

VOTE: 866 Kisoro District

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	1,210,928	1,080,897
o/w Higher Local Government	1,210,928	1,080,897
o/w Lower Local Government	0	0
Discretionary Government Transfers	6,392,227	6,545,787
o/w Higher Local Government	5,352,078	5,549,747
o/w Lower Local Government	1,040,149	996,040
Conditional Government Transfers	49,038,749	55,504,476
o/w Higher Local Government	49,038,749	55,504,476
o/w Lower Local Government	0	0
Other Government Transfers	1,265,546	629,424
o/w Higher Local Government	1,265,546	629,424
o/w Lower Local Government	0	0
External Financing	2,193,721	1,652,599
o/w Higher Local Government	2,193,721	1,652,599
o/w Lower Local Government	0	0
Grand Total	60,101,172	65,413,183
o/w Higher Local Government	59,061,023	64,417,143
o/w Lower Local Government	1,040,149	996,040

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A2:Revenue Performance, Plans and Projections by Source

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	1,210,928	1,080,897
Animal and Crop Husbandry related Levies	0	50,000
Business licenses	100,000	100,000
Financial services	16,600	0
Inspection Fees	30,000	0
Land Fees	53,400	0
Liquor licenses	50,000	50,000
Local Hotel Tax	80,000	80,000
Local Services Tax-Payable By Individuals	420,000	254,000
Market /Gate Charges	83,928	82,000
Mineral Royalties	100,000	150,000
Other licenses	47,000	47,000
Other permits	30,000	0
Property related Duties/Fees	60,000	74,000
Registration fees for Documents and Businesses	30,000	15,340
Rent & Rates - Non-Produced Assets – from Gov't units	0	22,657
Sale of bid documents-From Private Entities	0	35,900
Taxes on Lotteries and Gaming	30,000	0
Vehicle Parking Fees	80,000	120,000
Discretionary Government Transfers	6,392,227	6,545,787
District Discretionary Equalisation Development Grant	1,188,039	864,208
District Unconditional Grant Non-Wage	1,134,554	1,210,285
District Unconditional Grant Wage	3,683,353	4,078,518
Urban Discretionary Equalisation Development Grant	115,234	132,854
Urban Unconditional Non-Wage	271,048	259,921
Conditional Government Transfers	49,038,749	55,504,476
Programme Conditional Grant - Non Wage Recurrent	12,723,683	12,558,508
Programme Conditional Grant - Development	2,104,845	2,415,973
Programme Conditional Grant - Wage Recurrent	33,995,406	39,015,180
Transitional Conditional Grant - Development	214,815	1,514,815
Other Government Transfers	1,265,546	629,424
GROW Project	30,000	30,000
Physical Planning	20,000	20,000
Support to PLE (UNEB)	40,000	40,000

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<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Uganda Climate Smart Agricultural Transformation Project	223,061	223,061
Uganda Road Fund (URF)	256,365	256,363
Uganda Wildlife Authority (UWA)	636,121	0
Uganda Women Entrepreneurship Program(UWEP)	30,000	30,000
Youth Livelihood Programme (YLP)	30,000	30,000
External Financing	2,193,721	1,652,599
Cordaid-Uganda	483,721	242,599
Global Alliance for Vaccines and Immunization (GAVI)	300,000	300,000
Global Fund for HIV, TB & Malaria	300,000	300,000
United Nations Children Fund (UNICEF)	600,000	600,000
United Nations High Commission for Refugees (UNHCR)	210,000	210,000
World Health Organisation (WHO)	300,000	0
Total Revenues Shares	60,101,172	65,413,183

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A3: Summary of Programme Allocations For FY 2026/27

<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	2,206,287	20,530	223,061	0	2,566,547
o/w: Wage:	1,511,502	0	0	0	1,511,502
Non-Wage Recurrent:	503,097	0	223,061	0	726,158
Development:	191,687	20,530	0	116,670	328,887
Tourism Development	685,795	0	0	0	685,795
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	10,795	0	0	0	10,795
Development:	675,000	0	0	0	675,000
Natural Resources, Environment, Climate Change, Land and Water Management	803,000	21,056	0	0	858,429
o/w: Wage:	434,413	0	0	0	434,413
Non-Wage Recurrent:	140,617	21,056	0	0	161,672
Development:	227,970	0	0	34,373	262,343
Private Sector Development	210,579	4,000	0	0	214,579
o/w: Wage:	115,749	0	0	0	115,749
Non-Wage Recurrent:	69,830	4,000	0	0	73,830
Development:	25,000	0	0	0	25,000
Integrated Transport Infrastructure and Services	2,611,874	15,738	256,363	0	2,883,975
o/w: Wage:	252,874	0	0	0	252,874
Non-Wage Recurrent:	1,009,000	15,738	256,363	0	1,281,101
Development:	1,350,000	0	0	0	1,350,000
Sustainable Urbanisation and Housing	2,520	1,000	20,000	0	25,520
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	2,520	1,000	20,000	0	23,520
Development:	0	0	0	2,000	2,000
Digital Transformation	12,500	7,500	0	0	20,000
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	12,500	7,500	0	0	20,000
Development:	0	0	0	0	0
Human Capital Development	45,774,472	81,624	130,000	0	47,157,632

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<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	38,213,573	0	0	0	38,213,573
Non-Wage Recurrent:	5,947,770	81,624	130,000	0	6,159,393
Development:	1,613,130	0	0	1,171,536	2,784,666
Public Sector Transformation	113,781	51,381	0	0	165,162
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	88,530	51,381	0	0	139,911
Development:	25,251	0	0	0	25,251
Governance and Security	3,467,871	623,810	0	0	4,319,701
o/w: Wage:	2,063,491	0	0	0	2,063,491
Non-Wage Recurrent:	725,471	593,810	0	0	1,319,281
Development:	678,909	30,000	0	228,020	936,929
Regional Balanced Development	5,694,793	171,558	0	0	5,866,351
o/w: Wage:	365,336	0	0	0	365,336
Non-Wage Recurrent:	5,329,457	152,088	0	0	5,481,545
Development:	0	19,470	0	0	19,470
Development Plan Implementation	466,792	82,700	0	0	649,492
o/w: Wage:	136,760	0	0	0	136,760
Non-Wage Recurrent:	189,129	82,700	0	0	271,829
Development:	140,903	0	0	100,000	240,903
Grand Total	62,050,263	1,080,897	629,424	1,652,599	65,413,183
Grand Total Wage	43,093,698	0	0	0	43,093,698
Grand Total Non-Wage Recurrent	14,028,715	1,010,897	629,424	0	15,669,036
Grand Total Development	4,927,850	70,000	0	1,652,599	6,650,450

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A4: Summary of Department Allocations for FY 2026/27

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Administration	9,584,504	8,739,897
o/w Higher Local Government	8,544,355	7,743,857
o/w Lower Local Government	1,040,149	996,040
Finance	489,634	579,634
o/w Higher Local Government	489,634	579,634
o/w Lower Local Government	0	0
Statutory bodies	918,676	973,770
o/w Higher Local Government	918,676	973,770
o/w Lower Local Government	0	0
Production and Marketing	2,549,961	2,774,303
o/w Higher Local Government	2,549,961	2,774,303
o/w Lower Local Government	0	0
Health	17,166,200	17,447,754
o/w Higher Local Government	17,166,200	17,447,754
o/w Lower Local Government	0	0
Education	23,932,166	28,432,198
o/w Higher Local Government	23,932,166	28,432,198
o/w Lower Local Government	0	0
Roads and Engineering	1,666,074	2,887,975
o/w Higher Local Government	1,666,074	2,887,975
o/w Lower Local Government	0	0
Water	876,201	592,988
o/w Higher Local Government	876,201	592,988
o/w Lower Local Government	0	0
Natural Resources	1,515,044	622,128
o/w Higher Local Government	1,515,044	622,128
o/w Lower Local Government	0	0
Community Based Services	740,691	692,188
o/w Higher Local Government	740,691	692,188
o/w Lower Local Government	0	0
Planning	342,754	577,492
o/w Higher Local Government	342,754	577,492
o/w Lower Local Government	0	0
Internal Audit	156,186	191,880

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<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	156,186	191,880
o/w Lower Local Government	0	0
Trade, Industry and Local Development	163,081	900,974
o/w Higher Local Government	163,081	900,974
o/w Lower Local Government	0	0
Grand Total	60,101,172	65,413,183
o/w Higher Local Government	59,061,023	64,417,143
o/w: Wage:	37,678,759	43,093,698
Non-Wage Recurrent:	15,952,557	15,138,465
Domestic Devt:	3,235,985	4,532,381
External Financing:	2,193,721	1,652,599
o/w Lower Local Government	1,040,149	996,040
o/w: Wage:	0	0
Non-Wage Recurrent:	553,202	530,571
Domestic Devt:	486,947	465,469
External Financing:	0	0

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Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	8,430,764	7,822,969
District Unconditional Grant Non-Wage	125,753	127,073
District Unconditional Grant Wage	1,801,919	1,626,977
Locally Raised Revenues	682,668	582,859
Multi-Sectoral Transfers to LLGs_NonWage	553,202	530,571
Programme Conditional Grant - Non Wage Recurrent	5,267,223	4,955,489
Development Revenues	1,153,740	916,929
Transitional Conditional Grant - Development	200,000	150,000
District Discretionary Equalisation Development Grant	200,107	43,439
External Financing	226,685	228,020
Locally Raised Revenues	40,000	30,000
Multi-Sectoral Transfers to LLGs_Gou	486,947	465,469
Total Revenues Shares	9,584,504	8,739,897
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,801,919	1,626,977
Non Wage	6,628,845	6,195,992
Development Expenditure		
Domestic Development	927,055	688,908
External Financing	226,685	228,020
Total Expenditure	9,584,504	8,739,897

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

Service Area 10 Administration and Management

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					

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211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,500	0	0	2,500
Total Cost of Climate Change Mitigation	0	2,500	0	0	2,500
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	2,500	0	0	2,500
Programme 11 Digital Transformation					
Key Service Area 300010 Innovation Fund Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,500	0	0	4,500
221008 Information and Communication Technology Supplies.	0	5,000	0	0	5,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	4,500	0	0	4,500
227001 Travel inland	0	4,000	0	0	4,000
Total Cost of Innovation Fund Management	0	20,000	0	0	20,000
Total Cost of Digital Transformation	0	20,000	0	0	20,000
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,500	0	0	2,500
Total Cost of HIV/AIDS Mainstreaming	0	2,500	0	0	2,500
Total Cost of Human Capital Development	0	2,500	0	0	2,500
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,117	0	0	2,117
223001 Property Management Expenses	0	1,000	0	0	1,000
227001 Travel inland	0	3,400	0	0	3,400
Total Cost of Facilities Management	0	6,517	0	0	6,517
Key Service Area 000008 Records Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,620	0	0	1,620
221008 Information and Communication Technology Supplies.	0	5,700	0	0	5,700
221011 Printing, Stationery, Photocopying and Binding	0	2,200	0	0	2,200
222001 Information and Communication Technology Services.	0	3,960	0	0	3,960

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222002 Postage and Courier	0	1,000	0	0	1,000
227001 Travel inland	0	6,662	0	0	6,662
Total Cost of Records Management	0	21,142	0	0	21,142
Key Service Area 000011 Communication and Public Relations					
221008 Information and Communication Technology Supplies.	0	4,500	0	0	4,500
221011 Printing, Stationery, Photocopying and Binding	0	1,700	0	0	1,700
227001 Travel inland	0	6,800	0	0	6,800
Total Cost of Communication and Public Relations	0	13,000	0	0	13,000
Total Cost of Public Sector Transformation	0	40,659	0	0	40,659
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
211101 General Staff Salaries	1,626,977	0	0	0	1,626,977
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	8,200	0	0	8,200
212102 Medical expenses (Employees)	0	1,000	0	0	1,000
212103 Incapacity benefits (Employees)	0	1,000	0	0	1,000
221001 Advertising and Public Relations	0	2,000	0	0	2,000
221002 Workshops, Meetings and Seminars	0	6,500	0	0	6,500
221007 Books, Periodicals & Newspapers	0	2,000	0	0	2,000
221008 Information and Communication Technology Supplies.	0	2,500	0	0	2,500
221009 Welfare and Entertainment	0	200	0	0	200
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221012 Small Office Equipment	0	5,000	0	0	5,000
221017 Membership dues and Subscription fees.	0	5,000	0	0	5,000
221020 Litigation and related expenses	0	3,500	0	0	3,500
222001 Information and Communication Technology Services.	0	2,500	0	0	2,500
223001 Property Management Expenses	0	2,000	0	0	2,000
223005 Electricity	0	13,400	0	0	13,400
223006 Water	0	7,000	0	0	7,000
225101 Consultancy Services	0	36,000	0	0	36,000
225204 Monitoring and Supervision of capital work	0	15,000	0	228,020	243,020

