development	3,879,115	96,000	0	365,542	**4,340,657**

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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	**5,745,948**	**6,633,299**
o/w Higher Local Government	4,786,857	5,571,474
o/w Lower Local Government	959,091	1,061,825
Finance	**404,938**	**467,729**
o/w Higher Local Government	404,938	467,729
o/w Lower Local Government	0	0
Statutory bodies	**1,075,027**	**926,560**
o/w Higher Local Government	1,075,027	926,560
o/w Lower Local Government	0	0
Production and Marketing	**1,633,289**	**2,419,993**
o/w Higher Local Government	1,633,289	2,419,993
o/w Lower Local Government	0	0
Health	**7,810,233**	**7,635,491**
o/w Higher Local Government	7,810,233	7,635,491
o/w Lower Local Government	0	0
Education	**14,391,815**	**17,343,517**
o/w Higher Local Government	14,391,815	17,343,517
o/w Lower Local Government	0	0
Roads and Engineering	**1,825,891**	**1,817,956**
o/w Higher Local Government	1,825,891	1,817,956
o/w Lower Local Government	0	0
Water	**290,756**	**1,063,470**
o/w Higher Local Government	290,756	1,063,470
o/w Lower Local Government	0	0
Natural Resources	**428,348**	**470,244**
o/w Higher Local Government	428,348	470,244
o/w Lower Local Government	0	0
Community Based Services	**462,881**	**563,403**
o/w Higher Local Government	462,881	563,403
o/w Lower Local Government	0	0
Planning	**340,368**	**725,403**
o/w Higher Local Government	340,368	725,403
o/w Lower Local Government	0	0
Internal Audit	**86,611**	**124,816**

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Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	86,611	124,816
o/w Lower Local Government	0	0
Trade, Industry and Local Development	**102,346**	**207,243**
o/w Higher Local Government	102,346	207,243
o/w Lower Local Government	0	0
Grand Total	**34,598,451**	**40,399,124**
o/w Higher Local Government	**33,639,360**	**39,337,299**
o/w: Wage:	19,911,346	24,018,771
Non-Wage Recurrent:	10,548,847	11,434,066
Domestic Devt:	2,568,622	3,518,919
External Financing:	610,546	365,542
o/w Lower Local Government	**959,091**	**1,061,825**
o/w: Wage:	0	0
Non-Wage Recurrent:	558,287	605,629
Domestic Devt:	400,803	456,196
External Financing:	0	0

VOTE: 862 Kibuku 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	4,916,524	5,629,302
District Unconditional Grant Non-Wage	98,232	110,532
District Unconditional Grant Wage	1,200,249	1,224,344
Locally Raised Revenues	27,000	27,000
Multi-Sectoral Transfers to LLGs_NonWage	558,287	605,629
Programme Conditional Grant - Non Wage Recurrent	3,032,756	3,661,798
Development Revenues	829,424	1,003,997
Transitional Conditional Grant - Development	400,000	300,000
District Discretionary Equalisation Development Grant	28,620	247,801
Multi-Sectoral Transfers to LLGs_Gou	400,803	456,196
Total Revenues Shares	**5,745,948**	**6,633,299**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,200,249	1,224,344
Non Wage	3,716,275	4,404,958
Development Expenditure		
Domestic Development	829,424	1,003,997
External Financing	0	0
Total Expenditure	**5,745,948**	**6,633,299**

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 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221009 Welfare and Entertainment	0	400	0	0	400
Total Cost of HIV/AIDS Mainstreaming	**0**	**400**	**0**	**0**	**400**

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Total Cost of Human Capital Development		**0**	**400**	**0**	**0**	**400**
Programme 14 Public Sector Transformation						
Key Service Area 000008 Records Management						
221008 Information and Communication Technology Supplies.		0	400	0	0	400
221009 Welfare and Entertainment		0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding		0	2,000	0	0	2,000
227001 Travel inland		0	600	0	0	600
Total Cost of Records Management		**0**	**5,000**	**0**	**0**	**5,000**
Key Service Area 000011 Communication and Public Relations						
221001 Advertising and Public Relations		0	3,000	0	0	3,000
221008 Information and Communication Technology Supplies.		0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding		0	600	0	0	600
227001 Travel inland		0	3,200	0	0	3,200
Total Cost of Communication and Public Relations		**0**	**7,800**	**0**	**0**	**7,800**
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity						
211101 General Staff Salaries		1,224,344	0	0	0	1,224,344
273104 Pension		0	1,675,494	0	0	1,675,494
273105 Gratuity		0	1,972,935	0	0	1,972,935
352881 Pension and Gratuity Arrears Budgeting		0	13,369	0	0	13,369
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity		**1,224,344**	**3,661,798**	**0**	**0**	**4,886,142**
Key Service Area 390017 Public Service Performance management						
221002 Workshops, Meetings and Seminars		0	0	14,000	0	14,000
Total for LCIII: Kibuku Town Council		**County: Kibuku County**				**14,000**
LCII: Namawondo Ward	kibuku	Workshops, Meetings, Seminars - Training (Pre-retirement)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			8,000
LCII: Namawondo Ward	kibuku	Workshops, Meetings, Seminars - Training (Others)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			6,000
221003 Staff Training		0	0	59,801	0	59,801
Total for LCIII:		**County:**				**15,000**
LCII:	kibuku	Staff Training - Team Building Activities	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			15,000

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Total for LCIII: Kibuku Town Council		**County: Kibuku County**			**44,801**
LCII: Namawondo Ward	kibuku	Staff Training - Capacity Building	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		11,000
LCII: Namawondo Ward	kibuku	Staff Training - Course fees	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		25,000
LCII: Namawondo Ward	kibuku	Staff Training - HIV/AIDS	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		3,000
LCII: Namawondo Ward	kibuku	Staff Training - Facilitation	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		1,500
LCII: Namawondo Ward	kibuku	Staff Training - Management Skills Training	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		3,500
LCII: Namawondo Ward	kibuku	Staff Training - Food and Refreshments	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		801

Total Cost of Public Service Performance management	**0**	**0**	**73,801**	**0**	**73,801**
Total Cost of Public Sector Transformation	**1,224,344**	**3,674,598**	**73,801**	**0**	**4,972,743**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,800	0	0	4,800
221007 Books, Periodicals & Newspapers	0	720	0	0	720
221009 Welfare and Entertainment	0	2,800	0	0	2,800
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	6,000	0	0	6,000
222001 Information and Communication Technology Services.	0	680	0	0	680
223004 Guard and Security services	0	4,800	0	0	4,800
223005 Electricity	0	1,200	0	0	1,200
223006 Water	0	1,000	0	0	1,000
225204 Monitoring and Supervision of capital work	0	0	15,000	0	15,000

Total for LCIII: Kibuku Town Council		**County: Kibuku County**			**15,000**
LCII: Namawondo Ward	District Head Quarters	monitoring of the Gonahasa Block	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc		15,000

227001 Travel inland	0	61,000	0	0	61,000
228002 Maintenance-Transport Equipment	0	17,582	0	0	17,582

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312121 Non-Residential Buildings - Acquisition		0	0	285,000	0	285,000
Total for LCIII: Kibuku Town Council		**County: Kibuku County**				**285,000**
LCII: Namawondo Ward	District Head quarter	Contructor-Disaster Recovery_Acquire	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			285,000
312149 Other Land Improvements - Acquisition		0	0	174,000	0	174,000
Total for LCIII: Kibuku Town Council		**County: Kibuku County**				**174,000**
LCII: Namawondo Ward	kibuku	Other Land Improvements - Fencing	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			174,000
Total Cost of Administrative and Support Services		**0**	**105,582**	**474,000**	**0**	**579,582**
Total Cost of Governance and Security		**0**	**105,582**	**474,000**	**0**	**579,582**
Programme 17 Regional Balanced Development						
Key Service Area 000005 Human Resource Management						
221009 Welfare and Entertainment		0	1,400	0	0	1,400
221011 Printing, Stationery, Photocopying and Binding		0	6,450	0	0	6,450
221012 Small Office Equipment		0	1,400	0	0	1,400
221020 Litigation and related expenses		0	5,500	0	0	5,500
228002 Maintenance-Transport Equipment		0	1,500	0	0	1,500
273102 Incapacity, death benefits and funeral expenses		0	2,500	0	0	2,500
Total Cost of Human Resource Management		**0**	**18,750**	**0**	**0**	**18,750**
Total Cost of Regional Balanced Development		**0**	**18,750**	**0**	**0**	**18,750**
Total Cost of Administration and Management		**1,224,344**	**3,799,329**	**547,801**	**0**	**5,571,474**
Total Cost of Administration		**1,224,344**	**3,799,329**	**547,801**	**0**	**5,571,474**

Subcounty / Town Council / Division: 237533 Buseta 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					
227001 Travel inland	0	35,453	20,627	0	56,081
Total Cost of Facilities Management	**0**	**35,453**	**20,627**	**0**	**56,081**
Total Cost of Public Sector Transformation	**0**	**35,453**	**20,627**	**0**	**56,081**
Total Cost of Administration and Management	**0**	**35,453**	**20,627**	**0**	**56,081**

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Total Cost of 237533 Buseta Subcounty	**0**	**35,453**	**20,627**	**0**	**56,081**

Subcounty / Town Council / Division: 237534 Tirinyi 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					
227001 Travel inland	0	14,788	17,717	0	32,505
Total Cost of Facilities Management	**0**	**14,788**	**17,717**	**0**	**32,505**
Total Cost of Public Sector Transformation	**0**	**14,788**	**17,717**	**0**	**32,505**
Total Cost of Administration and Management	**0**	**14,788**	**17,717**	**0**	**32,505**
Total Cost of 237534 Tirinyi Subcounty	**0**	**14,788**	**17,717**	**0**	**32,505**

Subcounty / Town Council / Division: 237535 Kagumu 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					
227001 Travel inland	0	31,270	37,194	0	68,463
Total Cost of Facilities Management	**0**	**31,270**	**37,194**	**0**	**68,463**
Total Cost of Public Sector Transformation	**0**	**31,270**	**37,194**	**0**	**68,463**
Total Cost of Administration and Management	**0**	**31,270**	**37,194**	**0**	**68,463**
Total Cost of 237535 Kagumu Subcounty	**0**	**31,270**	**37,194**	**0**	**68,463**

