VOTE: 910 Ntoroko District

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**620,000**	**720,000**
o/w Higher Local Government	234,400	302,275
o/w Lower Local Government	385,600	417,725
Discretionary Government Transfers	**5,482,385**	**5,990,895**
o/w Higher Local Government	5,144,873	5,648,579
o/w Lower Local Government	337,512	342,317
Conditional Government Transfers	**19,072,886**	**19,772,597**
o/w Higher Local Government	19,072,886	19,772,597
o/w Lower Local Government	0	0
Other Government Transfers	**1,060,233**	**905,000**
o/w Higher Local Government	1,060,233	905,000
o/w Lower Local Government	0	0
External Financing	**580,000**	**590,000**
o/w Higher Local Government	580,000	590,000
o/w Lower Local Government	0	0
Grand Total	**26,815,504**	**27,978,492**
o/w Higher Local Government	26,092,392	27,218,451
o/w Lower Local Government	723,112	760,042

VOTE: 910 Ntoroko District

A2:Revenue Performance, Plans and Projections by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**620,000**	**720,000**
Advertisements/Bill Boards	6,000	500
Agency Fees	7,000	0
Animal and Crop Husbandry related Levies	0	1,000
Business licenses	52,000	20,000
Land Fees	0	16,000
Liquor licenses	5,000	0
Local Hotel Tax	5,000	1,000
Local Services Tax-Payable By Individuals	28,000	6,000
Market /Gate Charges	433,000	406,500
Miscellaneous and Unidentified taxes-other taxes payable by other business or unidentifiable	45,000	0
Other Licence fees	24,000	0
Other permits	0	4,000
Property related Duties/Fees	12,000	60,000
Registration fees for Documents and Businesses	3,000	1,000
Rent & Rates - Non-Produced Assets – from Gov’t units	0	4,000
Rent & Rates - Non-Produced Assets – from private entities	0	200,000
Discretionary Government Transfers	**5,482,385**	**5,990,895**
District Discretionary Equalisation Development Grant	316,987	354,872
District Unconditional Grant Non-Wage	652,274	702,301
District Unconditional Grant Wage	4,360,043	4,771,759
Urban Discretionary Equalisation Development Grant	42,620	51,959
Urban Unconditional Non-Wage	110,460	110,004
Conditional Government Transfers	**19,072,886**	**19,772,597**
Programme Conditional Grant - Non Wage Recurrent	3,545,366	3,675,635
Programme Conditional Grant - Development	1,793,035	1,134,426
Programme Conditional Grant - Wage Recurrent	13,519,671	14,947,722
Transitional Conditional Grant - Development	214,815	14,815
Other Government Transfers	**1,060,233**	**905,000**
GROW Project	17,000	20,000
Parish Community Associations (PCAs)	150,000	50,000
Support to PLE (UNEB)	0	15,000
Uganda Climate Smart Agricultural Transformation Project	220,000	220,000
Uganda Road Fund (URF)	573,233	500,000

VOTE: 910 Ntoroko District

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Uganda Women Enterpreneurship Program(UWEP)	50,000	50,000
Youth Livelihood Programme (YLP)	50,000	50,000
External Financing	**580,000**	**590,000**
Baylor International (Uganda)	10,000	20,000
Global Alliance for Vaccines and Immunization (GAVI)	140,000	140,000
United Nations Children Fund (UNICEF)	240,000	350,000
United Nations High Commission for Refugees (UNHCR)	110,000	0
World Health Organisation (WHO)	80,000	80,000
Total Revenues Shares	**26,815,504**	**27,978,492**

VOTE: 910 Ntoroko District

A3: Summary of Programme Allocations For FY 2026/27

Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	**2,095,226**	**36,000**	**220,000**	**0**	**2,351,226**
o/w: Wage:	1,568,415	0	0	0	1,568,415
Non-Wage Recurrent:	385,678	36,000	220,000	0	641,678
Development:	141,133	0	0	0	141,133
Tourism Development	**10,795**	**0**	**0**	**0**	**10,795**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	10,795	0	0	0	10,795
Development:	0	0	0	0	0
Natural Resources, Environment, Climate Change, Land and Water Management	**661,811**	**14,000**	**0**	**0**	**675,811**
o/w: Wage:	530,000	0	0	0	530,000
Non-Wage Recurrent:	116,996	14,000	0	0	130,996
Development:	14,815	0	0	0	14,815
Private Sector Development	**299,092**	**0**	**0**	**0**	**299,092**
o/w: Wage:	250,000	0	0	0	250,000
Non-Wage Recurrent:	49,092	0	0	0	49,092
Development:	0	0	0	0	0
Integrated Transport Infrastructure and Services	**1,269,775**	**9,000**	**500,000**	**0**	**1,778,775**
o/w: Wage:	250,000	0	0	0	250,000
Non-Wage Recurrent:	999,000	0	500,000	0	1,499,000
Development:	20,775	9,000	0	0	29,775
Sustainable Urbanisation and Housing	**4,637**	**0**	**0**	**0**	**4,637**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	4,637	0	0	0	4,637
Development:	0	0	0	0	0
Digital Transformation	**9,000**	**2,000**	**0**	**0**	**11,000**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	9,000	2,000	0	0	11,000
Development:	0	0	0	0	0
Human Capital Development	**17,246,599**	**66,275**	**185,000**	**0**	**18,037,874**

VOTE: 910 Ntoroko District

Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	14,493,312	0	0	0	14,493,312
Non-Wage Recurrent:	1,641,494	60,275	185,000	0	1,886,769
Development:	1,111,792	6,000	0	540,000	1,657,792
Public Sector Transformation	**2,047,362**	**16,721**	**0**	**0**	**2,064,083**
o/w: Wage:	1,577,754	0	0	0	1,577,754
Non-Wage Recurrent:	444,356	16,721	0	0	461,077
Development:	25,252	0	0	0	25,252
Governance and Security	**1,208,094**	**533,004**	**0**	**0**	**1,741,098**
o/w: Wage:	400,000	0	0	0	400,000
Non-Wage Recurrent:	619,991	508,004	0	0	1,127,995
Development:	188,103	25,000	0	0	213,103
Regional Balanced Development	**11,800**	**23,200**	**0**	**0**	**85,000**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	11,800	23,200	0	0	35,000
Development:	0	0	0	50,000	50,000
Development Plan Implementation	**899,301**	**19,800**	**0**	**0**	**919,101**
o/w: Wage:	650,000	0	0	0	650,000
Non-Wage Recurrent:	195,100	19,800	0	0	214,900
Development:	54,201	0	0	0	54,201
Grand Total	**25,763,492**	**720,000**	**905,000**	**590,000**	**27,978,492**
Grand Total Wage	19,719,481	0	0	0	**19,719,481**
Grand Total Non-Wage Recurrent	4,487,940	680,000	905,000	0	**6,072,940**
Grand Total Development	1,556,072	40,000	0	590,000	**2,186,072**

VOTE: 910 Ntoroko District

A4: Summary of Department Allocations for FY 2026/27

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Administration	**3,580,321**	**2,998,365**
o/w Higher Local Government	2,857,209	2,238,323
o/w Lower Local Government	723,112	760,042
Finance	**246,000**	**412,000**
o/w Higher Local Government	246,000	412,000
o/w Lower Local Government	0	0
Statutory bodies	**663,250**	**688,316**
o/w Higher Local Government	663,250	688,316
o/w Lower Local Government	0	0
Production and Marketing	**2,335,268**	**2,351,626**
o/w Higher Local Government	2,335,268	2,351,626
o/w Lower Local Government	0	0
Health	**7,074,506**	**6,708,110**
o/w Higher Local Government	7,074,506	6,708,110
o/w Lower Local Government	0	0
Education	**9,021,292**	**10,216,222**
o/w Higher Local Government	9,021,292	10,216,222
o/w Lower Local Government	0	0
Roads and Engineering	**1,728,233**	**1,789,775**
o/w Higher Local Government	1,728,233	1,789,775
o/w Lower Local Government	0	0
Water	**469,622**	**928,073**
o/w Higher Local Government	469,622	928,073
o/w Lower Local Government	0	0
Natural Resources	**340,050**	**381,804**
o/w Higher Local Government	340,050	381,804
o/w Lower Local Government	0	0
Community Based Services	**506,451**	**474,714**
o/w Higher Local Government	506,451	474,714
o/w Lower Local Government	0	0
Planning	**465,054**	**564,601**
o/w Higher Local Government	465,054	564,601
o/w Lower Local Government	0	0
Internal Audit	**122,000**	**155,000**

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Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	122,000	155,000
o/w Lower Local Government	0	0
Trade, Industry and Local Development	**263,456**	**309,887**
o/w Higher Local Government	263,456	309,887
o/w Lower Local Government	0	0
Grand Total	**26,815,504**	**27,978,492**
o/w Higher Local Government	**26,092,392**	**27,218,451**
o/w: Wage:	17,879,714	19,719,481
Non-Wage Recurrent:	5,406,305	5,479,504
Domestic Devt:	2,226,373	1,429,466
External Financing:	580,000	590,000
o/w Lower Local Government	**723,112**	**760,042**
o/w: Wage:	0	0
Non-Wage Recurrent:	532,028	593,436
Domestic Devt:	191,084	166,606
External Financing:	0	0

VOTE: 910 Ntoroko District

Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	3,171,910	2,810,261
District Unconditional Grant Non-Wage	69,909	71,086
District Unconditional Grant Wage	1,920,043	1,577,754
Locally Raised Revenues	40,000	46,000
Multi-Sectoral Transfers to LLGs_NonWage	532,028	593,436
Programme Conditional Grant - Non Wage Recurrent	609,930	521,986
Development Revenues	408,411	188,103
Transitional Conditional Grant - Development	200,000	0
District Discretionary Equalisation Development Grant	17,327	21,497
Multi-Sectoral Transfers to LLGs_Gou	191,084	166,606
Total Revenues Shares	**3,580,321**	**2,998,365**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,920,043	1,577,754
Non Wage	1,251,867	1,232,507
Development Expenditure		
Domestic Development	408,411	188,103
External Financing	0	0
Total Expenditure	**3,580,321**	**2,998,365**

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

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000090 Climate Change Adaptation					
227001 Travel inland	0	500	0	0	500
Total Cost of Climate Change Adaptation	**0**	**500**	**0**	**0**	**500**

