

VOTE: 921 Rubanda District

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	1,073,598	1,000,492
o/w Higher Local Government	477,684	400,450
o/w Lower Local Government	595,914	600,042
Discretionary Government Transfers	4,511,118	5,273,976
o/w Higher Local Government	3,809,351	4,570,444
o/w Lower Local Government	701,767	703,532
Conditional Government Transfers	38,605,886	42,329,341
o/w Higher Local Government	38,605,886	42,329,341
o/w Lower Local Government	0	0
Other Government Transfers	1,227,664	1,122,525
o/w Higher Local Government	711,815	606,682
o/w Lower Local Government	515,850	515,843
External Financing	741,653	527,245
o/w Higher Local Government	677,154	435,335
o/w Lower Local Government	64,499	91,910
Grand Total	46,159,920	50,253,579
o/w Higher Local Government	44,281,890	48,342,253
o/w Lower Local Government	1,878,029	1,911,326

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A2:Revenue Performance, Plans and Projections by Source

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	1,073,598	1,000,492
Advertisements/Bill Boards	2,000	1,000
Agency Fees	30,000	30,000
Animal and Crop Husbandry related Levies	0	4,000
Business licenses	150,000	140,000
Inspection Fees	4,720	4,720
Land Fees	11,834	11,834
Liquor licenses	27,548	27,548
Local Hotel Tax	10,600	10,600
Local Services Tax-Payable By Individuals	189,860	164,860
Market /Gate Charges	247,651	307,651
Mineral Royalties	140,000	140,350
Miscellaneous receipts/income	163,434	67,088
Other fees e.g. street parking fees	2,105	0
Other Licence fees	8,360	5,000
Other licenses	18,382	18,382
Other permits	17,280	17,280
Other Vehicle Fees and Licenses	18,294	0
Property related Duties/Fees	10,000	10,000
Registration fees for Documents and Businesses	21,530	21,530
Rental Income Tax-Payable By Individuals	0	18,649
Discretionary Government Transfers	4,491,118	5,273,976
District Discretionary Equalisation Development Grant	659,768	595,974
District Unconditional Grant Non-Wage	842,496	936,060
District Unconditional Grant Wage	2,611,213	3,349,416
Urban Discretionary Equalisation Development Grant	106,673	127,744
Urban Unconditional Non-Wage	270,968	264,783
Conditional Government Transfers	38,605,886	42,329,341
Programme Conditional Grant - Non Wage Recurrent	9,354,233	10,230,868
Programme Conditional Grant - Development	3,627,438	1,226,633
Programme Conditional Grant - Wage Recurrent	23,609,400	28,857,025
Transitional Conditional Grant - Development	2,014,815	2,014,815
Other Government Transfers	1,227,664	1,122,525
Child days vaccination, Rubella and Malaria	50,000	0

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<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
GROW Project	15,614	0
Polio Immunization Campaign	50,000	0
Support to PLE (UNEB)	28,000	29,500
Uganda Climate Smart Agricultural Transformation Project	215,545	215,545
Uganda Road Fund (URF)	331,000	331,206
Uganda Wildlife Authority (UWA)	525,031	525,031
Uganda Women Entrepreneurship Program(UWEP)	12,475	8,769
Youth Livelihood Programme (YLP)	0	12,475
External Financing	741,653	527,245
Cordaid-Uganda	428,428	419,282
Global Alliance for Vaccines and Immunization (GAVI)	113,225	107,963
Global Fund for HIV, TB & Malaria	50,000	0
United Nations Children Fund (UNICEF)	100,000	0
World Health Organisation (WHO)	50,000	0
Total Revenues Shares	46,139,920	50,253,579

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A3: Summary of Programme Allocations For FY 2026/27

<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	2,356,224	26,000	215,545	0	2,610,932
o/w: Wage:	1,589,000	0	0	0	1,589,000
Non-Wage Recurrent:	518,322	0	215,545	0	733,866
Development:	248,902	26,000	0	13,163	288,065
Tourism Development	16,064	0	0	0	16,064
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	16,064	0	0	0	16,064
Development:	0	0	0	0	0
Natural Resources, Environment, Climate Change, Land and Water Management	513,916	37,533	16,058	0	822,679
o/w: Wage:	81,197	0	0	0	81,197
Non-Wage Recurrent:	109,407	37,533	16,058	0	162,999
Development:	323,312	0	0	255,171	578,483
Private Sector Development	164,583	10,000	0	0	174,583
o/w: Wage:	122,905	0	0	0	122,905
Non-Wage Recurrent:	41,678	10,000	0	0	51,678
Development:	0	0	0	0	0
Integrated Transport Infrastructure and Services	1,329,746	15,000	320,774	0	1,665,520
o/w: Wage:	225,746	0	0	0	225,746
Non-Wage Recurrent:	1,004,000	15,000	320,774	0	1,339,774
Development:	100,000	0	0	0	100,000
Digital Transformation	7,500	6,500	0	0	32,021
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	7,500	6,500	0	0	14,000
Development:	0	0	0	18,021	18,021
Human Capital Development	33,667,093	34,000	54,306	0	33,868,006
o/w: Wage:	27,535,908	0	0	0	27,535,908
Non-Wage Recurrent:	4,161,952	34,000	54,306	0	4,250,258
Development:	1,969,233	0	0	112,607	2,081,840
Public Sector Transformation	5,834,264	674,998	515,843	0	7,117,015

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<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	4,910,864	600,903	515,843	0	6,027,609
Development:	923,400	74,095	0	91,910	1,089,405
Governance and Security	611,359	115,107	0	0	726,466
o/w: Wage:	381,461	0	0	0	381,461
Non-Wage Recurrent:	209,898	115,107	0	0	325,005
Development:	20,000	0	0	0	20,000
Regional Balanced Development	1,626,476	52,000	0	0	1,678,476
o/w: Wage:	1,345,509	0	0	0	1,345,509
Non-Wage Recurrent:	280,967	52,000	0	0	332,967
Development:	0	0	0	0	0
Development Plan Implementation	1,476,092	29,354	0	0	1,541,819
o/w: Wage:	924,715	0	0	0	924,715
Non-Wage Recurrent:	171,059	29,354	0	0	200,413
Development:	380,317	0	0	36,373	416,690
Grand Total	47,603,317	1,000,492	1,122,525	527,245	50,253,579
Grand Total Wage	32,206,441	0	0	0	32,206,441
Grand Total Non-Wage Recurrent	11,431,711	900,397	1,122,525	0	13,454,633
Grand Total Development	3,965,165	100,095	0	527,245	4,592,506

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A4: Summary of Department Allocations for FY 2026/27

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Administration	6,171,904	8,458,919
o/w Higher Local Government	4,874,223	6,547,593
o/w Lower Local Government	1,297,681	1,911,326
Finance	509,144	429,790
o/w Higher Local Government	509,144	429,790
o/w Lower Local Government	0	0
Statutory bodies	816,332	874,774
o/w Higher Local Government	816,332	874,774
o/w Lower Local Government	0	0
Production and Marketing	2,413,383	2,611,932
o/w Higher Local Government	2,348,884	2,611,932
o/w Lower Local Government	64,499	0
Health	10,342,505	9,252,900
o/w Higher Local Government	10,342,505	9,252,900
o/w Lower Local Government	0	0
Education	20,170,594	24,232,702
o/w Higher Local Government	20,170,594	24,232,702
o/w Lower Local Government	0	0
Roads and Engineering	1,913,457	1,675,952
o/w Higher Local Government	1,913,457	1,675,952
o/w Lower Local Government	0	0
Water	1,432,259	466,420
o/w Higher Local Government	1,432,259	466,420
o/w Lower Local Government	0	0
Natural Resources	1,409,454	782,453
o/w Higher Local Government	893,605	782,453
o/w Lower Local Government	515,850	0
Community Based Services	289,656	377,550
o/w Higher Local Government	289,656	377,550
o/w Lower Local Government	0	0
Planning	400,643	737,255
o/w Higher Local Government	400,643	737,255
o/w Lower Local Government	0	0
Internal Audit	151,611	162,284

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<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	151,611	162,284
o/w Lower Local Government	0	0
Trade, Industry and Local Development	118,977	190,647
o/w Higher Local Government	118,977	190,647
o/w Lower Local Government	0	0
Grand Total	46,139,920	50,253,579
o/w Higher Local Government	44,261,890	48,342,253
o/w: Wage:	26,220,613	32,206,441
Non-Wage Recurrent:	11,167,006	12,007,460
Domestic Devt:	6,197,117	3,693,017
External Financing:	677,154	435,335
o/w Lower Local Government	1,878,029	1,911,326
o/w: Wage:	0	0
Non-Wage Recurrent:	1,484,427	1,447,173
Domestic Devt:	329,104	372,244
External Financing:	64,499	91,910

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Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	5,782,615	7,376,745
District Unconditional Grant Non-Wage	86,409	90,096
District Unconditional Grant Wage	1,038,959	1,345,509
Locally Raised Revenues	90,056	90,056
Multi-Sectoral Transfers to LLGs_NonWage	968,577	1,447,173
Programme Conditional Grant - Non Wage Recurrent	3,598,614	4,403,912
Development Revenues	389,289	1,082,175
District Discretionary Equalisation Development Grant	43,500	0
External Financing	16,685	18,021
Multi-Sectoral Transfers to LLGs_Gou	329,104	372,244
Multi-Sectoral Transfers to LLGs_ExtFin	0	91,910
Transitional Conditional Grant - Development	0	600,000
Total Revenues Shares	6,171,904	8,458,919

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	1,038,959	1,345,509
Non Wage	4,743,656	6,031,236
Development Expenditure		
Domestic Development	372,604	972,244
External Financing	16,685	109,931
Total Expenditure	6,171,904	8,458,919

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

Service Area 10 Administration and Management

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

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227001 Travel inland	0	7,500	0	18,021	25,521
Total for LCIII: Rubanda Town Council	County: Rubanda				18,021
LCII: Nyakabungo Ward	Headquarters	Travel Inland - Facilitation	Source: External Financing 681-Cordaid-Uganda		18,021
227004 Fuel, Lubricants and Oils	0	6,500	0	0	6,500
Total Cost of Planning and Budgeting services	0	14,000	0	18,021	32,021
Total Cost of Digital Transformation	0	14,000	0	18,021	32,021
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
227001 Travel inland	0	8,000	0	0	8,000
313121 Non-Residential Buildings - Improvement	0	0	600,000	0	600,000
Total for LCIII: Rubanda Town Council	County: Rubanda				600,000
LCII: Nyakabungo Ward	Head quarters	Completion of the District Council hall	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc		600,000
Total Cost of Facilities Management	0	8,500	600,000	0	608,500
Key Service Area 000007 Procurement and Disposal Services					
221001 Advertising and Public Relations	0	8,000	0	0	8,000
Total Cost of Procurement and Disposal Services	0	8,000	0	0	8,000
Key Service Area 000008 Records Management					
221011 Printing, Stationery, Photocopying and Binding	0	3,100	0	0	3,100
227001 Travel inland	0	7,000	0	0	7,000
Total Cost of Records Management	0	10,100	0	0	10,100
Key Service Area 000011 Communication and Public Relations					
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
227001 Travel inland	0	4,469	0	0	4,469
Total Cost of Communication and Public Relations	0	4,969	0	0	4,969
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
221002 Workshops, Meetings and Seminars	0	1,637	0	0	1,637
227001 Travel inland	0	5,288	0	0	5,288
273104 Pension	0	1,925,770	0	0	1,925,770
273105 Gratuity	0	2,474,477	0	0	2,474,477
352881 Pension and Gratuity Arrears Budgeting	0	3,664	0	0	3,664
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	0	4,410,836	0	0	4,410,836

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Key Service Area 010008 Capacity Strengthening

227001 Travel inland	0	18,000	0	0	18,000
282101 Donations	0	10,500	0	0	10,500
Total Cost of Capacity Strengthening	0	28,500	0	0	28,500