Subcounty / Town Council / Division: 237536 Bulangira 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					
227001 Travel inland	0	10,860	13,939	0	24,800
Total Cost of Facilities Management	**0**	**10,860**	**13,939**	**0**	**24,800**
Total Cost of Public Sector Transformation	**0**	**10,860**	**13,939**	**0**	**24,800**
Total Cost of Administration and Management	**0**	**10,860**	**13,939**	**0**	**24,800**

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Total Cost of 237536 Bulangira Subcounty	**0**	**10,860**	**13,939**	**0**	**24,800**

Subcounty / Town Council / Division: 237537 Kirika 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					
227001 Travel inland	0	18,256	23,177	0	41,433
Total Cost of Facilities Management	**0**	**18,256**	**23,177**	**0**	**41,433**
Total Cost of Public Sector Transformation	**0**	**18,256**	**23,177**	**0**	**41,433**
Total Cost of Administration and Management	**0**	**18,256**	**23,177**	**0**	**41,433**
Total Cost of 237537 Kirika Subcounty	**0**	**18,256**	**23,177**	**0**	**41,433**

Subcounty / Town Council / Division: 237538 Kibuku 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					
227001 Travel inland	0	89,630	14,609	0	104,239
Total Cost of Facilities Management	**0**	**89,630**	**14,609**	**0**	**104,239**
Total Cost of Public Sector Transformation	**0**	**89,630**	**14,609**	**0**	**104,239**
Total Cost of Administration and Management	**0**	**89,630**	**14,609**	**0**	**104,239**
Total Cost of 237538 Kibuku Town Council	**0**	**89,630**	**14,609**	**0**	**104,239**

Subcounty / Town Council / Division: 237539 Kabweri 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					
227001 Travel inland	0	12,981	15,501	0	28,482
Total Cost of Facilities Management	**0**	**12,981**	**15,501**	**0**	**28,482**
Total Cost of Public Sector Transformation	**0**	**12,981**	**15,501**	**0**	**28,482**
Total Cost of Administration and Management	**0**	**12,981**	**15,501**	**0**	**28,482**

VOTE: 862 Kibuku District

Total Cost of 237539 Kabweri Subcounty	**0**	**12,981**	**15,501**	**0**	**28,482**

Subcounty / Town Council / Division: 237540 Kibuku 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					
227001 Travel inland	0	28,313	28,890	0	57,204
Total Cost of Facilities Management	**0**	**28,313**	**28,890**	**0**	**57,204**
Total Cost of Public Sector Transformation	**0**	**28,313**	**28,890**	**0**	**57,204**
Total Cost of Administration and Management	**0**	**28,313**	**28,890**	**0**	**57,204**
Total Cost of 237540 Kibuku Subcounty	**0**	**28,313**	**28,890**	**0**	**57,204**

Subcounty / Town Council / Division: 237541 Kasasira 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					
227001 Travel inland	0	14,513	19,626	0	34,139
Total Cost of Facilities Management	**0**	**14,513**	**19,626**	**0**	**34,139**
Total Cost of Public Sector Transformation	**0**	**14,513**	**19,626**	**0**	**34,139**
Total Cost of Administration and Management	**0**	**14,513**	**19,626**	**0**	**34,139**
Total Cost of 237541 Kasasira Subcounty	**0**	**14,513**	**19,626**	**0**	**34,139**

Subcounty / Town Council / Division: 237542 Kadama 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					
227001 Travel inland	0	11,248	12,391	0	23,638
Total Cost of Facilities Management	**0**	**11,248**	**12,391**	**0**	**23,638**
Total Cost of Public Sector Transformation	**0**	**11,248**	**12,391**	**0**	**23,638**
Total Cost of Administration and Management	**0**	**11,248**	**12,391**	**0**	**23,638**

VOTE: 862 Kibuku District

Total Cost of 237542 Kadama Subcounty	**0**	**11,248**	**12,391**	**0**	**23,638**

Subcounty / Town Council / Division: 257509 Goli-Goli 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					
227001 Travel inland	0	17,336	23,057	0	40,392
Total Cost of Facilities Management	**0**	**17,336**	**23,057**	**0**	**40,392**
Total Cost of Public Sector Transformation	**0**	**17,336**	**23,057**	**0**	**40,392**
Total Cost of Administration and Management	**0**	**17,336**	**23,057**	**0**	**40,392**
Total Cost of 257509 Goli-Goli Subcounty	**0**	**17,336**	**23,057**	**0**	**40,392**

Subcounty / Town Council / Division: 257511 Kakutu 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					
227001 Travel inland	0	19,747	25,113	0	44,860
Total Cost of Facilities Management	**0**	**19,747**	**25,113**	**0**	**44,860**
Total Cost of Public Sector Transformation	**0**	**19,747**	**25,113**	**0**	**44,860**
Total Cost of Administration and Management	**0**	**19,747**	**25,113**	**0**	**44,860**
Total Cost of 257511 Kakutu Subcounty	**0**	**19,747**	**25,113**	**0**	**44,860**

Subcounty / Town Council / Division: 257521 Kituti 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					
227001 Travel inland	0	15,371	19,386	0	34,757
Total Cost of Facilities Management	**0**	**15,371**	**19,386**	**0**	**34,757**
Total Cost of Public Sector Transformation	**0**	**15,371**	**19,386**	**0**	**34,757**
Total Cost of Administration and Management	**0**	**15,371**	**19,386**	**0**	**34,757**

VOTE: 862 Kibuku District

Total Cost of 257521 Kituti Subcounty	**0**	**15,371**	**19,386**	**0**	**34,757**

Subcounty / Town Council / Division: 257524 Lwatama 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					
227001 Travel inland	0	21,395	30,452	0	51,848
Total Cost of Facilities Management	**0**	**21,395**	**30,452**	**0**	**51,848**
Total Cost of Public Sector Transformation	**0**	**21,395**	**30,452**	**0**	**51,848**
Total Cost of Administration and Management	**0**	**21,395**	**30,452**	**0**	**51,848**
Total Cost of 257524 Lwatama Subcounty	**0**	**21,395**	**30,452**	**0**	**51,848**

Subcounty / Town Council / Division: 257531 Nabiswa 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					
227001 Travel inland	0	25,010	26,568	0	51,578
Total Cost of Facilities Management	**0**	**25,010**	**26,568**	**0**	**51,578**
Total Cost of Public Sector Transformation	**0**	**25,010**	**26,568**	**0**	**51,578**
Total Cost of Administration and Management	**0**	**25,010**	**26,568**	**0**	**51,578**
Total Cost of 257531 Nabiswa Subcounty	**0**	**25,010**	**26,568**	**0**	**51,578**

Subcounty / Town Council / Division: 257533 Nandere 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					
227001 Travel inland	0	15,025	19,052	0	34,077
Total Cost of Facilities Management	**0**	**15,025**	**19,052**	**0**	**34,077**
Total Cost of Public Sector Transformation	**0**	**15,025**	**19,052**	**0**	**34,077**
Total Cost of Administration and Management	**0**	**15,025**	**19,052**	**0**	**34,077**

VOTE: 862 Kibuku District

Total Cost of 257533 Nandere Subcounty	**0**	**15,025**	**19,052**	**0**	**34,077**

Subcounty / Town Council / Division: 257536 Nankodo 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					
227001 Travel inland	0	17,641	23,150	0	40,791
Total Cost of Facilities Management	**0**	**17,641**	**23,150**	**0**	**40,791**
Total Cost of Public Sector Transformation	**0**	**17,641**	**23,150**	**0**	**40,791**
Total Cost of Administration and Management	**0**	**17,641**	**23,150**	**0**	**40,791**
Total Cost of 257536 Nankodo Subcounty	**0**	**17,641**	**23,150**	**0**	**40,791**

Subcounty / Town Council / Division: 273476 Bulangira 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					
227001 Travel inland	0	40,086	13,865	0	53,951
Total Cost of Facilities Management	**0**	**40,086**	**13,865**	**0**	**53,951**
Total Cost of Public Sector Transformation	**0**	**40,086**	**13,865**	**0**	**53,951**
Total Cost of Administration and Management	**0**	**40,086**	**13,865**	**0**	**53,951**
Total Cost of 273476 Bulangira Town Council	**0**	**40,086**	**13,865**	**0**	**53,951**

Subcounty / Town Council / Division: 273477 Kadama 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					
227001 Travel inland	0	60,319	14,937	0	75,255
Total Cost of Facilities Management	**0**	**60,319**	**14,937**	**0**	**75,255**
Total Cost of Public Sector Transformation	**0**	**60,319**	**14,937**	**0**	**75,255**
Total Cost of Administration and Management	**0**	**60,319**	**14,937**	**0**	**75,255**

VOTE: 862 Kibuku District

Total Cost of 273477 Kadama Town Council	**0**	**60,319**	**14,937**	**0**	**75,255**

Subcounty / Town Council / Division: 273478 Kasasira 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					
227001 Travel inland	0	26,609	10,600	0	37,209
Total Cost of Facilities Management	**0**	**26,609**	**10,600**	**0**	**37,209**
Total Cost of Public Sector Transformation	**0**	**26,609**	**10,600**	**0**	**37,209**
Total Cost of Administration and Management	**0**	**26,609**	**10,600**	**0**	**37,209**
Total Cost of 273478 Kasasira Town Council	**0**	**26,609**	**10,600**	**0**	**37,209**

Subcounty / Town Council / Division: 273479 Tirinyi 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					
227001 Travel inland	0	59,075	21,645	0	80,720
Total Cost of Facilities Management	**0**	**59,075**	**21,645**	**0**	**80,720**
Total Cost of Public Sector Transformation	**0**	**59,075**	**21,645**	**0**	**80,720**
Total Cost of Administration and Management	**0**	**59,075**	**21,645**	**0**	**80,720**
Total Cost of 273479 Tirinyi Town Council	**0**	**59,075**	**21,645**	**0**	**80,720**

Subcounty / Town Council / Division: 273480 Kenkebu

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					
227001 Travel inland	0	20,703	24,699	0	45,402
Total Cost of Facilities Management	**0**	**20,703**	**24,699**	**0**	**45,402**
Total Cost of Public Sector Transformation	**0**	**20,703**	**24,699**	**0**	**45,402**
Total Cost of Administration and Management	**0**	**20,703**	**24,699**	**0**	**45,402**

