

VOTE: 923 Rukiga District

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Locally Raised Revenues	221,261	346,391
o/w Higher Local Government	166,642	203,696
o/w Lower Local Government	54,619	142,695
Discretionary Government Transfers	2,778,185	3,284,873
o/w Higher Local Government	2,566,162	2,989,711
o/w Lower Local Government	212,023	295,161
Conditional Government Transfers	22,572,808	24,276,843
o/w Higher Local Government	22,572,808	24,276,843
o/w Lower Local Government	0	0
Other Government Transfers	385,702	359,702
o/w Higher Local Government	190,526	198,927
o/w Lower Local Government	195,176	160,775
External Financing	519,759	538,990
o/w Higher Local Government	519,759	538,990
o/w Lower Local Government	0	0
Grand Total	26,477,716	28,806,798
o/w Higher Local Government	26,015,897	28,208,167
o/w Lower Local Government	461,818	598,631

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A2:Revenue Performance, Plans and Projections by Source

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Locally Raised Revenues	221,261	346,391
Agency Fees	6,000	2,000
Animal and Crop Husbandry related Levies	0	42,000
Business licenses	28,970	37,000
Land Fees	3,810	4,000
Liquor licenses	2,000	1,000
Local Hotel Tax	600	900
Local Services Tax-Payable By Individuals	96,001	96,000
Market /Gate Charges	48,720	70,500
Other Licence fees	11,200	11,200
Production Bonus	20,000	30,000
Property related Duties/Fees	0	25,000
Registration fees for Documents and Businesses	3,000	5,000
Rent & rates – produced assets-From Private Entities	960	21,791
Discretionary Government Transfers	2,778,185	3,284,873
District Discretionary Equalisation Development Grant	276,364	486,887
District Unconditional Grant Non-Wage	514,664	570,554
District Unconditional Grant Wage	1,928,094	2,151,288
Urban Discretionary Equalisation Development Grant	11,966	20,835
Urban Unconditional Non-Wage	47,097	55,307
Conditional Government Transfers	22,572,808	24,276,843
Programme Conditional Grant - Non Wage Recurrent	5,702,348	7,034,750
Programme Conditional Grant - Development	1,046,034	822,591
Programme Conditional Grant - Wage Recurrent	15,509,611	15,804,687
Transitional Conditional Grant - Development	314,815	614,815
Other Government Transfers	385,702	359,702
GROW Project	0	13,000
Support to PLE (UNEB)	22,000	23,000
Uganda Road Fund (URF)	351,302	311,302
Uganda Women Entrepreneurship Program(UWEP)	12,400	12,400
External Financing	519,759	538,990
Cordaid-Uganda	200,028	200,028
Global Alliance for Vaccines and Immunization (GAVI)	115,145	115,145
Global Fund for HIV, TB & Malaria	0	38,000

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<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
United Nations Children Fund (UNICEF)	106,000	87,231
World Health Organisation (WHO)	98,586	98,586
Total Revenues Shares	26,477,716	28,806,798

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A3: Summary of Programme Allocations For FY 2025/26

<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	1,270,291	4,000	0	0	1,313,392
o/w: Wage:	845,459	0	0	0	845,459
Non-Wage Recurrent:	279,981	4,000	0	0	283,981
Development:	144,851	0	0	39,101	183,952
Tourism Development	10,795	0	0	0	10,795
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	10,795	0	0	0	10,795
Development:	0	0	0	0	0
Natural Resources, Environment, Climate Change, Land And Water Management	325,011	1,800	0	0	472,984
o/w: Wage:	274,400	0	0	0	274,400
Non-Wage Recurrent:	50,611	1,800	0	0	52,411
Development:	0	0	0	146,173	146,173
Private Sector Development	110,518	1,400	0	0	111,918
o/w: Wage:	69,484	0	0	0	69,484
Non-Wage Recurrent:	41,034	1,400	0	0	42,434
Development:	0	0	0	0	0
Integrated Transport Infrastructure And Services	1,201,074	0	311,302	0	1,512,376
o/w: Wage:	204,497	0	0	0	204,497
Non-Wage Recurrent:	996,577	0	311,302	0	1,307,879
Development:	0	0	0	0	0
Human Capital Development	19,062,208	17,877	48,400	0	19,467,447
o/w: Wage:	15,227,855	0	0	0	15,227,855
Non-Wage Recurrent:	2,730,797	17,877	48,400	0	2,797,075
Development:	1,103,555	0	0	338,962	1,442,517
Public Sector Transformation	4,572,976	215,238	0	0	4,788,214
o/w: Wage:	889,259	0	0	0	889,259
Non-Wage Recurrent:	3,214,479	209,238	0	0	3,423,716
Development:	469,238	6,000	0	0	475,238
Governance And Security	176,088	26,320	0	0	217,161

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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:	46,870	0	0	0	46,870
Non-Wage Recurrent:	109,217	26,320	0	0	135,537
Development:	20,000	0	0	14,754	34,754
Regional Balanced Development	376,790	58,649	0	0	435,438
o/w: Wage:	187,272	0	0	0	187,272
Non-Wage Recurrent:	175,518	58,649	0	0	234,166
Development:	14,000	0	0	0	14,000
Development Plan Implementation	455,965	21,107	0	0	477,072
o/w: Wage:	210,878	0	0	0	210,878
Non-Wage Recurrent:	51,603	21,107	0	0	72,710
Development:	193,484	0	0	0	193,484
Grand Total	27,561,716	346,391	359,702	538,990	28,806,798
Grand Total Wage	17,955,975	0	0	0	17,955,975
Grand Total Non-Wage Recurrent	7,660,612	340,391	359,702	0	8,360,705
Grand Total Development	1,945,129	6,000	0	538,990	2,490,119

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A4: Summary of Department Allocations for FY 2025/26

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Administration	3,336,272	4,807,086
o/w Higher Local Government	3,069,630	4,369,230
o/w Lower Local Government	266,642	437,856
Finance	182,369	216,789
o/w Higher Local Government	182,369	216,789
o/w Lower Local Government	0	0
Statutory bodies	488,001	512,823
o/w Higher Local Government	488,001	512,823
o/w Lower Local Government	0	0
Production and Marketing	1,337,517	1,314,392
o/w Higher Local Government	1,337,517	1,314,392
o/w Lower Local Government	0	0
Health	5,222,589	5,590,652
o/w Higher Local Government	5,222,589	5,590,652
o/w Lower Local Government	0	0
Education	13,137,260	13,333,635
o/w Higher Local Government	13,137,260	13,333,635
o/w Lower Local Government	0	0
Roads and Engineering	1,530,799	1,515,799
o/w Higher Local Government	1,335,623	1,355,024
o/w Lower Local Government	195,176	160,775
Water	402,236	389,024
o/w Higher Local Government	402,236	389,024
o/w Lower Local Government	0	0
Natural Resources	452,345	458,184
o/w Higher Local Government	452,345	458,184
o/w Lower Local Government	0	0
Community Based Services	120,745	145,337
o/w Higher Local Government	120,745	145,337
o/w Lower Local Government	0	0
Planning	129,874	308,494
o/w Higher Local Government	129,874	308,494
o/w Lower Local Government	0	0
Internal Audit	43,412	89,870

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<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
o/w Higher Local Government	43,412	89,870
o/w Lower Local Government	0	0
Trade, Industry and Local Development	94,297	124,713
o/w Higher Local Government	94,297	124,713
o/w Lower Local Government	0	0
Grand Total	26,477,716	28,806,798
o/w Higher Local Government	26,015,897	28,208,167
o/w: Wage:	17,437,706	17,955,975
Non-Wage Recurrent:	6,488,420	7,899,144
Domestic Devt:	1,570,013	1,814,058
External Financing:	519,759	538,990
o/w Lower Local Government	461,818	598,631
o/w: Wage:	0	0
Non-Wage Recurrent:	382,652	461,561
Domestic Devt:	79,166	137,070
External Financing:	0	0

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Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	3,174,613	4,328,345
District Unconditional Grant Non-Wage	107,419	111,467
District Unconditional Grant Wage	793,065	889,259
Locally Raised Revenues	62,884	74,879
Multi-Sectoral Transfers to LLGs_NonWage	187,476	300,786
Programme Conditional Grant - Non Wage Recurrent	2,023,769	2,951,955
Development Revenues	161,659	478,741
Transitional Conditional Grant - Development	0	300,000
District Discretionary Equalisation Development Grant	67,739	20,916
External Financing	14,754	14,754
Locally Raised Revenues	0	6,000
Multi-Sectoral Transfers to LLGs_Gou	79,166	137,070
Total Revenues Shares	3,336,272	4,807,086
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	793,065	889,259
Non Wage	2,381,548	3,439,087
Development Expenditure		
Domestic Development	146,905	463,987
External Financing	14,754	14,754
Total Expenditure	3,336,272	4,807,086

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

Service Area 10 Administration and Management

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management					
Key Service Area 000090 Climate Change Adaptation					

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227001 Travel inland	0	1,000	0	0	1,000
Total Cost of Climate Change Adaptation	0	1,000	0	0	1,000
Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management	0	1,000	0	0	1,000
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
Programme 14 Public Sector Transformation					
Key Service Area 000008 Records Management					
221011 Printing, Stationery, Photocopying and Binding	0	200	0	0	200
222002 Postage and Courier	0	70	0	0	70
227001 Travel inland	0	3,000	0	0	3,000
227004 Fuel, Lubricants and Oils	0	2,730	0	0	2,730
Total Cost of Records Management	0	6,000	0	0	6,000
Key Service Area 000011 Communication and Public Relations					
221008 Information and Communication Technology Supplies.	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	707	0	0	707
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of Communication and Public Relations	0	2,707	0	0	2,707
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
211101 General Staff Salaries	889,259	0	0	0	889,259
273104 Pension	0	1,299,804	0	0	1,299,804
273105 Gratuity	0	1,533,352	0	0	1,533,352
352881 Pension and Gratuity Arrears Budgeting	0	118,799	0	0	118,799
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	889,259	2,951,955	0	0	3,841,214
Key Service Area 010008 Capacity Strengthening					
221011 Printing, Stationery, Photocopying and Binding	0	800	0	0	800
222001 Information and Communication Technology Services.	0	1,200	0	0	1,200
223001 Property Management Expenses	0	1,239	6,000	0	7,239
Total for LCIII: Mparo Town Council	County: Rukiga				6,000

