VOTE: 864 Kiruhura District

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**1,402,687**	**1,402,687**
o/w Higher Local Government	900,853	900,853
o/w Lower Local Government	501,834	501,834
Discretionary Government Transfers	**5,012,774**	**5,364,718**
o/w Higher Local Government	4,530,837	4,887,402
o/w Lower Local Government	481,938	477,316
Conditional Government Transfers	**24,106,635**	**27,349,541**
o/w Higher Local Government	24,106,635	27,349,541
o/w Lower Local Government	0	0
Other Government Transfers	**1,352,804**	**1,248,804**
o/w Higher Local Government	648,876	544,876
o/w Lower Local Government	703,928	703,928
External Financing	**587,794**	**367,794**
o/w Higher Local Government	587,794	367,794
o/w Lower Local Government	0	0
Grand Total	**32,462,694**	**35,733,545**
o/w Higher Local Government	30,774,994	34,050,467
o/w Lower Local Government	1,687,700	1,683,078

VOTE: 864 Kiruhura District

A2:Revenue Performance, Plans and Projections by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**1,402,687**	**1,402,687**
Advertisements/Bill Boards	5,000	6,000
Animal and Crop Husbandry related Levies	226,605	220,605
Business licenses	135,555	150,000
Donations from Private Entities	5,000	5,515
Inspection Fees	18,525	10,525
Land Fees	132,702	70,000
Local Hotel Tax	20,540	20,540
Local Services Tax-Payable By Individuals	113,486	113,486
Market /Gate Charges	188,100	180,100
Other fees e.g. street parking fees	0	10,000
Other fines and Penalties – private	2,000	2,000
Other licenses	74,469	0
Other permits	30,000	20,000
Other taxes on specific services	160,000	100,000
Property related Duties/Fees	136,590	180,000
Registration fees for Documents and Businesses	24,580	24,580
Rent & Rates - Non-Produced Assets – from private entities	36,550	242,336
Sale of (Produced) Government Properties/Assets	0	20,000
Sale of bid documents-From Private Entities	15,000	4,000
Sale of non-produced Government Properties/assets	40,000	0
Vehicle Parking Fees	27,400	8,000
Work Permits	10,585	15,000
Discretionary Government Transfers	**4,458,591**	**5,364,718**
District Discretionary Equalisation Development Grant	628,577	612,558
District Unconditional Grant Non-Wage	822,447	926,989
District Unconditional Grant Wage	2,879,714	3,689,231
Urban Discretionary Equalisation Development Grant	34,218	41,366
Urban Unconditional Non-Wage	93,636	94,575
Conditional Government Transfers	**24,106,635**	**27,349,541**
Programme Conditional Grant - Non Wage Recurrent	6,105,856	6,969,007
Programme Conditional Grant - Development	2,636,445	1,958,153
Programme Conditional Grant - Wage Recurrent	14,949,519	17,707,566
Transitional Conditional Grant - Development	414,815	714,815

VOTE: 864 Kiruhura District

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Other Government Transfers	**1,352,804**	**1,248,804**
GROW Project	16,000	16,000
Micro Projects under Luwero Rwenzori Development Programme	250,000	150,000
Support to PLE (UNEB)	25,000	26,000
Uganda Climate Smart Agricultural Transformation Project	219,001	219,001
Uganda Road Fund (URF)	412,803	412,803
Uganda Wildlife Authority (UWA)	400,000	400,000
Uganda Women Enterpreneurship Program(UWEP)	30,000	25,000
External Financing	**587,794**	**367,794**
Global Alliance for Vaccines and Immunization (GAVI)	367,794	367,794
Global Fund for HIV, TB & Malaria	220,000	0
Total Revenues Shares	**31,908,511**	**35,733,545**

VOTE: 864 Kiruhura District

A3: Summary of Programme Allocations For FY 2026/27

Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	**2,414,563**	**92,000**	**179,001**	**0**	**2,685,564**
o/w: Wage:	1,677,000	0	0	0	1,677,000
Non-Wage Recurrent:	472,814	12,000	179,001	0	663,815
Development:	264,749	80,000	0	0	344,749
Tourism Development	**10,795**	**0**	**0**	**0**	**10,795**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	10,795	0	0	0	10,795
Development:	0	0	0	0	0
Natural Resources, Environment, Climate Change, Land and Water Management	**608,557**	**14,000**	**40,000**	**0**	**662,557**
o/w: Wage:	522,315	0	0	0	522,315
Non-Wage Recurrent:	66,242	14,000	40,000	0	120,242
Development:	20,000	0	0	0	20,000
Private Sector Development	**89,554**	**7,000**	**0**	**0**	**96,554**
o/w: Wage:	43,486	0	0	0	43,486
Non-Wage Recurrent:	46,068	7,000	0	0	53,068
Development:	0	0	0	0	0
Integrated Transport Infrastructure and Services	**1,361,085**	**34,000**	**88,875**	**0**	**1,483,960**
o/w: Wage:	361,085	0	0	0	361,085
Non-Wage Recurrent:	1,000,000	34,000	88,875	0	1,122,875
Development:	0	0	0	0	0
Digital Transformation	**13,030**	**17,200**	**0**	**0**	**30,230**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	13,030	17,200	0	0	30,230
Development:	0	0	0	0	0
Human Capital Development	**22,179,851**	**52,500**	**217,000**	**0**	**22,817,145**
o/w: Wage:	17,405,946	0	0	0	17,405,946
Non-Wage Recurrent:	2,865,685	52,500	217,000	0	3,135,185
Development:	1,908,219	0	0	367,794	2,276,013
Public Sector Transformation	**4,448,678**	**811,434**	**723,928**	**0**	**5,984,040**

VOTE: 864 Kiruhura District

Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	578,307	0	0	0	578,307
Non-Wage Recurrent:	2,899,354	702,434	723,928	0	4,325,716
Development:	971,018	109,000	0	0	1,080,018
Governance and Security	**658,908**	**214,200**	**0**	**0**	**873,108**
o/w: Wage:	275,931	0	0	0	275,931
Non-Wage Recurrent:	362,977	214,200	0	0	577,177
Development:	20,000	0	0	0	20,000
Regional Balanced Development	**80,123**	**0**	**0**	**0**	**80,123**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	60,123	0	0	0	60,123
Development:	20,000	0	0	0	20,000
Development Plan Implementation	**840,714**	**158,353**	**0**	**0**	**999,067**
o/w: Wage:	532,728	0	0	0	532,728
Non-Wage Recurrent:	185,080	158,353	0	0	343,433
Development:	122,906	0	0	0	122,906
Administration of Justice	**8,402**	**2,000**	**0**	**0**	**10,402**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	8,402	2,000	0	0	10,402
Development:	0	0	0	0	0
Grand Total	**32,714,260**	**1,402,687**	**1,248,804**	**367,794**	**35,733,545**
Grand Total Wage	21,396,797	0	0	0	**21,396,797**
Grand Total Non-Wage Recurrent	7,990,571	1,213,687	1,248,804	0	**10,453,062**
Grand Total Development	3,326,892	189,000	0	367,794	**3,883,686**

VOTE: 864 Kiruhura District

A4: Summary of Department Allocations for FY 2026/27

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Administration	**4,898,377**	**6,038,781**
o/w Higher Local Government	3,210,677	4,355,703
o/w Lower Local Government	1,687,700	1,683,078
Finance	**361,581**	**459,581**
o/w Higher Local Government	361,581	459,581
o/w Lower Local Government	0	0
Statutory bodies	**795,957**	**817,166**
o/w Higher Local Government	795,957	817,166
o/w Lower Local Government	0	0
Production and Marketing	**2,577,623**	**2,685,564**
o/w Higher Local Government	2,577,623	2,685,564
o/w Lower Local Government	0	0
Health	**8,465,969**	**7,434,145**
o/w Higher Local Government	8,465,969	7,434,145
o/w Lower Local Government	0	0
Education	**10,672,625**	**13,693,049**
o/w Higher Local Government	10,672,625	13,693,049
o/w Lower Local Government	0	0
Roads and Engineering	**1,533,960**	**1,483,960**
o/w Higher Local Government	1,533,960	1,483,960
o/w Lower Local Government	0	0
Water	**729,693**	**1,045,587**
o/w Higher Local Government	729,693	1,045,587
o/w Lower Local Government	0	0
Natural Resources	**659,981**	**663,557**
o/w Higher Local Government	659,981	663,557
o/w Lower Local Government	0	0
Community Based Services	**531,650**	**639,863**
o/w Higher Local Government	531,650	639,863
o/w Lower Local Government	0	0
Planning	**430,140**	**540,987**
o/w Higher Local Government	430,140	540,987
o/w Lower Local Government	0	0
Internal Audit	**135,956**	**121,956**

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Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	135,956	121,956
o/w Lower Local Government	0	0
Trade, Industry and Local Development	**115,001**	**109,350**
o/w Higher Local Government	115,001	109,350
o/w Lower Local Government	0	0
Grand Total	**31,908,511**	**35,733,545**
o/w Higher Local Government	**30,220,811**	**34,050,467**
o/w: Wage:	17,829,233	21,396,797
Non-Wage Recurrent:	7,837,861	8,968,968
Domestic Devt:	3,965,924	3,316,908
External Financing:	587,794	367,794
o/w Lower Local Government	**1,687,700**	**1,683,078**
o/w: Wage:	0	0
Non-Wage Recurrent:	1,100,569	1,484,094
Domestic Devt:	587,131	198,984
External Financing:	0	0

VOTE: 864 Kiruhura 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	3,700,158	4,964,015
District Unconditional Grant Non-Wage	151,266	153,212
District Unconditional Grant Wage	564,485	578,307
Locally Raised Revenues	213,000	213,000
Multi-Sectoral Transfers to LLGs_NonWage	1,100,569	1,484,094
Programme Conditional Grant - Non Wage Recurrent	1,670,838	2,515,402
Other Transfers from Central Government	0	20,000
Development Revenues	1,198,219	1,074,766
Transitional Conditional Grant - Development	400,000	500,000
District Discretionary Equalisation Development Grant	191,088	266,782
Other Transfers from Central Government	20,000	0
Multi-Sectoral Transfers to LLGs_Gou	587,131	198,984
Locally Raised Revenues	0	109,000
Total Revenues Shares	**4,898,377**	**6,038,781**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	564,485	578,307
Non Wage	3,135,673	4,385,709
Development Expenditure		
Domestic Development	1,198,219	1,074,766
External Financing	0	0
Total Expenditure	**4,898,377**	**6,038,781**