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Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**0**	**500**	**0**	**0**	**500**
Programme 11 Digital Transformation						
Key Service Area 300010 Innovation Fund Management						
221008 Information and Communication Technology Supplies.		0	2,000	0	0	2,000
222001 Information and Communication Technology Services.		0	2,000	0	0	2,000
227001 Travel inland		0	4,000	0	0	4,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	3,000	0	0	3,000
Total Cost of Innovation Fund Management		**0**	**11,000**	**0**	**0**	**11,000**
Total Cost of Digital Transformation		**0**	**11,000**	**0**	**0**	**11,000**
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
227001 Travel inland		0	500	0	0	500
Total Cost of HIV/AIDS Mainstreaming		**0**	**500**	**0**	**0**	**500**
Total Cost of Human Capital Development		**0**	**500**	**0**	**0**	**500**
Programme 14 Public Sector Transformation						
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity						
211101 General Staff Salaries		1,577,754	0	0	0	1,577,754
227001 Travel inland		0	18,200	0	0	18,200
273104 Pension		0	104,516	0	0	104,516
273105 Gratuity		0	217,013	0	0	217,013
352880 Salary Arrears Budgeting		0	76,122	0	0	76,122
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity		**1,577,754**	**415,852**	**0**	**0**	**1,993,605**
Total Cost of Public Sector Transformation		**1,577,754**	**415,852**	**0**	**0**	**1,993,605**
Programme 16 Governance and Security						
Key Service Area 000014 Administrative and Support Services						
221002 Workshops, Meetings and Seminars		0	20,000	21,497	0	41,497
Total for LCIII: Kibuuku Town Council		**County: Ntoroko**				**21,497**
LCII: Kibuuku North Ward	District Head quarters	Workshops, Meetings, Seminars - Training (Others)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			21,497
221008 Information and Communication Technology Supplies.		0	5,000	0	0	5,000

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221011 Printing, Stationery, Photocopying and Binding	0	2,886	0	0	2,886
221012 Small Office Equipment	0	4,000	0	0	4,000
223004 Guard and Security services	0	4,000	0	0	4,000
225101 Consultancy Services	0	4,000	0	0	4,000
226002 Licenses	0	2,000	0	0	2,000
227001 Travel inland	0	25,000	0	0	25,000
227004 Fuel, Lubricants and Oils	0	20,000	0	0	20,000
352881 Pension and Gratuity Arrears Budgeting	0	124,334	0	0	124,334
Total Cost of Administrative and Support Services	**0**	**211,220**	**21,497**	**0**	**232,718**
Total Cost of Governance and Security	**0**	**211,220**	**21,497**	**0**	**232,718**
Total Cost of Administration and Management	**1,577,754**	**639,072**	**21,497**	**0**	**2,238,323**
Total Cost of Administration	**1,577,754**	**639,072**	**21,497**	**0**	**2,238,323**

Subcounty / Town Council / Division: 237445 Karugutu Town Council

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
227001 Travel inland	0	5,000	0	0	5,000
Total Cost of Facilities Management	**0**	**5,000**	**0**	**0**	**5,000**
Total Cost of Public Sector Transformation	**0**	**5,000**	**0**	**0**	**5,000**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
221002 Workshops, Meetings and Seminars	0	43,000	0	0	43,000
227001 Travel inland	0	42,119	0	0	42,119
228001 Maintenance-Buildings and Structures	0	0	20,388	0	20,388
312121 Non-Residential Buildings - Acquisition	0	0	20,000	0	20,000
Total Cost of Administrative and Support Services	**0**	**85,119**	**40,388**	**0**	**125,506**
Total Cost of Governance and Security	**0**	**85,119**	**40,388**	**0**	**125,506**
Total Cost of Administration and Management	**0**	**90,119**	**40,388**	**0**	**130,506**
Total Cost of 237445 Karugutu Town Council	**0**	**90,119**	**40,388**	**0**	**130,506**

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Subcounty / Town Council / Division: 237446 Nombe Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	28,517	0	0	28,517
263402 Transfer to Other Government Units	0	0	18,416	0	18,416
Total Cost of Administrative and Support Services	**0**	**28,517**	**18,416**	**0**	**46,933**
Total Cost of Governance and Security	**0**	**28,517**	**18,416**	**0**	**46,933**
Total Cost of Administration and Management	**0**	**28,517**	**18,416**	**0**	**46,933**
Total Cost of 237446 Nombe Subcounty	**0**	**28,517**	**18,416**	**0**	**46,933**

Subcounty / Town Council / Division: 237447 Kanara Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	47,305	0	0	47,305
228001 Maintenance-Buildings and Structures	0	0	15,799	0	15,799
Total Cost of Administrative and Support Services	**0**	**47,305**	**15,799**	**0**	**63,104**
Total Cost of Governance and Security	**0**	**47,305**	**15,799**	**0**	**63,104**
Total Cost of Administration and Management	**0**	**47,305**	**15,799**	**0**	**63,104**
Total Cost of 237447 Kanara Subcounty	**0**	**47,305**	**15,799**	**0**	**63,104**

Subcounty / Town Council / Division: 237448 Kanara Town Council

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	101,443	0	0	101,443
228001 Maintenance-Buildings and Structures	0	0	12,960	0	12,960
Total Cost of Administrative and Support Services	**0**	**101,443**	**12,960**	**0**	**114,403**

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Total Cost of Governance and Security	**0**	**101,443**	**12,960**	**0**	**114,403**
Total Cost of Administration and Management	**0**	**101,443**	**12,960**	**0**	**114,403**
Total Cost of 237448 Kanara Town Council	**0**	**101,443**	**12,960**	**0**	**114,403**

Subcounty / Town Council / Division: 237449 Karugutu Subcounty

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	36,860	0	0	36,860
228001 Maintenance-Buildings and Structures	0	0	15,272	0	15,272
Total Cost of Administrative and Support Services	**0**	**36,860**	**15,272**	**0**	**52,132**
Total Cost of Governance and Security	**0**	**36,860**	**15,272**	**0**	**52,132**
Total Cost of Administration and Management	**0**	**36,860**	**15,272**	**0**	**52,132**
Total Cost of 237449 Karugutu Subcounty	**0**	**36,860**	**15,272**	**0**	**52,132**

Subcounty / Town Council / Division: 237450 Bweramule Subcounty

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	84,930	0	0	84,930
228001 Maintenance-Buildings and Structures	0	0	14,763	0	14,763
Total Cost of Administrative and Support Services	**0**	**84,930**	**14,763**	**0**	**99,693**
Total Cost of Governance and Security	**0**	**84,930**	**14,763**	**0**	**99,693**
Total Cost of Administration and Management	**0**	**84,930**	**14,763**	**0**	**99,693**
Total Cost of 237450 Bweramule Subcounty	**0**	**84,930**	**14,763**	**0**	**99,693**

Subcounty / Town Council / Division: 237451 Rwebisengo Subcounty

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					

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227001 Travel inland	0	32,163	0	0	32,163
263402 Transfer to Other Government Units	0	0	11,934	0	11,934
Total Cost of Administrative and Support Services	**0**	**32,163**	**11,934**	**0**	**44,097**
Total Cost of Governance and Security	**0**	**32,163**	**11,934**	**0**	**44,097**
Total Cost of Administration and Management	**0**	**32,163**	**11,934**	**0**	**44,097**
Total Cost of 237451 Rwebisengo Subcounty	**0**	**32,163**	**11,934**	**0**	**44,097**

Subcounty / Town Council / Division: 237452 Kibuuku Town Council

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
227001 Travel inland	0	4,225	0	0	4,225
Total Cost of Facilities Management	**0**	**4,225**	**0**	**0**	**4,225**
Total Cost of Public Sector Transformation	**0**	**4,225**	**0**	**0**	**4,225**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	32,775	0	0	32,775
228001 Maintenance-Buildings and Structures	0	0	10,206	0	10,206
Total Cost of Administrative and Support Services	**0**	**32,775**	**10,206**	**0**	**42,980**
Total Cost of Governance and Security	**0**	**32,775**	**10,206**	**0**	**42,980**
Total Cost of Administration and Management	**0**	**37,000**	**10,206**	**0**	**47,205**
Total Cost of 237452 Kibuuku Town Council	**0**	**37,000**	**10,206**	**0**	**47,205**

Subcounty / Town Council / Division: 237453 Butungama Subcounty

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	77,656	0	0	77,656
228001 Maintenance-Buildings and Structures	0	0	18,462	0	18,462
Total Cost of Administrative and Support Services	**0**	**77,656**	**18,462**	**0**	**96,119**
Total Cost of Governance and Security	**0**	**77,656**	**18,462**	**0**	**96,119**
Total Cost of Administration and Management	**0**	**77,656**	**18,462**	**0**	**96,119**

VOTE: 910 Ntoroko District

Total Cost of 237453 Butungama Subcounty	**0**	**77,656**	**18,462**	**0**	**96,119**

Subcounty / Town Council / Division: 237454 Rwebisengo Town Council

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
221002 Workshops, Meetings and Seminars	0	18,442	0	0	18,442
263402 Transfer to Other Government Units	0	39,000	8,405	0	47,405
Total Cost of Administrative and Support Services	**0**	**57,442**	**8,405**	**0**	**65,848**
Total Cost of Governance and Security	**0**	**57,442**	**8,405**	**0**	**65,848**
Total Cost of Administration and Management	**0**	**57,442**	**8,405**	**0**	**65,848**
Total Cost of 237454 Rwebisengo Town Council	**0**	**57,442**	**8,405**	**0**	**65,848**

VOTE: 910 Ntoroko District

Finance

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	246,000	412,000
District Unconditional Grant Non-Wage	60,000	65,000
District Unconditional Grant Wage	150,000	300,000
Locally Raised Revenues	36,000	47,000
Total Revenues Shares	**246,000**	**412,000**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	150,000	300,000
Non Wage	96,000	112,000
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**246,000**	**412,000**

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

Service Area 10 Financial Management and Accountability (LG)

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
221002 Workshops, Meetings and Seminars	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	1,000	0	0	1,000
Total Cost of Climate Change Mitigation	**0**	**2,000**	**0**	**0**	**2,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**2,000**	**0**	**0**	**2,000**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221003 Staff Training	0	2,000	0	0	2,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**2,000**	**0**	**0**	**2,000**
Total Cost of Human Capital Development	**0**	**2,000**	**0**	**0**	**2,000**

