

VOTE: 891 Mbale District

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Locally Raised Revenues	1,248,340	1,135,106
o/w Higher Local Government	989,847	876,613
o/w Lower Local Government	258,493	258,493
Discretionary Government Transfers	5,777,118	5,876,619
o/w Higher Local Government	5,190,312	5,164,119
o/w Lower Local Government	586,806	712,499
Conditional Government Transfers	49,696,831	49,186,071
o/w Higher Local Government	49,696,831	49,186,071
o/w Lower Local Government	0	0
Other Government Transfers	680,688	721,127
o/w Higher Local Government	680,688	721,127
o/w Lower Local Government	0	0
External Financing	1,892,034	1,440,351
o/w Higher Local Government	1,892,034	1,323,364
o/w Lower Local Government	0	116,986
Grand Total	59,295,011	58,359,274
o/w Higher Local Government	58,449,712	57,271,295
o/w Lower Local Government	845,299	1,087,979

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A2:Revenue Performance, Plans and Projections by Source

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Locally Raised Revenues	1,248,340	1,135,106
Agency Fees	13,000	13,000
Business licenses	4,143	4,643
Land Fees	531,575	539,575
Local Services Tax-Payable By Individuals	146,893	161,893
Market /Gate Charges	15,000	20,000
Miscellaneous and Unidentified taxes-other taxes payable by other business or unidentifiable	0	71,106
Miscellaneous receipts/income	234,340	0
Other fees e.g. street parking fees	11,168	15,168
Other licenses	1,125	1,625
Property related Duties/Fees	4,258	4,758
Registration fees for Documents and Businesses	3,522	5,022
Rent & rates – produced assets-From Private Entities	110,532	125,532
Transfers Received from Other Government Units	172,784	172,784
Discretionary Government Transfers	5,777,118	5,876,619
District Discretionary Equalisation Development Grant	669,804	875,301
District Unconditional Grant Non-Wage	1,068,512	1,078,776
District Unconditional Grant Wage	3,967,710	3,794,577
Urban Discretionary Equalisation Development Grant	13,979	36,494
Urban Unconditional Non-Wage	57,114	91,470
Conditional Government Transfers	49,696,831	49,186,071
Programme Conditional Grant - Non Wage Recurrent	16,569,959	17,850,717
Programme Conditional Grant - Development	3,796,400	2,160,688
Programme Conditional Grant - Wage Recurrent	27,305,657	27,799,851
Support Services Conditional Grant - Non Wage Recurrent	560,000	560,000
Transitional Conditional Grant - Development	1,464,815	814,815
Other Government Transfers	509,688	721,127
Support to PLE (UNEB)	30,000	34,000
Uganda Climate Smart Agricultural Transformation Project	0	216,605
Uganda Road Fund (URF)	358,690	358,690
Uganda Wildlife Authority (UWA)	9,165	0
Uganda Women Entrepreneurship Program(UWEP)	21,833	21,833
Vegetable Oil Development Project	90,000	90,000
External Financing	1,892,034	1,440,351

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<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Cordaid-Uganda	0	198,639
Global Alliance for Vaccines and Immunization (GAVI)	791,733	500,000
Global Fund for HIV, TB & Malaria	44,342	44,312
Jhpiego Corporation	171,000	171,000
United Nations Children Fund (UNICEF)	388,560	200,000
United Nations Expanded Programme on Immunisation (UNEPI)	26,400	26,400
World Health Organisation (WHO)	470,000	300,000
Total Revenues Shares	59,124,011	58,359,274

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A3: Summary of Programme Allocations For FY 2025/26

<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	2,289,062	74,614	306,605	0	2,794,613
o/w: Wage:	1,278,930	0	0	0	1,278,930
Non-Wage Recurrent:	655,678	3,508	306,605	0	965,791
Development:	354,454	71,106	0	124,332	549,892
Tourism Development	30,795	0	0	0	30,795
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	10,795	0	0	0	10,795
Development:	20,000	0	0	0	20,000
Natural Resources, Environment, Climate Change, Land And Water Management	1,076,924	32,386	0	0	1,167,883
o/w: Wage:	430,290	0	0	0	430,290
Non-Wage Recurrent:	635,552	20,085	0	0	655,637
Development:	11,082	12,301	0	58,573	81,956
Private Sector Development	87,790	16,000	0	0	103,790
o/w: Wage:	41,364	0	0	0	41,364
Non-Wage Recurrent:	46,426	6,000	0	0	52,426
Development:	0	10,000	0	0	10,000
Integrated Transport Infrastructure And Services	1,170,790	18,720	358,690	0	1,548,200
o/w: Wage:	163,990	0	0	0	163,990
Non-Wage Recurrent:	1,000,000	8,720	358,690	0	1,367,410
Development:	6,800	10,000	0	0	16,800
Sustainable Urbanisation And Housing	6,000	4,000	0	0	10,000
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	4,000	0	0	4,000
Development:	6,000	0	0	0	6,000
Digital Transformation	2,600	500	0	0	3,100
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	2,600	500	0	0	3,100
Development:	0	0	0	0	0
Human Capital Development	36,308,495	74,143	55,833	0	37,680,182

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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:	26,837,863	0	0	0	26,837,863
Non-Wage Recurrent:	7,119,325	59,143	55,833	0	7,234,301
Development:	2,351,307	15,000	0	1,241,712	3,608,019
Public Sector Transformation	11,410,311	53,600	0	0	11,463,911
o/w: Wage:	2,324,687	0	0	0	2,324,687
Non-Wage Recurrent:	9,060,372	53,600	0	0	9,113,972
Development:	25,252	0	0	0	25,252
Governance And Security	2,111,477	527,056	0	0	2,654,267
o/w: Wage:	288,575	0	0	0	288,575
Non-Wage Recurrent:	822,456	482,056	0	0	1,304,512
Development:	1,000,446	45,000	0	15,734	1,061,180
Regional Balanced Development	82,572	25,000	0	0	107,572
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	43,210	5,000	0	0	48,210
Development:	39,362	20,000	0	0	59,362
Development Plan Implementation	474,033	286,587	0	0	760,620
o/w: Wage:	228,729	0	0	0	228,729
Non-Wage Recurrent:	172,710	98,887	0	0	271,597
Development:	72,595	187,699	0	0	260,294
Administration Of Justice	11,840	22,500	0	0	34,340
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	11,840	22,500	0	0	34,340
Development:	0	0	0	0	0
Grand Total	55,062,690	1,135,106	721,127	1,440,351	58,359,274
Grand Total Wage	31,594,428	0	0	0	31,594,428
Grand Total Non-Wage Recurrent	19,580,964	764,000	721,127	0	21,066,091
Grand Total Development	3,887,298	371,106	0	1,440,351	5,698,755

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A4: Summary of Department Allocations for FY 2025/26

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Administration	13,023,376	13,255,482
o/w Higher Local Government	12,178,077	12,284,490
o/w Lower Local Government	845,299	970,992
Finance	435,113	460,619
o/w Higher Local Government	435,113	460,619
o/w Lower Local Government	0	0
Statutory bodies	918,091	920,564
o/w Higher Local Government	918,091	920,564
o/w Lower Local Government	0	0
Production and Marketing	2,684,890	2,794,613
o/w Higher Local Government	2,684,890	2,677,626
o/w Lower Local Government	0	116,986
Health	10,120,878	10,102,751
o/w Higher Local Government	10,120,878	10,102,751
o/w Lower Local Government	0	0
Education	27,668,749	26,027,472
o/w Higher Local Government	27,668,749	26,027,472
o/w Lower Local Government	0	0
Roads and Engineering	1,544,900	1,548,200
o/w Higher Local Government	1,544,900	1,548,200
o/w Lower Local Government	0	0
Water	1,440,630	1,763,188
o/w Higher Local Government	1,440,630	1,763,188
o/w Lower Local Government	0	0
Natural Resources	516,063	617,883
o/w Higher Local Government	516,063	617,883
o/w Lower Local Government	0	0
Community Based Services	298,935	313,038
o/w Higher Local Government	298,935	313,038
o/w Lower Local Government	0	0
Planning	301,967	300,000
o/w Higher Local Government	301,967	300,000
o/w Lower Local Government	0	0
Internal Audit	85,877	120,877

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<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
o/w Higher Local Government	85,877	120,877
o/w Lower Local Government	0	0
Trade, Industry and Local Development	84,542	134,586
o/w Higher Local Government	84,542	134,586
o/w Lower Local Government	0	0
Grand Total	59,124,011	58,359,274
o/w Higher Local Government	58,278,712	57,271,295
o/w: Wage:	31,273,367	31,594,428
Non-Wage Recurrent:	18,938,472	20,453,989
Domestic Devt:	6,174,838	3,899,514
External Financing:	1,892,034	1,323,364
o/w Lower Local Government	845,299	1,087,979
o/w: Wage:	0	0
Non-Wage Recurrent:	590,801	612,102
Domestic Devt:	254,498	358,890
External Financing:	0	116,986

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Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	11,550,474	12,178,093
District Unconditional Grant Non-Wage	158,263	150,763
District Unconditional Grant Wage	2,497,820	2,324,687
Locally Raised Revenues	136,671	117,474
Multi-Sectoral Transfers to LLGs_NonWage	590,801	612,102
Programme Conditional Grant - Non Wage Recurrent	8,166,920	8,973,067
Development Revenues	1,472,902	1,077,389
Transitional Conditional Grant - Development	1,150,000	600,000
District Discretionary Equalisation Development Grant	38,403	50,765
External Financing	0	15,734
Locally Raised Revenues	30,000	52,000
Multi-Sectoral Transfers to LLGs_Gou	254,498	358,890
Total Revenues Shares	13,023,376	13,255,482
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	2,497,820	2,324,687
Non Wage	9,052,654	9,853,406
Development Expenditure		
Domestic Development	1,472,902	1,061,655
External Financing	0	15,734
Total Expenditure	13,023,376	13,255,482

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

Service Area 10 Administration and Management

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 11 Digital Transformation					
Key Service Area 000006 Planning and Budgeting services					

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221008 Information and Communication Technology Supplies.	0	200	0	0	200
221009 Welfare and Entertainment	0	200	0	0	200
221012 Small Office Equipment	0	200	0	0	200
227001 Travel inland	0	1,000	0	0	1,000
227004 Fuel, Lubricants and Oils	0	1,500	0	0	1,500
Total Cost of Planning and Budgeting services	0	3,100	0	0	3,100
Total Cost of Digital Transformation	0	3,100	0	0	3,100
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
228001 Maintenance-Buildings and Structures	0	9,000	0	0	9,000
Total Cost of Facilities Management	0	9,000	0	0	9,000
Key Service Area 000008 Records Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,600	0	0	1,600
221009 Welfare and Entertainment	0	1,200	0	0	1,200
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
221012 Small Office Equipment	0	500	0	0	500
222001 Information and Communication Technology Services.	0	400	0	0	400
222002 Postage and Courier	0	600	0	0	600
227001 Travel inland	0	3,300	0	0	3,300
227004 Fuel, Lubricants and Oils	0	3,800	0	0	3,800
Total Cost of Records Management	0	14,400	0	0	14,400
Key Service Area 000011 Communication and Public Relations					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	7,800	0	0	7,800
221008 Information and Communication Technology Supplies.	0	1,200	0	0	1,200
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221012 Small Office Equipment	0	1,200	0	0	1,200
222001 Information and Communication Technology Services.	0	1,200	0	0	1,200
227001 Travel inland	0	4,400	0	0	4,400
227004 Fuel, Lubricants and Oils	0	5,400	0	0	5,400