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

Service Area 10 Administration and Management					
	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 11 Digital Transformation					
Key Service Area 000006 Planning and Budgeting services					

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221008 Information and Communication Technology Supplies.	0	6,000	0	0	6,000
222001 Information and Communication Technology Services.	0	5,600	0	0	5,600
227001 Travel inland	0	11,400	0	0	11,400
227004 Fuel, Lubricants and Oils	0	7,230	0	0	7,230
Total Cost of Planning and Budgeting services	**0**	**30,230**	**0**	**0**	**30,230**
Total Cost of Digital Transformation	**0**	**30,230**	**0**	**0**	**30,230**
Programme 14 Public Sector Transformation					
Key Service Area 000008 Records Management					
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	8,620	0	0	8,620
Total Cost of Records Management	**0**	**11,620**	**0**	**0**	**11,620**
Key Service Area 000011 Communication and Public Relations					
221001 Advertising and Public Relations	0	4,000	0	0	4,000
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	4,000	0	0	4,000
Total Cost of Communication and Public Relations	**0**	**9,000**	**0**	**0**	**9,000**
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
211101 General Staff Salaries	578,307	0	0	0	578,307
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,000	0	0	6,000
221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000
221009 Welfare and Entertainment	0	10,000	0	0	10,000
221011 Printing, Stationery, Photocopying and Binding	0	4,700	4,000	0	8,700

Total for LCIII: Kiruhura Town Council		**County: Nyabushozi**		**4,000**
LCII: Kiruhura Ward		Office Supplies - Assorted Binding Materials and Consumables	Source: Locally Raised Revenues	4,000

221020 Litigation and related expenses	0	0	12,900	0	12,900

Total for LCIII: Kiruhura Town Council		**County: Nyabushozi**		**12,900**
LCII: Kiruhura Ward	District headquarters	Court cases and fines	Source: Locally Raised Revenues	12,900

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222001 Information and Communication Technology Services.		0	600	600		0	1,200
Total for LCIII:		**County:**					**600**
LCII:		Telecommunication Services - Airtime and Mobile Phone Services	Source: Locally Raised Revenues				600
223001 Property Management Expenses		0	4,000	0		0	4,000
223004 Guard and Security services		0	2,000	0		0	2,000
223005 Electricity		0	1,000	4,000		0	5,000
Total for LCIII:		**County:**					**4,000**
LCII:		Electricity - Utility Bills (Generators)	Source: Locally Raised Revenues				4,000
223006 Water		0	1,000	0		0	1,000
225204 Monitoring and Supervision of capital work		0	20,000	117,839		0	137,839
Total for LCIII:		**County:**					**20,000**
LCII:		Monitoring projects	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc				20,000
Total for LCIII: Kiruhura Town Council		**County: Nyabushozi**					**97,839**
LCII: Kiruhura Ward	District headquarters	Monitoring of capital projects and payment of district dues	Source: Locally Raised Revenues				85,500
LCII: KIRUHURA WARD	Administration block	monitoring	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				12,339
227001 Travel inland		0	55,000	0		0	55,000
227004 Fuel, Lubricants and Oils		0	48,000	0		0	48,000
228002 Maintenance-Transport Equipment		0	19,000	0		0	19,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	0	2,000		0	2,000
Total for LCIII: Kiruhura Town Council		**County: Nyabushozi**					**2,000**
LCII: Kiruhura Ward		Machinery and Equipment - Assets	Source: Locally Raised Revenues				2,000
273102 Incapacity, death benefits and funeral expenses		0	2,000	0		0	2,000
273104 Pension		0	1,347,930	0		0	1,347,930
273105 Gratuity		0	1,157,893	0		0	1,157,893
312121 Non-Residential Buildings - Acquisition		0	0	714,442		0	714,442
Total for LCIII: Kiruhura Town Council		**County: Nyabushozi**					**614,442**

VOTE: 864 Kiruhura District

LCII: Kiruhura Ward	Kiruhura district headquarters	Commercial and office building new construction service - Office buildings_Acquire	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc	380,000
LCII: Kiruhura Ward	Kiruhura health centre iv	Commercial and office building renovation and repair service-Office buildings_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	40,000
LCII: KIRUHURA WARD	New Administration block	Commercial and office building new construction service - Office buildings_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	194,442
Total for LCIII: Rwenshande		**County: Nyabushozi**		**100,000**
LCII: Kanyanya	Rwenshande sub county offices	Commercial and office building new construction service - Office buildings_Acquire	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc	100,000

352881 Pension and Gratuity Arrears Budgeting	0	9,579	0	0	9,579
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	**578,307**	**2,698,702**	**855,782**	**0**	**4,132,791**
Key Service Area 010008 Capacity Strengthening					
221020 Litigation and related expenses	0	17,100	0	0	17,100
222001 Information and Communication Technology Services.	0	1,200	0	0	1,200
227001 Travel inland	0	12,000	0	0	12,000
227004 Fuel, Lubricants and Oils	0	10,000	0	0	10,000
Total Cost of Capacity Strengthening	**0**	**40,300**	**0**	**0**	**40,300**
Key Service Area 390017 Public Service Performance management					
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	20,000	0	0	20,000
227004 Fuel, Lubricants and Oils	0	19,000	0	0	19,000
Total Cost of Public Service Performance management	**0**	**40,000**	**0**	**0**	**40,000**
Total Cost of Public Sector Transformation	**578,307**	**2,799,622**	**855,782**	**0**	**4,233,711**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	800	0	0	800

VOTE: 864 Kiruhura District

227001 Travel inland	0	8,840	0	0	8,840
Total Cost of Administrative and Support Services	**0**	**11,640**	**0**	**0**	**11,640**
Total Cost of Governance and Security	**0**	**11,640**	**0**	**0**	**11,640**
Programme 17 Regional Balanced Development					
Key Service Area 000005 Human Resource Management					
221003 Staff Training	0	0	10,000	0	10,000
Total for LCIII:	**County:**				**10,000**
LCII:	Staff Training - Capacity Building	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			10,000
221008 Information and Communication Technology Supplies.	0	4,000	0	0	4,000
221009 Welfare and Entertainment	0	0	2,000	0	2,000
Total for LCIII:	**County:**				**2,000**
LCII:	Welfare - Entertainment Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			2,000
221011 Printing, Stationery, Photocopying and Binding	0	7,123	0	0	7,123
221016 Systems Recurrent costs	0	25,000	0	0	25,000
223005 Electricity	0	2,000	0	0	2,000
227001 Travel inland	0	6,000	8,000	0	14,000
Total for LCIII:	**County:**				**8,000**
LCII:	Travel Inland - Allowances	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			8,000
227004 Fuel, Lubricants and Oils	0	16,000	0	0	16,000
Total Cost of Human Resource Management	**0**	**60,123**	**20,000**	**0**	**80,123**
Total Cost of Regional Balanced Development	**0**	**60,123**	**20,000**	**0**	**80,123**
Total Cost of Administration and Management	**578,307**	**2,901,615**	**875,782**	**0**	**4,355,703**
Total Cost of Administration	**578,307**	**2,901,615**	**875,782**	**0**	**4,355,703**

Subcounty / Town Council / Division: 237102 Kanyaryeru Subcounty

Service Area 10 Administration and Management

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

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227001 Travel inland	0	3,765	0	0	3,765
Total Cost of Facilities Management	**0**	**3,765**	**0**	**0**	**3,765**
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	107,670	9,634	0	117,305
Total Cost of Capacity Strengthening	**0**	**107,670**	**9,634**	**0**	**117,305**
Total Cost of Public Sector Transformation	**0**	**111,435**	**9,634**	**0**	**121,070**
Total Cost of Administration and Management	**0**	**111,435**	**9,634**	**0**	**121,070**
Total Cost of 237102 Kanyaryeru Subcounty	**0**	**111,435**	**9,634**	**0**	**121,070**

Subcounty / Town Council / Division: 237103 Sanga 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	4,597	0	0	4,597
Total Cost of Facilities Management	**0**	**4,597**	**0**	**0**	**4,597**
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	111,228	8,292	0	119,519
Total Cost of Capacity Strengthening	**0**	**111,228**	**8,292**	**0**	**119,519**
Total Cost of Public Sector Transformation	**0**	**115,825**	**8,292**	**0**	**124,116**
Total Cost of Administration and Management	**0**	**115,825**	**8,292**	**0**	**124,116**
Total Cost of 237103 Sanga Subcounty	**0**	**115,825**	**8,292**	**0**	**124,116**

Subcounty / Town Council / Division: 237105 Nyakashashara Subcounty

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	131,392	17,599	0	148,991
Total Cost of Capacity Strengthening	**0**	**131,392**	**17,599**	**0**	**148,991**
Total Cost of Public Sector Transformation	**0**	**131,392**	**17,599**	**0**	**148,991**
Total Cost of Administration and Management	**0**	**131,392**	**17,599**	**0**	**148,991**
Total Cost of 237105 Nyakashashara Subcounty	**0**	**131,392**	**17,599**	**0**	**148,991**

VOTE: 864 Kiruhura District

Subcounty / Town Council / Division: 237107 Kiruhura 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	126,743	0	0	126,743
Total Cost of Facilities Management	**0**	**126,743**	**0**	**0**	**126,743**
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	68,013	9,722	0	77,735
Total Cost of Capacity Strengthening	**0**	**68,013**	**9,722**	**0**	**77,735**
Total Cost of Public Sector Transformation	**0**	**194,756**	**9,722**	**0**	**204,478**
Total Cost of Administration and Management	**0**	**194,756**	**9,722**	**0**	**204,478**
Total Cost of 237107 Kiruhura Town Council	**0**	**194,756**	**9,722**	**0**	**204,478**

Subcounty / Town Council / Division: 237108 Kinoni Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	20,278	17,612	0	37,890
227004 Fuel, Lubricants and Oils	0	55,970	0	0	55,970
Total Cost of Capacity Strengthening	**0**	**76,247**	**17,612**	**0**	**93,860**
Total Cost of Public Sector Transformation	**0**	**76,247**	**17,612**	**0**	**93,860**
Total Cost of Administration and Management	**0**	**76,247**	**17,612**	**0**	**93,860**
Total Cost of 237108 Kinoni Subcounty	**0**	**76,247**	**17,612**	**0**	**93,860**