VOTE: 862 Kibuku District

Total Cost of 273480 Kenkebu	**0**	**20,703**	**24,699**	**0**	**45,402**

VOTE: 862 Kibuku 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	404,938	467,729
District Unconditional Grant Non-Wage	96,800	89,500
District Unconditional Grant Wage	301,564	374,119
Locally Raised Revenues	6,574	4,110
Total Revenues Shares	**404,938**	**467,729**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	301,564	374,119
Non Wage	103,374	93,610
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**404,938**	**467,729**

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 17 Regional Balanced Development					
Key Service Area 560080 Local Revenue Collection					
227001 Travel inland	0	10,000	0	0	10,000
228002 Maintenance-Transport Equipment	0	1,110	0	0	1,110
Total Cost of Local Revenue Collection	**0**	**11,110**	**0**	**0**	**11,110**
Total Cost of Regional Balanced Development	**0**	**11,110**	**0**	**0**	**11,110**
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
211101 General Staff Salaries	374,119	0	0	0	374,119
221016 Systems Recurrent costs	0	30,000	0	0	30,000
227001 Travel inland	0	8,000	0	0	8,000

VOTE: 862 Kibuku District

Total Cost of Finance and Accounting	**374,119**	**38,000**	**0**	**0**	**412,119**
Key Service Area 000006 Planning and Budgeting services					
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
221012 Small Office Equipment	0	1,000	0	0	1,000
227001 Travel inland	0	30,500	0	0	30,500
227004 Fuel, Lubricants and Oils	0	12,000	0	0	12,000
Total Cost of Planning and Budgeting services	**0**	**44,500**	**0**	**0**	**44,500**
Total Cost of Development Plan Implementation	**374,119**	**82,500**	**0**	**0**	**456,619**
Total Cost of Financial Management and Accountability (LG)	**374,119**	**93,610**	**0**	**0**	**467,729**
Total Cost of Finance	**374,119**	**93,610**	**0**	**0**	**467,729**

VOTE: 862 Kibuku 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	1,029,775	881,308
District Unconditional Grant Non-Wage	724,643	459,371
District Unconditional Grant Wage	249,331	370,995
Locally Raised Revenues	55,801	50,942
Development Revenues	45,252	45,252
District Discretionary Equalisation Development Grant	45,252	45,252
Total Revenues Shares	**1,075,027**	**926,560**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	249,331	370,995
Non Wage	780,444	510,313
Development Expenditure		
Domestic Development	45,252	45,252
External Financing	0	0
Total Expenditure	**1,075,027**	**926,560**

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					
211107 Boards, Committees and Council Allowances	0	5,940	0	0	5,940
221009 Welfare and Entertainment	0	1,000	0	0	1,000
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of Land Management	**0**	**8,940**	**0**	**0**	**8,940**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**8,940**	**0**	**0**	**8,940**
Programme 14 Public Sector Transformation					
Key Service Area 000007 Procurement and Disposal Services					

VOTE: 862 Kibuku District

211107 Boards, Committees and Council Allowances		0	6,600	0	0	6,600
221001 Advertising and Public Relations		0	7,000	0	0	7,000
221011 Printing, Stationery, Photocopying and Binding		0	1,000	0	0	1,000
227001 Travel inland		0	3,000	0	0	3,000
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	11,432	10,576	0	22,008
Total for LCIII: Kibuku Town Council		**County: Kibuku County**				**10,576**
LCII: Namawondo Ward	DHQTRS	Payment of sitting allowances to the DSC members.	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			10,576
221001 Advertising and Public Relations		0	0	3,000	0	3,000
Total for LCIII: Kibuku Town Council		**County: Kibuku County**				**3,000**
LCII: Namawondo Ward	DHQTRS	Newspapers - Adverts	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			3,000
221009 Welfare and Entertainment		0	1,200	3,000	0	4,200
Total for LCIII: Kibuku Town Council		**County: Kibuku County**				**3,000**
LCII: Namawondo Ward	HQTRS	Welfare - Food and Refreshments	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			3,000
221011 Printing, Stationery, Photocopying and Binding		0	0	2,500	0	2,500
Total for LCIII: Kibuku Town Council		**County: Kibuku County**				**2,500**
LCII: Namawondo Ward	HQTRS	Office Supplies - Printing and Assorted Stationery	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			2,500
221012 Small Office Equipment		0	320	924	0	1,244
Total for LCIII: Kibuku Town Council		**County: Kibuku County**				**924**
LCII: Namawondo Ward	DHQTRS	Office Equipment and Supplies - Assorted Items	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			924
221017 Membership dues and Subscription fees.		0	2,400	0	0	2,400
227001 Travel inland		0	2,648	3,000	0	5,648
Total for LCIII: Kibuku Town Council		**County: Kibuku County**				**3,000**
LCII: Namawondo Ward	HQTRS	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			3,000
Total Cost of Recruitment services		**0**	**18,000**	**23,000**	**0**	**41,000**
Total Cost of Public Sector Transformation		**0**	**35,600**	**23,000**	**0**	**58,600**
Programme 16 Governance and Security						
Key Service Area 000010 Leadership and Management						

VOTE: 862 Kibuku District

211101 General Staff Salaries		370,995	0	0	0	370,995
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	88,133	0	0	88,133
221007 Books, Periodicals & Newspapers		0	720	0	0	720
221009 Welfare and Entertainment		0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding		0	2,000	0	0	2,000
221012 Small Office Equipment		0	3,000	0	0	3,000
227001 Travel inland		0	9,439	0	0	9,439
227004 Fuel, Lubricants and Oils		0	25,600	0	0	25,600
228002 Maintenance-Transport Equipment		0	12,500	0	0	12,500
Total Cost of Leadership and Management		**370,995**	**144,392**	**0**	**0**	**515,388**
Key Service Area 000014 Administrative and Support Services						
211107 Boards, Committees and Council Allowances		0	315,380	0	0	315,380
Total Cost of Administrative and Support Services		**0**	**315,380**	**0**	**0**	**315,380**
Key Service Area 000023 Inspection and Monitoring						
211107 Boards, Committees and Council Allowances		0	6,000	3,932	0	9,932
Total for LCIII: Kibuku Town Council		**County: Kibuku County**				**3,932**
LCII: Namawondo Ward	HQTRS	Payment of sitting allowances to the LGPAC members.	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			3,932
221009 Welfare and Entertainment		0	0	3,000	0	3,000
Total for LCIII: Kibuku Town Council		**County: Kibuku County**				**3,000**
LCII: Namawondo Ward	HQTRS	Welfare - Entertainment Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			3,000
221011 Printing, Stationery, Photocopying and Binding		0	0	1,500	0	1,500
Total for LCIII: Kibuku Town Council		**County: Kibuku County**				**1,500**
LCII: Namawondo Ward	HQTRS	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			1,500
227001 Travel inland		0	0	8,820	0	8,820
Total for LCIII: Kibuku Town Council		**County: Kibuku County**				**8,820**
LCII: Namawondo Ward	HQTRS	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			8,820
312221 Light ICT hardware - Acquisition		0	0	5,000	0	5,000
Total for LCIII: Kibuku Town Council		**County: Kibuku County**				**5,000**

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LCII: Namawondo Ward	HQTRS	Computer accessory kits-Ipad_Acquire	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		5,000
Total Cost of Inspection and Monitoring		**0**	**6,000**	**22,252**	**0**	**28,252**
Total Cost of Governance and Security		**370,995**	**465,772**	**22,252**	**0**	**859,019**
Total Cost of Legislation and Oversight		**370,995**	**510,313**	**45,252**	**0**	**926,560**
Total Cost of Statutory bodies		**370,995**	**510,313**	**45,252**	**0**	**926,560**

VOTE: 862 Kibuku 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	1,266,992	2,017,068
Programme Conditional Grant - Wage Recurrent	789,166	789,597
Programme Conditional Grant - Non Wage Recurrent	427,826	428,897
Other Transfers from Central Government	50,000	798,574
Development Revenues	366,297	402,925
Programme Conditional Grant - Development	270,297	306,925
Locally Raised Revenues	96,000	96,000
Total Revenues Shares	**1,633,289**	**2,419,993**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	789,166	789,597
Non Wage	477,826	1,227,471
Development Expenditure		
Domestic Development	366,297	402,925
External Financing	0	0
Total Expenditure	**1,633,289**	**2,419,993**

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

Service Area 10 Agricultural Extension

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	229,403	0	0	229,403
Total Cost of Climate Change Mitigation	**0**	**229,403**	**0**	**0**	**229,403**
Key Service Area 010016 Farmer mobilisation and sensitisation					
224003 Agricultural Supplies and Services	0	0	141,797	0	141,797
Total for LCIII: Kibuku Town Council	**County: Kibuku County**				**141,797**

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LCII: Namawondo Ward	seedlings, fingerlings, cuttings	Agricultural Supplies and Services - Community demonstration assorted items	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			141,797
227001 Travel inland		0	201,398	0	0	201,398
Total Cost of Farmer mobilisation and sensitisation		**0**	**201,398**	**141,797**	**0**	**343,195**
Total Cost of Agro-Industrialization		**0**	**430,801**	**141,797**	**0**	**572,597**
Total Cost of Agricultural Extension		**0**	**430,801**	**141,797**	**0**	**572,597**

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 010036 Water for production management systems						
211101 General Staff Salaries		789,597	0	0	0	789,597
224003 Agricultural Supplies and Services		0	519,172	22,020	0	541,191
Total for LCIII: Kibuku Town Council		**County: Kibuku County**				**22,020**
LCII: Namawondo Ward	HQTRs	Agricultural Supplies - Seedlings	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			22,020
227001 Travel inland		0	0	49,536	0	49,536
Total for LCIII: Kibuku Town Council		**County: Kibuku County**				**49,536**
LCII: Namawondo Ward	HQTRs	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			49,536
313121 Non-Residential Buildings - Improvement		0	0	56,000	0	56,000
Total for LCIII: Kibuku Town Council		**County: Kibuku County**				**56,000**
LCII: Namawondo Ward	LLGs	Repair of slaughter slabs.	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			56,000
Total Cost of Water for production management systems		**789,597**	**519,172**	**127,556**	**0**	**1,436,324**
Key Service Area 010059 Post-harvest handling, storage and processing						
224003 Agricultural Supplies and Services		0	0	96,000	0	96,000
Total for LCIII: Kibuku Town Council		**County: Kibuku County**				**96,000**
LCII: Namawondo Ward	seedlings	Agricultural Supplies - Seedlings	Source: Locally Raised Revenues			96,000
227001 Travel inland		0	50,000	0	0	50,000
Total Cost of Post-harvest handling, storage and processing		**0**	**50,000**	**96,000**	**0**	**146,000**