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Total Cost of Communication and Public Relations	0	23,200	0	0	23,200
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
211101 General Staff Salaries	2,324,687	0	0	0	2,324,687
273104 Pension	0	5,734,996	0	0	5,734,996
273105 Gratuity	0	3,238,071	0	0	3,238,071
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	2,324,687	8,973,067	0	0	11,297,754
Key Service Area 390017 Public Service Performance management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,000	0	0	2,000
227001 Travel inland	0	2,500	0	0	2,500
227004 Fuel, Lubricants and Oils	0	4,500	0	0	4,500
Total Cost of Public Service Performance management	0	9,000	0	0	9,000
Total Cost of Public Sector Transformation	2,324,687	9,028,667	0	0	11,353,354
Programme 16 Governance And Security					
Key Service Area 000014 Administrative and Support Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	15,000	0	4,721	19,721
Total for LCIII:	County:				4,721
LCII:	Allowances paid	Source: External Financing 681-Cordaid-Uganda			4,721
212102 Medical expenses (Employees)	0	3,000	0	0	3,000
212103 Incapacity benefits (Employees)	0	3,000	0	0	3,000
221005 Official Ceremonies and State Functions	0	8,000	0	0	8,000
221007 Books, Periodicals & Newspapers	0	832	0	0	832
221008 Information and Communication Technology Supplies.	0	3,000	10,000	0	13,000
Total for LCIII: Busoba Subcounty	County: Bungokho				10,000
LCII: Bumasikye	ICT - Assorted Computer Accessories	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			10,000
221009 Welfare and Entertainment	0	3,000	0	1,000	4,000
Total for LCIII: Busoba Subcounty	County: Bungokho				1,000
LCII: Bumasikye	Welfare - Assorted Welfare Items	Source: External Financing 681-Cordaid-Uganda			1,000
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	1,000	4,000
Total for LCIII: Busoba Subcounty	County: Bungokho				1,000
LCII: Bumasikye	busoba	Office Supplies - Assorted Office Items	Source: External Financing 681-Cordaid-Uganda		1,000

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221012 Small Office Equipment	0	3,000	1,403	0	4,403
Total for LCIII:	County:				1,403
LCII: busoba	Office Equipment and Supplies - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			1,403
221017 Membership dues and Subscription fees.	0	6,000	0	0	6,000
221020 Litigation and related expenses	0	30,000	0	0	30,000
222001 Information and Communication Technology Services.	0	5,791	0	0	5,791
223004 Guard and Security services	0	10,800	0	0	10,800
223005 Electricity	0	4,000	0	0	4,000
223006 Water	0	3,000	0	0	3,000
225204 Monitoring and Supervision of capital work	0	15,000	28,000	0	43,000
Total for LCIII: Busoba Subcounty	County: Bungokho				22,000
LCII: Bumasikye	monitoring costs	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			12,000
LCII: Bumasikye	monitoring costs paid	Source: Locally Raised Revenues			10,000
Total for LCIII: Busiu Town Council	County: Bungokho				6,000
LCII: Central Ward	Monitoring costs	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			6,000
227001 Travel inland	0	13,452	11,000	0	24,452
Total for LCIII: Busoba Subcounty	County: Bungokho				11,000
LCII: Bumasikye	Travel Inland - Expenses	Source: Locally Raised Revenues			11,000
227004 Fuel, Lubricants and Oils	0	13,452	11,000	4,013	28,465
Total for LCIII: Busoba Subcounty	County: Bungokho				15,013
LCII: Bumasikye	Fuel, Oils and Lubricants - Diesel	Source: Locally Raised Revenues			11,000
LCII: Bumasikye	Fuel, Oils and Lubricants - Diesel	Source: External Financing 681-Cordaid-Uganda			4,013
228002 Maintenance-Transport Equipment	0	15,000	0	5,000	20,000
Total for LCIII: Busoba Subcounty	County: Bungokho				5,000
LCII: Bumasikye	Vehicle Maintenance - Tire and Tire Tubes	Source: External Financing 681-Cordaid-Uganda			2,600
LCII: Bumasikye	Vehicle Maintenance - Service, Repair and Maintenance	Source: External Financing 681-Cordaid-Uganda			2,400

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273102 Incapacity, death benefits and funeral expenses	0	3,000	0	0	3,000
312121 Non-Residential Buildings - Acquisition	0	0	582,000	0	582,000
Total for LCIII: Busoba Subcounty	County: Bungokho				388,000
LCII: Bumasikeye	busoba	Non Residential Buildings - Office Building	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc		388,000
Total for LCIII: Busiu Town Council	County: Bungokho				194,000
LCII: Central Ward	busiu	Non Residential Buildings - Office Building	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc		194,000
Total Cost of Administrative and Support Services	0	161,326	643,403	15,734	820,464
Total Cost of Governance And Security	0	161,326	643,403	15,734	820,464
Programme 17 Regional Balanced Development					
Key Service Area 000005 Human Resource Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	15,800	0	0	15,800
221003 Staff Training	0	0	59,362	0	59,362
Total for LCIII: Busoba Subcounty	County: Bungokho				59,362
LCII: Bumasikeye		Staff Training - Bench Marking	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		11,000
LCII: Bumasikeye		Staff Training - Capacity Building	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		28,362
LCII: Bumasikeye		Staff Training - Bench Marking	Source: Locally Raised Revenues		20,000
221008 Information and Communication Technology Supplies.	0	9,040	0	0	9,040
221009 Welfare and Entertainment	0	9,490	0	0	9,490
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
222001 Information and Communication Technology Services.	0	680	0	0	680
227001 Travel inland	0	5,200	0	0	5,200
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Human Resource Management	0	48,210	59,362	0	107,572
Total Cost of Regional Balanced Development	0	48,210	59,362	0	107,572
Total Cost of Administration and Management	2,324,687	9,241,304	702,765	15,734	12,284,490
Total Cost of Administration	2,324,687	9,241,304	702,765	15,734	12,284,490

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Subcounty / Town Council / Division: 236742 Bubyangu Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
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					
263402 Transfer to Other Government Units	0	34,792	30,471	0	65,263
Total Cost of Administrative and Support Services	0	34,792	30,471	0	65,263
Total Cost of Governance And Security	0	34,792	30,471	0	65,263
Total Cost of Administration and Management	0	34,792	30,471	0	65,263
Total Cost of 236742 Bubyangu Subcounty	0	34,792	30,471	0	65,263

Subcounty / Town Council / Division: 236743 Busoba Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
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					
263402 Transfer to Other Government Units	0	41,483	25,891	0	67,374
Total Cost of Administrative and Support Services	0	41,483	25,891	0	67,374
Total Cost of Governance And Security	0	41,483	25,891	0	67,374
Total Cost of Administration and Management	0	41,483	25,891	0	67,374
Total Cost of 236743 Busoba Subcounty	0	41,483	25,891	0	67,374

Subcounty / Town Council / Division: 236744 Bukhiende Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
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					
263402 Transfer to Other Government Units	0	40,301	37,246	0	77,547
Total Cost of Administrative and Support Services	0	40,301	37,246	0	77,547
Total Cost of Governance And Security	0	40,301	37,246	0	77,547
Total Cost of Administration and Management	0	40,301	37,246	0	77,547
Total Cost of 236744 Bukhiende Subcounty	0	40,301	37,246	0	77,547

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Subcounty / Town Council / Division: 236746 Busiu Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
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					
263402 Transfer to Other Government Units	0	24,844	19,307	0	44,151
Total Cost of Administrative and Support Services	0	24,844	19,307	0	44,151
Total Cost of Governance And Security	0	24,844	19,307	0	44,151
Total Cost of Administration and Management	0	24,844	19,307	0	44,151
Total Cost of 236746 Busiu Subcounty	0	24,844	19,307	0	44,151

Subcounty / Town Council / Division: 236748 Bungokho Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
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					
263402 Transfer to Other Government Units	0	65,499	48,410	0	113,909
Total Cost of Administrative and Support Services	0	65,499	48,410	0	113,909
Total Cost of Governance And Security	0	65,499	48,410	0	113,909
Total Cost of Administration and Management	0	65,499	48,410	0	113,909
Total Cost of 236748 Bungokho Subcounty	0	65,499	48,410	0	113,909

Subcounty / Town Council / Division: 236751 Nyondo Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
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					
263402 Transfer to Other Government Units	0	25,141	14,822	0	39,963
Total Cost of Administrative and Support Services	0	25,141	14,822	0	39,963
Total Cost of Governance And Security	0	25,141	14,822	0	39,963
Total Cost of Administration and Management	0	25,141	14,822	0	39,963
Total Cost of 236751 Nyondo Subcounty	0	25,141	14,822	0	39,963

VOTE: 891 Mbale District

Subcounty / Town Council / Division: 236754 Busano Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
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					
263402 Transfer to Other Government Units	0	25,461	19,211	0	44,672
Total Cost of Administrative and Support Services	0	25,461	19,211	0	44,672
Total Cost of Governance And Security	0	25,461	19,211	0	44,672
Total Cost of Administration and Management	0	25,461	19,211	0	44,672
Total Cost of 236754 Busano Subcounty	0	25,461	19,211	0	44,672

Subcounty / Town Council / Division: 236755 Bufumbo Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
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					
263402 Transfer to Other Government Units	0	19,292	16,253	0	35,545
Total Cost of Administrative and Support Services	0	19,292	16,253	0	35,545
Total Cost of Governance And Security	0	19,292	16,253	0	35,545
Total Cost of Administration and Management	0	19,292	16,253	0	35,545
Total Cost of 236755 Bufumbo Subcounty	0	19,292	16,253	0	35,545

Subcounty / Town Council / Division: 236756 Busiu Town Council

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
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					
263402 Transfer to Other Government Units	0	67,879	13,216	0	81,094
Total Cost of Administrative and Support Services	0	67,879	13,216	0	81,094
Total Cost of Governance And Security	0	67,879	13,216	0	81,094
Total Cost of Administration and Management	0	67,879	13,216	0	81,094
Total Cost of 236756 Busiu Town Council	0	67,879	13,216	0	81,094

VOTE: 891 Mbale District

Subcounty / Town Council / Division: 236757 Budwale Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
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					
263402 Transfer to Other Government Units	0	17,616	13,963	0	31,579
Total Cost of Administrative and Support Services	0	17,616	13,963	0	31,579
Total Cost of Governance And Security	0	17,616	13,963	0	31,579
Total Cost of Administration and Management	0	17,616	13,963	0	31,579
Total Cost of 236757 Budwale Subcounty	0	17,616	13,963	0	31,579

Subcounty / Town Council / Division: 236758 Lukhonge Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
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					
263402 Transfer to Other Government Units	0	20,157	17,112	0	37,270
Total Cost of Administrative and Support Services	0	20,157	17,112	0	37,270
Total Cost of Governance And Security	0	20,157	17,112	0	37,270
Total Cost of Administration and Management	0	20,157	17,112	0	37,270
Total Cost of 236758 Lukhonge Subcounty	0	20,157	17,112	0	37,270

Subcounty / Town Council / Division: 236759 Bumasikeye Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
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					
263402 Transfer to Other Government Units	0	45,698	21,692	0	67,390
Total Cost of Administrative and Support Services	0	45,698	21,692	0	67,390
Total Cost of Governance And Security	0	45,698	21,692	0	67,390
Total Cost of Administration and Management	0	45,698	21,692	0	67,390
Total Cost of 236759 Bumasikeye Subcounty	0	45,698	21,692	0	67,390

VOTE: 891 Mbale District

Subcounty / Town Council / Division: 236760 Wanale Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
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					
263402 Transfer to Other Government Units	0	26,952	17,685	0	44,637
Total Cost of Administrative and Support Services	0	26,952	17,685	0	44,637
Total Cost of Governance And Security	0	26,952	17,685	0	44,637
Total Cost of Administration and Management	0	26,952	17,685	0	44,637
Total Cost of 236760 Wanale Subcounty	0	26,952	17,685	0	44,637

Subcounty / Town Council / Division: 236761 Nabumali Town Council

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
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					
263402 Transfer to Other Government Units	0	73,265	14,864	0	88,128
Total Cost of Administrative and Support Services	0	73,265	14,864	0	88,128
Total Cost of Governance And Security	0	73,265	14,864	0	88,128
Total Cost of Administration and Management	0	73,265	14,864	0	88,128
Total Cost of 236761 Nabumali Town Council	0	73,265	14,864	0	88,128

Subcounty / Town Council / Division: 236762 Bumbobi Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
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					
263402 Transfer to Other Government Units	0	32,465	26,177	0	58,642
Total Cost of Administrative and Support Services	0	32,465	26,177	0	58,642
Total Cost of Governance And Security	0	32,465	26,177	0	58,642
Total Cost of Administration and Management	0	32,465	26,177	0	58,642
Total Cost of 236762 Bumbobi Subcounty	0	32,465	26,177	0	58,642

VOTE: 891 Mbale District

Subcounty / Town Council / Division: 273641 Jewa Town Council

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
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					
263402 Transfer to Other Government Units	0	32,529	8,415	0	40,944
Total Cost of Administrative and Support Services	0	32,529	8,415	0	40,944
Total Cost of Governance And Security	0	32,529	8,415	0	40,944
Total Cost of Administration and Management	0	32,529	8,415	0	40,944
Total Cost of 273641 Jewa Town Council	0	32,529	8,415	0	40,944

