VOTE: 923 Rukiga District

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**346,391**	**386,960**
o/w Higher Local Government	203,696	236,317
o/w Lower Local Government	142,695	150,643
Discretionary Government Transfers	**3,284,874**	**3,662,313**
o/w Higher Local Government	2,989,712	3,369,485
o/w Lower Local Government	295,161	292,828
Conditional Government Transfers	**24,276,843**	**27,761,195**
o/w Higher Local Government	24,276,843	27,761,195
o/w Lower Local Government	0	0
Other Government Transfers	**359,702**	**260,340**
o/w Higher Local Government	198,927	99,454
o/w Lower Local Government	160,775	160,886
External Financing	**538,990**	**328,207**
o/w Higher Local Government	538,990	328,207
o/w Lower Local Government	0	0
Grand Total	**28,806,799**	**32,399,015**
o/w Higher Local Government	28,208,168	31,794,658
o/w Lower Local Government	598,631	604,357

VOTE: 923 Rukiga District

A2:Revenue Performance, Plans and Projections by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**346,391**	**386,960**
Agency Fees	2,000	6,000
Animal and Crop Husbandry related Levies	42,000	0
Business licenses	37,000	67,400
Land Fees	4,000	13,400
Liquor licenses	1,000	0
Local Hotel Tax	900	720
Local Services Tax-Payable By Individuals	96,000	93,735
Market /Gate Charges	70,500	90,540
Other Licence fees	11,200	0
Other licenses	0	37,650
Production Bonus	30,000	0
Property related Duties/Fees	25,000	51,525
Registration fees for Documents and Businesses	5,000	4,200
Rent & Rates - Non-Produced Assets – from private entities	0	21,790
Rent & rates – produced assets-From Private Entities	21,791	0
Discretionary Government Transfers	**3,284,873**	**3,662,313**
District Discretionary Equalisation Development Grant	486,887	424,636
District Unconditional Grant Non-Wage	570,554	670,214
District Unconditional Grant Wage	2,151,288	2,487,126
Urban Discretionary Equalisation Development Grant	20,835	25,307
Urban Unconditional Non-Wage	55,307	55,031
Conditional Government Transfers	**24,276,843**	**27,761,195**
Programme Conditional Grant - Non Wage Recurrent	7,034,750	7,795,472
Programme Conditional Grant - Development	822,591	1,056,948
Programme Conditional Grant - Wage Recurrent	15,804,687	18,893,960
Transitional Conditional Grant - Development	614,815	14,815
Other Government Transfers	**359,702**	**260,340**
GROW Project	13,000	13,000
Support to PLE (UNEB)	23,000	25,000
Uganda Road Fund (URF)	311,302	209,840
Uganda Women Enterpreneurship Program(UWEP)	12,400	12,500
External Financing	**538,990**	**328,207**
Cordaid-Uganda	200,028	124,428

VOTE: 923 Rukiga District

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Global Alliance for Vaccines and Immunization (GAVI)	115,145	85,145
Global Fund for HIV, TB & Malaria	38,000	38,000
United Nations Children Fund (UNICEF)	87,231	48,234
World Health Organisation (WHO)	98,586	32,400
Total Revenues Shares	**28,806,798**	**32,399,015**

VOTE: 923 Rukiga District

A3: Summary of Programme Allocations For FY 2026/27

Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	**1,206,370**	**0**	**0**	**0**	**1,251,383**
o/w: Wage:	812,459	0	0	0	812,459
Non-Wage Recurrent:	276,780	0	0	0	276,780
Development:	117,132	0	0	45,013	162,145
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	**375,194**	**7,068**	**0**	**0**	**418,635**
o/w: Wage:	315,132	0	0	0	315,132
Non-Wage Recurrent:	47,062	7,068	0	0	54,130
Development:	13,000	0	0	36,373	49,373
Private Sector Development	**163,609**	**1,400**	**0**	**0**	**165,009**
o/w: Wage:	121,897	0	0	0	121,897
Non-Wage Recurrent:	41,712	1,400	0	0	43,112
Development:	0	0	0	0	0
Integrated Transport Infrastructure and Services	**1,368,266**	**0**	**48,954**	**0**	**1,417,220**
o/w: Wage:	377,920	0	0	0	377,920
Non-Wage Recurrent:	990,346	0	48,954	0	1,039,300
Development:	0	0	0	0	0
Human Capital Development	**22,128,052**	**17,200**	**50,500**	**0**	**22,424,553**
o/w: Wage:	18,319,297	0	0	0	18,319,297
Non-Wage Recurrent:	2,786,281	17,200	50,500	0	2,853,981
Development:	1,022,475	0	0	228,801	1,251,276
Public Sector Transformation	**4,699,550**	**97,327**	**0**	**0**	**4,796,877**
o/w: Wage:	826,918	0	0	0	826,918
Non-Wage Recurrent:	3,769,586	97,327	0	0	3,866,913
Development:	103,046	0	0	0	103,046
Governance and Security	**842,942**	**232,197**	**160,886**	**0**	**1,254,045**

VOTE: 923 Rukiga District

Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	275,706	0	0	0	275,706
Non-Wage Recurrent:	412,029	232,197	160,886	0	805,111
Development:	155,208	0	0	18,020	173,228
Regional Balanced Development	**44,226**	**12,861**	**0**	**0**	**57,087**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	32,226	12,861	0	0	45,087
Development:	12,000	0	0	0	12,000
Development Plan Implementation	**584,503**	**18,907**	**0**	**0**	**603,410**
o/w: Wage:	331,757	0	0	0	331,757
Non-Wage Recurrent:	153,900	18,907	0	0	172,807
Development:	98,846	0	0	0	98,846
Grand Total	**31,423,508**	**386,960**	**260,340**	**328,207**	**32,399,015**
Grand Total Wage	21,381,086	0	0	0	**21,381,086**
Grand Total Non-Wage Recurrent	8,520,717	386,960	260,340	0	**9,168,017**
Grand Total Development	1,521,706	0	0	328,207	**1,849,913**

VOTE: 923 Rukiga District

A4: Summary of Department Allocations for FY 2026/27

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Administration	**4,807,086**	**5,427,485**
o/w Higher Local Government	4,369,230	4,823,129
o/w Lower Local Government	437,856	604,357
Finance	**216,789**	**275,226**
o/w Higher Local Government	216,789	275,226
o/w Lower Local Government	0	0
Statutory bodies	**512,823**	**521,490**
o/w Higher Local Government	512,823	521,490
o/w Lower Local Government	0	0
Production and Marketing	**1,314,392**	**1,256,383**
o/w Higher Local Government	1,314,392	1,256,383
o/w Lower Local Government	0	0
Health	**5,590,652**	**5,126,753**
o/w Higher Local Government	5,590,652	5,126,753
o/w Lower Local Government	0	0
Education	**13,333,635**	**16,424,146**
o/w Higher Local Government	13,333,635	16,424,146
o/w Lower Local Government	0	0
Roads and Engineering	**1,515,799**	**1,426,874**
o/w Higher Local Government	1,355,024	1,426,874
o/w Lower Local Government	160,775	0
Water	**389,024**	**685,505**
o/w Higher Local Government	389,024	685,505
o/w Lower Local Government	0	0
Natural Resources	**458,184**	**400,567**
o/w Higher Local Government	458,184	400,567
o/w Lower Local Government	0	0
Community Based Services	**145,337**	**170,385**
o/w Higher Local Government	145,337	170,385
o/w Lower Local Government	0	0
Planning	**308,494**	**377,693**
o/w Higher Local Government	308,494	377,693
o/w Lower Local Government	0	0
Internal Audit	**89,870**	**128,702**

VOTE: 923 Rukiga District

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	89,870	128,702
o/w Lower Local Government	0	0
Trade, Industry and Local Development	**124,713**	**177,804**
o/w Higher Local Government	124,713	177,804
o/w Lower Local Government	0	0
Grand Total	**28,806,798**	**32,399,015**
o/w Higher Local Government	**28,208,167**	**31,794,658**
o/w: Wage:	17,955,975	21,381,086
Non-Wage Recurrent:	7,899,144	8,698,868
Domestic Devt:	1,814,058	1,386,498
External Financing:	538,990	328,207
o/w Lower Local Government	**598,631**	**604,357**
o/w: Wage:	0	0
Non-Wage Recurrent:	461,561	469,149
Domestic Devt:	137,070	135,208
External Financing:	0	0

VOTE: 923 Rukiga District

Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	4,328,345	5,184,463
District Unconditional Grant Non-Wage	111,467	116,537
District Unconditional Grant Wage	889,259	826,918
Locally Raised Revenues	74,879	104,055
Multi-Sectoral Transfers to LLGs_NonWage	300,786	469,149
Programme Conditional Grant - Non Wage Recurrent	2,951,955	3,667,805
Development Revenues	478,742	243,022
Transitional Conditional Grant - Development	300,000	0
District Discretionary Equalisation Development Grant	20,917	89,794
External Financing	14,754	18,020
Locally Raised Revenues	6,000	0
Multi-Sectoral Transfers to LLGs_Gou	137,070	135,208
Total Revenues Shares	**4,807,087**	**5,427,485**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	889,259	826,918
Non Wage	3,439,087	4,357,545
Development Expenditure		
Domestic Development	463,987	225,002
External Financing	14,754	18,020
Total Expenditure	**4,807,086**	**5,427,485**