VOTE: 910 Ntoroko District

Programme 16 Governance and Security					
Key Service Area 000061 Management of Government Accounts					
227001 Travel inland	0	1,000	0	0	1,000
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
228004 Maintenance-Other Fixed Assets	0	3,000	0	0	3,000
Total Cost of Management of Government Accounts	**0**	**5,000**	**0**	**0**	**5,000**
Total Cost of Governance and Security	**0**	**5,000**	**0**	**0**	**5,000**
Programme 17 Regional Balanced Development					
Key Service Area 560080 Local Revenue Collection					
212102 Medical expenses (Employees)	0	1,500	0	0	1,500
212103 Incapacity benefits (Employees)	0	1,500	0	0	1,500
221002 Workshops, Meetings and Seminars	0	3,200	0	0	3,200
221003 Staff Training	0	4,000	0	0	4,000
221007 Books, Periodicals & Newspapers	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221010 Special Meals and Drinks	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	1,600	0	0	1,600
221012 Small Office Equipment	0	900	0	0	900
221014 Bank Charges and other Bank related costs	0	400	0	0	400
222001 Information and Communication Technology Services.	0	2,800	0	0	2,800
227001 Travel inland	0	8,000	0	0	8,000
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
228002 Maintenance-Transport Equipment	0	2,100	0	0	2,100
Total Cost of Local Revenue Collection	**0**	**35,000**	**0**	**0**	**35,000**
Total Cost of Regional Balanced Development	**0**	**35,000**	**0**	**0**	**35,000**
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
211101 General Staff Salaries	300,000	0	0	0	300,000
221002 Workshops, Meetings and Seminars	0	3,200	0	0	3,200
221008 Information and Communication Technology Supplies.	0	5,000	0	0	5,000
221011 Printing, Stationery, Photocopying and Binding	0	2,500	0	0	2,500

VOTE: 910 Ntoroko District

223005 Electricity	0	10,000	0	0	10,000
227001 Travel inland	0	10,000	0	0	10,000
227004 Fuel, Lubricants and Oils	0	6,800	0	0	6,800
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	7,500	0	0	7,500
Total Cost of Finance and Accounting	**300,000**	**45,000**	**0**	**0**	**345,000**
Key Service Area 000006 Planning and Budgeting services					
212102 Medical expenses (Employees)	0	1,000	0	0	1,000
212103 Incapacity benefits (Employees)	0	1,000	0	0	1,000
221002 Workshops, Meetings and Seminars	0	3,000	0	0	3,000
221003 Staff Training	0	3,000	0	0	3,000
221007 Books, Periodicals & Newspapers	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221010 Special Meals and Drinks	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221012 Small Office Equipment	0	800	0	0	800
227001 Travel inland	0	2,200	0	0	2,200
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	2,000	0	0	2,000
228004 Maintenance-Other Fixed Assets	0	2,000	0	0	2,000
Total Cost of Planning and Budgeting services	**0**	**23,000**	**0**	**0**	**23,000**
Total Cost of Development Plan Implementation	**300,000**	**68,000**	**0**	**0**	**368,000**
Total Cost of Financial Management and Accountability (LG)	**300,000**	**112,000**	**0**	**0**	**412,000**
Total Cost of Finance	**300,000**	**112,000**	**0**	**0**	**412,000**

VOTE: 910 Ntoroko District

Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	617,998	638,065
District Unconditional Grant Non-Wage	297,998	252,065
District Unconditional Grant Wage	250,000	300,000
Locally Raised Revenues	70,000	86,000
Development Revenues	45,252	50,252
District Discretionary Equalisation Development Grant	45,252	45,252
Locally Raised Revenues	0	5,000
Total Revenues Shares	**663,250**	**688,316**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	250,000	300,000
Non Wage	367,998	338,065
Development Expenditure		
Domestic Development	45,252	50,252
External Financing	0	0
Total Expenditure	**663,250**	**688,316**

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

Service Area 10 Legislation and Oversight

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000078 Land Management					
221002 Workshops, Meetings and Seminars	0	6,000	0	0	6,000
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
227001 Travel inland	0	13,000	0	0	13,000
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
Total Cost of Land Management	**0**	**20,500**	**0**	**0**	**20,500**
Key Service Area 000090 Climate Change Adaptation					
227001 Travel inland	0	1,500	0	0	1,500

VOTE: 910 Ntoroko District

Total Cost of Climate Change Adaptation	**0**	**1,500**	**0**	**0**	**1,500**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**22,000**	**0**	**0**	**22,000**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	1,500	0	0	1,500
Total Cost of HIV/AIDS Mainstreaming	**0**	**1,500**	**0**	**0**	**1,500**
Total Cost of Human Capital Development	**0**	**1,500**	**0**	**0**	**1,500**
Programme 14 Public Sector Transformation					
Key Service Area 000007 Procurement and Disposal Services					
221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
227001 Travel inland	0	6,000	0	0	6,000
Total Cost of Procurement and Disposal Services	**0**	**18,000**	**0**	**0**	**18,000**
Key Service Area 000049 Recruitment services					
221001 Advertising and Public Relations	0	0	4,000	0	4,000
Total for LCIII: Kibuuku Town Council		**County: Ntoroko**			**4,000**
LCII: Kibuuku West		Media - Adverts	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		4,000
221002 Workshops, Meetings and Seminars	0	18,000	7,200	0	25,200
Total for LCIII: Kibuuku Town Council		**County: Ntoroko**			**7,200**
LCII: Kibuuku West	District Hqrs	Workshops, Meetings, Seminars - Training (Data Processing)	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		7,200
221008 Information and Communication Technology Supplies.	0	0	2,800	0	2,800
Total for LCIII: Kibuuku Town Council		**County: Ntoroko**			**2,800**
LCII: Kibuuku West Ward	DIST HDQTRS	ICT - Assorted Computer Accessories	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		2,800
221012 Small Office Equipment	0	0	652	0	652
Total for LCIII: Kibuuku Town Council		**County: Ntoroko**			**652**
LCII: Kibuuku West	District Hqrs	Office Equipment and Supplies - Assorted Items	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		652
227001 Travel inland	0	0	9,000	0	9,000
Total for LCIII: Kibuuku Town Council		**County: Ntoroko**			**9,000**

LCII: Kibuuku West Ward	District Headquaters	Travel Inland - AIDs Prevention Trips	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		9,000
227004 Fuel, Lubricants and Oils	0	0	1,600	0	1,600
Total for LCIII: Kibuuku Town Council		**County: Ntoroko**			**1,600**
LCII: Kibuuku West	District Hqrs	Fuel, Oils and Lubricants - Entitled officers	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		1,600
Total Cost of Recruitment services	**0**	**18,000**	**25,252**	**0**	**43,252**
Total Cost of Public Sector Transformation	**0**	**36,000**	**25,252**	**0**	**61,252**
Programme 16 Governance and Security					
Key Service Area 000010 Leadership and Management					
211105 Ex-Gratia for Political leaders.	0	104,386	0	0	104,386
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	65,474	0	0	65,474
212102 Medical expenses (Employees)	0	5,000	0	0	5,000
221002 Workshops, Meetings and Seminars	0	16,000	0	0	16,000
221005 Official Ceremonies and State Functions	0	4,800	0	0	4,800
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221012 Small Office Equipment	0	1,504	0	0	1,504
227001 Travel inland	0	20,000	0	0	20,000
227004 Fuel, Lubricants and Oils	0	1,400	0	0	1,400
312235 Furniture and Fittings - Acquisition	0	0	5,000	0	5,000
Total for LCIII: Kibuuku Town Council		**County: Ntoroko**			**5,000**
LCII: Kibuuku West Ward	Kibuku District Hqrs	Changing tables or accessories-Table_Acquire	Source: Locally Raised Revenues		5,000
Total Cost of Leadership and Management	**0**	**220,564**	**5,000**	**0**	**225,564**
Key Service Area 000014 Administrative and Support Services					
211101 General Staff Salaries	300,000	0	0	0	300,000
221002 Workshops, Meetings and Seminars	0	11,000	0	0	11,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
227001 Travel inland	0	3,000	0	0	3,000
227004 Fuel, Lubricants and Oils	0	16,000	0	0	16,000
282101 Donations	0	6,000	0	0	6,000
Total Cost of Administrative and Support Services	**300,000**	**38,000**	**0**	**0**	**338,000**
Key Service Area 000023 Inspection and Monitoring					

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221002 Workshops, Meetings and Seminars		0	4,400	0	0	4,400
221011 Printing, Stationery, Photocopying and Binding		0	1,600	0	0	1,600
227001 Travel inland		0	8,000	0	0	8,000
227004 Fuel, Lubricants and Oils		0	6,000	0	0	6,000
Total Cost of Inspection and Monitoring		**0**	**20,000**	**0**	**0**	**20,000**
Key Service Area 000024 Compliance and Enforcement Services						
221002 Workshops, Meetings and Seminars		0	0	6,000	0	6,000
Total for LCIII: Kibuuku Town Council		**County: Ntoroko**				**6,000**
LCII: Kibuuku West Ward	H/quarters	Workshops, Meetings, Seminars - Training (Monitoring and Evaluation)	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			6,000
221011 Printing, Stationery, Photocopying and Binding		0	0	1,000	0	1,000
Total for LCIII: Kibuuku Town Council		**County: Ntoroko**				**1,000**
LCII: Kibuuku West	H/quarters	Office Supplies - Assorted Stationery	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			1,000
225204 Monitoring and Supervision of capital work		0	0	10,000	0	10,000
Total for LCIII: Kibuuku Town Council		**County: Ntoroko**				**10,000**
LCII: Kibuuku West	District Hqrs	Field verification	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			10,000
227004 Fuel, Lubricants and Oils		0	0	3,000	0	3,000
Total for LCIII: Kibuuku Town Council		**County: Ntoroko**				**3,000**
LCII: Kibuuku West	Hqrs	Fuel, Oils and Lubricants - Entitled officers	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			3,000
Total Cost of Compliance and Enforcement Services		**0**	**0**	**20,000**	**0**	**20,000**
Total Cost of Governance and Security		**300,000**	**278,564**	**25,000**	**0**	**603,564**
Total Cost of Legislation and Oversight		**300,000**	**338,065**	**50,252**	**0**	**688,316**
Total Cost of Statutory bodies		**300,000**	**338,065**	**50,252**	**0**	**688,316**