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LCII: Central Ward	Head Quarter-Compound	Property Management - Expenses	Source: Locally Raised Revenues	6,000
225204 Monitoring and Supervision of capital work		0	0 15,000 0	15,000
Total for LCIII: Mparo Town Council		County: Rukiga		15,000
LCII: Mparo Town Council	Rukiga Head Quarters	Monitoring Capital Projects	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc	15,000
227001 Travel inland		0	8,600 0 0	8,600
227004 Fuel, Lubricants and Oils		0	7,006 0 0	7,006
228001 Maintenance-Buildings and Structures		0	0 2,000 0	2,000
Total for LCIII: Mparo Town Council		County: Rukiga		2,000
LCII: Mparo Town Council	District Head Quarters	Building and Facility Maintenance - Maintenance Costs	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	2,000
312121 Non-Residential Buildings - Acquisition		0	0 285,000 0	285,000
Total for LCIII: Mparo Town Council		County: Rukiga		285,000
LCII: Central Ward	District Head Quarters Council Hall	Non Residential Buildings - Office Building	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc	285,000
312139 Other Structures - Acquisition		0	0 4,916 0	4,916
Total for LCIII: Mparo Town Council		County: Rukiga		4,916
LCII: Central Ward	Retention on Fence	Other Structures - Construction Works	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	4,916
Total Cost of Capacity Strengthening		0	18,845 312,916 0	331,761
Key Service Area 390017 Public Service Performance management				
221007 Books, Periodicals & Newspapers		0	1,500 0 0	1,500
221009 Welfare and Entertainment		0	2,936 0 0	2,936
221011 Printing, Stationery, Photocopying and Binding		0	3,000 0 0	3,000
221012 Small Office Equipment		0	2,000 0 0	2,000
221017 Membership dues and Subscription fees.		0	6,000 0 0	6,000
221020 Litigation and related expenses		0	33,978 0 0	33,978
222001 Information and Communication Technology Services.		0	2,000 0 0	2,000
227001 Travel inland		0	25,509 0 0	25,509
227004 Fuel, Lubricants and Oils		0	29,000 0 0	29,000
228002 Maintenance-Transport Equipment		0	8,000 0 0	8,000

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Total Cost of Public Service Performance management	0	113,923	0	0	113,923
Total Cost of Public Sector Transformation	889,259	3,093,430	312,916	0	4,295,606
Programme 16 Governance And Security					
Key Service Area 000014 Administrative and Support Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,200	0	0	4,200
225204 Monitoring and Supervision of capital work	0	0	0	14,754	14,754
Total for LCIII: Mparo Town Council	County: Rukiga				14,754
LCII: Central Ward	Rukiga	Monitoring and supervision of CORDAID projects	Source: External Financing 681-Cordaid-Uganda		14,754
227001 Travel inland	0	6,000	0	0	6,000
227004 Fuel, Lubricants and Oils	0	7,000	0	0	7,000
Total Cost of Administrative and Support Services	0	17,200	0	14,754	31,954
Total Cost of Governance And Security	0	17,200	0	14,754	31,954
Programme 17 Regional Balanced Development					
Key Service Area 000005 Human Resource Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,880	0	0	1,880
221002 Workshops, Meetings and Seminars	0	0	6,000	0	6,000
Total for LCIII: Mparo Town Council	County: Rukiga				6,000
LCII: Central Ward	Rukiga	Workshops, Meetings, Seminars - Training (Data Processing)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		6,000
221009 Welfare and Entertainment	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	3,911	0	0	3,911
222001 Information and Communication Technology Services.	0	1,400	0	0	1,400
227001 Travel inland	0	12,000	0	0	12,000
227004 Fuel, Lubricants and Oils	0	3,480	8,000	0	11,480
Total for LCIII: Mparo Town Council	County: Rukiga				8,000
LCII: Central Ward	PIP	Fuel, Oils and Lubricants - Fuel Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		8,000
Total Cost of Human Resource Management	0	25,671	14,000	0	39,671
Total Cost of Regional Balanced Development	0	25,671	14,000	0	39,671
Total Cost of Administration and Management	889,259	3,138,301	326,916	14,754	4,369,230
Total Cost of Administration	889,259	3,138,301	326,916	14,754	4,369,230

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Subcounty / Town Council / Division: 236459 Kamwezi Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
227001 Travel inland	0	48,371	0	0	48,371
227004 Fuel, Lubricants and Oils	0	32,295	0	0	32,295
313129 Other Buildings other than dwellings - Improvement	0	0	37,055	0	37,055
Total Cost of Facilities Management	0	80,666	37,055	0	117,721
Total Cost of Public Sector Transformation	0	80,666	37,055	0	117,721
Total Cost of Administration and Management	0	80,666	37,055	0	117,721
Total Cost of 236459 Kamwezi Subcounty	0	80,666	37,055	0	117,721

Subcounty / Town Council / Division: 236461 Bukinda Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
227001 Travel inland	0	3,302	0	0	3,302
227004 Fuel, Lubricants and Oils	0	16,055	0	0	16,055
313129 Other Buildings other than dwellings - Improvement	0	0	17,378	0	17,378
Total Cost of Facilities Management	0	19,358	17,378	0	36,735
Total Cost of Public Sector Transformation	0	19,358	17,378	0	36,735
Total Cost of Administration and Management	0	19,358	17,378	0	36,735
Total Cost of 236461 Bukinda Subcounty	0	19,358	17,378	0	36,735

Subcounty / Town Council / Division: 236463 Muhanga Town Council

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					

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Key Service Area 000003 Facilities Management

227001 Travel inland	0	44,980	0	0	44,980
227004 Fuel, Lubricants and Oils	0	37,599	0	0	37,599
312129 Other Buildings other than dwellings - Acquisition	0	0	14,432	0	14,432
Total Cost of Facilities Management	0	82,579	14,432	0	97,011
Total Cost of Public Sector Transformation	0	82,579	14,432	0	97,011
Total Cost of Administration and Management	0	82,579	14,432	0	97,011
Total Cost of 236463 Muhanga Town Council	0	82,579	14,432	0	97,011

Subcounty / Town Council / Division: 236470 Kashambya Subcounty

Service Area 10 Administration and Management

Ushs Thousands

Approved Budget Estimates for FY 2025/26

01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
227001 Travel inland	0	22,172	0	0	22,172
227004 Fuel, Lubricants and Oils	0	28,543	0	0	28,543
312129 Other Buildings other than dwellings - Acquisition	0	0	32,508	0	32,508
Total Cost of Facilities Management	0	50,715	32,508	0	83,223
Total Cost of Public Sector Transformation	0	50,715	32,508	0	83,223
Total Cost of Administration and Management	0	50,715	32,508	0	83,223
Total Cost of 236470 Kashambya Subcounty	0	50,715	32,508	0	83,223

Subcounty / Town Council / Division: 236471 Rwamucucu Subcounty

Service Area 10 Administration and Management

Ushs Thousands

Approved Budget Estimates for FY 2025/26

01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
227001 Travel inland	0	14,970	0	0	14,970
227004 Fuel, Lubricants and Oils	0	25,890	0	0	25,890
312129 Other Buildings other than dwellings - Acquisition	0	0	29,294	0	29,294
Total Cost of Facilities Management	0	40,860	29,294	0	70,154
Total Cost of Public Sector Transformation	0	40,860	29,294	0	70,154
Total Cost of Administration and Management	0	40,860	29,294	0	70,154
Total Cost of 236471 Rwamucucu Subcounty	0	40,860	29,294	0	70,154

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Subcounty / Town Council / Division: 257530 Mparo Town Council

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
227001 Travel inland	0	8,900	0	0	8,900
227004 Fuel, Lubricants and Oils	0	17,709	0	0	17,709
313129 Other Buildings other than dwellings - Improvement	0	0	6,404	0	6,404
Total Cost of Facilities Management	0	26,609	6,404	0	33,012
Total Cost of Public Sector Transformation	0	26,609	6,404	0	33,012
Total Cost of Administration and Management	0	26,609	6,404	0	33,012
Total Cost of 257530 Mparo Town Council	0	26,609	6,404	0	33,012

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Finance

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
<i>Recurrent Revenues</i>	182,369	216,789
District Unconditional Grant Non-Wage	50,459	51,413
District Unconditional Grant Wage	107,178	137,178
Locally Raised Revenues	24,732	28,198
Total Revenues Shares	182,369	216,789
B: Breakdown of Department Expenditures		
<i>Recurrent Expenditure</i>		
Wage	107,178	137,178
Non Wage	75,191	79,611
<i>Development Expenditure</i>		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	182,369	216,789

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

Service Area 10 Financial Management and Accountability (LG)

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management					
Key Service Area 000090 Climate Change Adaptation					
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of Climate Change Adaptation	0	1,000	0	0	1,000
Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management	0	1,000	0	0	1,000
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	1,877	0	0	1,877
Total Cost of HIV/AIDS Mainstreaming	0	1,877	0	0	1,877
Total Cost of Human Capital Development	0	1,877	0	0	1,877
Programme 16 Governance And Security					

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Key Service Area 000061 Management of Government Accounts

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,750	0	0	3,750
221002 Workshops, Meetings and Seminars	0	1,720	0	0	1,720
221008 Information and Communication Technology Supplies.	0	1,500	0	0	1,500
221009 Welfare and Entertainment	0	3,319	0	0	3,319
222001 Information and Communication Technology Services.	0	200	0	0	200
227001 Travel inland	0	9,909	0	0	9,909
227004 Fuel, Lubricants and Oils	0	4,500	0	0	4,500
Total Cost of Management of Government Accounts	0	24,898	0	0	24,898
Total Cost of Governance And Security	0	24,898	0	0	24,898