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Key Service Area 010074 Vector and disease control						
224003 Agricultural Supplies and Services		0	0	37,572	0	37,572
Total for LCIII: Kibuku Town Council		**County: Kibuku County**				**37,572**
LCII: Namawondo Ward	LLGs	Agricultural Supplies and Services - Community demonstration assorted items	Source: Programme Conditional Grant - Development 101-o/w Production - Development			37,572
227001 Travel inland		0	25,047	0	0	25,047
Total Cost of Vector and disease control		**0**	**25,047**	**37,572**	**0**	**62,619**
Total Cost of Agro-Industrialization		**789,597**	**594,218**	**261,128**	**0**	**1,644,943**
Total Cost of Agricultural Production		**789,597**	**594,218**	**261,128**	**0**	**1,644,943**

Service Area 30 Agricultural Value Chain Services

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 300016 Parish Development Model Operations					
227001 Travel inland	0	202,452	0	0	202,452
Total Cost of Parish Development Model Operations	**0**	**202,452**	**0**	**0**	**202,452**
Total Cost of Agro-Industrialization	**0**	**202,452**	**0**	**0**	**202,452**
Total Cost of Agricultural Value Chain Services	**0**	**202,452**	**0**	**0**	**202,452**
Total Cost of Production and Marketing	**789,597**	**1,227,471**	**402,925**	**0**	**2,419,993**

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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	6,467,903	6,938,387
Programme Conditional Grant - Wage Recurrent	5,584,336	6,134,336
Programme Conditional Grant - Non Wage Recurrent	715,556	804,051
Other Transfers from Central Government	168,010	0
Development Revenues	1,342,330	697,103
Programme Conditional Grant - Development	731,784	331,561
External Financing	610,546	365,542
Total Revenues Shares	**7,810,233**	**7,635,491**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	5,584,336	6,134,336
Non Wage	883,566	804,051
Development Expenditure		
Domestic Development	731,784	331,561
External Financing	610,546	365,542
Total Expenditure	**7,810,233**	**7,635,491**

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					
211101 General Staff Salaries	6,134,336	0	0	0	6,134,336
221009 Welfare and Entertainment	0	1,500	0	0	1,500
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
223005 Electricity	0	1,500	0	0	1,500
225204 Monitoring and Supervision of capital work	0	0	33,156	0	33,156
Total for LCIII: Kibuku Town Council	**County: Kibuku County**				**33,156**

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LCII: Kibuku Ward	Kibuku Ward	Monitoring, supervision and generation of BOQs	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			33,156
227001 Travel inland		0	30,445	0	365,542	395,987
Total for LCIII: Kibuku Town Council		**County: Kibuku County**				**365,542**
LCII: Namawondo Ward	Kibuku Distrci	Travel Inland - Facilitation	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)			165,542
LCII: Namawondo Ward	Kibuku District	Travel Inland - Expenses	Source: External Financing 445-World Health Organisation (WHO)			200,000
228001 Maintenance-Buildings and Structures		0	0	10,000	0	10,000
Total for LCIII: Kakutu Subcounty		**County: Kabweri County**				**10,000**
LCII: Lyama	Lyama HC III	Building and Facility Maintenance - Electrical and Plumbing Services	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			10,000
228002 Maintenance-Transport Equipment		0	21,000	0	0	21,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	0	10,000	0	10,000
Total for LCIII:		**County:**				**10,000**
LCII:	Kibuku	Medical Equipment Maintenance - Assorted Equipment	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			10,000
228004 Maintenance-Other Fixed Assets		0	1,000	0	0	1,000
263308 Sector Conditional Grant (Non-Wage)		0	744,106	0	0	744,106
Total for LCIII: Kagumu Subcounty		**County: Kabweri County**				**43,586**
LCII: Nabuli	Nabuli HC III	NABULI HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			18,735
LCII: Nabuli	Nabuli HC III	NABULI HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			24,851
Total for LCIII: Kirika Subcounty		**County: Kabweri County**				**53,032**
LCII: Kirika	Kirika HC III	KIRIIKA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			24,851
LCII: Kirika	Kirika HC III	KIRIIKA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			28,181
Total for LCIII: Kabweri Subcounty		**County: Kabweri County**				**51,906**
LCII: Kabweri	Kabweri HC III	KABWERI HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			14,629
LCII: Kabweri	Kabweri HC III	KABWERI HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			24,851

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LCII: Kenekebu Parish	Kenkebu HC II	KENKEBU HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	12,425
Total for LCIII: Kadama Subcounty		**County: Kabweri County**		**81,417**
LCII: Dodoi	Dodoi HC II	DODOI HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	12,425
LCII: Kadama Parish	Kadama HC III	KADAMA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	24,851
LCII: Kadama Parish	Kadama HC III	KADAMA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	44,140
Total for LCIII: Kakutu Subcounty		**County: Kabweri County**		**41,002**
LCII: Kakutu	Lyama HC III	LYAMA Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	16,151
LCII: Kakutu	Lyama HC III	LYAMA Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	24,851
Total for LCIII: Bulangira Town Council		**County: Kabweri County**		**48,319**
LCII: Bulangira Ward	Bulangira HC III	BULANGIRAHEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	23,468
LCII: Bulangira Ward	Bulangira HC III	BULANGIRAHEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	24,851
Total for LCIII: Buseta Subcounty		**County: Kibuku County**		**51,358**
LCII: Bukamugewo	Buseta HC III	BUSETAHEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	26,507
LCII: Buseta	Buseta HC III	BUSETAHEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	24,851
Total for LCIII: Kibuku Town Council		**County: Kibuku County**		**177,975**
LCII: Kobolwa Ward	Kibuku HC IV	KIBUKU HEALTH CENTRE IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	53,720
LCII: Kobolwa Ward	Kibuku HC IV	KIBUKU HEALTH CENTRE IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	124,255
Total for LCIII: Lwatama Subcounty		**County: Kibuku County**		**41,221**
LCII: Lwatama	Lwatama HC III	LWATAMA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	24,851
LCII: Lwatama	Lwatama HC III	LWATAMA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	16,370
Total for LCIII: Kasasira Town Council		**County: Kibuku County**		**51,552**
LCII: Kasasira Central Ward	Kasasira HC III	KASASIRA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	26,701

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LCII: Kasasira Central Ward	Kasasira HC III	KASASIRA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			24,851
Total for LCIII: Missing Subcounty		**County: Missing County**				**102,739**
LCII: Missing Parish	Nalubembe HC III	NALUBEMBE Health centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			26,672
LCII: Missing Parish	Nalubembe HC III	NALUBEMBE Health centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			24,851
LCII: Missing Parish	Tirinyi HC III	TIRINYIHEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			26,365
LCII: Missing Parish	Tirinyi HC III	TIRINYIHEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			24,851
312121 Non-Residential Buildings - Acquisition		0	0	39,000	0	39,000
Total for LCIII: Kibuku Town Council		**County: Kibuku County**				**39,000**
LCII: Kobolwa Ward	VIP Latrine construction at Kibuku HC IV	Public toilet facility-Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			39,000
313121 Non-Residential Buildings - Improvement		0	0	239,405	0	239,405
Total for LCIII:		**County:**				**239,405**
LCII:	Kobolwa - Kibuku HC IV	Remodelling of postnatal ward at Kibuku HC IV	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			239,405
Total Cost of Primary Health care services		**6,134,336**	**802,551**	**331,561**	**365,542**	**7,633,991**
Total Cost of Human Capital Development		**6,134,336**	**802,551**	**331,561**	**365,542**	**7,633,991**
Total Cost of Primary HealthCare		**6,134,336**	**802,551**	**331,561**	**365,542**	**7,633,991**

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 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	1,500	0	0	1,500
Total Cost of HIV/AIDS Mainstreaming	**0**	**1,500**	**0**	**0**	**1,500**
Total Cost of Human Capital Development	**0**	**1,500**	**0**	**0**	**1,500**
Total Cost of Health Management and Supervision	**0**	**1,500**	**0**	**0**	**1,500**
Total Cost of Health	**6,134,336**	**804,051**	**331,561**	**365,542**	**7,635,491**

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Education

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	14,099,511	16,888,619
Programme Conditional Grant - Wage Recurrent	10,795,634	13,729,949
Programme Conditional Grant - Non Wage Recurrent	3,227,329	2,991,807
District Unconditional Grant Wage	45,898	136,213
Other Transfers from Central Government	30,650	30,650
Development Revenues	292,304	454,898
Programme Conditional Grant - Development	292,304	454,898
Total Revenues Shares	**14,391,815**	**17,343,517**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	10,841,532	13,866,162
Non Wage	3,257,979	3,022,457
Development Expenditure		
Domestic Development	292,304	454,898
External Financing	0	0
Total Expenditure	**14,391,815**	**17,343,517**

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

Service Area 10 Pre-Primary and Primary Education

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	0	1,800	0	1,800
Total for LCIII:	**County:**				**1,800**
LCII: Kasasira primary school	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			1,800
Total Cost of HIV/AIDS Mainstreaming	**0**	**0**	**1,800**	**0**	**1,800**
Key Service Area 320110 Sports and recreational services					
211101 General Staff Salaries	8,805,728	0	0	0	8,805,728