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

Service Area 10 Administration and Management

	Approved Budget Estimates for FY 2026/27				
Ushs Thousands					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000016 Environment, Social Health and Safety					

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227001 Travel inland	0	1,928	0	0	1,928
Total Cost of Environment, Social Health and Safety	**0**	**1,928**	**0**	**0**	**1,928**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**1,928**	**0**	**0**	**1,928**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	2,309	0	0	2,309
Total Cost of HIV/AIDS Mainstreaming	**0**	**2,309**	**0**	**0**	**2,309**
Total Cost of Human Capital Development	**0**	**2,309**	**0**	**0**	**2,309**
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
223001 Property Management Expenses	0	6,000	0	0	6,000
Total Cost of Facilities Management	**0**	**6,000**	**0**	**0**	**6,000**
Key Service Area 000006 Planning and Budgeting services					
228001 Maintenance-Buildings and Structures	0	25,000	0	0	25,000
Total Cost of Planning and Budgeting services	**0**	**25,000**	**0**	**0**	**25,000**
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	1,048	0	0	1,048
222001 Information and Communication Technology Services.	0	1,995	0	0	1,995
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of Communication and Public Relations	**0**	**4,043**	**0**	**0**	**4,043**
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
211101 General Staff Salaries	826,918	0	0	0	826,918
273104 Pension	0	1,770,907	0	0	1,770,907
273105 Gratuity	0	1,896,898	0	0	1,896,898
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	**826,918**	**3,667,805**	**0**	**0**	**4,494,723**

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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	3,000	0	0	3,000
227001 Travel inland		0	8,600	0	0	8,600
227004 Fuel, Lubricants and Oils		0	8,406	0	0	8,406
312121 Non-Residential Buildings - Acquisition		0	0	77,794	0	77,794
Total for LCIII: Bukinda Subcounty		**County: Rukiga**				**77,794**
LCII: Nyakasiru	2 Stance VIP at Bukinda SC	Public toilet facility-Commercial Buildings_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			15,000
LCII: Nyakasiru	Bukinda SC	Commercial and office building new construction service - Office buildings_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			62,794
Total Cost of Capacity Strengthening		**0**	**22,006**	**77,794**	**0**	**99,800**
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	32,178	0	0	32,178
222001 Information and Communication Technology Services.		0	2,000	0	0	2,000
227001 Travel inland		0	20,744	0	0	20,744
227004 Fuel, Lubricants and Oils		0	29,000	0	0	29,000
228002 Maintenance-Transport Equipment		0	8,000	0	0	8,000
Total Cost of Public Service Performance management		**0**	**107,358**	**0**	**0**	**107,358**
Total Cost of Public Sector Transformation		**826,918**	**3,838,213**	**77,794**	**0**	**4,742,925**
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

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225204 Monitoring and Supervision of capital work		0	0	0	18,020	18,020
Total for LCIII: Mparo Town Council		**County: Rukiga**				**18,020**
LCII: Central Ward	Cordaid	Monitoring	Source: External Financing 681-Cordaid-Uganda			18,020
227001 Travel inland		0	6,000	0	0	6,000
227004 Fuel, Lubricants and Oils		0	8,000	0	0	8,000
Total Cost of Administrative and Support Services		**0**	**18,200**	**0**	**18,020**	**36,220**
Total Cost of Governance and Security		**0**	**18,200**	**0**	**18,020**	**36,220**
Programme 17 Regional Balanced Development						
Key Service Area 000005 Human Resource Management						
221009 Welfare and Entertainment		0	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding		0	3,911	0	0	3,911
222001 Information and Communication Technology Services.		0	360	0	0	360
227001 Travel inland		0	17,477	4,000	0	21,477
Total for LCIII: Mparo Town Council		**County: Rukiga**				**4,000**
LCII: Central Ward	PIP	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	2,000	8,000	0	10,000
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**	**27,747**	**12,000**	**0**	**39,747**
Total Cost of Regional Balanced Development		**0**	**27,747**	**12,000**	**0**	**39,747**
Total Cost of Administration and Management		**826,918**	**3,888,397**	**89,794**	**18,020**	**4,823,129**
Total Cost of Administration		**826,918**	**3,888,397**	**89,794**	**18,020**	**4,823,129**

Subcounty / Town Council / Division: 236459 Kamwezi Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	32,267	0	0	32,267
227004 Fuel, Lubricants and Oils	0	50,042	0	0	50,042

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228001 Maintenance-Buildings and Structures	0	7,731	0	0	7,731
312121 Non-Residential Buildings - Acquisition	0	0	35,074	0	35,074
Total Cost of Administrative and Support Services	**0**	**90,040**	**35,074**	**0**	**125,113**
Total Cost of Governance and Security	**0**	**90,040**	**35,074**	**0**	**125,113**
Total Cost of Administration and Management	**0**	**90,040**	**35,074**	**0**	**125,113**
Total Cost of 236459 Kamwezi Subcounty	**0**	**90,040**	**35,074**	**0**	**125,113**

Subcounty / Town Council / Division: 236461 Bukinda Subcounty

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	16,020	0	0	16,020
227004 Fuel, Lubricants and Oils	0	4,027	0	0	4,027
228001 Maintenance-Buildings and Structures	0	3,478	0	0	3,478
312121 Non-Residential Buildings - Acquisition	0	0	16,425	0	16,425
Total Cost of Administrative and Support Services	**0**	**23,525**	**16,425**	**0**	**39,950**
Total Cost of Governance and Security	**0**	**23,525**	**16,425**	**0**	**39,950**
Total Cost of Administration and Management	**0**	**23,525**	**16,425**	**0**	**39,950**
Total Cost of 236461 Bukinda Subcounty	**0**	**23,525**	**16,425**	**0**	**39,950**

Subcounty / Town Council / Division: 236463 Muhanga Town Council

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	37,464	0	0	37,464
227004 Fuel, Lubricants and Oils	0	48,754	0	0	48,754
228001 Maintenance-Buildings and Structures	0	98,083	0	0	98,083
312121 Non-Residential Buildings - Acquisition	0	0	17,555	0	17,555
Total Cost of Administrative and Support Services	**0**	**184,301**	**17,555**	**0**	**201,856**
Total Cost of Governance and Security	**0**	**184,301**	**17,555**	**0**	**201,856**
Total Cost of Administration and Management	**0**	**184,301**	**17,555**	**0**	**201,856**
Total Cost of 236463 Muhanga Town Council	**0**	**184,301**	**17,555**	**0**	**201,856**

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Subcounty / Town Council / Division: 236470 Kashambya Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	28,485	0	0	28,485
227004 Fuel, Lubricants and Oils	0	24,231	0	0	24,231
228001 Maintenance-Buildings and Structures	0	7,595	0	0	7,595
312121 Non-Residential Buildings - Acquisition	0	0	30,732	0	30,732
Total Cost of Administrative and Support Services	**0**	**60,310**	**30,732**	**0**	**91,042**
Total Cost of Governance and Security	**0**	**60,310**	**30,732**	**0**	**91,042**
Total Cost of Administration and Management	**0**	**60,310**	**30,732**	**0**	**91,042**
Total Cost of 236470 Kashambya Subcounty	**0**	**60,310**	**30,732**	**0**	**91,042**

Subcounty / Town Council / Division: 236471 Rwamucucu Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	25,818	0	0	25,818
227004 Fuel, Lubricants and Oils	0	12,111	0	0	12,111
228001 Maintenance-Buildings and Structures	0	6,268	0	0	6,268
312121 Non-Residential Buildings - Acquisition	0	0	27,671	0	27,671
Total Cost of Administrative and Support Services	**0**	**44,197**	**27,671**	**0**	**71,868**
Total Cost of Governance and Security	**0**	**44,197**	**27,671**	**0**	**71,868**
Total Cost of Administration and Management	**0**	**44,197**	**27,671**	**0**	**71,868**
Total Cost of 236471 Rwamucucu Subcounty	**0**	**44,197**	**27,671**	**0**	**71,868**

Subcounty / Town Council / Division: 257530 Mparo Town Council

Service Area 10 Administration and Management

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

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Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	17,567	0	0	17,567
227004 Fuel, Lubricants and Oils	0	11,478	0	0	11,478
228001 Maintenance-Buildings and Structures	0	37,731	0	0	37,731
312121 Non-Residential Buildings - Acquisition	0	0	7,751	0	7,751
Total Cost of Administrative and Support Services	**0**	**66,776**	**7,751**	**0**	**74,527**
Total Cost of Governance and Security	**0**	**66,776**	**7,751**	**0**	**74,527**
Total Cost of Administration and Management	**0**	**66,776**	**7,751**	**0**	**74,527**
Total Cost of 257530 Mparo Town Council	**0**	**66,776**	**7,751**	**0**	**74,527**