VOTE: 910 Ntoroko District

Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	**2025/26 Approved Budget**	**2026/27 Approved Budget**
A: Breakdown of Department Revenues		
Recurrent Revenues	2,148,984	2,210,492
Programme Conditional Grant - Wage Recurrent	1,117,670	1,159,410
Programme Conditional Grant - Non Wage Recurrent	386,314	386,078
District Unconditional Grant Wage	450,000	409,005
Locally Raised Revenues	15,000	36,000
Other Transfers from Central Government	180,000	220,000
Development Revenues	186,284	141,133
Programme Conditional Grant - Development	186,284	141,133
Total Revenues Shares	**2,335,268**	**2,351,626**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,567,670	1,568,415
Non Wage	581,314	642,078
Development Expenditure		
Domestic Development	186,284	141,133
External Financing	0	0
Total Expenditure	**2,335,268**	**2,351,626**

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

Service Area 10 Agricultural Extension

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
211101 General Staff Salaries	1,568,415	0	0	0	1,568,415
221002 Workshops, Meetings and Seminars	0	42,489	0	0	42,489
221011 Printing, Stationery, Photocopying and Binding	0	4,400	0	0	4,400
221012 Small Office Equipment	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	6,200	0	0	6,200

VOTE: 910 Ntoroko District

224003 Agricultural Supplies and Services	0	23,000	0	0	23,000
227001 Travel inland	0	159,100	0	0	159,100
227004 Fuel, Lubricants and Oils	0	17,209	0	0	17,209
228002 Maintenance-Transport Equipment	0	13,000	0	0	13,000
Total Cost of Farmer mobilisation and sensitisation	**1,568,415**	**266,398**	**0**	**0**	**1,834,813**
Key Service Area 010074 Vector and disease control					
221002 Workshops, Meetings and Seminars	0	3,000	0	0	3,000
227001 Travel inland	0	10,500	0	0	10,500
227004 Fuel, Lubricants and Oils	0	1,753	0	0	1,753
Total Cost of Vector and disease control	**0**	**15,253**	**0**	**0**	**15,253**
Total Cost of Agro-Industrialization	**1,568,415**	**281,651**	**0**	**0**	**1,850,066**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	400	0	0	400
Total Cost of HIV/AIDS Mainstreaming	**0**	**400**	**0**	**0**	**400**
Total Cost of Human Capital Development	**0**	**400**	**0**	**0**	**400**
Total Cost of Agricultural Extension	**1,568,415**	**282,051**	**0**	**0**	**1,850,466**

Service Area 20 Agricultural Production

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 010036 Water for production management systems					
221011 Printing, Stationery, Photocopying and Binding	0	600	0	0	600
282101 Donations	0	36,000	0	0	36,000
312135 Water Plants, pipelines and sewerage networks - Acquisition	0	0	57,973	0	57,973
Total for LCIII: Butungama Subcounty	**County: Ntoroko**				**57,973**
LCII: All Parishes — Ntoroko	Microscale Irrigation	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			57,973
Total Cost of Water for production management systems	**0**	**36,600**	**57,973**	**0**	**94,573**
Key Service Area 010059 Post-harvest handling, storage and processing					
221002 Workshops, Meetings and Seminars	0	60,000	0	0	60,000
221011 Printing, Stationery, Photocopying and Binding	0	8,000	0	0	8,000

221012 Small Office Equipment	0	4,000	0	0	4,000
222001 Information and Communication Technology Services.	0	15,200	0	0	15,200
223005 Electricity	0	3,000	0	0	3,000
227001 Travel inland	0	87,800	0	0	87,800
227004 Fuel, Lubricants and Oils	0	18,000	0	0	18,000
228002 Maintenance-Transport Equipment	0	24,000	0	0	24,000
Total Cost of Post-harvest handling, storage and processing	**0**	**220,000**	**0**	**0**	**220,000**
Total Cost of Agro-Industrialization	**0**	**256,600**	**57,973**	**0**	**314,573**
Total Cost of Agricultural Production	**0**	**256,600**	**57,973**	**0**	**314,573**

Service Area 30 Agricultural Value Chain Services

Ushs Thousands		Approved Budget Estimates for FY 2026/27				
01 Higher LG Services		**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization						
Key Service Area 010013 Support to agro-processing & value addition						
312121 Non-Residential Buildings - Acquisition		0	0	18,453	0	18,453
Total for LCIII: Rwebisengo Town Council		**County: Ntoroko**				**18,453**
LCII: All Divisions	Rwebisengo	Farm Structure _Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			18,453
312135 Water Plants, pipelines and sewerage networks - Acquisition		0	0	7,000	0	7,000
Total for LCIII: Kibuuku Town Council		**County: Ntoroko**				**7,000**
LCII: All Divisions	Ntoroko	Water Quality Kit Acquisition	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			7,000
312221 Light ICT hardware - Acquisition		0	0	12,000	0	12,000
Total for LCIII: Kibuuku Town Council		**County: Ntoroko**				**12,000**
LCII: Kibuuku West Ward	Ntoroko	Desktop computers_Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			12,000
312233 Medical, Laboratory and Research & appliances - Acquisition		0	0	11,000	0	11,000
Total for LCIII: Kibuuku Town Council		**County: Ntoroko**				**11,000**
LCII: Kibuuku North Ward	District Headquarters	Surgical equipment covers_Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			11,000
312235 Furniture and Fittings - Acquisition		0	0	12,707	0	12,707
Total for LCIII: Kibuuku Town Council		**County: Ntoroko**				**12,707**

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LCII: Kibuuku North Ward	District Headquarters	Arm chair-Chair_Acquire	Source: Programme Conditional Grant - Development 101-o/w Production - Development			12,707
312411 Cultivated Animals - Acquisition		0	0	6,000	0	6,000
Total for LCIII: Kibuuku Town Council		**County: Ntoroko**				**6,000**
LCII: Kibuuku West Ward	Ntoroko	Fingerlings_Acquire	Source: Programme Conditional Grant - Development 101-o/w Production - Development			6,000
312412 Cultivated Plants - Acquisition		0	0	6,000	0	6,000
Total for LCIII: Karugutu Subcounty		**County: Ntoroko**				**6,000**
LCII: All Parishes	Karugutu	Cultivated Plants - Cultivated Assets (Seedlings)	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			6,000
313121 Non-Residential Buildings - Improvement		0	0	10,000	0	10,000
Total for LCIII: Rwebisengo Subcounty		**County: Ntoroko**				**10,000**
LCII: RWEBISENGO	Rwebisengo	Establishment of an Apiary Unit	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			10,000
Total Cost of Support to agro-processing & value addition		**0**	**0**	**83,160**	**0**	**83,160**
Key Service Area 300016 Parish Development Model Operations						
227001 Travel inland		0	103,427	0	0	103,427
Total Cost of Parish Development Model Operations		**0**	**103,427**	**0**	**0**	**103,427**
Total Cost of Agro-Industrialization		**0**	**103,427**	**83,160**	**0**	**186,587**
Total Cost of Agricultural Value Chain Services		**0**	**103,427**	**83,160**	**0**	**186,587**
Total Cost of Production and Marketing		**1,568,415**	**642,078**	**141,133**	**0**	**2,351,626**

VOTE: 910 Ntoroko District

Health

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	5,493,944	6,042,161
Programme Conditional Grant - Wage Recurrent	4,790,710	5,249,810
Programme Conditional Grant - Non Wage Recurrent	398,234	454,351
District Unconditional Grant Wage	300,000	325,000
Locally Raised Revenues	5,000	13,000
Development Revenues	1,580,562	665,949
Programme Conditional Grant - Development	1,230,562	165,949
External Financing	350,000	490,000
District Discretionary Equalisation Development Grant	0	10,000
Total Revenues Shares	**7,074,506**	**6,708,110**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	5,090,710	5,574,810
Non Wage	403,234	467,351
Development Expenditure		
Domestic Development	1,230,562	175,949
External Financing	350,000	490,000
Total Expenditure	**7,074,506**	**6,708,110**

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

Service Area 10 Primary HealthCare

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320165 Primary Health care services					
211101 General Staff Salaries	5,574,810	0	0	0	5,574,810
212102 Medical expenses (Employees)	0	2,000	0	0	2,000
221002 Workshops, Meetings and Seminars	0	10,000	0	390,000	400,000
Total for LCIII: Kibuuku Town Council	**County: Ntoroko**				**390,000**

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LCII: Kibuuku West Ward	District head quarters	Workshops, Meetings, Seminars - Training (Data Processing)	Source: External Financing 445-World Health Organisation (WHO)			80,000
LCII: Kibuuku West Ward	District head quarters	Workshops, Meetings, Seminars - Training (Bench Marking)	Source: External Financing 254-Baylor International (Uganda)			20,000
LCII: Kibuuku West Ward	District head quartres	Workshops, Meetings, Seminars - Training (Data Collection and Analysis)	Source: External Financing 426-United Nations Children Fund (UNICEF)			150,000
LCII: Kibuuku West Ward	District headquarters	Workshops, Meetings, Seminars - Training (Agriculture)	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)			140,000
221008 Information and Communication Technology Supplies.		0	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding		0	1,300	0	0	1,300
221012 Small Office Equipment		0	1,013	0	0	1,013
225204 Monitoring and Supervision of capital work		0	0	11,068	0	11,068
Total for LCIII: Kibuuku Town Council		**County: Ntoroko**				**11,068**
LCII: Kibuuku West	DIST HDQTRS	MONITORING OF CAPITAL PROJECTS	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			3,068
LCII: Kibuuku West	DIST HDQTRS	monitoring of capital projects	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			8,000
227001 Travel inland		0	27,291	12,881	100,000	140,172
Total for LCIII: Kibuuku Town Council		**County: Ntoroko**				**112,881**
LCII: Kibuuku West Ward	DIST HDQTRS	Travel Inland - Accommodation Expenses	Source: External Financing 426-United Nations Children Fund (UNICEF)			100,000
LCII: Kibuuku West Ward	DIST HQTRS	Travel Inland - Allowances	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			12,881
227004 Fuel, Lubricants and Oils		0	5,000	0	0	5,000
228001 Maintenance-Buildings and Structures		0	0	16,000	0	16,000
Total for LCIII: Kibuuku Town Council		**County: Ntoroko**				**16,000**
LCII: Kibuuku West Ward	DIST HDQTRS	Building and Facility Maintenance - Carpentry Services	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			6,000