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225202 Environment Impact Assessment for Capital Works		0	0	2,075	0	2,075
Total for LCIII: Kasasira Subcounty		**County: Kibuku County**				**2,075**
LCII: Kasasira Parish	Kasasira primary school	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			2,075
225203 Appraisal and Feasibility Studies for Capital Works		0	0	11,000	0	11,000
Total for LCIII:		**County:**				**11,000**
LCII:	Kasasira primary school	Feasibility Studies or Screening of Projects Feasibility Study	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			11,000
225204 Monitoring and Supervision of capital work		0	0	40,023	0	40,023
Total for LCIII: Kibuku Town Council		**County: Kibuku County**				**40,023**
LCII: Namawondo Ward	HQTRS	Monitoring and supervision of capital works.	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			40,023
228001 Maintenance-Buildings and Structures		0	0	30,000	0	30,000
Total for LCIII: Kagumu Subcounty		**County: Kabweri County**				**2,000**
LCII: Kamolokini	Kamolokini p/s	Building and Facility Maintenance - Maintenance Costs	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			2,000
Total for LCIII: Kabweri Subcounty		**County: Kabweri County**				**2,000**
LCII: Molokochomo Parish	Molokochomo p/s	Building and Facility Maintenance - Maintenance Costs	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			2,000
Total for LCIII: Kakutu Subcounty		**County: Kabweri County**				**2,000**
LCII: Lyama Parish	Bukamiza p/s	Building and Facility Maintenance - Maintenance Costs	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			2,000
Total for LCIII: Nabiswa Subcounty		**County: Kabweri County**				**2,000**
LCII: Kajoko	Kajoko p/s	Building and Facility Maintenance - Maintenance Costs	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			2,000
Total for LCIII: Nandere Subcounty		**County: Kabweri County**				**2,000**
LCII: Katyaime	Katyaime p/s	Building and Facility Maintenance - Maintenance Costs	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			2,000
Total for LCIII: Kadama Town Council		**County: Kabweri County**				**2,000**

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LCII: Kadama Ward	Kadama p/s	Building and Facility Maintenance - Maintenance Costs	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	2,000
Total for LCIII: Buseta Subcounty		**County: Kibuku County**		**2,000**
LCII: Buseta	Midiri primary school	Building and Facility Maintenance - Maintenance Costs	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	2,000
Total for LCIII: Kibuku Town Council		**County: Kibuku County**		**2,000**
LCII: Namawondo Ward	Kibuku p/s	Building and Facility Maintenance - Maintenance Costs	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	2,000
Total for LCIII: Kasasira Subcounty		**County: Kibuku County**		**4,000**
LCII: Bugiri	Bugiri p/s	Building and Facility Maintenance - Maintenance Costs	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	2,000
LCII: Kasasira Parish	Moru p/s	Building and Facility Maintenance - Maintenance Costs	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	2,000
Total for LCIII: Kituti Subcounty		**County: Kibuku County**		**2,000**
LCII: Katiryo	Katieyo p/s	Building and Facility Maintenance - Maintenance Costs	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	2,000
Total for LCIII: Lwatama Subcounty		**County: Kibuku County**		**2,000**
LCII: Nanoko	Nanoko p/s	Building and Facility Maintenance - Maintenance Costs	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	2,000
Total for LCIII: Nankodo Subcounty		**County: Kibuku County**		**2,000**
LCII: Nankodo	Nankodo p/s	Building and Facility Maintenance - Maintenance Costs	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	2,000
Total for LCIII: Tirinyi Town Council		**County: Kibuku County**		**4,000**
LCII: Bugwere Ward	Bugwere p/s	Building and Facility Maintenance - Maintenance Costs	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	2,000

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LCII: Tirinyi Ward	Tirinyi p/s	Building and Facility Maintenance - Maintenance Costs	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			2,000
313121 Non-Residential Buildings - Improvement		0	0	370,000	0	370,000
Total for LCIII: Kagumu Subcounty		**County: Kabweri County**				**100,000**
LCII: Nankokoli	Nambiri	Construction of 2 classroom block at Nambiri p/s	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			100,000
Total for LCIII: Nabiswa Subcounty		**County: Kabweri County**				**30,000**
LCII: Nampiido	Nampiido p/s	Construction of 5 stance lined pit latrine at Nampiido p/s	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			30,000
Total for LCIII: Tirinyi Subcounty		**County: Kibuku County**				**100,000**
LCII: Kataka	Kataka p/s	Construction of 2 classroom block at Kataka p/s	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			100,000
Total for LCIII: Lwatama Subcounty		**County: Kibuku County**				**40,000**
LCII: Lwatama	Lwatama ,p/s	Retention for construction of classroom blocks at Lwatama, Nabiswa,and Lyama primary school	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			40,000
Total for LCIII: Kasasira Town Council		**County: Kibuku County**				**100,000**
LCII: Kasasira Ward	Kasasira p/s	Construction of 2 classroom block at Kasasira p/s	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			100,000
Total Cost of Sports and recreational services		**8,805,728**	**0**	**453,098**	**0**	**9,258,826**
Key Service Area 320162 Capitation (Primary)						
263308 Sector Conditional Grant (Non-Wage)		0	1,273,790	0	0	1,273,790
Total for LCIII: Kibuku Town Council		**County: Kibuku County**				**57,120**
LCII: Kobolwa Ward	Kobolwa	KOBOLWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			30,470
LCII: Namawondo Ward	Kibuku	KIBUKU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			26,650
Total for LCIII: Missing Subcounty		**County: Missing County**				**1,216,670**
LCII: Missing Parish	Bugiri	BUGIRI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			35,730
LCII: Missing Parish	Bugwere	BUGWERE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			22,550
LCII: Missing Parish	Bukamiza	BUKAMIZA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			15,010

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LCII: Missing Parish	Bumiza	BUMIZA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	28,510
LCII: Missing Parish	Buseta	Buseta P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	25,250
LCII: Missing Parish	Dodoi	Dodoi P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	31,310
LCII: Missing Parish	Goli-goli	GOLIGOLI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	24,430
LCII: Missing Parish	Kabweri	KABWERI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	31,210
LCII: Missing Parish	Kadama	Kadama P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,870
LCII: Missing Parish	Kagumu	KAGUMU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,710
LCII: Missing Parish	Kajoko	KAJOKO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,350
LCII: Missing Parish	Kakunyumunyu	Kakunyumunyu P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,230
LCII: Missing Parish	Kakutu	Kakutu P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	25,730
LCII: Missing Parish	Kalampete	KALAMPETE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,010
LCII: Missing Parish	Kamolokini	ST. JOSEPH KAMOLOKIN P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,730
LCII: Missing Parish	Kangalaba	KANGALABA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	27,370
LCII: Missing Parish	Kanyolo	KANYOLO ST. PETER P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,890
LCII: Missing Parish	Kapyani	KAPYANI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,890
LCII: Missing Parish	Kasasira	KASASIRA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	36,010
LCII: Missing Parish	Kataka	KATAKA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,690
LCII: Missing Parish	Katiryo	Katiryo P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	25,330

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LCII: Missing Parish	Katyaime	KATYAIME P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	31,990
LCII: Missing Parish	Kavule	KAVULE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	26,570
LCII: Missing Parish	Kenkebu	KENKEBU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	25,730
LCII: Missing Parish	Kenkebu	ST. BENARD P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,950
LCII: Missing Parish	Kirika	KIRIKA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	27,970
LCII: Missing Parish	Kiryolo	ST. LUKE KIRYOLO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,870
LCII: Missing Parish	Kituti	Kituti P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	24,530
LCII: Missing Parish	Kiyaryo	KIYALYO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,330
LCII: Missing Parish	Kyakonye	Kyakonye P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,370
LCII: Missing Parish	Lwatama	LWATAMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	31,850
LCII: Missing Parish	Lyama	LYAMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,910
LCII: Missing Parish	Mesula	MESULA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,150
LCII: Missing Parish	Midiri	Midiri P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	31,350
LCII: Missing Parish	Mikombe	MIKOMBE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,390
LCII: Missing Parish	Molokochomo	MOLOKOCHOMO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	35,890
LCII: Missing Parish	Moru	MORU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	24,370
LCII: Missing Parish	Nabiswa	NABISWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	30,030
LCII: Missing Parish	Nabulanganga	NABULANGANGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	23,710

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LCII: Missing Parish	Nabuli	NABULI	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	32,770
LCII: Missing Parish	Nalubembe	Nalubembe P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,010
LCII: Missing Parish	Nambiri	NAMBIRI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	29,930
LCII: Missing Parish	Nampiido	NAMPIIDO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,350
LCII: Missing Parish	Nandere	NANDERE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	24,550
LCII: Missing Parish	Nankodo	NANKODO ISLAMIC SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,370
LCII: Missing Parish	Nankodo	NANKODO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	28,090
LCII: Missing Parish	Nanoko	NANOKO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	34,470
LCII: Missing Parish	Pulaka	Pulaka P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	25,550
LCII: Missing Parish	Tirinyi	TIRINYI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	24,810

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Capitation (Primary)	**0**	**1,273,790**	**0**	**0**	**1,273,790**
Total Cost of Human Capital Development	**8,805,728**	**1,273,790**	**454,898**	**0**	**10,534,416**
Total Cost of Pre-Primary and Primary Education	**8,805,728**	**1,273,790**	**454,898**	**0**	**10,534,416**

Service Area 20 Secondary Education

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320158 Capitation (Secondary)					
263308 Sector Conditional Grant (Non-Wage)	0	1,148,460	0	0	1,148,460

Total for LCIII: Kirika Subcounty		**County: Kabweri County**		**64,000**
LCII: Kirika	Kirika	St. Johns S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	64,000
Total for LCIII: Missing Subcounty		**County: Missing County**		**1,084,460**
LCII: Missing Parish	Buseta	BUSETA SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	179,840

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LCII: Missing Parish	Kabweri	KABWERI SEED SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	225,240
LCII: Missing Parish	Kagumu	KAGUMU SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	112,480
LCII: Missing Parish	Kasasira	KASASIRA SEED SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	166,720
LCII: Missing Parish	Kibuku	KIBUKU SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	173,000
LCII: Missing Parish	Nabiswa	NABISWA SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	121,740
LCII: Missing Parish	Nandere	NANDERE SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	105,440

Total Cost of Capitation (Secondary)	**0**	**1,148,460**	**0**	**0**	**1,148,460**
Key Service Area 320159 Secondary Education Services					
211101 General Staff Salaries	4,924,221	0	0	0	4,924,221
Total Cost of Secondary Education Services	**4,924,221**	**0**	**0**	**0**	**4,924,221**
Total Cost of Human Capital Development	**4,924,221**	**1,148,460**	**0**	**0**	**6,072,681**
Total Cost of Secondary Education	**4,924,221**	**1,148,460**	**0**	**0**	**6,072,681**