VOTE: 923 Rukiga District

Finance

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	216,789	275,226
District Unconditional Grant Non-Wage	51,413	54,192
District Unconditional Grant Wage	137,178	182,910
Locally Raised Revenues	28,198	38,124
Total Revenues Shares	**216,789**	**275,226**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	137,178	182,910
Non Wage	79,611	92,316
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**216,789**	**275,226**

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

Service Area 10 Financial Management and Accountability (LG)

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	940	0	0	940
Total Cost of Climate Change Mitigation	**0**	**940**	**0**	**0**	**940**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**940**	**0**	**0**	**940**
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 000061 Management of Government Accounts					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,750	0	0	4,750
221002 Workshops, Meetings and Seminars	0	1,720	0	0	1,720
221008 Information and Communication Technology Supplies.	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	400	0	0	400
227001 Travel inland	0	9,909	0	0	9,909
227004 Fuel, Lubricants and Oils	0	8,450	0	0	8,450
Total Cost of Management of Government Accounts	**0**	**28,229**	**0**	**0**	**28,229**
Total Cost of Governance and Security	**0**	**28,229**	**0**	**0**	**28,229**
Programme 17 Regional Balanced Development					
Key Service Area 560080 Local Revenue Collection					
222001 Information and Communication Technology Services.	0	600	0	0	600
223005 Electricity	0	500	0	0	500
227001 Travel inland	0	6,265	0	0	6,265
227004 Fuel, Lubricants and Oils	0	9,575	0	0	9,575
228002 Maintenance-Transport Equipment	0	400	0	0	400
Total Cost of Local Revenue Collection	**0**	**17,340**	**0**	**0**	**17,340**
Total Cost of Regional Balanced Development	**0**	**17,340**	**0**	**0**	**17,340**
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
211101 General Staff Salaries	182,910	0	0	0	182,910
221002 Workshops, Meetings and Seminars	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	4,500	0	0	4,500
221012 Small Office Equipment	0	200	0	0	200
221017 Membership dues and Subscription fees.	0	500	0	0	500
222001 Information and Communication Technology Services.	0	1,200	0	0	1,200
223001 Property Management Expenses	0	307	0	0	307
227001 Travel inland	0	14,100	0	0	14,100
227004 Fuel, Lubricants and Oils	0	14,000	0	0	14,000

VOTE: 923 Rukiga District

Total Cost of Finance and Accounting	**182,910**	**35,807**	**0**	**0**	**218,717**
Key Service Area 000006 Planning and Budgeting services					
223005 Electricity	0	4,000	0	0	4,000
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	1,000	0	0	1,000
Total Cost of Planning and Budgeting services	**0**	**9,000**	**0**	**0**	**9,000**
Total Cost of Development Plan Implementation	**182,910**	**44,807**	**0**	**0**	**227,717**
Total Cost of Financial Management and Accountability (LG)	**182,910**	**92,316**	**0**	**0**	**275,226**
Total Cost of Finance	**182,910**	**92,316**	**0**	**0**	**275,226**

VOTE: 923 Rukiga District

Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	467,572	476,238
District Unconditional Grant Non-Wage	222,581	220,896
District Unconditional Grant Wage	187,272	188,004
Locally Raised Revenues	57,719	67,338
Development Revenues	45,252	45,252
District Discretionary Equalisation Development Grant	45,252	45,252
Total Revenues Shares	**512,823**	**521,490**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	187,272	188,004
Non Wage	280,300	288,234
Development Expenditure		
Domestic Development	45,252	45,252
External Financing	0	0
Total Expenditure	**512,823**	**521,490**

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

Service Area 10 Legislation and Oversight

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000078 Land Management					
221009 Welfare and Entertainment	0	500	0	0	500
227001 Travel inland	0	7,500	0	0	7,500
Total Cost of Land Management	**0**	**8,000**	**0**	**0**	**8,000**
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**	**9,000**	**0**	**0**	**9,000**

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					
221001 Advertising and Public Relations	0	2,200	0	0	2,200
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**	**16,700**	**0**	**0**	**16,700**
Key Service Area 000049 Recruitment services					
221001 Advertising and Public Relations	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	2,400	0	0	2,400
227001 Travel inland	0	0	22,252	0	22,252
Total for LCIII: Mparo Town Council		**County: Rukiga**			**22,252**
LCII: Central Ward	DSC	Travel Inland - Facilitation	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		22,252
227004 Fuel, Lubricants and Oils	0	7,600	0	0	7,600
312221 Light ICT hardware - Acquisition	0	0	3,000	0	3,000
Total for LCIII: Mparo Town Council		**County: Rukiga**			**3,000**
LCII: Central Ward	Laptop	Personal computers - Laptop_Acquire	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		3,000
Total Cost of Recruitment services	**0**	**12,000**	**25,252**	**0**	**37,252**
Total Cost of Public Sector Transformation	**0**	**28,700**	**25,252**	**0**	**53,952**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
211101 General Staff Salaries	188,004	0	0	0	188,004
211105 Ex-Gratia for Political leaders.	0	124,140	0	0	124,140
221002 Workshops, Meetings and Seminars	0	6,636	0	0	6,636
227001 Travel inland	0	48,000	0	0	48,000
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
228002 Maintenance-Transport Equipment	0	4,000	0	0	4,000

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Total Cost of Administrative and Support Services		**188,004**	**186,776**	**0**	**0**	**374,780**
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	2,000	0	0	2,000
222001 Information and Communication Technology Services.		0	4,000	0	0	4,000
227001 Travel inland		0	18,834	0	0	18,834
227004 Fuel, Lubricants and Oils		0	29,924	0	0	29,924
228002 Maintenance-Transport Equipment		0	4,000	0	0	4,000
Total Cost of Inspection and Monitoring		**0**	**61,758**	**0**	**0**	**61,758**
Key Service Area 190004 Regulation and Advisory Services						
221011 Printing, Stationery, Photocopying and Binding		0	0	2,000	0	2,000
Total for LCIII: Mparo Town Council		**County: Rukiga**				**2,000**
LCII: Central Ward	DDEG	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			2,000
227001 Travel inland		0	1,000	11,000	0	12,000
Total for LCIII: Mparo Town Council		**County: Rukiga**				**11,000**
LCII: Central Ward	DDEG EU	Travel Inland - Facilitation	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			11,000
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	DDEG EU	Fuel, Oils and Lubricants - Fuel Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			4,000
312221 Light ICT hardware - Acquisition		0	0	3,000	0	3,000
Total for LCIII: Mparo Town Council		**County: Rukiga**				**3,000**
LCII: Central Ward	DDEG EU	Personal computers - Laptop_Acquire	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			3,000
Total Cost of Regulation and Advisory Services		**0**	**1,000**	**20,000**	**0**	**21,000**
Total Cost of Governance and Security		**188,004**	**249,534**	**20,000**	**0**	**457,538**
Total Cost of Legislation and Oversight		**188,004**	**288,234**	**45,252**	**0**	**521,490**
Total Cost of Statutory bodies		**188,004**	**288,234**	**45,252**	**0**	**521,490**

VOTE: 923 Rukiga District

Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,130,440	1,093,239
Programme Conditional Grant - Wage Recurrent	812,459	812,459
Programme Conditional Grant - Non Wage Recurrent	280,981	280,780
District Unconditional Grant Wage	33,000	0
Locally Raised Revenues	4,000	0
Development Revenues	183,952	163,145
Programme Conditional Grant - Development	144,851	118,132
External Financing	39,101	45,013
Total Revenues Shares	**1,314,392**	**1,256,383**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	845,459	812,459
Non Wage	284,981	280,780
Development Expenditure		
Domestic Development	144,851	118,132
External Financing	39,101	45,013
Total Expenditure	**1,314,392**	**1,256,383**

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

Service Area 10 Agricultural Extension

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
211101 General Staff Salaries	812,459	0	0	0	812,459
227001 Travel inland	0	60,000	0	0	60,000
228002 Maintenance-Transport Equipment	0	12,000	0	0	12,000
Total Cost of Farmer mobilisation and sensitisation	**812,459**	**72,000**	**0**	**0**	**884,459**
Total Cost of Agro-Industrialization	**812,459**	**72,000**	**0**	**0**	**884,459**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					

VOTE: 923 Rukiga District

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	3,000	0	0	3,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**3,000**	**0**	**0**	**3,000**
Total Cost of Human Capital Development	**0**	**3,000**	**0**	**0**	**3,000**
Total Cost of Agricultural Extension	**812,459**	**76,000**	**0**	**0**	**888,459**