Subcounty / Town Council / Division: 237109 Sanga Town Council

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	291,635	13,411	0	305,046

VOTE: 864 Kiruhura District

Total Cost of Capacity Strengthening	**0**	**291,635**	**13,411**	**0**	**305,046**
Total Cost of Public Sector Transformation	**0**	**291,635**	**13,411**	**0**	**305,046**
Total Cost of Administration and Management	**0**	**291,635**	**13,411**	**0**	**305,046**
Total Cost of 237109 Sanga Town Council	**0**	**291,635**	**13,411**	**0**	**305,046**

Subcounty / Town Council / Division: 237112 Kenshunga 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	12,288	0	0	12,288
Total Cost of Facilities Management	**0**	**12,288**	**0**	**0**	**12,288**
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	46,660	14,187	0	60,847
Total Cost of Capacity Strengthening	**0**	**46,660**	**14,187**	**0**	**60,847**
Total Cost of Public Sector Transformation	**0**	**58,948**	**14,187**	**0**	**73,135**
Total Cost of Administration and Management	**0**	**58,948**	**14,187**	**0**	**73,135**
Total Cost of 237112 Kenshunga Subcounty	**0**	**58,948**	**14,187**	**0**	**73,135**

Subcounty / Town Council / Division: 237113 Kashongi 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	12,288	0	0	12,288
Total Cost of Facilities Management	**0**	**12,288**	**0**	**0**	**12,288**
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	93,006	29,107	0	122,113
Total Cost of Capacity Strengthening	**0**	**93,006**	**29,107**	**0**	**122,113**
Total Cost of Public Sector Transformation	**0**	**105,294**	**29,107**	**0**	**134,401**
Total Cost of Administration and Management	**0**	**105,294**	**29,107**	**0**	**134,401**
Total Cost of 237113 Kashongi Subcounty	**0**	**105,294**	**29,107**	**0**	**134,401**

Subcounty / Town Council / Division: 237116 Kikaatsi Subcounty

VOTE: 864 Kiruhura District

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
227001 Travel inland	0	21,383	0	0	21,383
Total Cost of Facilities Management	**0**	**21,383**	**0**	**0**	**21,383**
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	54,658	12,313	0	66,971
Total Cost of Capacity Strengthening	**0**	**54,658**	**12,313**	**0**	**66,971**
Total Cost of Public Sector Transformation	**0**	**76,041**	**12,313**	**0**	**88,355**
Total Cost of Administration and Management	**0**	**76,041**	**12,313**	**0**	**88,355**
Total Cost of 237116 Kikaatsi Subcounty	**0**	**76,041**	**12,313**	**0**	**88,355**

Subcounty / Town Council / Division: 237117 Kitura 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	7,365	0	0	7,365
Total Cost of Facilities Management	**0**	**7,365**	**0**	**0**	**7,365**
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	54,394	16,682	0	71,076
Total Cost of Capacity Strengthening	**0**	**54,394**	**16,682**	**0**	**71,076**
Total Cost of Public Sector Transformation	**0**	**61,759**	**16,682**	**0**	**78,441**
Total Cost of Administration and Management	**0**	**61,759**	**16,682**	**0**	**78,441**
Total Cost of 237117 Kitura Subcounty	**0**	**61,759**	**16,682**	**0**	**78,441**

Subcounty / Town Council / Division: 273482 Rushere Town Council

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	91,190	18,232	0	109,423

VOTE: 864 Kiruhura District

Total Cost of Capacity Strengthening	**0**	**91,190**	**18,232**	**0**	**109,423**
Total Cost of Public Sector Transformation	**0**	**91,190**	**18,232**	**0**	**109,423**
Total Cost of Administration and Management	**0**	**91,190**	**18,232**	**0**	**109,423**
Total Cost of 273482 Rushere Town Council	**0**	**91,190**	**18,232**	**0**	**109,423**

Subcounty / Town Council / Division: 273483 Akayanja

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	103,636	10,538	0	114,174
Total Cost of Capacity Strengthening	**0**	**103,636**	**10,538**	**0**	**114,174**
Total Cost of Public Sector Transformation	**0**	**103,636**	**10,538**	**0**	**114,174**
Total Cost of Administration and Management	**0**	**103,636**	**10,538**	**0**	**114,174**
Total Cost of 273483 Akayanja	**0**	**103,636**	**10,538**	**0**	**114,174**

Subcounty / Town Council / Division: 273486 Rwenshande

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	28,298	11,147	0	39,446
Total Cost of Capacity Strengthening	**0**	**28,298**	**11,147**	**0**	**39,446**
Total Cost of Public Sector Transformation	**0**	**28,298**	**11,147**	**0**	**39,446**
Total Cost of Administration and Management	**0**	**28,298**	**11,147**	**0**	**39,446**
Total Cost of 273486 Rwenshande	**0**	**28,298**	**11,147**	**0**	**39,446**

Subcounty / Town Council / Division: 273487 Rwetamu

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	37,637	10,506	0	48,142

VOTE: 864 Kiruhura District

Total Cost of Capacity Strengthening	0	37,637	10,506	0	48,142
Total Cost of Public Sector Transformation	0	37,637	10,506	0	48,142
Total Cost of Administration and Management	0	37,637	10,506	0	48,142
Total Cost of 273487 Rwetamu	0	37,637	10,506	0	48,142

VOTE: 864 Kiruhura 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	895,764	439,581
District Unconditional Grant Non-Wage	790,911	52,000
District Unconditional Grant Wage	0	262,728
Locally Raised Revenues	104,853	124,853
Development Revenues	20,000	20,000
District Discretionary Equalisation Development Grant	20,000	20,000
Total Revenues Shares	**915,764**	**459,581**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	184,728	262,728
Non Wage	156,853	176,853
Development Expenditure		
Domestic Development	20,000	20,000
External Financing	0	0
Total Expenditure	**361,581**	**459,581**

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 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**
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
211101 General Staff Salaries	262,728	0	0	0	262,728
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,200	0	0	2,200

VOTE: 864 Kiruhura District

221002 Workshops, Meetings and Seminars	0	4,000	0	0	4,000
221009 Welfare and Entertainment	0	5,200	0	0	5,200
221011 Printing, Stationery, Photocopying and Binding	0	9,153	0	0	9,153
221012 Small Office Equipment	0	2,000	0	0	2,000
221014 Bank Charges and other Bank related costs	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	5,000	0	0	5,000
227001 Travel inland	0	103,800	0	0	103,800
227004 Fuel, Lubricants and Oils	0	40,000	0	0	40,000
228001 Maintenance-Buildings and Structures	0	0	20,000	0	20,000

Total for LCIII: Kiruhura Town Council		**County: Nyabushozi**		**20,000**
LCII: Kiruhura Ward	Finance department offices	Building and Facility Maintenance - Assorted Materials	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	20,000

228002 Maintenance-Transport Equipment	0	3,000	0	0	3,000
Total Cost of Finance and Accounting	**262,728**	**175,353**	**20,000**	**0**	**458,081**
Total Cost of Development Plan Implementation	**262,728**	**175,353**	**20,000**	**0**	**458,081**
Total Cost of Financial Management and Accountability (LG)	**262,728**	**176,853**	**20,000**	**0**	**459,581**
Total Cost of Finance	**262,728**	**176,853**	**20,000**	**0**	**459,581**

VOTE: 864 Kiruhura 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	750,705	771,914
District Unconditional Grant Non-Wage	326,730	347,939
District Unconditional Grant Wage	224,975	224,975
Locally Raised Revenues	199,000	199,000
Development Revenues	45,252	45,252
District Discretionary Equalisation Development Grant	45,252	45,252
Total Revenues Shares	**795,957**	**817,166**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	224,975	224,975
Non Wage	525,730	546,939
Development Expenditure		
Domestic Development	45,252	45,252
External Financing	0	0
Total Expenditure	**795,957**	**817,166**

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

Service Area 10 Legislation and Oversight

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000007 Procurement and Disposal Services					
211107 Boards, Committees and Council Allowances	0	3,800	0	0	3,800
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	600	0	0	600
227001 Travel inland	0	11,800	0	0	11,800
227004 Fuel, Lubricants and Oils	0	3,800	0	0	3,800
Total Cost of Procurement and Disposal Services	**0**	**22,000**	**0**	**0**	**22,000**
Key Service Area 000049 Recruitment services					

VOTE: 864 Kiruhura District

211107 Boards, Committees and Council Allowances	0	5,200	5,252	0	10,452
Total for LCIII: Kiruhura Town Council	**County: Nyabushozi**				**5,252**
LCII: KIRUHURA WARD	Allowances for DSC Members	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			5,252
221001 Advertising and Public Relations	0	0	4,600	0	4,600
Total for LCIII: Kiruhura Town Council	**County: Nyabushozi**				**4,600**
LCII: KIRUHURA WARD	Media - Media Services	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			4,600
221009 Welfare and Entertainment	0	2,000	1,700	0	3,700
Total for LCIII: Kiruhura Town Council	**County: Nyabushozi**				**1,700**
LCII: KIRUHURA WARD	Welfare - Meetings	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			1,700
221011 Printing, Stationery, Photocopying and Binding	0	1,000	1,000	0	2,000
Total for LCIII: Kiruhura Town Council	**County: Nyabushozi**				**1,000**
LCII: KIRUHURA WARD	Office Supplies - Assorted Office Items	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			1,000
221012 Small Office Equipment	0	0	400	0	400
Total for LCIII: Kiruhura Town Council	**County: Nyabushozi**				**400**
LCII: KIRUHURA WARD	Office Equipment and Supplies - Assorted Equipment	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			400
222001 Information and Communication Technology Services.	0	600	0	0	600
223005 Electricity	0	0	300	0	300
Total for LCIII:	**County:**				**300**
LCII:	Electricity - Utility Bills (Offices)	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			300
227001 Travel inland	0	11,200	12,000	0	23,200
Total for LCIII: Kiruhura Town Council	**County: Nyabushozi**				**12,000**
LCII: KIRUHURA WARD	Travel Inland - Perdiem	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			12,000
Total Cost of Recruitment services	**0**	**20,000**	**25,252**	**0**	**45,252**
Total Cost of Public Sector Transformation	**0**	**42,000**	**25,252**	**0**	**67,252**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
211101 General Staff Salaries	224,975	0	0	0	224,975
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,020	0	0	1,020

