

VOTE: 924 Rukungiri District

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	1,237,750	1,556,154
o/w Higher Local Government	606,094	770,306
o/w Lower Local Government	631,656	785,848
Discretionary Government Transfers	5,853,866	5,855,914
o/w Higher Local Government	5,157,307	5,226,543
o/w Lower Local Government	696,559	629,371
Conditional Government Transfers	53,693,999	59,431,603
o/w Higher Local Government	53,693,999	59,431,603
o/w Lower Local Government	0	0
Other Government Transfers	761,169	1,795,206
o/w Higher Local Government	761,169	1,795,206
o/w Lower Local Government	0	0
External Financing	980,000	470,000
o/w Higher Local Government	980,000	470,000
o/w Lower Local Government	0	0
Grand Total	62,526,783	69,108,876
o/w Higher Local Government	61,198,568	67,693,657
o/w Lower Local Government	1,328,215	1,415,219

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A2:Revenue Performance, Plans and Projections by Source

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	1,237,750	1,556,154
Advertisements/Bill Boards	2,668	2,330
Animal and Crop Husbandry related Levies	50,910	50,153
Business licenses	117,886	136,886
Court fines and Penalties – from other government units	0	200
Inspection Fees	18,710	5,700
Land Fees	18,862	27,077
Local Hotel Tax	2,764	5,025
Local Services Tax-Payable By Individuals	158,855	172,226
Market /Gate Charges	179,895	189,911
Miscellaneous and Unidentified taxes-other taxes payable by other business or unidentifiable	503,689	0
Miscellaneous receipts/income	0	505,140
Other fines and Penalties – private	3,925	700
Other licenses	15,405	63,389
Registration fees for Documents and Businesses	24,468	20,074
Rent & Rates - Non-Produced Assets – from private entities	67,997	50,000
Rent & rates – produced assets-From Government Units	31,176	39,153
Rent & rates – produced assets-From Private Entities	0	242,100
Sale of bid documents-From Private Entities	16,060	16,060
Sale of non-produced Government Properties/assets	0	12,000
Vehicle Parking Fees	24,480	18,031
Discretionary Government Transfers	5,825,866	5,855,914
District Discretionary Equalisation Development Grant	1,027,709	811,266
District Unconditional Grant Non-Wage	1,064,501	1,151,519
District Unconditional Grant Wage	3,603,596	3,759,378
Urban Discretionary Equalisation Development Grant	34,452	39,445
Urban Unconditional Non-Wage	95,608	94,305
Conditional Government Transfers	53,693,999	59,431,603
Programme Conditional Grant - Non Wage Recurrent	18,965,683	18,537,606
Programme Conditional Grant - Development	2,220,490	2,155,539
Programme Conditional Grant - Wage Recurrent	31,693,011	37,373,643
Transitional Conditional Grant - Development	814,815	1,364,815
Other Government Transfers	761,169	1,795,206
Irrigation for Climate Resilience Project	0	1,248,880

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<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Physical Planning	20,000	20,000
Support to PLE (UNEB)	50,000	50,000
Uganda Climate Smart Agricultural Transformation Project	214,843	0
Uganda Road Fund (URF)	438,640	438,640
Uganda Women Entrepreneurship Program(UWEP)	17,493	17,493
Youth Livelihood Programme (YLP)	20,193	20,193
External Financing	980,000	470,000
Global Alliance for Vaccines and Immunization (GAVI)	360,000	350,000
Global Fund for HIV, TB & Malaria	120,000	20,000
United Nations Children Fund (UNICEF)	250,000	50,000
World Health Organisation (WHO)	250,000	50,000
Total Revenues Shares	62,498,783	69,108,876

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A3: Summary of Programme Allocations For FY 2026/27

<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	2,722,464	434,573	1,248,880	0	4,405,917
o/w: Wage:	1,774,800	0	0	0	1,774,800
Non-Wage Recurrent:	629,710	18,280	0	0	647,990
Development:	317,953	416,293	1,248,880	0	1,983,126
Tourism Development	423,204	20,000	0	0	443,204
o/w: Wage:	385,409	0	0	0	385,409
Non-Wage Recurrent:	18,795	20,000	0	0	38,795
Development:	19,000	0	0	0	19,000
Natural Resources, Environment, Climate Change, Land and Water Management	781,696	10,000	0	0	791,696
o/w: Wage:	551,824	0	0	0	551,824
Non-Wage Recurrent:	146,871	10,000	0	0	156,871
Development:	83,000	0	0	0	83,000
Private Sector Development	128,994	0	0	0	128,994
o/w: Wage:	72,470	0	0	0	72,470
Non-Wage Recurrent:	56,524	0	0	0	56,524
Development:	0	0	0	0	0
Integrated Transport Infrastructure and Services	1,000,000	0	436,640	0	1,436,640
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	1,000,000	0	436,640	0	1,436,640
Development:	0	0	0	0	0
Sustainable Urbanisation and Housing	0	0	20,000	0	20,000
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	0	20,000	0	20,000
Development:	0	0	0	0	0
Digital Transformation	4,000	0	0	0	4,000
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	4,000	0	0	0	4,000
Development:	0	0	0	0	0
Human Capital Development	46,765,785	15,000	89,686	0	47,340,471