Service Area 20 Agricultural Production

Ushs Thousands		**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services		**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization						
Key Service Area 010036 Water for production management systems						
225204 Monitoring and Supervision of capital work		0	0	15,245	0	15,245
Total for LCIII: Mparo Town Council		**County: Rukiga**				**15,245**
LCII: Mparo Town Council	Rukiga District	Monitoring micro scale irrigation projects	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			15,245
312139 Other Structures - Acquisition		0	0	45,735	0	45,735
Total for LCIII: Mparo Town Council		**County: Rukiga**				**45,735**
LCII: Mparo Town Council	Micro scale irrigation schemes	Vally Tanks_Acquire	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			45,735
Total Cost of Water for production management systems		**0**	**0**	**60,980**	**0**	**60,980**
Key Service Area 010059 Post-harvest handling, storage and processing						
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	1,858	45,013	46,871
Total for LCIII: Mparo Town Council		**County: Rukiga**				**46,871**
LCII: Central Ward	Coradaid	Monitoring	Source: External Financing 681-Cordaid-Uganda			45,013
LCII: Central Ward	Monitoring	Monitoring	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			1,858

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227001 Travel inland		0	71,245	0	0	71,245
227004 Fuel, Lubricants and Oils		0	20,000	0	0	20,000
228002 Maintenance-Transport Equipment		0	7,000	0	0	7,000
312149 Other Land Improvements - Acquisition		0	0	54,294	0	54,294
Total for LCIII: Mparo Town Council		**County: Rukiga**				**54,294**
LCII: Central Ward	Fencing of Coffee Nursery Bed	Other Land Improvements - Fencing	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			35,814
LCII: Central Ward	Fencing of Coffee Nursery Bed	Other Land Improvements - Fencing	Source: Programme Conditional Grant - Development 101-o/w Production - Development			18,480
Total Cost of Post-harvest handling, storage and processing		**0**	**108,445**	**56,151**	**45,013**	**209,609**
Key Service Area 010074 Vector and disease control						
227001 Travel inland		0	15,588	0	0	15,588
227004 Fuel, Lubricants and Oils		0	11,577	0	0	11,577
228002 Maintenance-Transport Equipment		0	3,153	0	0	3,153
Total Cost of Vector and disease control		**0**	**30,318**	**0**	**0**	**30,318**
Total Cost of Agro-Industrialization		**0**	**138,763**	**117,132**	**45,013**	**300,907**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management						
Key Service Area 000016 Environment, Social Health and Safety						
227001 Travel inland		0	0	1,000	0	1,000
Total for LCIII: Mparo Town Council		**County: Rukiga**				**1,000**
LCII: Central Ward	ESMPS	Travel Inland - Facilitation	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			1,000
Total Cost of Environment, Social Health and Safety		**0**	**0**	**1,000**	**0**	**1,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**0**	**0**	**1,000**	**0**	**1,000**
Total Cost of Agricultural Production		**0**	**138,763**	**118,132**	**45,013**	**301,907**

Service Area 30 Agricultural Value Chain Services

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 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

VOTE: 923 Rukiga District

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	812,459	280,780	118,132	45,013	1,256,383

VOTE: 923 Rukiga District

Health

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	**2025/26 Approved Budget**	**2026/27 Approved Budget**
A: Breakdown of Department Revenues		
Recurrent Revenues	5,022,115	4,762,069
Programme Conditional Grant - Wage Recurrent	4,580,557	4,273,771
Programme Conditional Grant - Non Wage Recurrent	438,557	485,298
Locally Raised Revenues	3,000	3,000
Development Revenues	568,537	364,684
Programme Conditional Grant - Development	164,575	160,905
District Discretionary Equalisation Development Grant	65,000	0
External Financing	338,962	203,779
Total Revenues Shares	**5,590,652**	**5,126,753**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	4,580,557	4,273,771
Non Wage	441,557	488,298
Development Expenditure		
Domestic Development	229,575	160,905
External Financing	338,962	203,779
Total Expenditure	**5,590,652**	**5,126,753**

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

Service Area 10 Primary HealthCare

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320165 Primary Health care services					
263308 Sector Conditional Grant (Non-Wage)	0	419,772	0	0	419,772

Total for LCIII:		**County:**		**5,318**
LCII:	kibanda	Kibanda HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,318
Total for LCIII: Kamwezi Subcounty		**County: Rukiga**		**120,361**
LCII: Kashekye	Kashekye	Kyongo HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	10,635

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LCII: Kashekye	Kashekye	Kamwezi Kashekye Health Unit	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	5,761
LCII: Kigara	Kigara	Kamwezi HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	53,176
LCII: Kigara	Kigara	Kamwezi HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	29,006
LCII: Kyabuhangwa	Kyabuhagwa	Kamwezi Kashekye Health Unit	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	7,301
LCII: Kyogo	Kyogo	Kyongo HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	9,165
LCII: Rwenyangye	Rwenyangye	Rwenyangye HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,318
Total for LCIII: Bukinda Subcounty		**County: Rukiga**		**15,953**
LCII: Kandago	Kandago	KandagoHC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,318
LCII: Karorwa	Karorwa	Karorwa HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,318
LCII: Kyerero	Kyerero	Kyerero HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,318
Total for LCIII: Rwamucucu Subcounty		**County: Rukiga**		**50,884**
LCII: Burime	Burime	KahamaHC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	5,463
LCII: Burime	Burime	KahamaHC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	10,635
LCII: Ibumba	Ibumba	Ibumba HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,318
LCII: Ibumba	Ibumba	Ibugwe HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,318
LCII: Kitojo	Kitojo	Kitojo HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,318
LCII: Noozi	Noozi	Noozi HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,318
LCII: Nyakagabagaba	Nyakagabagab	Rwanjura HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,318
LCII: Nyarurambi	Nyarurambi	Nyakarambi HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	2,881

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LCII: Nyarurambi	Nyarurambi	NYARURAMBI HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,318
Total for LCIII: Missing Subcounty		**County: Missing County**		**227,257**
LCII: Missing Parish	Bucundura	Bucundura HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,318
LCII: Missing Parish	Bucundura	Mukyogo HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,318
LCII: Missing Parish	Central	Mparo HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	37,650
LCII: Missing Parish	Highland	BukindaHC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	10,635
LCII: Missing Parish	Highland	Kakatunda HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	13,639
LCII: Missing Parish	Highland	Kakatunda HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	5,761
LCII: Missing Parish	Highland ward	BukindaHC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	14,317
LCII: Missing Parish	kafunjo	Kafunjo Nyakarambi HCII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,318
LCII: Missing Parish	Kitanga	KitangaHC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,318
LCII: Missing Parish	Kitanga	Kitanga HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	7,787
LCII: Missing Parish	Kitanga	Kitanga HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	5,761
LCII: Missing Parish	Kitunga	Kitunga HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,318
LCII: Missing Parish	Mparo Central	Mparo HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	53,176
LCII: Missing Parish	Muhanga	Muhanga HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	2,881
LCII: Missing Parish	Nyakashebeya	Nyakashebeya HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,318
LCII: Missing Parish	Rutengye	Kashambya HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	10,635
LCII: Missing Parish	Rutengye	Kashambya HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	15,775

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LCII: Missing Parish	Sindi	Kihanga HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)			5,761
LCII: Missing Parish	Sindi	Kihanga HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			11,573

Total Cost of Primary Health care services	**0**	**419,772**	**0**	**0**	**419,772**
Total Cost of Human Capital Development	**0**	**419,772**	**0**	**0**	**419,772**
Total Cost of Primary HealthCare	**0**	**419,772**	**0**	**0**	**419,772**

Service Area 30 Health Management and Supervision

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000090 Climate Change Adaptation					
227001 Travel inland	0	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 000016 Environment, Social Health and Safety					
227001 Travel inland	0	0	900	0	900

Total for LCIII: Mparo Town Council		**County: Rukiga**		**900**
LCII: Central Ward	ESMPs	Travel Inland - Facilitation	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	900

Total Cost of Environment, Social Health and Safety	**0**	**0**	**900**	**0**	**900**
Key Service Area 000039 Policies, Regulations and Standards					
211101 General Staff Salaries	4,273,771	0	0	0	4,273,771
221009 Welfare and Entertainment	0	2,800	0	0	2,800
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	800	0	0	800
223004 Guard and Security services	0	680	0	0	680
223005 Electricity	0	1,600	0	0	1,600
225203 Appraisal and Feasibility Studies for Capital Works	0	0	0	203,779	203,779

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Total for LCIII: Mparo Town Council		**County: Rukiga**		**203,779**
LCII: Central Ward	GAVI	Feasibility Studies or Screening of Projects - Appraisal	Source: External Financing 436-Global Fund for HIV, TB & Malaria	38,000
LCII: Central Ward	Global Gund	Feasibility Studies or Screening of Projects - Appraisal	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)	85,145
LCII: Central Ward	UNICEF	Feasibility Studies or Screening of Projects - Appraisal	Source: External Financing 426-United Nations Children Fund (UNICEF)	48,234
LCII: Central Ward	WHO	Feasibility Studies or Screening of Projects - Appraisal	Source: External Financing 445-World Health Organisation (WHO)	32,400

225204 Monitoring and Supervision of capital work	0	0	23,236	0	23,236

Total for LCIII: Mparo Town Council		**County: Rukiga**		**23,236**
LCII: Central Ward	Monitoring	Monitoring	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	23,236