Programme 17 Regional Balanced Development

Key Service Area 560080 Local Revenue Collection

221009 Welfare and Entertainment	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	500	0	0	500
223005 Electricity	0	4,700	0	0	4,700
227001 Travel inland	0	4,000	0	0	4,000
227004 Fuel, Lubricants and Oils	0	8,000	0	0	8,000
228002 Maintenance-Transport Equipment	0	236	0	0	236
Total Cost of Local Revenue Collection	0	18,436	0	0	18,436
Total Cost of Regional Balanced Development	0	18,436	0	0	18,436

Programme 18 Development Plan Implementation

Key Service Area 000004 Finance and Accounting

211101 General Staff Salaries	137,178	0	0	0	137,178
221002 Workshops, Meetings and Seminars	0	1,000	0	0	1,000
221007 Books, Periodicals & Newspapers	0	200	0	0	200
221009 Welfare and Entertainment	0	493	0	0	493
221011 Printing, Stationery, Photocopying and Binding	0	5,000	0	0	5,000
221012 Small Office Equipment	0	200	0	0	200
222001 Information and Communication Technology Services.	0	1,200	0	0	1,200
223001 Property Management Expenses	0	307	0	0	307

VOTE: 923 Rukiga District

227001 Travel inland	0	13,000	0	0	13,000
227004 Fuel, Lubricants and Oils	0	11,000	0	0	11,000
228004 Maintenance-Other Fixed Assets	0	1,000	0	0	1,000
Total Cost of Finance and Accounting	137,178	33,400	0	0	170,578
Total Cost of Development Plan Implementation	137,178	33,400	0	0	170,578
Total Cost of Financial Management and Accountability (LG)	137,178	79,611	0	0	216,789
Total Cost of Finance	137,178	79,611	0	0	216,789

VOTE: 923 Rukiga District

Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	442,749	467,572
District Unconditional Grant Non-Wage	215,351	222,581
District Unconditional Grant Wage	187,272	187,272
Locally Raised Revenues	40,126	57,719
Development Revenues	45,252	45,252
District Discretionary Equalisation Development Grant	45,252	45,252
Total Revenues Shares	488,001	512,823
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	187,272	187,272
Non Wage	255,477	280,300
Development Expenditure		
Domestic Development	45,252	45,252
External Financing	0	0
Total Expenditure	488,001	512,823

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

Service Area 10 Legislation and Oversight					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management					
Key Service Area 000078 Land Management					
221009 Welfare and Entertainment	0	404	0	0	404
227001 Travel inland	0	6,596	0	0	6,596
Total Cost of Land Management	0	7,000	0	0	7,000
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of Climate Change Mitigation	0	1,000	0	0	1,000
Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management	0	8,000	0	0	8,000

VOTE: 923 Rukiga District

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

Programme 14 Public Sector Transformation

Key Service Area 000007 Procurement and Disposal Services

221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
227001 Travel inland	0	8,500	0	0	8,500
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Procurement and Disposal Services	0	14,500	0	0	14,500

Key Service Area 000049 Recruitment services

221001 Advertising and Public Relations	0	0	2,000	0	2,000
Total for LCIII: Mparo Town Council	County: Rukiga				2,000
LCII: Central Ward	DSC	Media - Announcements	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		2,000
221009 Welfare and Entertainment	0	0	2,400	0	2,400
Total for LCIII: Mparo Town Council	County: Rukiga				2,400
LCII: Central Ward	DSC	Welfare - Food and Refreshments	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		2,400
221011 Printing, Stationery, Photocopying and Binding	0	0	1,000	0	1,000
Total for LCIII: Mparo Town Council	County: Rukiga				1,000
LCII: Central Ward	DSC	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		1,000
227001 Travel inland	0	15,000	8,000	0	23,000
Total for LCIII: Mparo Town Council	County: Rukiga				8,000
LCII: Central Ward	DSC	Travel Inland - Facilitation	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		8,000
227004 Fuel, Lubricants and Oils	0	0	11,852	0	11,852
Total for LCIII: Mparo Town Council	County: Rukiga				11,852
LCII: Central Ward	DSC	Fuel, Oils and Lubricants - Fuel Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		11,852
Total Cost of Recruitment services	0	15,000	25,252	0	40,252
Total Cost of Public Sector Transformation	0	29,500	25,252	0	54,752

VOTE: 923 Rukiga District

Programme 16 Governance And Security

Key Service Area 000023 Inspection and Monitoring

221009 Welfare and Entertainment	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
221012 Small Office Equipment	0	1,000	0	0	1,000
221017 Membership dues and Subscription fees.	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	4,000	0	0	4,000
227001 Travel inland	0	12,818	0	0	12,818
227004 Fuel, Lubricants and Oils	0	26,921	0	0	26,921
Total Cost of Inspection and Monitoring	0	50,739	0	0	50,739

Key Service Area 000024 Compliance and Enforcement Services

221011 Printing, Stationery, Photocopying and Binding	0	0	3,000	0	3,000
Total for LCIII: Mparo Town Council		County: Rukiga			3,000
LCII: Central Ward	RUKIGA	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		3,000
227001 Travel inland	0	1,000	13,000	0	14,000
Total for LCIII: Mparo Town Council		County: Rukiga			13,000
LCII: Central Ward	Mparo	Travel Inland - Facilitation	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		13,000
227004 Fuel, Lubricants and Oils	0	0	4,000	0	4,000
Total for LCIII: Mparo Town Council		County: Rukiga			4,000
LCII: Central Ward	PAC	Fuel, Oils and Lubricants - Fuel Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		4,000
Total Cost of Compliance and Enforcement Services	0	1,000	20,000	0	21,000
Total Cost of Governance And Security	0	51,739	20,000	0	71,739

Programme 17 Regional Balanced Development

Key Service Area 000010 Leadership and Management

211101 General Staff Salaries	187,272	0	0	0	187,272
211105 Ex-Gratia for Political leaders.	0	79,924	0	0	79,924
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	44,216	0	0	44,216
221002 Workshops, Meetings and Seminars	0	13,000	0	0	13,000
221009 Welfare and Entertainment	0	4,000	0	0	4,000

VOTE: 923 Rukiga District

221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
227001 Travel inland	0	44,920	0	0	44,920
227004 Fuel, Lubricants and Oils	0	3,000	0	0	3,000
Total Cost of Leadership and Management	187,272	190,060	0	0	377,332
Total Cost of Regional Balanced Development	187,272	190,060	0	0	377,332
Total Cost of Legislation and Oversight	187,272	280,300	45,252	0	512,823
Total Cost of Statutory bodies	187,272	280,300	45,252	0	512,823

VOTE: 923 Rukiga District

Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,043,531	1,130,440
Programme Conditional Grant - Wage Recurrent	782,459	812,459
Programme Conditional Grant - Non Wage Recurrent	221,072	280,981
District Unconditional Grant Wage	30,000	33,000
Locally Raised Revenues	10,000	4,000
Development Revenues	293,986	183,952
Programme Conditional Grant - Development	254,884	144,851
External Financing	39,101	39,101
Total Revenues Shares	1,337,517	1,314,392
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	812,459	845,459
Non Wage	231,072	284,981
Development Expenditure		
Domestic Development	254,884	144,851
External Financing	39,101	39,101
Total Expenditure	1,337,517	1,314,392

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

Service Area 10 Agricultural Extension					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of Climate Change Mitigation	0	2,000	0	0	2,000
Key Service Area 010016 Farmer mobilisation and sensitisation					
227001 Travel inland	0	29,000	0	0	29,000
227004 Fuel, Lubricants and Oils	0	31,000	0	0	31,000
228002 Maintenance-Transport Equipment	0	12,000	0	0	12,000

VOTE: 923 Rukiga District

Total Cost of Farmer mobilisation and sensitisation	0	72,000	0	0	72,000
Total Cost of Agro-Industrialization	0	74,000	0	0	74,000
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
Total Cost of Agricultural Extension	0	75,000	0	0	75,000
Service Area 20 Agricultural Production					

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010036 Water for production management systems					
225204 Monitoring and Supervision of capital work	0	0	87,446	0	87,446
Total for LCIII: Mparo Town Council	County: Rukiga				87,446
LCII: Central Ward	Central	Monitoring and supervision of capital works	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development		87,446
Total Cost of Water for production management systems	0	0	87,446	0	87,446
Key Service Area 010059 Post-harvest handling, storage and processing					
211101 General Staff Salaries	845,459	0	0	0	845,459
221009 Welfare and Entertainment	0	8,000	0	0	8,000
221011 Printing, Stationery, Photocopying and Binding	0	1,200	0	0	1,200
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
225204 Monitoring and Supervision of capital work	0	0	0	39,101	39,101
Total for LCIII: Mparo Town Council	County: Rukiga				39,101
LCII: Central Ward	Central	Monitoring and supervision of Capital projects	Source: External Financing 681-Cordaid-Uganda		39,101
227001 Travel inland	0	48,713	0	0	48,713
227004 Fuel, Lubricants and Oils	0	48,723	0	0	48,723
228002 Maintenance-Transport Equipment	0	6,000	0	0	6,000
312121 Non-Residential Buildings - Acquisition	0	0	57,405	0	57,405
Total for LCIII: Mparo Town Council	County: Rukiga				57,405

VOTE: 923 Rukiga District

LCII: Central Ward	Construction of Fish Hatchery	Other Structures - Construction Works	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			38,672
LCII: Mparo Town Council	Fish Hatchary	Other Structures - Construction Works	Source: Programme Conditional Grant - Development 101-o/w Production - Development			18,733
Total Cost of Post-harvest handling, storage and processing		845,459	113,636	57,405	39,101	1,055,601
Key Service Area 010074 Vector and disease control						
227001 Travel inland		0	15,588	0	0	15,588
227004 Fuel, Lubricants and Oils		0	11,588	0	0	11,588
228002 Maintenance-Transport Equipment		0	3,153	0	0	3,153
Total Cost of Vector and disease control		0	30,328	0	0	30,328
Total Cost of Agro-Industrialization		845,459	143,964	144,851	39,101	1,173,375
Total Cost of Agricultural Production		845,459	143,964	144,851	39,101	1,173,375
Service Area 30 Agricultural Value Chain Services						