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<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	36,251,383	0	0	0	36,251,383
Non-Wage Recurrent:	7,165,001	15,000	89,686	0	7,269,687
Development:	3,349,400	0	0	470,000	3,819,400
Public Sector Transformation	11,236,417	72,113	0	0	11,308,530
o/w: Wage:	1,469,833	0	0	0	1,469,833
Non-Wage Recurrent:	9,641,332	72,113	0	0	9,713,445
Development:	125,252	0	0	0	125,252
Governance and Security	1,347,884	920,643	0	0	2,268,527
o/w: Wage:	234,686	0	0	0	234,686
Non-Wage Recurrent:	821,099	920,643	0	0	1,741,743
Development:	292,098	0	0	0	292,098
Regional Balanced Development	107,907	73,914	0	0	181,821
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	107,907	73,914	0	0	181,821
Development:	0	0	0	0	0
Development Plan Implementation	769,166	9,910	0	0	779,077
o/w: Wage:	392,614	0	0	0	392,614
Non-Wage Recurrent:	192,191	9,910	0	0	202,101
Development:	184,361	0	0	0	184,361
Grand Total	65,287,516	1,556,154	1,795,206	470,000	69,108,876
Grand Total Wage	41,133,020	0	0	0	41,133,020
Grand Total Non-Wage Recurrent	19,783,431	1,139,861	546,326	0	21,469,617
Grand Total Development	4,371,065	416,293	1,248,880	470,000	6,506,238

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A4: Summary of Department Allocations for FY 2026/27

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Administration	13,071,513	12,720,578
o/w Higher Local Government	11,743,298	11,305,359
o/w Lower Local Government	1,328,215	1,415,219
Finance	402,627	410,898
o/w Higher Local Government	402,627	410,898
o/w Lower Local Government	0	0
Statutory bodies	918,142	938,703
o/w Higher Local Government	918,142	938,703
o/w Lower Local Government	0	0
Production and Marketing	3,335,335	4,411,117
o/w Higher Local Government	3,335,335	4,411,117
o/w Lower Local Government	0	0
Health	10,389,329	9,931,993
o/w Higher Local Government	10,389,329	9,931,993
o/w Lower Local Government	0	0
Education	30,261,158	36,103,942
o/w Higher Local Government	30,261,158	36,103,942
o/w Lower Local Government	0	0
Roads and Engineering	2,084,263	1,871,049
o/w Higher Local Government	2,084,263	1,871,049
o/w Lower Local Government	0	0
Water	651,145	1,076,679
o/w Higher Local Government	651,145	1,076,679
o/w Lower Local Government	0	0
Natural Resources	561,640	682,205
o/w Higher Local Government	561,640	682,205
o/w Lower Local Government	0	0
Community Based Services	325,122	322,156
o/w Higher Local Government	325,122	322,156
o/w Lower Local Government	0	0
Planning	307,129	411,363
o/w Higher Local Government	307,129	411,363
o/w Lower Local Government	0	0
Internal Audit	70,491	87,403

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<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	70,491	87,403
o/w Lower Local Government	0	0
Trade, Industry and Local Development	120,888	140,789
o/w Higher Local Government	120,888	140,789
o/w Lower Local Government	0	0
Grand Total	62,498,783	69,108,876
o/w Higher Local Government	61,170,568	67,693,657
o/w: Wage:	35,296,607	41,133,020
Non-Wage Recurrent:	20,860,248	20,326,497
Domestic Devt:	4,033,714	5,764,140
External Financing:	980,000	470,000
o/w Lower Local Government	1,328,215	1,415,219
o/w: Wage:	0	0
Non-Wage Recurrent:	994,463	1,143,120
Domestic Devt:	333,752	272,098
External Financing:	0	0