227001 Travel inland	0	4,800	0	0	4,800
227004 Fuel, Lubricants and Oils	0	8,000	0	0	8,000
228002 Maintenance-Transport Equipment	0	14,968	0	0	14,968
312121 Non-Residential Buildings - Acquisition	0	0	136,770	0	136,770

Total for LCIII: Kamwezi Subcounty		**County: Rukiga**		**74,295**
LCII: Kigara	4 Stance VIP Latrine at Kamwezi	Public toilet facility-Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	26,000
LCII: Kigara	Completion of Maternity Ward Kamwezi HCIV	Hospital construction service-Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	6,683
LCII: Kigara	Kamwezi HCIV RETENTION	Hospital construction service-Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	15,612
LCII: Kyogo	4 Stance VIP Latrine at Kyogo HCIII	Public toilet facility-Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	26,000
Total for LCIII: Muhanga Town Council		**County: Rukiga**		**30,000**

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LCII: Highland Ward	5 Stance Latrine at Bukinda HCIII	Public toilet facility-Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				30,000
Total for LCIII: Kashambya Subcounty		**County: Rukiga**					**26,000**
LCII: Rutengye	4 Stance VIP Latrine at Kashmbya HCIII	Public toilet facility-Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				26,000
Total for LCIII: Mparo Town Council		**County: Rukiga**					**6,475**
LCII: Mparo Town Council	Mortuary	Hospital construction service-Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				6,475

Total Cost of Policies, Regulations and Standards	**4,273,771**	**34,648**	**160,005**	**203,779**	**4,672,203**
Key Service Area 320027 Medical and Health Supplies					
221009 Welfare and Entertainment	0	2,800	0	0	2,800
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	400	0	0	400
227001 Travel inland	0	3,000	0	0	3,000
227004 Fuel, Lubricants and Oils	0	3,766	0	0	3,766
228002 Maintenance-Transport Equipment	0	2,200	0	0	2,200
Total Cost of Medical and Health Supplies	**0**	**13,166**	**0**	**0**	**13,166**
Key Service Area 320135 Sanitation and hygiene Services					
221011 Printing, Stationery, Photocopying and Binding	0	800	0	0	800
222001 Information and Communication Technology Services.	0	600	0	0	600
227001 Travel inland	0	1,800	0	0	1,800
227004 Fuel, Lubricants and Oils	0	12,512	0	0	12,512
Total Cost of Sanitation and hygiene Services	**0**	**15,712**	**0**	**0**	**15,712**
Total Cost of Human Capital Development	**4,273,771**	**67,526**	**160,905**	**203,779**	**4,705,981**
Total Cost of Health Management and Supervision	**4,273,771**	**68,526**	**160,905**	**203,779**	**4,706,981**
Total Cost of Health	**4,273,771**	**488,298**	**160,905**	**203,779**	**5,126,753**

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Education

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	12,718,969	16,117,737
Programme Conditional Grant - Wage Recurrent	10,411,670	13,807,730
Programme Conditional Grant - Non Wage Recurrent	2,200,951	2,200,927
District Unconditional Grant Wage	77,348	78,080
Locally Raised Revenues	6,000	6,000
Other Transfers from Central Government	23,000	25,000
Development Revenues	614,666	306,409
Transitional Conditional Grant - Development	300,000	0
Programme Conditional Grant - Development	268,666	237,566
District Discretionary Equalisation Development Grant	46,000	68,843
Total Revenues Shares	**13,333,635**	**16,424,146**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	10,489,018	13,885,810
Non Wage	2,229,951	2,231,927
Development Expenditure		
Domestic Development	614,666	306,409
External Financing	0	0
Total Expenditure	**13,333,635**	**16,424,146**

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

Service Area 10 Pre-Primary and Primary Education

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 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					
211101 General Staff Salaries	8,087,945	0	0	0	8,087,945

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221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
222001 Information and Communication Technology Services.	0	444	0	0	444
227001 Travel inland	0	8,400	0	0	8,400
227004 Fuel, Lubricants and Oils	0	20,586	0	0	20,586
228002 Maintenance-Transport Equipment	0	3,998	0	0	3,998
Total Cost of Quality Assurance Systems	**8,087,945**	**33,928**	**0**	**0**	**8,121,873**
Key Service Area 320162 Capitation (Primary)					
225204 Monitoring and Supervision of capital work	0	0	11,890	0	11,890

Total for LCIII: Mparo Town Council		**County: Rukiga**		**11,890**
LCII: Central Ward	SFG Monitoring	Monitoring	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	11,890

263308 Sector Conditional Grant (Non-Wage)	0	546,561	0	0	546,561

Total for LCIII: Kamwezi Subcounty		**County: Rukiga**		**153,953**
LCII: Kashekye	Kanyeganyegye P.S	KANYEGANYEGYE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,490
LCII: Kibanda	KATUNGU P.S	KATUNGU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,540
LCII: Kibanda	KIBANDA P.S	KIBANDA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,271
LCII: Kibanda	KINYAMOOZI P.S	Kinyamoozi P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,293
LCII: Kigara	KACUCU P.S	Kacucu P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,581
LCII: Kigara	Kamwezi P.S	KAMWEZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,465
LCII: Kigara	Kigara P.S	KIGARA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,012
LCII: Kyabuhangwa	Kashekye P.S	KASHEKYE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,310
LCII: Kyabuhangwa	KYABUHANGWA P.S	KYABUHANGWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,590
LCII: Kyabuhangwa	NYAKIHANGA P.S	NYAKIHANGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,227
LCII: Kyabuhangwa	RUNONI P.S	RUNONI	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,470

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LCII: Kyogo	BWIRAMBERE P.S	Bwirambere P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,330
LCII: Kyogo	KYOGO P.S	KYOGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,650
LCII: Rwenyangye	OMUNKOLE P.S	OMUNKOLE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,442
LCII: Rwenyangye	RWENYONZA P.S	RWENYONZA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,284
Total for LCIII: Bukinda Subcounty		**County: Rukiga**		**58,042**
LCII: Kandago	KANDAGO P.S	KANDAGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,561
LCII: Kandago	RWABUHIMBIRA P.S.	RWABUHIMBIRA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,890
LCII: Karorwa	BUKORANYI P.S	BUKORANYI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,370
LCII: Karorwa	Karorwa P.S	KARORWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,270
LCII: Karorwa	NYAKASIRU P.S	NYAKASIRU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,590
LCII: Karorwa	RURANGARA P.S	RURANGARA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,391
LCII: Kyerero	KYERERO P.S	KYERERO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,490
LCII: Kyerero	WACHEBA P.S	Wacheba P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,250
LCII: Nyakasiru	RYABIRENGYE P.S	RYABIRENGYE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,230
Total for LCIII: Kashambya Subcounty		**County: Rukiga**		**98,840**
LCII: Kafunjo	Bucundura P.S	BUCUNDURA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,138
LCII: Kafunjo	KASHAMBYA P.S	KASHAMBYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,913
LCII: Kitanga	Kitanga P.S	KITANGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	4,836
LCII: Kitanga	KITANGA P.S	KITANGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,055

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LCII: Kitanga	Rukiga P.S	RUKIGA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,270
LCII: Kitunga	KABIRA P.S	KABIRA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,910
LCII: Kitunga	NGOMA II P.S	NGOMA II P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,013
LCII: Kitunga	Ntaraga P.S	NTARAGA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,290
LCII: Kitunga	RUYUMBU P.S	RUYUMBU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,430
LCII: Nyakashebeya	KITUNGA P.S	KITUNGA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,370
LCII: Nyakashebeya	NYAMABO P.S	NYAMAMBO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,150
LCII: Rutengye	KANTARE P.S	KANTARE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,477
LCII: Rutengye	KICUCWE P.S	KICUCWE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,490
LCII: Rutengye	NYAKABIRA P.S	NYAKARIBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,370
LCII: Rutengye	NYAMISHAMBA P.S	NYAMISHAMBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,130
Total for LCIII: Rwamucucu Subcounty		**County: Rukiga**		**128,661**
LCII: Burime	HAMUNYINYA P.S	HAMUNYINYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,450
LCII: Burime	KAHAMA P.S	KAHAMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,878
LCII: Burime	RWEMPISI P.S	RWEMPISI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,750
LCII: Ibumba	IBUGWE P.S	IBUGWE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,250
LCII: Ibumba	IBUMBA P.S	IBUMBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,876
LCII: Ibumba	NYAKAFURA P.S	Nyakafura P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,930
LCII: Ibumba	RWAMUCUCU P.S	RWAMUCUCU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,210