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Total for LCIII: South Div (Physical)	County: Kisoro Municipal Council (Physical)				228,020
LCII: Busamba ward (Physical)	Monitoring and Supervision of capital work	Source: External Financing 437-United Nations High Commission for Refugees (UNHCR)			210,000
LCII: Busamba ward (Physical)	Monitoring and Supervision of capital work	Source: External Financing 681-Cordaid-Uganda			18,020
227001 Travel inland	0	48,600	0	0	48,600
227004 Fuel, Lubricants and Oils	0	31,200	0	0	31,200
228001 Maintenance-Buildings and Structures	0	3,800	0	0	3,800
228002 Maintenance-Transport Equipment	0	8,000	0	0	8,000
263402 Transfer to Other Government Units	0	405,040	150,000	0	555,040
Total for LCIII: South Div (Physical)	County: Kisoro Municipal Council (Physical)				555,040
LCII: Busamba ward (Physical)	Transfer to mupaka	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			150,000
LCII: Busamba ward (Physical)	Transfer to Other Government Units	Source: Locally Raised Revenues			405,040
312121 Non-Residential Buildings - Acquisition	0	0	32,000	0	32,000
Total for LCIII: South Div (Physical)	County: Kisoro Municipal Council (Physical)				32,000
LCII: Busamba ward (Physical)	Commercial and office building prefabricated erection service-Office buildings_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			32,000
312221 Light ICT hardware - Acquisition	0	0	5,000	0	5,000
Total for LCIII: South Div (Physical)	County: Kisoro Municipal Council (Physical)				5,000
LCII: Busamba ward (Physical)	Personal computers - Laptop_Acquire	Source: Locally Raised Revenues			5,000
312235 Furniture and Fittings - Acquisition	0	0	36,439	0	36,439
Total for LCIII: South Div (Physical)	County: Kisoro Municipal Council (Physical)				36,439
LCII: Busamba ward (Physical)	Chairs - Chair_Acquire	Source: Locally Raised Revenues			25,000
LCII: Busamba ward (Physical)	Chairs - Chair_Acquire	Source: District Discretionary Equalisation Development Grant			11,439
Total Cost of Administrative and Support Services	1,626,977	611,440	223,439	228,020	2,689,876
Total Cost of Governance and Security	1,626,977	611,440	223,439	228,020	2,689,876
Programme 17 Regional Balanced Development					
Key Service Area 000005 Human Resource Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,500	0	0	3,500
221002 Workshops, Meetings and Seminars	0	1,000	0	0	1,000

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221008 Information and Communication Technology Supplies.	0	400	0	0	400
221009 Welfare and Entertainment	0	500	0	0	500
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221016 Systems Recurrent costs	0	15,753	0	0	15,753
223001 Property Management Expenses	0	350	0	0	350
227001 Travel inland	0	9,330	0	0	9,330
273104 Pension	0	2,627,697	0	0	2,627,697
273105 Gratuity	0	2,046,035	0	0	2,046,035
352880 Salary Arrears Budgeting	0	73,298	0	0	73,298
352881 Pension and Gratuity Arrears Budgeting	0	208,460	0	0	208,460
Total Cost of Human Resource Management	0	4,988,322	0	0	4,988,322
Total Cost of Regional Balanced Development	0	4,988,322	0	0	4,988,322
Total Cost of Administration and Management	1,626,977	5,665,421	223,439	228,020	7,743,857
Total Cost of Administration	1,626,977	5,665,421	223,439	228,020	7,743,857

Subcounty / Town Council / Division: 236642 Murora Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
221002 Workshops, Meetings and Seminars	0	15,714	18,864	0	34,578
Total Cost of Administrative and Support Services	0	15,714	18,864	0	34,578
Total Cost of Governance and Security	0	15,714	18,864	0	34,578
Total Cost of Administration and Management	0	15,714	18,864	0	34,578
Total Cost of 236642 Murora Subcounty	0	15,714	18,864	0	34,578

Subcounty / Town Council / Division: 236643 Muramba Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					

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Key Service Area 000014 Administrative and Support Services

221002 Workshops, Meetings and Seminars	0	30,023	37,705	0	67,728
Total Cost of Administrative and Support Services	0	30,023	37,705	0	67,728
Total Cost of Governance and Security	0	30,023	37,705	0	67,728
Total Cost of Administration and Management	0	30,023	37,705	0	67,728
Total Cost of 236643 Muramba Subcounty	0	30,023	37,705	0	67,728

Subcounty / Town Council / Division: 236644 Nyakabande Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
221002 Workshops, Meetings and Seminars	0	31,406	39,526	0	70,932
Total Cost of Administrative and Support Services	0	31,406	39,526	0	70,932
Total Cost of Governance and Security	0	31,406	39,526	0	70,932
Total Cost of Administration and Management	0	31,406	39,526	0	70,932
Total Cost of 236644 Nyakabande Subcounty	0	31,406	39,526	0	70,932

Subcounty / Town Council / Division: 236645 Nyakinama Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
221002 Workshops, Meetings and Seminars	0	24,575	30,531	0	55,105
Total Cost of Administrative and Support Services	0	24,575	30,531	0	55,105
Total Cost of Governance and Security	0	24,575	30,531	0	55,105
Total Cost of Administration and Management	0	24,575	30,531	0	55,105
Total Cost of 236645 Nyakinama Subcounty	0	24,575	30,531	0	55,105

Subcounty / Town Council / Division: 236646 Nyarubuye Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					

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Key Service Area 000014 Administrative and Support Services

221002 Workshops, Meetings and Seminars	0	18,784	22,906	0	41,690
Total Cost of Administrative and Support Services	0	18,784	22,906	0	41,690
Total Cost of Governance and Security	0	18,784	22,906	0	41,690
Total Cost of Administration and Management	0	18,784	22,906	0	41,690
Total Cost of 236646 Nyarubuye Subcounty	0	18,784	22,906	0	41,690

Subcounty / Town Council / Division: 236647 Busanza Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
221002 Workshops, Meetings and Seminars	0	17,239	20,872	0	38,111
Total Cost of Administrative and Support Services	0	17,239	20,872	0	38,111
Total Cost of Governance and Security	0	17,239	20,872	0	38,111
Total Cost of Administration and Management	0	17,239	20,872	0	38,111
Total Cost of 236647 Busanza Subcounty	0	17,239	20,872	0	38,111

Subcounty / Town Council / Division: 236648 Kanaba Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
221002 Workshops, Meetings and Seminars	0	22,603	27,935	0	50,539
Total Cost of Administrative and Support Services	0	22,603	27,935	0	50,539
Total Cost of Governance and Security	0	22,603	27,935	0	50,539
Total Cost of Administration and Management	0	22,603	27,935	0	50,539
Total Cost of 236648 Kanaba Subcounty	0	22,603	27,935	0	50,539

Subcounty / Town Council / Division: 236649 Bukimbiri Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					

VOTE: 866 Kisoro District

Key Service Area 000014 Administrative and Support Services

221002 Workshops, Meetings and Seminars	0	11,597	13,443	0	25,040
Total Cost of Administrative and Support Services	0	11,597	13,443	0	25,040
Total Cost of Governance and Security	0	11,597	13,443	0	25,040
Total Cost of Administration and Management	0	11,597	13,443	0	25,040
Total Cost of 236649 Bukimbiri Subcounty	0	11,597	13,443	0	25,040

Subcounty / Town Council / Division: 236650 Nyabwishenya Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
221002 Workshops, Meetings and Seminars	0	12,411	14,515	0	26,926
Total Cost of Administrative and Support Services	0	12,411	14,515	0	26,926
Total Cost of Governance and Security	0	12,411	14,515	0	26,926
Total Cost of Administration and Management	0	12,411	14,515	0	26,926
Total Cost of 236650 Nyabwishenya Subcounty	0	12,411	14,515	0	26,926

Subcounty / Town Council / Division: 236651 Nyarusiza Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
221002 Workshops, Meetings and Seminars	0	34,579	43,704	0	78,283
Total Cost of Administrative and Support Services	0	34,579	43,704	0	78,283
Total Cost of Governance and Security	0	34,579	43,704	0	78,283
Total Cost of Administration and Management	0	34,579	43,704	0	78,283
Total Cost of 236651 Nyarusiza Subcounty	0	34,579	43,704	0	78,283

Subcounty / Town Council / Division: 236652 Nyundo Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					

VOTE: 866 Kisoro District

Key Service Area 000014 Administrative and Support Services

221002 Workshops, Meetings and Seminars	0	18,816	22,948	0	41,765
Total Cost of Administrative and Support Services	0	18,816	22,948	0	41,765
Total Cost of Governance and Security	0	18,816	22,948	0	41,765
Total Cost of Administration and Management	0	18,816	22,948	0	41,765
Total Cost of 236652 Nyundo Subcounty	0	18,816	22,948	0	41,765

Subcounty / Town Council / Division: 236653 Chahi Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
221002 Workshops, Meetings and Seminars	0	18,338	22,319	0	40,657
Total Cost of Administrative and Support Services	0	18,338	22,319	0	40,657
Total Cost of Governance and Security	0	18,338	22,319	0	40,657
Total Cost of Administration and Management	0	18,338	22,319	0	40,657
Total Cost of 236653 Chahi Subcounty	0	18,338	22,319	0	40,657

Subcounty / Town Council / Division: 236654 Kirundo Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
221002 Workshops, Meetings and Seminars	0	14,564	17,349	0	31,912
Total Cost of Administrative and Support Services	0	14,564	17,349	0	31,912
Total Cost of Governance and Security	0	14,564	17,349	0	31,912
Total Cost of Administration and Management	0	14,564	17,349	0	31,912
Total Cost of 236654 Kirundo Subcounty	0	14,564	17,349	0	31,912

Subcounty / Town Council / Division: 257541 Rubuguri 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 16 Governance and Security					

VOTE: 866 Kisoro District

Key Service Area 000014 Administrative and Support Services

221002 Workshops, Meetings and Seminars	0	39,733	20,573	0	60,306
Total Cost of Administrative and Support Services	0	39,733	20,573	0	60,306
Total Cost of Governance and Security	0	39,733	20,573	0	60,306
Total Cost of Administration and Management	0	39,733	20,573	0	60,306
Total Cost of 257541 Rubuguri Town Council	0	39,733	20,573	0	60,306

Subcounty / Town Council / Division: 273494 Bunagana 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 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
221002 Workshops, Meetings and Seminars	0	33,561	17,193	0	50,754
Total Cost of Administrative and Support Services	0	33,561	17,193	0	50,754
Total Cost of Governance and Security	0	33,561	17,193	0	50,754
Total Cost of Administration and Management	0	33,561	17,193	0	50,754
Total Cost of 273494 Bunagana Town Council	0	33,561	17,193	0	50,754

Subcounty / Town Council / Division: 273495 Chahafi 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 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
221002 Workshops, Meetings and Seminars	0	34,795	17,869	0	52,664
Total Cost of Administrative and Support Services	0	34,795	17,869	0	52,664
Total Cost of Governance and Security	0	34,795	17,869	0	52,664
Total Cost of Administration and Management	0	34,795	17,869	0	52,664
Total Cost of 273495 Chahafi Town Council	0	34,795	17,869	0	52,664

Subcounty / Town Council / Division: 273496 Chyanika 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 16 Governance and Security					

VOTE: 866 Kisoro District

Key Service Area 000014 Administrative and Support Services

221002 Workshops, Meetings and Seminars	0	26,170	13,145	0	39,315
Total Cost of Administrative and Support Services	0	26,170	13,145	0	39,315
Total Cost of Governance and Security	0	26,170	13,145	0	39,315
Total Cost of Administration and Management	0	26,170	13,145	0	39,315
Total Cost of 273496 Chyanika Town Council	0	26,170	13,145	0	39,315

Subcounty / Town Council / Division: 273497 Mupaka 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 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
221002 Workshops, Meetings and Seminars	0	27,780	14,028	0	41,808
Total Cost of Administrative and Support Services	0	27,780	14,028	0	41,808
Total Cost of Governance and Security	0	27,780	14,028	0	41,808
Total Cost of Administration and Management	0	27,780	14,028	0	41,808
Total Cost of 273497 Mupaka Town Council	0	27,780	14,028	0	41,808

Subcounty / Town Council / Division: 273498 Nkuringo 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 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
221002 Workshops, Meetings and Seminars	0	38,077	19,666	0	57,743
Total Cost of Administrative and Support Services	0	38,077	19,666	0	57,743
Total Cost of Governance and Security	0	38,077	19,666	0	57,743
Total Cost of Administration and Management	0	38,077	19,666	0	57,743
Total Cost of 273498 Nkuringo Town Council	0	38,077	19,666	0	57,743

Subcounty / Town Council / Division: 273499 Nyanamo 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 16 Governance and Security					

VOTE: 866 Kisoro District

Key Service Area 000014 Administrative and Support Services

221002 Workshops, Meetings and Seminars	0	35,367	18,182	0	53,549
Total Cost of Administrative and Support Services	0	35,367	18,182	0	53,549
Total Cost of Governance and Security	0	35,367	18,182	0	53,549
Total Cost of Administration and Management	0	35,367	18,182	0	53,549
Total Cost of 273499 Nyanamo Town Council	0	35,367	18,182	0	53,549

Subcounty / Town Council / Division: 273977 Rukundo 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 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
221002 Workshops, Meetings and Seminars	0	24,439	12,197	0	36,636
Total Cost of Administrative and Support Services	0	24,439	12,197	0	36,636
Total Cost of Governance and Security	0	24,439	12,197	0	36,636
Total Cost of Administration and Management	0	24,439	12,197	0	36,636
Total Cost of 273977 Rukundo Town Council	0	24,439	12,197	0	36,636

VOTE: 866 Kisoro District

Finance

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	489,634	579,634
District Unconditional Grant Non-Wage	81,000	81,000
District Unconditional Grant Wage	267,634	357,634
Locally Raised Revenues	141,000	141,000
Total Revenues Shares	489,634	579,634
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	267,634	357,634
Non Wage	222,000	222,000
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	489,634	579,634

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

Service Area 10 Financial Management and Accountability (LG)

Approved Budget Estimates for FY 2026/27

Ushs Thousands

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 000090 Climate Change Adaptation					
221002 Workshops, Meetings and Seminars	0	2,000	0	0	2,000
Total Cost of Climate Change Adaptation	0	2,000	0	0	2,000
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	2,000	0	0	2,000
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	5,000	0	0	5,000
Total Cost of HIV/AIDS Mainstreaming	0	5,000	0	0	5,000
Total Cost of Human Capital Development	0	5,000	0	0	5,000
Programme 16 Governance and Security					