Subcounty / Town Council / Division: 273642 Bunambutye

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
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					
263402 Transfer to Other Government Units	0	18,730	14,154	0	32,884
Total Cost of Administrative and Support Services	0	18,730	14,154	0	32,884
Total Cost of Governance And Security	0	18,730	14,154	0	32,884
Total Cost of Administration and Management	0	18,730	14,154	0	32,884
Total Cost of 273642 Bunambutye	0	18,730	14,154	0	32,884

VOTE: 891 Mbale District

Finance

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	271,413	287,998
District Unconditional Grant Non-Wage	75,143	78,453
District Unconditional Grant Wage	138,733	138,733
Locally Raised Revenues	57,537	70,813
Development Revenues	163,699	172,621
Locally Raised Revenues	163,699	172,621
Total Revenues Shares	435,113	460,619
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	138,733	138,733
Non Wage	132,680	149,265
Development Expenditure		
Domestic Development	163,699	172,621
External Financing	0	0
Total Expenditure	435,113	460,619

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

Service Area 10 Financial Management and Accountability (LG)					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
211101 General Staff Salaries	138,733	0	0	0	138,733
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	33,554	4,146	0	37,700
Total for LCIII:	County:				4,146
LCII:	Allowances	Source: Locally Raised Revenues			4,146
221002 Workshops, Meetings and Seminars	0	14,400	0	0	14,400
221007 Books, Periodicals & Newspapers	0	1,000	0	0	1,000
221008 Information and Communication Technology Supplies.	0	8,110	0	0	8,110

VOTE: 891 Mbale District

221009 Welfare and Entertainment	0	4,400	0	0	4,400
221011 Printing, Stationery, Photocopying and Binding	0	9,643	0	0	9,643
221012 Small Office Equipment	0	3,233	0	0	3,233
221017 Membership dues and Subscription fees.	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	3,500	0	0	3,500
223005 Electricity	0	16,000	0	0	16,000
225101 Consultancy Services	0	0	22,776	0	22,776
Total for LCIII:	County:				22,776
LCII:	Consultancy Services - Management	Source: Locally Raised Revenues			22,776
225204 Monitoring and Supervision of capital work	0	0	15,200	0	15,200
Total for LCIII:	County:				15,200
LCII:	Monitoring and supervision of capital work	Source: Locally Raised Revenues			15,200
227001 Travel inland	0	14,629	0	0	14,629
227004 Fuel, Lubricants and Oils	0	25,600	0	0	25,600
228002 Maintenance-Transport Equipment	0	13,197	0	0	13,197
313129 Other Buildings other than dwellings - Improvement	0	0	130,499	0	130,499
Total for LCIII: Bumasikye Subcounty	County: Bungokho				130,499
LCII: Muanda	Kimwanga Market	Other Buildings Other than Dwellings Maintenance-Other Construction works	Source: Locally Raised Revenues		130,499
Total Cost of Finance and Accounting	138,733	149,265	172,621	0	460,619
Total Cost of Development Plan Implementation	138,733	149,265	172,621	0	460,619
Total Cost of Financial Management and Accountability (LG)	138,733	149,265	172,621	0	460,619
Total Cost of Finance	138,733	149,265	172,621	0	460,619

VOTE: 891 Mbale District

Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	835,159	857,159
District Unconditional Grant Non-Wage	429,665	429,665
District Unconditional Grant Wage	234,098	234,098
Locally Raised Revenues	171,396	193,396
Development Revenues	82,932	63,405
District Discretionary Equalisation Development Grant	52,932	55,405
Locally Raised Revenues	30,000	8,000
Total Revenues Shares	918,091	920,564
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	234,098	234,098
Non Wage	601,061	623,061
Development Expenditure		
Domestic Development	82,932	63,405
External Financing	0	0
Total Expenditure	918,091	920,564

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

Service Area 10 Legislation and Oversight

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	17,259	0	0	17,259
221005 Official Ceremonies and State Functions	0	5,860	0	0	5,860
221011 Printing, Stationery, Photocopying and Binding	0	620	0	0	620
221012 Small Office Equipment	0	5,002	0	0	5,002
227001 Travel inland	0	3,334	0	0	3,334
228002 Maintenance-Transport Equipment	0	1,658	0	0	1,658

VOTE: 891 Mbale District

Total Cost of HIV/AIDS Mainstreaming	0	33,733	0	0	33,733
Total Cost of Human Capital Development	0	33,733	0	0	33,733
Programme 14 Public Sector Transformation					
Key Service Area 000007 Procurement and Disposal Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	8,000	0	0	8,000
221001 Advertising and Public Relations	0	6,000	0	0	6,000
221008 Information and Communication Technology Supplies.	0	5,305	0	0	5,305
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	5,000	0	0	5,000
221012 Small Office Equipment	0	7,000	0	0	7,000
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
227001 Travel inland	0	3,000	0	0	3,000
227004 Fuel, Lubricants and Oils	0	8,000	0	0	8,000
Total Cost of Procurement and Disposal Services	0	46,305	0	0	46,305
Key Service Area 000049 Recruitment services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	17,000	10,000	0	27,000
Total for LCIII: Missing Subcounty	County: Missing County				10,000
LCII: Missing Parish	Allowances	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			10,000
221001 Advertising and Public Relations	0	2,800	0	0	2,800
221007 Books, Periodicals & Newspapers	0	1,520	0	0	1,520
221009 Welfare and Entertainment	0	11,480	5,000	0	16,480
Total for LCIII:	County:				5,000
LCII:	Welfare - Food and Refreshments	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			5,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	3,248	0	4,248
Total for LCIII:	County:				3,248
LCII:	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			3,248
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000

VOTE: 891 Mbale District

222002 Postage and Courier	0	200	0	0	200
227001 Travel inland	0	2,000	5,004	0	7,004
Total for LCIII:	County:				5,004
LCII:	Travel Inland - Others	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			5,004
227004 Fuel, Lubricants and Oils	0	2,000	2,000	0	4,000
Total for LCIII:	County:				2,000
LCII:	Fuel, Oils and Lubricants - Diesel	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			2,000
Total Cost of Recruitment services	0	39,000	25,252	0	64,252
Total Cost of Public Sector Transformation	0	85,305	25,252	0	110,557
Programme 16 Governance And Security					
Key Service Area 000014 Administrative and Support Services					
211101 General Staff Salaries	234,098	0	0	0	234,098
211105 Ex-Gratia for Political leaders.	0	167,433	0	0	167,433
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	148,227	0	0	148,227
211107 Boards, Committees and Council Allowances	0	0	4,800	0	4,800
Total for LCIII: Missing Subcounty	County: Missing County				4,800
LCII: Missing Parish	Allowances	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			4,800
212102 Medical expenses (Employees)	0	1,000	0	0	1,000
221007 Books, Periodicals & Newspapers	0	3,040	0	0	3,040
221009 Welfare and Entertainment	0	4,000	1,500	0	5,500
Total for LCIII: Missing Subcounty	County: Missing County				1,500
LCII: Missing Parish	Welfare - Food and Refreshments	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			1,500
221011 Printing, Stationery, Photocopying and Binding	0	3,000	1,000	0	4,000
Total for LCIII:	County:				1,000
LCII:	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			1,000
221012 Small Office Equipment	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	1,897	0	0	1,897
223001 Property Management Expenses	0	360	0	0	360

VOTE: 891 Mbale District

227001 Travel inland	0	1,600	2,853	0	4,453
Total for LCIII:	County:				2,853
LCII:	Travel Inland - Allowances	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			2,853
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Administrative and Support Services	234,098	336,557	10,153	0	580,809
Key Service Area 000024 Compliance and Enforcement Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,220	15,000	0	21,220
Total for LCIII: Missing Subcounty	County: Missing County				15,000
LCII: Missing Parish	headquarters	Allowances paid	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		15,000
221009 Welfare and Entertainment	0	2,125	2,000	0	4,125
Total for LCIII:	County:				2,000
LCII:		Welfare - Food and Refreshments	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		2,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
227001 Travel inland	0	2,000	3,000	0	5,000
Total for LCIII:	County:				3,000
LCII:	Headquarters4	Travel Inland - Department Trips	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		3,000
227004 Fuel, Lubricants and Oils	0	5,000	0	0	5,000
Total Cost of Compliance and Enforcement Services	0	16,345	20,000	0	36,345
Key Service Area 190004 Regulation and Advisory Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	74,802	0	0	74,802
221009 Welfare and Entertainment	0	8,856	0	0	8,856
227001 Travel inland	0	9,930	0	0	9,930
227004 Fuel, Lubricants and Oils	0	15,192	8,000	0	23,192
Total for LCIII:	County:				8,000
LCII:		Fuel, Oils and Lubricants - Diesel	Source: Locally Raised Revenues		8,000
228002 Maintenance-Transport Equipment	0	8,000	0	0	8,000
Total Cost of Regulation and Advisory Services	0	116,780	8,000	0	124,780
Total Cost of Governance And Security	234,098	469,682	38,153	0	741,934
Programme 19 Administration Of Justice					

VOTE: 891 Mbale District

Key Service Area 000003 Facilities Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	10,380	0	0	10,380
221009 Welfare and Entertainment	0	4,360	0	0	4,360
221011 Printing, Stationery, Photocopying and Binding	0	5,000	0	0	5,000
221012 Small Office Equipment	0	2,000	0	0	2,000
227001 Travel inland	0	6,300	0	0	6,300
227004 Fuel, Lubricants and Oils	0	6,300	0	0	6,300
Total Cost of Facilities Management	0	34,340	0	0	34,340
Total Cost of Administration Of Justice	0	34,340	0	0	34,340
Total Cost of Legislation and Oversight	234,098	623,061	63,405	0	920,564
Total Cost of Statutory bodies	234,098	623,061	63,405	0	920,564

VOTE: 891 Mbale District

Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,937,124	2,244,721
Programme Conditional Grant - Wage Recurrent	1,142,400	1,278,930
Programme Conditional Grant - Non Wage Recurrent	530,216	654,678
District Unconditional Grant Non-Wage	1,000	1,000
Locally Raised Revenues	2,508	3,508
Other Transfers from Central Government	261,000	306,605
Development Revenues	918,765	549,892
Programme Conditional Grant - Development	684,425	354,454
External Financing	0	7,346
Locally Raised Revenues	234,340	71,106
Multi-Sectoral Transfers to LLGs_ExtFin	0	116,986
Total Revenues Shares	2,855,890	2,794,613
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,142,400	1,278,930
Non Wage	623,724	965,791
Development Expenditure		
Domestic Development	918,765	425,560
External Financing	0	124,332
Total Expenditure	2,684,890	2,794,613

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

Service Area 10 Agricultural Extension					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 000089 Climate Change Mitigation					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	96,605	0	0	96,605
221002 Workshops, Meetings and Seminars	0	14,000	0	0	14,000
221009 Welfare and Entertainment	0	10,000	0	0	10,000

VOTE: 891 Mbale District

221011 Printing, Stationery, Photocopying and Binding	0	10,000	0	0	10,000
227004 Fuel, Lubricants and Oils	0	80,000	0	0	80,000
228002 Maintenance-Transport Equipment	0	6,000	0	0	6,000
Total Cost of Climate Change Mitigation	0	216,605	0	0	216,605
Key Service Area 010016 Farmer mobilisation and sensitisation					
211101 General Staff Salaries	1,278,930	0	0	0	1,278,930
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	24,480	0	2,204	26,684
Total for LCIII:	County:				2,204
LCII:	Allowances paid	Source: External Financing 681-Cordaid-Uganda			2,204
221002 Workshops, Meetings and Seminars	0	5,553	0	0	5,553
221008 Information and Communication Technology Supplies.	0	3,850	0	0	3,850
221009 Welfare and Entertainment	0	7,700	0	0	7,700
221011 Printing, Stationery, Photocopying and Binding	0	4,400	0	0	4,400
222001 Information and Communication Technology Services.	0	2,600	0	0	2,600
223005 Electricity	0	3,508	0	0	3,508
223006 Water	0	1,000	0	0	1,000
224003 Agricultural Supplies and Services	0	0	66,634	0	66,634
Total for LCIII: Missing Subcounty	County: Missing County				66,634
LCII: Missing Parish	Agricultural Supplies and Services - Farmer demonstration assorted items	Source: Programme Conditional Grant - Development 101-o/w Production - Development			39,564
LCII: Missing Parish	Agricultural Supplies and Services - Community demonstration assorted items	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			27,070
227001 Travel inland	0	44,436	0	0	44,436
227004 Fuel, Lubricants and Oils	0	21,970	0	1,469	23,439
Total for LCIII:	County:				1,469
LCII:	Fuel, Oils and Lubricants - Diesel	Source: External Financing 681-Cordaid-Uganda			1,469
228002 Maintenance-Transport Equipment	0	0	0	3,673	3,673
Total for LCIII:	County:				3,673