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LCII: Kitojo	Buzooba P.S	BUZOOBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,993
LCII: Kitojo	NYAKARAMBI P.S	Nyakarambi P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,455
LCII: Noozi	HAMWARO P.S	HAMWARO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,798
LCII: Noozi	KASONI P.S	KASONI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,513
LCII: Noozi	KIYOORA P.S	KIYOORA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,930
LCII: Noozi	NOOZI P.S	NOOZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,722
LCII: Nyakagabagaba	KAMUTUNGU P.S	KAMUTUNGU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,450
LCII: Nyakagabagaba	KIHOREZO P.S	KIHOREZO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,513
LCII: Nyakagabagaba	KIRUNDWE P.S	KIRUNDWE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,095
LCII: Nyakagabagaba	Nyarubare P.S	NYARUBARE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,810
LCII: Nyarurambi	MUGAMBIRA P.S	MUGAMBISA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,175
LCII: Nyarurambi	MURAMBI P.S	MURAMBI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,016
LCII: Nyarurambi	SHOOKO P.S	SHOOKO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,850
Total for LCIII: Missing Subcounty		**County: Missing County**		**107,067**
LCII: Missing Parish	BUTARE P.S	BUTARE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,970
LCII: Missing Parish	KAKATUNDA P.S	KAKATUNDA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,630
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	7,805
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	7,995
LCII: Missing Parish	Kitaburaza P.S	MUHANGA KITABURAZA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,010

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LCII: Missing Parish	KITOOJO P.S	KITOJO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,852
LCII: Missing Parish	KYEHINDE P.S	KYEHINDE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,150
LCII: Missing Parish	MPARO MIXED SCHOOL	MPARO MIXED SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,885
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	4,970
LCII: Missing Parish	NYABIREREMA DEMO	NYABIREREMA DEMO.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,130
LCII: Missing Parish	NYEIKUNAMA P.S	NYEIKUNAMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,430
LCII: Missing Parish	RUHONWA P.S	RUHONWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,990
LCII: Missing Parish	RUSOSROOZA P.S	RUSOROOZA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,250

312121 Non-Residential Buildings - Acquisition 0 0 225,676 0 225,676

Total for LCIII: Kamwezi Subcounty		**County: Rukiga**		**69,104**
LCII: Kyabuhangwa	Retention Kyabuhangwa	Primary schooling services for people with disabilities-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	7,474
LCII: Kyogo	5 stance at Bwirambere	Public toilet facility-Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	30,815
LCII: Rwenyangye	5 Stance AT Omunkole	Public toilet facility-Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	30,815
Total for LCIII: Bukinda Subcounty		**County: Rukiga**		**30,815**
LCII: Nyakasiru	5. Stance Byabirengye	Public toilet facility-Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	30,815
Total for LCIII: Muhanga Town Council		**County: Rukiga**		**2,497**
LCII: Butare Ward	Retention Rusoroza	Public toilet facility-Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	2,497
Total for LCIII: Kashambya Subcounty		**County: Rukiga**		**61,630**

VOTE: 923 Rukiga District

LCII: Kitanga	5 Stance Rukiga ps	Public toilet facility-Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	30,815
LCII: Nyakashebeya	5 Stance Kitunga PS	Public toilet facility-Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	30,815
Total for LCIII: Rwamucucu Subcounty		**County: Rukiga**		**61,630**
LCII: Noozi	5 Stance VIP At Hamwaro	Public toilet facility-Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	30,815
LCII: Nyarurambi	5 Stance at Nyakarambi	Public toilet facility-Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	30,815

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Capitation (Primary)	**0**	**546,561**	**237,566**	**0**	**784,128**
Total Cost of Human Capital Development	**8,087,945**	**583,489**	**237,566**	**0**	**8,909,001**
Total Cost of Pre-Primary and Primary Education	**8,087,945**	**583,489**	**237,566**	**0**	**8,909,001**

Service Area 20 Secondary Education

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320158 Capitation (Secondary)					
263308 Sector Conditional Grant (Non-Wage)	0	834,552	0	0	834,552

Total for LCIII: Kamwezi Subcounty		**County: Rukiga**		**200,160**
LCII: Kigara	Kamwezi HS	KAMWEZI HIGH SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	166,780
LCII: Kyogo	Kyogo SS	KYOGO SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	33,380
Total for LCIII: Bukinda Subcounty		**County: Rukiga**		**64,000**
LCII: Kandago	Bukinda Seed School	Bukinda Seed Secondary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	64,000
Total for LCIII: Kashambya Subcounty		**County: Rukiga**		**183,092**
LCII: Kitanga	Kitanga	ST ALOYSIUS GIRLS S S S KITANGA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	101,680
LCII: Rutengye	Kantare SS	KANTARE S S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	81,412

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Total for LCIII: Missing Subcounty		**County: Missing County**				**387,300**
LCII: Missing Parish	Bukinda	BUKINDA S S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			96,760
LCII: Missing Parish	Kihanga SS	KIHANGA S S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			187,000
LCII: Missing Parish	Kihorezo	RWAMUCUCU SEED SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			68,500
LCII: Missing Parish	Mparo	ST JOSEPHS MPARO S S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			35,040

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Capitation (Secondary)	**0**	**834,552**	**0**	**0**	**834,552**
Key Service Area 320159 Secondary Education Services					
211101 General Staff Salaries	4,572,287	0	0	0	4,572,287
Total Cost of Secondary Education Services	**4,572,287**	**0**	**0**	**0**	**4,572,287**
Total Cost of Human Capital Development	**4,572,287**	**834,552**	**0**	**0**	**5,406,839**
Total Cost of Secondary Education	**4,572,287**	**834,552**	**0**	**0**	**5,406,839**

Service Area 30 Skills Development

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320160 Tertiary Education Services					
211101 General Staff Salaries	1,147,498	0	0	0	1,147,498
Total Cost of Tertiary Education Services	**1,147,498**	**0**	**0**	**0**	**1,147,498**
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 Core PTC	Kabale Bukinda PTC	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent	562,736

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Capitation (Tertiary)	**0**	**562,736**	**0**	**0**	**562,736**
Total Cost of Human Capital Development	**1,147,498**	**562,736**	**0**	**0**	**1,710,234**
Total Cost of Skills Development	**1,147,498**	**562,736**	**0**	**0**	**1,710,234**

Service Area 40 Education&Sports Management and Inspection

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					

VOTE: 923 Rukiga District

Key Service Area 000023 Inspection and Monitoring					
227001 Travel inland	0	29,000	0	0	29,000
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
Total Cost of Inspection and Monitoring	**0**	**31,000**	**0**	**0**	**31,000**
Key Service Area 000063 Quality Assurance Systems					
211101 General Staff Salaries	78,080	0	0	0	78,080
225204 Monitoring and Supervision of capital work	0	7,142	0	0	7,142
227001 Travel inland	0	4,590	0	0	4,590
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
228002 Maintenance-Transport Equipment	0	3,710	0	0	3,710
228004 Maintenance-Other Fixed Assets	0	135,707	0	0	135,707
312235 Furniture and Fittings - Acquisition	0	0	68,843	0	68,843

Total for LCIII: Mparo Town Council		**County: Rukiga**		**68,843**
LCII: Central Ward	Twin Desks	Desks-Desk_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	68,843

Total Cost of Quality Assurance Systems	**78,080**	**157,149**	**68,843**	**0**	**304,072**
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					
227001 Travel inland	0	9,000	0	0	9,000
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
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	6,000	0	0	6,000
221011 Printing, Stationery, Photocopying and Binding	0	800	0	0	800
222001 Information and Communication Technology Services.	0	700	0	0	700
227001 Travel inland	0	17,000	0	0	17,000

VOTE: 923 Rukiga District

227004 Fuel, Lubricants and Oils	0	13,000	0	0	13,000
228002 Maintenance-Transport Equipment	0	2,500	0	0	2,500
Total Cost of Sports and recreational services	**0**	**40,000**	**0**	**0**	**40,000**
Total Cost of Human Capital Development	**78,080**	**248,149**	**68,843**	**0**	**395,072**
Total Cost of Education&Sports Management and Inspection	**78,080**	**248,149**	**68,843**	**0**	**395,072**

Service Area 50 Special Needs Education

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320161 Special Needs Education					
221011 Printing, Stationery, Photocopying and Binding	0	200	0	0	200
227001 Travel inland	0	1,600	0	0	1,600
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	**13,885,810**	**2,231,927**	**306,409**	**0**	**16,424,146**

VOTE: 923 Rukiga District

Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,515,799	1,426,874
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
District Unconditional Grant Wage	204,497	377,920
Other Transfers from Central Government	150,527	48,954
Multi-Sectoral Transfers to LLGs_NonWage	160,775	0
Development Revenues	0	0
Total Revenues Shares	**1,515,799**	**1,426,874**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	204,497	377,920
Non Wage	1,311,302	1,048,954
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**1,515,799**	**1,426,874**

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

Service Area 10 Community Access Roads

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 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					
228001 Maintenance-Buildings and Structures	0	48,954	0	0	48,954
Total Cost of Road Maintenance	**0**	**48,954**	**0**	**0**	**48,954**