VOTE: 864 Kiruhura District

221001 Advertising and Public Relations	0	600	0	0	600
221009 Welfare and Entertainment	0	6,500	0	0	6,500
221011 Printing, Stationery, Photocopying and Binding	0	800	0	0	800
221012 Small Office Equipment	0	600	0	0	600
222001 Information and Communication Technology Services.	0	960	0	0	960
223005 Electricity	0	367	0	0	367
227001 Travel inland	0	13,500	0	0	13,500
227004 Fuel, Lubricants and Oils	0	8,500	0	0	8,500
Total Cost of Administrative and Support Services	**224,975**	**32,847**	**0**	**0**	**257,822**
Key Service Area 000024 Compliance and Enforcement Services					
211107 Boards, Committees and Council Allowances	0	0	5,760	0	5,760
Total for LCIII: Kiruhura Town Council	**County: Nyabushozi**				**5,760**
LCII: KIRUHURA WARD	Sitting allowances for committee members	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			5,760
221009 Welfare and Entertainment	0	0	2,400	0	2,400
Total for LCIII: Kiruhura Town Council	**County: Nyabushozi**				**2,400**
LCII: KIRUHURA WARD	Welfare - Meetings	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			2,400
221011 Printing, Stationery, Photocopying and Binding	0	2,000	1,000	0	3,000
Total for LCIII:	**County:**				**1,000**
LCII:	Office Supplies - Assorted Office Items	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			1,000
222001 Information and Communication Technology Services.	0	400	0	0	400
227001 Travel inland	0	6,001	10,840	0	16,841
Total for LCIII: Kiruhura Town Council	**County: Nyabushozi**				**10,840**
LCII: Kiruhura Ward	Travel Inland - Perdiem	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			10,840
Total Cost of Compliance and Enforcement Services	**0**	**8,401**	**20,000**	**0**	**28,401**
Key Service Area 190004 Regulation and Advisory Services					
211105 Ex-Gratia for Political leaders.	0	213,180	0	0	213,180
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	12,500	0	0	12,500
222001 Information and Communication Technology Services.	0	2,400	0	0	2,400

VOTE: 864 Kiruhura District

227001 Travel inland	0	126,200	0	0	126,200
227004 Fuel, Lubricants and Oils	0	83,009	0	0	83,009
228002 Maintenance-Transport Equipment	0	16,000	0	0	16,000
Total Cost of Regulation and Advisory Services	**0**	**453,289**	**0**	**0**	**453,289**
Total Cost of Governance and Security	**224,975**	**494,537**	**20,000**	**0**	**739,512**
Programme 19 Administration of Justice					
Key Service Area 000003 Facilities Management					
211107 Boards, Committees and Council Allowances	0	3,680	0	0	3,680
221009 Welfare and Entertainment	0	402	0	0	402
227001 Travel inland	0	6,320	0	0	6,320
Total Cost of Facilities Management	**0**	**10,402**	**0**	**0**	**10,402**
Total Cost of Administration of Justice	**0**	**10,402**	**0**	**0**	**10,402**
Total Cost of Legislation and Oversight	**224,975**	**546,939**	**45,252**	**0**	**817,166**
Total Cost of Statutory bodies	**224,975**	**546,939**	**45,252**	**0**	**817,166**

VOTE: 864 Kiruhura 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	2,076,355	2,340,815
Programme Conditional Grant - Wage Recurrent	1,333,600	1,140,000
Programme Conditional Grant - Non Wage Recurrent	473,023	472,814
District Unconditional Grant Wage	90,731	537,000
Other Transfers from Central Government	179,001	179,001
Locally Raised Revenues	0	12,000
Development Revenues	501,268	344,749
Programme Conditional Grant - Development	294,068	264,749
District Discretionary Equalisation Development Grant	6,200	0
Locally Raised Revenues	201,000	80,000
Total Revenues Shares	**2,577,623**	**2,685,564**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,424,331	1,677,000
Non Wage	664,024	663,815
Development Expenditure		
Domestic Development	489,268	344,749
External Financing	0	0
Total Expenditure	**2,577,623**	**2,685,564**

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					
221001 Advertising and Public Relations	0	4,200	0	0	4,200
221009 Welfare and Entertainment	0	2,400	0	0	2,400
221011 Printing, Stationery, Photocopying and Binding	0	2,880	0	0	2,880
222001 Information and Communication Technology Services.	0	3,600	0	0	3,600

VOTE: 864 Kiruhura District

227001 Travel inland	0	163,451	0	0	163,451
228002 Maintenance-Transport Equipment	0	2,470	0	0	2,470
Total Cost of Climate Change Mitigation	**0**	**179,001**	**0**	**0**	**179,001**
Key Service Area 010016 Farmer mobilisation and sensitisation					
211101 General Staff Salaries	1,140,000	0	0	0	1,140,000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	16,536	0	0	16,536
221003 Staff Training	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	3,200	0	0	3,200
222001 Information and Communication Technology Services.	0	800	0	0	800
223005 Electricity	0	400	0	0	400
223006 Water	0	400	0	0	400
224003 Agricultural Supplies and Services	0	7,600	0	0	7,600
225204 Monitoring and Supervision of capital work	0	20,421	0	0	20,421
227001 Travel inland	0	141,200	0	0	141,200
227004 Fuel, Lubricants and Oils	0	8,000	0	0	8,000
228001 Maintenance-Buildings and Structures	0	0	6,234	0	6,234
Total for LCIII:	**County:**				**6,234**
LCII:	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			6,234
228002 Maintenance-Transport Equipment	0	16,000	0	0	16,000
312216 Cycles - Acquisition	0	0	75,000	0	75,000
Total for LCIII:	**County:**				**75,000**
LCII: district	Motorcycles_Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			75,000
312221 Light ICT hardware - Acquisition	0	0	9,000	0	9,000
Total for LCIII:	**County:**				**9,000**
LCII:	Desktop computers_Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			9,000
Total Cost of Farmer mobilisation and sensitisation	**1,140,000**	**218,557**	**90,234**	**0**	**1,448,791**
Total Cost of Agro-Industrialization	**1,140,000**	**397,558**	**90,234**	**0**	**1,627,792**
Total Cost of Agricultural Extension	**1,140,000**	**397,558**	**90,234**	**0**	**1,627,792**

VOTE: 864 Kiruhura District

Service Area 20 Agricultural Production

Ushs Thousands		Approved Budget Estimates for FY 2026/27				
01 Higher LG Services		**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization						
Key Service Area 010059 Post-harvest handling, storage and processing						
227001 Travel inland		0	33,218	0	0	33,218
227004 Fuel, Lubricants and Oils		0	8,000	0	0	8,000
Total Cost of Post-harvest handling, storage and processing		**0**	**41,218**	**0**	**0**	**41,218**
Key Service Area 010074 Vector and disease control						
227001 Travel inland		0	22,402	0	0	22,402
Total Cost of Vector and disease control		**0**	**22,402**	**0**	**0**	**22,402**
Key Service Area 010082 Cooperatives Establishment and Management						
211101 General Staff Salaries		537,000	0	0	0	537,000
224003 Agricultural Supplies and Services		0	0	8,000	0	8,000
Total for LCIII:		**County:**				**8,000**
LCII:	District	Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 101-o/w Production - Development			8,000
227001 Travel inland		0	23,784	0	0	23,784
228001 Maintenance-Buildings and Structures		0	0	2,000	0	2,000
Total for LCIII:		**County:**				**2,000**
LCII:	District	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 101-o/w Production - Development			2,000
228004 Maintenance-Other Fixed Assets		0	0	4,294	0	4,294
Total for LCIII:		**County:**				**4,294**
LCII:	district	Building and Facility Maintenance - Others	Source: Programme Conditional Grant - Development 101-o/w Production - Development			4,294
312121 Non-Residential Buildings - Acquisition		0	0	20,000	0	20,000
Total for LCIII:		**County:**				**20,000**
LCII:	district	Farm Structure _Acquire	Source: Programme Conditional Grant - Development 101-o/w Production - Development			20,000
Total Cost of Cooperatives Establishment and Management		**537,000**	**23,784**	**34,294**	**0**	**595,078**

VOTE: 864 Kiruhura District

Total Cost of Agro-Industrialization		**537,000**	**87,405**	**34,294**	**0**	**658,699**
Total Cost of Agricultural Production		**537,000**	**87,405**	**34,294**	**0**	**658,699**

Service Area 30 Agricultural Value Chain Services

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services		**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization						
Key Service Area 010013 Support to agro-processing & value addition						
224003 Agricultural Supplies and Services		0	0	185,165	0	185,165
Total for LCIII:		**County:**				**185,165**
LCII:		Agricultural Supplies and Services - Assorted equipment	Source: Locally Raised Revenues			80,000
LCII:	district	Agricultural Supplies and Services - Farmer demonstration supplies	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			105,165
227001 Travel inland		0	47,621	18,400	0	66,021
Total for LCIII:		**County:**				**18,400**
LCII:	district	Travel Inland - Allowances	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			18,400
227004 Fuel, Lubricants and Oils		0	8,000	9,644	0	17,644
Total for LCIII:		**County:**				**9,644**
LCII:	district	Fuel, Oils and Lubricants - Fuel Expenses	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			9,644
228001 Maintenance-Buildings and Structures		0	0	7,011	0	7,011
Total for LCIII:		**County:**				**7,011**
LCII:	district	Building and Facility Maintenance - Farm Structures	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			7,011
Total Cost of Support to agro-processing & value addition		**0**	**55,621**	**220,221**	**0**	**275,841**
Key Service Area 300016 Parish Development Model Operations						
227001 Travel inland		0	67,200	0	0	67,200
263402 Transfer to Other Government Units		0	56,032	0	0	56,032
Total for LCIII:		**County:**				**56,032**
LCII:		Transfers to Lower Local governments	Source: Programme Conditional Grant - Non Wage Recurrent 174-o/w Parish model Grant			56,032