VOTE: 891 Mbale District

LCII:	Vehicle Maintenance - Service, Repair and Maintenance	Source: External Financing 681-Cordaid-Uganda	3,673		
312216 Cycles - Acquisition	0	0	82,500	0	82,500
Total for LCIII:	County:				82,500
LCII:	Headquarters	Cycles - Motorcycles	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		82,500
Total Cost of Farmer mobilisation and sensitisation	1,278,930	119,497	149,134	7,346	1,554,907
Key Service Area 010074 Vector and disease control					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	158,968	0	0	158,968
221002 Workshops, Meetings and Seminars	0	5,600	0	0	5,600
221009 Welfare and Entertainment	0	31,980	0	0	31,980
221011 Printing, Stationery, Photocopying and Binding	0	40,960	0	0	40,960
222001 Information and Communication Technology Services.	0	10,200	0	0	10,200
227001 Travel inland	0	82,140	0	0	82,140
227004 Fuel, Lubricants and Oils	0	97,790	0	0	97,790
228002 Maintenance-Transport Equipment	0	4,000	0	0	4,000
Total Cost of Vector and disease control	0	431,638	0	0	431,638
Total Cost of Agro-Industrialization	1,278,930	767,740	149,134	7,346	2,203,150
Total Cost of Agricultural Extension	1,278,930	767,740	149,134	7,346	2,203,150
Service Area 20 Agricultural Production					

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010036 Water for production management systems					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	78,360	0	78,360
Total for LCIII:	County:				78,360
LCII:	allowances paid	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			78,360
221009 Welfare and Entertainment	0	0	20,544	0	20,544
Total for LCIII: Missing Subcounty	County: Missing County				20,544
LCII: Missing Parish	Welfare - Assorted Welfare Items	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			20,544

VOTE: 891 Mbale District

221011 Printing, Stationery, Photocopying and Binding	0	0	30,489	0	30,489
Total for LCIII:	County:				30,489
LCII:	Office Supplies - Assorted Binding Materials and Consumables	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			30,489
222001 Information and Communication Technology Services.	0	0	12,162	0	12,162
Total for LCIII: Missing Subcounty	County: Missing County				12,162
LCII: Missing Parish	Telecommunication Services - Airtime and Mobile Phone Services	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			12,162
224003 Agricultural Supplies and Services	0	0	134,870	0	134,870
Total for LCIII: Missing Subcounty	County: Missing County				134,870
LCII: Missing Parish	Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			63,764
LCII: Missing Parish	Agricultural Supplies and Services - Assorted equipment	Source: Locally Raised Revenues			71,106
Total Cost of Water for production management systems	0	0	276,425	0	276,425
Total Cost of Agro-Industrialization	0	0	276,425	0	276,425
Total Cost of Agricultural Production	0	0	276,425	0	276,425
Service Area 30 Agricultural Value Chain Services					

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 300016 Parish Development Model Operations					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	198,051	0	0	198,051
Total Cost of Parish Development Model Operations	0	198,051	0	0	198,051
Total Cost of Agro-Industrialization	0	198,051	0	0	198,051
Total Cost of Agricultural Value Chain Services	0	198,051	0	0	198,051
Total Cost of Production and Marketing	1,278,930	965,791	425,560	7,346	2,677,626

VOTE: 891 Mbale District

Subcounty / Town Council / Division: 236742 Bubyangu Subcounty

Service Area 10 Agricultural Extension

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
227001 Travel inland	0	0	0	8,356	8,356
Total Cost of Farmer mobilisation and sensitisation	0	0	0	8,356	8,356
Total Cost of Agro-Industrialization	0	0	0	8,356	8,356
Total Cost of Agricultural Extension	0	0	0	8,356	8,356
Total Cost of 236742 Bubyangu Subcounty	0	0	0	8,356	8,356

Subcounty / Town Council / Division: 236743 Busoba Subcounty

Service Area 10 Agricultural Extension

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
227001 Travel inland	0	0	0	8,356	8,356
Total Cost of Farmer mobilisation and sensitisation	0	0	0	8,356	8,356
Total Cost of Agro-Industrialization	0	0	0	8,356	8,356
Total Cost of Agricultural Extension	0	0	0	8,356	8,356
Total Cost of 236743 Busoba Subcounty	0	0	0	8,356	8,356

Subcounty / Town Council / Division: 236744 Bukhiende Subcounty

Service Area 10 Agricultural Extension

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
227001 Travel inland	0	0	0	8,356	8,356
Total Cost of Farmer mobilisation and sensitisation	0	0	0	8,356	8,356
Total Cost of Agro-Industrialization	0	0	0	8,356	8,356
Total Cost of Agricultural Extension	0	0	0	8,356	8,356
Total Cost of 236744 Bukhiende Subcounty	0	0	0	8,356	8,356

VOTE: 891 Mbale District

Subcounty / Town Council / Division: 236746 Busiu Subcounty

Service Area 10 Agricultural Extension

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
227001 Travel inland	0	0	0	8,356	8,356
Total Cost of Farmer mobilisation and sensitisation	0	0	0	8,356	8,356
Total Cost of Agro-Industrialization	0	0	0	8,356	8,356
Total Cost of Agricultural Extension	0	0	0	8,356	8,356
Total Cost of 236746 Busiu Subcounty	0	0	0	8,356	8,356

Subcounty / Town Council / Division: 236748 Bungokho Subcounty

Service Area 10 Agricultural Extension

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
227001 Travel inland	0	0	0	8,356	8,356
Total Cost of Farmer mobilisation and sensitisation	0	0	0	8,356	8,356
Total Cost of Agro-Industrialization	0	0	0	8,356	8,356
Total Cost of Agricultural Extension	0	0	0	8,356	8,356
Total Cost of 236748 Bungokho Subcounty	0	0	0	8,356	8,356

Subcounty / Town Council / Division: 236751 Nyondo Subcounty

Service Area 10 Agricultural Extension

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
227001 Travel inland	0	0	0	8,356	8,356
Total Cost of Farmer mobilisation and sensitisation	0	0	0	8,356	8,356
Total Cost of Agro-Industrialization	0	0	0	8,356	8,356
Total Cost of Agricultural Extension	0	0	0	8,356	8,356
Total Cost of 236751 Nyondo Subcounty	0	0	0	8,356	8,356

VOTE: 891 Mbale District

Subcounty / Town Council / Division: 236754 Busano Subcounty

Service Area 10 Agricultural Extension

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
227001 Travel inland	0	0	0	8,356	8,356
Total Cost of Farmer mobilisation and sensitisation	0	0	0	8,356	8,356
Total Cost of Agro-Industrialization	0	0	0	8,356	8,356
Total Cost of Agricultural Extension	0	0	0	8,356	8,356
Total Cost of 236754 Busano Subcounty	0	0	0	8,356	8,356

Subcounty / Town Council / Division: 236755 Bufumbo Subcounty

Service Area 10 Agricultural Extension

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
227001 Travel inland	0	0	0	8,356	8,356
Total Cost of Farmer mobilisation and sensitisation	0	0	0	8,356	8,356
Total Cost of Agro-Industrialization	0	0	0	8,356	8,356
Total Cost of Agricultural Extension	0	0	0	8,356	8,356
Total Cost of 236755 Bufumbo Subcounty	0	0	0	8,356	8,356

Subcounty / Town Council / Division: 236757 Budwale Subcounty

Service Area 10 Agricultural Extension

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
227001 Travel inland	0	0	0	8,356	8,356
Total Cost of Farmer mobilisation and sensitisation	0	0	0	8,356	8,356
Total Cost of Agro-Industrialization	0	0	0	8,356	8,356
Total Cost of Agricultural Extension	0	0	0	8,356	8,356
Total Cost of 236757 Budwale Subcounty	0	0	0	8,356	8,356

VOTE: 891 Mbale District

Subcounty / Town Council / Division: 236758 Lukhonge Subcounty

Service Area 10 Agricultural Extension

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
227001 Travel inland	0	0	0	8,356	8,356
Total Cost of Farmer mobilisation and sensitisation	0	0	0	8,356	8,356
Total Cost of Agro-Industrialization	0	0	0	8,356	8,356
Total Cost of Agricultural Extension	0	0	0	8,356	8,356
Total Cost of 236758 Lukhonge Subcounty	0	0	0	8,356	8,356

Subcounty / Town Council / Division: 236759 Bumasikeye Subcounty

Service Area 10 Agricultural Extension

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
227001 Travel inland	0	0	0	8,356	8,356
Total Cost of Farmer mobilisation and sensitisation	0	0	0	8,356	8,356
Total Cost of Agro-Industrialization	0	0	0	8,356	8,356
Total Cost of Agricultural Extension	0	0	0	8,356	8,356
Total Cost of 236759 Bumasikeye Subcounty	0	0	0	8,356	8,356

Subcounty / Town Council / Division: 236760 Wanale Subcounty

Service Area 10 Agricultural Extension

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
227001 Travel inland	0	0	0	8,356	8,356
Total Cost of Farmer mobilisation and sensitisation	0	0	0	8,356	8,356
Total Cost of Agro-Industrialization	0	0	0	8,356	8,356
Total Cost of Agricultural Extension	0	0	0	8,356	8,356
Total Cost of 236760 Wanale Subcounty	0	0	0	8,356	8,356

VOTE: 891 Mbale District

Subcounty / Town Council / Division: 236762 Bumbobi Subcounty

Service Area 10 Agricultural Extension

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
227001 Travel inland	0	0	0	8,356	8,356
Total Cost of Farmer mobilisation and sensitisation	0	0	0	8,356	8,356
Total Cost of Agro-Industrialization	0	0	0	8,356	8,356
Total Cost of Agricultural Extension	0	0	0	8,356	8,356
Total Cost of 236762 Bumbobi Subcounty	0	0	0	8,356	8,356

Subcounty / Town Council / Division: 273642 Bunambutye

Service Area 10 Agricultural Extension

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
227001 Travel inland	0	0	0	8,356	8,356
Total Cost of Farmer mobilisation and sensitisation	0	0	0	8,356	8,356
Total Cost of Agro-Industrialization	0	0	0	8,356	8,356
Total Cost of Agricultural Extension	0	0	0	8,356	8,356
Total Cost of 273642 Bunambutye	0	0	0	8,356	8,356

VOTE: 891 Mbale District

Health

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	8,006,008	8,376,871
Programme Conditional Grant - Wage Recurrent	7,199,577	7,472,711
Programme Conditional Grant - Non Wage Recurrent	803,095	900,824
Locally Raised Revenues	3,336	3,336
Development Revenues	2,114,869	1,725,880
Programme Conditional Grant - Development	122,835	331,812
District Discretionary Equalisation Development Grant	100,000	149,357
External Financing	1,892,034	1,241,712
Locally Raised Revenues	0	3,000
Total Revenues Shares	10,120,878	10,102,751
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	7,199,577	7,472,711
Non Wage	806,431	904,160
Development Expenditure		
Domestic Development	222,835	484,169
External Financing	1,892,034	1,241,712
Total Expenditure	10,120,878	10,102,751

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

Service Area 10 Primary HealthCare					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320165 Primary Health care services					
211101 General Staff Salaries	7,472,711	0	0	0	7,472,711
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	0	6,600	6,600
Total for LCHH:	County:				6,600