VOTE: 866 Kisoro District

Key Service Area 000061 Management of Government Accounts

211101 General Staff Salaries	357,634	0	0	0	357,634
221008 Information and Communication Technology Supplies.	0	6,000	0	0	6,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
221016 Systems Recurrent costs	0	30,000	0	0	30,000
227001 Travel inland	0	12,000	0	0	12,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	3,000	0	0	3,000
Total Cost of Management of Government Accounts	357,634	52,000	0	0	409,634
Total Cost of Governance and Security	357,634	52,000	0	0	409,634

Programme 17 Regional Balanced Development

Key Service Area 560080 Local Revenue Collection

221002 Workshops, Meetings and Seminars	0	1,620	0	0	1,620
221011 Printing, Stationery, Photocopying and Binding	0	16,500	0	0	16,500
227001 Travel inland	0	44,390	0	0	44,390
227004 Fuel, Lubricants and Oils	0	19,490	0	0	19,490
Total Cost of Local Revenue Collection	0	82,000	0	0	82,000
Total Cost of Regional Balanced Development	0	82,000	0	0	82,000

Programme 18 Development Plan Implementation

Key Service Area 000004 Finance and Accounting

221002 Workshops, Meetings and Seminars	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	1,000	0	0	1,000
221012 Small Office Equipment	0	1,000	0	0	1,000
221014 Bank Charges and other Bank related costs	0	5,000	0	0	5,000
221017 Membership dues and Subscription fees.	0	1,500	0	0	1,500
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	11,000	0	0	11,000
228004 Maintenance-Other Fixed Assets	0	3,500	0	0	3,500
263402 Transfer to Other Government Units	0	14,000	0	0	14,000

Total for LCIII: North Div (Physical)

County: Kisoro Municipal Council (Physical)

14,000

LCII: Kamonyi ward (Physical)	kisoro municipal council	Transfers of local service tax	Source: Locally Raised Revenues	14,000
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Total Cost of Finance and Accounting	0	40,000	0	0	40,000
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VOTE: 866 Kisoro District

Key Service Area 000006 Planning and Budgeting services

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	7,000	0	0	7,000
221002 Workshops, Meetings and Seminars	0	5,880	0	0	5,880
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	4,000	0	0	4,000
224010 Protective Gear	0	1,000	0	0	1,000
228002 Maintenance-Transport Equipment	0	1,000	0	0	1,000
263402 Transfer to Other Government Units	0	20,120	0	0	20,120

Total for LCIII: South Div (Physical)

County: Kisoro Municipal Council (Physical)

20,120

LCII: Busamba ward (Physical)	Municipal council	local service service transfered to llgs	Source: Locally Raised Revenues	20,120
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Total Cost of Planning and Budgeting services	0	41,000	0	0	41,000
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Total Cost of Development Plan Implementation	0	81,000	0	0	81,000
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Total Cost of Financial Management and Accountability (LG)	357,634	222,000	0	0	579,634
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Total Cost of Finance	357,634	222,000	0	0	579,634
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VOTE: 866 Kisoro District

Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	873,424	909,049
District Unconditional Grant Non-Wage	421,020	423,713
District Unconditional Grant Wage	331,336	365,336
Locally Raised Revenues	121,068	120,000
Development Revenues	45,252	64,722
District Discretionary Equalisation Development Grant	45,252	45,252
Locally Raised Revenues	0	19,470
Total Revenues Shares	918,676	973,770
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	331,336	365,336
Non Wage	542,088	543,713
Development Expenditure		
Domestic Development	45,252	64,722
External Financing	0	0
Total Expenditure	918,676	973,770

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 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000078 Land Management					
211107 Boards, Committees and Council Allowances	0	6,000	0	0	6,000
221002 Workshops, Meetings and Seminars	0	3,060	0	0	3,060
227001 Travel inland	0	6,908	0	0	6,908
Total Cost of Land Management	0	15,968	0	0	15,968
Key Service Area 000089 Climate Change Mitigation					
221002 Workshops, Meetings and Seminars	0	1,000	0	0	1,000
Total Cost of Climate Change Mitigation	0	1,000	0	0	1,000

VOTE: 866 Kisoro District

Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	16,968	0	0	16,968
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming	0	1,000	0	0	1,000
Total Cost of Human Capital Development	0	1,000	0	0	1,000
Programme 14 Public Sector Transformation					
Key Service Area 000007 Procurement and Disposal Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,138	0	0	6,138
221001 Advertising and Public Relations	0	5,500	0	0	5,500
221007 Books, Periodicals & Newspapers	0	756	0	0	756
221008 Information and Communication Technology Supplies.	0	3,500	0	0	3,500
221011 Printing, Stationery, Photocopying and Binding	0	1,500	0	0	1,500
222001 Information and Communication Technology Services.	0	1,500	0	0	1,500
227001 Travel inland	0	21,358	0	0	21,358
Total Cost of Procurement and Disposal Services	0	40,252	0	0	40,252
Key Service Area 000049 Recruitment services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,620	0	0	1,620
221001 Advertising and Public Relations	0	5,500	5,000	0	10,500
Total for LCIII: Central Div (Physical)	County: Kisoro Municipal Council (Physical)				5,000
LCII: Central ward (Physical)	Kisoro district headquarters	Media - Meetings, Consultations and Stakeholder Engagement	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		5,000
221004 Recruitment Expenses	0	25,396	11,952	0	37,348
Total for LCIII: Central Div (Physical)	County: Kisoro Municipal Council (Physical)				11,952
LCII: Central ward (Physical)	Kisoro district headquarters	Recruitment Expenses - Allowances	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		11,952
221007 Books, Periodicals & Newspapers	0	540	0	0	540
221011 Printing, Stationery, Photocopying and Binding	0	1,424	0	0	1,424
221012 Small Office Equipment	0	1,050	252	0	1,302
Total for LCIII: Central Div (Physical)	County: Kisoro Municipal Council (Physical)				252

VOTE: 866 Kisoro District

LCII: Central ward (Physical)	kisoro district head office	Office Equipment and Supplies - Assorted Office Items	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			252
221017 Membership dues and Subscription fees.		0	1,400	0	0	1,400
222001 Information and Communication Technology Services.		0	715	0	0	715
227001 Travel inland		0	18,000	3,200	0	21,200
Total for LCIII: Central Div (Physical)		County: Kisoro Municipal Council (Physical)				3,200
LCII: Central ward (Physical)	kisoro district head office	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			3,200
227004 Fuel, Lubricants and Oils		0	3,355	4,848	0	8,203
Total for LCIII: Central Div (Physical)		County: Kisoro Municipal Council (Physical)				4,848
LCII: Central ward (Physical)	Kisoro district head office	Fuel, Oils and Lubricants - Fuel Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			4,848
Total Cost of Recruitment services		0	59,000	25,251	0	84,251
Total Cost of Public Sector Transformation		0	99,252	25,251	0	124,503
Programme 16 Governance and Security						
Key Service Area 000024 Compliance and Enforcement Services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	0	13,900	0	13,900
Total for LCIII: Central Div (Physical)		County: Kisoro Municipal Council (Physical)				13,900
LCII: Central ward (Physical)	kisoro district head office	Allowances	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			13,900
221008 Information and Communication Technology Supplies.		0	2,520	0	0	2,520
221011 Printing, Stationery, Photocopying and Binding		0	0	6,101	0	6,101
Total for LCIII: Central Div (Physical)		County: Kisoro Municipal Council (Physical)				6,101
LCII: Central ward (Physical)	kisoro district head office	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			6,101
222001 Information and Communication Technology Services.		0	1,000	0	0	1,000
227001 Travel inland		0	8,000	0	0	8,000
227004 Fuel, Lubricants and Oils		0	3,750	0	0	3,750
Total Cost of Compliance and Enforcement Services		0	15,270	20,001	0	35,271
Total Cost of Governance and Security		0	15,270	20,001	0	35,271
Programme 17 Regional Balanced Development						
Key Service Area 000010 Leadership and Management						

VOTE: 866 Kisoro District

211101 General Staff Salaries		365,336	0	0	0	365,336
211105 Ex-Gratia for Political leaders.		0	296,760	0	0	296,760
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	1,500	0	0	1,500
211107 Boards, Committees and Council Allowances		0	65,378	0	0	65,378
221011 Printing, Stationery, Photocopying and Binding		0	2,800	0	0	2,800
221012 Small Office Equipment		0	1,300	0	0	1,300
227001 Travel inland		0	33,484	0	0	33,484
227004 Fuel, Lubricants and Oils		0	6,000	4,000	0	10,000
Total for LCIII: South Div (Physical)		County: Kisoro Municipal Council (Physical)				4,000
LCII: Busamba ward (Physical)	LC5 OFFICE	Fuel, Oils and Lubricants - Diesel	Source: Locally Raised Revenues			4,000
228002 Maintenance-Transport Equipment		0	4,000	6,000	0	10,000
Total for LCIII: South Div (Physical)		County: Kisoro Municipal Council (Physical)				6,000
LCII: Busamba ward (Physical)	LC5 OFFICE	Vehicle Maintenance - Tire and Tire Tubes	Source: Locally Raised Revenues			6,000
228004 Maintenance-Other Fixed Assets		0	0	9,470	0	9,470
Total for LCIII: South Div (Physical)		County: Kisoro Municipal Council (Physical)				9,470
LCII: Busamba ward (Physical)	kisoro district head office	Building and Facility Maintenance - Others	Source: Locally Raised Revenues			9,470
Total Cost of Leadership and Management		365,336	411,223	19,470	0	796,029
Total Cost of Regional Balanced Development		365,336	411,223	19,470	0	796,029
Total Cost of Legislation and Oversight		365,336	543,713	64,722	0	973,770
Total Cost of Statutory bodies		365,336	543,713	64,722	0	973,770

VOTE: 866 Kisoro District

Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	2,043,135	2,251,660
Programme Conditional Grant - Wage Recurrent	1,304,954	1,511,502
Programme Conditional Grant - Non Wage Recurrent	505,900	503,097
District Unconditional Grant Non-Wage	5,221	14,000
Locally Raised Revenues	4,000	0
Other Transfers from Central Government	223,061	223,061
Development Revenues	506,826	522,643
Programme Conditional Grant - Development	289,084	355,443
District Discretionary Equalisation Development Grant	30,000	30,000
External Financing	127,742	116,670
Locally Raised Revenues	60,000	20,530
Total Revenues Shares	2,549,961	2,774,303
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,304,954	1,511,502
Non Wage	738,181	740,158
Development Expenditure		
Domestic Development	379,084	405,973
External Financing	127,742	116,670
Total Expenditure	2,549,961	2,774,303

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

Service Area 10 Agricultural Extension

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 000089 Climate Change Mitigation					
224003 Agricultural Supplies and Services	0	0	30,000	0	30,000
Total for LCIII:	County:				30,000

VOTE: 866 Kisoro District

LCII:	Agricultural Supplies and Services - Assorted equipment	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	30,000		
227001 Travel inland	0	11,500	0	116,670	128,170
Total for LCIII:	County:				116,670
LCII:	Travel Inland - Expenses	Source: External Financing 681-Cordaid-Uganda	116,670		
Total Cost of Climate Change Mitigation	0	11,500	30,000	116,670	158,170
Key Service Area 010016 Farmer mobilisation and sensitisation					
225204 Monitoring and Supervision of capital work	0	0	20,530	0	20,530
Total for LCIII: South Div (Physical)	County: Kisoro Municipal Council (Physical)				20,530
LCII: Busamba ward (Physical)	production office	monitoring of microscale irrigation projects	Source: Locally Raised Revenues	20,530	
227001 Travel inland	0	236,851	0	0	236,851
Total Cost of Farmer mobilisation and sensitisation	0	236,851	20,530	0	257,381
Key Service Area 010074 Vector and disease control					
227001 Travel inland	0	19,298	0	0	19,298
Total Cost of Vector and disease control	0	19,298	0	0	19,298
Total Cost of Agro-Industrialization	0	267,648	50,530	116,670	434,848
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000090 Climate Change Adaptation					
224002 Veterinary supplies and services	0	0	6,600	0	6,600
Total for LCIII: Missing Subcounty	County: Missing County				6,600
LCII: Missing Parish	Veterinary Drugs	Source: Programme Conditional Grant - Development 101-o/w Production - Development	6,600		
224003 Agricultural Supplies and Services	0	0	77,000	0	77,000
Total for LCIII:	County:				73,000
LCII:	Agricultural Supplies - Seedlings	Source: Programme Conditional Grant - Development 101-o/w Production - Development	47,000		
LCII:	Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	26,000		
Total for LCIII: Missing Subcounty	County: Missing County				4,000
LCII: Missing Parish	Agricultural Supplies - Seedlings	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	4,000		
225202 Environment Impact Assessment for Capital Works	0	0	1,500	0	1,500

VOTE: 866 Kisoro District

Total for LCIII: Missing Subcounty	County: Missing County				1,500
LCII: Missing Parish	Feasibility Studies or Screening of Projects Stakeholder Engagement	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			1,500
225204 Monitoring and Supervision of capital work	0	0	3,156	0	3,156
Total for LCIII:	County:				3,156
LCII:	5% Monitoring	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			3,156
227004 Fuel, Lubricants and Oils	0	14,000	0	0	14,000
228002 Maintenance-Transport Equipment	0	0	15,000	0	15,000
Total for LCIII: Missing Subcounty	County: Missing County				15,000
LCII: Missing Parish	Vehicle Maintenance - Service, Repair and Maintenance	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			15,000
312121 Non-Residential Buildings - Acquisition	0	0	72,900	0	72,900
Total for LCIII:	County:				72,900
LCII:	Convention facility construction service - Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			69,696
LCII:	Convention facility construction service - Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 101-o/w Production - Development			3,204
312139 Other Structures - Acquisition	0	0	16,000	0	16,000
Total for LCIII:	County:				16,000
LCII:	Agricultural Supplies and Services - Community demonstration assorted items	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			16,000
Total Cost of Climate Change Adaptation	0	14,000	192,156	0	206,156
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	14,000	192,156	0	206,156
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	0	1,600	0	1,600
Total for LCIII: Missing Subcounty	County: Missing County				1,600