Key Service Area 390017 Public Service Performance management

221001 Advertising and Public Relations	0	956	0	0	956
221009 Welfare and Entertainment	0	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding	0	6,000	0	0	6,000
221012 Small Office Equipment	0	8,500	0	0	8,500
221017 Membership dues and Subscription fees.	0	2,550	0	0	2,550
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
225101 Consultancy Services	0	1,000	0	0	1,000
227001 Travel inland	0	15,713	0	0	15,713
227004 Fuel, Lubricants and Oils	0	14,413	0	0	14,413
228002 Maintenance-Transport Equipment	0	15,000	0	0	15,000
Total Cost of Public Service Performance management	0	70,131	0	0	70,131
Total Cost of Public Sector Transformation	0	4,541,036	600,000	0	5,141,036

Programme 16 Governance and Security

Key Service Area 000014 Administrative and Support Services

227001 Travel inland	0	6,000	0	0	6,000
Total Cost of Administrative and Support Services	0	6,000	0	0	6,000
Total Cost of Governance and Security	0	6,000	0	0	6,000

Programme 17 Regional Balanced Development

Key Service Area 000005 Human Resource Management

211101 General Staff Salaries	1,345,509	0	0	0	1,345,509
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
227001 Travel inland	0	10,027	0	0	10,027
227004 Fuel, Lubricants and Oils	0	11,000	0	0	11,000
Total Cost of Human Resource Management	1,345,509	23,027	0	0	1,368,536
Total Cost of Regional Balanced Development	1,345,509	23,027	0	0	1,368,536
Total Cost of Administration and Management	1,345,509	4,584,064	600,000	18,021	6,547,593
Total Cost of Administration	1,345,509	4,584,064	600,000	18,021	6,547,593

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Subcounty / Town Council / Division: 237647 Hamurwa 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	277,112	0	0	277,112
228001 Maintenance-Buildings and Structures	0	0	9,079	0	9,079
228004 Maintenance-Other Fixed Assets	0	0	54,000	0	54,000
Total Cost of Facilities Management	0	277,112	63,079	0	340,191
Total Cost of Public Sector Transformation	0	277,112	63,079	0	340,191
Total Cost of Administration and Management	0	277,112	63,079	0	340,191
Total Cost of 237647 Hamurwa Town Council	0	277,112	63,079	0	340,191

Subcounty / Town Council / Division: 237648 Bubaare Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	22,135	0	13,130	35,265
228001 Maintenance-Buildings and Structures	0	0	15,779	0	15,779
Total Cost of Capacity Strengthening	0	22,135	15,779	13,130	51,044
Total Cost of Public Sector Transformation	0	22,135	15,779	13,130	51,044
Total Cost of Administration and Management	0	22,135	15,779	13,130	51,044
Total Cost of 237648 Bubaare Subcounty	0	22,135	15,779	13,130	51,044

Subcounty / Town Council / Division: 237649 Muko Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
224003 Agricultural Supplies and Services	0	0	0	7,900	7,900

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227001 Travel inland	0	43,649	0	5,230	48,879
227004 Fuel, Lubricants and Oils	0	25,480	0	0	25,480
228001 Maintenance-Buildings and Structures	0	0	46,956	0	46,956
Total Cost of Facilities Management	0	69,129	46,956	13,130	129,214
Total Cost of Public Sector Transformation	0	69,129	46,956	13,130	129,214
Total Cost of Administration and Management	0	69,129	46,956	13,130	129,214
Total Cost of 237649 Muko Subcounty	0	69,129	46,956	13,130	129,214

Subcounty / Town Council / Division: 237650 Hamurwa Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000007 Procurement and Disposal Services					
224003 Agricultural Supplies and Services	0	0	0	7,900	7,900
227001 Travel inland	0	37,101	0	5,230	42,331
228001 Maintenance-Buildings and Structures	0	0	35,752	0	35,752
Total Cost of Procurement and Disposal Services	0	37,101	35,752	13,130	85,983
Total Cost of Public Sector Transformation	0	37,101	35,752	13,130	85,983
Total Cost of Administration and Management	0	37,101	35,752	13,130	85,983
Total Cost of 237650 Hamurwa Subcounty	0	37,101	35,752	13,130	85,983

Subcounty / Town Council / Division: 237651 Bufundi Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000007 Procurement and Disposal Services					
224003 Agricultural Supplies and Services	0	0	0	7,900	7,900
227001 Travel inland	0	26,554	3,296	5,230	35,080
228001 Maintenance-Buildings and Structures	0	0	7,300	0	7,300
228004 Maintenance-Other Fixed Assets	0	0	4,000	0	4,000
Total Cost of Procurement and Disposal Services	0	26,554	14,596	13,130	54,280
Total Cost of Public Sector Transformation	0	26,554	14,596	13,130	54,280
Total Cost of Administration and Management	0	26,554	14,596	13,130	54,280
Total Cost of 237651 Bufundi Subcounty	0	26,554	14,596	13,130	54,280

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Subcounty / Town Council / Division: 237652 Ikumba Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
224003 Agricultural Supplies and Services	0	0	0	7,900	7,900
227001 Travel inland	0	26,371	0	5,230	31,601
228001 Maintenance-Buildings and Structures	0	196,834	25,344	0	222,178
Total Cost of Capacity Strengthening	0	223,205	25,344	13,130	261,679
Total Cost of Public Sector Transformation	0	223,205	25,344	13,130	261,679
Total Cost of Administration and Management	0	223,205	25,344	13,130	261,679
Total Cost of 237652 Ikumba Subcounty	0	223,205	25,344	13,130	261,679

Subcounty / Town Council / Division: 237653 Ruhija Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000007 Procurement and Disposal Services					
224003 Agricultural Supplies and Services	0	0	0	7,900	7,900
227001 Travel inland	0	19,832	0	5,230	25,062
228001 Maintenance-Buildings and Structures	0	83,436	12,188	0	95,623
Total Cost of Procurement and Disposal Services	0	103,268	12,188	13,130	128,585
Total Cost of Public Sector Transformation	0	103,268	12,188	13,130	128,585
Total Cost of Administration and Management	0	103,268	12,188	13,130	128,585
Total Cost of 237653 Ruhija Subcounty	0	103,268	12,188	13,130	128,585

Subcounty / Town Council / Division: 237654 Nyamweru Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000007 Procurement and Disposal Services					
224003 Agricultural Supplies and Services	0	0	0	7,900	7,900

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227001 Travel inland	0	34,080	0	5,230	39,310
228001 Maintenance-Buildings and Structures	0	0	24,791	0	24,791
Total Cost of Procurement and Disposal Services	0	34,080	24,791	13,130	72,001
Total Cost of Public Sector Transformation	0	34,080	24,791	13,130	72,001
Total Cost of Administration and Management	0	34,080	24,791	13,130	72,001
Total Cost of 237654 Nyamweru Subcounty	0	34,080	24,791	13,130	72,001

Subcounty / Town Council / Division: 257540 Rubanda 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 000007 Procurement and Disposal Services					
227001 Travel inland	0	110,359	6,411	0	116,770
228001 Maintenance-Buildings and Structures	0	0	16,972	0	16,972
312221 Light ICT hardware - Acquisition	0	0	8,196	0	8,196
312235 Furniture and Fittings - Acquisition	0	0	5,568	0	5,568
Total Cost of Procurement and Disposal Services	0	110,359	37,147	0	147,506
Total Cost of Public Sector Transformation	0	110,359	37,147	0	147,506
Total Cost of Administration and Management	0	110,359	37,147	0	147,506
Total Cost of 257540 Rubanda Town Council	0	110,359	37,147	0	147,506

Subcounty / Town Council / Division: 273795 Bubaare 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 000008 Records Management					
227001 Travel inland	0	0	1,098	0	1,098
228004 Maintenance-Other Fixed Assets	0	0	12,592	0	12,592
312235 Furniture and Fittings - Acquisition	0	0	3,800	0	3,800
313139 Other Structures - Improvement	0	0	3,000	0	3,000
Total Cost of Records Management	0	0	20,490	0	20,490
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	57,056	0	0	57,056
Total Cost of Capacity Strengthening	0	57,056	0	0	57,056

VOTE: 921 Rubanda District

Total Cost of Public Sector Transformation	0	57,056	20,490	0	77,546
Total Cost of Administration and Management	0	57,056	20,490	0	77,546
Total Cost of 273795 Bubaare Town Council	0	57,056	20,490	0	77,546

Subcounty / Town Council / Division: 273796 Butare Katojo 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	34,420	2,342	0	36,762
228004 Maintenance-Other Fixed Assets	0	0	9,368	0	9,368
Total Cost of Facilities Management	0	34,420	11,710	0	46,130
Total Cost of Public Sector Transformation	0	34,420	11,710	0	46,130
Total Cost of Administration and Management	0	34,420	11,710	0	46,130
Total Cost of 273796 Butare Katojo Town Council	0	34,420	11,710	0	46,130

Subcounty / Town Council / Division: 273797 Habuhutu Town Council

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	31,102	1,948	0	33,050
228004 Maintenance-Other Fixed Assets	0	0	7,789	0	7,789
Total Cost of Capacity Strengthening	0	31,102	9,737	0	40,839
Total Cost of Public Sector Transformation	0	31,102	9,737	0	40,839
Total Cost of Administration and Management	0	31,102	9,737	0	40,839
Total Cost of 273797 Habuhutu Town Council	0	31,102	9,737	0	40,839

Subcounty / Town Council / Division: 273798 Hamuhambo Town Council

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					

VOTE: 921 Rubanda District

227001 Travel inland	0	44,374	3,040	0	47,414
228001 Maintenance-Buildings and Structures	0	0	12,161	0	12,161
Total Cost of Capacity Strengthening	0	44,374	15,201	0	59,575
Total Cost of Public Sector Transformation	0	44,374	15,201	0	59,575
Total Cost of Administration and Management	0	44,374	15,201	0	59,575
Total Cost of 273798 Hamuhambo Town Council	0	44,374	15,201	0	59,575

Subcounty / Town Council / Division: 273799 Kacerere 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 000008 Records Management					
227001 Travel inland	0	32,226	1,969	0	34,195
228001 Maintenance-Buildings and Structures	0	0	7,873	0	7,873
Total Cost of Records Management	0	32,226	9,842	0	42,068
Total Cost of Public Sector Transformation	0	32,226	9,842	0	42,068
Total Cost of Administration and Management	0	32,226	9,842	0	42,068
Total Cost of 273799 Kacerere Town Council	0	32,226	9,842	0	42,068

Subcounty / Town Council / Division: 273800 Kashasha 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 000008 Records Management					
227001 Travel inland	0	39,430	2,012	0	41,442
228001 Maintenance-Buildings and Structures	0	0	8,049	0	8,049
Total Cost of Records Management	0	39,430	10,061	0	49,491
Total Cost of Public Sector Transformation	0	39,430	10,061	0	49,491
Total Cost of Administration and Management	0	39,430	10,061	0	49,491
Total Cost of 273800 Kashasha Town Council	0	39,430	10,061	0	49,491

Subcounty / Town Council / Division: 273801 Nshanjare Town Council

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
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VOTE: 921 Rubanda District

01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	29,910	2,139	0	32,049
228001 Maintenance-Buildings and Structures	0	108,506	0	0	108,506
312235 Furniture and Fittings - Acquisition	0	0	8,554	0	8,554
Total Cost of Capacity Strengthening	0	138,416	10,693	0	149,109
Total Cost of Public Sector Transformation	0	138,416	10,693	0	149,109
Total Cost of Administration and Management	0	138,416	10,693	0	149,109
Total Cost of 273801 Nshanjare Town Council	0	138,416	10,693	0	149,109

Subcounty / Town Council / Division: 273802 Ruhija 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 000007 Procurement and Disposal Services					
227001 Travel inland	0	40,139	1,775	0	41,915
228001 Maintenance-Buildings and Structures	0	127,068	0	0	127,068
228004 Maintenance-Other Fixed Assets	0	0	7,102	0	7,102
Total Cost of Procurement and Disposal Services	0	167,207	8,877	0	176,084
Total Cost of Public Sector Transformation	0	167,207	8,877	0	176,084
Total Cost of Administration and Management	0	167,207	8,877	0	176,084
Total Cost of 273802 Ruhija Town Council	0	167,207	8,877	0	176,084