VOTE: 891 Mbale District

LCII:	DHO's office	Riders allowances for riding the 11 ambulance motorcycles (Mbale CAP)	Source: External Financing 461-United Nations Expanded Programme on Immunisation (UNEPI)	6,600
221002 Workshops, Meetings and Seminars		0	0	10,000
Total for LCIII: Bungokho Subcounty		County: Bungokho		10,000
LCII: Bumageni		Workshops, Meetings, Seminars - Training (Medical)	Source: External Financing 670-Jhpiego Corporation	10,000
221008 Information and Communication Technology Supplies.		0	2,930	0
221009 Welfare and Entertainment		0	1,675	0
221011 Printing, Stationery, Photocopying and Binding		0	3,000	0
222001 Information and Communication Technology Services.		0	1,940	0
223005 Electricity		0	6,400	0
223006 Water		0	100	0
224008 Educational Materials and Services		0	0	40,000
Total for LCIII: Bungokho Subcounty		County: Bungokho		40,000
LCII: Bumageni		Education and Training Services - Allowances and Facilitation	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)	40,000
225204 Monitoring and Supervision of capital work		0	0	12,000
Total for LCIII: Bungokho Subcounty		County: Bungokho		12,000
LCII: Bumageni		Monitoring and Supervision of health development projects	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	12,000
227001 Travel inland		0	27,031	0
Total for LCIII:		County:		44,312
LCII:		Travel Inland - Allowances	Source: External Financing 436-Global Fund for HIV, TB & Malaria	44,312
Total for LCIII: Bungokho Subcounty		County: Bungokho		956,000
LCII: Bumageni		Travel Inland - Allowances	Source: External Financing 426-United Nations Children Fund (UNICEF)	150,000
LCII: Bumageni	DHO's office	Travel Inland - Allowances	Source: External Financing 445-World Health Organisation (WHO)	230,000
LCII: Bumageni	DHO's office	Travel Inland - Allowances	Source: External Financing 670-Jhpiego Corporation	146,000
LCII: Bumageni	DHO'S OFFICE	Travel Inland - Expenses	Source: External Financing 426-United Nations Children Fund (UNICEF)	30,000

VOTE: 891 Mbale District

LCII: Bumageni	DHO'S OFFICE	Travel Inland - Allowances	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)	400,000
227004 Fuel, Lubricants and Oils		0	19,149 3,000 171,600	193,749
Total for LCIII:		County:		73,000
LCII:		Fuel, Oils and Lubricants - Diesel	Source: External Financing 445-World Health Organisation (WHO)	70,000
LCII:		Fuel, Oils and Lubricants - Fuel Expenses	Source: Locally Raised Revenues	3,000
Total for LCIII: Bungokho Subcounty		County: Bungokho		101,600
LCII: Bumageni		Fuel, Oils and Lubricants - Diesel	Source: External Financing 426-United Nations Children Fund (UNICEF)	20,000
LCII: Bumageni	DHO's office	Fuel, Oils and Lubricants - Diesel	Source: External Financing 461-United Nations Expanded Programme on Immunisation (UNEPI)	6,600
LCII: Bumageni	DHO'S OFFICE	Fuel, Oils and Lubricants - Diesel	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)	60,000
LCII: Bumageni	DHO'S OFFICE	Fuel, Oils and Lubricants - Diesel	Source: External Financing 670-Jhpiego Corporation	15,000
228002 Maintenance-Transport Equipment		0	11,177 0 13,200	24,377
Total for LCIII:		County:		13,200
LCII:		Vehicle Maintenance - Motor Vehicle Spare Parts	Source: External Financing 461-United Nations Expanded Programme on Immunisation (UNEPI)	13,200
228004 Maintenance-Other Fixed Assets		0	4,809 0 0	4,809
263308 Sector Conditional Grant (Non-Wage)		0	825,949 0 0	825,949
Total for LCIII: Bubyangu Subcounty		County: Bungokho		50,637
LCII: Bubyangu	Bumadada	BUMADANDA HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	18,862
LCII: Bubyangu	Bumadanda	BUMADANDA HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	31,775
Total for LCIII: Busoba Subcounty		County: Bungokho		57,683
LCII: Bumasikye	Makhai	MAKHAI HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,431
LCII: Bunanimi	Lwangoli	LWANGOLI HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	18,862
LCII: Busoba	Busoba	BUSOBA EPICENTRE HCII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,431
LCII: Busoba	Lwangoli	LWANGOLI HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	19,959

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Total for LCIII: Bukhiende Subcounty		County: Bungokho		38,484
LCII: Bunashimolo	Bukiende	BUKIENDE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	18,862
LCII: Bunashimolo	Bunashimolo	BUKIENDE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	19,621
Total for LCIII: Bungokho Subcounty		County: Bungokho		58,945
LCII: Bumageni	Bugema	BUGEMA HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,431
LCII: Lwambogo	Bunapongo	BUNAPONGO HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	30,652
LCII: Lwambogo	Bunapongo	BUNAPONGO HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	18,862
Total for LCIII: Busano Subcounty		County: Bungokho		73,180
LCII: Bufooto	Bufooto	BUSANO HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	18,862
LCII: Bufooto	Bufootoo	BUWANGWAHE ALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	18,862
LCII: Bufooto	Busano	BUSANO HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	19,551
LCII: Bufooto	Buwangwa	BUWANGWAHE ALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	15,905
Total for LCIII: Bufumbo Subcounty		County: Bungokho		54,190
LCII: Buzalangizo	Jewa	THORNBURY BUFUMBO HEALTH CENTR	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	10,581
LCII: Jewa	Jewa	JEWA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	24,747
LCII: Jewa	Jewa	JEWA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	18,862
Total for LCIII: Budwale Subcounty		County: Bungokho		40,023
LCII: Bukingala	Kigezi	KIGEZI HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,431
LCII: Buwanagadi	Budwale	BUDWALE HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	18,862
LCII: Buwanangadi	Budwale	BUDWALE HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	11,730
Total for LCIII: Lukhonge Subcounty		County: Bungokho		37,319

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LCII: Namawanga	Namawanga	NAMAWANGAH EALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	18,457
LCII: Namawanga	Namawanga	NAMAWANGAH EALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	18,862
Total for LCIII: Bumasikye Subcounty		County: Bungokho		35,429
LCII: Muanda	Mauda	BUMASIKEYE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	18,862
LCII: Muanda	Muanda	BUMASIKEYE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	16,567
Total for LCIII: Wanale Subcounty		County: Bungokho		43,389
LCII: Bunatsoma	Wanale	WANALE HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	18,862
LCII: Bunatsoma	Wanale	WANALE HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	24,527
Total for LCIII: Nabumali Town Council		County: Bungokho		9,431
LCII: Nabumali Central Ward	Central ward	Nabumali HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,431
Total for LCIII: Bumbobi Subcounty		County: Bungokho		81,741
LCII: Bukhumwa	Nasasa	NASASA HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,431
LCII: Bumbobi	Siira	SIIRA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	17,597
LCII: BUMBOBI LOWER	Siira	SIIRA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	18,862
LCII: BUMBOBI UPPER	Naiku	NAIKU HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	16,989
LCII: BUMBOBI UPPER	Naiku	NAIKU HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	18,862
Total for LCIII: Missing Subcounty		County: Missing County		245,499
LCII: Missing Parish	Busiu	BUSIU HEALTH CENTRE IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	94,310
LCII: Missing Parish	Busiu	BUSIU HEALTH CENTRE IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	69,072
LCII: Missing Parish	Makhonje	MAKHONJE HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	18,862
LCII: Missing Parish	Makhonje	MAKHONJE HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	20,478

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LCII: Missing Parish	Muruba	MURUBA HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			9,431
LCII: Missing Parish	Nyondo	NYONDO HEALTH CENTRE MBALE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			12,184
LCII: Missing Parish	Nyondo	NYONDO HEALTH CENTRE MBALE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)			21,161
312111 Residential Buildings - Acquisition		0	0	238,039	0	238,039
Total for LCIII:		County:				238,039
LCII:		Residential Building - Staff Houses	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			238,039
312121 Non-Residential Buildings - Acquisition		0	0	149,357	0	149,357
Total for LCIII:		County:				149,357
LCII:		Non Residential Buildings - Hospital	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			149,357
312139 Other Structures - Acquisition		0	0	29,773	0	29,773
Total for LCIII:		County:				29,773
LCII:		Other Structures - Construction Works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			29,773
312219 Other Transport equipment - Acquisition		0	0	42,000	0	42,000
Total for LCIII: Bungokho Subcounty		County: Bungokho				42,000
LCII: Bumageni		Other Transport Equipment - Others	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			42,000
312229 Other ICT Equipment - Acquisition		0	0	10,000	0	10,000
Total for LCIII: Bungokho Subcounty		County: Bungokho				10,000
LCII: Bumageni		Other ICT Equipment - Purchase	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			10,000
Total Cost of Primary Health care services		7,472,711	904,160	484,169	1,241,712	10,102,751
Total Cost of Human Capital Development		7,472,711	904,160	484,169	1,241,712	10,102,751
Total Cost of Primary HealthCare		7,472,711	904,160	484,169	1,241,712	10,102,751
Total Cost of Health		7,472,711	904,160	484,169	1,241,712	10,102,751

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Education

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	24,983,747	25,232,538
Programme Conditional Grant - Wage Recurrent	18,963,680	19,048,210
Programme Conditional Grant - Non Wage Recurrent	5,893,071	6,053,331
District Unconditional Grant Non-Wage	5,000	5,000
District Unconditional Grant Wage	80,853	80,853
Locally Raised Revenues	11,143	11,143
Other Transfers from Central Government	30,000	34,000
Development Revenues	2,685,002	794,934
Transitional Conditional Grant - Development	300,000	200,000
Programme Conditional Grant - Development	2,253,925	419,933
District Discretionary Equalisation Development Grant	131,077	175,000
Total Revenues Shares	27,668,749	26,027,472
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	19,044,533	19,129,063
Non Wage	5,939,214	6,103,474
Development Expenditure		
Domestic Development	2,685,002	794,934
External Financing	0	0
Total Expenditure	27,668,749	26,027,472

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

Service Area 10 Pre-Primary and Primary Education					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000063 Quality Assurance Systems					
211101 General Staff Salaries	7,532,686	0	0	0	7,532,686
225204 Monitoring and Supervision of capital work	0	22,792	39,759	0	62,551
Total for LCIII: Lukhonge Subcounty	County: Bungokho				18,750

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LCII: Namawanga	Namawanga P.S	capital projects monitored and supervised	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc	10,000
LCII: Namawanga	selected schools	Capital projects monitored and appraised	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	8,750
Total for LCIII: Missing Subcounty		County: Missing County		21,009
LCII: Missing Parish	various sites	Capital projects monitored and appraised	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	21,009
228001 Maintenance-Buildings and Structures		0	371,056 0 0	371,056
312121 Non-Residential Buildings - Acquisition		0	0 565,175 0	565,175
Total for LCIII:		County:		398,925
LCII:	Latrines in selected P/Ss constructed	Non Residential Buildings - Schools	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	150,000
LCII:	Namatsale P.S	Non Residential Buildings - Schools	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	165,000
LCII:	Retention for various projects paid	Non Residential Buildings - Schools	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	83,925
Total for LCIII: Lukhonge Subcounty		County: Bungokho		166,250
LCII: Namawanga	selected schools	Non Residential Buildings Schools	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	166,250
313121 Non-Residential Buildings - Improvement		0	0 190,000 0	190,000
Total for LCIII: Lukhonge Subcounty		County: Bungokho		190,000
LCII: Namawanga	Namawanga P.S	Renovation of Namawanga P/S	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc	190,000
Total Cost of Quality Assurance Systems		7,532,686	393,848 794,934 0	8,721,468
Key Service Area 320162 Capitation (Primary)				
263308 Sector Conditional Grant (Non-Wage)		0	1,567,469 0 0	1,567,469
Total for LCIII: Bubyangu Subcounty		County: Bungokho		87,230
LCII: Bukikoso	BUKIKOSO PS	BUKIKOSO P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,350
LCII: Bumadanda	BUBYANGU PS	BUBYANGU	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	29,670
LCII: Bumadanda	BUMADANDA PS	BUMADANDA P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	35,210
Total for LCIII: Busoba Subcounty		County: Bungokho		132,559
LCII: Bunanimi	BUFUKHULA PS	BUFUKHULA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,270

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LCII: Bunanimi	BUNANIMI PS	BUNANIMI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,090
LCII: Bunanimi	MANYENYA PS	MANYENYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,270
LCII: Busoba	BUSOBA PS	BUSOBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,150
LCII: Busoba	LWANGOLI PS	LWANGOLI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,890
LCII: Busoba	MAKHAI PS	MAKHAI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	4,812
LCII: Busoba	MAKHAI PS	MAKHAI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	23,628
LCII: Busoba	NAMWALYE PS	NAMWALYE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,450
Total for LCIII: Bukhiende Subcounty		County: Bungokho		160,140
LCII: Bumutsopa	BUKHAKOSI PS	BUKHAKOSI P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,870
LCII: Bunashimolo	MULATSI PS	MULATSI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	26,990
LCII: Bunashimolo	RONGORO PS	RONGORO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	23,610
LCII: Bunashimolo	WOLUKYERA PS	WOLUKYERA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,590
LCII: Bungwany'i	BUMALIRO PS	BUMALIRO P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	24,170
LCII: Burukuru	BURUKURU PS	BURUKURU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,070
LCII: Burukuru	TUBEYI PS	TUBEYI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,090
LCII: Bushangi	NABUKHOMA PS	NABUKHOMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,750
Total for LCIII: Busiu Subcounty		County: Bungokho		22,110
LCII: Bulusambu	MAKHONJE PS	MAKHONJE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,110
Total for LCIII: Bungokho Subcounty		County: Bungokho		202,350
LCII: Bubirabi	BUBIRABI PS	BUBIRABI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	29,290