VOTE: 910 Ntoroko District

LCII: Kibuuku West Ward	DIST HDQTRS		Building and Facility Maintenance - Assorted Materials	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				10,000
228002 Maintenance-Transport Equipment			0	6,000	0		0	6,000
263308 Sector Conditional Grant (Non-Wage)			0	410,747	0		0	410,747
Total for LCIII: Bweramule Subcounty			**County: Ntoroko**					**8,542**
LCII: S/County Hqrs	MUSANDAMA		MUSANDAMA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				8,542
Total for LCIII: Butungama Subcounty			**County: Ntoroko**					**22,286**
LCII: Butungama	NYAKASENYI		Butungama Health center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				17,084
LCII: Nyakasenyi	NYAKASENYI		Butungama Health center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)				5,202
Total for LCIII: Missing Subcounty			**County: Missing County**					**379,919**
LCII: Missing Parish	BWERAMULE		BWERAMULE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)				7,308
LCII: Missing Parish	BWERAMULE		BWERAMULE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				17,084
LCII: Missing Parish	KAJWEKA		RWANGARA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)				6,851
LCII: Missing Parish	KAJWEKA		RWANGARA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				17,084
LCII: Missing Parish	KANARA TC		STELLA MARIS NTOROKO HEALTH UNIT	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)				26,049
LCII: Missing Parish	KANARA TC		NTOROKO HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)				9,266
LCII: Missing Parish	KANARA TC		STELLA MARIS NTOROKO HEALTH UNIT	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)				9,642
LCII: Missing Parish	KANARA TOWN COUNCIL		NTOROKO HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				17,084
LCII: Missing Parish	KARUGUTU TC		KARUGUTU HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				85,421
LCII: Missing Parish	KARUGUTU TC		KARUGUTU HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)				60,167
LCII: Missing Parish	RWEBISENGO TC		RWEBISENGO HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				85,421

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LCII: Missing Parish	RWEBISENGO TC	RWEBISENGO HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	38,540

312121 Non-Residential Buildings - Acquisition	0	0	76,000	0	76,000

Total for LCIII: Kanara Town Council		**County: Ntoroko**		**32,000**
LCII: Kanara Ward	NTOROKO HC3	Public toilet facility-Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	32,000
Total for LCIII: Kibuuku Town Council		**County: Ntoroko**		**12,000**
LCII: Kibuuku West Ward	RETENTION FEES	Portable toilet-Warehouse and Indu Build_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	12,000
Total for LCIII: Rwebisengo Town Council		**County: Ntoroko**		**32,000**
LCII: Rwebisengo North Ward	RWEBISENGO HC4	Public toilet facility-Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	32,000

312149 Other Land Improvements - Acquisition	0	0	16,000	0	16,000

Total for LCIII: Nombe Subcounty		**County: Ntoroko**		**4,000**
LCII: Musandama	Musandama HC2	Other Land Improvements - Fencing	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	4,000
Total for LCIII: Kanara Subcounty		**County: Ntoroko**		**4,000**
LCII: Kajweka	Rwangara HC3	Other Land Improvements - Fencing	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	4,000
Total for LCIII: Kanara Town Council		**County: Ntoroko**		**4,000**
LCII: Kanara Ward	Ntoroko HC3	Other Land Improvements - Fencing	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	4,000
Total for LCIII: Butungama Subcounty		**County: Ntoroko**		**4,000**
LCII: Nyakasenyi	Butungama HC3	Other Land Improvements - Fencing	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	4,000

313121 Non-Residential Buildings - Improvement	0	0	44,000	0	44,000

Total for LCIII: Kanara Town Council		**County: Ntoroko**		**44,000**
LCII: Kanara Ward	NTOROKO HC3	Renovation of general ward and OPD AT Ntoroko HC3	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	44,000

Total Cost of Primary Health care services	**5,574,810**	**467,351**	**175,949**	**490,000**	**6,708,110**
Total Cost of Human Capital Development	**5,574,810**	**467,351**	**175,949**	**490,000**	**6,708,110**
Total Cost of Primary HealthCare	**5,574,810**	**467,351**	**175,949**	**490,000**	**6,708,110**
Total Cost of Health	**5,574,810**	**467,351**	**175,949**	**490,000**	**6,708,110**

VOTE: 910 Ntoroko District

VOTE: 910 Ntoroko District

Education

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	8,686,119	9,892,432
Programme Conditional Grant - Wage Recurrent	7,611,290	8,538,502
Programme Conditional Grant - Non Wage Recurrent	976,829	1,141,929
District Unconditional Grant Wage	90,000	180,000
Locally Raised Revenues	8,000	17,000
Other Transfers from Central Government	0	15,000
Development Revenues	335,173	323,790
Programme Conditional Grant - Development	213,883	223,790
District Discretionary Equalisation Development Grant	121,290	100,000
Total Revenues Shares	**9,021,292**	**10,216,222**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	7,701,290	8,718,502
Non Wage	984,829	1,173,929
Development Expenditure		
Domestic Development	335,173	323,790
External Financing	0	0
Total Expenditure	**9,021,292**	**10,216,222**

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

Service Area 10 Pre-Primary and Primary Education

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000063 Quality Assurance Systems					
221009 Welfare and Entertainment	0	2,000	0	0	2,000
227001 Travel inland	0	5,000	0	0	5,000
263402 Transfer to Other Government Units	0	15,000	0	0	15,000

Total for LCIII: Kibuuku Town Council		**County: Ntoroko**		**15,000**
LCII: Kibuuku East Ward	schools	Allowances for PLE management	Source: Other Transfers from Central Government OGT008-Support to PLE (UNEB)	15,000

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Total Cost of Quality Assurance Systems	**0**	**22,000**	**0**	**0**	**22,000**
Key Service Area 320162 Capitation (Primary)					
211101 General Staff Salaries	4,217,449	0	0	0	4,217,449
263308 Sector Conditional Grant (Non-Wage)	0	380,280	0	0	380,280

Total for LCIII: Nombe Subcounty		**County: Ntoroko**		**58,942**
LCII: Kyabandara	Kyabandar	KYABANDARA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,161
LCII: Musandama	Musandama	MUSANDAMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,721
LCII: Nombe	Nombe	NOMBE S.D.A. P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,482
LCII: Nyakatoke	NYAKATOKE	NYAKATOKE S.D.A. P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,158
LCII: S/County Hqrs	Murambe	MURAMBE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,152
LCII: S/County Hqrs	Nyakatonzi	NYAKATONZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,270
Total for LCIII: Kanara Subcounty		**County: Ntoroko**		**30,311**
LCII: Kamuga	Kamuga	Kamuga P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,390
LCII: Kamuga	Umoja	Umoja P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,711
LCII: Rwangara	Rwangara	Rwangara P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,210
Total for LCIII: Karugutu Subcounty		**County: Ntoroko**		**31,885**
LCII: All Parishes	Kyamutema	KYAMUTEMA SDA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,610
LCII: Itojo	Itojo	Itojo	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,145
LCII: S/county Hqrs	Rwesenene	Rwensenene P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,130
Total for LCIII: Bweramule Subcounty		**County: Ntoroko**		**33,894**
LCII: Bugando	Bugando	BUGANDO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,456
LCII: Bweramule	BWERAMULE	BWERAMULE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,950

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LCII: Haibale	Haibale	HAIBALE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,033
LCII: Rukora	Kabimbiri	KABIMBIRI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,890
LCII: Rwamabale	Rwamabale	RWAMABALE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,565
Total for LCIII: Rwebisengo Subcounty		**County: Ntoroko**		**18,800**
LCII: Makondo	Kanyamukura	KANYAMUKURA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,330
LCII: Makondo	Makondo	MAKONDO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,470
Total for LCIII: Butungama Subcounty		**County: Ntoroko**		**96,844**
LCII: Budiba	Budiba	Budiba	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,030
LCII: Butungama	Butungama	BUTUNGAMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,790
LCII: Butungama	MASOJO	MASOJO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,318
LCII: Kasungu	Bunera	BUNEERA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,010
LCII: Kasungu	Kasungu	KASUNGU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,273
LCII: kyabukunguru	Kyabukunguru	KYABUKUNGURU	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,813
LCII: Masaka	Bwizibwera	BWIZIBWERA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,090
LCII: Masaka	MASAKA	MASAKA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,530
LCII: Nyakasenyi	NYAKASENYI	NYAKASENYI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,990
Total for LCIII: Missing Subcounty		**County: Missing County**		**109,604**
LCII: Missing Parish	Ibanda	IBANDA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,665
LCII: Missing Parish	Kachwakumu	Kacwankumi Community Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,110
LCII: Missing Parish	Karugutu town council	Karugutu P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,625

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LCII: Missing Parish	Kasozi	Kasozi P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,062
LCII: Missing Parish	Kibuuku tc	KIBUUKU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,555
LCII: Missing Parish	kiranga	Kiranga P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,298
LCII: Missing Parish	NTOROKO	Ntoroko P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,935
LCII: Missing Parish	Nyabusokoma	Nyabusokoma P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,327
LCII: Missing Parish	Rwebinyonyi	RWEBINYONYI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,033
LCII: Missing Parish	Rwebisengo tc	KAMUHINGI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,996

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Capitation (Primary)	**4,217,449**	**380,280**	**0**	**0**	**4,597,728**
Total Cost of Human Capital Development	**4,217,449**	**402,280**	**0**	**0**	**4,619,728**
Total Cost of Pre-Primary and Primary Education	**4,217,449**	**402,280**	**0**	**0**	**4,619,728**

Service Area 20 Secondary Education

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320158 Capitation (Secondary)					
211101 General Staff Salaries	4,321,053	0	0	0	4,321,053
263308 Sector Conditional Grant (Non-Wage)	0	548,720	0	0	548,720

Total for LCIII: Kibuuku Town Council		**County: Ntoroko**		**64,000**
LCII: Kibuuku East Ward	Kibuuku Seed S.S	Kibuuku Seed S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	64,000
Total for LCIII: Butungama Subcounty		**County: Ntoroko**		**64,000**
LCII: Butungama	Butungama Seed S.S	Butungama Seed S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	64,000
Total for LCIII: Missing Subcounty		**County: Missing County**		**420,720**
LCII: Missing Parish	Bweramule S.S	BWERAMULE SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	32,160
LCII: Missing Parish	Kanara Seed SS	KANARA SEED SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	44,000

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LCII: Missing Parish	Karugutu S.S	KARUGUTU S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	155,400
LCII: Missing Parish	Nombe Seed S.S	NOMBE SEED SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	30,880
LCII: Missing Parish	Rwebisengo SS	RWEBISENGO S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	158,280

Total Cost of Capitation (Secondary)	**4,321,053**	**548,720**	**0**	**0**	**4,869,773**
Total Cost of Human Capital Development	**4,321,053**	**548,720**	**0**	**0**	**4,869,773**
Total Cost of Secondary Education	**4,321,053**	**548,720**	**0**	**0**	**4,869,773**