VOTE: 866 Kisoro District

LCII: Missing Parish	Workshops, Meetings, Seminars - Training (Medical)	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development	1,600
Total Cost of HIV/AIDS Mainstreaming	0	0	1,600
Total Cost of Human Capital Development	0	0	1,600
Total Cost of Agricultural Extension	0	281,648	244,286
Service Area 20 Agricultural Production		116,670	642,604

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Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010036 Water for production management systems					
224003 Agricultural Supplies and Services	0	0	122,465	0	122,465
Total for LCIII: Missing Subcounty	County: Missing County				122,465
LCII: Missing Parish	Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			122,465
227001 Travel inland	0	10,969	39,222	0	50,190
Total for LCIII: Missing Subcounty	County: Missing County				39,222
LCII: Missing Parish	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			39,222
Total Cost of Water for production management systems	0	10,969	161,687	0	172,656
Key Service Area 010059 Post-harvest handling, storage and processing					
227001 Travel inland	0	18,300	0	0	18,300
Total Cost of Post-harvest handling, storage and processing	0	18,300	0	0	18,300
Key Service Area 010082 Cooperatives Establishment and Management					
211101 General Staff Salaries	1,511,502	0	0	0	1,511,502
221002 Workshops, Meetings and Seminars	0	9,200	0	0	9,200
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
222001 Information and Communication Technology Services.	0	12,760	0	0	12,760
225204 Monitoring and Supervision of capital work	0	28,500	0	0	28,500
227001 Travel inland	0	12,588	0	0	12,588
227004 Fuel, Lubricants and Oils	0	11,500	0	0	11,500

VOTE: 866 Kisoro District

Total Cost of Cooperatives Establishment and Management	1,511,502	78,548	0	0	1,590,050
Total Cost of Agro-Industrialization	1,511,502	107,816	161,687	0	1,781,006
Total Cost of Agricultural Production	1,511,502	107,816	161,687	0	1,781,006
Service Area 30 Agricultural Value Chain Services					

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Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010013 Support to agro-processing & value addition					
221002 Workshops, Meetings and Seminars	0	67,740	0	0	67,740
221008 Information and Communication Technology Supplies.	0	7,660	0	0	7,660
221011 Printing, Stationery, Photocopying and Binding	0	1,540	0	0	1,540
227001 Travel inland	0	140,190	0	0	140,190
228002 Maintenance-Transport Equipment	0	5,931	0	0	5,931
Total Cost of Support to agro-processing & value addition	0	223,061	0	0	223,061
Key Service Area 300016 Parish Development Model Operations					
227001 Travel inland	0	127,633	0	0	127,633
Total Cost of Parish Development Model Operations	0	127,633	0	0	127,633
Total Cost of Agro-Industrialization	0	350,693	0	0	350,693
Total Cost of Agricultural Value Chain Services	0	350,693	0	0	350,693
Total Cost of Production and Marketing	1,511,502	740,158	405,973	116,670	2,774,303

VOTE: 866 Kisoro District

Health

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	15,461,754	15,933,175
Programme Conditional Grant - Wage Recurrent	13,440,165	13,886,193
Programme Conditional Grant - Non Wage Recurrent	1,986,589	2,021,981
District Unconditional Grant Non-Wage	18,000	8,000
Locally Raised Revenues	17,000	17,000
Development Revenues	1,704,446	1,514,579
Programme Conditional Grant - Development	344,446	388,579
District Discretionary Equalisation Development Grant	160,000	26,000
External Financing	1,200,000	1,100,000
Total Revenues Shares	17,166,200	17,447,754
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	13,440,165	13,886,193
Non Wage	2,021,589	2,046,981
Development Expenditure		
Domestic Development	504,446	414,579
External Financing	1,200,000	1,100,000
Total Expenditure	17,166,200	17,447,754

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

Service Area 10 Primary HealthCare

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320165 Primary Health care services					
263308 Sector Conditional Grant (Non-Wage)	0	1,303,294	0	0	1,303,294
Total for LCIII: Murora Subcounty	County: Bufumbira County				33,310
LCII: Chibumba	Maregamo HC III	Maregamo HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)		22,415
LCII: Chibumba	Maregamo HC III	Maregamo HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)		10,895

VOTE: 866 Kisoro District

Total for LCIII: Nyakabande Subcounty		County: Bufumbira County		89,845
LCII: Gisorora	Mburabuturo HC II	Mburabuturo HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	11,208
LCII: Gisorora	Nyakabande HC III	Nyakabande HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	27,107
LCII: Gisorora	Nyakabande HC III	Nyakabande HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	22,415
LCII: Rwingwe	RWINGWE HC III	RWINGWE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	6,700
LCII: Rwingwe	RWINGWE HC III	RWINGWE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	22,415
Total for LCIII: Nyakinama Subcounty		County: Bufumbira County		49,853
LCII: Chihe	Chihe HC II	Chihe HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	11,208
LCII: Rwaramba	Nyakinama HC III	Nyakinama HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	16,230
LCII: Rwaramba	Nyakinama HC III	Nyakinama HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	22,415
Total for LCIII: Nyarubuye Subcounty		County: Bufumbira County		55,807
LCII: Busengo	Busengo HC II	Busengo HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	11,208
LCII: Karambi	Gapfurizo HC II	Gapfurizo HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	11,208
LCII: Karambi	Nyarubuye HC III	Nyarubuye HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	22,415
LCII: Karambi	Nyarubuye HC III	Nyarubuye HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	10,977
Total for LCIII: Busanza Subcounty		County: Bufumbira County		167,310
LCII: Buhozi	Buhozi HC III	Buhozi HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	9,448
LCII: Buhozi	Buhozi HC III	Buhozi HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	22,415
LCII: Buhumbu	Busanza HC IV	Busanza HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	112,076
LCII: Buhumbu	Busanza HC IV	Busanza HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	23,370
Total for LCIII: Kanaba Subcounty		County: Bufumbira County		68,558

VOTE: 866 Kisoro District

LCII: Kagezi	Kagezi HC III	Kagezi HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	12,795
LCII: Kagezi	Kagezi HC III	Kagezi HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	22,415
LCII: Muhindura	Kagano HC III	Kagano HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	10,933
LCII: Muhindura	Kagano HC III	Kagano HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	22,415
Total for LCIII: Nyarusiza Subcounty		County: Bufumbira County		51,289
LCII: Gasovu	Gasovu HC II	Gasovu HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	11,208
LCII: Mabungo	Nyarusiza HC III	Nyarusiza HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	22,415
LCII: Mabungo	Nyarusiza HC III	Nyarusiza HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	17,666
Total for LCIII: Nyundo Subcounty		County: Bufumbira County		56,229
LCII: Bubuye	Ikamiro HC II	Ikamiro HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	11,208
LCII: Nyundo	Bukimbiri HC III	Bukimbiri HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	11,399
LCII: Nyundo	Bukimbiri HC III	Bukimbiri HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	22,415
LCII: Nyundo	Mulehe HC II	Mulehe HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	11,208
Total for LCIII: Chahi Subcounty		County: Bufumbira County		42,435
LCII: Muganza	Muganza HCII	Muganza HCII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	11,208
LCII: Rutare	Nyabihuniko HC III	Nyabihuniko HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	22,415
LCII: Rutare	Nyabihuniko HC III	Nyabihuniko HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	8,813
Total for LCIII: Kirundo Subcounty		County: Bufumbira County		52,082
LCII: Kibugu	Kalehe HC II	Kalehe HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	11,208
LCII: Rutaka	Rutaka Health Centre	Rutaka Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	32,050

VOTE: 866 Kisoro District

LCII: Rutaka	Rutaka Health Centre III	Rutaka Health Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	8,824
Total for LCIII: Bunagana Town Council		County: Bufumbira County		11,208
LCII: Bunagana Ward	Bunagana HC II	Bunagana HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	11,208
Total for LCIII: Chahafi Town Council		County: Bufumbira County		165,012
LCII: Central Ward	Chahafi HC IV	Chahafi HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	41,728
LCII: Central Ward	Chahafi HC IV	Chahafi HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	112,076
LCII: South Ward	Chibumba HC II	Chibumba HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	11,208
Total for LCIII: Chyanika Town Council		County: Bufumbira County		43,022
LCII: Rukoro Ward	Clare Nsenga Centre III	Clare Nsenga Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	32,050
LCII: Rukoro Ward	Clare Nsenga Centre III	Clare Nsenga Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	10,972
Total for LCIII: Mupaka Town Council		County: Bufumbira County		55,992
LCII: Bugara Ward	Gitovu HC II	Gitovu HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	11,208
LCII: Central Ward	Kinanira HC III	Kinanira Subdispensary	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	12,734
LCII: Central Ward	Kinanira HC III	Kinanira Subdispensary	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	32,050
Total for LCIII: Nkuringo Town Council		County: Bufumbira County		34,865
LCII: Nteko Ward	Nteko HC III	Nteko HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	12,449
LCII: Nteko Ward	Nteko HC III	Nteko HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	22,415
Total for LCIII: Nyanamo Town Council		County: Bufumbira County		40,645
LCII: Kashenyi Ward	Iremera HC III	Iremera HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	7,023
LCII: Kashenyi Ward	Iremera HC III	Iremera HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	22,415
LCII: Rugongwe Ward	Nyamatsinda HC II	Nyamatsinda HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	11,208
Total for LCIII: Missing Subcounty		County: Missing County		285,832

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LCII: Missing Parish	Gasovu Health Centre III	Gasovu Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	9,026
LCII: Missing Parish	Gasovu Health Centre III	Gasovu Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	22,415
LCII: Missing Parish	Gateriteri Health Centre III	Gateriteri Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	10,146
LCII: Missing Parish	Gateriteri Health Centre III	Gateriteri Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	22,415
LCII: Missing Parish	Gisozi HC II	Gisozi HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	11,208
LCII: Missing Parish	Kagunga HC II	Kagunga HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	11,208
LCII: Missing Parish	Muramba HC III	Muramba HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	24,332
LCII: Missing Parish	Muramba HC III	Muramba HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	22,415
LCII: Missing Parish	Rubuguri HC IV	Rubuguri HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	112,076
LCII: Missing Parish	Rubuguri HC IV	Rubuguri HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	40,591
Total Cost of Primary Health care services	0	1,303,294	0	1,303,294
Total Cost of Human Capital Development	0	1,303,294	0	1,303,294
Total Cost of Primary HealthCare	0	1,303,294	0	1,303,294
Service Area 20 Hospital Services				

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Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320080 Support to Hospitals					
263308 Sector Conditional Grant (Non-Wage)	0	617,751	0	0	617,751
Total for LCIII: Nyakabande Subcounty	County: Bufumbira County				181,715
LCII: Gasiza	Mutolere Hospital	Mutolere Hospital	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Healthcare - Hospital Non Wage Recurrent (PNFP)		181,715
Total for LCIII: Missing Subcounty	County: Missing County				436,036
LCII: Missing Parish	Kisoro Hospital	Kisoro General Hospital	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Healthcare - Hospital Non Wage Recurrent (Government)		436,036
Total Cost of Support to Hospitals	0	617,751	0	0	617,751

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Total Cost of Human Capital Development	0	617,751	0	0	617,751
Total Cost of Hospital Services	0	617,751	0	0	617,751
Service Area 30 Health Management and Supervision					

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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 000090 Climate Change Adaptation					
227001 Travel inland	0	1,176	0	0	1,176
Total Cost of Climate Change Adaptation	0	1,176	0	0	1,176
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	1,176	0	0	1,176
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	4,130	0	0	4,130
Total Cost of HIV/AIDS Mainstreaming	0	4,130	0	0	4,130
Key Service Area 000016 Environment, Social Health and Safety					
227001 Travel inland	0	1,200	0	0	1,200
Total Cost of Environment, Social Health and Safety	0	1,200	0	0	1,200
Key Service Area 000039 Policies, Regulations and Standards					
211101 General Staff Salaries	13,886,193	0	0	0	13,886,193
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,860	0	0	4,860
221002 Workshops, Meetings and Seminars	0	14,194	0	500,000	514,194
Total for LCIII: South Div (Physical)	County: Kisoro Municipal Council (Physical)				500,000
LCII: Busamba ward (Physical)	District Health Office	Workshops, Meetings, Seminars - Training (Medical)	Source: External Financing 426-United Nations Children Fund (UNICEF)		200,000
LCII: Busamba ward (Physical)	District Health Office	Workshops, Meetings, Seminars - Training (Medical)	Source: External Financing 436-Global Fund for HIV, TB & Malaria		200,000
LCII: Busamba ward (Physical)	District Health Office	Workshops, Meetings, Seminars - Training (Medical)	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)		100,000
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000