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LCII: Bubirabi	LWALERA PS	LWALERA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,470
LCII: Bumageni	BUMAGENI ARMY PS	BUMAGENI ARMY P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	60,470
LCII: Bushikori	BUSHIKORI PS	BUSHIKORI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,790
LCII: Khamoto	KHAMOTO PS	KHAMOTO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	23,750
LCII: Lwambogo	NAMATSALE PS	NAMATSALE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	36,510
LCII: Lwambogo	LWAMBOGO PS	LWAMBOGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,070
Total for LCIII: Nyondo Subcounty		County: Bungokho		11,990
LCII: Nyondo	SHITULWA PS	SHITULWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,990
Total for LCIII: Busano Subcounty		County: Bungokho		112,160
LCII: Bufooto	BUFOOTO PS	BUFOOTO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,770
LCII: Bufooto	BUTSONGOLA PS	BUTSONGOLA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,230
LCII: Busano	BUKHANAKWA PS	BUKHANAKWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,310
LCII: Busano	BUSANO PS	BUSANO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,030
LCII: Busano	BUWANGWA PS	BUWANGWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,630
LCII: Buyaka	BUSABULO PS	BUSABULO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,190
Total for LCIII: Bufumbo Subcounty		County: Bungokho		56,020
LCII: Buzalangizo	BUZALANGIZO PS	BUZALANGIZO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	25,870
LCII: Kama	KAAMA PS	KAAMA P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	30,150
Total for LCIII: Budwale Subcounty		County: Bungokho		46,120
LCII: Budwale	BUDWALE PS	BUDWALE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,130

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LCII: Bukungala	BUKINGALA PS	BUKINGALA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	23,990
Total for LCIII: Lukhonge Subcounty		County: Bungokho		67,370
LCII: Nabweye	NABWEYE PS	NABWEYE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,730
LCII: Namawanga	NAMAWANGA PS	NAMAWANGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	31,230
LCII: Nambwa	NAMBWA PS	NAMBWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,410
Total for LCIII: Bumasikeye Subcounty		County: Bungokho		122,050
LCII: Lubaale	BUNAMBUTYE PS	BUNAMBUTYE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,130
LCII: Lubaale	MAKUNDA PS	MAKUNDA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,950
LCII: Lwaboba	WOKUKIRI PS	WOKUKIRI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	24,530
LCII: Muanda	BUKHAMUNYU PS	BUKHAMUNYU P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,230
LCII: Muanda	BUMWERU PS	BUMWERU P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,770
LCII: Muanda	NAMWENULA PS	NAMWENULA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,670
LCII: Toma	BUMASIKEYE PS	BUMASIKEYE P/ S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,770
Total for LCIII: Wanale Subcounty		County: Bungokho		131,760
LCII: Bubentsye	BUKHOOPA PS	BUKHOOPA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	23,810
LCII: Bubentsye	NABIIRI PS	NABIIRI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,790
LCII: Bunatsoma	BUBENTSYE PS	BUBENTSYE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,850
LCII: Bushiuyo	BUSHIUYO PS	BUSHIUYO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,850
LCII: Khaukha	BUNABUBULO PS	BUNABUBULO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	35,370
LCII: Nabanyole	BUNAWIIRE PS	BUNAWIIRE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,090

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Total for LCIII: Bumbobi Subcounty		County: Bungokho		110,660
LCII: Bukhumwa	BUKHUMWA PS	BUKHUMWA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	23,550
LCII: Bukhumwa	NASYERA PS	NASYERA P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	27,970
LCII: Bumbobi	BUMBOBI PS	BUMBOBI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	37,750
LCII: Bumbobi	MUKHUWA PS	MUKHUWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,390
Total for LCIII: Missing Subcounty		County: Missing County		304,949
LCII: Missing Parish	BUFUMBO PS	BUFUMBO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	29,670
LCII: Missing Parish	BUKAYA PS	BUKAYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,130
LCII: Missing Parish	BUSIU PS	BUSIU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	37,710
LCII: Missing Parish	JEWA PS	JEWA P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	36,390
LCII: Missing Parish	KILAYI PS	KILAYI P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,310
LCII: Missing Parish	LUMBUKU PS	Lumbuku P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,450
LCII: Missing Parish	LWABOBA PS	LWABOBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,610
LCII: Missing Parish	MUSESE PS	MUSESE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,610
LCII: Missing Parish	NABUMALI DAY & BDG PS	NABUMALI DAY & BOARDING P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,149
LCII: Missing Parish	NABUMALI DAY & BOARDING PS	NABUMALI DAY & BOARDING P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	4,886
LCII: Missing Parish	NABUMALI DAY PS	NABUMALI DAY P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	23,030
LCII: Missing Parish	NAIKU PS	NAIKU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	29,350
LCII: Missing Parish	NYONDO DEM PS	NYONDO DEMO. P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	29,103

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LCII: Missing Parish	NYONDO DEM PS	NYONDO DEMO. P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	5,552
Total Cost of Capitation (Primary)	0	1,567,469	0	1,567,469
Total Cost of Human Capital Development	7,532,686	1,961,316	794,934	10,288,937
Total Cost of Pre-Primary and Primary Education	7,532,686	1,961,316	794,934	10,288,937
Service Area 20 Secondary Education				

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320158 Capitation (Secondary)					
263308 Sector Conditional Grant (Non-Wage)	0	2,975,370	0	0	2,975,370
Total for LCIII: Busoba Subcounty	County: Bungokho				852,090
LCII: Bunanimi	NABUMALI SS	NABUMALI SEC.SCH	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		156,280
LCII: Busoba	MBALE SCHOOL FOR THE DEAF	MBALE SCHOOL FOR THE DEAF	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		695,810
Total for LCIII: Bukhiende Subcounty	County: Bungokho				208,120
LCII: Bumutsopa	BUNGOKHO SS	BUNGOKHO SEC.SCH	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		208,120
Total for LCIII: Busiu Subcounty	County: Bungokho				153,700
LCII: Bufukhula	MAKHAI SEED SS	MAKHAI .S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		153,700
Total for LCIII: Bungokho Subcounty	County: Bungokho				434,740
LCII: Lwambogo	BUSIU SS	BUSIU SEC.SCH.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		324,020
LCII: Lwambogo	NAMAWANGA SS	NAMAWANGA S S S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		110,720
Total for LCIII: Nyondo Subcounty	County: Bungokho				352,340
LCII: Nyondo	NYONDO SS	NYONDO SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		352,340
Total for LCIII: Busano Subcounty	County: Bungokho				312,620
LCII: Bwikhonje	BUSANO SS	BUSANO SEC .SCH	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		128,720
LCII: Bwikhonje	MUSESE SS	MUSESE SEC.SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		183,900
Total for LCIII: Bufumbo Subcounty	County: Bungokho				113,420

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LCII: Jewa	BUFUMBO SEC.SCH	BUFUMBO SEC.SCH.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	113,420		
Total for LCIII: Bumasikeye Subcounty		County: Bungokho		52,160		
LCII: Toma	BUMASIKEYE SS	Bumasikeye SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	52,160		
Total for LCIII: Wanale Subcounty		County: Bungokho		176,960		
LCII: Bunatsoma	BUBENTSYE SEED SS	BUBENSTYE SEED SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	91,040		
LCII: Nabanyole	WANALE SS	WANALE SEC .SCH	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	85,920		
Total for LCIII: Missing Subcounty		County: Missing County		319,220		
LCII: Missing Parish	BUBYANGU SS	BUBYANGU SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	85,960		
LCII: Missing Parish	MULATSI SS	MULATSI SEC.SCH	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	233,260		
Total Cost of Capitation (Secondary)		0	2,975,370	0	0	2,975,370

Key Service Area 320159 Secondary Education Services

211101 General Staff Salaries	9,516,277	0	0	0	9,516,277
Total Cost of Secondary Education Services	9,516,277	0	0	0	9,516,277
Total Cost of Human Capital Development	9,516,277	2,975,370	0	0	12,491,647
Total Cost of Secondary Education	9,516,277	2,975,370	0	0	12,491,647

Service Area 30 Skills Development

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320160 Tertiary Education Services					
211101 General Staff Salaries	1,999,247	0	0	0	1,999,247
Total Cost of Tertiary Education Services	1,999,247	0	0	0	1,999,247
Key Service Area 320163 Capitation (Tertiary)					
263308 Sector Conditional Grant (Non-Wage)	0	912,370	0	0	912,370
Total for LCIII: Bungokho Subcounty	County: Bungokho				134,864
LCII: Bubirabi	MBALE MUN.COMM POLYTECH	MBALE MUN .COMM. POLYTECH	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent		134,864
Total for LCIII: Missing Subcounty	County: Missing County				777,506

VOTE: 891 Mbale District

LCII: Missing Parish	MAUMBE MUKHWANA VOCATIONAL TRAINING INSTITUTE	MAUMBE MUKHWANA VOCATIONAL TRAINING INSTITUTE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent	55,397		
LCII: Missing Parish	MBALE SCHOOL FOR THE DEAF VOCATIONAL WING	Mbale School for the Deaf	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent	21,186		
LCII: Missing Parish	ST. JOHN BOSCO NYONDO PTC	St John Bosco Nyondo	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent	700,923		
Total Cost of Capitation (Tertiary)		0	912,370	0	0	912,370
Total Cost of Human Capital Development		1,999,247	912,370	0	0	2,911,617
Total Cost of Skills Development		1,999,247	912,370	0	0	2,911,617
Service Area 40 Education&Sports Management and Inspection						

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000023 Inspection and Monitoring					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	9,218	0	0	9,218
221011 Printing, Stationery, Photocopying and Binding	0	1,800	0	0	1,800
227001 Travel inland	0	46,550	0	0	46,550
227004 Fuel, Lubricants and Oils	0	17,000	0	0	17,000
228002 Maintenance-Transport Equipment	0	1,500	0	0	1,500
Total Cost of Inspection and Monitoring	0	76,068	0	0	76,068
Key Service Area 000063 Quality Assurance Systems					
211101 General Staff Salaries	80,853	0	0	0	80,853
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	500	0	0	500
212102 Medical expenses (Employees)	0	500	0	0	500
221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000
221009 Welfare and Entertainment	0	3,784	0	0	3,784
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
221012 Small Office Equipment	0	59,127	0	0	59,127
223005 Electricity	0	1,643	0	0	1,643
223006 Water	0	1,500	0	0	1,500

VOTE: 891 Mbale District

227001 Travel inland	0	16,000	0	0	16,000
227004 Fuel, Lubricants and Oils	0	13,296	0	0	13,296
228002 Maintenance-Transport Equipment	0	13,000	0	0	13,000
273102 Incapacity, death benefits and funeral expenses	0	500	0	0	500
Total Cost of Quality Assurance Systems	80,853	123,850	0	0	204,703
Key Service Area 320038 Sports Development and Oversight					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	9,000	0	0	9,000
224004 Beddings, Clothing, Footwear and related Services	0	10,000	0	0	10,000
227001 Travel inland	0	31,000	0	0	31,000
Total Cost of Sports Development and Oversight	0	50,000	0	0	50,000
Total Cost of Human Capital Development	80,853	249,918	0	0	330,771
Total Cost of Education&Sports Management and Inspection	80,853	249,918	0	0	330,771
Service Area 50 Special Needs Education					

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320161 Special Needs Education					
227001 Travel inland	0	3,000	0	0	3,000
227004 Fuel, Lubricants and Oils	0	1,500	0	0	1,500
Total Cost of Special Needs Education	0	4,500	0	0	4,500
Total Cost of Human Capital Development	0	4,500	0	0	4,500
Total Cost of Special Needs Education	0	4,500	0	0	4,500
Total Cost of Education	19,129,063	6,103,474	794,934	0	26,027,472