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	136,213	0	0	0	136,213
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
227001 Travel inland	0	64,630	0	0	64,630
228002 Maintenance-Transport Equipment	0	10,000	0	0	10,000
Total Cost of Inspection and Monitoring	**136,213**	**76,630**	**0**	**0**	**212,843**
Key Service Area 320003 Assets and Facilities Management					
225204 Monitoring and Supervision of capital work	0	15,000	0	0	15,000
228001 Maintenance-Buildings and Structures	0	346,035	0	0	346,035
Total Cost of Assets and Facilities Management	**0**	**361,035**	**0**	**0**	**361,035**
Key Service Area 320110 Sports and recreational services					
221002 Workshops, Meetings and Seminars	0	20,000	0	0	20,000

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221009 Welfare and Entertainment	0	1,500	0	0	1,500
222001 Information and Communication Technology Services.	0	5,000	0	0	5,000
223001 Property Management Expenses	0	1,000	0	0	1,000
223005 Electricity	0	500	0	0	500
227001 Travel inland	0	130,842	0	0	130,842
227004 Fuel, Lubricants and Oils	0	700	0	0	700
Total Cost of Sports and recreational services	**0**	**159,542**	**0**	**0**	**159,542**
Total Cost of Human Capital Development	**136,213**	**597,207**	**0**	**0**	**733,420**
Total Cost of Education&Sports Management and Inspection	**136,213**	**597,207**	**0**	**0**	**733,420**

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					
227001 Travel inland	0	3,000	0	0	3,000
Total Cost of Special Needs Education	**0**	**3,000**	**0**	**0**	**3,000**
Total Cost of Human Capital Development	**0**	**3,000**	**0**	**0**	**3,000**
Total Cost of Special Needs Education	**0**	**3,000**	**0**	**0**	**3,000**
Total Cost of Education	**13,866,162**	**3,022,457**	**454,898**	**0**	**17,343,517**

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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	1,525,891	1,517,956
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
District Unconditional Grant Wage	223,939	216,004
Other Transfers from Central Government	301,952	301,952
Development Revenues	300,000	300,000
Transitional Conditional Grant - Development	300,000	300,000
Total Revenues Shares	**1,825,891**	**1,817,956**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	223,939	216,004
Non Wage	1,301,952	1,301,952
Development Expenditure		
Domestic Development	300,000	300,000
External Financing	0	0
Total Expenditure	**1,825,891**	**1,817,956**

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

Service Area 10 Community Access Roads

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 09 Integrated Transport Infrastructure and Services					
Key Service Area 260002 District , Urban and Community Access Road Maintenance					
211101 General Staff Salaries	216,004	0	0	0	216,004
221001 Advertising and Public Relations	0	2,000	0	0	2,000
221003 Staff Training	0	4,400	0	0	4,400
221008 Information and Communication Technology Supplies.	0	10,000	0	0	10,000
221009 Welfare and Entertainment	0	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding	0	3,600	0	0	3,600
221012 Small Office Equipment	0	4,300	0	0	4,300

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221017 Membership dues and Subscription fees.		0	1,300		0	0	1,300
223005 Electricity		0	400		0	0	400
225204 Monitoring and Supervision of capital work		0	55,000		14,700	0	69,700
Total for LCIII:		**County:**					**14,700**
LCII:	Katiryo	Monitoring, supervision, environment and social safeguards for road works of Kibuku Mission-Katiryo-Nanoko Road	Source: Transitional Conditional Grant - Development 115-Transitional Development - Works Ad Hoc				14,700
227001 Travel inland		0	23,848		0	0	23,848
228001 Maintenance-Buildings and Structures		0	849,000		0	0	849,000
228002 Maintenance-Transport Equipment		0	113,950		28,500	0	142,450
Total for LCIII: Kibuku Town Council		**County: Kibuku County**					**28,500**
LCII: Namawondo Ward	District Hqtrs	Vehicle Maintanence - Service, Repair and Maintanence	Source: Transitional Conditional Grant - Development 115-Transitional Development - Works Ad Hoc				28,500
263402 Transfer to Other Government Units		0	228,854		0	0	228,854
Total for LCIII:		**County:**					**228,854**
LCII:		Routine manual maintenance works of district feeder roads	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)				65,307
LCII:		Transfer to Kibuku T.C for urban unpaved roads maintenance	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)				93,857
LCII:		Transfer to Kasasira Sub County for CARs maintenance	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)				4,727
LCII:		Transfer to Kibuku Sub County for CARs maintenance	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)				4,409
LCII:		Transfer to Kadama Sub COunty for CARs maintenance	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)				3,476
LCII:		Transfer to Tirinyi Sub County for CARs maintenance	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)				7,202
LCII:		Transfer to Kagumu Sub County for CARs maintenance	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)				4,462

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LCII:		Transfer to Kabweri Sub County for CARs maintenance	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		5,393
LCII:		Transfer to Buseta Sub County for CARs maintenance	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		3,005
LCII:		Transfer to Bulangira Sub County for CARs maintenance	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		4,585
LCII:		Transfer to Kirika for CARs maintenance	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		3,757
LCII:		Transfer to Kituti Sub County for CARs maintenance	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		2,996
LCII:		Transfer to Kakutu Sub County for CARs maintenance	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		3,899
LCII:		Transfer to Nabiswa Sub County	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		4,638
LCII:		Transfer to Lwatama Sub County for CARs maintenance	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		4,594
LCII:		Transfer to Goli-Goli for CARs maintenance	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		5,270
LCII:		Transfer to Nankodo Sub County for CARs maintenance	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		3,695
LCII:		Transfer to Nandere Sub County for CARs maintenance	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		3,581

312131 Roads and Bridges - Acquisition	0	0	256,500	0	256,500

Total for LCIII: Kituti Subcounty		**County: Kibuku County**			**256,500**
LCII: Katiryo	Katiryo	Maintenance and Repair_Improve	Source: Transitional Conditional Grant - Development 115-Transitional Development - Works Ad Hoc		256,500

Total Cost of District , Urban and Community Access Road Maintenance	**216,004**	**1,300,652**	**299,700**	**0**	**1,816,356**
Total Cost of Integrated Transport Infrastructure and Services	**216,004**	**1,300,652**	**299,700**	**0**	**1,816,356**

Programme 12 Human Capital Development

Key Service Area 000013 HIV/AIDS Mainstreaming

221009 Welfare and Entertainment	0	1,300	300	0	1,600

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Total for LCIII: Kibuku Town Council		**County: Kibuku County**				**300**
LCII: Namawondo Ward	Kibuku	Welfare - HIV/ AIDS Sensitization and Support	Source: Transitional Conditional Grant - Development 115-Transitional Development - Works Ad Hoc			300
Total Cost of HIV/AIDS Mainstreaming		**0**	**1,300**	**300**	**0**	**1,600**
Total Cost of Human Capital Development		**0**	**1,300**	**300**	**0**	**1,600**
Total Cost of Community Access Roads		**216,004**	**1,301,952**	**300,000**	**0**	**1,817,956**
Total Cost of Roads and Engineering		**216,004**	**1,301,952**	**300,000**	**0**	**1,817,956**

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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	143,975	117,198
District Unconditional Grant Wage	75,000	48,000
Programme Conditional Grant - Non Wage Recurrent	68,975	69,198
Development Revenues	146,781	946,272
Programme Conditional Grant - Development	131,966	931,457
Transitional Conditional Grant - Development	14,815	14,815
Total Revenues Shares	**290,756**	**1,063,470**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	75,000	48,000
Non Wage	68,975	69,198
Development Expenditure		
Domestic Development	146,781	946,272
External Financing	0	0
Total Expenditure	**290,756**	**1,063,470**

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

Service Area 10 Rural Water Supply and Sanitation

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
225204 Monitoring and Supervision of capital work	0	0	272	0	272
Total for LCIII: Kibuku Town Council	**County: Kibuku County**				**272**
LCII: Namawondo Ward — Kibuku DLG Headquarters	HIV Sensitization and awareness	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			272
Total Cost of HIV/AIDS Mainstreaming	**0**	**0**	**272**	**0**	**272**
Key Service Area 140022 Integrated Catchment based Infrastructure					
211101 General Staff Salaries	48,000	0	0	0	48,000
221011 Printing, Stationery, Photocopying and Binding	0	1,920	0	0	1,920

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225204 Monitoring and Supervision of capital work		0	0	92,595		0	92,595
Total for LCIII: Kakutu Subcounty		**County: Kabweri County**					**30,000**
LCII: Lyama	Kakutu SC	Feasibility studies and design of PWSS for Kakutu SC	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant				30,000
Total for LCIII: Kibuku Town Council		**County: Kibuku County**					**62,595**
LCII: Namawondo Ward	District HQs	Monitoring and supervision of Projects	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant				49,200
LCII: Namawondo Ward	Kibuku Head quarters	Hands on training in rural growth centres	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant				6,712
LCII: Namawondo Ward	Namawondo	Water quality testing for old water sources	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant				6,683
227001 Travel inland		0	63,252	14,815		0	78,067
Total for LCIII: Kirika Subcounty		**County: Kabweri County**					**14,815**
LCII: Mikombe Parish	Mikombe Primary School	Travel Inland - Expenses	Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)				14,815
228001 Maintenance-Buildings and Structures		0	0	80,000		0	80,000
Total for LCIII: Kagumu Subcounty		**County: Kabweri County**					**4,000**
LCII: Kagumu	Bukenye Borehole	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant				4,000
Total for LCIII: Kabweri Subcounty		**County: Kabweri County**					**8,000**
LCII: Molokochomo Parish	Buwemba borehole	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant				4,000
LCII: Molokochomo Parish	Molokochomo Primary School	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant				4,000
Total for LCIII: Kadama Subcounty		**County: Kabweri County**					**4,000**
LCII: Dodoi	Bulocho	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant				4,000
Total for LCIII: Goli-Goli Subcounty		**County: Kabweri County**					**8,000**
LCII: Majala Parish	Bubulanga borehole	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant				4,000
LCII: Majala Parish	Majala borehole	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant				4,000
Total for LCIII: Kakutu Subcounty		**County: Kabweri County**					**4,000**