Service Area 40 Education&Sports Management and Inspection

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000023 Inspection and Monitoring					
211101 General Staff Salaries	180,000	0	0	0	180,000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,000	0	0	4,000
221001 Advertising and Public Relations	0	400	0	0	400
221002 Workshops, Meetings and Seminars	0	891	0	0	891
221008 Information and Communication Technology Supplies.	0	900	0	0	900
221011 Printing, Stationery, Photocopying and Binding	0	1,100	0	0	1,100
221012 Small Office Equipment	0	300	0	0	300
227001 Travel inland	0	15,657	0	0	15,657
227004 Fuel, Lubricants and Oils	0	1,472	0	0	1,472
228002 Maintenance-Transport Equipment	0	3,400	0	0	3,400
Total Cost of Inspection and Monitoring	**180,000**	**28,120**	**0**	**0**	**208,120**
Key Service Area 000063 Quality Assurance Systems					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,000	0	0	1,000
221003 Staff Training	0	10,000	0	0	10,000
221011 Printing, Stationery, Photocopying and Binding	0	800	0	0	800
227001 Travel inland	0	5,326	0	0	5,326
Total Cost of Quality Assurance Systems	**0**	**17,126**	**0**	**0**	**17,126**

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Key Service Area 320003 Assets and Facilities Management							
225203 Appraisal and Feasibility Studies for Capital Works		0	741	2,000		0	2,741
Total for LCIII: Kibuuku Town Council		**County: Ntoroko**					**332**
LCII: Kibuuku West	DIST HDQTRS	Feasibility Studies or Screening of Projects - Feasibility Study	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				332
Total for LCIII: Butungama Subcounty		**County: Ntoroko**					**1,668**
LCII: S/County H/Quarters	RWESENENE SDA PS	Feasibility Studies or Screening of Projects - Appraisal	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				1,668
225204 Monitoring and Supervision of capital work		0	3,000	12,190		0	15,190
Total for LCIII:		**County:**					**1,000**
LCII:	headquarter	Preparation of Building plans and Bills of quantities	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				1,000
Total for LCIII: Karugutu Subcounty		**County: Ntoroko**					**8,190**
LCII: Busayiro	Selected Sites	Monitoring and Supervision of capital works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				8,190
Total for LCIII: Kibuuku Town Council		**County: Ntoroko**					**3,000**
LCII: Kibuuku East Ward	Headquarter	Preparation of building plans and BOQs	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				1,000
LCII: Kibuuku East Ward	Headquarter	Monitoring and supervision of capital projects.	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				2,000
228001 Maintenance-Buildings and Structures		0	120,943	0		0	120,943
312121 Non-Residential Buildings - Acquisition		0	0	220,751		0	220,751
Total for LCIII: Karugutu Town Council		**County: Ntoroko**					**33,857**
LCII: Kacwamba Ward	Kyabandara PS LATRINE	Primary schooling services for people with disabilities-Schools_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				33,857
Total for LCIII: Karugutu Subcounty		**County: Ntoroko**					**141,334**
LCII: Busayiro	District Headquarter	Primary schooling services for people with disabilities-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				141,334
Total for LCIII: Rwebisengo Subcounty		**County: Ntoroko**					**6,665**
LCII: Majumba	Rwebinyonyi PS	Primary schooling services for people with disabilities-Schools_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				6,665
Total for LCIII: Kibuuku Town Council		**County: Ntoroko**					**4,895**

VOTE: 910 Ntoroko District

LCII: Kibuuku East Ward	Kiranga,Buneera,Nyakatoke	Primary schooling services for people with disabilities-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				4,895
Total for LCIII: Butungama Subcounty		**County: Ntoroko**					**34,000**
LCII: Butungama	Nombe PS	Primary schooling services for people with disabilities-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				34,000
312235 Furniture and Fittings - Acquisition		0	0	34,040	0		34,040
Total for LCIII: Butungama Subcounty		**County: Ntoroko**					**34,040**
LCII: All Parishes	SCHOOLS	Desks-Desk_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				34,040
313121 Non-Residential Buildings - Improvement		0	0	54,810	0		54,810
Total for LCIII: Kibuuku Town Council		**County: Ntoroko**					**54,810**
LCII: Kibuuku East Ward	Kibuuku PS	Rehabilitation of a two-classroom block at Kibuuku PS	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				54,810
Total Cost of Assets and Facilities Management		**0**	**124,684**	**323,790**	**0**		**448,474**

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Key Service Area 320038 Sports Development and Oversight					
221002 Workshops, Meetings and Seminars	0	8,000	0	0	8,000
221009 Welfare and Entertainment	0	9,560	0	0	9,560
221017 Membership dues and Subscription fees.	0	1,800	0	0	1,800
224008 Educational Materials and Services	0	3,000	0	0	3,000
227001 Travel inland	0	25,140	0	0	25,140
228002 Maintenance-Transport Equipment	0	2,500	0	0	2,500
Total Cost of Sports Development and Oversight	**0**	**50,000**	**0**	**0**	**50,000**
Total Cost of Human Capital Development	**180,000**	**219,930**	**323,790**	**0**	**723,720**
Total Cost of Education&Sports Management and Inspection	**180,000**	**219,930**	**323,790**	**0**	**723,720**

Service Area 50 Special Needs Education

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320161 Special Needs Education					
221011 Printing, Stationery, Photocopying and Binding	0	200	0	0	200
227001 Travel inland	0	2,800	0	0	2,800

VOTE: 910 Ntoroko District

Total Cost of Special Needs Education	0	3,000	0	0	3,000
Total Cost of Human Capital Development	0	3,000	0	0	3,000
Total Cost of Special Needs Education	0	3,000	0	0	3,000
Total Cost of Education	8,718,502	1,173,929	323,790	0	10,216,222

VOTE: 910 Ntoroko District

Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,728,233	1,750,000
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
District Unconditional Grant Wage	150,000	250,000
Locally Raised Revenues	5,000	0
Other Transfers from Central Government	573,233	500,000
Development Revenues	0	39,775
District Discretionary Equalisation Development Grant	0	24,775
Locally Raised Revenues	0	15,000
Total Revenues Shares	**1,728,233**	**1,789,775**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	150,000	250,000
Non Wage	1,578,233	1,500,000
Development Expenditure		
Domestic Development	0	39,775
External Financing	0	0
Total Expenditure	**1,728,233**	**1,789,775**

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

Service Area 10 Community Access Roads

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 09 Integrated Transport Infrastructure and Services					
Key Service Area 000017 Infrastructure Development and Management					
221011 Printing, Stationery, Photocopying and Binding	0	1,500	0	0	1,500
228001 Maintenance-Buildings and Structures	0	0	20,775	0	20,775

Total for LCIII: Kanara Subcounty		**County: Ntoroko**		**2,000**
LCII: Rwenyana	Rwenyana	Building and Facility Maintenance - Flood Mitigation	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	2,000
Total for LCIII: Kibuuku Town Council		**County: Ntoroko**		**18,775**

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LCII: Kibuuku West Ward	District Headquarters	Building and Facility Maintenance - Civil Works	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				18,775
313121 Non-Residential Buildings - Improvement		0	0	9,000		0	9,000
Total for LCIII: Kibuuku Town Council		**County: Ntoroko**					**9,000**
LCII: Kibuuku West Ward	District Headquarters	Improvement of the Staff Eatery Shelter at the district HQ	Source: Locally Raised Revenues				9,000
Total Cost of Infrastructure Development and Management		**0**	**1,500**	**29,775**		**0**	**31,275**
Key Service Area 260002 District , Urban and Community Access Road Maintenance							
211101 General Staff Salaries		250,000	0	0		0	250,000
227004 Fuel, Lubricants and Oils		0	2,646	0		0	2,646
228001 Maintenance-Buildings and Structures		0	899,000	0		0	899,000
228002 Maintenance-Transport Equipment		0	100,000	0		0	100,000
263402 Transfer to Other Government Units		0	495,854	0		0	495,854
Total for LCIII: Karugutu Town Council		**County: Ntoroko**					**110,173**
LCII: All Divisions	Karugutu TC roads maintenance	URF TRANSFER TO KARUGUTU TC	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)				110,173
Total for LCIII: Nombe Subcounty		**County: Ntoroko**					**8,765**
LCII: Kyabandara	Munyege Access road repair	URF TRANSFER TO NOMBE SUB-COUNTY	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)				8,765
Total for LCIII: Kanara Subcounty		**County: Ntoroko**					**10,060**
LCII: All Parishes	Rwenyana accessibility	URF TRANSFER TO KANARA SUB-COUNTY	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)				10,060
Total for LCIII: Kanara Town Council		**County: Ntoroko**					**94,001**
LCII: All Divisions	Urban roads maintenance	URF TRANSFER TO KANARA TC	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)				94,001
Total for LCIII: Karugutu Subcounty		**County: Ntoroko**					**6,669**
LCII: Busairo	ACCESS ROAD REPAIR	URF TRANSFER TO KARUGUTU SUB-COUNTY	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)				6,669
Total for LCIII: Bweramule Subcounty		**County: Ntoroko**					**7,438**
LCII: Bweramule	Access to Bweramule Health center III	URF TRANSFER TO BWERAMULE SUB-COUNTY	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)				7,438
Total for LCIII: Rwebisengo Subcounty		**County: Ntoroko**					**9,497**