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222001 Information and Communication Technology Services.		0	10,500	0	0	10,500
223005 Electricity		0	6,000	0	0	6,000
223006 Water		0	2,000	0	0	2,000
224001 Medical Supplies and Services		0	0	39,835	0	39,835
Total for LCIII: Busanza Subcounty				County: Bufumbira County		39,835
LCII: Buhumbu	Buhozi HC III	Equipment - Assorted Medical Equipment	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			39,835
225204 Monitoring and Supervision of capital work		0	0	19,429	0	19,429
Total for LCIII: South Div (Physical)			County: Kisoro Municipal Council (Physical)			19,429
LCII: Busamba ward (Physical)	District Health Office	Monitoring of Capital Projects	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			19,429
227001 Travel inland		0	14,712	0	600,000	614,712
Total for LCIII: South Div (Physical)			County: Kisoro Municipal Council (Physical)			600,000
LCII: Busamba ward (Physical)	District Health Office	Travel Inland - Allowances	Source: External Financing 426-United Nations Children Fund (UNICEF)			300,000
LCII: Busamba ward (Physical)	District Health Office	Travel Inland - Benchmarking Expenses	Source: External Financing 436-Global Fund for HIV, TB & Malaria			100,000
LCII: Busamba ward (Physical)	District Health Office	Travel Inland - Accommodation Expenses	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)			200,000
227004 Fuel, Lubricants and Oils		0	20,000	0	0	20,000
228001 Maintenance-Buildings and Structures		0	800	0	0	800
228002 Maintenance-Transport Equipment		0	14,460	0	0	14,460
312121 Non-Residential Buildings - Acquisition		0	0	287,665	0	287,665
Total for LCIII:			County:			26,000
LCII:	Buhozi HC III	Public toilet facility- Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			26,000
Total for LCIII: Busanza Subcounty			County: Bufumbira County			148,000
LCII: Buhozi	Buhozi HC III	Clinic-Hospitals_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			148,000
Total for LCIII: Nyundo Subcounty			County: Bufumbira County			26,000
LCII: Bubuye	Mulehe HC II	Public toilet facility- Commercial Buildings_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			26,000
Total for LCIII: South Div (Physical)			County: Kisoro Municipal Council (Physical)			87,665

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LCII: Hospital ward (Physical)	Kisoro Hospital	Hospitals_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	87,665
313121 Non-Residential Buildings - Improvement		0	0	67,650
Total for LCIII: South Div (Physical)			County: Kisoro Municipal Council (Physical)	67,650
LCII: Busamba ward (Physical)	DHOS office	Renovation of DHO'S Offices	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	67,650
Total Cost of Policies, Regulations and Standards		13,886,193	91,525	414,579
Key Service Area 320135 Sanitation and hygiene Services			1,100,000	15,492,298
221002 Workshops, Meetings and Seminars		0	6,000	0
221011 Printing, Stationery, Photocopying and Binding		0	1,400	0
221012 Small Office Equipment		0	1,200	0
227001 Travel inland		0	9,305	0
227004 Fuel, Lubricants and Oils		0	6,000	0
228002 Maintenance-Transport Equipment		0	4,000	0
Total Cost of Sanitation and hygiene Services		0	27,905	0
Total Cost of Human Capital Development		13,886,193	124,760	414,579
Total Cost of Health Management and Supervision		13,886,193	125,936	414,579
Total Cost of Health		13,886,193	2,046,981	414,579

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Education

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	22,980,349	27,631,139
Programme Conditional Grant - Wage Recurrent	19,250,287	23,617,484
Programme Conditional Grant - Non Wage Recurrent	3,564,136	3,704,786
District Unconditional Grant Non-Wage	8,000	8,000
District Unconditional Grant Wage	101,326	234,269
Locally Raised Revenues	16,600	26,600
Other Transfers from Central Government	40,000	40,000
Development Revenues	951,817	801,059
Programme Conditional Grant - Development	851,817	601,059
District Discretionary Equalisation Development Grant	100,000	200,000
Total Revenues Shares	23,932,166	28,432,198
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	19,351,613	23,851,753
Non Wage	3,628,736	3,779,386
Development Expenditure		
Domestic Development	951,817	801,059
External Financing	0	0
Total Expenditure	23,932,166	28,432,198

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 320110 Sports and recreational services					
221002 Workshops, Meetings and Seminars	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	1,500	0	0	1,500
222001 Information and Communication Technology Services.	0	1,500	0	0	1,500
227001 Travel inland	0	35,000	0	0	35,000

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227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
228002 Maintenance-Transport Equipment	0	3,000	0	0	3,000
Total Cost of Sports and recreational services	0	50,000	0	0	50,000
Key Service Area 320162 Capitation (Primary)					
211101 General Staff Salaries	14,944,876	0	0	0	14,944,876
263308 Sector Conditional Grant (Non-Wage)	0	1,709,970	0	0	1,709,970
Total for LCIII: Murora Subcounty	County: Bufumbira County				81,120
LCII: Biizi	biizi	BIIZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		11,130
LCII: Biizi	gakenke	GAKENKE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		12,570
LCII: Biizi	kanyamahoro	KANYAMAHOR O	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		14,170
LCII: Biizi	maregamo	MAREGAMO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		16,670
LCII: Biizi	rugeshi	RUGESHI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		10,110
LCII: Chibumba	chibumba	CHIBUMBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		16,470
Total for LCIII: Muramba Subcounty	County: Bufumbira County				207,220
LCII: Bunagana	nango	NANGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		12,110
LCII: Bunagana	ruhango	RUHANGA COMMUNITY P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		4,810
LCII: Gisozi	gisozi	GISOZI S.D.A P/ S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		18,810
LCII: Gisozi	gisozi	GISOZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		11,210
LCII: Gisozi	mukibugu	MUKIBUGU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		23,870
LCII: Gisozi	nyagakenke	NYAGAKENKE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		10,030
LCII: Muramba	bitare	BITARE COMMUNITY P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		11,890
LCII: Muramba	bukazi	BUKAZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		26,210

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LCII: Muramba	kampfizi	KAMPFIZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,150
LCII: Muramba	muramba	MURAMBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,530
LCII: Muramba	muramba	GATABO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,270
LCII: Soko	kashingye	KASHINGWE MUGWATO COMMUNITY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,930
LCII: Soko	kidakama	KIDAKAMA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,910
LCII: Soko	soko	SOOKO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,490
Total for LCIII: Nyakabande Subcounty		County: Bufumbira County		117,510
LCII: Gasiza	chuho	CHUHO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,130
LCII: Gasiza	kagera	KAGERA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,610
LCII: Gisorora	gisorora	GISORORA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,610
LCII: Gisorora	nyakabande	NYAKABANDE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,030
LCII: Rwingwe	gikoro	GIKORO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,130
LCII: Rwingwe	matinza	MATINZA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,810
LCII: Rwingwe	mutolere	MUTOLERE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,190
Total for LCIII: Nyakinama Subcounty		County: Bufumbira County		117,100
LCII: Chihe	chihe	CHIHE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,110
LCII: Chihe	kaboko	KABOKO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,770
LCII: Chihe	ngezi	NGEZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,530
LCII: Mbuga	mbuga	MBUGA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,850

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LCII: Mbuga	mubuga	MUBUGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,550
LCII: Rwaramba	gasave	GASAVE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,470
LCII: Rwaramba	mugatete	MUGATETE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,670
LCII: Rwaramba	rwaramba	RWARAMBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	23,150
Total for LCIII: Nyarubuye Subcounty		County: Bufumbira County		96,720
LCII: Busengo	busengo	BUSENGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,330
LCII: Busengo	bushekwe	BUSHEKWE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,330
LCII: Busengo	kageyo	KAGEYO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,850
LCII: Busengo	rubona	RUBONA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,410
LCII: Busengo	rwanzu	RWANZU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,650
LCII: Karambi	gihuranda	GIHURANDA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,870
LCII: Karambi	kinyababa	KINYABABA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,810
LCII: Karambi	ruko	RUKO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,470
Total for LCIII: Busanza Subcounty		County: Bufumbira County		92,390
LCII: Buhozi	busanani	BUSANANI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,050
LCII: Buhozi	chabazana	CHABAZANA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,250
LCII: Buhozi	nshungwe	NSHUNGWE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,470
LCII: Buhozi	rugeyo	RUGEYO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,550
LCII: Buhumbu	busaho	BUSAHO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,810

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LCII: Buhumbu	karambo	KARAMBO COMM.SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,390
LCII: Buhumbu	kubarasazi	KABURASAZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,990
LCII: Buhumbu	nyanamo	NYANAMO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,530
LCII: Buhumbu	ruseke	RUSEKE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,350
Total for LCIII: Kanaba Subcounty		County: Bufumbira County		85,480
LCII: Kagezi	kagezi	KAGEZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,190
LCII: Kagezi	ruho	RUGO COMMUNITY P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,990
LCII: Muhindura	butoke	BUTOKE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,890
LCII: Muhindura	butongo	BUTONGO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,450
LCII: Muhindura	gifumba	GIFUMBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,090
LCII: Muhindura	kagano	KAGANO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,870
Total for LCIII: Bukimbiri Subcounty		County: Bufumbira County		44,570
LCII: Kagunga	birara	BIRAARA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,910
LCII: Kagunga	kaihumure	KAIHUMURE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,290
LCII: Kagunga	kateretere	KATERETERE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,770
LCII: Kagunga	kisagara	KISAGARA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,410
LCII: Kagunga	kiseke	KISEKYE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,190
Total for LCIII: Nyabwishenya Subcounty		County: Bufumbira County		34,790
LCII: Nyarutembe	muko	MUKO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,910
LCII: Nyarutembe	nyarutembe	NYARUTEMBE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,630

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LCII: Nyarutembe	shunga	SHUNGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,250
Total for LCIII: Nyarusiza Subcounty		County: Bufumbira County		139,900
LCII: Gasovu	gasovu	GASOVU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,710
LCII: Gitenderi	gitenderi	GITENDERI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	23,910
LCII: Gitenderi	rurembwe	RUREMBWE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,210
LCII: Mabungo	bikoro	BIKORO COMMUNITY P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,770
LCII: Mabungo	buhozi	BUHOZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,090
LCII: Mabungo	kabindi	KABINDI MIXED P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,510
LCII: Mabungo	kabuhungiro	KABUHUNGIRO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,410
LCII: Mabungo	mabungo	MABUNGO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,790
LCII: Mabungo	nyakabaya	NYAKABAYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,330
LCII: Rukongi	rukongi	RUKONGI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,170
Total for LCIII: Nyundo Subcounty		County: Bufumbira County		80,720
LCII: Bubuye	kasoni	KASONI P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,090
LCII: Bubuye	mukungu	MUKUNGU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,450
LCII: Nyundo	bizenga	BIZENGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,350
LCII: Nyundo	kashingye	KASHINGYE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,690
LCII: Nyundo	muhanga	MUHANGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,630
LCII: Nyundo	mulehe	MULEHE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,270

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LCII: Nyundo	nturo	NTURO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,010
LCII: Nyundo	rugarambiro	RUGARAMBIRO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,230
Total for LCIII: Chahi Subcounty		County: Bufumbira County		136,340
LCII: Muganza	buhayo	BUHAYO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,430
LCII: Muganza	busamba	BUSAMBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,990
LCII: Muganza	kabuga	KABUGA COMMUNITY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,430
LCII: Nyakabingo	katarara	KATARARA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,410
LCII: Nyakabingo	muganza	MUGANZA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,150
LCII: Nyakabingo	nyakabingo	NYAKABINGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	29,090
LCII: Nyakabingo	rukoro	RUKORO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,410
LCII: Rutare	chanika	CHANIKA "B"	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,770
LCII: Rutare	kabere	KABERE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,550
LCII: Rutare	rutare	RUTARE CHURCH SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,110
Total for LCIII: Kirundo Subcounty		County: Bufumbira County		73,950
LCII: Kasharara	gisharu	GISHARU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,190
LCII: Kasharara	kirundo	KIRUNDO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,150
LCII: Kasharara	rutaka	RUTAKA PRIMARY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,510
LCII: Kibugu	kibugu	KIBUGU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,110
LCII: Rutaka	kalehe	KALEHE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,990
Total for LCIII: Missing Subcounty		County: Missing County		402,160

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LCII: Missing Parish	akengeyo	AKENGEYO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,870
LCII: Missing Parish	bikokora	BIKOKORA COMMUNITY P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,430
LCII: Missing Parish	bunagana	BUNAGANA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,510
LCII: Missing Parish	busanza	MABUYEMERU S.D.A. INTER P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,070
LCII: Missing Parish	chahafi	CHAHAFI S.D.A	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,210
LCII: Missing Parish	gatete	GATETE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,950
LCII: Missing Parish	giharo	GIHARO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,030
LCII: Missing Parish	gitovu	GITOVU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,390
LCII: Missing Parish	igabiro	IGABIRO COMMUNITY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,450
LCII: Missing Parish	ikamiro	IKAMIRO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,470
LCII: Missing Parish	iryaruvumba	IRYARUVUMBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,930
LCII: Missing Parish	kabami	KABAMI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,670
LCII: Missing Parish	kabingo	KABINGO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,210
LCII: Missing Parish	kanyampiriko	KANYAMPIRIK O SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,790
LCII: Missing Parish	karago	KARAGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,370
LCII: Missing Parish	kashaka	KASHAKA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,330
LCII: Missing Parish	kashenyi	KASHENYI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,970
LCII: Missing Parish	kavumaga	KAVUMAGA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,370

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LCII: Missing Parish	kijuguta	KIJUGUTA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,170		
LCII: Missing Parish	kinanira	KINANIRA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,730		
LCII: Missing Parish	mwumba	MWUMBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,010		
LCII: Missing Parish	nombe	NOMBE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,630		
LCII: Missing Parish	nteko	NTEKO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,130		
LCII: Missing Parish	ntungamo	NTUNGAMO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,690		
LCII: Missing Parish	nyagisenyi	NYAGISENYI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,210		
LCII: Missing Parish	nyamastinda	NYAMATSINDA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,730		
LCII: Missing Parish	nyamirembe	NYAMIREMBE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,070		
LCII: Missing Parish	nyarusunzu	Nyarusunzu P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,610		
LCII: Missing Parish	rubuguri	RUBUGURI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,690		
LCII: Missing Parish	rugandu	RUGANDU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,910		
LCII: Missing Parish	rushabarara	RUSHABARARA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,550		
LCII: Missing Parish	rutooma	RUTOOMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,030		
LCII: Missing Parish	rwabara	RWABARA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,150		
LCII: Missing Parish	rwameshenyi	RWAMASHENYI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,090		
LCII: Missing Parish	sanuriro	SANURIRO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,970		
LCII: Missing Parish	suma	Suma P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,770		
Total Cost of Capitation (Primary)		14,944,876	1,709,970	0	0	16,654,846