VOTE: 864 Kiruhura District

Total Cost of Parish Development Model Operations	**0**	**123,232**	**0**	**0**	**123,232**
Total Cost of Agro-Industrialization	**0**	**178,852**	**220,221**	**0**	**399,073**
Total Cost of Agricultural Value Chain Services	**0**	**178,852**	**220,221**	**0**	**399,073**
Total Cost of Production and Marketing	**1,677,000**	**663,815**	**344,749**	**0**	**2,685,564**

VOTE: 864 Kiruhura District

Health

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	**2025/26 Approved Budget**	**2026/27 Approved Budget**
A: Breakdown of Department Revenues		
Recurrent Revenues	6,557,172	6,724,283
Programme Conditional Grant - Wage Recurrent	5,280,640	5,317,798
Programme Conditional Grant - Non Wage Recurrent	933,094	1,063,047
District Unconditional Grant Non-Wage	4,000	4,000
District Unconditional Grant Wage	325,438	325,438
Locally Raised Revenues	14,000	14,000
Development Revenues	1,908,796	709,862
Programme Conditional Grant - Development	1,321,002	342,068
External Financing	587,794	367,794
Total Revenues Shares	**8,465,969**	**7,434,145**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	5,606,078	5,643,236
Non Wage	951,094	1,081,047
Development Expenditure		
Domestic Development	1,321,002	342,068
External Financing	587,794	367,794
Total Expenditure	**8,465,969**	**7,434,145**

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

Service Area 10 Primary HealthCare

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320165 Primary Health care services					
211101 General Staff Salaries	5,317,798	0	0	0	5,317,798
221002 Workshops, Meetings and Seminars	0	400	0	0	400
221009 Welfare and Entertainment	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	2,588	0	0	2,588
221012 Small Office Equipment	0	400	0	0	400

VOTE: 864 Kiruhura District

221016 Systems Recurrent costs	0	4,000	0	0	4,000
222001 Information and Communication Technology Services.	0	7,200	0	0	7,200
223005 Electricity	0	1,000	0	0	1,000
227001 Travel inland	0	31,577	0	0	31,577
227004 Fuel, Lubricants and Oils	0	24,000	0	0	24,000
228002 Maintenance-Transport Equipment	0	7,600	0	0	7,600
263308 Sector Conditional Grant (Non-Wage)	0	740,927	0	0	740,927

Total for LCIII: Kashongi Subcounty		**County: Kashongi**		**60,310**
LCII: Kashongi	Kashongi HCIII	Kashongi Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	35,225
LCII: Kashongi	Kashongi HCIII	Kashongi Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,724
LCII: Rwanyangwe	Rwanyangwe HCII	Rwanyangwe Health Center II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,362
Total for LCIII: Kitura Subcounty		**County: Kashongi**		**47,684**
LCII: KITURA	Kitura HCIII	Kitura Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	22,599
LCII: KITURA	Kitura HCIII	Kitura Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,724
LCII: MOOYA	Mooya HCII	Mooya Health Center II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,362
Total for LCIII: Kanyaryeru Subcounty		**County: Nyabushozi**		**34,303**
LCII: KANYARYERU	L. Mburo HCIII	L Mburo Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,724
LCII: KANYARYERU	L. Mburo HCIII	L Mburo Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	17,579
Total for LCIII: Sanga Subcounty		**County: Nyabushozi**		**36,052**
LCII: RWABARATA	Rwabarata HCIII	Rwabarata HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,724
LCII: RWABARATA	Rwabarata HCIII	Rwabarata HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	19,328
Total for LCIII: Nyakashashara Subcounty		**County: Nyabushozi**		**165,144**
LCII: BIJUBWE	Rwabigyemano HCIII	Rwabigyemano Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,724

VOTE: 864 Kiruhura District

LCII: BIJUBWE	Rwabigyemano HCIII	Rwabigyemano Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	17,327
LCII: BIJUBWE	Sanga HC III	Sanga Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	37,847
LCII: KYAKABUNGA	Nyakashashara	Nyakashashara Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	17,793
LCII: KYAKABUNGA	Nyakashashara HCIII	Nyakashashara Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,724
LCII: NYAKAHITA	Nyakahita HCII	Nyakahita Health Center II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,362
LCII: NYAKAHITA	Sanga HCIII	Sanga Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,724
LCII: RURAMBIRA	Rurambira HCIII	Rurambira HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,724
LCII: RURAMBIRA	Rurambira HCIII	Rurambira HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	16,920
Total for LCIII: Kiruhura Town Council		**County: Nyabushozi**		**154,496**
LCII: Kiruhura Ward	Kiruhura HCIV	Kiruhura Health Center IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	62,515
LCII: Kiruhura Ward	Kiruhura HCIV	Kiruhura Health Center IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	83,619
LCII: Nyakasharara Ward	Nyakasharara HCII	Nyakasharara Health Center II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,362
Total for LCIII: Kinoni Subcounty		**County: Nyabushozi**		**46,519**
LCII: Kasaana	Kinoni HCIII	Kinoni Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	29,795
LCII: Kasaana	Kinoni HCIII	Kinoni Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,724
Total for LCIII: Kikaatsi Subcounty		**County: Nyabushozi**		**89,908**
LCII: EMBARE	Kikatsi HCIII	Kikatsi Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,724
LCII: EMBARE	Kikatsi HCIII	Kikatsi Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	19,775
LCII: EMBARE	St Mary's Kyebuza	ST MARYS HC III KYEIBUZA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	19,487
LCII: EMBARE	St Mary's Kyeibuza HCIII	ST MARYS HC III KYEIBUZA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	33,923

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Total for LCIII: Rushere Town Council		**County: Nyabushozi**			**30,689**
LCII: Nshwerenkye Ward	Nshwere HCIII	Nshwere HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)		16,724
LCII: Nshwerenkye Ward	Nshwere HCIII	Nshwere HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)		13,965
Total for LCIII: Rwenshande		**County: Nyabushozi**			**36,691**
LCII: Ifura	Rweshande HCIII	RWESHANDE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)		19,967
LCII: Ifura	Rweshande HCIII	RWESHANDE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)		16,724
Total for LCIII: Rwetamu		**County: Nyabushozi**			**39,131**
LCII: Rwetamu	Rwetamu HCIII	Rwetamu HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)		22,407
LCII: Rwetamu	Rwetamu HCIII	Rwetamu HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)		16,724
273102 Incapacity, death benefits and funeral expenses	0	2,000	0	0	2,000
Total Cost of Primary Health care services	**5,317,798**	**822,693**	**0**	**0**	**6,140,490**
Total Cost of Human Capital Development	**5,317,798**	**822,693**	**0**	**0**	**6,140,490**
Total Cost of Primary HealthCare	**5,317,798**	**822,693**	**0**	**0**	**6,140,490**

Service Area 20 Hospital Services

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320080 Support to Hospitals					
263308 Sector Conditional Grant (Non-Wage)	0	254,354	0	0	254,354
Total for LCIII: Rushere Town Council		**County: Nyabushozi**			**254,354**
LCII: Rushere Ward	Rushere Community Hospital	RUSHERE COMMUNITY HOSPITAL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Healthcare - Hospital Non Wage Recurrent (PNFP)		254,354
Total Cost of Support to Hospitals	**0**	**254,354**	**0**	**0**	**254,354**
Total Cost of Human Capital Development	**0**	**254,354**	**0**	**0**	**254,354**
Total Cost of Hospital Services	**0**	**254,354**	**0**	**0**	**254,354**

Service Area 30 Health Management and Supervision

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**

VOTE: 864 Kiruhura District

Programme 12 Human Capital Development

Key Service Area 000039 Policies, Regulations and Standards

211101 General Staff Salaries		325,438	0	0	0	325,438
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	0	0	329,668	329,668
Total for LCIII: Kiruhura Town Council		**County: Nyabushozi**				**329,668**
LCII: Kiruhura Ward	DHO office	Allowances and transport refund during implementation of Health campaigns and integrated child health days	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)			329,668
221001 Advertising and Public Relations		0	0	0	5,126	5,126
Total for LCIII: Kiruhura Town Council		**County: Nyabushozi**				**5,126**
LCII: Kiruhura Ward	DHO office	Media - Spot Mesagges	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)			1,080
LCII: Kiruhura Ward	DHO office	Media - Facilitation	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)			4,046
222001 Information and Communication Technology Services.		0	0	0	3,000	3,000
Total for LCIII: Kiruhura Town Council		**County: Nyabushozi**				**3,000**
LCII: Kiruhura Ward		Telecommunication Services - Airtime and Mobile Phone Services	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)			3,000
225204 Monitoring and Supervision of capital work		0	0	15,000	0	15,000
Total for LCIII: Kinoni Subcounty		**County: Nyabushozi**				**15,000**
LCII: KASANA	kinoni HCIII	Monitoring of capital projects	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			15,000
227001 Travel inland		0	4,000	0	0	4,000
227004 Fuel, Lubricants and Oils		0	0	0	30,000	30,000
Total for LCIII: Kiruhura Town Council		**County: Nyabushozi**				**30,000**
LCII: Kiruhura Ward	DHO office	Fuel, Oils and Lubricants - Fuel Expenses	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)			30,000
312111 Residential Buildings - Acquisition		0	0	327,068	0	327,068
Total for LCIII:		**County:**				**30,000**
LCII:		General residential construction contractor service - Othr Princ residences_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			30,000
Total for LCIII: Kinoni Subcounty		**County: Nyabushozi**				**192,568**

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LCII: KASANA	Kinoni HCIII	General residential construction contractor service - Othr Princ residences_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			192,568
Total for LCIII: Rushere Town Council		**County: Nyabushozi**				**104,500**
LCII: Nshwerenkye Ward	Nshwere	General residential construction contractor service - Othr Princ residences_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			104,500
Total Cost of Policies, Regulations and Standards		**325,438**	**4,000**	**342,068**	**367,794**	**1,039,300**
Total Cost of Human Capital Development		**325,438**	**4,000**	**342,068**	**367,794**	**1,039,300**
Total Cost of Health Management and Supervision		**325,438**	**4,000**	**342,068**	**367,794**	**1,039,300**
Total Cost of Health		**5,643,236**	**1,081,047**	**342,068**	**367,794**	**7,434,145**