VOTE: 921 Rubanda District

Finance

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	434,145	429,790
District Unconditional Grant Non-Wage	49,059	47,059
District Unconditional Grant Wage	332,085	339,731
Locally Raised Revenues	53,000	43,000
Development Revenues	75,000	0
Locally Raised Revenues	75,000	0
Total Revenues Shares	509,144	429,790

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	332,085	339,731
Non Wage	102,060	90,059
Development Expenditure		
Domestic Development	75,000	0
External Financing	0	0
Total Expenditure	509,144	429,790

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

Service Area 10 Financial Management and Accountability (LG)

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000061 Management of Government Accounts					
221011 Printing, Stationery, Photocopying and Binding	0	4,800	0	0	4,800
223005 Electricity	0	8,000	0	0	8,000
227001 Travel inland	0	5,200	0	0	5,200
227004 Fuel, Lubricants and Oils	0	8,000	0	0	8,000
228004 Maintenance-Other Fixed Assets	0	4,000	0	0	4,000
Total Cost of Management of Government Accounts	0	30,000	0	0	30,000
Total Cost of Governance and Security	0	30,000	0	0	30,000

VOTE: 921 Rubanda District

Programme 17 Regional Balanced Development

Key Service Area 560080 Local Revenue Collection

221002 Workshops, Meetings and Seminars	0	4,595	0	0	4,595
221009 Welfare and Entertainment	0	3,018	0	0	3,018
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
221017 Membership dues and Subscription fees.	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	26,888	0	0	26,888
227004 Fuel, Lubricants and Oils	0	3,500	0	0	3,500
Total Cost of Local Revenue Collection	0	43,000	0	0	43,000
Total Cost of Regional Balanced Development	0	43,000	0	0	43,000

Programme 18 Development Plan Implementation

Key Service Area 000006 Planning and Budgeting services

211101 General Staff Salaries	339,731	0	0	0	339,731
227001 Travel inland	0	11,024	0	0	11,024
227004 Fuel, Lubricants and Oils	0	6,035	0	0	6,035
Total Cost of Planning and Budgeting services	339,731	17,059	0	0	356,790
Total Cost of Development Plan Implementation	339,731	17,059	0	0	356,790
Total Cost of Financial Management and Accountability (LG)	339,731	90,059	0	0	429,790
Total Cost of Finance	339,731	90,059	0	0	429,790

VOTE: 921 Rubanda District

Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	771,080	829,522
District Unconditional Grant Non-Wage	401,305	401,305
District Unconditional Grant Wage	262,177	316,177
Locally Raised Revenues	107,598	112,040
Development Revenues	45,252	45,252
District Discretionary Equalisation Development Grant	45,252	45,252
Total Revenues Shares	816,332	874,774

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	262,177	316,177
Non Wage	508,903	513,345
Development Expenditure		
Domestic Development	45,252	45,252
External Financing	0	0
Total Expenditure	816,332	874,774

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

Service Area 10 Legislation and Oversight

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000078 Land Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,000	0	0	6,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
227001 Travel inland	0	8,000	0	0	8,000
Total Cost of Land Management	0	15,000	0	0	15,000
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	15,000	0	0	15,000

Programme 14 Public Sector Transformation

Key Service Area 000007 Procurement and Disposal Services

VOTE: 921 Rubanda District

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,000	0	0	5,000
221011 Printing, Stationery, Photocopying and Binding	0	1,400	0	0	1,400
227001 Travel inland	0	4,000	0	0	4,000
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Procurement and Disposal Services	0	14,400	0	0	14,400
Key Service Area 000049 Recruitment services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,800	0	0	4,800
221001 Advertising and Public Relations	0	0	5,070	0	5,070
Total for LCIII: Rubanda Town Council	County: Rubanda				5,070
LCII: Nyakabungo Ward	DSC	Media - Adverts	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		5,070
221008 Information and Communication Technology Supplies.	0	1,640	0	0	1,640
221009 Welfare and Entertainment	0	0	6,000	0	6,000
Total for LCIII: Rubanda Town Council	County: Rubanda				6,000
LCII: Nyakabungo Ward	DSC	Welfare - Food and Refreshments	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		6,000
221011 Printing, Stationery, Photocopying and Binding	0	0	250	0	250
Total for LCIII: Rubanda Town Council	County: Rubanda				250
LCII: Nyakabungo Ward	DSC	Office Supplies - Assorted Stationery	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		250
227001 Travel inland	0	18,560	0	0	18,560
227004 Fuel, Lubricants and Oils	0	0	7,932	0	7,932
Total for LCIII: Rubanda Town Council	County: Rubanda				7,932
LCII: Nyakabungo Ward	DSC	Fuel, Oils and Lubricants - Entitled officers	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		7,932
228002 Maintenance-Transport Equipment	0	0	6,000	0	6,000
Total for LCIII: Rubanda Town Council	County: Rubanda				6,000
LCII: Nyakabungo Ward	DSC	Vehicle Maintenance - Motor Vehicle Spare Parts	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		6,000
Total Cost of Recruitment services	0	25,000	25,252	0	50,252
Total Cost of Public Sector Transformation	0	39,400	25,252	0	64,652
Programme 16 Governance and Security					
Key Service Area 000010 Leadership and Management					

VOTE: 921 Rubanda District

221002 Workshops, Meetings and Seminars	0	8,738	0	0	8,738
221007 Books, Periodicals & Newspapers	0	460	0	0	460
221009 Welfare and Entertainment	0	15,400	0	0	15,400
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221012 Small Office Equipment	0	1,000	0	0	1,000
221017 Membership dues and Subscription fees.	0	6,000	0	0	6,000
222001 Information and Communication Technology Services.	0	600	0	0	600
227001 Travel inland	0	79,696	0	0	79,696
227004 Fuel, Lubricants and Oils	0	20,000	0	0	20,000
282101 Donations	0	12,204	0	0	12,204
Total Cost of Leadership and Management	0	146,098	0	0	146,098
Key Service Area 000014 Administrative and Support Services					
211101 General Staff Salaries	316,177	0	0	0	316,177
227001 Travel inland	0	20,307	0	0	20,307
Total Cost of Administrative and Support Services	316,177	20,307	0	0	336,484
Key Service Area 190004 Regulation and Advisory Services					
221009 Welfare and Entertainment	0	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding	0	0	2,000	0	2,000
Total for LCIII: Rubanda Town Council	County: Rubanda				2,000
LCII: Nyakabungo Ward	PAC	Office Supplies - Assorted Stationery	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		2,000
227001 Travel inland	0	4,000	18,000	0	22,000
Total for LCIII: Rubanda Town Council	County: Rubanda				18,000
LCII: Nyakabungo Ward	PAC	Travel Inland - Facilitation	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		18,000
227004 Fuel, Lubricants and Oils	0	17,600	0	0	17,600
Total Cost of Regulation and Advisory Services	0	25,600	20,000	0	45,600
Total Cost of Governance and Security	316,177	192,005	20,000	0	528,182
Programme 17 Regional Balanced Development					
Key Service Area 000010 Leadership and Management					
211105 Ex-Gratia for Political leaders.	0	266,940	0	0	266,940
Total Cost of Leadership and Management	0	266,940	0	0	266,940
Total Cost of Regional Balanced Development	0	266,940	0	0	266,940

VOTE: 921 Rubanda District

Total Cost of Legislation and Oversight	316,177	513,345	45,252	0	874,774
Total Cost of Statutory bodies	316,177	513,345	45,252	0	874,774

VOTE: 921 Rubanda District

Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	2,128,692	2,323,866
Programme Conditional Grant - Wage Recurrent	1,389,000	1,589,000
Programme Conditional Grant - Non Wage Recurrent	520,147	519,322
Locally Raised Revenues	4,000	0
Other Transfers from Central Government	215,545	215,545
Development Revenues	284,691	288,065
Programme Conditional Grant - Development	212,234	248,902
External Financing	7,959	13,163
Multi-Sectoral Transfers to LLGs_ExtFin	64,499	0
Locally Raised Revenues	0	26,000
Total Revenues Shares	2,413,383	2,611,932
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,389,000	1,589,000
Non Wage	739,692	734,866
Development Expenditure		
Domestic Development	212,234	274,902
External Financing	72,458	13,163
Total Expenditure	2,413,383	2,611,932

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

Service Area 10 Agricultural Extension

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 000089 Climate Change Mitigation					
224003 Agricultural Supplies and Services	0	0	26,000	0	26,000
Total for LCIII: Rubanda Town Council	County: Rubanda				26,000
LCII: Nyakabungo Ward	shillings	Agricultural Supplies and Services - Farmer demonstration assorted items	Source: Locally Raised Revenues		26,000

VOTE: 921 Rubanda District

Total Cost of Climate Change Mitigation		0	0	26,000	0	26,000
Key Service Area 010016 Farmer mobilisation and sensitisation						
211101 General Staff Salaries		1,589,000	0	0	0	1,589,000
221011 Printing, Stationery, Photocopying and Binding		0	3,200	0	0	3,200
221012 Small Office Equipment		0	0	11,000	0	11,000
Total for LCIII: Rubanda Town Council		County: Rubanda				11,000
LCII: Nyakabungo Ward	Production department	Office Equipment and Supplies - Assorted Items	Source: Programme Conditional Grant - Development 101-o/w Production - Development			5,500
LCII: Nyakabungo Ward	shillings	Office Equipment and Supplies - Assorted Items	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			5,500
224003 Agricultural Supplies and Services		0	0	17,383	0	17,383
Total for LCIII: Rubanda Town Council		County: Rubanda				17,383
LCII: Nyakabungo Ward	Fish Hutchery at Head quarters	Agricultural Supplies and Services - Community demonstration supplies	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			17,383
227001 Travel inland		0	304,929	0	13,163	318,092
Total for LCIII: Rubanda Town Council		County: Rubanda				13,163
LCII: Nyakabungo Ward	Production department	Travel Inland - Facilitation	Source: External Financing 681-Cordaid-Uganda			13,163
227004 Fuel, Lubricants and Oils		0	45,354	0	0	45,354
313121 Non-Residential Buildings - Improvement		0	0	113,070	0	113,070
Total for LCIII: Rubanda Town Council		County: Rubanda				113,070
LCII: Nyakabungo Ward	District Head quarters	Fencing of the Hatchery(Breeding Ponds)	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			21,000
LCII: Nyakabungo Ward	Fish Hatchery	Hatchery building and VIP latrine	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			65,687
LCII: Nyakabungo Ward	Production Board Room	Supply of furniture to Production Board room	Source: Programme Conditional Grant - Development 101-o/w Production - Development			26,383
Total Cost of Farmer mobilisation and sensitisation		1,589,000	353,483	141,454	13,163	2,097,100
Total Cost of Agro-Industrialization		1,589,000	353,483	167,454	13,163	2,123,100
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
227001 Travel inland		0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming		0	1,000	0	0	1,000
Total Cost of Human Capital Development		0	1,000	0	0	1,000

VOTE: 921 Rubanda District

Total Cost of Agricultural Extension	1,589,000	354,483	167,454	13,163	2,124,100
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Service Area 20 Agricultural Production

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010074 Vector and disease control					
227001 Travel inland	0	13,000	0	0	13,000
Total Cost of Vector and disease control	0	13,000	0	0	13,000
Total Cost of Agro-Industrialization	0	13,000	0	0	13,000
Total Cost of Agricultural Production	0	13,000	0	0	13,000

Service Area 30 Agricultural Value Chain Services

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010013 Support to agro-processing & value addition					
224003 Agricultural Supplies and Services	0	0	80,586	0	80,586
Total for LCIII: Rubanda Town Council	County: Rubanda				80,586
LCII: Nyakabungo Ward	Selected farmers	Agricultural Supplies and Services - Farmer demonstration supplies	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development		80,586
225204 Monitoring and Supervision of capital work	0	0	26,862	0	26,862
Total for LCIII: Rubanda Town Council	County: Rubanda				26,862
LCII: Nyakabungo Ward	Selected farmers	Monitoring of Micro scale irrigation farmers	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development		26,862
227001 Travel inland	0	215,545	0	0	215,545
Total Cost of Support to agro-processing & value addition	0	215,545	107,449	0	322,993
Key Service Area 300016 Parish Development Model Operations					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	151,839	0	0	151,839
Total Cost of Parish Development Model Operations	0	151,839	0	0	151,839
Total Cost of Agro-Industrialization	0	367,384	107,449	0	474,832
Total Cost of Agricultural Value Chain Services	0	367,384	107,449	0	474,832
Total Cost of Production and Marketing	1,589,000	734,866	274,902	13,163	2,611,932