VOTE: 866 Kisoro District

Total Cost of Human Capital Development	14,944,876	1,759,970	0	0	16,704,846
Total Cost of Pre-Primary and Primary Education	14,944,876	1,759,970	0	0	16,704,846
Service Area 20 Secondary Education					

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development						
Key Service Area 320158 Capitation (Secondary)						
263308 Sector Conditional Grant (Non-Wage)		0	1,030,000	0	0	1,030,000
Total for LCIII: Muramba Subcounty		County: Bufumbira County				104,480
LCII: Bunagana	rwanzu	ST PETERS RWANZU SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			39,360
LCII: Muramba	muramba	MURAMBA SEED SSS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			65,120
Total for LCIII: Nyakabande Subcounty		County: Bufumbira County				82,580
LCII: Gasiza	mutolere	ST. PAULS MUTOLERE SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			82,580
Total for LCIII: Nyakinama Subcounty		County: Bufumbira County				83,420
LCII: Chihe	nyakinama	NYAKINAMA SEED SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			83,420
Total for LCIII: Nyarubuye Subcounty		County: Bufumbira County				72,960
LCII: Karambi	iryaruvumba	IRYARUVUMBA H.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			72,960
Total for LCIII: Kanaba Subcounty		County: Bufumbira County				152,300
LCII: Kagezi	kabami	KABAMI SSS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			119,020
LCII: Kagezi	kanaba	KANABA SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			33,280
Total for LCIII: Nyabwishenya Subcounty		County: Bufumbira County				220,300
LCII: Gasovu	kabindi	KABINDI SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			136,580
LCII: Nyarutembe	mwumba	MWUMBA PROGRESSIVE SSS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			83,720
Total for LCIII: Nyarusiza Subcounty		County: Bufumbira County				29,280
LCII: Rukongi	nyamirembe	NYAMIREMBE SSS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			29,280
Total for LCIII: Missing Subcounty		County: Missing County				284,680

VOTE: 866 Kisoro District

LCII: Missing Parish	busanza	BUSANZA SSS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	126,720
LCII: Missing Parish	chahi	CHAHI SEED SSS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	120,200
LCII: Missing Parish	muhanga	MUHANGA SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	37,760

Total Cost of Capitation (Secondary)	0	1,030,000	0	0	1,030,000
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Key Service Area 320159 Secondary Education Services

211101 General Staff Salaries	8,108,160	0	0	0	8,108,160
221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000
221008 Information and Communication Technology Supplies.	0	6,500	0	0	6,500
221009 Welfare and Entertainment	0	2,160	0	0	2,160
222001 Information and Communication Technology Services.	0	5,000	0	0	5,000
227001 Travel inland	0	15,000	0	0	15,000
227004 Fuel, Lubricants and Oils	0	6,457	0	0	6,457

Total Cost of Secondary Education Services	8,108,160	45,117	0	0	8,153,277
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Total Cost of Human Capital Development	8,108,160	1,075,117	0	0	9,183,277
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Total Cost of Secondary Education	8,108,160	1,075,117	0	0	9,183,277
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Service Area 30 Skills Development

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
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Programme 12 Human Capital Development

Key Service Area 320160 Tertiary Education Services

211101 General Staff Salaries	564,447	0	0	0	564,447
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Total Cost of Tertiary Education Services	564,447	0	0	0	564,447
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Key Service Area 320163 Capitation (Tertiary)

263308 Sector Conditional Grant (Non-Wage)	0	167,921	0	0	167,921
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Total for LCIII: Missing Subcounty	County: Missing County	167,921
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LCII: Missing Parish	nyakabande	KISORO TECH. INST	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent	167,921
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Total Cost of Capitation (Tertiary)	0	167,921	0	0	167,921
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Total Cost of Human Capital Development	564,447	167,921	0	0	732,369
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Total Cost of Skills Development	564,447	167,921	0	0	732,369
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VOTE: 866 Kisoro District

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 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	500	0	0	500
Total Cost of Climate Change Mitigation	0	500	0	0	500
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	500	0	0	500
Programme 12 Human Capital Development					
Key Service Area 000023 Inspection and Monitoring					
211101 General Staff Salaries	234,269	0	0	0	234,269
221002 Workshops, Meetings and Seminars	0	4,600	0	0	4,600
221008 Information and Communication Technology Supplies.	0	1,700	0	0	1,700
221011 Printing, Stationery, Photocopying and Binding	0	4,200	0	0	4,200
222001 Information and Communication Technology Services.	0	1,200	0	0	1,200
227001 Travel inland	0	111,684	0	0	111,684
227004 Fuel, Lubricants and Oils	0	24,000	0	0	24,000
228002 Maintenance-Transport Equipment	0	11,000	0	0	11,000
Total Cost of Inspection and Monitoring	234,269	158,384	0	0	392,653
Key Service Area 320003 Assets and Facilities Management					
225202 Environment Impact Assessment for Capital Works	0	0	4,000	0	4,000
Total for LCIII: Nyakinama Subcounty	County: Bufumbira County				4,000
LCII: Mbuga	Ngezi ps	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		4,000
225203 Appraisal and Feasibility Studies for Capital Works	0	0	5,000	0	5,000
Total for LCIII: Murora Subcounty	County: Bufumbira County				5,000
LCII: Biizi	Biizi Ps	Feasibility Studies or Screening of Projects Stakeholder Engagement	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		5,000
225204 Monitoring and Supervision of capital work	0	0	23,000	0	23,000
Total for LCIII: Chyanika Town Council	County: Bufumbira County				23,000

VOTE: 866 Kisoro District

LCII: Rukoro Ward	Rukoro ps	Monitoring and supervision of capital projects	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	23,000		
228001 Maintenance-Buildings and Structures		0	614,494	0	0	614,494
312121 Non-Residential Buildings - Acquisition		0	0	769,059	0	769,059
Total for LCIII:		County:				200,000
LCII:	Mutolere	Pre school educational services-Schools_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			126,000
LCII:	Rwanzu Ps	Pre school educational services-Schools_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			74,000
Total for LCIII: Murora Subcounty		County: Bufumbira County				60,867
LCII: Biizi	Biizi Ps	Pre school educational services-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			30,433
LCII: Karago	Karago Ps	Pre school educational services-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			30,433
Total for LCIII: Nyakinama Subcounty		County: Bufumbira County				91,310
LCII: Chihe	Chihe Ps	Pre school educational services-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			30,433
LCII: Mbuga	Ngezi Ps	Pre school educational services-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			30,443
LCII: Rwaramba	Gasave Ps	Pre school educational services-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			30,433
Total for LCIII: Nyarubuye Subcounty		County: Bufumbira County				30,433
LCII: Karambi	Ruko Ps	Pre school educational services-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			30,433
Total for LCIII: Busanza Subcounty		County: Bufumbira County				30,443
LCII: Buhozi		Pre school educational services-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			30,443
Total for LCIII: Kanaba Subcounty		County: Bufumbira County				30,433
LCII: Kagezi	Kagano	Pre school educational services-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			30,433
Total for LCIII: Nyabwishenya Subcounty		County: Bufumbira County				30,433

VOTE: 866 Kisoro District

LCII: Nyarutembe	Bikokora	Pre school educational services-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	30,433		
Total for LCIII: Nyarusiza Subcounty		County: Bufumbira County		70,000		
LCII: Rukongi	Gitenderi Ps	Pre school educational services-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	70,000		
Total for LCIII: Kirundo Subcounty		County: Bufumbira County		30,433		
LCII: Rutaka	Kirundo Ps	Pre school educational services-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	30,433		
Total for LCIII: Chyanika Town Council		County: Bufumbira County		124,000		
LCII: Rukoro Ward	Rukoro Ps	Pre school educational services-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	124,000		
Total for LCIII: Nyanamo Town Council		County: Bufumbira County		70,706		
LCII: Kashenyi Ward	Kashenyi Ps	Pre school educational services-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	70,706		
Total Cost of Assets and Facilities Management		0	614,494	801,059	0	1,415,553
Total Cost of Human Capital Development		234,269	772,878	801,059	0	1,808,206
Total Cost of Education&Sports Management and Inspection		234,269	773,378	801,059	0	1,808,706
Service Area 50 Special Needs Education						

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320161 Special Needs Education					
227001 Travel inland	0	3,000	0	0	3,000
Total Cost of Special Needs Education	0	3,000	0	0	3,000
Total Cost of Human Capital Development	0	3,000	0	0	3,000
Total Cost of Special Needs Education	0	3,000	0	0	3,000
Total Cost of Education	23,851,753	3,779,386	801,059	0	28,432,198

VOTE: 866 Kisoro 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	1,636,074	1,537,975
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
District Unconditional Grant Non-Wage	10,000	10,000
District Unconditional Grant Wage	353,971	252,874
Locally Raised Revenues	15,738	18,738
Other Transfers from Central Government	256,365	256,363
Development Revenues	30,000	1,350,000
District Discretionary Equalisation Development Grant	30,000	0
Transitional Conditional Grant - Development	0	1,350,000
Total Revenues Shares	1,666,074	2,887,975
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	353,971	252,874
Non Wage	1,282,103	1,285,101
Development Expenditure		
Domestic Development	30,000	1,350,000
External Financing	0	0
Total Expenditure	1,666,074	2,887,975

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

Service Area 10 Community Access Roads

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,500	0	0	1,500
Total Cost of Climate Change Mitigation	0	1,500	0	0	1,500
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	1,500	0	0	1,500
Programme 09 Integrated Transport Infrastructure and Services					
Key Service Area 000017 Infrastructure Development and Management					

VOTE: 866 Kisoro District

211101 General Staff Salaries	252,874	0	0	0	252,874
211107 Boards, Committees and Council Allowances	0	8,000	0	0	8,000
221008 Information and Communication Technology Supplies.	0	5,500	0	0	5,500
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
221012 Small Office Equipment	0	1,000	0	0	1,000
223005 Electricity	0	2,000	0	0	2,000
225204 Monitoring and Supervision of capital work	0	8,000	0	0	8,000
227001 Travel inland	0	12,000	0	0	12,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	150,000	0	0	150,000
273102 Incapacity, death benefits and funeral expenses	0	1,000	0	0	1,000
Total Cost of Infrastructure Development and Management	252,874	193,500	0	0	446,374
Key Service Area 260002 District , Urban and Community Access Road Maintenance					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	60,500	0	0	60,500
211107 Boards, Committees and Council Allowances	0	4,800	0	0	4,800
225204 Monitoring and Supervision of capital work	0	0	8,500	0	8,500
Total for LCIII: Busanza Subcounty	County: Bufumbira County				8,500
LCII: Buhozi	Kanyamateke bridge	Supervision and monitorin of the construction of Kanyamateke Bridge	Source: Transitional Conditional Grant - Development 115-Transitional Development - Works Ad Hoc		8,500
227001 Travel inland	0	0	1,500	0	1,500
Total for LCIII: South Div (Physical)	County: Kisoro Municipal Council (Physical)				1,500
LCII: Busamba ward (Physical)	District Hqtrs	Travel Inland - Transport Refund	Source: Transitional Conditional Grant - Development 115-Transitional Development - Works Ad Hoc		1,500
227004 Fuel, Lubricants and Oils	0	541,200	0	0	541,200
228001 Maintenance-Buildings and Structures	0	4,500	0	0	4,500
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	23,860	0	0	23,860
228004 Maintenance-Other Fixed Assets	0	317,207	0	0	317,207
263402 Transfer to Other Government Units	0	135,534	0	0	135,534
Total for LCIII: South Div (Physical)	County: Kisoro Municipal Council (Physical)				135,534

VOTE: 866 Kisoro District

LCII: Busamba ward (Physical)	Thirteen Sub - Counties and Rubuguri TC	Transfers to 13 sub- counties and Rubuguri Town Council	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	135,534
312131 Roads and Bridges - Acquisition		0	0 1,340,000 0	1,340,000
Total for LCIII:		County:		420,000
LCII:	Kaguhu- Nyanamo - Buhozi	Contractors_Road s and Bridges _Acquire	Source: Transitional Conditional Grant - Development 115-Transitional Development - Works Ad Hoc	420,000
Total for LCIII: Busanza Subcounty		County: Bufumbira County		920,000
LCII: Buhozi	Kanyamateke bridge	Contractors_Road s and Bridges _Acquire	Source: Transitional Conditional Grant - Development 115-Transitional Development - Works Ad Hoc	920,000
Total Cost of District , Urban and Community Access Road Maintenance		0	1,087,601 1,350,000 0	2,437,601
Total Cost of Integrated Transport Infrastructure and Services		252,874	1,281,101 1,350,000 0	2,883,975
Programme 12 Human Capital Development				
Key Service Area 000013 HIV/AIDS Mainstreaming				
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	1,000 0 0	1,000
Total Cost of HIV/AIDS Mainstreaming		0	1,000 0 0	1,000
Key Service Area 000016 Environment, Social Health and Safety				
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	1,500 0 0	1,500
Total Cost of Environment, Social Health and Safety		0	1,500 0 0	1,500
Total Cost of Human Capital Development		0	2,500 0 0	2,500
Total Cost of Community Access Roads		252,874	1,285,101 1,350,000 0	2,887,975
Total Cost of Roads and Engineering		252,874	1,285,101 1,350,000 0	2,887,975

VOTE: 866 Kisoro District

Water

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	181,888	182,282
District Unconditional Grant Non-Wage	3,000	3,000
District Unconditional Grant Wage	68,000	74,000
Locally Raised Revenues	10,000	10,000
Programme Conditional Grant - Non Wage Recurrent	100,888	95,282
Development Revenues	694,314	410,706
District Discretionary Equalisation Development Grant	60,000	0
Programme Conditional Grant - Development	619,499	395,891
Transitional Conditional Grant - Development	14,815	14,815
Total Revenues Shares	876,201	592,988