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 300016 Parish Development Model Operations					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	36,000	0	0	36,000
227001 Travel inland	0	30,017	0	0	30,017
Total Cost of Parish Development Model Operations	0	66,017	0	0	66,017
Total Cost of Agro-Industrialization	0	66,017	0	0	66,017
Total Cost of Agricultural Value Chain Services	0	66,017	0	0	66,017
Total Cost of Production and Marketing	845,459	284,981	144,851	39,101	1,314,392

VOTE: 923 Rukiga District

Health

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	4,784,960	5,022,115
Programme Conditional Grant - Wage Recurrent	4,416,378	4,580,557
Programme Conditional Grant - Non Wage Recurrent	366,582	438,557
Locally Raised Revenues	2,000	3,000
Development Revenues	437,629	568,537
Programme Conditional Grant - Development	69,898	164,575
District Discretionary Equalisation Development Grant	48,000	65,000
External Financing	319,731	338,962
Total Revenues Shares	5,222,589	5,590,652
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	4,416,378	4,580,557
Non Wage	368,582	441,557
Development Expenditure		
Domestic Development	117,898	229,575
External Financing	319,731	338,962
Total Expenditure	5,222,589	5,590,652

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

Service Area 10 Primary HealthCare						
Approved Budget Estimates for FY 2025/26						
Ushs Thousands						
01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development						
Key Service Area 320165 Primary Health care services						
263308 Sector Conditional Grant (Non-Wage)		0	365,787	0	0	365,787
Total for LCIII: Kamwezi Subcounty		County: Rukiga				104,506
LCII: Kashekye	Kashekye HCIII	Kamwezi Kashekye Health Unit	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			4,440
LCII: Kashekye	Kashekye HCIII	Kamwezi Kashekye Health Unit	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)			4,602

VOTE: 923 Rukiga District

LCII: Kigara	Kamwezi HCIV	Kamwezi HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	21,167
LCII: Kigara	Kamwezi HCIV	Kamwezi HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	53,650
LCII: Kyogo	Kyogo	Kyongo HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	4,551
LCII: Kyogo	Kyogo HCIII	Kyongo HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	10,730
LCII: Rwenyangye	Rwenyangye HCII	Rwenyangye HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,365
Total for LCIII: Bukinda Subcounty		County: Rukiga		16,095
LCII: Kandago	Kandago HCII	KandagoHC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,365
LCII: Karorwa	Karorwa	Karorwa HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,365
LCII: Kyerero	Kyerero HCII	Kyerero HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,365
Total for LCIII: Rwamucucu Subcounty		County: Rukiga		53,921
LCII: Burime	Kahama	KahamaHC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	10,730
LCII: Burime	Kahama HCIII	KahamaHC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	3,334
LCII: Burime	Rwanjura	Rwanjura HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,365
LCII: Ibumba	Ibumba	Ibumba HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,365
LCII: Ibumba	Iburwe	Ibugwe HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,365
LCII: Kitojo	Kitojo HCII	Kitojo HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,365
LCII: Mparo	Kibanda HCII	Kibanda HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,365
LCII: Noozi	NOOZI HC II	Noozi HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,365
LCII: Nyarurambi	Nyakarambi	Nyakarambi HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	2,301

VOTE: 923 Rukiga District

LCII: Nyarurambi	Nyarurambi HCII	NYARURAMBI HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,365
Total for LCIII: Missing Subcounty		County: Missing County		191,266
LCII: Missing Parish	Bucundura HCII	Bucundura HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,365
LCII: Missing Parish	Bukinda HCIII	BukindaHC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	11,388
LCII: Missing Parish	Bukinda HCIII	BukindaHC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	10,730
LCII: Missing Parish	Kafunjo	Kafunjo Nyakarambi HCII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,365
LCII: Missing Parish	Kakatunda HCIII	Kakatunda HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	4,602
LCII: Missing Parish	Kakatunda HCIII	Kakatunda HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	7,453
LCII: Missing Parish	Kashambya HCIII	Kashambya HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	9,611
LCII: Missing Parish	Kashambya HCIII	Kashambya HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	10,730
LCII: Missing Parish	Kihanga HCIII	Kihanga HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	7,222
LCII: Missing Parish	Kihanga HCIII	Kihanga HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	4,602
LCII: Missing Parish	Kitanga	KitangaHC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,365
LCII: Missing Parish	Kitanga HCIII	Kitanga HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	5,470
LCII: Missing Parish	Kitanga HCIII	Kitanga HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	4,602
LCII: Missing Parish	Kitunga HCII	Kitunga HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,365
LCII: Missing Parish	Mparo HCIV	Mparo HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	53,650
LCII: Missing Parish	Mparo HCIV	Mparo HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	26,714
LCII: Missing Parish	Muhanga HCII	Muhanga HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	2,301

VOTE: 923 Rukiga District

LCII: Missing Parish	Mukyogo HCII	Mukyogo HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,365		
LCII: Missing Parish	Nyakashebeya HCII	Nyakashebeya HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,365		
Total Cost of Primary Health care services		0	365,787	0	0	365,787
Total Cost of Human Capital Development		0	365,787	0	0	365,787
Total Cost of Primary HealthCare		0	365,787	0	0	365,787
Service Area 30 Health Management and Supervision						

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management					
Key Service Area 000090 Climate Change Adaptation					
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of Climate Change Adaptation	0	1,000	0	0	1,000
Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management	0	1,000	0	0	1,000
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	4,000	0	0	4,000
Total Cost of HIV/AIDS Mainstreaming	0	4,000	0	0	4,000
Key Service Area 000039 Policies, Regulations and Standards					
211101 General Staff Salaries	4,580,557	0	0	0	4,580,557
221008 Information and Communication Technology Supplies.	0	400	0	0	400
221009 Welfare and Entertainment	0	3,200	0	0	3,200
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	1,600	0	0	1,600
223004 Guard and Security services	0	680	0	0	680
223005 Electricity	0	2,000	0	0	2,000
225203 Appraisal and Feasibility Studies for Capital Works	0	0	0	338,962	338,962
Total for LCIII: Mparo Town Council	County: Rukiga				338,962
LCII: Central Ward	Central	Feasibility Studies or Screening of Projects - Appraisal	Source: External Financing 426-United Nations Children Fund (UNICEF)		87,231

VOTE: 923 Rukiga District

LCII: Central Ward	Central	Feasibility Studies or Screening of Projects - Appraisal	Source: External Financing 445-World Health Organisation (WHO)			98,586
LCII: Central Ward	Central	Feasibility Studies or Screening of Projects - Appraisal	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)			115,145
LCII: Central Ward	Mparo TC	Feasibility Studies or Screening of Projects - Stakeholder Engagement	Source: External Financing 436-Global Fund for HIV, TB & Malaria			38,000
225204 Monitoring and Supervision of capital work		0	0	8,191	0	8,191
Total for LCIII: Kamwezi Subcounty		County: Rukiga				8,191
LCII: Kigara	Kamwezi HCIV	DEC	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			8,191
227001 Travel inland		0	6,085	0	0	6,085
227004 Fuel, Lubricants and Oils		0	8,001	0	0	8,001
228002 Maintenance-Transport Equipment		0	11,965	0	0	11,965
312121 Non-Residential Buildings - Acquisition		0	0	221,384	0	221,384
Total for LCIII: Kamwezi Subcounty		County: Rukiga				156,384
LCII: Kigara	Maternity Ward at Kamwezi HCIV	Non Residential Buildings - Other Construction works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			156,384
Total for LCIII: Mparo Town Council		County: Rukiga				65,000
LCII: Central Ward	Mortuary	Non Residential Buildings - Other Construction works	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			65,000
Total Cost of Policies, Regulations and Standards		4,580,557	35,931	229,575	338,962	5,185,025
Key Service Area 320027 Medical and Health Supplies						
221009 Welfare and Entertainment		0	4,080	0	0	4,080
221011 Printing, Stationery, Photocopying and Binding		0	1,000	0	0	1,000
221012 Small Office Equipment		0	800	0	0	800
222001 Information and Communication Technology Services.		0	2,000	0	0	2,000
227001 Travel inland		0	5,600	0	0	5,600
227004 Fuel, Lubricants and Oils		0	6,517	0	0	6,517
Total Cost of Medical and Health Supplies		0	19,997	0	0	19,997
Key Service Area 320135 Sanitation and hygiene Services						
221011 Printing, Stationery, Photocopying and Binding		0	800	0	0	800

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221012 Small Office Equipment	0	0	0	0	0
222001 Information and Communication Technology Services.	0	600	0	0	600
227001 Travel inland	0	1,442	0	0	1,442
227004 Fuel, Lubricants and Oils	0	12,000	0	0	12,000
Total Cost of Sanitation and hygiene Services	0	14,842	0	0	14,842
Total Cost of Human Capital Development	4,580,557	74,770	229,575	338,962	5,223,865
Total Cost of Health Management and Supervision	4,580,557	75,770	229,575	338,962	5,224,865
Total Cost of Health	4,580,557	441,557	229,575	338,962	5,590,652

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Education

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	12,410,921	12,718,969
Programme Conditional Grant - Wage Recurrent	10,310,774	10,411,670
Programme Conditional Grant - Non Wage Recurrent	1,994,798	2,200,951
District Unconditional Grant Wage	77,348	77,348
Locally Raised Revenues	6,000	6,000
Other Transfers from Central Government	22,000	23,000
Development Revenues	726,339	614,666
Transitional Conditional Grant - Development	300,000	300,000
Programme Conditional Grant - Development	426,339	268,666
District Discretionary Equalisation Development Grant	0	46,000
Total Revenues Shares	13,137,260	13,333,635
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	10,388,122	10,489,018
Non Wage	2,022,798	2,229,951
Development Expenditure		
Domestic Development	726,339	614,666
External Financing	0	0
Total Expenditure	13,137,260	13,333,635

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

Service Area 10 Pre-Primary and Primary Education

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	3,000	0	0	3,000
Total Cost of HIV/AIDS Mainstreaming	0	3,000	0	0	3,000
Key Service Area 000063 Quality Assurance Systems					
221009 Welfare and Entertainment	0	300	0	0	300