VOTE: 910 Ntoroko District

LCII: All Parishes	KITOGOTO Bottleneck clearance	URF TRANSFER TO RWEBISENGO SUB-COUNTY	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			9,497
Total for LCIII: Kibuuku Town Council		**County: Ntoroko**				**125,056**
LCII: All Divisions	KIBUUKU TC Roads maintenance	URF TRANSFER TO KIBUUKU TC	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			125,056
Total for LCIII: Butungama Subcounty		**County: Ntoroko**				**12,217**
LCII: All Parishes	Masojo bottleneck clearance	URF TRANSFER TO BUTUNGAMA SUB-COUNTY	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			12,217
Total for LCIII: Rwebisengo Town Council		**County: Ntoroko**				**111,978**
LCII: All Divisions	Rwebisengo TC roads maintenance	URF TRANSFER TO RWEBISENGO TC	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			111,978
Total Cost of District , Urban and Community Access Road Maintenance		**250,000**	**1,497,500**	**0**	**0**	**1,747,500**
Total Cost of Integrated Transport Infrastructure and Services		**250,000**	**1,499,000**	**29,775**	**0**	**1,778,775**
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
224001 Medical Supplies and Services		0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming		**0**	**1,000**	**0**	**0**	**1,000**
Key Service Area 000016 Environment, Social Health and Safety						
225202 Environment Impact Assessment for Capital Works		0	0	4,000	0	4,000
Total for LCIII: Bweramule Subcounty		**County: Ntoroko**				**4,000**
LCII: Bugando	Bugando-Kabimbiri road	Environmental Impact Assessment - Capital Works	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			4,000
225203 Appraisal and Feasibility Studies for Capital Works		0	0	6,000	0	6,000
Total for LCIII: Butungama Subcounty		**County: Ntoroko**				**6,000**
LCII: Masaka		Feasibility Studies or Screening of Projects - Stakeholder Engagement	Source: Locally Raised Revenues			2,000
LCII: Masaka	Masaka and Kyabukunguru	Feasibility Studies or Screening of Projects Appraisal	Source: Locally Raised Revenues			4,000
Total Cost of Environment, Social Health and Safety		**0**	**0**	**10,000**	**0**	**10,000**
Total Cost of Human Capital Development		**0**	**1,000**	**10,000**	**0**	**11,000**
Total Cost of Community Access Roads		**250,000**	**1,500,000**	**39,775**	**0**	**1,789,775**
Total Cost of Roads and Engineering		**250,000**	**1,500,000**	**39,775**	**0**	**1,789,775**

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Water

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	212,501	259,705
District Unconditional Grant Wage	150,000	200,000
Locally Raised Revenues	6,500	4,375
Programme Conditional Grant - Non Wage Recurrent	56,001	55,330
Development Revenues	257,121	668,368
External Financing	80,000	50,000
Programme Conditional Grant - Development	162,306	603,553
Transitional Conditional Grant - Development	14,815	14,815
Total Revenues Shares	**469,622**	**928,073**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	150,000	200,000
Non Wage	62,501	59,705
Development Expenditure		
Domestic Development	177,121	618,368
External Financing	80,000	50,000
Total Expenditure	**469,622**	**928,073**

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

Service Area 10 Rural Water Supply and Sanitation

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
211101 General Staff Salaries	200,000	0	0	0	200,000
221002 Workshops, Meetings and Seminars	0	21,019	0	0	21,019
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221012 Small Office Equipment	0	2,176	0	0	2,176
227001 Travel inland	0	16,134	14,815	0	30,949
Total for LCIII: Kibuuku Town Council	**County: Ntoroko**				**14,815**

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LCII: Kibuuku West Ward	DIST HDQTRS	Travel Inland - Allowances	Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)			14,815
227004 Fuel, Lubricants and Oils		0	14,000	0	0	14,000
Total Cost of Climate Change Mitigation		**200,000**	**55,330**	**14,815**	**0**	**270,144**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**200,000**	**55,330**	**14,815**	**0**	**270,144**
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
221002 Workshops, Meetings and Seminars		0	2,000	0	0	2,000
227001 Travel inland		0	2,000	0	0	2,000
Total Cost of HIV/AIDS Mainstreaming		**0**	**4,000**	**0**	**0**	**4,000**
Key Service Area 140022 Integrated Catchment based Infrastructure						
221002 Workshops, Meetings and Seminars		0	0	0	50,000	50,000
Total for LCIII: Kibuuku Town Council		**County: Ntoroko**				**50,000**
LCII: Kibuuku West Ward	DIST HDQTRS	Workshops, Meetings, Seminars - Training (Data Collection and Analysis)	Source: External Financing 426-United Nations Children Fund (UNICEF)			50,000
221012 Small Office Equipment		0	375	0	0	375
225201 Consultancy Services-Capital		0	0	45,000	0	45,000
Total for LCIII: Kibuuku Town Council		**County: Ntoroko**				**45,000**
LCII: Kibuuku West Ward	DIST HDQTRS	Consultancy - Design Studies	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			45,000
225203 Appraisal and Feasibility Studies for Capital Works		0	0	7,492	0	7,492
Total for LCIII: Kibuuku Town Council		**County: Ntoroko**				**7,492**
LCII: Kibuuku West Ward	DIST HDQTRS	Feasibility Studies or Screening of Projects - Feasibility Study	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			7,492
225204 Monitoring and Supervision of capital work		0	0	40,000	0	40,000
Total for LCIII: Kibuuku Town Council		**County: Ntoroko**				**40,000**
LCII: Kibuuku West Ward	DISTRICT HEAD QUATERS	MONITORING VISITS CONDUCTED	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			40,000
312121 Non-Residential Buildings - Acquisition		0	0	17,000	0	17,000
Total for LCIII: Nombe Subcounty		**County: Ntoroko**				**17,000**
LCII: Nombe	MURAMBI	Public toilet facility-Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			17,000

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312135 Water Plants, pipelines and sewerage networks - Acquisition		0	0	494,061	0	494,061
Total for LCIII: Kanara Subcounty		**County: Ntoroko**				**421,061**
LCII: Kimara	KIMARA	EXTENSION OF PIPED WATER	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant			421,061
Total for LCIII: Kibuuku Town Council		**County: Ntoroko**				**73,000**
LCII: Kibuuku West Ward	DIST HDQTRS	Improve on the functionality of water sources (Conduct both borehole and Improve on the functionality of water sources (Conduct both borehole and shallow well rehabilitation-Ngeege kabwijamu,kabimbiri kaberegeke (bweramule s/c),nyakasenyi II Kahwa Pat,kabukunguru centre (butungama s/c) and Majumba II (Rwebisengo s/c) and rehabilitation of existing springs 5no Nyarwina ,kithoma Nyabere, karankoko Nombe s/c) ,kikodi-karugutu s/c	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			73,000
Total Cost of Integrated Catchment based Infrastructure		**0**	**375**	**603,553**	**50,000**	**653,928**
Total Cost of Human Capital Development		**0**	**4,375**	**603,553**	**50,000**	**657,928**
Total Cost of Rural Water Supply and Sanitation		**200,000**	**59,705**	**618,368**	**50,000**	**928,073**
Total Cost of Water		**200,000**	**59,705**	**618,368**	**50,000**	**928,073**

VOTE: 910 Ntoroko District

Natural Resources

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	340,050	381,804
District Unconditional Grant Non-Wage	6,000	8,500
District Unconditional Grant Wage	250,000	330,000
Locally Raised Revenues	9,500	9,500
Other Transfers from Central Government	40,000	0
Programme Conditional Grant - Non Wage Recurrent	34,550	33,804
Total Revenues Shares	**340,050**	**381,804**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	250,000	330,000
Non Wage	90,050	51,804
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**340,050**	**381,804**

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

Service Area 10 Natural Resources Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
211101 General Staff Salaries	330,000	0	0	0	330,000
221002 Workshops, Meetings and Seminars	0	6,500	0	0	6,500
221011 Printing, Stationery, Photocopying and Binding	0	667	0	0	667
227001 Travel inland	0	8,000	0	0	8,000
Total Cost of Environment, Social Health and Safety	**330,000**	**15,167**	**0**	**0**	**345,167**
Key Service Area 000078 Land Management					
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000

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227001 Travel inland	0	4,000	0	0	4,000
Total Cost of Land Management	**0**	**5,000**	**0**	**0**	**5,000**
Key Service Area 140021 Ecosystems Restoration and Protection					
221002 Workshops, Meetings and Seminars	0	4,000	0	0	4,000
221012 Small Office Equipment	0	2,000	0	0	2,000
227001 Travel inland	0	4,000	0	0	4,000
Total Cost of Ecosystems Restoration and Protection	**0**	**10,000**	**0**	**0**	**10,000**
Key Service Area 560007 Regulation and Compliance					
221002 Workshops, Meetings and Seminars	0	3,000	0	0	3,000
227004 Fuel, Lubricants and Oils	0	7,000	0	0	7,000
Total Cost of Regulation and Compliance	**0**	**10,000**	**0**	**0**	**10,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**330,000**	**40,167**	**0**	**0**	**370,167**
Programme 10 Sustainable Urbanisation and Housing					
Key Service Area 280002 Physical Planning					
221011 Printing, Stationery, Photocopying and Binding	0	637	0	0	637
227001 Travel inland	0	4,000	0	0	4,000
Total Cost of Physical Planning	**0**	**4,637**	**0**	**0**	**4,637**
Total Cost of Sustainable Urbanisation and Housing	**0**	**4,637**	**0**	**0**	**4,637**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	7,000	0	0	7,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**7,000**	**0**	**0**	**7,000**
Total Cost of Human Capital Development	**0**	**7,000**	**0**	**0**	**7,000**
Total Cost of Natural Resources Management	**330,000**	**51,804**	**0**	**0**	**381,804**
Total Cost of Natural Resources	**330,000**	**51,804**	**0**	**0**	**381,804**

VOTE: 910 Ntoroko District

Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	466,451	424,714
District Unconditional Grant Non-Wage	8,000	14,043
District Unconditional Grant Wage	150,000	200,000
Locally Raised Revenues	8,400	8,400
Other Transfers from Central Government	267,000	170,000
Programme Conditional Grant - Non Wage Recurrent	33,051	32,271
Development Revenues	40,000	50,000
External Financing	40,000	50,000
Total Revenues Shares	**506,451**	**474,714**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	150,000	200,000
Non Wage	316,451	224,714
Development Expenditure		
Domestic Development	0	0
External Financing	40,000	50,000
Total Expenditure	**506,451**	**474,714**

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

Service Area 10 Community Mobilisation

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
227001 Travel inland	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
Total Cost of Environment, Social Health and Safety	**0**	**4,000**	**0**	**0**	**4,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**4,000**	**0**	**0**	**4,000**
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					

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211101 General Staff Salaries	200,000	0	0	0	200,000
221002 Workshops, Meetings and Seminars	0	10,043	0	0	10,043
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	1,771	0	0	1,771
221012 Small Office Equipment	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	3,000	0	0	3,000
227001 Travel inland	0	6,000	0	0	6,000
Total Cost of Capacity Strengthening	**200,000**	**24,814**	**0**	**0**	**224,814**
Total Cost of Human Capital Development	**200,000**	**24,814**	**0**	**0**	**224,814**
Programme 17 Regional Balanced Development					
Key Service Area 000055 Refugee Protection and Mangement					
221002 Workshops, Meetings and Seminars	0	0	0	50,000	50,000

Total for LCIII: Kibuuku Town Council		**County: Ntoroko**		**50,000**
LCII: Kibuuku West Ward	District head quarters	Workshops, Meetings, Seminars - Training (Data Collection and Analysis)	Source: External Financing 426-United Nations Children Fund (UNICEF)	50,000