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	68,000	74,000
Non Wage	113,888	108,282
Development Expenditure		
Domestic Development	694,314	410,706
External Financing	0	0
Total Expenditure	876,201	592,988

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

Service Area 10 Rural Water Supply and Sanitation

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
221002 Workshops, Meetings and Seminars	0	0	14,815	0	14,815
Total for LCIII:	County:				14,815
LCII:	Nyarubuye	Workshops, Meetings, Seminars - Training (Others)	Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)		14,815
225204 Monitoring and Supervision of capital work	0	3,256	0	0	3,256

VOTE: 866 Kisoro District

Total Cost of Climate Change Mitigation		0	3,256	14,815	0	18,071
Key Service Area 000090 Climate Change Adaptation						
225202 Environment Impact Assessment for Capital Works		0	3,000	0	0	3,000
Total Cost of Climate Change Adaptation		0	3,000	0	0	3,000
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		0	6,256	14,815	0	21,071
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
221002 Workshops, Meetings and Seminars		0	400	1,000	0	1,400
Total for LCIII: South Div (Physical)		County: Kisoro Municipal Council (Physical)				1,000
LCII: Busamba ward (Physical)	Kisoro Water Office	Workshops, Meetings, Seminars - Training (Others)	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			1,000
Total Cost of HIV/AIDS Mainstreaming		0	400	1,000	0	1,400
Key Service Area 000016 Environment, Social Health and Safety						
225204 Monitoring and Supervision of capital work		0	0	6,288	0	6,288
Total for LCIII: South Div (Physical)		County: Kisoro Municipal Council (Physical)				6,288
LCII: Busamba ward (Physical)	Kisoro Water Office	Supervision and monitoring the implementation of environmental, social, health and safety measures	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			6,288
Total Cost of Environment, Social Health and Safety		0	0	6,288	0	6,288
Key Service Area 140021 Ecosystems Restoration and Protection						
221002 Workshops, Meetings and Seminars		0	5,456	0	0	5,456
Total Cost of Ecosystems Restoration and Protection		0	5,456	0	0	5,456
Key Service Area 140022 Integrated Catchment based Infrastructure						
211101 General Staff Salaries		74,000	0	0	0	74,000
221002 Workshops, Meetings and Seminars		0	57,563	3,422	0	60,985
Total for LCIII: South Div (Physical)		County: Kisoro Municipal Council (Physical)				3,422
LCII: Busamba ward (Physical)	Kisoro District Water Office	Workshops, Meetings, Seminars - Training (Others)	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			3,422
221011 Printing, Stationery, Photocopying and Binding		0	500	0	0	500
221012 Small Office Equipment		0	1,000	0	0	1,000
223006 Water		0	0	13,700	0	13,700
Total for LCIII: South Div (Physical)		County: Kisoro Municipal Council (Physical)				13,700

VOTE: 866 Kisoro District

LCII: Busamba ward (Physical)	Kisoro Water Office	Water - Connection Services	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	13,700	
225204 Monitoring and Supervision of capital work		0	5,96410,1700	16,134	
Total for LCIII: South Div (Physical)		County: Kisoro Municipal Council (Physical)			10,170
LCII: Busamba ward (Physical)	Kisoro Water Office	Supervision and Monitoring of the ongoing construction works and the existing water and sanitation facilities to ensure their functionality	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	10,170	
227001 Travel inland		0	8,58000	8,580	
227004 Fuel, Lubricants and Oils		0	17,13100	17,131	
228002 Maintenance-Transport Equipment		0	5,43300	5,433	
312135 Water Plants, pipelines and sewerage networks - Acquisition		0	0361,3110	361,311	
Total for LCIII:		County:			30,221
LCII:	Rutooma Village	Construction of 25m3 ferrocement rain water harvesting tank with roof catchment structure in Rutooma Village Nombe Ward in Rubuguri	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	30,221	
Total for LCIII: Murora Subcounty		County: Bufumbira County			30,221
LCII: Chibumba	Biizi Village	Construction of 25m3 ferrocement rain water harvesting tank with roof catchment structure in Biizi Village, in Chabumba Parish, Murora Sub County	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	30,221	
Total for LCIII: Muramba Subcounty		County: Bufumbira County			11,817
LCII: Muramba	Kidakama Primary School	Construction of 12m3 ferrocement rain water harvesting tank at Kidakama Primary School in Muramba Parish, Muramba Sub County	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	11,817	
Total for LCIII: Nyakabande Subcounty		County: Bufumbira County			30,221

VOTE: 866 Kisoro District

LCII: Gisorora	Mburabuturo Village	Construction of 25m3 ferroccement rain water harvesting tank with roof catchment structure in Mburabuturo Village, Gisorora Parish in Nyakabande Sub County	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	30,221
Total for LCIII: Busanza Subcounty		County: Bufumbira County		30,221
LCII: Gitovu	Kinanira Parish	Construction of 25m3 ferroccement rain water harvesting tank at Kinanira Parish, in Busanza	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	30,221
Total for LCIII: Kanaba Subcounty		County: Bufumbira County		23,657
LCII: Kagezi	Rugarama Village	Design of piped water supply system to Rugarama village in Kanaba Sub County	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	23,657
Total for LCIII: Nyarusiza Subcounty		County: Bufumbira County		30,221
LCII: Mabungo	Burakeye Village	Construction of 25m3 ferroccement rain water harvesting tank with roof catchment in Burakeye Village, Mabungo Parish, Nyarusiza Sub County	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	30,221
Total for LCIII: Chahi Subcounty		County: Bufumbira County		30,221
LCII: Rutare	Birembo Village	Construction of 25m3 ferroccement rain water harvesting tank with roof catchment structure in Birembo village, Rutare Parish in Nyakabande Sub County	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	30,221
Total for LCIII: Kirundo Subcounty		County: Bufumbira County		30,221

VOTE: 866 Kisoro District

LCII: Rutaka	Rugendabale Village	Construction of 25m3 ferrocement rain water harvesting tank with roof catchment structure in Rugendabale Village, Rutaka Parish in Kirundo Sub County	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	30,221		
Total for LCIII: South Div (Physical)		County: Kisoro Municipal Council (Physical)		53,854		
LCII: Busamba ward (Physical)	Kisoro Water Office	Retention payment for water and sanitation facilities constructed in 2025/2026 Financial Year	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	53,854		
Total for LCIII: Missing Subcounty		County: Missing County		60,441		
LCII: Missing Parish	Bitare Village	Construction of 25m3 rain water harvesting in Bitare Village, Nyarutembe Parish, Nyabwishenya Sub County	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	30,221		
LCII: Missing Parish	Kabaya Village, in Kashenyi Ward	Construction of 25m3 ferrocement rain water harvesting tank in Kabaya Village, Kashenyi Ward, Bukimbiri Nyanamo Town Council	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	30,221		
Total Cost of Integrated Catchment based Infrastructure		74,000	96,170	388,603	0	558,774
Total Cost of Human Capital Development		74,000	102,026	395,891	0	571,918
Total Cost of Rural Water Supply and Sanitation		74,000	108,282	410,706	0	592,988
Total Cost of Water		74,000	108,282	410,706	0	592,988

VOTE: 866 Kisoro District

Natural Resources

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,158,999	569,755
District Unconditional Grant Non-Wage	10,000	10,000
District Unconditional Grant Wage	380,000	434,413
Locally Raised Revenues	8,000	8,000
Other Transfers from Central Government	656,121	20,000
Programme Conditional Grant - Non Wage Recurrent	104,879	97,342
Development Revenues	356,045	52,373
District Discretionary Equalisation Development Grant	16,751	16,000
External Financing	339,294	36,373
Total Revenues Shares	1,515,044	622,128
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	380,000	434,413
Non Wage	778,999	135,342
Development Expenditure		
Domestic Development	16,751	16,000
External Financing	339,294	36,373
Total Expenditure	1,515,044	622,128

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					
221002 Workshops, Meetings and Seminars	0	0	0	8,000	8,000
Total for LCIII:	County:				8,000
LCII:	Sub County	Workshops, Meetings, Seminars - Training (Others)	Source: External Financing 681-Cordaid-Uganda		8,000
225204 Monitoring and Supervision of capital work	0	0	10,000	0	10,000

VOTE: 866 Kisoro District

Total for LCIII: Nyarusiza Subcounty		County: Bufumbira County				2,000
LCII: Gitenderi	Nyarusiza HCII1	1 title for public land for Nyarusiza HCIII processed	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			2,000
Total for LCIII: Nyundo Subcounty		County: Bufumbira County				2,000
LCII: Nyundo	Mushungero	1 land title for Mushungero public land processed	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			2,000
Total for LCIII: Chahi Subcounty		County: Bufumbira County				2,000
LCII: Nyakabingo	Nyabihuniko HC III	2 public land of Nyabihuniko HC III processed	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			2,000
Total for LCIII: Nyanamo Town Council		County: Bufumbira County				2,000
LCII: Nyamiyaga Ward	Kazogo forest	1 Titles for public land -Kazogo forest processed	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			2,000
Total for LCIII: South Div (Physical)		County: Kisoro Municipal Council (Physical)				2,000
LCII: Busamba ward (Physical)	Kisoro DLG-WORKS	1 public land of Kisoro DLG-works processed	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			2,000
227001 Travel inland		0	4,000	6,000	4,592	14,592
Total for LCIII:		County:				4,592
LCII:		Travel Inland - Expenses	Source: External Financing 681-Cordaid-Uganda			4,592
Total for LCIII: Nyarusiza Subcounty		County: Bufumbira County				6,000
LCII: Mabungo	District and MZO offices	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			6,000
312221 Light ICT hardware - Acquisition		0	0	0	6,000	6,000
Total for LCIII:		County:				6,000
LCII:	Office	Personal computers - Laptop_Acquire	Source: External Financing 681-Cordaid-Uganda			6,000
Total Cost of Land Management		0	4,000	16,000	18,592	38,592
Key Service Area 000089 Climate Change Mitigation						
221002 Workshops, Meetings and Seminars		0	6,000	0	0	6,000
221008 Information and Communication Technology Supplies.		0	6,000	0	0	6,000
221011 Printing, Stationery, Photocopying and Binding		0	400	0	0	400
224003 Agricultural Supplies and Services		0	8,500	0	0	8,500
227001 Travel inland		0	7,686	0	0	7,686
227004 Fuel, Lubricants and Oils		0	4,000	0	0	4,000
Total Cost of Climate Change Mitigation		0	32,586	0	0	32,586

VOTE: 866 Kisoro District

Key Service Area 140021 Ecosystems Restoration and Protection

221002 Workshops, Meetings and Seminars	0	3,000	0	0	3,000
227001 Travel inland	0	3,241	0	0	3,241
Total Cost of Ecosystems Restoration and Protection	0	6,241	0	0	6,241

Key Service Area 140038 Environmental Safeguards

221002 Workshops, Meetings and Seminars	0	18,000	0	0	18,000
221011 Printing, Stationery, Photocopying and Binding	0	1,280	0	0	1,280
224003 Agricultural Supplies and Services	0	20,825	0	0	20,825
227001 Travel inland	0	6,000	0	0	6,000
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
Total Cost of Environmental Safeguards	0	52,105	0	0	52,105

Key Service Area 560007 Regulation and Compliance

211101 General Staff Salaries	434,413	0	0	0	434,413
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,780	0	0	3,780
221009 Welfare and Entertainment	0	0	0	10,912	10,912

Total for LCIII: **County:** **10,912**

LCII:	District headquarters	Welfare - Facilitation and Allowances	Source: External Financing 681-Cordaid-Uganda	10,912
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221011 Printing, Stationery, Photocopying and Binding	0	1,220	0	600	1,820
Total for LCIII:	County:				600

LCII:	office	Office Supplies - Ink Cartridges	Source: External Financing 681-Cordaid-Uganda	600
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221012 Small Office Equipment	0	600	0	0	600
227001 Travel inland	0	2,734	0	4,269	7,003
Total for LCIII:	County:				4,269

LCII:	district	Travel Inland - Expenses	Source: External Financing 681-Cordaid-Uganda	4,269
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227004 Fuel, Lubricants and Oils	0	1,506	0	0	1,506
228004 Maintenance-Other Fixed Assets	0	7,000	0	0	7,000

Total Cost of Regulation and Compliance **434,413** **16,840** **0** **15,781** **467,034**

Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management **434,413** **111,772** **16,000** **34,373** **596,558**

Programme 10 Sustainable Urbanisation and Housing

Key Service Area 280002 Physical Planning

221002 Workshops, Meetings and Seminars	0	7,720	0	0	7,720
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VOTE: 866 Kisoro District

221008 Information and Communication Technology Supplies.	0	6,000	0	0	6,000
227001 Travel inland	0	9,800	0	2,000	11,800
Total for LCIII: South Div (Physical)	County: Kisoro Municipal Council (Physical)				2,000
LCII: Busamba ward (Physical)	Travel Inland - Expenses	Source: External Financing 681-Cordaid-Uganda			2,000
Total Cost of Physical Planning	0	23,520	0	2,000	25,520
Total Cost of Sustainable Urbanisation and Housing	0	23,520	0	2,000	25,520
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	50	0	0	50
Total Cost of HIV/AIDS Mainstreaming	0	50	0	0	50
Total Cost of Human Capital Development	0	50	0	0	50
Total Cost of Natural Resources Management	434,413	135,342	16,000	36,373	622,128
Total Cost of Natural Resources	434,413	135,342	16,000	36,373	622,128

VOTE: 866 Kisoro District

Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	440,691	620,652
District Unconditional Grant Non-Wage	17,721	11,721
District Unconditional Grant Wage	210,000	401,626
Locally Raised Revenues	15,000	18,000
Other Transfers from Central Government	90,000	90,000
Programme Conditional Grant - Non Wage Recurrent	107,970	99,305
Development Revenues	300,000	71,536
External Financing	300,000	71,536
Total Revenues Shares	740,691	692,188
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	210,000	401,626
Non Wage	230,691	219,026
Development Expenditure		
Domestic Development	0	0
External Financing	300,000	71,536
Total Expenditure	740,691	692,188