VOTE: 864 Kiruhura District

Education

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	10,224,896	13,030,722
Programme Conditional Grant - Wage Recurrent	8,335,279	11,249,768
Programme Conditional Grant - Non Wage Recurrent	1,783,576	1,673,912
District Unconditional Grant Wage	71,041	71,041
Locally Raised Revenues	10,000	10,000
Other Transfers from Central Government	25,000	26,000
Development Revenues	447,729	662,327
Programme Conditional Grant - Development	447,729	462,327
Transitional Conditional Grant - Development	0	200,000
Total Revenues Shares	**10,672,625**	**13,693,049**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	8,406,320	11,320,809
Non Wage	1,818,576	1,709,912
Development Expenditure		
Domestic Development	447,729	662,327
External Financing	0	0
Total Expenditure	**10,672,625**	**13,693,049**

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

Service Area 10 Pre-Primary and Primary Education

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**2,000**	**0**	**0**	**2,000**
Key Service Area 000063 Quality Assurance Systems					
227001 Travel inland	0	10,000	0	0	10,000
Total Cost of Quality Assurance Systems	**0**	**10,000**	**0**	**0**	**10,000**

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Key Service Area 320162 Capitation (Primary)					
211101 General Staff Salaries	6,036,825	0	0	0	6,036,825
263308 Sector Conditional Grant (Non-Wage)	0	649,493	0	0	649,493

Total for LCIII: Kashongi Subcounty		**County: Kashongi**		**112,422**
LCII: Byanamira	BYANAMIRA MODERN P.S	BYANAMIRA MODERN P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,030
LCII: Byanamira	BYANAMIRA P.S	BYANAMIRA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,530
LCII: Byanamira	KIRURUMA P.S	KIRURUMA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,290
LCII: Kabushwere	KABUSHWERE P.S	KABUSHWERE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,870
LCII: Kashongi	AKATENGA P.S	AKATENGA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,630
LCII: Kashongi	KASHONGI I P.S	KASHONGI I P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,362
LCII: Kashongi	KASHONGI II P.S	KASHONGI II P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,050
LCII: Kashongi	KASHONGI JUNIOR SCHOOL	KASHONGI JUNIOR SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,510
LCII: Kitabo	KITABO CHURCH CATHOLIC SCHOOL	KITABO CHURCH CATHOLIC SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,010
LCII: Kitabo	MBUGA P.S	MBUGA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,170
LCII: Rwanyangwe	MABAARE P.S	MABAARE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,610
LCII: Rwanyangwe	RWANYANGWE P.S	RWANYANGWE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,310
LCII: Rwenjubu	RWENJUBU P.S	RWENJUBU P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,050
Total for LCIII: Kitura Subcounty		**County: Kashongi**		**81,540**
LCII: KIGANDO	RWEMINAGO P.S	RWEMINAGO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,590
LCII: KIGANDO	RWENGIRI P.S	RWENGIRI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,710

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LCII: KITURA	KITURA COU P.S	KITURA COU P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,750
LCII: KITURA	KITURA P.S	KITURA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,990
LCII: KITURA	KYAMAREBE P.S	KYAMAREBE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,290
LCII: MOOYA	MOOYA CATHOLIC P.S	MOOYA CATHOLIC P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,330
LCII: MOOYA	MOOYA COU P.S	MOOYA COU P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,690
LCII: NYABURUNGA	RWOBUHURA P.S	RWOBUHURA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,250
LCII: RWEMAMBA	RWEMAMBA I P.S	RWEMAMBA I P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,770
LCII: RWEMAMBA	RWEMAMBA II P.S	RWEMAMBA II P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,170
Total for LCIII: Kanyaryeru Subcounty		**County: Nyabushozi**		**17,240**
LCII: AKAKU	KAKU P.S	KAKU P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,470
LCII: RWAMURANDA	RWAMURANDA P.S	RWAMURANDA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,770
Total for LCIII: Sanga Subcounty		**County: Nyabushozi**		**24,470**
LCII: NOMBE II	KIGARAMA	KIGARAMA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,770
LCII: RWABARATA	RWEMIKUNYU PS	RWEMIKUNYU PS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,590
LCII: Rwamuhuku	KIKATSI P.S	KIKATSI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,110
Total for LCIII: Nyakashashara Subcounty		**County: Nyabushozi**		**52,978**
LCII: BIJUBWE	KAMARYA PS	KAMARYA PS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,370
LCII: BIJUBWE	NYAKASHASHARA PS	NYAKASHASHARA PS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,550
LCII: KYAKABUNGA	KYAKABUNGA P.S.	KYAKABUNGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,588
LCII: KYAKABUNGA	RYAKYENDA PS	RYAKYENDA PS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,210

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LCII: NYAKAHITA	KARENGO PS	KARENGO PS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,030
LCII: NYAKAHITA	NYAKAHITA II	NYAKAHITA II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,350
LCII: RURAMBIRA	BIRUNDUMA	BIRUNDUMA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,050
LCII: RURAMBIRA	RURAMBIIRA	RURAMBIIRA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,830
Total for LCIII: Kiruhura Town Council		**County: Nyabushozi**		**43,317**
LCII: Kashwa Ward	KASHWA PRIMARY SCHOOL	KASHWA PRIMARY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	5,728
LCII: Kashwa Ward	KASHWA PRIMARY SCHOOL	KASHWA PRIMARY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,029
LCII: Nyakasharara Ward	KANYABIHARA P.S	KANYABIHARA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,110
LCII: Nyakasharara Ward	RWABIGYEMANO P.S	RWABIGYEMA NO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,450
Total for LCIII: Kinoni Subcounty		**County: Nyabushozi**		**23,630**
LCII: KASANA	RWOMUGINA P.S	RWOMUGINA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,150
LCII: MACUNCU	NAAMA P.S	NAAMA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,010
LCII: MACUNCU	RWOBUSIISI P.S	RWOBUSIISI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,470
Total for LCIII: Sanga Town Council		**County: Nyabushozi**		**28,240**
LCII: Nombe Ward	BISHEESHE P/S	BISHEESHE P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,050
LCII: Sanga Ward	SANGA PARENTS P.S	SANGA PARENTS P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,190
Total for LCIII: Kenshunga Subcounty		**County: Nyabushozi**		**24,210**
LCII: RUGONGI	KYEITAGI P.S	KYEITAGI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,950
LCII: RUGONGI	MITOOMA II P.S	MITOOMA II P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,670
LCII: RUGONGI	RWOMUTI P.S	RWOMUTI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,590
Total for LCIII: Kikaatsi Subcounty		**County: Nyabushozi**		**35,610**

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LCII: KANYANYA	KYEIBUZA P.S	KYEIBUZA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,590
LCII: KAYONZA	RUHENGYERE P.S	RUHENGYERE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,330
LCII: KEIKOTI	KAIKOTI P.S	KAIKOTI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,470
LCII: KIKATSI	AKABAARE P.S	AKABAARE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,090
LCII: KIKATSI	RWANDA KIKAATSI P.S	RWANDA KIKAATSI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,130
Total for LCIII: Missing Subcounty		**County: Missing County**		**205,837**
LCII: Missing Parish	AKAJUMBURA P.S	AKAJUMBURA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,070
LCII: Missing Parish	AKAYANJA P.S	AKAYANJA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,430
LCII: Missing Parish	BIJUBWE PS	BIJUBWE PS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,630
LCII: Missing Parish	BUNONKO P.S	BUNONKO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,130
LCII: Missing Parish	BUTEMBERERWA P.S	BUTEMBERERWA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,850
LCII: Missing Parish	BWEEZA P.S	BWEEZA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,210
LCII: Missing Parish	HUGUUKA	HUGUUKA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,090
LCII: Missing Parish	KAITANTUREGYE P.S	KAITANTUREGYE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,950
LCII: Missing Parish	KAKAGATE P.S	KAKAGATE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,450
LCII: Missing Parish	KANYAANYA P.S	KANYAANYA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,070
LCII: Missing Parish	KANYARYERU P.S	KANYARYERU P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,530
LCII: Missing Parish	KATETE P.S	KATETE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,330
LCII: Missing Parish	KINONI II P.S	KINONI II P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,870

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LCII: Missing Parish	KOMUGINA P.S	KOMUGINA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,970
LCII: Missing Parish	KYABAGYENYI P.S	KYABAGYENYI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,970
LCII: Missing Parish	KYEERA	KYEERA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,670
LCII: Missing Parish	NSHWERE P.S	NSHWERE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,010
LCII: Missing Parish	NYABURUNGA P.S	NYABURUNGA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,410
LCII: Missing Parish	RUSHERE P.S	RUSHERE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,947
LCII: Missing Parish	RWESHANDE P.S	RWESHANDE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,390
LCII: Missing Parish	RWETAMU P.S	RWETAMU P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,090
LCII: Missing Parish	TWEMYAMBI P.S	TWEMYAMBI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,770

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Capitation (Primary)	**6,036,825**	**649,493**	**0**	**0**	**6,686,318**
Total Cost of Human Capital Development	**6,036,825**	**661,493**	**0**	**0**	**6,698,318**
Total Cost of Pre-Primary and Primary Education	**6,036,825**	**661,493**	**0**	**0**	**6,698,318**

Service Area 20 Secondary Education

Approved Budget Estimates for FY 2026/27

Ushs Thousands **01 Higher LG Services**	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320158 Capitation (Secondary)					
211101 General Staff Salaries	5,212,943	0	0	0	5,212,943
263308 Sector Conditional Grant (Non-Wage)	0	721,580	0	0	721,580

Total for LCIII: Kitura Subcounty		**County: Kashongi**		**221,860**
LCII: KITURA	ST PETER SS KITURA	ST PETER SS KITURA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	221,860
Total for LCIII: Kanyaryeru Subcounty		**County: Nyabushozi**		**164,020**
LCII: Kanyaryeru Res Sch	KAARO HIGH SCHOOL	KAARO HIGH SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	79,520

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LCII: Kanyaryeru Res Sch	Lake Mburo Senior Secondary School	LAKE MBURO SENIOR SECONDARY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	84,500
Total for LCIII: Missing Subcounty		**County: Missing County**		**335,700**
LCII: Missing Parish	Kashongi High School	KASHONGI HIGH SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	138,700
LCII: Missing Parish	KIKATSI SEED SECONDARY SCHOOL	KIKATSI SEED SECONDARY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	27,420
LCII: Missing Parish	NYAKASHASHARA SEED SCHOOL	NYAKASHASHA RA SEED SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	72,800
LCII: Missing Parish	SANGA SEN SEC SCHOO	SANGA SEN SEC SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	96,780