Total Cost of Refugee Protection and Mangement	**0**	**0**	**0**	**50,000**	**50,000**
Total Cost of Regional Balanced Development	**0**	**0**	**0**	**50,000**	**50,000**
Total Cost of Community Mobilisation	**200,000**	**28,814**	**0**	**50,000**	**278,814**

Service Area 20 Empowerment and Mindset Change

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	5,900	0	0	5,900
Total Cost of HIV/AIDS Mainstreaming	**0**	**5,900**	**0**	**0**	**5,900**
Key Service Area 000023 Inspection and Monitoring					
221002 Workshops, Meetings and Seminars	0	8,000	0	0	8,000
227001 Travel inland	0	12,000	0	0	12,000
Total Cost of Inspection and Monitoring	**0**	**20,000**	**0**	**0**	**20,000**
Key Service Area 010008 Capacity Strengthening					

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221002 Workshops, Meetings and Seminars		0	10,000	0	0	10,000
227001 Travel inland		0	10,000	0	0	10,000
263402 Transfer to Other Government Units		0	150,000	0	0	150,000
Total for LCIII: Kibuuku Town Council		**County: Ntoroko**				**150,000**
LCII: Kibuuku West Ward	DIST HDTRS	YLP transfers to groups	Source: Other Transfers from Central Government OGT013-Youth Livelihood Programme (YLP)			50,000
LCII: Kibuuku West Ward	DIST HDTRS	PCA transfers to groups	Source: Other Transfers from Central Government OGT045-Parish Community Associations (PCAs)			50,000
LCII: Kibuuku West Ward	DIST HDTRS	UWEP transfers to groups	Source: Other Transfers from Central Government OGT011-Uganda Women Enterpreneurship Program(UWEP)			50,000
Total Cost of Capacity Strengthening		**0**	**170,000**	**0**	**0**	**170,000**
Total Cost of Human Capital Development		**0**	**195,900**	**0**	**0**	**195,900**
Total Cost of Empowerment and Mindset Change		**0**	**195,900**	**0**	**0**	**195,900**
Total Cost of Community Based Services		**200,000**	**224,714**	**0**	**50,000**	**474,714**

VOTE: 910 Ntoroko District

Planning

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	320,400	505,900
District Unconditional Grant Non-Wage	68,400	146,900
District Unconditional Grant Wage	250,000	350,000
Locally Raised Revenues	2,000	9,000
Development Revenues	144,654	58,701
District Discretionary Equalisation Development Grant	34,654	58,701
External Financing	110,000	0
Total Revenues Shares	**465,054**	**564,601**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	250,000	350,000
Non Wage	70,400	155,900
Development Expenditure		
Domestic Development	34,654	58,701
External Financing	110,000	0
Total Expenditure	**465,054**	**564,601**

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

Service Area 10 Planning and Statistics

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
221002 Workshops, Meetings and Seminars	0	5,000	0	0	5,000
Total Cost of Climate Change Mitigation	**0**	**5,000**	**0**	**0**	**5,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**5,000**	**0**	**0**	**5,000**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	0	4,500	0	4,500
Total for LCIII: Kibuuku Town Council	**County: Ntoroko**				**4,500**

VOTE: 910 Ntoroko District

LCII: Kibuuku West Ward	Dist hdqtrs	Workshops, Meetings, Seminars - Training (Bench Marking)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			4,500
227001 Travel inland		0	4,000	0	0	4,000
Total Cost of HIV/AIDS Mainstreaming		**0**	**4,000**	**4,500**	**0**	**8,500**
Total Cost of Human Capital Development		**0**	**4,000**	**4,500**	**0**	**8,500**
Programme 18 Development Plan Implementation						
Key Service Area 000006 Planning and Budgeting services						
211101 General Staff Salaries		350,000	0	0	0	350,000
221002 Workshops, Meetings and Seminars		0	29,400	0	0	29,400
221003 Staff Training		0	8,000	0	0	8,000
221008 Information and Communication Technology Supplies.		0	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding		0	4,000	0	0	4,000
221012 Small Office Equipment		0	3,500	0	0	3,500
227001 Travel inland		0	20,000	0	0	20,000
227004 Fuel, Lubricants and Oils		0	6,000	0	0	6,000
228002 Maintenance-Transport Equipment		0	6,000	0	0	6,000
Total Cost of Planning and Budgeting services		**350,000**	**80,900**	**0**	**0**	**430,900**
Key Service Area 000023 Inspection and Monitoring						
225204 Monitoring and Supervision of capital work		0	0	10,750	0	10,750
Total for LCIII: Kibuuku Town Council		**County: Ntoroko**				**10,750**
LCII: Kibuuku West Ward	Dist hdqtrs	Monitoring of capital projects	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			10,750
227001 Travel inland		0	0	6,750	0	6,750
Total for LCIII: Kibuuku Town Council		**County: Ntoroko**				**6,750**
LCII: Kibuuku West Ward	DIST HDQTRS	Travel Inland - Allowances	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			6,750
Total Cost of Inspection and Monitoring		**0**	**0**	**17,500**	**0**	**17,500**
Key Service Area 560019 Data Management and Dissemination						
221002 Workshops, Meetings and Seminars		0	26,000	0	0	26,000
221008 Information and Communication Technology Supplies.		0	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding		0	4,000	0	0	4,000
227001 Travel inland		0	22,000	15,994	0	37,994

VOTE: 910 Ntoroko District

Total for LCIII: Kibuuku Town Council		**County: Ntoroko**					**15,994**
LCII: Kibuuku West Ward	DIST HDQTRS	Travel Inland - Allowances	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				15,994
227004 Fuel, Lubricants and Oils		0	10,000	0		0	10,000
228001 Maintenance-Buildings and Structures		0	0	15,707		0	15,707
Total for LCIII: Kibuuku Town Council		**County: Ntoroko**					**15,707**
LCII: Kibuuku West	Planning department	Building and Facility Maintenance - Civil Works	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				15,707
312235 Furniture and Fittings - Acquisition		0	0	5,000		0	5,000
Total for LCIII: Kibuuku Town Council		**County: Ntoroko**					**5,000**
LCII: Kibuuku West Ward	DIST HDQTRS	Chairs - Chair_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				3,000
LCII: Kibuuku West Ward	DIST HDQTRS	Drawer slide-Filing Cabinet_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				2,000
Total Cost of Data Management and Dissemination		**0**	**66,000**	**36,701**		**0**	**102,701**
Total Cost of Development Plan Implementation		**350,000**	**146,900**	**54,201**		**0**	**551,101**
Total Cost of Planning and Statistics		**350,000**	**155,900**	**58,701**		**0**	**564,601**
Total Cost of Planning		**350,000**	**155,900**	**58,701**		**0**	**564,601**

VOTE: 910 Ntoroko District

Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	122,000	155,000
District Unconditional Grant Non-Wage	44,000	49,000
District Unconditional Grant Wage	60,000	100,000
Locally Raised Revenues	18,000	6,000
Total Revenues Shares	**122,000**	**155,000**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	60,000	100,000
Non Wage	62,000	55,000
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**122,000**	**155,000**

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

Service Area 10 Compliance

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
Total Cost of Climate Change Mitigation	**0**	**2,000**	**0**	**0**	**2,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**2,000**	**0**	**0**	**2,000**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	4,000	0	0	4,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**4,000**	**0**	**0**	**4,000**
Total Cost of Human Capital Development	**0**	**4,000**	**0**	**0**	**4,000**
Programme 16 Governance and Security					

VOTE: 910 Ntoroko District

Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	100,000	0	0	0	100,000
221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
227001 Travel inland	0	32,000	0	0	32,000
227004 Fuel, Lubricants and Oils	0	5,000	0	0	5,000
Total Cost of Audit and Risk Management	**100,000**	**49,000**	**0**	**0**	**149,000**
Total Cost of Governance and Security	**100,000**	**49,000**	**0**	**0**	**149,000**
Total Cost of Compliance	**100,000**	**55,000**	**0**	**0**	**155,000**
Total Cost of Internal Audit	**100,000**	**55,000**	**0**	**0**	**155,000**

VOTE: 910 Ntoroko District

Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	263,456	309,887
Programme Conditional Grant - Non Wage Recurrent	39,661	39,092
District Unconditional Grant Non-Wage	12,000	10,000
District Unconditional Grant Wage	190,000	250,000
Locally Raised Revenues	11,000	0
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Total Revenues Shares	**263,456**	**309,887**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	190,000	250,000
Non Wage	73,456	59,887
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**263,456**	**309,887**

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

Service Area 10 Commercial Services

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 05 Tourism Development					
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
227001 Travel inland	0	5,000	0	0	5,000
Total Cost of Tourism Investment, Promotion and Marketing	**0**	**5,000**	**0**	**0**	**5,000**
Key Service Area 120015 Heritage Conservation Education and Awareness					
221002 Workshops, Meetings and Seminars	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	795	0	0	795
227001 Travel inland	0	3,000	0	0	3,000
Total Cost of Heritage Conservation Education and Awareness	**0**	**5,795**	**0**	**0**	**5,795**

VOTE: 910 Ntoroko District

Total Cost of Tourism Development	**0**	**10,795**	**0**	**0**	**10,795**
Programme 07 Private Sector Development					
Key Service Area 120002 Domestic Promotion					
221002 Workshops, Meetings and Seminars	0	9,000	0	0	9,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221012 Small Office Equipment	0	3,394	0	0	3,394
227001 Travel inland	0	11,000	0	0	11,000
227004 Fuel, Lubricants and Oils	0	4,500	0	0	4,500
Total Cost of Domestic Promotion	**0**	**29,894**	**0**	**0**	**29,894**
Key Service Area 190036 Trade Development					
211101 General Staff Salaries	250,000	0	0	0	250,000
221002 Workshops, Meetings and Seminars	0	8,500	0	0	8,500
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
221012 Small Office Equipment	0	1,000	0	0	1,000
227001 Travel inland	0	8,698	0	0	8,698
Total Cost of Trade Development	**250,000**	**19,198**	**0**	**0**	**269,198**
Total Cost of Private Sector Development	**250,000**	**49,092**	**0**	**0**	**299,092**
Total Cost of Commercial Services	**250,000**	**59,887**	**0**	**0**	**309,887**
Total Cost of Trade, Industry and Local Development	**250,000**	**59,887**	**0**	**0**	**309,887**