VOTE: 891 Mbale District

Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
<i>Recurrent Revenues</i>	1,531,400	1,531,400
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
District Unconditional Grant Wage	163,990	163,990
Locally Raised Revenues	8,720	8,720
Other Transfers from Central Government	358,690	358,690
<i>Development Revenues</i>	13,500	16,800
District Discretionary Equalisation Development Grant	3,500	6,800
Locally Raised Revenues	10,000	10,000
Total Revenues Shares	1,544,900	1,548,200
B: Breakdown of Department Expenditures		
<i>Recurrent Expenditure</i>		
Wage	163,990	163,990
Non Wage	1,367,410	1,367,410
<i>Development Expenditure</i>		
Domestic Development	13,500	16,800
External Financing	0	0
Total Expenditure	1,544,900	1,548,200

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

Service Area 10 Community Access Roads					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 09 Integrated Transport Infrastructure And Services					
Key Service Area 260010 Road Rehabilitation					
211101 General Staff Salaries	163,990	0	0	0	163,990
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	65,925	0	0	65,925
212102 Medical expenses (Employees)	0	300	0	0	300
221003 Staff Training	0	1,000	0	0	1,000
221007 Books, Periodicals & Newspapers	0	200	0	0	200

VOTE: 891 Mbale District

221008 Information and Communication Technology Supplies.	0	1,500	0	0	1,500
221009 Welfare and Entertainment	0	1,500	0	0	1,500
221011 Printing, Stationery, Photocopying and Binding	0	4,800	0	0	4,800
221017 Membership dues and Subscription fees.	0	2,000	0	0	2,000
223005 Electricity	0	500	0	0	500
223006 Water	0	1,100	0	0	1,100
225202 Environment Impact Assessment for Capital Works	0	4,000	0	0	4,000
225203 Appraisal and Feasibility Studies for Capital Works	0	2,000	0	0	2,000
225204 Monitoring and Supervision of capital work	0	18,300	0	0	18,300
227001 Travel inland	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	7,000	0	0	7,000
228001 Maintenance-Buildings and Structures	0	945,560	16,800	0	962,360
Total for LCIII: Missing Subcounty	County: Missing County				16,800
LCII: Missing Parish	Building and Facility Maintenance - Civil Works	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			6,800
LCII: Missing Parish	Building and Facility Maintenance - Civil Works	Source: Locally Raised Revenues			10,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	120,041	0	0	120,041
263402 Transfer to Other Government Units	0	189,684	0	0	189,684
Total for LCIII: Missing Subcounty	County: Missing County				189,684
LCII: Missing Parish	Transfer to sub - Counties & Town Councils for maintenance of urban & community access roads	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			189,684
Total Cost of Road Rehabilitation	163,990	1,367,410	16,800	0	1,548,200
Total Cost of Integrated Transport Infrastructure And Services	163,990	1,367,410	16,800	0	1,548,200
Total Cost of Community Access Roads	163,990	1,367,410	16,800	0	1,548,200
Total Cost of Roads and Engineering	163,990	1,367,410	16,800	0	1,548,200

VOTE: 891 Mbale District

Water

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	697,078	693,884
District Unconditional Grant Wage	56,054	56,054
Programme Conditional Grant - Non Wage Recurrent	81,024	77,830
Support Services Conditional Grant - Non Wage Recurrent	560,000	560,000
Development Revenues	743,552	1,069,304
Programme Conditional Grant - Development	728,737	1,054,489
Transitional Conditional Grant - Development	14,815	14,815
Total Revenues Shares	1,440,630	1,763,188
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	56,054	56,054
Non Wage	641,024	637,830
Development Expenditure		
Domestic Development	743,552	1,069,304
External Financing	0	0
Total Expenditure	1,440,630	1,763,188

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

Service Area 10 Rural Water Supply and Sanitation

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 140022 Integrated Catchment based Infrastructure					
211101 General Staff Salaries	56,054	0	0	0	56,054
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	5,296	0	5,296
Total for LCIII:	County:				5,296
LCII:	Allowances	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			5,296
221002 Workshops, Meetings and Seminars	0	31,836	1,100	0	32,936
Total for LCIII:	County:				1,100

VOTE: 891 Mbale District

LCII:	Workshops, Meetings, Seminars - Training (Others)	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			1,100
221009 Welfare and Entertainment	0	1,520	0	0	1,520
221011 Printing, Stationery, Photocopying and Binding	0	3,979	0	0	3,979
224001 Medical Supplies and Services	0	0	3,800	0	3,800
Total for LCIII:	County:				3,800
LCII:	Medical Expenses - Others	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			3,800
225201 Consultancy Services-Capital	0	0	48,270	0	48,270
Total for LCIII: Busoba Subcounty	County: Bungokho				48,270
LCII: Busoba	Consultancy - Design Studies	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			48,270
225202 Environment Impact Assessment for Capital Works	0	0	120,543	0	120,543
Total for LCIII:	County:				16,460
LCII:	Feasibility Studies or Screening of Projects Feasibility Study	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			16,460
Total for LCIII: Bubyangu Subcounty	County: Bungokho				104,083
LCII: Madege	Environmental Impact Assessment - Impact Assessment	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant			82,500
LCII: Madege	Environmental Impact Assessment - Impact Assessment	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			21,583
225204 Monitoring and Supervision of capital work	0	0	29,680	0	29,680
Total for LCIII:	County:				29,680
LCII:	Monitoring and supervision of capital work	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			29,680
227001 Travel inland	0	8,264	22,496	0	30,760
Total for LCIII:	County:				7,681
LCII:	Travel Inland - Data Collection and Analysis	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			4,650
LCII:	Travel Inland - Consultation	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			3,031
Total for LCIII: Wanale Subcounty	County: Bungokho				14,815

VOTE: 891 Mbale District

LCII: Bubentsye	Wanale SC	Travel Inland - Expenses	Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)	14,815
227004 Fuel, Lubricants and Oils		0	16,304 66,395	0 82,699
Total for LCIII:		County:		66,395
LCII:		Fuel, Oils and Lubricants - Diesel	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	66,395
228002 Maintenance-Transport Equipment		0	14,607 0	0 14,607
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	1,320 0	0 1,320
312121 Non-Residential Buildings - Acquisition		0	0 15,202	0 15,202
Total for LCIII:		County:		15,202
LCII:		Non Residential Buildings - Other Construction works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	15,202
312139 Other Structures - Acquisition		0	0 756,523	0 756,523
Total for LCIII:		County:		229,956
LCII:		Other Structures - Construction Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	229,956
Total for LCIII: Bubyangu Subcounty		County: Bungokho		526,567
LCII: Bubyangu		Other Structures - Construction Works	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant	467,500
LCII: Bumadanda		Other Structures - Construction Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	59,067
Total Cost of Integrated Catchment based Infrastructure		56,054	77,830 1,069,304	0 1,203,188
Total Cost of Human Capital Development		56,054	77,830 1,069,304	0 1,203,188
Total Cost of Rural Water Supply and Sanitation		56,054	77,830 1,069,304	0 1,203,188
Service Area 20 Urban Water Supply and Sanitation				

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management					
Key Service Area 000006 Planning and Budgeting services					
263402 Transfer to Other Government Units	0	560,000	0	0	560,000
Total for LCIII: Missing Subcounty		County: Missing County			560,000
LCII: Missing Parish	Eastern umbellar for water and sanitation	Eastern umbellar for water and sanitation	Source: Support Services Conditional Grant - Non Wage Recurrent 84-Support Services Grant - Urban Water		560,000
Total Cost of Planning and Budgeting services	0	560,000	0	0	560,000

VOTE: 891 Mbale District

Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management	0	560,000	0	0	560,000
Total Cost of Urban Water Supply and Sanitation	0	560,000	0	0	560,000
Total Cost of Water	56,054	637,830	1,069,304	0	1,763,188

VOTE: 891 Mbale District

Natural Resources

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	505,512	529,928
District Unconditional Grant Non-Wage	4,858	2,858
District Unconditional Grant Wage	430,290	430,290
Locally Raised Revenues	34,085	24,085
Programme Conditional Grant - Non Wage Recurrent	36,279	72,694
Development Revenues	10,551	87,956
District Discretionary Equalisation Development Grant	8,250	17,082
Locally Raised Revenues	2,301	12,301
External Financing	0	58,573
Total Revenues Shares	516,063	617,883
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	430,290	430,290
Non Wage	75,222	99,637
Development Expenditure		
Domestic Development	10,551	29,383
External Financing	0	58,573
Total Expenditure	516,063	617,883

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

Service Area 10 Natural Resources Management

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
221002 Workshops, Meetings and Seminars	0	0	2,000	0	2,000
Total for LCIII:	County:				2,000
LCII:	Workshops, Meetings, Seminars - Training (Others)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			2,000
227001 Travel inland	0	0	4,082	0	4,082

VOTE: 891 Mbale District

Total for LCIII:	County:	4,082			
LCII:	Travel Inland - Others	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	4,082		
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
Total Cost of Environment, Social Health and Safety	0	2,000	6,082	0	8,082
Key Service Area 000078 Land Management					
221002 Workshops, Meetings and Seminars	0	2,500	2,500	0	5,000
Total for LCIII:	County:	2,500			
LCII:	Workshops, Meetings, Seminars - Training (Others)	Source: Locally Raised Revenues	2,500		
221011 Printing, Stationery, Photocopying and Binding	0	500	500	0	1,000
Total for LCIII:	County:	500			
LCII:	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: Locally Raised Revenues	500		
227001 Travel inland	0	3,500	9,301	0	12,801
Total for LCIII:	County:	9,301			
LCII:	Travel Inland - Land and Survey	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	5,000		
LCII:	Travel Inland - Others	Source: Locally Raised Revenues	4,301		
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
Total Cost of Land Management	0	8,500	12,301	0	20,801
Key Service Area 140038 Environmental Safeguards					
211101 General Staff Salaries	430,290	0	0	0	430,290
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	0	17,662	17,662
Total for LCIII:	County:	17,662			
LCII:	Allowances under CORDAID	Source: External Financing 681-Cordaid-Uganda	17,662		
221002 Workshops, Meetings and Seminars	0	29,609	0	11,579	41,188
Total for LCIII:	County:	11,579			
LCII:	Workshops, Meetings, Seminars - Training (Others)	Source: External Financing 681-Cordaid-Uganda	11,579		
221008 Information and Communication Technology Supplies.	0	0	0	4,000	4,000
Total for LCIII:	County:	4,000			

VOTE: 891 Mbale District

LCII:	ICT - Assorted Computer Accessories	Source: External Financing 681-Cordaid-Uganda			4,000
221009 Welfare and Entertainment	0	1,600	0	0	1,600
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	0	0	600	600
Total for LCIII:	County:				600
LCII:	Telecommunication Services - Airtime and Mobile Phone Services	Source: External Financing 681-Cordaid-Uganda			600
224003 Agricultural Supplies and Services	0	20,486	5,000	6,400	31,886
Total for LCIII:	County:				11,400
LCII:	Agricultural Supplies and Services - Community demonstration assorted items	Source: External Financing 681-Cordaid-Uganda			6,400
LCII:	Agricultural Supplies - Seedlings	Source: Locally Raised Revenues			5,000
227001 Travel inland	0	15,879	0	9,622	25,501
Total for LCIII:	County:				9,622
LCII:	Travel Inland - Others	Source: External Financing 681-Cordaid-Uganda			9,622
227004 Fuel, Lubricants and Oils	0	11,363	0	8,710	20,074
Total for LCIII:	County:				8,710
LCII:	Fuel, Oils and Lubricants - Diesel	Source: External Financing 681-Cordaid-Uganda			8,710
228002 Maintenance-Transport Equipment	0	4,200	0	0	4,200
Total Cost of Environmental Safeguards	430,290	85,137	5,000	58,573	579,001
Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management	430,290	95,637	23,383	58,573	607,883
Programme 10 Sustainable Urbanisation And Housing					
Key Service Area 280002 Physical Planning					
221002 Workshops, Meetings and Seminars	0	3,000	5,160	0	8,160
Total for LCIII:	County:				5,160
LCII:	Workshops, Meetings, Seminars - Training (Others)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			5,160
221011 Printing, Stationery, Photocopying and Binding	0	0	160	0	160

VOTE: 891 Mbale District

Total for LCIII:	County:	160			
LCII:	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: District Discretionary Equalisation Development Grant 31 -o/w District DDEG - Local Government Grant	160		
227001 Travel inland	0	1,000	680	0	1,680
Total for LCIII:	County:	680			
LCII:	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31 -o/w District DDEG - Local Government Grant	680		
Total Cost of Physical Planning	0	4,000	6,000	0	10,000
Total Cost of Sustainable Urbanisation And Housing	0	4,000	6,000	0	10,000
Total Cost of Natural Resources Management	430,290	99,637	29,383	58,573	617,883
Total Cost of Natural Resources	430,290	99,637	29,383	58,573	617,883