VOTE: 921 Rubanda District

VOTE: 921 Rubanda District

Health

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	8,368,351	8,437,079
Programme Conditional Grant - Wage Recurrent	7,259,158	7,379,158
Programme Conditional Grant - Non Wage Recurrent	1,003,193	1,052,921
District Unconditional Grant Non-Wage	1,000	0
Locally Raised Revenues	5,000	5,000
Other Transfers from Central Government	100,000	0
Development Revenues	1,974,154	815,821
Programme Conditional Grant - Development	1,660,928	307,858
External Financing	313,225	107,963
Transitional Conditional Grant - Development	0	400,000
Total Revenues Shares	10,342,505	9,252,900

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	7,259,158	7,379,158
Non Wage	1,109,193	1,057,921
Development Expenditure		
Domestic Development	1,660,928	707,858
External Financing	313,225	107,963
Total Expenditure	10,342,505	9,252,900

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

Service Area 10 Primary HealthCare

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320165 Primary Health care services					
211101 General Staff Salaries	7,379,158	0	0	0	7,379,158
221012 Small Office Equipment	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
223005 Electricity	0	800	0	0	800

VOTE: 921 Rubanda District

225202 Environment Impact Assessment for Capital Works		0	0	2,000	0	2,000
Total for LCIII: Rubanda Town Council		County: Rubanda				2,000
LCII: Nyakabungo Ward	selected projects	Environmental Impact Assessment - Capital Works	Source: Transitional Conditional Grant - Development 103-Transitional Development - Health Ad Hoc			2,000
225203 Appraisal and Feasibility Studies for Capital Works		0	0	4,000	0	4,000
Total for LCIII: Rubanda Town Council		County: Rubanda				4,000
LCII: Nyakabungo Ward	Selected projects	Feasibility Studies or Screening of Projects - Feasibility Study	Source: Transitional Conditional Grant - Development 103-Transitional Development - Health Ad Hoc			4,000
225204 Monitoring and Supervision of capital work		0	0	31,695	0	31,695
Total for LCIII: Rubanda Town Council		County: Rubanda				31,695
LCII: Nyakabungo Ward	All projects	Monitoring of Projects	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			17,695
LCII: Nyakabungo Ward	Selected projects	monitoring and supervision of capaitl projects	Source: Transitional Conditional Grant - Development 103-Transitional Development - Health Ad Hoc			5,000
LCII: Nyakabungo Ward	selected protects	Fuel for Monitoring Capital works	Source: Transitional Conditional Grant - Development 103-Transitional Development - Health Ad Hoc			9,000
227001 Travel inland		0	44,611	0	107,963	152,574
Total for LCIII: Rubanda Town Council		County: Rubanda				107,963
LCII: Nyakabungo Ward	Rubanda	Travel Inland - Facilitation	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)			107,963
227004 Fuel, Lubricants and Oils		0	13,691	0	0	13,691
228002 Maintenance-Transport Equipment		0	15,000	0	0	15,000
263308 Sector Conditional Grant (Non-Wage)		0	975,086	0	0	975,086
Total for LCIII: Hamurwa Town Council		County: Rubanda				150,058
LCII: Hamurwa Ward	Hamurwa HC IV	Hamurwa HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			50,681
LCII: Hamurwa Ward	Hamurwa HC IV	Hamurwa HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			99,378
Total for LCIII: Bubaare Subcounty		County: Rubanda				81,246
LCII: Bubaare	Bubare HC III	Bubare HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			21,620
LCII: Bubaare	Bubare HC III	Bubare HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			19,876
LCII: Bubare	Bigungiro HC II	Bigungiro HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			9,938

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LCII: Ihanga	Kigazi HC II	Kigazi HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,938
LCII: Kagarama	Kagarama HC II	Kagarama HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,938
LCII: Kibuzigye	Kibuzigye HC II	Kibuzigye HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,938
Total for LCIII: Muko Subcounty		County: Rubanda		61,790
LCII: Butare	Kaara HC II	Kaara HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,938
LCII: Butare	Muko Butare HC II	Muko Butare HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,938
LCII: Butare	Muko Parish HC III	Muko Parish HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	15,632
LCII: Butare	Muko Parish HC III	Muko Parish HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	10,896
LCII: Kabere	Kabere HC II	Kabere HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,938
LCII: Kyenyi	Kyenyi HC II	Kyenyi HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	5,448
Total for LCIII: Hamurwa Subcounty		County: Rubanda		60,794
LCII: Igomanda	Mpungu HC III	Mpungu HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	19,876
LCII: Igomanda	Shebeya HC II	Shebeya HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,938
LCII: Kakore	Kakore HC II	Kakore HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	5,448
LCII: Mpungu	Mpungu HC III	Mpungu HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	15,595
LCII: Shebeya	Kiyebe HC II	Kiyebe HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,938
Total for LCIII: Bufundi Subcounty		County: Rubanda		68,789
LCII: Kagunga	Bufundi HC III	Bufundi HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	19,876
LCII: Kagunga	Bufundi HC III	Bufundi HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	13,653
LCII: Kagunga	Kagunga HC II	Kagunga HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,938

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LCII: Kagunga	Kashasha HC II	Kashasha HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,938
LCII: Kagunga	Kishanje HC II	Kishanje HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	5,448
LCII: Mugyera	Mugyera HC II	Mugyera HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,938
Total for LCIII: Ikumba Subcounty		County: Rubanda		65,656
LCII: Kashasha	Ihunga HC II	Ihunga HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,938
LCII: Kashasha	Ikumba HC III	Ikumba HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	19,876
LCII: Kashasha	ikumba HCIII	Ikumba HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	15,968
LCII: Kashasha	Mushanje HC II	Mushanje HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,938
LCII: Nyamabare	Nyamabare HC II	Nyamabare HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,938
Total for LCIII: Ruhija Subcounty		County: Rubanda		37,665
LCII: Buhumuriro	Ruhija HC II	Ruhija HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	5,448
LCII: Buhumuriro	Ruhija HC III	Ruhija HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	19,876
LCII: Buhumuriro	Ruhija HC III	Ruhija HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	12,342
Total for LCIII: Nyamweru Subcounty		County: Rubanda		51,622
LCII: Bigungiro	Bwindi HC III	Bwindi HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	16,360
LCII: Bigungiro	Hakishenyi HC II	Hakishenyi HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	5,448
LCII: Bigungiro	Nangara HC II	Nangara HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,938
LCII: Nyamweru	Bwindi HC III	Bwindi HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	19,876
Total for LCIII: Rubanda Town Council		County: Rubanda		387,527
LCII: Kigyeyo ward	Nyaruhanga HC II	Nyaruhanga HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,938

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LCII: Kigyeyo ward	Rubanda Health	Rubanda Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	16,698		
LCII: Kigyeyo Ward	Rubanda General Hospital	Rubanda General Hospital	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Healthcare - Hospital Non Wage Recurrent (Government)	349,996		
LCII: Kigyeyo Ward	Rubanda Health Center III	Rubanda Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	10,896		
Total for LCIII: Missing Subcounty		County: Missing County			9,938	
LCII: Missing Parish	Ikamiro HC II	Ikamiro HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	9,938		
313121 Non-Residential Buildings - Improvement	0	0	670,163	0	670,163	
Total for LCIII: Hamurwa Town Council		County: Rubanda			190,000	
LCII: Hamurwa Ward	Hamurwa HCIV	Construction of Staff house and flour renovation at Hamurwa HCIV	Source: Transitional Conditional Grant - Development 103-Transitional Development - Health Ad Hoc	190,000		
Total for LCIII: Bufundi Subcounty		County: Rubanda			34,000	
LCII: Kagunga	Kgunga	Renovation of Kgunga HC II	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	34,000		
Total for LCIII: Ikumba Subcounty		County: Rubanda			190,000	
LCII: Kashasha	Ikumba HC II	Construction of Maternity ward at Ikumba HCII	Source: Transitional Conditional Grant - Development 103-Transitional Development - Health Ad Hoc	190,000		
Total for LCIII: Rubanda Town Council		County: Rubanda			256,163	
LCII: Nyakabungo Ward	Rubanda	Retention fy 2025/2026 and maintenance of capital projects	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	11,500		
LCII: Nyakabungo Ward	Rubnda	Construction of DVS nd DHC;s office Phase V	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	244,663		
Total Cost of Primary Health care services		7,379,158	1,051,187	707,858	107,963	9,246,166
Total Cost of Human Capital Development		7,379,158	1,051,187	707,858	107,963	9,246,166
Total Cost of Primary HealthCare		7,379,158	1,051,187	707,858	107,963	9,246,166

Service Area 30 Health Management and Supervision

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	2,734	0	0	2,734
Total Cost of HIV/AIDS Mainstreaming	0	2,734	0	0	2,734

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Key Service Area 320135 Sanitation and hygiene Services

227001 Travel inland	0	4,000	0	0	4,000
Total Cost of Sanitation and hygiene Services	0	4,000	0	0	4,000
Total Cost of Human Capital Development	0	6,734	0	0	6,734
Total Cost of Health Management and Supervision	0	6,734	0	0	6,734
Total Cost of Health	7,379,158	1,057,921	707,858	107,963	9,252,900

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Education

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	18,013,725	22,971,326
Programme Conditional Grant - Wage Recurrent	14,961,242	19,888,867
Programme Conditional Grant - Non Wage Recurrent	3,014,483	3,042,959
Locally Raised Revenues	10,000	10,000
Other Transfers from Central Government	28,000	29,500
Development Revenues	2,156,869	1,261,376
Transitional Conditional Grant - Development	1,600,000	900,000
Programme Conditional Grant - Development	432,869	361,376
District Discretionary Equalisation Development Grant	124,000	0
Total Revenues Shares	20,170,594	24,232,702
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	14,961,242	19,888,867
Non Wage	3,052,483	3,082,459
Development Expenditure		
Domestic Development	2,156,869	1,261,376
External Financing	0	0
Total Expenditure	20,170,594	24,232,702

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

Service Area 10 Pre-Primary and Primary Education

Approved Budget Estimates for FY 2026/27					
<i>Ushs Thousands</i>					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000063 Quality Assurance Systems					
227001 Travel inland	0	34,500	0	0	34,500
Total Cost of Quality Assurance Systems	0	34,500	0	0	34,500
Key Service Area 320110 Sports and recreational services					
221009 Welfare and Entertainment	0	5,000	0	0	5,000
225204 Monitoring and Supervision of capital work	0	0	45,000	0	45,000

VOTE: 921 Rubanda District

Total for LCIII: Rubanda Town Council		County: Rubanda		45,000
LCII: Nyakabungo Ward	All the selected projects	Monitoring projects under Transitional Development Grant	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc	45,000
313121 Non-Residential Buildings - Improvement		0	0	855,000
Total for LCIII: Bubaare Subcounty		County: Rubanda		142,500
LCII: Kashenyi	Kerere ps	Construction of a three class room block at Bukwata ps	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc	142,500
Total for LCIII: Hamurwa Subcounty		County: Rubanda		712,500
LCII: Igomanda	Kerere ps	Construction of a three classroom block at Kerere ps	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc	142,500
LCII: Ruhonwa	Bugarama ps	Construction of a three classroom block at Bugarama ps	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc	142,500
LCII: Ruhonwa	Karungu ps	Construction of a three classroom block at Karungu ps	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc	142,500
LCII: Ruhonwa	Nyamasiizi ps	Construction of a 6 classroom block at Nyamasiizi ps	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc	285,000
Total Cost of Sports and recreational services		0	5,000	900,000
Key Service Area 320162 Capitation (Primary)				
225204 Monitoring and Supervision of capital work		0	0	14,400
Total for LCIII:		County:		14,400
LCII:	All selected projects	Monitoring of Projects under SFG	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	14,400
227004 Fuel, Lubricants and Oils		0	0	5,013
Total for LCIII: Rubanda Town Council		County: Rubanda		5,013
LCII: Nyakabungo Ward	Head quarters	Fuel, Oils and Lubricants - Entitled officers	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	5,013
228001 Maintenance-Buildings and Structures		0	0	58,962
Total for LCIII: Rubanda Town Council		County: Rubanda		58,962
LCII: Nyakabungo Ward	Retention for selected projects	Building and Facility Maintenance - Civil Works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	58,962
263308 Sector Conditional Grant (Non-Wage)		0	1,372,210	0
Total for LCIII: Bubaare Subcounty		County: Rubanda		50,535