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221011 Printing, Stationery, Photocopying and Binding	0	344	0	0	344
227001 Travel inland	0	6,700	0	0	6,700
227004 Fuel, Lubricants and Oils	0	19,586	0	0	19,586
228002 Maintenance-Transport Equipment	0	950	0	0	950
Total Cost of Quality Assurance Systems	0	27,880	0	0	27,880
Key Service Area 320110 Sports and recreational services					
211101 General Staff Salaries	5,974,515	0	0	0	5,974,515
Total Cost of Sports and recreational services	5,974,515	0	0	0	5,974,515
Key Service Area 320162 Capitation (Primary)					
225202 Environment Impact Assessment for Capital Works	0	0	3,440	0	3,440
Total for LCIII: Mparo Town Council	County: Rukiga				3,440
LCII: Central Ward	ESMPs	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		3,440
225204 Monitoring and Supervision of capital work	0	0	10,000	0	10,000
Total for LCIII: Mparo Town Council	County: Rukiga				10,000
LCII: Central Ward	Monitoring	Monitoring	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		10,000
263308 Sector Conditional Grant (Non-Wage)	0	662,539	0	0	662,539
Total for LCIII: Kamwezi Subcounty	County: Rukiga				173,270
LCII: Kashekye	KANYEGANYEGYE P.S	KANYEGANYE GYE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		14,290
LCII: Kashekye	NYAKIHANGA P.S.	NYAKIHANGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		16,290
LCII: Kashekye	RUNONI	RUNONI	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		7,550
LCII: Kibanda	KIBANDA P.S	KIBANDA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		15,950
LCII: Kibanda	Kinyamoozi P.S.	Kinyamoozi P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		18,350
LCII: Kigara	Kacucu P.S	Kacucu P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		8,170
LCII: Kigara	KAMWEZI P.S.	KAMWEZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		13,870
LCII: Kigara	KIGARA P.S.	KIGARA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		9,150

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LCII: Kigara	Kigara PS	KATUNGU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,430
LCII: Kyabuhangwa	KASHEKYE P.S.	KASHEKYE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,050
LCII: Kyabuhangwa	KYABUHANDWA P.S.	KYABUHANDWA A P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,530
LCII: Kyogo	Bwirambere P.S	Bwirambere P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,190
LCII: Kyogo	KYOGO P.S.	KYOGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,270
LCII: Rwenyangye	OMUNKOLE P.S	OMUNKOLE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,530
LCII: Rwenyangye	RWENYONZA P.S	RWENYONZA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,650
Total for LCIII: Bukinda Subcounty		County: Rukiga		63,950
LCII: Kandago	KANDAGO P.S.	KANDAGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,450
LCII: Karorwa	BUKORANYI P.S.	BUKORANYI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,210
LCII: Karorwa	KARORWA P.S.	KARORWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,230
LCII: Karorwa	NYAKASIRU P.S.	NYAKASIRU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,310
LCII: Karorwa	RURANGARA P.S	RURANGARA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,430
LCII: Kyerero	KYERERO P.S	KYERERO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,410
LCII: Kyerero	RWABUHIMBIRA P.S.	RWABUHIMBIR A P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,250
LCII: Kyerero	Wacheba P.S.	Wacheba P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,270
LCII: Nyakasiru	RYABIRENGYE P.S.	RYABIRENGYE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,390
Total for LCIII: Kashambya Subcounty		County: Rukiga		123,269
LCII: Kafunjo	BUCUNDURA P.S.	BUCUNDURA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,350

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LCII: Kafunjo	KASHAMBYA P.S.	KASHAMBYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,190
LCII: Kitanga	KITANGA P.S.	KITANGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	4,812
LCII: Kitanga	KITANGA P.S.	KITANGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,288
LCII: Kitanga	NTARAGA	NTARAGA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,430
LCII: Kitanga	RUKIGA P.S	RUKIGA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,490
LCII: Kitunga	KABIRA P.S	KABIRA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,370
LCII: Kitunga	NGOMA II P.S	NGOMA II P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,870
LCII: Kitunga	NYAMAMBO P.S	NYAMAMBO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,150
LCII: Kitunga	RUYUMBU P.S.	RUYUMBU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,910
LCII: Nyakashebeya	KITUNGA P.S	KITUNGA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,330
LCII: Nyakashebeya	NYAKARIBA P.S.	NYAKARIBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,790
LCII: Rutengye	KANTARE P.S.	KANTARE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,870
LCII: Rutengye	KICUCWE P.S.	KICUCWE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,110
LCII: Rutengye	NYAMISHAMBA P.S.	NYAMISHAMBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,310
Total for LCIII: Rwamucucu Subcounty		County: Rukiga		169,280
LCII: Burime	HAMUNYINYA P.S	HAMUNYINYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,710
LCII: Burime	KAHAMA P.S.	KAHAMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,730
LCII: Burime	RWEMPISI P.S.	RWEMPISI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,350
LCII: Ibumba	IBUGWE P.S.	IBUGWE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,430

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LCII: Ibumba	IBUMBA P.S.	IBUMBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,410
LCII: Ibumba	Nyakafura P.S.	Nyakafura P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,210
LCII: Ibumba	RWAMUCUCU P.S.	RWAMUCUCU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,290
LCII: Kitojo	BUZOOBA P.S.	BUZOOBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	23,250
LCII: Kitojo	Nyakarambi P.S.	Nyakarambi P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,390
LCII: Noozi	HAMWARO P.S.	HAMWARO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,830
LCII: Noozi	KASONI P.S.	KASONI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,330
LCII: Noozi	KIYOORA	KIYOORA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,290
LCII: Noozi	NOOZI P.S.	NOOZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,830
LCII: Nyakagabagaba	KAMUTUNGU P.S.	KAMUTUNGU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,230
LCII: Nyakagabagaba	KIHOREZO P.S.	KIHOREZO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,990
LCII: Nyakagabagaba	KIRUNDWE P.S.	KIRUNDWE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,950
LCII: Nyakagabagaba	NYARUBARE P.S.	NYARUBARE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,570
LCII: Nyarurambi	MUGAMBISA P.S.	MUGAMBISA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,350
LCII: Nyarurambi	MURAMBI P.S.	MURAMBI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,290
LCII: Nyarurambi	SHOOKO P.S.	SHOOKO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,850
Total for LCIII: Missing Subcounty		County: Missing County		132,770
LCII: Missing Parish	BUTARE P.S.	BUTARE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,290
LCII: Missing Parish	KAKATUNDA P.S.	KAKATUNDA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,470

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LCII: Missing Parish	KIHANGA BOYS P.S	KIHANGA BOYS P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,590		
LCII: Missing Parish	KIHANGA GIRLS P.S	KIHANGA GIRLS P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,490		
LCII: Missing Parish	KITOJO P.S.	KITOJO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,350		
LCII: Missing Parish	KYEHINDE P.S.	KYEHINDE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,990		
LCII: Missing Parish	MPARO MIXED SCHOOL	MPARO MIXED SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,370		
LCII: Missing Parish	MUHANGA KITABURAZA P.S.	MUHANGA KITABURAZA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,250		
LCII: Missing Parish	Ngoma I P.S.	Ngoma I P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,030		
LCII: Missing Parish	NYABIREREMA DEMO.	NYABIREREMA DEMO.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,890		
LCII: Missing Parish	NYEIKUNAMA P.S.	NYEIKUNAMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,310		
LCII: Missing Parish	RUHONWA P.S.	RUHONWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,190		
LCII: Missing Parish	RUSOROOZA P.S.	RUSOROOZA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,550		
313121 Non-Residential Buildings - Improvement		0	0	181,628	0	181,628
Total for LCIII: Kamwezi Subcounty		County: Rukiga				3,094
LCII: Kigara	Kigara PS	Retention	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	3,094		
Total for LCIII: Bukinda Subcounty		County: Rukiga				25,000
LCII: Kandago	4 Stance VIP Latrine Rwabuhimbira232022	SFG	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	25,000		
Total for LCIII: Muhanga Town Council		County: Rukiga				25,000
LCII: Rutare Ward	4 Stance at Rusoroza PS	SFG	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	25,000		
Total for LCIII: Kashambya Subcounty		County: Rukiga				78,534
LCII: Bucundura	4 Stance VIP at Bucundura PS	SFG	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	25,000		
LCII: Bucundura	4 Stance VIP Kyehinde PS	SFG	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	25,000		

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LCII: Bucundura	4 Stance VIP Latrine at Kitojo PS	SFG	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	25,000
LCII: Kitanga	Kabira PS	Retention	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	3,534
Total for LCIII: Rwamucucu Subcounty		County: Rukiga		25,000
LCII: Ibumba	4 Stance VIP Rwamucucu	SFG	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	25,000
Total for LCIII: Mparo Town Council		County: Rukiga		25,000
LCII: Sindi Ward	4 Stance VIP at Kihanga Girls PS	SFG	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	25,000
313129 Other Buildings other than dwellings - Improvement		0	0	119,597
Total for LCIII: Kamwezi Subcounty		County: Rukiga		119,597
LCII: Kigara	Kacucu PS	Other Buildings Other than Dwellings Maintenance- Other Construction works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	73,597
LCII: Kigara	Kacucu PS	Other Buildings Other than Dwellings Maintenance- Other Construction works	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	46,000
Total Cost of Capitation (Primary)		0	662,539	314,666
Total Cost of Human Capital Development		5,974,515	693,419	314,666
Total Cost of Pre-Primary and Primary Education		5,974,515	693,419	314,666
Service Area 20 Secondary Education				

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Ushs Thousands

01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development						
Key Service Area 320158 Capitation (Secondary)						
263308 Sector Conditional Grant (Non-Wage)		0	699,980	0	0	699,980
Total for LCIII: Kamwezi Subcounty		County: Rukiga				188,680
LCII: Kigara	KAMWEZI HIGH SCHOOL	KAMWEZI HIGH SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			159,880
LCII: Kyogo	KYOGO SS	KYOGO SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			28,800
Total for LCIII: Kashambya Subcounty		County: Rukiga				140,100