Total Cost of Capitation (Secondary)	**5,212,943**	**721,580**	**0**	**0**	**5,934,523**
Total Cost of Human Capital Development	**5,212,943**	**721,580**	**0**	**0**	**5,934,523**
Total Cost of Secondary Education	**5,212,943**	**721,580**	**0**	**0**	**5,934,523**

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					
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	900	0	0	900
223005 Electricity	0	600	0	0	600
227001 Travel inland	0	12,000	0	0	12,000
227004 Fuel, Lubricants and Oils	0	11,000	0	0	11,000
228002 Maintenance-Transport Equipment	0	5,716	0	0	5,716
Total Cost of Inspection and Monitoring	**0**	**31,216**	**0**	**0**	**31,216**
Key Service Area 000063 Quality Assurance Systems					
225204 Monitoring and Supervision of capital work	0	5,881	0	0	5,881
228001 Maintenance-Buildings and Structures	0	190,143	0	0	190,143
Total Cost of Quality Assurance Systems	**0**	**196,023**	**0**	**0**	**196,023**
Key Service Area 320003 Assets and Facilities Management					
225204 Monitoring and Supervision of capital work	0	0	23,146	0	23,146
Total for LCIII: Kiruhura Town Council	**County: Nyabushozi**				**23,146**

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LCII: Kiruhura Ward	Project sites	Monitoring of projects	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		23,146

312121 Non-Residential Buildings - Acquisition	0	0	639,182	0	639,182
Total for LCIII:	**County:**				**639,182**

LCII:	Non residential at Kamarya	Non technical professional schools-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	139,305
LCII:	Non residential at Kikatsi	Non technical professional schools-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	139,305
LCII:	Non residential at Rwobuhura	Non technical professional schools-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	139,305
LCII:	Non residential at Twemyambi	Non technical professional schools-Schools_Acquire	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc	200,000
LCII:	retension for Ryakyenda, keikoti and kitabo p/s	Non technical professional schools-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	21,267

Total Cost of Assets and Facilities Management	**0**	**0**	**662,327**	**0**	**662,327**
Key Service Area 320038 Sports Development and Oversight					
221009 Welfare and Entertainment	0	9,000	0	0	9,000
227001 Travel inland	0	23,500	0	0	23,500
227004 Fuel, Lubricants and Oils	0	13,000	0	0	13,000
228002 Maintenance-Transport Equipment	0	3,000	0	0	3,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	1,500	0	0	1,500
Total Cost of Sports Development and Oversight	**0**	**50,000**	**0**	**0**	**50,000**
Key Service Area 560019 Data Management and Dissemination					
211101 General Staff Salaries	71,041	0	0	0	71,041
227001 Travel inland	0	43,000	0	0	43,000
227004 Fuel, Lubricants and Oils	0	4,500	0	0	4,500
228002 Maintenance-Transport Equipment	0	2,100	0	0	2,100
Total Cost of Data Management and Dissemination	**71,041**	**49,600**	**0**	**0**	**120,641**
Total Cost of Human Capital Development	**71,041**	**326,839**	**662,327**	**0**	**1,060,208**
Total Cost of Education&Sports Management and Inspection	**71,041**	**326,839**	**662,327**	**0**	**1,060,208**
Total Cost of Education	**11,320,809**	**1,709,912**	**662,327**	**0**	**13,693,049**

VOTE: 864 Kiruhura District

VOTE: 864 Kiruhura District

Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,483,960	1,483,960
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
District Unconditional Grant Wage	361,085	361,085
Locally Raised Revenues	34,000	34,000
Other Transfers from Central Government	88,875	88,875
Development Revenues	50,000	0
District Discretionary Equalisation Development Grant	50,000	0
Total Revenues Shares	**1,533,960**	**1,483,960**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	361,085	361,085
Non Wage	1,122,875	1,122,875
Development Expenditure		
Domestic Development	50,000	0
External Financing	0	0
Total Expenditure	**1,533,960**	**1,483,960**

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

Service Area 10 Community Access Roads

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
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	361,085	0	0	0	361,085
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	10,000	0	0	10,000
211107 Boards, Committees and Council Allowances	0	10,000	0	0	10,000
221009 Welfare and Entertainment	0	2,500	0	0	2,500
221011 Printing, Stationery, Photocopying and Binding	0	4,500	0	0	4,500
225204 Monitoring and Supervision of capital work	0	14,500	0	0	14,500

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227001 Travel inland	0	109,999	0	0	109,999
227004 Fuel, Lubricants and Oils	0	642,325	0	0	642,325
228001 Maintenance-Buildings and Structures	0	229,051	0	0	229,051
228002 Maintenance-Transport Equipment	0	100,000	0	0	100,000
Total Cost of District , Urban and Community Access Road Maintenance	**361,085**	**1,122,875**	**0**	**0**	**1,483,960**
Total Cost of Integrated Transport Infrastructure and Services	**361,085**	**1,122,875**	**0**	**0**	**1,483,960**
Total Cost of Community Access Roads	**361,085**	**1,122,875**	**0**	**0**	**1,483,960**
Total Cost of Roads and Engineering	**361,085**	**1,122,875**	**0**	**0**	**1,483,960**

VOTE: 864 Kiruhura District

Water

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	141,233	141,763
District Unconditional Grant Wage	54,797	54,797
Locally Raised Revenues	9,000	9,000
Programme Conditional Grant - Non Wage Recurrent	77,436	77,966
Development Revenues	588,460	903,824
Programme Conditional Grant - Development	573,646	889,009
Transitional Conditional Grant - Development	14,815	14,815
Total Revenues Shares	**729,693**	**1,045,587**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	54,797	54,797
Non Wage	86,436	86,966
Development Expenditure		
Domestic Development	588,460	903,824
External Financing	0	0
Total Expenditure	**729,693**	**1,045,587**

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

Service Area 10 Rural Water Supply and Sanitation

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 140022 Integrated Catchment based Infrastructure					
211101 General Staff Salaries	54,797	0	0	0	54,797
221001 Advertising and Public Relations	0	1,580	2,500	0	4,080

Total for LCIII: Kikaatsi Subcounty		County: Nyabushozi		**2,500**
LCII: EMBARE	Ngira	Media - Adverts	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	2,500

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
221002 Workshops, Meetings and Seminars	0	12,250	0	0	12,250
221009 Welfare and Entertainment	0	500	0	0	500

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221011 Printing, Stationery, Photocopying and Binding		0	1,400	0	0	1,400
222001 Information and Communication Technology Services.		0	2,500	0	0	2,500
225201 Consultancy Services-Capital		0	0	20,000	0	20,000
Total for LCIII: Kikaatsi Subcounty		**County: Nyabushozi**				**20,000**
LCII: EMBARE	Ngira	Consultancy - Design Studies	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			20,000
225202 Environment Impact Assessment for Capital Works		0	0	26,438	0	26,438
Total for LCIII: Kikaatsi Subcounty		**County: Nyabushozi**				**26,438**
LCII: KANYANYA		Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			26,438
225203 Appraisal and Feasibility Studies for Capital Works		0	0	37,753	0	37,753
Total for LCIII: Kikaatsi Subcounty		**County: Nyabushozi**				**37,753**
LCII: EMBARE	Ngira	Feasibility Studies or Screening of Projects - Feasibility Study	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			37,753
225204 Monitoring and Supervision of capital work		0	10,841	25,248	0	36,089
Total for LCIII: Kikaatsi Subcounty		**County: Nyabushozi**				**25,248**
LCII: KANYANYA		Monitoring and supervision of projects	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			25,248
227001 Travel inland		0	34,895	14,815	0	49,710
Total for LCIII: Kashongi Subcounty		**County: Kashongi**				**14,815**
LCII: Ntarama		Travel Inland - Allowances	Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)			14,815
227004 Fuel, Lubricants and Oils		0	16,000	0	0	16,000
228001 Maintenance-Buildings and Structures		0	1,000	0	0	1,000
228002 Maintenance-Transport Equipment		0	6,000	0	0	6,000
312135 Water Plants, pipelines and sewerage networks - Acquisition		0	0	667,071	0	667,071
Total for LCIII: Nyakashashara Subcounty		**County: Nyabushozi**				**365,000**
LCII: KYAKABUNGA		Piped Water System	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant			365,000
Total for LCIII: Kikaatsi Subcounty		**County: Nyabushozi**				**302,071**
LCII: EMBARE		Piped Water	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			302,071
313135 Water Plants, pipelines and sewerage networks - Improvement		0	0	110,000	0	110,000

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Total for LCIII: Nyakashashara Subcounty	**County: Nyabushozi**				**110,000**
LCII: NYAKAHITA	Rehabilitation of boreholes and maintenance of tanks and piped water systems	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			110,000
Total Cost of Integrated Catchment based Infrastructure	**54,797**	**86,966**	**903,824**	**0**	**1,045,587**
Total Cost of Human Capital Development	**54,797**	**86,966**	**903,824**	**0**	**1,045,587**
Total Cost of Rural Water Supply and Sanitation	**54,797**	**86,966**	**903,824**	**0**	**1,045,587**
Total Cost of Water	**54,797**	**86,966**	**903,824**	**0**	**1,045,587**

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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	639,981	643,557
District Unconditional Grant Wage	522,315	522,315
Locally Raised Revenues	15,000	15,000
Other Transfers from Central Government	40,000	40,000
Programme Conditional Grant - Non Wage Recurrent	62,666	62,242
District Unconditional Grant Non-Wage	0	4,000
Development Revenues	20,000	20,000
District Discretionary Equalisation Development Grant	20,000	20,000
Total Revenues Shares	**659,981**	**663,557**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	522,315	522,315
Non Wage	117,666	121,242
Development Expenditure		
Domestic Development	20,000	20,000
External Financing	0	0
Total Expenditure	**659,981**	**663,557**