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LCII: Ihanga	MUCHAHI	MUCHAHI	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,535
LCII: Kashenyi	BUKWATA P.S.	BUKWATA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,910
LCII: Kashenyi	KASHENYI P.S.	KASHENYI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,270
LCII: Kashenyi	NYAMIRINGA P.S	NYAMIRINGA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,430
LCII: Kibuzigye	KIBUZIGYE P.S.	KIBUZIGYE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,390
Total for LCIII: Hamurwa Subcounty		County: Rubanda		192,032
LCII: Igomanda	BUGANDURA P.S.	BUGANDURA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,772
LCII: Igomanda	HAMURWA P.S.	HAMURWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,750
LCII: Igomanda	IGOMANDA P.S.	IGOMANDA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,410
LCII: Igomanda	ISINGIRO P.S.	ISINGIRO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,050
LCII: Igomanda	SHEBEYA P.S.	SHEBEYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,730
LCII: Kakore	BUGIRI P.S.	BUGIRI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,850
LCII: Kakore	BUKOMBE P.S	BUKOMBE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,390
LCII: Kakore	KAKORE	KAKORE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,690
LCII: Kakore	Kigazi	Kigazi	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,270
LCII: Mpungu	BUGARAMA 11 P.S	BUGARAMA 11 P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,730
LCII: Mpungu	KABURARA P.S.	KABURARA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,370
LCII: Mpungu	KARUNGU P.S.	KARUNGU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,050
LCII: Mpungu	KERERE P.S.	KERERE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,870

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LCII: Ruhonwa	KASHONGATI II P.S.	KASHONGATI II P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,630
LCII: Ruhonwa	NYAMASHIIZI P.S.	NYAMASHIIZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,930
LCII: Ruhonwa	RUHONWA 11 P.S	RUHONWA 11 P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,430
LCII: Shebeya	BUGWAZA P.S.	BUGWAZA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,010
LCII: Shebeya	BUZANIRO P.S.	BUZANIRO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,190
LCII: Shebeya	KABISHA P.S.	KABISHA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,910
Total for LCIII: Bufundi Subcounty		County: Rubanda		99,012
LCII: Kagunga	KAATO P.S.	KAATO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,710
LCII: Kagunga	KASHONGATI P.S.	KASHONGATI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,870
LCII: Kagunga	KATIBA P.S	KATIBA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,270
LCII: Kagunga	KISHIIZI P.S	KISHIIZI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,570
LCII: Kishanje	Kinyarushenye P.S	Kinyarushenye P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,350
LCII: Kishanje	KISHANJE P.S.	KISHANJE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,072
LCII: Mugyera	KASHASHA P.S.	KASHASHA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,170
Total for LCIII: Ikumba Subcounty		County: Rubanda		115,073
LCII: Kashasha	IHUNGA P.S.	IHUNGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,850
LCII: Kashasha	KAGOGO P.S	KAGOGO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,830
LCII: Kashasha	KAMUKO P.S.	KAMUKO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,690
LCII: Kashasha	NDEEGO P.S.	NDEEGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	23,950

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LCII: Nyaruhanga	NYAKATUGUNDA P.S	NYAKATUGUNDA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,393
LCII: Nyaruhanga	NYARUHANGA P.S.	NYARUHANGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	25,350
LCII: Nyaruhanga	RUBANDA MIXED SCHOOL	RUBANDA MIXED SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,010
Total for LCIII: Missing Subcounty		County: Missing County		915,559
LCII: Missing Parish	BITANWA P.S	BITANWA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,550
LCII: Missing Parish	Bubaare P.S	Bubaare P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,512
LCII: Missing Parish	BUNGUNGA	BUNGUNGA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,470
LCII: Missing Parish	BUNIGA P.S.	BUNIGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,010
LCII: Missing Parish	BUNYONYI P.S.	BUNYONYI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,930
LCII: Missing Parish	BURIMBE P.S.	BURIMBE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,290
LCII: Missing Parish	BURORERO P.S.	BURORERO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,510
LCII: Missing Parish	BUSHURA P.S.	BUSHURA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,570
LCII: Missing Parish	BWINDI P.S.	BWINDI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,810
LCII: Missing Parish	HAKAHUMIRO P.S.	HAKAHUMIRO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,630
LCII: Missing Parish	HAKISHENYI P.S.	HAKISHENYI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,090
LCII: Missing Parish	IKAMIRO P.S.	IKAMIRO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,490
LCII: Missing Parish	IKUMBA P.S.	IKUMBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,570
LCII: Missing Parish	ILLEMERA P.S.	ILLEMERA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,790
LCII: Missing Parish	Iyamuro P.S.	Iyamuro P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,570

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LCII: Missing Parish	KAARA P.S.	KAARA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	25,570
LCII: Missing Parish	KABAYA	KABAYA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,470
LCII: Missing Parish	KABIRIZI P.S.	KABIRIZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,450
LCII: Missing Parish	KACERERE P.S	KACERERE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	4,092
LCII: Missing Parish	KACERERE P.S	KACERERE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,590
LCII: Missing Parish	KACWEKANO P.S.	KACWEKANO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,570
LCII: Missing Parish	KAGARAMA P.S.	KAGARAMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,890
LCII: Missing Parish	KAGOYE P.S.	KAGOYE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,690
LCII: Missing Parish	KAKARIISA P.S.	KAKARIISA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,450
LCII: Missing Parish	KARENGYERE P.S.	KARENGYERE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,250
LCII: Missing Parish	KATARAGA P.S.	KATARAGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,850
LCII: Missing Parish	KATWIGYI P.S.	KATWIGYI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,210
LCII: Missing Parish	KENGOMA P.S.	KENGOMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,330
LCII: Missing Parish	KIFUKA P.S	KIFUKA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,630
LCII: Missing Parish	KIGUMIRA P.S.	KIGUMIRA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,590
LCII: Missing Parish	KIRIBA P.S.	KIRIBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,130
LCII: Missing Parish	KIRURUMA P.S.	KIRURUMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,650
LCII: Missing Parish	KISHAKI P.S.	KISHAKI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	26,770

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LCII: Missing Parish	KITOJO P.S	KITOJO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,170
LCII: Missing Parish	KIVUNGA	KIVUNGA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,670
LCII: Missing Parish	KIYEBE P.S.	KIYEBE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,730
LCII: Missing Parish	KIZENGA P.S.	KIZENGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,575
LCII: Missing Parish	KYABAHINGA P.S.	KYABAHINGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,150
LCII: Missing Parish	KYENYI P.S.	KYENYI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,710
LCII: Missing Parish	KYITAGYENDA	KYITAGYENDA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,210
LCII: Missing Parish	KYOKYEZO P.S.	KYOKYEZO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,970
LCII: Missing Parish	MBURAMEIZI P.S.	MBURAMEIZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,770
LCII: Missing Parish	MENGO P.S.	MENGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,410
LCII: Missing Parish	MUGYERA P.S.	MUGYERA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,610
LCII: Missing Parish	MUKIBAYA P.S.	MUKIBAYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,890
LCII: Missing Parish	MUKIBUNGO P.S	MUKIBUNGO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,750
LCII: Missing Parish	MUKITOJO P.S	MUKITOJO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,350
LCII: Missing Parish	MUKO/BUTARE P.S.	MUKO/BUTARE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,110
LCII: Missing Parish	MULAMBO II P.S.	MULAMBO II P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,330
LCII: Missing Parish	MUNGARA	MUNGARA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,830
LCII: Missing Parish	MURAMBO I P.S.	MURAMBO I P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,970

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LCII: Missing Parish	MUSHANJE P.S.	MUSHANJE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,850
LCII: Missing Parish	NANGARO P.S	NANGARO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,832
LCII: Missing Parish	NCUNDURA P.S.	NCUNDURA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,410
LCII: Missing Parish	NYAMABALE P.S.	NYAMABALE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,650
LCII: Missing Parish	NYAMIYAGA P.S.	NYAMIYAGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,812
LCII: Missing Parish	NYAMWERU P.S.	NYAMWERU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,070
LCII: Missing Parish	NYARURAMBI P.S.	NYARURAMBI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,110
LCII: Missing Parish	NZUNGU P.S.	NZUNGU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,790
LCII: Missing Parish	RUBONA P.S.	RUBONA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,470
LCII: Missing Parish	RUGARAMA MIXED P.S.	RUGARAMA MIXED P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,610
LCII: Missing Parish	RUHIJA P.S.	RUHIJA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,030
LCII: Missing Parish	RUJANJARA P.S.	RUJANJARA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,290
LCII: Missing Parish	RUKORE II P.S	RUKORE II P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,830
LCII: Missing Parish	RUVUNE P.S.	RUVUNE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,650
LCII: Missing Parish	RWABURINDI P.S	RWABURINDI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,370
LCII: Missing Parish	RWAKAGURUSI P.S	RWAKAGURUSI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,330
LCII: Missing Parish	RWAKAYUNDO P.S.	RWAKAYUNDO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,890
LCII: Missing Parish	RWAMAZURU P.S.	RWAMAZURU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,430

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LCII: Missing Parish	RWAMUGASHA P.S	RWAMUGASHA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,670		
LCII: Missing Parish	RWERE P.S.	RWERE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,749		
LCII: Missing Parish	Ryamihanda	Ryamihanda	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,650		
LCII: Missing Parish	ST. LOUIS BISHAKI P.S	ST. LOUIS BISHAKI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,890		
313121 Non-Residential Buildings - Improvement	0	0	283,000	0	283,000	
Total for LCIII: Muko Subcounty		County: Rubanda			28,000	
LCII: Kabere	Mukibaya ps	VIP Latrine at Mukibaya ps	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	28,000		
Total for LCIII: Hamurwa Subcounty		County: Rubanda			27,000	
LCII: Kakore	Isingiro ps	VIP latrine at Isingiro ps	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	27,000		
Total for LCIII: Ikumba Subcounty		County: Rubanda			59,000	
LCII: Kashasha	Ndeego Ps	VIP latrine at Ndeego Ps	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	30,000		
LCII: Nyamabare	Burimbe ps	VIP latrine Burimbe ps	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	29,000		
Total for LCIII: Nyamweru Subcounty		County: Rubanda			57,000	
LCII: Kaceenaga	kagoye ps	VIP latrine at kagoye ps	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	29,000		
LCII: Kyokyezo	Kyokyezo ps	VIP latrine at Kyokyezo ps	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	28,000		
Total for LCIII: Rubanda Town Council		County: Rubanda			57,000	
LCII: Nyakabungo Ward	mulabo II ps	VIP latrine at mulaboII ps	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	28,000		
LCII: Nyakabungo Ward	st louis bishaki ps	VIP Latrine at st louis bishaki ps	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	29,000		
Total for LCIII: Hamuhambo Town Council		County: Rubanda			55,000	
LCII: Bunyonyi View Ward	Kacwekano Ps	VIP latrine at Kacwekano Ps	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	27,000		
LCII: Kagarama Ward	Ruboona Ps	VIP latrine at Ruboona Ps	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	28,000		
Total Cost of Capitation (Primary)		0	1,372,210	361,376	0	1,733,586
Total Cost of Human Capital Development		0	1,411,710	1,261,376	0	2,673,086

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Total Cost of Pre-Primary and Primary Education	0	1,411,710	1,261,376	0	2,673,086
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Service Area 20 Secondary Education

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total

Programme 12 Human Capital Development

Key Service Area 320110 Sports and recreational services

221011 Printing, Stationery, Photocopying and Binding	0	970	0	0	970
227001 Travel inland	0	3,000	0	0	3,000
227004 Fuel, Lubricants and Oils	0	6,030	0	0	6,030
Total Cost of Sports and recreational services	0	10,000	0	0	10,000