VOTE: 891 Mbale District

Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	294,685	295,138
Programme Conditional Grant - Non Wage Recurrent	43,254	0
District Unconditional Grant Non-Wage	9,931	8,131
District Unconditional Grant Wage	180,035	180,035
Locally Raised Revenues	30,468	20,468
Other Transfers from Central Government	30,998	21,833
Programme Conditional Grant - Non Wage Recurrent	0	64,672
Development Revenues	4,250	17,901
District Discretionary Equalisation Development Grant	2,250	5,901
Locally Raised Revenues	2,000	12,000
Total Revenues Shares	298,935	313,038
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	180,035	180,035
Non Wage	114,651	115,103
Development Expenditure		
Domestic Development	4,250	17,901
External Financing	0	0
Total Expenditure	298,935	313,038

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

Service Area 10 Community Mobilisation

Approved Budget Estimates for FY 2025/26						
Ushs Thousands						
01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development						
Key Service Area 000016 Environment, Social Health and Safety						
227001 Travel inland		0	0	5,901	0	5,901
Total for LCIII:		County:				5,901
LCII:	Mbale	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			5,901
Total Cost of Environment, Social Health and Safety		0	0	5,901	0	5,901

VOTE: 891 Mbale District

Key Service Area 010008 Capacity Strengthening

211101 General Staff Salaries	180,035	0	0	0	180,035
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	18,028	10,000	0	28,028
Total for LCIII: Missing Subcounty	County: Missing County				10,000
LCII: Missing Parish	Mbale	allowances	Source: Locally Raised Revenues		10,000
221002 Workshops, Meetings and Seminars	0	15,951	0	0	15,951
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	5,326	0	0	5,326
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221012 Small Office Equipment	0	3,437	0	0	3,437
225202 Environment Impact Assessment for Capital Works	0	0	2,000	0	2,000
Total for LCIII: Missing Subcounty	County: Missing County				2,000
LCII: Missing Parish	mbale district	Environmental Impact Assessment - Field Expenses	Source: Locally Raised Revenues		2,000
227001 Travel inland	0	25,306	0	0	25,306
227004 Fuel, Lubricants and Oils	0	5,442	0	0	5,442
228002 Maintenance-Transport Equipment	0	4,067	0	0	4,067
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	1,405	0	0	1,405
Total Cost of Capacity Strengthening	180,035	82,961	12,000	0	274,996
Total Cost of Human Capital Development	180,035	82,961	17,901	0	280,896
Total Cost of Community Mobilisation	180,035	82,961	17,901	0	280,896

Service Area 20 Empowerment and Mindset Change

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000023 Inspection and Monitoring					
221011 Printing, Stationery, Photocopying and Binding	0	473	0	0	473
227001 Travel inland	0	4,701	0	0	4,701
Total Cost of Inspection and Monitoring	0	5,174	0	0	5,174
Key Service Area 010008 Capacity Strengthening					

VOTE: 891 Mbale District

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,368	0	0	3,368
Total for LCIII: Missing Subcounty	County: Missing County				10,000
LCII: Missing Parish	Mbale	allowances	Source: Locally Raised Revenues		10,000
227001 Travel inland	0	3,368	0	0	3,368
227004 Fuel, Lubricants and Oils	0	1,465	0	0	1,465
228002 Maintenance-Transport Equipment	0	1,500	0	0	1,500
Total Cost of Capacity Strengthening	0	9,701	0	0	9,701
Key Service Area 320146 Support to special interest Groups					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,200	0	0	1,200
221002 Workshops, Meetings and Seminars	0	4,748	0	0	4,748
227001 Travel inland	0	11,319	0	0	11,319
Total Cost of Support to special interest Groups	0	17,267	0	0	17,267
Total Cost of Human Capital Development	0	32,142	0	0	32,142
Total Cost of Empowerment and Mindset Change	0	32,142	0	0	32,142
Total Cost of Community Based Services	180,035	115,103	17,901	0	313,038

VOTE: 891 Mbale District

Planning

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	213,096	212,327
District Unconditional Grant Non-Wage	95,947	94,257
District Unconditional Grant Wage	89,996	89,996
Locally Raised Revenues	27,153	28,074
Development Revenues	88,872	87,673
District Discretionary Equalisation Development Grant	83,872	72,595
Locally Raised Revenues	5,000	15,079
Total Revenues Shares	301,967	300,000
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	89,996	89,996
Non Wage	123,100	122,331
Development Expenditure		
Domestic Development	88,872	87,673
External Financing	0	0
Total Expenditure	301,967	300,000

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

Service Area 10 Planning and Statistics					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	89,996	0	0	0	89,996
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	13,520	0	0	13,520
221002 Workshops, Meetings and Seminars	0	10,100	13,200	0	23,300
Total for LCIII:	County:				2,600
LCII:	Workshops, Meetings, Seminars - Training (Others)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			2,600

VOTE: 891 Mbale District

Total for LCIII: Missing Subcounty		County: Missing County			10,600
LCII: Missing Parish	District Headquarters	Workshops, Meetings, Seminars - Training (Others)	Source: Locally Raised Revenues		10,600
221007 Books, Periodicals & Newspapers		0	600	0	600
221008 Information and Communication Technology Supplies.		0	4,760	0	4,760
221009 Welfare and Entertainment		0	13,560	0	13,560
221011 Printing, Stationery, Photocopying and Binding		0	4,200	0	4,200
221012 Small Office Equipment		0	600	0	600
222001 Information and Communication Technology Services.		0	4,000	0	4,000
223001 Property Management Expenses		0	520	0	520
223005 Electricity		0	1,148	0	1,148
223006 Water		0	2,600	0	2,600
227001 Travel inland		0	44,356	54,765	99,121
Total for LCIII:		County:			54,765
LCII:		Travel Inland - Monitoring and Evaluation	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		25,383
LCII:		Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		29,383
227004 Fuel, Lubricants and Oils		0	10,045	0	10,045
228002 Maintenance-Transport Equipment		0	8,521	4,479	13,000
Total for LCIII:		County:			4,479
LCII:		Vehicle Maintenance - Service, Repair and Maintenance	Source: Locally Raised Revenues		4,479
Total Cost of Planning and Budgeting services		89,996	118,531	72,444	0
Key Service Area 560019 Data Management and Dissemination					
227001 Travel inland		0	3,800	15,230	19,030
Total for LCIII: Missing Subcounty		County: Missing County			15,230
LCII: Missing Parish	LLGs	Travel Inland - Data Collection and Analysis	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		15,230
Total Cost of Data Management and Dissemination		0	3,800	15,230	0
Total Cost of Development Plan Implementation		89,996	122,331	87,673	0
Total Cost of Planning and Statistics		89,996	122,331	87,673	0

VOTE: 891 Mbale District

Total Cost of Planning	89,996	122,331	87,673	0	300,000
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VOTE: 891 Mbale District

Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	82,877	115,877
District Unconditional Grant Non-Wage	9,912	42,912
District Unconditional Grant Wage	54,476	54,476
Locally Raised Revenues	18,489	18,489
Development Revenues	3,000	5,000
Locally Raised Revenues	3,000	5,000
Total Revenues Shares	85,877	120,877
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	54,476	54,476
Non Wage	28,401	61,401
Development Expenditure		
Domestic Development	3,000	5,000
External Financing	0	0
Total Expenditure	85,877	120,877

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

Service Area 10 Compliance					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance And Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	54,476	0	0	0	54,476
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	13,520	5,000	0	18,520
Total for LCIII:	County:				5,000
LCII:	Allowances paid	Source: Locally Raised Revenues			5,000
221002 Workshops, Meetings and Seminars	0	7,400	0	0	7,400
221009 Welfare and Entertainment	0	1,012	0	0	1,012
221011 Printing, Stationery, Photocopying and Binding	0	1,640	0	0	1,640

VOTE: 891 Mbale District

221017 Membership dues and Subscription fees.		0	1,700	0	0	1,700
227001 Travel inland		0	5,100	0	0	5,100
227004 Fuel, Lubricants and Oils		0	8,150	0	0	8,150
228002 Maintenance-Transport Equipment		0	1,879	0	0	1,879
263402 Transfer to Other Government Units		0	21,000	0	0	21,000
Total for LCIII: Busiu Town Council		County: Bungokho				7,000
LCII: Busiu Central	Busiu TC	Busiu Town Council	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			7,000
Total for LCIII: Nabumali Town Council		County: Bungokho				7,000
LCII: Nabumali Central Ward	Nabumali TC	Nabumali Town Council	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			7,000
Total for LCIII: Jewa Town Council		County: Bungokho				7,000
LCII: Jewa Ward	Jewa TC	Jewa TC	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			7,000
Total Cost of Audit and Risk Management		54,476	61,401	5,000	0	120,877
Total Cost of Governance And Security		54,476	61,401	5,000	0	120,877
Total Cost of Compliance		54,476	61,401	5,000	0	120,877
Total Cost of Internal Audit		54,476	61,401	5,000	0	120,877

VOTE: 891 Mbale District

Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	65,064	104,586
Programme Conditional Grant - Non Wage Recurrent	11,782	42,826
District Unconditional Grant Non-Wage	3,600	3,600
District Unconditional Grant Wage	41,364	41,364
Locally Raised Revenues	4,000	6,000
Programme Conditional Grant - Non Wage Recurrent	4,318	10,795
Development Revenues	19,477	30,000
District Discretionary Equalisation Development Grant	9,000	20,000
Locally Raised Revenues	4,000	10,000
Programme Conditional Grant - Development	6,477	0
Total Revenues Shares	84,542	134,586
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	41,364	41,364
Non Wage	23,700	63,222
Development Expenditure		
Domestic Development	19,477	30,000
External Financing	0	0
Total Expenditure	84,542	134,586

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

Service Area 10 Commercial Services

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 05 Tourism Development					
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
221001 Advertising and Public Relations	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	800	1,200	0	2,000
Total for LCIII:	County:				1,200

VOTE: 891 Mbale District

LCII:	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			1,200
221012 Small Office Equipment	0	0	1,600	0	1,600
Total for LCIII:	County:				1,600
LCII:	Office Equipment and Supplies - Assorted Equipment	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			1,600
222001 Information and Communication Technology Services.	0	1,000	1,400	0	2,400
Total for LCIII:	County:				1,400
LCII:	Telecommunication Services - Telecommunication Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			1,400
227001 Travel inland	0	3,000	8,600	0	11,600
Total for LCIII:	County:				8,600
LCII:	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			8,600
227004 Fuel, Lubricants and Oils	0	2,995	6,400	0	9,395
Total for LCIII:	County:				6,400
LCII:	Fuel, Oils and Lubricants - Fuel Facilitation	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			6,400
312235 Furniture and Fittings - Acquisition	0	0	800	0	800
Total for LCIII:	County:				800
LCII:	Furniture and Fixtures Assorted Furniture	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			800
Total Cost of Tourism Investment, Promotion and Marketing	0	10,795	20,000	0	30,795
Total Cost of Tourism Development	0	10,795	20,000	0	30,795
Programme 07 Private Sector Development					
Key Service Area 190036 Trade Development					
211101 General Staff Salaries	41,364	0	0	0	41,364
221009 Welfare and Entertainment	0	1,200	800	0	2,000
Total for LCIII:	County:				800
LCII:	Welfare - Assorted Welfare Items	Source: Locally Raised Revenues			800
221011 Printing, Stationery, Photocopying and Binding	0	1,600	0	0	1,600
222001 Information and Communication Technology Services.	0	2,800	0	0	2,800

VOTE: 891 Mbale District

223005 Electricity	0	400	0	0	400
223006 Water	0	400	0	0	400
227001 Travel inland	0	31,600	2,400	0	34,000
Total for LCIII:	County:				2,400
LCII:	Travel Inland - Expenses	Source: Locally Raised Revenues			2,400
227004 Fuel, Lubricants and Oils	0	14,426	6,800	0	21,226
Total for LCIII:	County:				6,800
LCII:	Fuel, Oils and Lubricants - Fuel Expenses	Source: Locally Raised Revenues			6,800
Total Cost of Trade Development	41,364	52,426	10,000	0	103,790
Total Cost of Private Sector Development	41,364	52,426	10,000	0	103,790
Total Cost of Commercial Services	41,364	63,222	30,000	0	134,586
Total Cost of Trade, Industry and Local Development	41,364	63,222	30,000	0	134,586