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LCII: Kitanga	ST ALOYSIUS GIRLS S S S KITANGA	ST ALOYSIUS GIRLS S S S KITANGA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	82,720		
LCII: Rutengye	KANTARE S S	KANTARE S S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	57,380		
Total for LCIII: Missing Subcounty		County: Missing County		371,200		
LCII: Missing Parish	BUKINDA S S	BUKINDA S S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	88,260		
LCII: Missing Parish	KIHANGA S S	KIHANGA S S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	197,220		
LCII: Missing Parish	RWAMUCUCU SEED SCHOOL	RWAMUCUCU SEED SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	64,280		
LCII: Missing Parish	ST JOSEPHS MPARO S S	ST JOSEPHS MPARO S S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	21,440		
Total Cost of Capitation (Secondary)		0	699,980	0	0	699,980

Key Service Area 320159 Secondary Education Services

211101 General Staff Salaries	3,546,447	0	0	0	3,546,447
Total Cost of Secondary Education Services	3,546,447	0	0	0	3,546,447
Total Cost of Human Capital Development	3,546,447	699,980	0	0	4,246,427
Total Cost of Secondary Education	3,546,447	699,980	0	0	4,246,427

Service Area 30 Skills Development

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Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320160 Tertiary Education Services					
211101 General Staff Salaries	890,708	0	0	0	890,708
Total Cost of Tertiary Education Services	890,708	0	0	0	890,708
Key Service Area 320163 Capitation (Tertiary)					
263308 Sector Conditional Grant (Non-Wage)	0	562,736	0	0	562,736
Total for LCIII: Missing Subcounty		County: Missing County			562,736
LCII: Missing Parish	Bukinda	Kabale Bukinda PTC	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent		562,736
Total Cost of Capitation (Tertiary)	0	562,736	0	0	562,736
Total Cost of Human Capital Development	890,708	562,736	0	0	1,453,445
Total Cost of Skills Development	890,708	562,736	0	0	1,453,445
Service Area 40 Education&Sports Management and Inspection					

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Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management					
Key Service Area 000090 Climate Change Adaptation					
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of Climate Change Adaptation	0	1,000	0	0	1,000
Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management	0	1,000	0	0	1,000
Programme 12 Human Capital Development					
Key Service Area 000023 Inspection and Monitoring					
227001 Travel inland	0	27,000	0	0	27,000
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
Total Cost of Inspection and Monitoring	0	29,000	0	0	29,000
Key Service Area 000063 Quality Assurance Systems					
211101 General Staff Salaries	77,348	0	0	0	77,348
221011 Printing, Stationery, Photocopying and Binding	0	1,068	0	0	1,068
222001 Information and Communication Technology Services.	0	300	0	0	300
225202 Environment Impact Assessment for Capital Works	0	3,482	1,000	0	4,482
Total for LCIII: Mparo Town Council	County: Rukiga				1,000
LCII: Central Ward	ESMPs	Environmental Impact Assessment - Completion of Studies	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc		1,000
225204 Monitoring and Supervision of capital work	0	5,000	14,000	0	19,000
Total for LCIII: Mparo Town Council	County: Rukiga				14,000
LCII: Central Ward	PIT and DEC monitoring	DEC and PIT	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc		14,000
227001 Travel inland	0	4,000	0	0	4,000
227004 Fuel, Lubricants and Oils	0	3,780	0	0	3,780
228002 Maintenance-Transport Equipment	0	2,023	0	0	2,023
263402 Transfer to Other Government Units	0	161,162	0	0	161,162
Total for LCIII: Kamwezi Subcounty	County: Rukiga				78,015
LCII: Kashekye	Kanyeganyegye PS	Retention	Source: Programme Conditional Grant - Non Wage Recurrent 51-o/w Primary Education - Non Wage Recurrent		2,568

VOTE: 923 Rukiga District

LCII: Kyabuhangwa	3. Kyabuhangwa PS	Maintenance	Source: Programme Conditional Grant - Non Wage Recurrent 51-o/w Primary Education - Non Wage Recurrent	75,447		
Total for LCIII: Muhanga Town Council		County: Rukiga		2,565		
LCII: Rutare Ward	Kakatunda PS	Retention	Source: Programme Conditional Grant - Non Wage Recurrent 51-o/w Primary Education - Non Wage Recurrent	2,565		
Total for LCIII: Kashambya Subcounty		County: Rukiga		78,019		
LCII: Kitunga	3 Classrom Block	Construction	Source: Programme Conditional Grant - Non Wage Recurrent 51-o/w Primary Education - Non Wage Recurrent	75,447		
LCII: Rutengye	Ntaraga PS	Retention	Source: Programme Conditional Grant - Non Wage Recurrent 51-o/w Primary Education - Non Wage Recurrent	2,571		
Total for LCIII: Rwamucucu Subcounty		County: Rukiga		2,563		
LCII: Nyakagabagaba	Kihorezo PS	Retention	Source: Programme Conditional Grant - Non Wage Recurrent 51-o/w Primary Education - Non Wage Recurrent	2,563		
313129 Other Buildings other than dwellings - Improvement		0	0	285,000	0	285,000
Total for LCIII: Bukinda Subcounty		County: Rukiga		142,500		
LCII: Kandago	4. Classroom Block at Kandago PS	Other Buildings Other than Dwellings Maintenance- Other Construction works	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc	142,500		
Total for LCIII: Kashambya Subcounty		County: Rukiga		142,500		
LCII: Rutengye	4.Classroom Block Kantare PS	Other Buildings Other than Dwellings Maintenance- Other Construction works	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc	142,500		
Total Cost of Quality Assurance Systems		77,348	180,816	300,000	0	558,164
Key Service Area 320003 Assets and Facilities Management						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	4,000	0	0	4,000
221009 Welfare and Entertainment		0	300	0	0	300
227001 Travel inland		0	3,000	0	0	3,000
227004 Fuel, Lubricants and Oils		0	1,000	0	0	1,000
228002 Maintenance-Transport Equipment		0	1,700	0	0	1,700
Total Cost of Assets and Facilities Management		0	10,000	0	0	10,000
Key Service Area 320038 Sports Development and Oversight						
221009 Welfare and Entertainment		0	2,000	0	0	2,000

VOTE: 923 Rukiga District

221011 Printing, Stationery, Photocopying and Binding	0	100	0	0	100
227001 Travel inland	0	5,400	0	0	5,400
227004 Fuel, Lubricants and Oils	0	2,500	0	0	2,500
Total Cost of Sports Development and Oversight	0	10,000	0	0	10,000
Key Service Area 320110 Sports and recreational services					
221009 Welfare and Entertainment	0	15,000	0	0	15,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	500	0	0	500
224008 Educational Materials and Services	0	2,500	0	0	2,500
227001 Travel inland	0	8,000	0	0	8,000
227004 Fuel, Lubricants and Oils	0	11,000	0	0	11,000
228002 Maintenance-Transport Equipment	0	2,000	0	0	2,000
Total Cost of Sports and recreational services	0	40,000	0	0	40,000
Total Cost of Human Capital Development	77,348	269,816	300,000	0	647,164
Total Cost of Education&Sports Management and Inspection	77,348	270,816	300,000	0	648,164
Service Area 50 Special Needs Education					

Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320161 Special Needs Education					
221011 Printing, Stationery, Photocopying and Binding	0	300	0	0	300
227001 Travel inland	0	1,500	0	0	1,500
227004 Fuel, Lubricants and Oils	0	1,200	0	0	1,200
Total Cost of Special Needs Education	0	3,000	0	0	3,000
Total Cost of Human Capital Development	0	3,000	0	0	3,000
Total Cost of Special Needs Education	0	3,000	0	0	3,000
Total Cost of Education	10,489,018	2,229,951	614,666	0	13,333,635

VOTE: 923 Rukiga District

Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,525,799	1,515,799
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
District Unconditional Grant Wage	174,497	204,497
Other Transfers from Central Government	156,126	150,527
Multi-Sectoral Transfers to LLGs_NonWage	195,176	160,775
Development Revenues	5,000	0
District Discretionary Equalisation Development Grant	5,000	0
Total Revenues Shares	1,530,799	1,515,799
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	174,497	204,497
Non Wage	1,351,302	1,311,302
Development Expenditure		
Domestic Development	5,000	0
External Financing	0	0
Total Expenditure	1,530,799	1,515,799

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

Service Area 10 Community Access Roads					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management					
Key Service Area 000090 Climate Change Adaptation					
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
Total Cost of Climate Change Adaptation	0	1,000	0	0	1,000
Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management	0	1,000	0	0	1,000
Programme 09 Integrated Transport Infrastructure And Services					
Key Service Area 260009 Road Maintenance					
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
225204 Monitoring and Supervision of capital work	0	24,577	0	0	24,577

VOTE: 923 Rukiga District

228001 Maintenance-Buildings and Structures	0	920,000	0	0	920,000
228002 Maintenance-Transport Equipment	0	50,000	0	0	50,000
Total Cost of Road Maintenance	0	996,577	0	0	996,577
Key Service Area 260010 Road Rehabilitation					
211101 General Staff Salaries	204,497	0	0	0	204,497
227001 Travel inland	0	9,697	0	0	9,697
228001 Maintenance-Buildings and Structures	0	118,830	0	0	118,830
228002 Maintenance-Transport Equipment	0	22,000	0	0	22,000
Total Cost of Road Rehabilitation	204,497	150,527	0	0	355,024
Total Cost of Integrated Transport Infrastructure And Services	204,497	1,147,104	0	0	1,351,601
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	2,423	0	0	2,423
Total Cost of HIV/AIDS Mainstreaming	0	2,423	0	0	2,423
Total Cost of Human Capital Development	0	2,423	0	0	2,423
Total Cost of Community Access Roads	204,497	1,150,527	0	0	1,355,024
Total Cost of Roads and Engineering	204,497	1,150,527	0	0	1,355,024

Subcounty / Town Council / Division: 236459 Kamwezi Subcounty

Service Area 10 Community Access Roads

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 09 Integrated Transport Infrastructure And Services					
Key Service Area 260010 Road Rehabilitation					
228001 Maintenance-Buildings and Structures	0	7,731	0	0	7,731
Total Cost of Road Rehabilitation	0	7,731	0	0	7,731
Total Cost of Integrated Transport Infrastructure And Services	0	7,731	0	0	7,731
Total Cost of Community Access Roads	0	7,731	0	0	7,731
Total Cost of 236459 Kamwezi Subcounty	0	7,731	0	0	7,731