Key Service Area 320158 Capitation (Secondary)

211101 General Staff Salaries	6,824,679	0	0	0	6,824,679
263308 Sector Conditional Grant (Non-Wage)	0	1,084,312	0	0	1,084,312

Total for LCIII: Hamurwa Subcounty	County: Rubanda				285,600
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LCII: Kakore	ST AGATHAS S S KAKORE	ST AGATHAS S S KAKORE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	144,080
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LCII: Kakore	ST JOHNS S S IKUMBA	ST JOHNS S S IKUMBA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	141,520
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Total for LCIII: Ruhija Subcounty	County: Rubanda				64,000
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LCII: Buhumuriro	Ruhija Seed Secondary School	Ruhija Seed Secondary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	64,000
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Total for LCIII: Rubanda Town Council	County: Rubanda				77,000
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LCII: Nyaruhanga ward	ST ANDREWS S S RUBANDA	ST ANDREWS S S RUBANDA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	77,000
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Total for LCIII: Missing Subcounty	County: Missing County				657,712
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LCII: Missing Parish	BUBAARE S S	BUBAARE S S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	150,280
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LCII: Missing Parish	BUFUNDI COLLEGE KACEREERE	BUFUNDI COLLEGE KACEREERE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	42,760
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LCII: Missing Parish	NYAMWERU SEED SCHOOL	NYAMWERU SEED SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	94,440
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LCII: Missing Parish	NYARUHANGA HIGH SCH	NYARUHANGA HIGH SCH	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	117,172
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LCII: Missing Parish	ST CHARLES LWANGA SS MUKO	ST CHARLES LWANGA SS MUKO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	151,940
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LCII: Missing Parish	ST THOMAS AQUINAS S S S KASHAKI	ST THOMAS AQUINAS S S S KASHAKI	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	37,120
LCII: Missing Parish	St. Georges Secondary School Kibuzigye	St. Georges Secondary School Kibuzigye	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	64,000
Total Cost of Capitation (Secondary)	6,824,679	1,084,312	0	0
Key Service Area 320159 Secondary Education Services				
221003 Staff Training	0	3,000	0	0
227004 Fuel, Lubricants and Oils	0	2,500	0	0
228002 Maintenance-Transport Equipment	0	4,500	0	0
Total Cost of Secondary Education Services	0	10,000	0	0
Total Cost of Human Capital Development	6,824,679	1,104,312	0	0
Total Cost of Secondary Education	6,824,679	1,104,312	0	0

Service Area 30 Skills Development

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320160 Tertiary Education Services					
211101 General Staff Salaries	300,000	0	0	0	300,000
Total Cost of Tertiary Education Services	300,000	0	0	0	300,000
Total Cost of Human Capital Development	300,000	0	0	0	300,000
Total Cost of Skills Development	300,000	0	0	0	300,000

Service Area 40 Education&Sports Management and Inspection

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000023 Inspection and Monitoring					
221002 Workshops, Meetings and Seminars	0	3,600	0	0	3,600
221011 Printing, Stationery, Photocopying and Binding	0	4,500	0	0	4,500
221017 Membership dues and Subscription fees.	0	210	0	0	210
222001 Information and Communication Technology Services.	0	1,800	0	0	1,800
227001 Travel inland	0	15,874	0	0	15,874
227004 Fuel, Lubricants and Oils	0	18,000	0	0	18,000

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Total Cost of Inspection and Monitoring		0	43,984	0	0	43,984
Key Service Area 000063 Quality Assurance Systems						
221002 Workshops, Meetings and Seminars		0	1,200	0	0	1,200
221011 Printing, Stationery, Photocopying and Binding		0	1,200	0	0	1,200
221017 Membership dues and Subscription fees.		0	300	0	0	300
227001 Travel inland		0	7,000	0	0	7,000
227004 Fuel, Lubricants and Oils		0	6,700	0	0	6,700
Total Cost of Quality Assurance Systems		0	16,400	0	0	16,400
Key Service Area 320003 Assets and Facilities Management						
221006 Commissions and related charges		0	14,154	0	0	14,154
225204 Monitoring and Supervision of capital work		0	10,000	0	0	10,000
227004 Fuel, Lubricants and Oils		0	6,000	0	0	6,000
228002 Maintenance-Transport Equipment		0	18,000	0	0	18,000
263402 Transfer to Other Government Units		0	414,900	0	0	414,900
Total for LCIII: Muko Subcounty		County: Rubanda				30,000
LCII: Kaara	Ruvune ps	VIP latrine at Ruvune ps	Source: Programme Conditional Grant - Non Wage Recurrent 51-o/w Primary Education - Non Wage Recurrent			30,000
Total for LCIII: Bufundi Subcounty		County: Rubanda				30,000
LCII: Mugyera	KAATO ps	VIP latrine at Kaato ps	Source: Programme Conditional Grant - Non Wage Recurrent 51-o/w Primary Education - Non Wage Recurrent			30,000
Total for LCIII: Rubanda Town Council		County: Rubanda				298,900
LCII: Nyakabungo Ward		Purchase of roofing materials	Source: Programme Conditional Grant - Non Wage Recurrent 51-o/w Primary Education - Non Wage Recurrent			101,400
LCII: Nyakabungo Ward		Construction at RukoreII ps	Source: Programme Conditional Grant - Non Wage Recurrent 51-o/w Primary Education - Non Wage Recurrent			25,000
LCII: Nyakabungo Ward	Kabirizi ps	Renovation of Kabirizi primary school	Source: Programme Conditional Grant - Non Wage Recurrent 51-o/w Primary Education - Non Wage Recurrent			120,000
LCII: Nyakabungo Ward	Selected schools	Purchase of twin Desks	Source: Programme Conditional Grant - Non Wage Recurrent 51-o/w Primary Education - Non Wage Recurrent			52,500
Total for LCIII: Kacerere Town Council		County: Rubanda				56,000
LCII: Kacerere Ward	Kabaya ps	VIP Latrine at Kabaya ps	Source: Programme Conditional Grant - Non Wage Recurrent 51-o/w Primary Education - Non Wage Recurrent			28,000
LCII: Kacerere Ward	Kacerere PS	VIP latrine at Kacerere PS	Source: Programme Conditional Grant - Non Wage Recurrent 51-o/w Primary Education - Non Wage Recurrent			28,000
Total Cost of Assets and Facilities Management		0	463,054	0	0	463,054

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Key Service Area 320110 Sports and recreational services

227001 Travel inland	0	40,000	0	0	40,000
Total Cost of Sports and recreational services	0	40,000	0	0	40,000
Total Cost of Human Capital Development	0	563,438	0	0	563,438
Total Cost of Education&Sports Management and Inspection	0	563,438	0	0	563,438

Service Area 50 Special Needs Education

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320161 Special Needs Education					
211101 General Staff Salaries	12,764,188	0	0	0	12,764,188
227001 Travel inland	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
Total Cost of Special Needs Education	12,764,188	3,000	0	0	12,767,188
Total Cost of Human Capital Development	12,764,188	3,000	0	0	12,767,188
Total Cost of Special Needs Education	12,764,188	3,000	0	0	12,767,188
Total Cost of Education	19,888,867	3,082,459	1,261,376	0	24,232,702

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Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,513,457	1,575,952
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
District Unconditional Grant Wage	167,457	225,746
Locally Raised Revenues	15,000	15,000
Other Transfers from Central Government	331,000	331,206
District Unconditional Grant Non-Wage	0	4,000
Development Revenues	400,000	100,000
Transitional Conditional Grant - Development	400,000	100,000
Total Revenues Shares	1,913,457	1,675,952
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	167,457	225,746
Non Wage	1,346,000	1,350,206
Development Expenditure		
Domestic Development	400,000	100,000
External Financing	0	0
Total Expenditure	1,913,457	1,675,952

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

Service Area 10 Community Access Roads

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
227001 Travel inland	0	6,300	0	0	6,300
Total Cost of Environment, Social Health and Safety	0	6,300	0	0	6,300
Key Service Area 000090 Climate Change Adaptation					
227001 Travel inland	0	570	0	0	570
Total Cost of Climate Change Adaptation	0	570	0	0	570
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	6,870	0	0	6,870

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Programme 09 Integrated Transport Infrastructure and Services

Key Service Area 260009 Road Maintenance

211101 General Staff Salaries	225,746	0	0	0	225,746
221002 Workshops, Meetings and Seminars	0	1,710	0	0	1,710
221003 Staff Training	0	1,110	0	0	1,110
221008 Information and Communication Technology Supplies.	0	3,000	0	0	3,000
221009 Welfare and Entertainment	0	1,710	0	0	1,710
221011 Printing, Stationery, Photocopying and Binding	0	1,710	0	0	1,710
221012 Small Office Equipment	0	1,710	0	0	1,710
221017 Membership dues and Subscription fees.	0	1,425	0	0	1,425
223005 Electricity	0	2,000	0	0	2,000
224003 Agricultural Supplies and Services	0	570	0	0	570
224010 Protective Gear	0	2,280	0	0	2,280
227001 Travel inland	0	42,193	0	0	42,193
228001 Maintenance-Buildings and Structures	0	4,000	0	0	4,000
228002 Maintenance-Transport Equipment	0	118,062	0	0	118,062
228004 Maintenance-Other Fixed Assets	0	3,000	0	0	3,000
263402 Transfer to Other Government Units	0	1,155,295	100,000	0	1,255,295
Total for LCIII:	County:				900,000

LCII:	Crossing at Kyabahinga Kiraro kacwekano road	Source: Programme Conditional Grant - Non Wage Recurrent 114-Works and Transport - Non Wage Recurrent Conditional Grant (URF)	50,000
LCII:	Kyenya crossing along Murole A kyenya kabere road	Source: Programme Conditional Grant - Non Wage Recurrent 114-Works and Transport - Non Wage Recurrent Conditional Grant (URF)	85,000
LCII:	Crossing at Nshanjare town along Kaara Ilyamuliro Nshanjare Mashoro Ruhunguri road	Source: Programme Conditional Grant - Non Wage Recurrent 114-Works and Transport - Non Wage Recurrent Conditional Grant (URF)	100,000
LCII:	Drainage and spot improvement along Hamurwa Rwondo Kabisha Mukisa Nyakatare	Source: Programme Conditional Grant - Non Wage Recurrent 114-Works and Transport - Non Wage Recurrent Conditional Grant (URF)	70,000

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LCII:		Kato crossing alongKinyarushen gye Kashasha Rwanda boader	Source: Programme Conditional Grant - Non Wage Recurrent 114-Works and Transport - Non Wage Recurrent Conditional Grant (URF)	50,000
LCII:		Kerere Runyami road in Hamurwa subcount	Source: Programme Conditional Grant - Non Wage Recurrent 114-Works and Transport - Non Wage Recurrent Conditional Grant (URF)	20,000
LCII:		Bubaare Rwere Nangara Nyamweru road	Source: Programme Conditional Grant - Non Wage Recurrent 114-Works and Transport - Non Wage Recurrent Conditional Grant (URF)	40,000
LCII:		Bugongi Bwindi Butambi road	Source: Programme Conditional Grant - Non Wage Recurrent 114-Works and Transport - Non Wage Recurrent Conditional Grant (URF)	40,000
LCII:		Karukarara Bwindi road	Source: Programme Conditional Grant - Non Wage Recurrent 114-Works and Transport - Non Wage Recurrent Conditional Grant (URF)	30,000
LCII:		Nyamabare Habushoro Kiyebe road	Source: Programme Conditional Grant - Non Wage Recurrent 114-Works and Transport - Non Wage Recurrent Conditional Grant (URF)	40,000
LCII:		Debt payment for JOT Kashasha ihunga road	Source: Programme Conditional Grant - Non Wage Recurrent 114-Works and Transport - Non Wage Recurrent Conditional Grant (URF)	30,000
LCII:		Widening of Kiyebe Mataka road	Source: Programme Conditional Grant - Non Wage Recurrent 114-Works and Transport - Non Wage Recurrent Conditional Grant (URF)	30,487
LCII:		Murutenga Nyamasizi kerere with spurto karungu kerere	Source: Programme Conditional Grant - Non Wage Recurrent 114-Works and Transport - Non Wage Recurrent Conditional Grant (URF)	11,180
LCII:		Ihunga Kyamabale Nyaruhanga road	Source: Programme Conditional Grant - Non Wage Recurrent 114-Works and Transport - Non Wage Recurrent Conditional Grant (URF)	11,733
LCII:		Kashasha Ihunga road	Source: Programme Conditional Grant - Non Wage Recurrent 114-Works and Transport - Non Wage Recurrent Conditional Grant (URF)	52,600
LCII:		Crossing at Kabindi and sport improvement at Mugyere SS along Nfasha Kagunga Mugyere Habuhutu road	Source: Programme Conditional Grant - Non Wage Recurrent 114-Works and Transport - Non Wage Recurrent Conditional Grant (URF)	119,000
LCII:		Nyamabale Kantora karondo Kiruruma road	Source: Programme Conditional Grant - Non Wage Recurrent 114-Works and Transport - Non Wage Recurrent Conditional Grant (URF)	50,000
LCII:		Nyanamo Rwaburaro Kabaya mushunga Nshanjare road	Source: Programme Conditional Grant - Non Wage Recurrent 114-Works and Transport - Non Wage Recurrent Conditional Grant (URF)	40,000
LCII:		Nkukuru Kagande Kitaare road	Source: Programme Conditional Grant - Non Wage Recurrent 114-Works and Transport - Non Wage Recurrent Conditional Grant (URF)	30,000
Total for LCIII: Hamurwa Town Council		County: Rubanda		86,594
LCII: Hamurwa Ward	Hamurwa Town Council	Hamurwa Town Council	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	86,594