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LCII: Bumbante Sub County	Kibenga borehole	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	4,000
Total for LCIII: Nabiswa Subcounty		**County: Kabweri County**		**4,000**
LCII: Lerya Parish	Lerya A Borehole	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	4,000
Total for LCIII: Kadama Town Council		**County: Kabweri County**		**8,000**
LCII: Kadama Ward	Namukaluke borehole	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	4,000
LCII: Nabunyere Ward	Nabunyere A borehole	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	4,000
Total for LCIII: Tirinyi Subcounty		**County: Kibuku County**		**4,000**
LCII: Kataka parish	Kataka Primary School	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	4,000
Total for LCIII: Kibuku Town Council		**County: Kibuku County**		**4,000**
LCII: Bubera Ward	Bubera Borehole	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	4,000
Total for LCIII: Kibuku Subcounty		**County: Kibuku County**		**8,000**
LCII: Bumiza A	Butigholi borehole	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	4,000
LCII: Kanyolo	Kanyolo village	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	4,000
Total for LCIII: Kituti Subcounty		**County: Kibuku County**		**4,000**
LCII: Kituti Parish	Bukalijoko borehole	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	4,000
Total for LCIII: Lwatama Subcounty		**County: Kibuku County**		**8,000**
LCII: Kiryolo Parish	Kiryolo borehole	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	4,000
LCII: Kiryolo Parish	Lwatama borehole	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	4,000
Total for LCIII: Nankodo Subcounty		**County: Kibuku County**		**4,000**

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LCII: Bukenye Parish	Dokya borehole	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			4,000
Total for LCIII: Kasasira Town Council		**County: Kibuku County**				**4,000**
LCII: Kasasira West Ward	Nankodo Islamic Primary school	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			4,000
Total for LCIII: Tirinyi Town Council		**County: Kibuku County**				**4,000**
LCII: Bugwere Ward	Bugwere borehole	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			4,000
228002 Maintenance-Transport Equipment		0	4,025	0	0	4,025
312135 Water Plants, pipelines and sewerage networks - Acquisition		0	0	751,994	0	751,994
Total for LCIII: Kagumu Subcounty		**County: Kabweri County**				**604,900**
LCII: Nankokoli	Nankokoli	Kagumu Solar Piped Water Supply System to Completion	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			214,574
LCII: Nankokoli	Nankokoli Parish	Kagumu Solar Piped Water Supply System	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant			390,326
Total for LCIII: Kirika Subcounty		**County: Kabweri County**				**23,419**
LCII: Buluya Parish	Kirika village	Drilling of Kirika village borehole	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			23,419
Total for LCIII: Kabweri Subcounty		**County: Kabweri County**				**46,838**
LCII: Kabweri Parish	Bukalijoko village	Drilling of Bukalijoko village borehole	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			23,419
LCII: Kenekebu Parish	Kenkebu Village	Drilling of Kenkebu village borehole	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			23,419
Total for LCIII: Lwatama Subcounty		**County: Kibuku County**				**53,419**
LCII: Kiryolo Parish	Kiryolo RGC	Kiryolo RGC Public Latrine	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			30,000
LCII: Nanoko Parish	Bukalijoko village	Drilling of Bukalijoko village borehole	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			23,419
Total for LCIII: Nankodo Subcounty		**County: Kibuku County**				**23,419**
LCII: Kapyani Parish	Kapyani III village	Drilling of Kapyani III village borehole	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			23,419
313135 Water Plants, pipelines and sewerage networks - Improvement		0	0	6,596	0	6,596
Total for LCIII: Kibuku Town Council		**County: Kibuku County**				**6,596**

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LCII: Kibuku Ward	Kibuku DLG Head quarters	Retention on drilling and rehabilitation of boreholes	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			6,596
Total Cost of Integrated Catchment based Infrastructure		**48,000**	**69,198**	**946,000**	**0**	**1,063,198**
Total Cost of Human Capital Development		**48,000**	**69,198**	**946,272**	**0**	**1,063,470**
Total Cost of Rural Water Supply and Sanitation		**48,000**	**69,198**	**946,272**	**0**	**1,063,470**
Total Cost of Water		**48,000**	**69,198**	**946,272**	**0**	**1,063,470**

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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	403,348	453,944
District Unconditional Grant Wage	328,533	376,533
Locally Raised Revenues	2,000	2,000
Programme Conditional Grant - Non Wage Recurrent	72,815	75,411
Development Revenues	25,000	16,300
District Discretionary Equalisation Development Grant	25,000	16,300
Total Revenues Shares	**428,348**	**470,244**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	328,533	376,533
Non Wage	74,815	77,411
Development Expenditure		
Domestic Development	25,000	16,300
External Financing	0	0
Total Expenditure	**428,348**	**470,244**

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

Service Area 10 Natural Resources Management

		Approved Budget Estimates for FY 2026/27				
Ushs Thousands						
01 Higher LG Services		**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management						
Key Service Area 140021 Ecosystems Restoration and Protection						
224003 Agricultural Supplies and Services		0	5,000	10,000	0	15,000
Total for LCIII: Kibuku Town Council		**County: Kibuku County**				**10,000**
LCII: Namawondo Ward	Kibuku district headquarters	Agricultural Supplies Assorted Seedlings	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			10,000
227001 Travel inland		0	7,769	0	0	7,769
Total Cost of Ecosystems Restoration and Protection		**0**	**12,769**	**10,000**	**0**	**22,769**
Key Service Area 140038 Environmental Safeguards						
211101 General Staff Salaries		376,533	0	0	0	376,533

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221010 Special Meals and Drinks	0	400	0	0	400
221011 Printing, Stationery, Photocopying and Binding	0	800	0	0	800
221012 Small Office Equipment	0	1,100	0	0	1,100
227001 Travel inland	0	40,947	0	0	40,947
228002 Maintenance-Transport Equipment	0	2,000	0	0	2,000
Total Cost of Environmental Safeguards	**376,533**	**45,247**	**0**	**0**	**421,780**
Key Service Area 560007 Regulation and Compliance					
225202 Environment Impact Assessment for Capital Works	0	0	6,300	0	6,300
Total for LCIII: Kibuku Town Council	**County: Kibuku County**				**6,300**
LCII: Namawondo Ward	Environmental Impact Assessment - Field Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			6,300
227001 Travel inland	0	17,396	0	0	17,396
Total Cost of Regulation and Compliance	**0**	**17,396**	**6,300**	**0**	**23,696**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**376,533**	**75,411**	**16,300**	**0**	**468,244**
Programme 10 Sustainable Urbanisation and Housing					
Key Service Area 280002 Physical Planning					
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of Physical Planning	**0**	**2,000**	**0**	**0**	**2,000**
Total Cost of Sustainable Urbanisation and Housing	**0**	**2,000**	**0**	**0**	**2,000**
Total Cost of Natural Resources Management	**376,533**	**77,411**	**16,300**	**0**	**470,244**
Total Cost of Natural Resources	**376,533**	**77,411**	**16,300**	**0**	**470,244**

VOTE: 862 Kibuku 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	461,881	561,403
District Unconditional Grant Non-Wage	4,000	0
District Unconditional Grant Wage	183,273	293,367
Locally Raised Revenues	3,000	3,000
Other Transfers from Central Government	209,025	198,584
Programme Conditional Grant - Non Wage Recurrent	62,583	66,452
Development Revenues	1,000	2,000
District Discretionary Equalisation Development Grant	1,000	2,000
Total Revenues Shares	**462,881**	**563,403**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	183,273	293,367
Non Wage	278,608	268,035
Development Expenditure		
Domestic Development	1,000	2,000
External Financing	0	0
Total Expenditure	**462,881**	**563,403**

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

Service Area 10 Community Mobilisation

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000016 Environment, Social Health and Safety					
227001 Travel inland	0	0	2,000	0	2,000
Total for LCIII:	**County:**				**2,000**
LCII:	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			2,000
Total Cost of Environment, Social Health and Safety	**0**	**0**	**2,000**	**0**	**2,000**
Key Service Area 010008 Capacity Strengthening					
211101 General Staff Salaries	293,367	0	0	0	293,367

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Total Cost of Capacity Strengthening	**293,367**	**0**	**0**	**0**	**293,367**
Total Cost of Human Capital Development	**293,367**	**0**	**2,000**	**0**	**295,367**
Total Cost of Community Mobilisation	**293,367**	**0**	**2,000**	**0**	**295,367**

Service Area 20 Empowerment and Mindset Change

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	560	0	0	560
Total Cost of HIV/AIDS Mainstreaming	**0**	**560**	**0**	**0**	**560**
Key Service Area 000021 Gender Mainstreaming services					
227001 Travel inland	0	30,596	0	0	30,596
228002 Maintenance-Transport Equipment	0	1,551	0	0	1,551
Total Cost of Gender Mainstreaming services	**0**	**32,148**	**0**	**0**	**32,148**
Key Service Area 000023 Inspection and Monitoring					
227001 Travel inland	0	21,354	0	0	21,354
Total Cost of Inspection and Monitoring	**0**	**21,354**	**0**	**0**	**21,354**
Key Service Area 000036 Strategies and Project Development					
227001 Travel inland	0	4,202	0	0	4,202
Total Cost of Strategies and Project Development	**0**	**4,202**	**0**	**0**	**4,202**
Key Service Area 010008 Capacity Strengthening					
221007 Books, Periodicals & Newspapers	0	528	0	0	528
221009 Welfare and Entertainment	0	600	0	0	600
223006 Water	0	540	0	0	540
227001 Travel inland	0	25,520	0	0	25,520
Total Cost of Capacity Strengthening	**0**	**27,188**	**0**	**0**	**27,188**
Key Service Area 320146 Support to special interest Groups					
282101 Donations	0	182,584	0	0	182,584
Total Cost of Support to special interest Groups	**0**	**182,584**	**0**	**0**	**182,584**
Total Cost of Human Capital Development	**0**	**268,035**	**0**	**0**	**268,035**
Total Cost of Empowerment and Mindset Change	**0**	**268,035**	**0**	**0**	**268,035**
Total Cost of Community Based Services	**293,367**	**268,035**	**2,000**	**0**	**563,403**

VOTE: 862 Kibuku District

VOTE: 862 Kibuku 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	108,784	253,493
District Unconditional Grant Non-Wage	52,100	147,100
District Unconditional Grant Wage	56,685	106,393
Development Revenues	231,584	471,910
District Discretionary Equalisation Development Grant	231,584	471,910
Total Revenues Shares	**340,368**	**725,403**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	56,685	106,393
Non Wage	52,100	147,100
Development Expenditure		
Domestic Development	231,584	471,910
External Financing	0	0
Total Expenditure	**340,368**	**725,403**