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

Service Area 10 Community Mobilisation

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
211101 General Staff Salaries	401,626	0	0	0	401,626
Total Cost of Capacity Strengthening	401,626	0	0	0	401,626
Total Cost of Human Capital Development	401,626	0	0	0	401,626
Total Cost of Community Mobilisation	401,626	0	0	0	401,626
Service Area 20 Empowerment and Mindset Change					

VOTE: 866 Kisoro District

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 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 000021 Gender Mainstreaming services					
221002 Workshops, Meetings and Seminars	0	5,000	0	0	5,000
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of Gender Mainstreaming services	0	7,000	0	0	7,000
Key Service Area 000023 Inspection and Monitoring					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,640	0	0	3,640
221002 Workshops, Meetings and Seminars	0	39,000	0	0	39,000
221011 Printing, Stationery, Photocopying and Binding	0	959	0	0	959
221012 Small Office Equipment	0	1,200	0	0	1,200
222001 Information and Communication Technology Services.	0	3,960	0	0	3,960
227001 Travel inland	0	15,000	0	0	15,000
227004 Fuel, Lubricants and Oils	0	3,000	0	0	3,000
228002 Maintenance-Transport Equipment	0	2,160	0	0	2,160
Total Cost of Inspection and Monitoring	0	68,919	0	0	68,919
Key Service Area 000036 Strategies and Project Development					
221002 Workshops, Meetings and Seminars	0	0	0	40,000	40,000
Total for LCIII: South Div (Physical)	County: Kisoro Municipal Council (Physical)				40,000
LCII: Busamba ward (Physical)	kisoro admin	Workshops, Meetings, Seminars - Training (Others)	Source: External Financing 681-Cordaid-Uganda		40,000
227001 Travel inland		0	0	31,536	31,536
Total for LCIII: South Div (Physical)	County: Kisoro Municipal Council (Physical)				31,536
LCII: Busamba ward (Physical)	kisoro admin	Travel Inland - Others	Source: External Financing 681-Cordaid-Uganda		31,536
Total Cost of Strategies and Project Development	0	0	0	71,536	71,536
Key Service Area 010008 Capacity Strengthening					
221002 Workshops, Meetings and Seminars	0	60,000	0	0	60,000

VOTE: 866 Kisoro District

227001 Travel inland	0	30,000	0	0	30,000
Total Cost of Capacity Strengthening	0	90,000	0	0	90,000
Key Service Area 320146 Support to special interest Groups					
221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000
221008 Information and Communication Technology Supplies.	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	1,107	0	0	1,107
225204 Monitoring and Supervision of capital work	0	10,000	0	0	10,000
227001 Travel inland	0	27,000	0	0	27,000
Total Cost of Support to special interest Groups	0	51,107	0	0	51,107
Total Cost of Human Capital Development	0	219,026	0	71,536	290,562
Total Cost of Empowerment and Mindset Change	0	219,026	0	71,536	290,562
Total Cost of Community Based Services	401,626	219,026	0	71,536	692,188

VOTE: 866 Kisoro District

Planning

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	178,539	331,589
District Unconditional Grant Non-Wage	65,685	160,129
District Unconditional Grant Wage	67,000	136,760
Locally Raised Revenues	45,854	34,700
Development Revenues	164,215	245,903
District Discretionary Equalisation Development Grant	164,215	145,903
External Financing	0	100,000
Total Revenues Shares	342,754	577,492
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	67,000	136,760
Non Wage	111,539	194,829
Development Expenditure		
Domestic Development	164,215	145,903
External Financing	0	100,000
Total Expenditure	342,754	577,492

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

Service Area 10 Planning and Statistics

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
225202 Environment Impact Assessment for Capital Works	0	3,000	5,000	0	8,000
Total for LCIII: South Div (Physical)	County: Kisoro Municipal Council (Physical)				5,000
LCII: Busamba ward (Physical)	kisoro district head office	Environmental Impact Assessment - Capital Works	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		5,000
Total Cost of Climate Change Mitigation	0	3,000	5,000	0	8,000
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	3,000	5,000	0	8,000

VOTE: 866 Kisoro District

Programme 12 Human Capital Development

Key Service Area 000013 HIV/AIDS Mainstreaming

221002 Workshops, Meetings and Seminars	0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming	0	1,000	0	0	1,000
Total Cost of Human Capital Development	0	1,000	0	0	1,000

Programme 18 Development Plan Implementation

Key Service Area 000006 Planning and Budgeting services

211101 General Staff Salaries	136,760	0	0	0	136,760
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,161	0	0	3,161
221002 Workshops, Meetings and Seminars	0	17,539	0	0	17,539
221008 Information and Communication Technology Supplies.	0	6,537	0	0	6,537
221009 Welfare and Entertainment	0	1,831	0	0	1,831
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
221012 Small Office Equipment	0	2,196	0	0	2,196
221016 Systems Recurrent costs	0	20,000	0	0	20,000
222001 Information and Communication Technology Services.	0	3,960	0	0	3,960
227001 Travel inland	0	31,280	0	0	31,280
227004 Fuel, Lubricants and Oils	0	10,000	0	0	10,000
Total Cost of Planning and Budgeting services	136,760	100,504	0	0	237,264

Key Service Area 000023 Inspection and Monitoring

225203 Appraisal and Feasibility Studies for Capital Works	0	0	10,000	0	10,000
Total for LCIII:	County:				10,000
LCII:	Kisoro District	Feasibility Studies or Screening of Projects - Appraisal	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		10,000
225204 Monitoring and Supervision of capital work	0	54,054	45,667	100,000	199,721
Total for LCIII:	County:				45,667
LCII:	kisoro district head office	Monitoring and supervision of capital works	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		45,667
Total for LCIII: South Div (Physical)	County: Kisoro Municipal Council (Physical)				100,000
LCII: Busamba ward (Physical)		Monitoring and supervision of capital works	Source: External Financing 426-United Nations Children Fund (UNICEF)		100,000
227001 Travel inland	0	0	9,236	0	9,236

VOTE: 866 Kisoro District

Total for LCIII: South Div (Physical)		County: Kisoro Municipal Council (Physical)			9,236
LCII: Busamba ward (Physical)	kisoro district head office	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		9,236
312235 Furniture and Fittings - Acquisition		0	0	10,000	0
Total for LCIII: South Div (Physical)		County: Kisoro Municipal Council (Physical)			10,000
LCII: Busamba ward (Physical)	kisoro district head office	Chairs - Chair_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		10,000
Total Cost of Inspection and Monitoring		0	54,054	74,903	100,000
Key Service Area 000027 Programme Working Group Secretariat Services					
227001 Travel inland		0	10,000	0	0
Total Cost of Programme Working Group Secretariat Services		0	10,000	0	10,000
Key Service Area 560019 Data Management and Dissemination					
221002 Workshops, Meetings and Seminars		0	6,271	50,000	0
Total for LCIII:		County:			50,000
LCII:	kisoro district head office	Workshops, Meetings, Seminars - Training (Others)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		50,000
227001 Travel inland		0	20,000	16,000	0
Total for LCIII: South Div (Physical)		County: Kisoro Municipal Council (Physical)			16,000
LCII: Busamba ward (Physical)	kisoro district head office	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		16,000
Total Cost of Data Management and Dissemination		0	26,271	66,000	0
Total Cost of Development Plan Implementation		136,760	190,829	140,903	100,000
Total Cost of Planning and Statistics		136,760	194,829	145,903	100,000
Total Cost of Planning		136,760	194,829	145,903	100,000

VOTE: 866 Kisoro District

Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	156,186	191,880
District Unconditional Grant Non-Wage	83,000	83,000
District Unconditional Grant Wage	43,186	78,880
Locally Raised Revenues	30,000	30,000
Total Revenues Shares	156,186	191,880
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	43,186	78,880
Non Wage	113,000	113,000
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	156,186	191,880

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

Service Area 10 Compliance

Approved Budget Estimates for FY 2026/27

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
221002 Workshops, Meetings and Seminars	0	1,800	0	0	1,800
Total Cost of Climate Change Mitigation	0	1,800	0	0	1,800
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	1,800	0	0	1,800
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	1,200	0	0	1,200
Total Cost of HIV/AIDS Mainstreaming	0	1,200	0	0	1,200
Total Cost of Human Capital Development	0	1,200	0	0	1,200
Programme 16 Governance and Security					

VOTE: 866 Kisoro District

Key Service Area 000001 Audit and Risk Management

211101 General Staff Salaries	78,880	0	0	0	78,880
221002 Workshops, Meetings and Seminars	0	17,000	0	0	17,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221017 Membership dues and Subscription fees.	0	2,200	0	0	2,200
222001 Information and Communication Technology Services.	0	5,000	0	0	5,000
227001 Travel inland	0	16,000	0	0	16,000
227004 Fuel, Lubricants and Oils	0	11,800	0	0	11,800
263402 Transfer to Other Government Units	0	56,000	0	0	56,000
Total for LCIII: South Div (Physical)			County: Kisoro Municipal Council (Physical)		56,000
LCII: Busamba ward (Physical)	ransfer to Other Government Units	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			56,000
Total Cost of Audit and Risk Management	78,880	110,000	0	0	188,880
Total Cost of Governance and Security	78,880	110,000	0	0	188,880
Total Cost of Compliance	78,880	113,000	0	0	191,880
Total Cost of Internal Audit	78,880	113,000	0	0	191,880

VOTE: 866 Kisoro District

Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	153,081	200,974
Programme Conditional Grant - Non Wage Recurrent	75,305	70,430
District Unconditional Grant Non-Wage	4,000	0
District Unconditional Grant Wage	58,981	115,749
Locally Raised Revenues	4,000	4,000
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Development Revenues	10,000	700,000
District Discretionary Equalisation Development Grant	10,000	25,000
Programme Conditional Grant - Development	0	675,000
Total Revenues Shares	163,081	900,974
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	58,981	115,749
Non Wage	94,100	85,225
Development Expenditure		
Domestic Development	10,000	700,000
External Financing	0	0
Total Expenditure	163,081	900,974

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					
221001 Advertising and Public Relations	0	0	67,500	0	67,500
Total for LCIII:	County:				67,500
LCII:	Billboards - Promotional Campaigns	Source: Programme Conditional Grant - Development 196-Tourism Development Grant- Development			67,500
221002 Workshops, Meetings and Seminars	0	0	33,750	0	33,750
Total for LCIII:	County:				33,750

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LCII:	Workshops, Meetings, Seminars - Training (Agriculture)	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development			33,750
221003 Staff Training	0	0	67,500	0	67,500
Total for LCIII:	County:				67,500
LCII:	Staff Training - Bench Marking	Source: Programme Conditional Grant - Development			67,500
221008 Information and Communication Technology Supplies.	0	0	33,750	0	33,750
Total for LCIII:	County:				33,750
LCII:	ICT - Workstation Computers (PC)	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development			33,750
222001 Information and Communication Technology Services.	0	0	33,750	0	33,750
Total for LCIII:	County:				33,750
LCII:	Telecommunication Services - Assorted Equipment	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development			33,750
224011 Research Expenses	0	0	67,500	0	67,500
Total for LCIII:	County:				67,500
LCII:	reviewing and updating the district tourism plan	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development			67,500
227001 Travel inland	0	10,795	33,750	0	44,545
Total for LCIII:	County:				33,750
LCII:	Travel Inland - Accommodation Expenses	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development			33,750
312139 Other Structures - Acquisition	0	0	337,500	0	337,500
Total for LCIII:	County:				337,500
LCII:	Athletic field construction service-Recreation Facilities_Acquire	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development			337,500
Total Cost of Tourism Investment, Promotion and Marketing	0	10,795	675,000	0	685,795
Total Cost of Tourism Development	0	10,795	675,000	0	685,795
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
221002 Workshops, Meetings and Seminars	0	200	0	0	200
Total Cost of Climate Change Mitigation	0	200	0	0	200

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Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	200	0	0	200
Programme 07 Private Sector Development					
Key Service Area 120002 Domestic Promotion					
211101 General Staff Salaries	115,749	0	0	0	115,749
221001 Advertising and Public Relations	0	1,337	0	0	1,337
221002 Workshops, Meetings and Seminars	0	8,000	0	0	8,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
227001 Travel inland	0	19,950	0	0	19,950
228002 Maintenance-Transport Equipment	0	5,250	0	0	5,250
312121 Non-Residential Buildings - Acquisition	0	0	25,000	0	25,000
Total for LCIII: Nyarusiza Subcounty	County: Bufumbira County				25,000
LCII: Mabungo	bushenyi market	Public toilet facility- Commercial Buildings_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		25,000
Total Cost of Domestic Promotion	115,749	36,537	25,000	0	177,286
Key Service Area 190036 Trade Development					
221002 Workshops, Meetings and Seminars	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	2,088	0	0	2,088
221012 Small Office Equipment	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	5,000	0	0	5,000
227001 Travel inland	0	11,000	0	0	11,000
227004 Fuel, Lubricants and Oils	0	10,000	0	0	10,000
228004 Maintenance-Other Fixed Assets	0	6,205	0	0	6,205
Total Cost of Trade Development	0	37,293	0	0	37,293
Total Cost of Private Sector Development	115,749	73,830	25,000	0	214,579
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	400	0	0	400
Total Cost of HIV/AIDS Mainstreaming	0	400	0	0	400
Total Cost of Human Capital Development	0	400	0	0	400
Total Cost of Commercial Services	115,749	85,225	700,000	0	900,974
Total Cost of Trade, Industry and Local Development	115,749	85,225	700,000	0	900,974

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