VOTE: 921 Rubanda District

Total for LCIII: Bubaare Subcounty		County: Rubanda		16,337		
LCII: Bubaare	Bubaare	Bubare Sub-county	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	16,337		
Total for LCIII: Muko Subcounty		County: Rubanda		47,482		
LCII: Butare	Muko Sub-county	Muko Sub-county	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	18,982		
LCII: Ikamiro	Karambo	Periodic Maintainaance of Karambo	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	28,500		
Total for LCIII: Hamurwa Subcounty		County: Rubanda		113,700		
LCII: Mpungu	Hamurwa	Hamurwa Sub-county	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	13,700		
LCII: Shebeya	murutenga	Periodic Maintenance of Murutenga-Kabandama-Nyamasizi-Habushoro road.	Source: Transitional Conditional Grant - Development 115-Transitional Development - Works Ad Hoc	100,000		
Total for LCIII: Bufundi Subcounty		County: Rubanda		12,846		
LCII: Kagunga	Bufundi	Bufundi Sub-county	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	12,846		
Total for LCIII: Ikumba Subcounty		County: Rubanda		10,123		
LCII: Kashasha	Ikumba Sub-county	Ikumba Sub-county	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	10,123		
Total for LCIII: Ruhija Subcounty		County: Rubanda		5,758		
LCII: Buhumuro	Ruhija sub-county	Ruhija sub-county	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	5,758		
Total for LCIII: Nyamweru Subcounty		County: Rubanda		8,823		
LCII: Nyamweru	Nyamweru sub-county	Nyamweru sub-county	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	8,823		
Total for LCIII: Rubanda Town Council		County: Rubanda		53,632		
LCII: Nyakabungo Ward	District road	Routine manual maintenance of District road	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	6,000		
LCII: Nyakabungo Ward	District road	Mechnised Maintainance of district roaad	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	10,000		
LCII: Nyakabungo Ward	Rubanda Town Council	Rubanda Town Council	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	37,632		
Total Cost of Road Maintenance		225,746	1,339,774	100,000	0	1,665,520
Total Cost of Integrated Transport Infrastructure and Services		225,746	1,339,774	100,000	0	1,665,520

Programme 12 Human Capital Development

VOTE: 921 Rubanda District

Key Service Area 000013 HIV/AIDS Mainstreaming

227001 Travel inland	0	1,710	0	0	1,710
Total Cost of HIV/AIDS Mainstreaming	0	1,710	0	0	1,710

Key Service Area 000016 Environment, Social Health and Safety

227001 Travel inland	0	1,852	0	0	1,852
Total Cost of Environment, Social Health and Safety	0	1,852	0	0	1,852
Total Cost of Human Capital Development	0	3,562	0	0	3,562
Total Cost of Community Access Roads	225,746	1,350,206	100,000	0	1,675,952
Total Cost of Roads and Engineering	225,746	1,350,206	100,000	0	1,675,952

VOTE: 921 Rubanda District

Water

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	96,038	143,108
District Unconditional Grant Wage	30,197	81,197
Locally Raised Revenues	4,000	1,000
Programme Conditional Grant - Non Wage Recurrent	61,841	60,912
Development Revenues	1,336,221	323,312
Programme Conditional Grant - Development	1,321,407	308,497
Transitional Conditional Grant - Development	14,815	14,815
Total Revenues Shares	1,432,259	466,420
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	30,197	81,197
Non Wage	65,841	61,912
Development Expenditure		
Domestic Development	1,336,221	323,312
External Financing	0	0
Total Expenditure	1,432,259	466,420

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

Service Area 10 Rural Water Supply and Sanitation

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000090 Climate Change Adaptation					
211101 General Staff Salaries	81,197	0	0	0	81,197
221011 Printing, Stationery, Photocopying and Binding	0	876	0	0	876
224011 Research Expenses	0	0	36,000	0	36,000
Total for LCIII: Rubanda Town Council	County: Rubanda				36,000
LCII: Nyakabungo Ward	Rubanda	water quality tasting kits	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		36,000
225204 Monitoring and Supervision of capital work	0	0	55,200	0	55,200

VOTE: 921 Rubanda District

Total for LCIII: Rubanda Town Council		County: Rubanda			55,200	
LCII: Nyakabungo Ward	Rubanda	salaries and wage for staff on contracts	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		55,200	
227001 Travel inland		0	55,182	41,776	0	96,958
Total for LCIII: Rubanda Town Council		County: Rubanda			41,776	
LCII: Nyakabungo Ward	Bubaare s/cand Hamuhambo tc	Travel Inland - Facilitation	Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)		14,815	
LCII: Nyakabungo Ward	LLGs	Travel Inland - Facilitation	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		26,961	
227004 Fuel, Lubricants and Oils		0	5,454	0	0	5,454
228002 Maintenance-Transport Equipment		0	400	0	0	400
312135 Water Plants, pipelines and sewerage networks - Acquisition		0	0	190,336	0	190,336
Total for LCIII: Bubaare Subcounty		County: Rubanda			53,000	
LCII: Bushura	Bushura	Construction of Bushura water supply system	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		53,000	
Total for LCIII: Muko Subcounty		County: Rubanda			3,400	
LCII: Butare	muko	protection a water spring	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		3,400	
Total for LCIII: Hamurwa Subcounty		County: Rubanda			3,400	
LCII: Shebeya	shebeya	protection of water spring	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		3,400	
Total for LCIII: Bufundi Subcounty		County: Rubanda			3,400	
LCII: Kishanje	Bufundi	Protection of water spring	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		3,400	
Total for LCIII: Ikumba Subcounty		County: Rubanda			3,400	
LCII: Kashasha	Ikumba	Protection of water spring	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		3,400	
Total for LCIII: Ruhija Subcounty		County: Rubanda			3,400	
LCII: Kitojo	kitojo	Protection of water spring	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		3,400	
Total for LCIII: Nyamweru Subcounty		County: Rubanda			3,400	
LCII: Nyamweru	Nyamweru	protection of water spring	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		3,400	
Total for LCIII: Rubanda Town Council		County: Rubanda			116,936	

VOTE: 921 Rubanda District

LCII: Nyakabungo Ward	All projects	Retention of water projects completed in fy 2025/2026	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	116,936
Total Cost of Climate Change Adaptation	81,197	61,912	323,312	0
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	81,197	61,912	323,312	0
Total Cost of Rural Water Supply and Sanitation	81,197	61,912	323,312	0
Total Cost of Water	81,197	61,912	323,312	0

VOTE: 921 Rubanda District

Natural Resources

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	940,169	490,617
District Unconditional Grant Non-Wage	10,000	12,000
District Unconditional Grant Wage	350,400	398,400
Locally Raised Revenues	12,000	30,000
Other Transfers from Central Government	9,181	9,188
Multi-Sectoral Transfers to LLGs_NonWage	515,850	0
Programme Conditional Grant - Non Wage Recurrent	42,739	41,029
Development Revenues	469,285	291,836
District Discretionary Equalisation Development Grant	130,000	0
External Financing	339,285	291,836
Total Revenues Shares	1,409,454	782,453

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	350,400	398,400
Non Wage	589,769	92,217
Development Expenditure		
Domestic Development	130,000	0
External Financing	339,285	291,836
Total Expenditure	1,409,454	782,453

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

Service Area 10 Natural Resources Management

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
227001 Travel inland	0	23,000	0	0	23,000
Total Cost of Environment, Social Health and Safety	0	24,000	0	0	24,000
Key Service Area 000024 Compliance and Enforcement Services					

VOTE: 921 Rubanda District

227001 Travel inland	0	14,000	0	0	14,000
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
Total Cost of Compliance and Enforcement Services	0	20,000	0	0	20,000
Key Service Area 000078 Land Management					
227001 Travel inland	0	7,188	0	0	7,188
Total Cost of Land Management	0	7,188	0	0	7,188
Key Service Area 140021 Ecosystems Restoration and Protection					
227001 Travel inland	0	18,029	0	0	18,029
Total Cost of Ecosystems Restoration and Protection	0	18,029	0	0	18,029
Key Service Area 140035 Land Information Management					
227001 Travel inland	0	0	0	255,171	255,171
Total for LCIII: Rubanda Town Council	County: Rubanda				255,171
LCII: Nyakabungo Ward	Rubanda dlq	Travel Inland - Facilitation	Source: External Financing 681-Cordaid- Uganda		255,171
Total Cost of Land Information Management	0	0	0	255,171	255,171
Key Service Area 560007 Regulation and Compliance					
227001 Travel inland	0	10,000	0	0	10,000
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	0	79,217	0	255,171	334,388
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	0	0	292	292
Total for LCIII: Rubanda Town Council	County: Rubanda				292
LCII: Nyakabungo Ward	project areas	Travel Inland - Sensitization Trips	Source: External Financing 681-Cordaid- Uganda		292
Total Cost of HIV/AIDS Mainstreaming	0	0	0	292	292
Total Cost of Human Capital Development	0	0	0	292	292
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	398,400	0	0	0	398,400
221008 Information and Communication Technology Supplies.	0	0	0	1,200	1,200
Total for LCIII: Rubanda Town Council	County: Rubanda				1,200
LCII: Nyakabungo Ward	Natural resources	ICT - Assorted Computer Accessories	Source: External Financing 681-Cordaid- Uganda		1,200
221009 Welfare and Entertainment	0	0	0	1,200	1,200

VOTE: 921 Rubanda District

Total for LCIII: Rubanda Town Council		County: Rubanda				1,200
LCII: Nyakabungo Ward		Welfare - Assorted Welfare Items	Source: External Financing 681-Cordaid-Uganda			1,200
221011 Printing, Stationery, Photocopying and Binding		0	0	0	2,000	2,000
Total for LCIII: Rubanda Town Council		County: Rubanda				2,000
LCII: Nyakabungo Ward	natural resources	Office Supplies - Assorted Office Items	Source: External Financing 681-Cordaid-Uganda			2,000
227001 Travel inland		0	0	0	25,973	25,973
Total for LCIII: Rubanda Town Council		County: Rubanda				25,973
LCII: Nyakabungo Ward	head office	Travel Inland - Facilitation	Source: External Financing 681-Cordaid-Uganda			20,165
LCII: Nyakabungo Ward	Natural resources	Travel Inland - Field Work Expenses	Source: External Financing 681-Cordaid-Uganda			5,808
227004 Fuel, Lubricants and Oils		0	8,000	0	6,000	14,000
Total for LCIII: Rubanda Town Council		County: Rubanda				6,000
LCII: Nyakabungo Ward	Natural resources	Fuel, Oils and Lubricants - Entitled officers	Source: External Financing 681-Cordaid-Uganda			6,000
228002 Maintenance-Transport Equipment		0	5,000	0	0	5,000
Total Cost of Planning and Budgeting services		398,400	13,000	0	36,373	447,773
Total Cost of Development Plan Implementation		398,400	13,000	0	36,373	447,773
Total Cost of Natural Resources Management		398,400	92,217	0	291,836	782,453
Total Cost of Natural Resources		398,400	92,217	0	291,836	782,453