Subcounty / Town Council / Division: 236461 Bukinda Subcounty

Service Area 10 Community Access Roads

VOTE: 923 Rukiga District

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 09 Integrated Transport Infrastructure And Services					
Key Service Area 260010 Road Rehabilitation					
228001 Maintenance-Buildings and Structures	0	3,262	0	0	3,262
Total Cost of Road Rehabilitation	0	3,262	0	0	3,262
Total Cost of Integrated Transport Infrastructure And Services	0	3,262	0	0	3,262
Total Cost of Community Access Roads	0	3,262	0	0	3,262
Total Cost of 236461 Bukinda Subcounty	0	3,262	0	0	3,262

Subcounty / Town Council / Division: 236463 Muhanga Town Council

Service Area 10 Community Access Roads

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 09 Integrated Transport Infrastructure And Services					
Key Service Area 260010 Road Rehabilitation					
228001 Maintenance-Buildings and Structures	0	98,289	0	0	98,289
Total Cost of Road Rehabilitation	0	98,289	0	0	98,289
Total Cost of Integrated Transport Infrastructure And Services	0	98,289	0	0	98,289
Total Cost of Community Access Roads	0	98,289	0	0	98,289
Total Cost of 236463 Muhanga Town Council	0	98,289	0	0	98,289

Subcounty / Town Council / Division: 236470 Kashambya Subcounty

Service Area 10 Community Access Roads

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 09 Integrated Transport Infrastructure And Services					
Key Service Area 260010 Road Rehabilitation					
228001 Maintenance-Buildings and Structures	0	7,594	0	0	7,594
Total Cost of Road Rehabilitation	0	7,594	0	0	7,594
Total Cost of Integrated Transport Infrastructure And Services	0	7,594	0	0	7,594
Total Cost of Community Access Roads	0	7,594	0	0	7,594
Total Cost of 236470 Kashambya Subcounty	0	7,594	0	0	7,594

Subcounty / Town Council / Division: 236471 Rwamucucu Subcounty

VOTE: 923 Rukiga District

Service Area 10 Community Access Roads

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 09 Integrated Transport Infrastructure And Services					
Key Service Area 260010 Road Rehabilitation					
228001 Maintenance-Buildings and Structures	0	6,268	0	0	6,268
Total Cost of Road Rehabilitation	0	6,268	0	0	6,268
Total Cost of Integrated Transport Infrastructure And Services	0	6,268	0	0	6,268
Total Cost of Community Access Roads	0	6,268	0	0	6,268
Total Cost of 236471 Rwamucucu Subcounty	0	6,268	0	0	6,268

Subcounty / Town Council / Division: 257530 Mparo Town Council

Service Area 10 Community Access Roads

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 09 Integrated Transport Infrastructure And Services					
Key Service Area 260010 Road Rehabilitation					
228001 Maintenance-Buildings and Structures	0	37,631	0	0	37,631
Total Cost of Road Rehabilitation	0	37,631	0	0	37,631
Total Cost of Integrated Transport Infrastructure And Services	0	37,631	0	0	37,631
Total Cost of Community Access Roads	0	37,631	0	0	37,631
Total Cost of 257530 Mparo Town Council	0	37,631	0	0	37,631

VOTE: 923 Rukiga District

Water

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	98,986	129,709
District Unconditional Grant Wage	48,000	75,000
Programme Conditional Grant - Non Wage Recurrent	50,986	54,709
Development Revenues	303,250	259,315
Programme Conditional Grant - Development	288,435	244,500
Transitional Conditional Grant - Development	14,815	14,815
Total Revenues Shares	402,236	389,024
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	48,000	75,000
Non Wage	50,986	54,709
Development Expenditure		
Domestic Development	303,250	259,315
External Financing	0	0
Total Expenditure	402,236	389,024

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

Service Area 10 Rural Water Supply and Sanitation					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management					
Key Service Area 000090 Climate Change Adaptation					
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
Total Cost of Climate Change Adaptation	0	1,000	0	0	1,000
Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management	0	1,000	0	0	1,000
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming	0	1,000	0	0	1,000

VOTE: 923 Rukiga District

Key Service Area 000016 Environment, Social Health and Safety

221001 Advertising and Public Relations	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	8,000	0	0	8,000
225202 Environment Impact Assessment for Capital Works	0	0	14,815	0	14,815
Total for LCIII: Kamwezi Subcounty	County: Rukiga				14,815
LCII: Kibanda	Kigara	Environmental Impact Assessment - Field Expenses	Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)		14,815
227001 Travel inland	0	13,000	0	0	13,000
227004 Fuel, Lubricants and Oils	0	4,356	0	0	4,356
Total Cost of Environment, Social Health and Safety	0	26,356	14,815	0	41,171

Key Service Area 140022 Integrated Catchment based Infrastructure

211101 General Staff Salaries	75,000	0	0	0	75,000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	12,000	0	12,000
Total for LCIII: Mparo Town Council	County: Rukiga				12,000
LCII: Central Ward	Contract Staff salaries	Contract Staff Salaries	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		12,000
221011 Printing, Stationery, Photocopying and Binding	0	1,600	0	0	1,600
223001 Property Management Expenses	0	400	0	0	400
225203 Appraisal and Feasibility Studies for Capital Works	0	0	6,500	0	6,500
Total for LCIII: Mparo Town Council	County: Rukiga				6,500
LCII: Central Ward	ESI and EMPS	Feasibility Studies or Screening of Projects - Appraisal	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		6,500
225204 Monitoring and Supervision of capital work	0	0	12,225	0	12,225
Total for LCIII: Mparo Town Council	County: Rukiga				12,225
LCII: Central Ward	Monitoring	Monitoring	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		12,225
227001 Travel inland	0	15,600	13,000	0	28,600
Total for LCIII: Mparo Town Council	County: Rukiga				13,000
LCII: Central Ward	Data Collection	Travel Inland - Facilitation	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		13,000
227004 Fuel, Lubricants and Oils	0	8,353	0	0	8,353
228002 Maintenance-Transport Equipment	0	400	0	0	400
313121 Non-Residential Buildings - Improvement	0	0	15,000	0	15,000

VOTE: 923 Rukiga District

Total for LCIII: Muhanga Town Council		County: Rukiga			15,000	
LCII: Muhanga Ward	2 Stance VIP Latrine at Nyeikunama	VIP	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		15,000	
313129 Other Buildings other than dwellings - Improvement		0	0	170,775	0	170,775
Total for LCIII: Kamwezi Subcounty		County: Rukiga			30,000	
LCII: Rwenyangye	Rugongo Fero Cement	Other Buildings Other than Dwellings Maintenance- Other Construction works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		30,000	
Total for LCIII: Bukinda Subcounty		County: Rukiga			21,000	
LCII: Karorwa	RUGARAMA FERO CEMENT TANK	Other Buildings Other than Dwellings Maintenance- Other Construction works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		21,000	
Total for LCIII: Kashambya Subcounty		County: Rukiga			39,775	
LCII: Kitanga	Kashumuruzo GFS	Other Buildings Other than Dwellings Maintenance- Other Construction works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		39,775	
Total for LCIII: Rwamucucu Subcounty		County: Rukiga			80,000	
LCII: Nyarurambi	Kabumbiro GFS Phase I	Other Buildings Other than Dwellings Maintenance- Other Construction works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		80,000	
313233 Medical, Laboratory and Research & appliances - Improvement		0	0	15,000	0	15,000
Total for LCIII: Mparo Town Council		County: Rukiga			15,000	
LCII: Central Ward	REAGENTS	Medical, Laboratory and Research Maintenance - Maintenance, Repair and Support Services	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		15,000	
Total Cost of Integrated Catchment based Infrastructure		75,000	26,353	244,500	0	345,853
Total Cost of Human Capital Development		75,000	53,709	259,315	0	388,024
Total Cost of Rural Water Supply and Sanitation		75,000	54,709	259,315	0	389,024
Total Cost of Water		75,000	54,709	259,315	0	389,024

VOTE: 923 Rukiga District

VOTE: 923 Rukiga District

Natural Resources

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	294,172	312,011
District Unconditional Grant Non-Wage	5,145	4,000
District Unconditional Grant Wage	274,400	274,400
Locally Raised Revenues	3,000	3,000
Programme Conditional Grant - Non Wage Recurrent	11,627	30,611
Development Revenues	158,172	146,173
District Discretionary Equalisation Development Grant	12,000	0
External Financing	146,172	146,173
Total Revenues Shares	452,345	458,184
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	274,400	274,400
Non Wage	19,772	37,611
Development Expenditure		
Domestic Development	12,000	0
External Financing	146,172	146,173
Total Expenditure	452,345	458,184

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

Service Area 10 Natural Resources Management

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management					
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	1,500	0	0	1,500
Total Cost of Climate Change Mitigation	0	1,500	0	0	1,500
Key Service Area 140022 Integrated Catchment based Infrastructure					
211101 General Staff Salaries	274,400	0	0	0	274,400
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000

VOTE: 923 Rukiga District

222001 Information and Communication Technology Services.	0	400	0	0	400
225204 Monitoring and Supervision of capital work	0	0	0	146,173	146,173
Total for LCIII: Mparo Town Council	County: Rukiga				146,173
LCII: Central Ward	Central	Monitoring Cordaid projects	Source: External Financing 681-Cordaid-Uganda		146,173
227001 Travel inland	0	7,211	0	0	7,211
227004 Fuel, Lubricants and Oils	0	10,000	0	0	10,000
Total Cost of Integrated Catchment based Infrastructure	274,400	18,611	0	146,173	439,184
Key Service Area 140038 Environmental Safeguards					
227001 Travel inland	0	16,000	0	0	16,000
Total Cost of Environmental Safeguards	0	16,000	0	0	16,000
Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management	274,400	36,111	0	146,173	456,684
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	1,500	0	0	1,500
Total Cost of HIV/AIDS Mainstreaming	0	1,500	0	0	1,500
Total Cost of Human Capital Development	0	1,500	0	0	1,500
Total Cost of Natural Resources Management	274,400	37,611	0	146,173	458,184
Total Cost of Natural Resources	274,400	37,611	0	146,173	458,184