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						
221009 Welfare and Entertainment		0	0	1,000	0	1,000
Total for LCIII: Kibuku Town Council		**County: Kibuku County**				**1,000**
LCII: Namawondo Ward	District headquarters	Welfare - HIV/ AIDS Sensitization and Support	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			1,000
Total Cost of HIV/AIDS Mainstreaming		**0**	**0**	**1,000**	**0**	**1,000**
Total Cost of Human Capital Development		**0**	**0**	**1,000**	**0**	**1,000**
Programme 18 Development Plan Implementation						
Key Service Area 000006 Planning and Budgeting services						
211101 General Staff Salaries		106,393	0	0	0	106,393

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211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	2,520	0	0	2,520
221001 Advertising and Public Relations		0	0	1,000	0	1,000
Total for LCIII: Kibuku Town Council		**County: Kibuku County**				**1,000**
LCII: Namawondo Ward	Planning Departmrnt	Printing - Banners and Posters	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			1,000
221002 Workshops, Meetings and Seminars		0	23,480	0	0	23,480
221003 Staff Training		0	33,000	0	0	33,000
221008 Information and Communication Technology Supplies.		0	0	32,500	0	32,500
Total for LCIII: Kibuku Town Council		**County: Kibuku County**				**32,500**
LCII: Namawondo Ward	District headquarters	ICT - Workstation Computers (PC)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			32,500
221009 Welfare and Entertainment		0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding		0	6,000	0	0	6,000
221012 Small Office Equipment		0	2,000	12,000	0	14,000
Total for LCIII: Kibuku Town Council		**County: Kibuku County**				**12,000**
LCII: Namawondo Ward	planning unit and procurement unit	Office Equipment and Supplies - Assorted Materials and Consumables	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			12,000
225203 Appraisal and Feasibility Studies for Capital Works		0	0	6,000	0	6,000
Total for LCIII: Kibuku Town Council		**County: Kibuku County**				**6,000**
LCII: Namawondo Ward	Desk and Field	Feasibility Studies or Screening of Projects - Appraisal	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			6,000
227001 Travel inland		0	4,000	2,000	0	6,000
Total for LCIII: Kibuku Town Council		**County: Kibuku County**				**2,000**
LCII: Namawondo Ward	preparation of BOQs	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			2,000
227004 Fuel, Lubricants and Oils		0	12,000	0	0	12,000
228002 Maintenance-Transport Equipment		0	12,000	0	0	12,000
228004 Maintenance-Other Fixed Assets		0	2,000	0	0	2,000
312235 Furniture and Fittings - Acquisition		0	0	11,301	0	11,301
Total for LCIII: Kibuku Town Council		**County: Kibuku County**				**11,301**
LCII: Namawondo Ward	district headquarters	Chairs - Chair_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			11,301

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Total Cost of Planning and Budgeting services		**106,393**	**100,000**	**64,801**	**0**	**271,194**
Key Service Area 000023 Inspection and Monitoring						
221002 Workshops, Meetings and Seminars		0	12,000	0	0	12,000
227001 Travel inland		0	15,100	36,901	0	52,000
Total for LCIII: Kibuku Town Council		**County: Kibuku County**				**36,901**
LCII: Namawondo Ward		Travel Inland - Monitoring and Evaluation	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			36,901
Total Cost of Inspection and Monitoring		**0**	**27,100**	**36,901**	**0**	**64,000**
Key Service Area 000027 Programme Working Group Secretariat Services						
221001 Advertising and Public Relations		0	0	12,500	0	12,500
Total for LCIII: Kibuku Town Council		**County: Kibuku County**				**12,500**
LCII: Namawondo Ward	sign posts	Printing - Banners and Posters	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			12,500
223004 Guard and Security services		0	0	98,000	0	98,000
Total for LCIII: Kibuku Town Council		**County: Kibuku County**				**98,000**
LCII: Namawondo Ward	Lights and cameras	Guard Services - Surveillance Cameras	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			98,000
225204 Monitoring and Supervision of capital work		0	0	8,800	0	8,800
Total for LCIII: Kibuku Town Council		**County: Kibuku County**				**8,800**
LCII: Namawondo Ward	HQTRS	Monitoring and supervision of Construction, paving and Lights/ Camera Installation works.	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			8,800
312121 Non-Residential Buildings - Acquisition		0	0	60,400	0	60,400
Total for LCIII: Goli-Goli Subcounty		**County: Kabweri County**				**10,900**
LCII: Nangaiza	water for production facility at Nagaiza-Goli-GOLI	Maintenance_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			10,900
Total for LCIII: Buseta Subcounty		**County: Kibuku County**				**3,000**
LCII: Buseta	pitlatrine construction at Buseta	Maintenance_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			3,000
Total for LCIII: Kibuku Town Council		**County: Kibuku County**				**46,500**
LCII: Namawondo Ward	Retention for the IFMIS generator shelter	Maintenance_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			2,300
LCII: Namawondo Ward	Water Borne toilet at HQTRS	Contructor-Disaster Recovery_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			35,000
LCII: Namawondo Ward	Water facility-Vari	Maintenance_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			9,200

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313149 Other Land Improvements - Improvement		0	0	154,608	0	154,608
Total for LCIII: Kibuku Town Council		**County: Kibuku County**				**154,608**
LCII: Namawondo Ward	Paving of DLG-HQTERS	Other Land Improvements - Tillage Operations	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			154,608
Total Cost of Programme Working Group Secretariat Services		**0**	**0**	**334,308**	**0**	**334,308**
Key Service Area 560019 Data Management and Dissemination						
221016 Systems Recurrent costs		0	20,000	0	0	20,000
227001 Travel inland		0	0	34,901	0	34,901
Total for LCIII: Kibuku Town Council		**County: Kibuku County**				**34,901**
LCII: Namawondo Ward	Hqtrs	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			34,901
Total Cost of Data Management and Dissemination		**0**	**20,000**	**34,901**	**0**	**54,901**
Total Cost of Development Plan Implementation		**106,393**	**147,100**	**470,910**	**0**	**724,403**
Total Cost of Planning and Statistics		**106,393**	**147,100**	**471,910**	**0**	**725,403**
Total Cost of Planning		**106,393**	**147,100**	**471,910**	**0**	**725,403**

VOTE: 862 Kibuku 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	86,611	124,816
District Unconditional Grant Non-Wage	53,000	53,000
District Unconditional Grant Wage	29,611	67,816
Locally Raised Revenues	4,000	4,000
Total Revenues Shares	**86,611**	**124,816**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	29,611	67,816
Non Wage	57,000	57,000
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**86,611**	**124,816**

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 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221009 Welfare and Entertainment	0	500	0	0	500
Total Cost of HIV/AIDS Mainstreaming	**0**	**500**	**0**	**0**	**500**
Total Cost of Human Capital Development	**0**	**500**	**0**	**0**	**500**
Programme 16 Governance and Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	67,816	0	0	0	67,816
221011 Printing, Stationery, Photocopying and Binding	0	1,500	0	0	1,500
221017 Membership dues and Subscription fees.	0	750	0	0	750
227001 Travel inland	0	6,250	0	0	6,250

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227004 Fuel, Lubricants and Oils	0	11,500	0	0	11,500
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	1,500	0	0	1,500
263402 Transfer to Other Government Units	0	35,000	0	0	35,000

Total for LCIII: Bulangira Town Council	**County: Kabweri County**		**7,000**
LCII: Bulangira Ward	Transfer of funds to Bulangira town council	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit	7,000
Total for LCIII: Kadama Town Council	**County: Kabweri County**		**7,000**
LCII: Kadama Ward	Transfer of funds to Kadama town council	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit	7,000
Total for LCIII: Kibuku Town Council	**County: Kibuku County**		**7,000**
LCII: Namawondo Ward	Transfer of funds to Kibuku town councils	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit	7,000
Total for LCIII: Kasasira Town Council	**County: Kibuku County**		**7,000**
LCII: Kasasira Central Ward	Transfer of funds to Kasasira town councils	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit	7,000
Total for LCIII: Tirinyi Town Council	**County: Kibuku County**		**7,000**
LCII: Tirinyi Ward	Transfer of funds to Tirinyi town councils	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit	7,000

Total Cost of Audit and Risk Management	**67,816**	**56,500**	**0**	**0**	**124,316**
Total Cost of Governance and Security	**67,816**	**56,500**	**0**	**0**	**124,316**
Total Cost of Compliance	**67,816**	**57,000**	**0**	**0**	**124,816**
Total Cost of Internal Audit	**67,816**	**57,000**	**0**	**0**	**124,816**

VOTE: 862 Kibuku 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	102,346	207,243
Programme Conditional Grant - Non Wage Recurrent	43,425	45,344
District Unconditional Grant Wage	48,126	151,103
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Total Revenues Shares	**102,346**	**207,243**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	48,126	151,103
Non Wage	54,220	56,140
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**102,346**	**207,243**

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 05 Tourism Development					
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
227001 Travel inland	0	9,100	0	0	9,100
Total Cost of Tourism Investment, Promotion and Marketing	**0**	**9,100**	**0**	**0**	**9,100**
Total Cost of Tourism Development	**0**	**9,100**	**0**	**0**	**9,100**
Programme 07 Private Sector Development					
Key Service Area 190036 Trade Development					
211101 General Staff Salaries	151,103	0	0	0	151,103
221008 Information and Communication Technology Supplies.	0	5,700	0	0	5,700
221011 Printing, Stationery, Photocopying and Binding	0	875	0	0	875

VOTE: 862 Kibuku District

221012 Small Office Equipment	0	600	0	0	600
223005 Electricity	0	120	0	0	120
227001 Travel inland	0	37,485	0	0	37,485
228002 Maintenance-Transport Equipment	0	2,159	0	0	2,159
Total Cost of Trade Development	**151,103**	**46,940**	**0**	**0**	**198,043**
Total Cost of Private Sector Development	**151,103**	**46,940**	**0**	**0**	**198,043**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	100	0	0	100
Total Cost of HIV/AIDS Mainstreaming	**0**	**100**	**0**	**0**	**100**
Total Cost of Human Capital Development	**0**	**100**	**0**	**0**	**100**
Total Cost of Commercial Services	**151,103**	**56,140**	**0**	**0**	**207,243**
Total Cost of Trade, Industry and Local Development	**151,103**	**56,140**	**0**	**0**	**207,243**