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Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	12,697,445	12,348,479
District Unconditional Grant Non-Wage	200,100	188,986
District Unconditional Grant Wage	1,272,145	1,379,430
Locally Raised Revenues	62,787	75,248
Multi-Sectoral Transfers to LLGs _NonWage	994,463	1,143,120
Programme Conditional Grant - Non Wage Recurrent	10,167,951	9,561,695
Development Revenues	402,068	372,098
District Discretionary Equalisation Development Grant	68,316	0
Multi-Sectoral Transfers to LLGs _Gou	333,752	272,098
Transitional Conditional Grant - Development	0	100,000
Total Revenues Shares	13,099,513	12,720,578
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,272,145	1,379,430
Non Wage	11,397,300	10,969,050
Development Expenditure		
Domestic Development	402,068	372,098
External Financing	0	0
Total Expenditure	13,071,513	12,720,578

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

Service Area 10 Administration and Management

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 11 Digital Transformation					
Key Service Area 000006 Planning and Budgeting services					
222001 Information and Communication Technology Services.	0	800	0	0	800

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227001 Travel inland	0	3,200	0	0	3,200
Total Cost of Planning and Budgeting services	0	4,000	0	0	4,000
Total Cost of Digital Transformation	0	4,000	0	0	4,000
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	500	0	0	500
Total Cost of HIV/AIDS Mainstreaming	0	500	0	0	500
Total Cost of Human Capital Development	0	500	0	0	500
Programme 14 Public Sector Transformation					
Key Service Area 000008 Records Management					
221009 Welfare and Entertainment	0	800	0	0	800
222001 Information and Communication Technology Services.	0	400	0	0	400
224004 Beddings, Clothing, Footwear and related Services	0	400	0	0	400
227001 Travel inland	0	6,400	0	0	6,400
Total Cost of Records Management	0	8,000	0	0	8,000
Key Service Area 000011 Communication and Public Relations					
222001 Information and Communication Technology Services.	0	800	0	0	800
227001 Travel inland	0	3,200	0	0	3,200
Total Cost of Communication and Public Relations	0	4,000	0	0	4,000
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
211101 General Staff Salaries	1,379,430	0	0	0	1,379,430
221005 Official Ceremonies and State Functions	0	8,000	0	0	8,000
221009 Welfare and Entertainment	0	3,000	0	0	3,000
221017 Membership dues and Subscription fees.	0	4,500	0	0	4,500
221020 Litigation and related expenses	0	2,005	0	0	2,005
222001 Information and Communication Technology Services.	0	360	0	0	360
227001 Travel inland	0	39,848	0	0	39,848
263402 Transfer to Other Government Units	0	28,000	0	0	28,000
Total for LCIII: Western Div (Physical)	County: Rukungiri Municipal Council (Physical)				28,000
LCII: Kinyasano (Physical)	district	transfers to town councils	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit		28,000
273102 Incapacity, death benefits and funeral expenses	0	2,000	0	0	2,000

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273104 Pension	0	5,946,347	0	0	5,946,347
273105 Gratuity	0	3,420,541	0	0	3,420,541
352881 Pension and Gratuity Arrears Budgeting	0	194,807	0	0	194,807
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	1,379,430	9,649,408	0	0	11,028,837
Key Service Area 390017 Public Service Performance management					
228001 Maintenance-Buildings and Structures	0	0	100,000	0	100,000
Total for LCIII: Buyanja Subcounty	County: Rubabo				100,000
LCII: Kasheeshe	Buyanja	Building and Facility Maintenance - Civil Works	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc		100,000
Total Cost of Public Service Performance management	0	0	100,000	0	100,000
Total Cost of Public Sector Transformation	1,379,430	9,661,408	100,000	0	11,140,837
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
221007 Books, Periodicals & Newspapers	0	1,440	0	0	1,440
221008 Information and Communication Technology Supplies.	0	1,200	0	0	1,200
221009 Welfare and Entertainment	0	2,400	0	0	2,400
221011 Printing, Stationery, Photocopying and Binding	0	21,104	0	0	21,104
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
222002 Postage and Courier	0	60	0	0	60
223004 Guard and Security services	0	5,000	0	0	5,000
224004 Beddings, Clothing, Footwear and related Services	0	1,200	0	0	1,200
225204 Monitoring and Supervision of capital work	0	15,000	0	0	15,000
227001 Travel inland	0	76,513	0	0	76,513
228002 Maintenance-Transport Equipment	0	16,000	0	0	16,000
Total Cost of Administrative and Support Services	0	140,917	0	0	140,917
Total Cost of Governance and Security	0	140,917	0	0	140,917
Programme 17 Regional Balanced Development					
Key Service Area 000005 Human Resource Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,200	0	0	1,200
221010 Special Meals and Drinks	0	1,800	0	0	1,800