VOTE: 923 Rukiga District

Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	120,745	145,337
Programme Conditional Grant - Non Wage Recurrent	20,565	0
District Unconditional Grant Non-Wage	2,000	1,000
District Unconditional Grant Wage	83,280	83,280
Locally Raised Revenues	2,500	2,500
Other Transfers from Central Government	12,400	25,400
Programme Conditional Grant - Non Wage Recurrent	0	33,157
Total Revenues Shares	120,745	145,337
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	83,280	83,280
Non Wage	37,465	62,057
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	120,745	145,337

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

Service Area 20 Empowerment and Mindset Change

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 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
Key Service Area 000021 Gender Mainstreaming services					
227001 Travel inland	0	13,136	0	0	13,136
227004 Fuel, Lubricants and Oils	0	5,630	0	0	5,630
Total Cost of Gender Mainstreaming services	0	18,766	0	0	18,766
Key Service Area 000023 Inspection and Monitoring					

VOTE: 923 Rukiga District

211101 General Staff Salaries	83,280	0	0	0	83,280
221002 Workshops, Meetings and Seminars	0	2,400	0	0	2,400
221011 Printing, Stationery, Photocopying and Binding	0	600	0	0	600
227001 Travel inland	0	10,628	0	0	10,628
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
228002 Maintenance-Transport Equipment	0	500	0	0	500
Total Cost of Inspection and Monitoring	83,280	16,128	0	0	99,408
Key Service Area 010008 Capacity Strengthening					
221011 Printing, Stationery, Photocopying and Binding	0	1,840	0	0	1,840
222001 Information and Communication Technology Services.	0	200	0	0	200
227001 Travel inland	0	7,269	0	0	7,269
227004 Fuel, Lubricants and Oils	0	4,926	0	0	4,926
228002 Maintenance-Transport Equipment	0	423	0	0	423
Total Cost of Capacity Strengthening	0	14,658	0	0	14,658
Key Service Area 320146 Support to special interest Groups					
227001 Travel inland	0	11,505	0	0	11,505
Total Cost of Support to special interest Groups	0	11,505	0	0	11,505
Total Cost of Human Capital Development	83,280	62,057	0	0	145,337
Total Cost of Empowerment and Mindset Change	83,280	62,057	0	0	145,337
Total Cost of Community Based Services	83,280	62,057	0	0	145,337

VOTE: 923 Rukiga District

Planning

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	98,700	115,010
District Unconditional Grant Non-Wage	30,000	32,310
District Unconditional Grant Wage	63,700	73,700
Locally Raised Revenues	5,000	9,000
Development Revenues	31,174	193,484
District Discretionary Equalisation Development Grant	31,174	193,484
Total Revenues Shares	129,874	308,494
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	63,700	73,700
Non Wage	35,000	41,310
Development Expenditure		
Domestic Development	31,174	193,484
External Financing	0	0
Total Expenditure	129,874	308,494

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

Service Area 10 Planning and Statistics					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management					
Key Service Area 000090 Climate Change Adaptation					
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
Total Cost of Climate Change Adaptation	0	1,000	0	0	1,000
Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management	0	1,000	0	0	1,000
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming	0	1,000	0	0	1,000

VOTE: 923 Rukiga District

Total Cost of Human Capital Development		0	1,000	0	0	1,000
Programme 18 Development Plan Implementation						
Key Service Area 000006 Planning and Budgeting services						
211101 General Staff Salaries		73,700	0	0	0	73,700
221002 Workshops, Meetings and Seminars		0	9,000	0	0	9,000
221009 Welfare and Entertainment		0	3,800	0	0	3,800
227001 Travel inland		0	12,200	0	0	12,200
227004 Fuel, Lubricants and Oils		0	5,000	0	0	5,000
312221 Light ICT hardware - Acquisition		0	0	8,000	0	8,000
Total for LCIII: Mparo Town Council		County: Rukiga				8,000
LCII: Central Ward	Laptop	Light ICT Hardware - Laptops	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			8,000
312235 Furniture and Fittings - Acquisition		0	0	100,000	0	100,000
Total for LCIII: Mparo Town Council		County: Rukiga				100,000
LCII: Central Ward	Furniture Council Hall	Furniture and Fixtures - Chairs	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			100,000
Total Cost of Planning and Budgeting services		73,700	30,000	108,000	0	211,700
Key Service Area 000023 Inspection and Monitoring						
221011 Printing, Stationery, Photocopying and Binding		0	0	3,000	0	3,000
Total for LCIII: Mparo Town Council		County: Rukiga				3,000
LCII: Central Ward	PLANNING	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			3,000
225203 Appraisal and Feasibility Studies for Capital Works		0	0	9,270	0	9,270
Total for LCIII: Mparo Town Council		County: Rukiga				9,270
LCII: Central Ward	DNCC	Feasibility Studies or Screening of Projects Appraisal	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			9,270
225204 Monitoring and Supervision of capital work		0	0	14,944	0	14,944
Total for LCIII: Mparo Town Council		County: Rukiga				14,944
LCII: Central Ward	Monitoring	Monitoring	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			14,944
227001 Travel inland		0	0	26,270	0	26,270
Total for LCIII: Mparo Town Council		County: Rukiga				26,270
LCII: Central Ward	LLG and HLG assesment	Travel Inland - Facilitation	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			26,270

VOTE: 923 Rukiga District

227004 Fuel, Lubricants and Oils		0	0	24,000	0	24,000
Total for LCIII: Mparo Town Council		County: Rukiga				24,000
LCII: Central Ward	Monitoring	Fuel, Oils and Lubricants - Fuel Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			24,000
228002 Maintenance-Transport Equipment		0	0	4,000	0	4,000
Total for LCIII: Mparo Town Council		County: Rukiga				4,000
LCII: Central Ward	Vehicle maintenance	Vehicle Maintenance - Service, Repair and Maintenance	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			4,000
Total Cost of Inspection and Monitoring		0	0	81,484	0	81,484
Key Service Area 560019 Data Management and Dissemination						
227001 Travel inland		0	3,310	4,000	0	7,310
Total for LCIII: Mparo Town Council		County: Rukiga				4,000
LCII: Central Ward	PDM Data Collection	Travel Inland - Facilitation	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			4,000
227004 Fuel, Lubricants and Oils		0	6,000	0	0	6,000
Total Cost of Data Management and Dissemination		0	9,310	4,000	0	13,310
Total Cost of Development Plan Implementation		73,700	39,310	193,484	0	306,494
Total Cost of Planning and Statistics		73,700	41,310	193,484	0	308,494
Total Cost of Planning		73,700	41,310	193,484	0	308,494

VOTE: 923 Rukiga District

Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	43,412	89,870
District Unconditional Grant Non-Wage	8,542	36,000
District Unconditional Grant Wage	26,870	46,870
Locally Raised Revenues	8,000	7,000
Total Revenues Shares	43,412	89,870
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	26,870	46,870
Non Wage	16,542	43,000
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	43,412	89,870

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

Service Area 10 Compliance

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management					
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	300	0	0	300
Total Cost of Climate Change Mitigation	0	300	0	0	300
Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management	0	300	0	0	300
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
Programme 16 Governance And Security					

VOTE: 923 Rukiga District

Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	46,870	0	0	0	46,870
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	20,000	0	0	20,000
227004 Fuel, Lubricants and Oils	0	5,700	0	0	5,700
263402 Transfer to Other Government Units	0	14,000	0	0	14,000
Total for LCIII: Muhanga Town Council		County: Rukiga			7,000
LCII: Muhanga	Muhanga	Muhanga TC	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit		7,000
Total for LCIII: Mparo Town Council		County: Rukiga			7,000
LCII: Mparo Town Council	Mparo	Mparo TC	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit		7,000
Total Cost of Audit and Risk Management	46,870	41,700	0	0	88,570
Total Cost of Governance And Security	46,870	41,700	0	0	88,570
Total Cost of Compliance	46,870	43,000	0	0	89,870
Total Cost of Internal Audit	46,870	43,000	0	0	89,870

VOTE: 923 Rukiga District

Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	87,820	124,713
Programme Conditional Grant - Non Wage Recurrent	8,630	33,034
District Unconditional Grant Non-Wage	9,988	9,000
District Unconditional Grant Wage	62,484	69,484
Locally Raised Revenues	2,400	2,400
Programme Conditional Grant - Non Wage Recurrent	4,318	10,795
Development Revenues	6,477	0
Programme Conditional Grant - Development	6,477	0
Total Revenues Shares	94,297	124,713
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	62,484	69,484
Non Wage	25,336	55,229
Development Expenditure		
Domestic Development	6,477	0
External Financing	0	0
Total Expenditure	94,297	124,713

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

Service Area 10 Commercial Services

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 05 Tourism Development					
Key Service Area 120015 Heritage Conservation Education and Awareness					
221011 Printing, Stationery, Photocopying and Binding	0	400	0	0	400
227001 Travel inland	0	10,395	0	0	10,395
Total Cost of Heritage Conservation Education and Awareness	0	10,795	0	0	10,795
Total Cost of Tourism Development	0	10,795	0	0	10,795
Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management					
Key Service Area 000090 Climate Change Adaptation					

VOTE: 923 Rukiga District

227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
Total Cost of Climate Change Adaptation	0	1,000	0	0	1,000
Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management	0	1,000	0	0	1,000
Programme 07 Private Sector Development					
Key Service Area 120002 Domestic Promotion					
227001 Travel inland	0	6,000	0	0	6,000
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
Total Cost of Domestic Promotion	0	12,000	0	0	12,000
Key Service Area 190036 Trade Development					
211101 General Staff Salaries	69,484	0	0	0	69,484
221011 Printing, Stationery, Photocopying and Binding	0	800	0	0	800
227001 Travel inland	0	15,600	0	0	15,600
227004 Fuel, Lubricants and Oils	0	14,034	0	0	14,034
Total Cost of Trade Development	69,484	30,434	0	0	99,918
Total Cost of Private Sector Development	69,484	42,434	0	0	111,918
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
Total Cost of Commercial Services	69,484	55,229	0	0	124,713
Total Cost of Trade, Industry and Local Development	69,484	55,229	0	0	124,713