VOTE: 921 Rubanda District

Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	289,656	373,198
District Unconditional Grant Non-Wage	10,000	8,000
District Unconditional Grant Wage	175,000	267,883
Locally Raised Revenues	17,000	19,000
Other Transfers from Central Government	28,089	21,244
Programme Conditional Grant - Non Wage Recurrent	59,567	57,072
Development Revenues	0	4,352
External Financing	0	4,352
Total Revenues Shares	289,656	377,550
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	175,000	267,883
Non Wage	114,656	105,315
Development Expenditure		
Domestic Development	0	0
External Financing	0	4,352
Total Expenditure	289,656	377,550

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

Service Area 10 Community Mobilisation

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
211101 General Staff Salaries	267,883	0	0	0	267,883
Total Cost of Capacity Strengthening	267,883	0	0	0	267,883
Total Cost of Human Capital Development	267,883	0	0	0	267,883
Total Cost of Community Mobilisation	267,883	0	0	0	267,883
Service Area 20 Empowerment and Mindset Change					

VOTE: 921 Rubanda District

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000021 Gender Mainstreaming services					
227001 Travel inland	0	21,244	0	0	21,244
Total Cost of Gender Mainstreaming services	0	21,244	0	0	21,244
Key Service Area 000023 Inspection and Monitoring					
221002 Workshops, Meetings and Seminars	0	6,000	0	0	6,000
221011 Printing, Stationery, Photocopying and Binding	0	6,000	0	0	6,000
227001 Travel inland	0	5,000	0	4,352	9,352
Total for LCIII: Rubanda Town Council	County: Rubanda				4,352
LCII: Nyakabungo Ward	head office	Travel Inland - Facilitation	Source: External Financing 681-Cordaid-Uganda		4,352
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
Total Cost of Inspection and Monitoring	0	19,000	0	4,352	23,352
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	52,438	0	0	52,438
227004 Fuel, Lubricants and Oils	0	12,634	0	0	12,634
Total Cost of Capacity Strengthening	0	65,072	0	0	65,072
Total Cost of Human Capital Development	0	105,315	0	4,352	109,667
Total Cost of Empowerment and Mindset Change	0	105,315	0	4,352	109,667
Total Cost of Community Based Services	267,883	105,315	0	4,352	377,550

VOTE: 921 Rubanda District

Planning

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	283,530	356,938
District Unconditional Grant Non-Wage	61,500	141,000
District Unconditional Grant Wage	177,000	186,584
Locally Raised Revenues	45,030	29,354
Development Revenues	137,113	380,317
District Discretionary Equalisation Development Grant	137,113	380,317
Total Revenues Shares	420,643	737,255

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	177,000	186,584
Non Wage	86,530	170,354
Development Expenditure		
Domestic Development	137,113	380,317
External Financing	0	0
Total Expenditure	400,643	737,255

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

Service Area 10 Planning and Statistics

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
221002 Workshops, Meetings and Seminars	0	6,000	0	0	6,000
221008 Information and Communication Technology Supplies.	0	11,000	0	0	11,000
221009 Welfare and Entertainment	0	4,800	0	0	4,800
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
221012 Small Office Equipment	0	800	0	0	800
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000

VOTE: 921 Rubanda District

225204 Monitoring and Supervision of capital work		0	15,000	0	0	15,000
227001 Travel inland		0	72,000	0	0	72,000
227004 Fuel, Lubricants and Oils		0	18,554	0	0	18,554
228002 Maintenance-Transport Equipment		0	20,200	0	0	20,200
Total Cost of Planning and Budgeting services		0	154,354	0	0	154,354
Key Service Area 000023 Inspection and Monitoring						
221002 Workshops, Meetings and Seminars		0	16,000	19,606	0	35,606
Total for LCIII: Rubanda Town Council			County: Rubanda			19,606
LCII: Nyakabungo Ward	head office	Workshops, Meetings, Seminars - Training (Others)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			12,000
LCII: Nyakabungo Ward	head office	Workshops, Meetings, Seminars - Training (Data Collection and Analysis)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			7,606
225201 Consultancy Services-Capital		0	0	50,000	0	50,000
Total for LCIII: Rubanda Town Council			County: Rubanda			50,000
LCII: Nyakabungo Ward	head office	Consultancy - Others	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			50,000
225203 Appraisal and Feasibility Studies for Capital Works		0	0	12,000	0	12,000
Total for LCIII: Rubanda Town Council			County: Rubanda			12,000
LCII: Nyakabungo Ward	head office	Feasibility Studies or Screening of Projects - Appraisal	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			12,000
225204 Monitoring and Supervision of capital work		0	0	18,000	0	18,000
Total for LCIII: Rubanda Town Council			County: Rubanda			18,000
LCII: Nyakabungo Ward	project sites	monitoring of DDEG projects	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			18,000
227001 Travel inland		0	0	90,640	0	90,640
Total for LCIII: Rubanda Town Council			County: Rubanda			90,640
LCII: Nyakabungo Ward		Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			50,000
LCII: Nyakabungo Ward	head office	Travel Inland - Facilitation	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			40,640
227004 Fuel, Lubricants and Oils		0	0	15,517	0	15,517
Total for LCIII: Rubanda Town Council			County: Rubanda			15,517

VOTE: 921 Rubanda District

LCII: Nyakabungo Ward	head office	Fuel, Oils and Lubricants - Fuel Facilitation	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	15,517		
312221 Light ICT hardware - Acquisition		0	0	4,000	0	4,000
Total for LCIII: Rubanda Town Council		County: Rubanda				4,000
LCII: Nyakabungo Ward	internal audit section	Personal computers - Laptop_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	4,000		
312235 Furniture and Fittings - Acquisition		0	0	95,000	0	95,000
Total for LCIII: Rubanda Town Council		County: Rubanda				95,000
LCII: Nyakabungo Ward		Hanging toiletry organizer or shelf-Wall Unit_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	15,000		
LCII: Nyakabungo Ward	head office	Chairs - Chair_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	50,000		
LCII: Nyakabungo Ward	head office	Tables_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	30,000		
312236 Musical instruments - Acquisition		0	0	10,000	0	10,000
Total for LCIII:		County:				10,000
LCII:	head office	Accordions-Keyboard_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	10,000		
313121 Non-Residential Buildings - Improvement		0	0	65,554	0	65,554
Total for LCIII: Rubanda Town Council		County: Rubanda				65,554
LCII: Nyakabungo Ward	head office	construction of Gate and Gate house	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	60,000		
LCII: Nyakabungo Ward	head office	Retention for fencing of the head office	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	5,554		
Total Cost of Inspection and Monitoring		0	16,000	380,317	0	396,317
Key Service Area 560019 Data Management and Dissemination						
211101 General Staff Salaries		186,584	0	0	0	186,584
Total Cost of Data Management and Dissemination		186,584	0	0	0	186,584
Total Cost of Development Plan Implementation		186,584	170,354	380,317	0	737,255
Total Cost of Planning and Statistics		186,584	170,354	380,317	0	737,255
Total Cost of Planning		186,584	170,354	380,317	0	737,255

VOTE: 921 Rubanda District

Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	151,611	162,284
District Unconditional Grant Non-Wage	92,000	87,000
District Unconditional Grant Wage	29,611	65,284
Locally Raised Revenues	30,000	10,000
Total Revenues Shares	151,611	162,284
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	29,611	65,284
Non Wage	122,000	97,000
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	151,611	162,284

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

Service Area 10 Compliance

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance and Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	65,284	0	0	0	65,284
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
221017 Membership dues and Subscription fees.	0	1,000	0	0	1,000
227001 Travel inland	0	21,000	0	0	21,000
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
263402 Transfer to Other Government Units	0	70,000	0	0	70,000
Total for LCIII:	County:				7,000
LCII:	Bubare Town council	Bubare Town council	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit		7,000
Total for LCIII: Hamurwa Town Council		County: Rubanda			7,000

VOTE: 921 Rubanda District

LCII: Hamurwa Ward	Hamurwa Town council	Hamurwa town council	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit	7,000		
Total for LCIII: Rubanda Town Council		County: Rubanda		7,000		
LCII: Nyakabungo Ward	Rubanda Town council	Rubanda Town council	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit	7,000		
Total for LCIII: Butare Katojo Town Council		County: Rubanda		7,000		
LCII: Bishaki Ward	Butare-Katojo Town council	Butare-Katojo Town council	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit	7,000		
Total for LCIII: Habuhutu Town Council		County: Rubanda		7,000		
LCII: Kitabugika Ward	Habuhutu Town council	Habuhutu Town council	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit	7,000		
Total for LCIII: Hamuhambo Town Council		County: Rubanda		7,000		
LCII: Kagarama Ward	Hamuhambo town council	Hamuhambo town council	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit	7,000		
Total for LCIII: Kacerere Town Council		County: Rubanda		7,000		
LCII: Kacerere Ward	Kacerere Town council	Kacerere Town council	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit	7,000		
Total for LCIII: Kashasha Town Council		County: Rubanda		7,000		
LCII: Murandamo Ward		Kashasha Town council	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit	7,000		
Total for LCIII: Nshanjare Town Council		County: Rubanda		7,000		
LCII: Bwegyerera Ward	Nshanjare Town council	Nshanjare Town council	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit	7,000		
Total for LCIII: Ruhija Town Council		County: Rubanda		7,000		
LCII: Buhumuriro Ward		Ruhija Town council	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit	7,000		
Total Cost of Audit and Risk Management		65,284	97,000	0	0	162,284
Total Cost of Governance and Security		65,284	97,000	0	0	162,284
Total Cost of Compliance		65,284	97,000	0	0	162,284
Total Cost of Internal Audit		65,284	97,000	0	0	162,284

VOTE: 921 Rubanda District

Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	118,977	190,647
Programme Conditional Grant - Non Wage Recurrent	42,855	41,946
District Unconditional Grant Non-Wage	7,000	5,000
District Unconditional Grant Wage	48,327	122,905
Locally Raised Revenues	10,000	10,000
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Total Revenues Shares	118,977	190,647
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	48,327	122,905
Non Wage	70,650	67,742
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	118,977	190,647

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

Service Area 10 Commercial Services

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 05 Tourism Development					
Key Service Area 000034 Education and Skills Development					
227001 Travel inland	0	9,707	0	0	9,707
Total Cost of Education and Skills Development	0	9,707	0	0	9,707
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
227001 Travel inland	0	6,357	0	0	6,357
Total Cost of Tourism Investment, Promotion and Marketing	0	6,357	0	0	6,357
Total Cost of Tourism Development	0	16,064	0	0	16,064
Programme 07 Private Sector Development					

VOTE: 921 Rubanda District

Key Service Area 120002 Domestic Promotion

227001 Travel inland	0	10,795	0	0	10,795
Total Cost of Domestic Promotion	0	10,795	0	0	10,795

Key Service Area 190036 Trade Development

211101 General Staff Salaries	122,905	0	0	0	122,905
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
227001 Travel inland	0	10,640	0	0	10,640
227004 Fuel, Lubricants and Oils	0	15,100	0	0	15,100
228002 Maintenance-Transport Equipment	0	3,000	0	0	3,000
Total Cost of Trade Development	122,905	30,740	0	0	153,645
Total Cost of Private Sector Development	122,905	41,535	0	0	164,441
Total Cost of Commercial Services	122,905	57,599	0	0	180,504

Service Area 20 Value Chain Services

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 07 Private Sector Development					
Key Service Area 000073 Marketing and value addition					
227001 Travel inland	0	10,143	0	0	10,143
Total Cost of Marketing and value addition	0	10,143	0	0	10,143
Total Cost of Private Sector Development	0	10,143	0	0	10,143
Total Cost of Value Chain Services	0	10,143	0	0	10,143
Total Cost of Trade, Industry and Local Development	122,905	67,742	0	0	190,647