VOTE: 923 Rukiga District

Key Service Area 260010 Road Rehabilitation					
211101 General Staff Salaries	377,920	0	0	0	377,920
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
227001 Travel inland	0	10,346	0	0	10,346
227004 Fuel, Lubricants and Oils	0	12,000	0	0	12,000
228001 Maintenance-Buildings and Structures	0	866,000	0	0	866,000
228002 Maintenance-Transport Equipment	0	100,000	0	0	100,000
Total Cost of Road Rehabilitation	**377,920**	**990,346**	**0**	**0**	**1,368,266**
Total Cost of Integrated Transport Infrastructure and Services	**377,920**	**1,039,300**	**0**	**0**	**1,417,220**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	4,654	0	0	4,654
Total Cost of HIV/AIDS Mainstreaming	**0**	**4,654**	**0**	**0**	**4,654**
Key Service Area 000016 Environment, Social Health and Safety					
227001 Travel inland	0	4,000	0	0	4,000
Total Cost of Environment, Social Health and Safety	**0**	**4,000**	**0**	**0**	**4,000**
Total Cost of Human Capital Development	**0**	**8,654**	**0**	**0**	**8,654**
Total Cost of Community Access Roads	**377,920**	**1,048,954**	**0**	**0**	**1,426,874**
Total Cost of Roads and Engineering	**377,920**	**1,048,954**	**0**	**0**	**1,426,874**

VOTE: 923 Rukiga District

Water

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	129,709	130,345
District Unconditional Grant Wage	75,000	75,714
Programme Conditional Grant - Non Wage Recurrent	54,709	54,631
Development Revenues	259,315	555,160
Programme Conditional Grant - Development	244,500	540,345
Transitional Conditional Grant - Development	14,815	14,815
Total Revenues Shares	**389,024**	**685,505**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	75,000	75,714
Non Wage	54,709	54,631
Development Expenditure		
Domestic Development	259,315	555,160
External Financing	0	0
Total Expenditure	**389,024**	**685,505**

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

Service Area 10 Rural Water Supply and Sanitation

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 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	2,000	0	0	2,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**2,000**	**0**	**0**	**2,000**

VOTE: 923 Rukiga District

Key Service Area 000016 Environment, Social Health and Safety							
227001 Travel inland		0	0	5,000		0	5,000
Total for LCIII: Mparo Town Council		**County: Rukiga**					**5,000**
LCII: Central Ward	ESPMs	Travel Inland - Facilitation	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant				5,000
Total Cost of Environment, Social Health and Safety		**0**	**0**	**5,000**		**0**	**5,000**
Key Service Area 140022 Integrated Catchment based Infrastructure							
211101 General Staff Salaries		75,714	0	0		0	75,714
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	Wage for DWO Mobilization	Wage for DWO Mobilization	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant				12,000
221001 Advertising and Public Relations		0	1,000	0		0	1,000
221009 Welfare and Entertainment		0	5,000	0		0	5,000
221011 Printing, Stationery, Photocopying and Binding		0	1,600	0		0	1,600
221012 Small Office Equipment		0	400	0		0	400
224005 Laboratory supplies and services		0	0	20,000		0	20,000
Total for LCIII: Mparo Town Council		**County: Rukiga**					**20,000**
LCII: Central Ward	Water Quality Reagents	Safety Equipment - Assorted Equipment	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant				20,000
225201 Consultancy Services-Capital		0	0	35,000		0	35,000
Total for LCIII: Kashambya Subcounty		**County: Rukiga**					**35,000**
LCII: Kitunga	Feasibility of Kitunga GFS	Consultancy - Others	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant				35,000
225202 Environment Impact Assessment for Capital Works		0	0	10,000		0	10,000
Total for LCIII: Mparo Town Council		**County: Rukiga**					**10,000**
LCII: Central Ward	ESMPs	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant				10,000
225203 Appraisal and Feasibility Studies for Capital Works		0	0	14,815		0	14,815
Total for LCIII: Kashambya Subcounty		**County: Rukiga**					**14,815**
LCII: Rutengye	C Led Total Sanitation	Feasibility Studies or Screening of Projects - Appraisal	Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)				14,815
225204 Monitoring and Supervision of capital work		0	0	19,000		0	19,000
Total for LCIII: Kashambya Subcounty		**County: Rukiga**					**19,000**

VOTE: 923 Rukiga District

LCII: Kitunga	Monitoring	Monitoring	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant				19,000
227001 Travel inland			0	34,431	12,000	0	46,431
Total for LCIII: Mparo Town Council		**County: Rukiga**					**12,000**
LCII: Central Ward	Water Quality Testing	Travel Inland - Facilitation	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant				12,000
227004 Fuel, Lubricants and Oils			0	8,000	0	0	8,000
228002 Maintenance-Transport Equipment			0	1,200	0	0	1,200
312121 Non-Residential Buildings - Acquisition			0	0	17,000	0	17,000
Total for LCIII: Bukinda Subcounty		**County: Rukiga**					**17,000**
LCII: Kyerero	2 Stance VIP AT Kabimbiri	Public toilet facility-Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant				17,000
312139 Other Structures - Acquisition			0	0	410,345	0	410,345
Total for LCIII: Kamwezi Subcounty		**County: Rukiga**					**47,586**
LCII: Kigara	Kigara GFS	Water Reticulation Systems_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant				47,586
Total for LCIII: Kashambya Subcounty		**County: Rukiga**					**300,000**
LCII: Kitunga	Kitunga GFS Phase I	Water Reticulation Systems_Acquire	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant				300,000
Total for LCIII: Rwamucucu Subcounty		**County: Rukiga**					**49,538**
LCII: Nyarurambi	25 cm Rain Tank Mbogo Village	Water Reticulation Systems_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant				49,538
Total for LCIII: Mparo Town Council		**County: Rukiga**					**13,221**
LCII: Central Ward	Retention	Water Reticulation Systems_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant				13,221
Total Cost of Integrated Catchment based Infrastructure			**75,714**	**51,631**	**550,160**	**0**	**677,505**
Total Cost of Human Capital Development			**75,714**	**53,631**	**555,160**	**0**	**684,505**
Total Cost of Rural Water Supply and Sanitation			**75,714**	**54,631**	**555,160**	**0**	**685,505**
Total Cost of Water			**75,714**	**54,631**	**555,160**	**0**	**685,505**

VOTE: 923 Rukiga District

Natural Resources

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	312,011	352,194
District Unconditional Grant Non-Wage	4,000	4,000
District Unconditional Grant Wage	274,400	315,132
Locally Raised Revenues	3,000	3,000
Programme Conditional Grant - Non Wage Recurrent	30,611	30,062
Development Revenues	146,173	48,373
External Financing	146,173	36,373
District Discretionary Equalisation Development Grant	0	12,000
Total Revenues Shares	**458,184**	**400,567**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	274,400	315,132
Non Wage	37,611	37,062
Development Expenditure		
Domestic Development	0	12,000
External Financing	146,173	36,373
Total Expenditure	**458,184**	**400,567**

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

Service Area 10 Natural Resources Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 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**
Key Service Area 140022 Integrated Catchment based Infrastructure					
211101 General Staff Salaries	315,132	0	0	0	315,132
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	36,373	36,373
Total for LCIII: Mparo Town Council		**County: Rukiga**				**36,373**
LCII: Central Ward	Cordaid	Monitoring	Source: External Financing 681-Cordaid-Uganda			36,373
227001 Travel inland		0	8,162	12,000	0	20,162
Total for LCIII: Mparo Town Council		**County: Rukiga**				**12,000**
LCII: Central Ward	Land Titling	Travel Inland - Facilitation	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			12,000
227004 Fuel, Lubricants and Oils		0	10,000	0	0	10,000
Total Cost of Integrated Catchment based Infrastructure		**315,132**	**19,562**	**12,000**	**36,373**	**383,067**
Key Service Area 140038 Environmental Safeguards						
227001 Travel inland		0	15,500	0	0	15,500
Total Cost of Environmental Safeguards		**0**	**15,500**	**0**	**0**	**15,500**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**315,132**	**36,062**	**12,000**	**36,373**	**399,567**
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 Natural Resources Management		**315,132**	**37,062**	**12,000**	**36,373**	**400,567**
Total Cost of Natural Resources		**315,132**	**37,062**	**12,000**	**36,373**	**400,567**

VOTE: 923 Rukiga District

Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	145,337	145,363
District Unconditional Grant Non-Wage	1,000	1,000
District Unconditional Grant Wage	83,280	84,002
Locally Raised Revenues	2,500	2,400
Other Transfers from Central Government	25,400	25,500
Programme Conditional Grant - Non Wage Recurrent	33,157	32,462
Development Revenues	0	25,022
External Financing	0	25,022
Total Revenues Shares	**145,337**	**170,385**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	83,280	84,002
Non Wage	62,057	61,362
Development Expenditure		
Domestic Development	0	0
External Financing	0	25,022
Total Expenditure	**145,337**	**170,385**

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

Service Area 20 Empowerment and Mindset Change

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
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	14,067	0	0	14,067
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
Total Cost of Gender Mainstreaming services	**0**	**20,067**	**0**	**0**	**20,067**