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 000078 Land Management						
225201 Consultancy Services-Capital		0	0	20,000	0	20,000
Total for LCIII: Kiruhura Town Council		**County: Nyabushozi**				**20,000**
LCII: Kiruhura Ward	Districtwide	Consultancy - Others	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			20,000
227001 Travel inland		0	4,000	0	0	4,000
Total Cost of Land Management		**0**	**4,000**	**20,000**	**0**	**24,000**

VOTE: 864 Kiruhura District

Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of Climate Change Mitigation	**0**	**1,000**	**0**	**0**	**1,000**
Key Service Area 000090 Climate Change Adaptation					
227001 Travel inland	0	40,000	0	0	40,000
Total Cost of Climate Change Adaptation	**0**	**40,000**	**0**	**0**	**40,000**
Key Service Area 140021 Ecosystems Restoration and Protection					
211101 General Staff Salaries	522,315	0	0	0	522,315
221001 Advertising and Public Relations	0	3,200	0	0	3,200
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221012 Small Office Equipment	0	400	0	0	400
222001 Information and Communication Technology Services.	0	960	0	0	960
223005 Electricity	0	400	0	0	400
227001 Travel inland	0	23,282	0	0	23,282
227004 Fuel, Lubricants and Oils	0	3,000	0	0	3,000
Total Cost of Ecosystems Restoration and Protection	**522,315**	**35,242**	**0**	**0**	**557,557**
Key Service Area 140038 Environmental Safeguards					
221008 Information and Communication Technology Supplies.	0	3,500	0	0	3,500
224003 Agricultural Supplies and Services	0	5,500	0	0	5,500
227001 Travel inland	0	5,000	0	0	5,000
228004 Maintenance-Other Fixed Assets	0	6,000	0	0	6,000
Total Cost of Environmental Safeguards	**0**	**20,000**	**0**	**0**	**20,000**
Key Service Area 560007 Regulation and Compliance					
227001 Travel inland	0	20,000	0	0	20,000
Total Cost of Regulation and Compliance	**0**	**20,000**	**0**	**0**	**20,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**522,315**	**120,242**	**20,000**	**0**	**662,557**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**1,000**	**0**	**0**	**1,000**

VOTE: 864 Kiruhura District

Total Cost of Human Capital Development	**0**	**1,000**	**0**	**0**	**1,000**
Total Cost of Natural Resources Management	**522,315**	**121,242**	**20,000**	**0**	**663,557**
Total Cost of Natural Resources	**522,315**	**121,242**	**20,000**	**0**	**663,557**

VOTE: 864 Kiruhura 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	281,650	639,863
District Unconditional Grant Wage	172,942	387,104
Locally Raised Revenues	15,000	15,000
Other Transfers from Central Government	46,000	191,000
Programme Conditional Grant - Non Wage Recurrent	47,707	46,760
Development Revenues	250,000	0
Other Transfers from Central Government	250,000	0
Total Revenues Shares	**531,650**	**639,863**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	172,942	387,104
Non Wage	108,707	252,760
Development Expenditure		
Domestic Development	250,000	0
External Financing	0	0
Total Expenditure	**531,650**	**639,863**

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					
221002 Workshops, Meetings and Seminars	0	61,760	0	0	61,760
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
227001 Travel inland	0	138,000	0	0	138,000
227004 Fuel, Lubricants and Oils	0	41,000	0	0	41,000
Total Cost of Environment, Social Health and Safety	**0**	**244,760**	**0**	**0**	**244,760**
Key Service Area 010008 Capacity Strengthening					
211101 General Staff Salaries	387,104	0	0	0	387,104

VOTE: 864 Kiruhura District

Total Cost of Capacity Strengthening	**387,104**	**0**	**0**	**0**	**387,104**
Total Cost of Human Capital Development	**387,104**	**244,760**	**0**	**0**	**631,863**
Total Cost of Community Mobilisation	**387,104**	**244,760**	**0**	**0**	**631,863**

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	3,000	0	0	3,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**3,000**	**0**	**0**	**3,000**
Key Service Area 000021 Gender Mainstreaming services					
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of Gender Mainstreaming services	**0**	**2,000**	**0**	**0**	**2,000**
Key Service Area 320146 Support to special interest Groups					
227001 Travel inland	0	3,000	0	0	3,000
Total Cost of Support to special interest Groups	**0**	**3,000**	**0**	**0**	**3,000**
Total Cost of Human Capital Development	**0**	**8,000**	**0**	**0**	**8,000**
Total Cost of Empowerment and Mindset Change	**0**	**8,000**	**0**	**0**	**8,000**
Total Cost of Community Based Services	**387,104**	**252,760**	**0**	**0**	**639,863**

VOTE: 864 Kiruhura 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	307,016	438,080
District Unconditional Grant Non-Wage	54,280	133,080
District Unconditional Grant Wage	212,736	270,000
Locally Raised Revenues	40,000	35,000
Development Revenues	123,124	102,906
District Discretionary Equalisation Development Grant	123,124	102,906
Total Revenues Shares	**430,140**	**540,987**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	212,736	270,000
Non Wage	94,280	168,080
Development Expenditure		
Domestic Development	123,124	102,906
External Financing	0	0
Total Expenditure	**430,140**	**540,987**

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

Service Area 10 Planning and Statistics

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	270,000	0	0	0	270,000
221002 Workshops, Meetings and Seminars	0	49,000	0	0	49,000
221009 Welfare and Entertainment	0	9,880	0	0	9,880
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
221012 Small Office Equipment	0	0	3,000	0	3,000
Total for LCIII: Kiruhura Town Council	**County: Nyabushozi**				**3,000**

VOTE: 864 Kiruhura District

LCII: Kiruhura Ward		Office Equipment and Supplies - Assorted Equipment	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			3,000
221016 Systems Recurrent costs		0	20,000	0	0	20,000
222001 Information and Communication Technology Services.		0	1,200	0	0	1,200
227001 Travel inland		0	71,000	68,969	0	139,969
Total for LCIII: Kiruhura Town Council		**County: Nyabushozi**				**68,969**
LCII: Kiruhura Ward	Kiruhura	Travel Inland - Allowances	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			68,969
227004 Fuel, Lubricants and Oils		0	12,000	21,938	0	33,938
Total for LCIII:		**County:**				**21,938**
LCII:	kiruhura district	Fuel, Oils and Lubricants - Fuel Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			21,938
273102 Incapacity, death benefits and funeral expenses		0	1,000	0	0	1,000
312229 Other ICT Equipment - Acquisition		0	0	9,000	0	9,000
Total for LCIII: Kiruhura Town Council		**County: Nyabushozi**				**9,000**
LCII: Kiruhura Ward		Cable television services - TVs_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			9,000
Total Cost of Planning and Budgeting services		**270,000**	**168,080**	**102,906**	**0**	**540,987**
Total Cost of Development Plan Implementation		**270,000**	**168,080**	**102,906**	**0**	**540,987**
Total Cost of Planning and Statistics		**270,000**	**168,080**	**102,906**	**0**	**540,987**
Total Cost of Planning		**270,000**	**168,080**	**102,906**	**0**	**540,987**

VOTE: 864 Kiruhura 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	135,956	121,956
District Unconditional Grant Non-Wage	53,000	49,000
District Unconditional Grant Wage	50,956	50,956
Locally Raised Revenues	32,000	22,000
Total Revenues Shares	**135,956**	**121,956**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	50,956	50,956
Non Wage	85,000	71,000
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**135,956**	**121,956**

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

Service Area 10 Compliance

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	50,956	0	0	0	50,956
221009 Welfare and Entertainment	0	2,420	0	0	2,420
221011 Printing, Stationery, Photocopying and Binding	0	1,960	0	0	1,960
222001 Information and Communication Technology Services.	0	1,120	0	0	1,120
227001 Travel inland	0	32,500	0	0	32,500
227004 Fuel, Lubricants and Oils	0	12,000	0	0	12,000
263402 Transfer to Other Government Units	0	21,000	0	0	21,000
Total for LCIII: Kiruhura Town Council	**County: Nyabushozi**				**21,000**

VOTE: 864 Kiruhura District

LCII: KIRUHURA WARD	kiruhura	Audit grant to be given to all towncouncils.	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			21,000
Total Cost of Audit and Risk Management		**50,956**	**71,000**	**0**	**0**	**121,956**
Total Cost of Governance and Security		**50,956**	**71,000**	**0**	**0**	**121,956**
Total Cost of Compliance		**50,956**	**71,000**	**0**	**0**	**121,956**
Total Cost of Internal Audit		**50,956**	**71,000**	**0**	**0**	**121,956**

VOTE: 864 Kiruhura 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	115,001	109,350
Programme Conditional Grant - Non Wage Recurrent	46,720	46,068
District Unconditional Grant Wage	43,486	43,486
Locally Raised Revenues	14,000	9,000
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Total Revenues Shares	**115,001**	**109,350**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	43,486	43,486
Non Wage	71,515	65,864
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**115,001**	**109,350**

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

Service Area 10 Commercial Services

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 05 Tourism Development					
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
222001 Information and Communication Technology Services.	0	795	0	0	795
227001 Travel inland	0	8,000	0	0	8,000
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
Total Cost of Tourism Investment, Promotion and Marketing	**0**	**10,795**	**0**	**0**	**10,795**
Total Cost of Tourism Development	**0**	**10,795**	**0**	**0**	**10,795**
Programme 07 Private Sector Development					
Key Service Area 190036 Trade Development					
211101 General Staff Salaries	43,486	0	0	0	43,486

VOTE: 864 Kiruhura District

221001 Advertising and Public Relations	0	1,400	0	0	1,400
221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000
221012 Small Office Equipment	0	500	0	0	500
222001 Information and Communication Technology Services.	0	800	0	0	800
227001 Travel inland	0	34,300	0	0	34,300
227004 Fuel, Lubricants and Oils	0	6,068	0	0	6,068
Total Cost of Trade Development	**43,486**	**53,068**	**0**	**0**	**96,554**
Total Cost of Private Sector Development	**43,486**	**53,068**	**0**	**0**	**96,554**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**2,000**	**0**	**0**	**2,000**
Total Cost of Human Capital Development	**0**	**2,000**	**0**	**0**	**2,000**
Total Cost of Commercial Services	**43,486**	**65,864**	**0**	**0**	**109,350**
Total Cost of Trade, Industry and Local Development	**43,486**	**65,864**	**0**	**0**	**109,350**