VOTE: 923 Rukiga District

Key Service Area 000023 Inspection and Monitoring						
211101 General Staff Salaries		84,002	0	0	0	84,002
227001 Travel inland		0	15,231	0	25,022	40,253
Total for LCIII: Mparo Town Council		**County: Rukiga**				**25,022**
LCII: Central Ward	Rukiga DLG	Travel Inland - Facilitation	Source: External Financing 681-Cordaid-Uganda			25,022
227004 Fuel, Lubricants and Oils		0	2,000	0	0	2,000
Total Cost of Inspection and Monitoring		**84,002**	**17,231**	**0**	**25,022**	**126,255**
Key Service Area 010008 Capacity Strengthening						
222001 Information and Communication Technology Services.		0	763	0	0	763
227001 Travel inland		0	9,523	0	0	9,523
227004 Fuel, Lubricants and Oils		0	5,311	0	0	5,311
Total Cost of Capacity Strengthening		**0**	**15,597**	**0**	**0**	**15,597**
Key Service Area 320146 Support to special interest Groups						
227001 Travel inland		0	7,466	0	0	7,466
Total Cost of Support to special interest Groups		**0**	**7,466**	**0**	**0**	**7,466**
Total Cost of Human Capital Development		**84,002**	**61,362**	**0**	**25,022**	**170,385**
Total Cost of Empowerment and Mindset Change		**84,002**	**61,362**	**0**	**25,022**	**170,385**
Total Cost of Community Based Services		**84,002**	**61,362**	**0**	**25,022**	**170,385**

VOTE: 923 Rukiga District

Planning

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	115,010	278,847
District Unconditional Grant Non-Wage	32,310	125,000
District Unconditional Grant Wage	73,700	148,847
Locally Raised Revenues	9,000	5,000
Development Revenues	193,484	98,846
District Discretionary Equalisation Development Grant	193,484	98,846
Total Revenues Shares	**308,494**	**377,693**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	73,700	148,847
Non Wage	41,310	130,000
Development Expenditure		
Domestic Development	193,484	98,846
External Financing	0	0
Total Expenditure	**308,494**	**377,693**

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

Service Area 10 Planning and Statistics

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000090 Climate Change Adaptation					
227001 Travel inland	0	700	0	0	700
Total Cost of Climate Change Adaptation	**0**	**700**	**0**	**0**	**700**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**700**	**0**	**0**	**700**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	1,300	0	0	1,300
Total Cost of HIV/AIDS Mainstreaming	**0**	**1,300**	**0**	**0**	**1,300**

VOTE: 923 Rukiga District

Total Cost of Human Capital Development		**0**	**1,300**	**0**	**0**	**1,300**
Programme 18 Development Plan Implementation						
Key Service Area 000027 Programme Working Group Secretariat Services						
211101 General Staff Salaries		148,847	0	0	0	148,847
221002 Workshops, Meetings and Seminars		0	25,000	0	0	25,000
221009 Welfare and Entertainment		0	7,200	0	0	7,200
221011 Printing, Stationery, Photocopying and Binding		0	8,000	0	0	8,000
221012 Small Office Equipment		0	3,000	0	0	3,000
222001 Information and Communication Technology Services.		0	5,000	0	0	5,000
225202 Environment Impact Assessment for Capital Works		0	0	4,000	0	4,000
Total for LCIII: Bukinda Subcounty		**County: Rukiga**				**4,000**
LCII: Nyakasiru	Bukinda Sub County	Environmental Impact Assessment - Completion of Studies	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			4,000
225204 Monitoring and Supervision of capital work		0	0	49,372	0	49,372
Total for LCIII: Mparo Town Council		**County: Rukiga**				**49,372**
LCII: Central Ward	Monitoring PIP and LLG assesement	Monitoring	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			49,372
227001 Travel inland		0	35,800	0	0	35,800
227004 Fuel, Lubricants and Oils		0	24,000	0	0	24,000
312221 Light ICT hardware - Acquisition		0	0	20,000	0	20,000
Total for LCIII: Mparo Town Council		**County: Rukiga**				**20,000**
LCII: Central Ward	LAPTOP	Personal computers - Laptop_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			20,000
312235 Furniture and Fittings - Acquisition		0	0	12,000	0	12,000
Total for LCIII: Mparo Town Council		**County: Rukiga**				**12,000**
LCII: Central Ward	Retooling	Chairs - Chair_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			12,000
Total Cost of Programme Working Group Secretariat Services		**148,847**	**108,000**	**85,372**	**0**	**342,219**
Key Service Area 560019 Data Management and Dissemination						
222001 Information and Communication Technology Services.		0	2,400	0	0	2,400
225203 Appraisal and Feasibility Studies for Capital Works		0	0	5,390	0	5,390
Total for LCIII: Mparo Town Council		**County: Rukiga**				**5,390**

VOTE: 923 Rukiga District

LCII: Central Ward	DNCC	Feasibility Studies or Screening of Projects Stakeholder Engagement	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				5,390
225204 Monitoring and Supervision of capital work		0	0	8,084		0	8,084
Total for LCIII: Mparo Town Council		**County: Rukiga**					**8,084**
LCII: Central Ward	SPEAR Implementation	SPEAR Implementation	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				8,084
227001 Travel inland		0	17,600	0		0	17,600
Total Cost of Data Management and Dissemination		**0**	**20,000**	**13,474**		**0**	**33,474**
Total Cost of Development Plan Implementation		**148,847**	**128,000**	**98,846**		**0**	**375,693**
Total Cost of Planning and Statistics		**148,847**	**130,000**	**98,846**		**0**	**377,693**
Total Cost of Planning		**148,847**	**130,000**	**98,846**		**0**	**377,693**

VOTE: 923 Rukiga District

Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	89,870	128,702
District Unconditional Grant Non-Wage	36,000	37,000
District Unconditional Grant Wage	46,870	87,702
Locally Raised Revenues	7,000	4,000
Total Revenues Shares	**89,870**	**128,702**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	46,870	87,702
Non Wage	43,000	41,000
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**89,870**	**128,702**

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

Service Area 10 Compliance

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000090 Climate Change Adaptation					
227001 Travel inland	0	500	0	0	500
Total Cost of Climate Change Adaptation	**0**	**500**	**0**	**0**	**500**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**500**	**0**	**0**	**500**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	500	0	0	500
Total Cost of HIV/AIDS Mainstreaming	**0**	**500**	**0**	**0**	**500**
Total Cost of Human Capital Development	**0**	**500**	**0**	**0**	**500**
Programme 16 Governance and Security					

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Key Service Area 000001 Audit and Risk Management						
211101 General Staff Salaries		87,702	0	0	0	87,702
221011 Printing, Stationery, Photocopying and Binding		0	1,000	0	0	1,000
221017 Membership dues and Subscription fees.		0	1,000	0	0	1,000
227001 Travel inland		0	21,000	0	0	21,000
227004 Fuel, Lubricants and Oils		0	3,000	0	0	3,000
263402 Transfer to Other Government Units		0	14,000	0	0	14,000
Total for LCIII: Mparo Town Council		**County: Rukiga**				**14,000**
LCII: Mparo Town Council	Muhanga TC & Mparo TC	Transfers to Town Councils	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			14,000
Total Cost of Audit and Risk Management		**87,702**	**40,000**	**0**	**0**	**127,702**
Total Cost of Governance and Security		**87,702**	**40,000**	**0**	**0**	**127,702**
Total Cost of Compliance		**87,702**	**41,000**	**0**	**0**	**128,702**
Total Cost of Internal Audit		**87,702**	**41,000**	**0**	**0**	**128,702**

VOTE: 923 Rukiga District

Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	**2025/26 Approved Budget**	**2026/27 Approved Budget**
A: Breakdown of Department Revenues		
Recurrent Revenues	124,713	177,804
Programme Conditional Grant - Non Wage Recurrent	33,034	32,712
District Unconditional Grant Non-Wage	9,000	9,000
District Unconditional Grant Wage	69,484	121,897
Locally Raised Revenues	2,400	3,400
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Total Revenues Shares	**124,713**	**177,804**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	69,484	121,897
Non Wage	55,229	55,907
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**124,713**	**177,804**

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

Service Area 10 Commercial Services

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 05 Tourism Development					
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
221011 Printing, Stationery, Photocopying and Binding	0	400	0	0	400
227001 Travel inland	0	10,395	0	0	10,395
Total Cost of Tourism Investment, Promotion and Marketing	**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					
227001 Travel inland	0	1,000	0	0	1,000

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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	8,000	0	0	8,000
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Domestic Promotion	**0**	**12,000**	**0**	**0**	**12,000**
Key Service Area 190036 Trade Development					
211101 General Staff Salaries	121,897	0	0	0	121,897
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
227001 Travel inland	0	14,712	0	0	14,712
227004 Fuel, Lubricants and Oils	0	15,400	0	0	15,400
Total Cost of Trade Development	**121,897**	**31,112**	**0**	**0**	**153,009**
Total Cost of Private Sector Development	**121,897**	**43,112**	**0**	**0**	**165,009**
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	**121,897**	**55,907**	**0**	**0**	**177,804**
Total Cost of Trade, Industry and Local Development	**121,897**	**55,907**	**0**	**0**	**177,804**