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224004 Beddings, Clothing, Footwear and related Services	0	1,200	0	0	1,200
227001 Travel inland	0	10,904	0	0	10,904
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Human Resource Management	0	19,104	0	0	19,104
Total Cost of Regional Balanced Development	0	19,104	0	0	19,104
Total Cost of Administration and Management	1,379,430	9,825,929	100,000	0	11,305,359
Total Cost of Administration	1,379,430	9,825,929	100,000	0	11,305,359

Subcounty / Town Council / Division: 236932 Kebisoni 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					
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	4,734	0	0	4,734
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
223005 Electricity	0	2,000	0	0	2,000
227001 Travel inland	0	18,412	0	0	18,412
228001 Maintenance-Buildings and Structures	0	0	15,607	0	15,607
Total Cost of Administrative and Support Services	0	29,147	15,607	0	44,754
Total Cost of Governance and Security	0	29,147	15,607	0	44,754
Total Cost of Administration and Management	0	29,147	15,607	0	44,754
Total Cost of 236932 Kebisoni Subcounty	0	29,147	15,607	0	44,754

Subcounty / Town Council / Division: 236933 Nyarushanje 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					
221009 Welfare and Entertainment	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	5,000	0	0	5,000

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223005 Electricity	0	3,000	0	0	3,000
227001 Travel inland	0	110,681	0	0	110,681
228001 Maintenance-Buildings and Structures	0	0	36,526	0	36,526
228002 Maintenance-Transport Equipment	0	6,000	0	0	6,000
Total Cost of Administrative and Support Services	0	127,681	36,526	0	164,207
Total Cost of Governance and Security	0	127,681	36,526	0	164,207
Total Cost of Administration and Management	0	127,681	36,526	0	164,207
Total Cost of 236933 Nyarushanje Subcounty	0	127,681	36,526	0	164,207

Subcounty / Town Council / Division: 236934 Buyanja 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					
221002 Workshops, Meetings and Seminars	0	14,512	0	0	14,512
221009 Welfare and Entertainment	0	6,000	0	0	6,000
221011 Printing, Stationery, Photocopying and Binding	0	5,000	0	0	5,000
223005 Electricity	0	2,000	0	0	2,000
223006 Water	0	2,000	0	0	2,000
227001 Travel inland	0	52,932	0	0	52,932
228001 Maintenance-Buildings and Structures	0	0	29,371	0	29,371
228002 Maintenance-Transport Equipment	0	4,000	0	0	4,000
Total Cost of Administrative and Support Services	0	86,444	29,371	0	115,814
Total Cost of Governance and Security	0	86,444	29,371	0	115,814
Total Cost of Administration and Management	0	86,444	29,371	0	115,814
Total Cost of 236934 Buyanja Subcounty	0	86,444	29,371	0	115,814

Subcounty / Town Council / Division: 236935 Nyakishenyi 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					
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
222001 Information and Communication Technology Services.	0	4,000	0	0	4,000

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227001 Travel inland	0	54,662	0	0	54,662
228001 Maintenance-Buildings and Structures	0	0	29,868	0	29,868
Total Cost of Administrative and Support Services	0	62,662	29,868	0	92,530
Total Cost of Governance and Security	0	62,662	29,868	0	92,530
Total Cost of Administration and Management	0	62,662	29,868	0	92,530
Total Cost of 236935 Nyakishenyi Subcounty	0	62,662	29,868	0	92,530

Subcounty / Town Council / Division: 236936 Nyakagyeme 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					
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	6,000	0	0	6,000
227001 Travel inland	0	39,691	0	0	39,691
228001 Maintenance-Buildings and Structures	0	11,079	26,299	0	37,378
Total Cost of Administrative and Support Services	0	58,770	26,299	0	85,069
Total Cost of Governance and Security	0	58,770	26,299	0	85,069
Total Cost of Administration and Management	0	58,770	26,299	0	85,069
Total Cost of 236936 Nyakagyeme Subcounty	0	58,770	26,299	0	85,069

Subcounty / Town Council / Division: 236937 Bugangari 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					
221008 Information and Communication Technology Supplies.	0	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
227001 Travel inland	0	86,564	0	0	86,564
228001 Maintenance-Buildings and Structures	0	0	26,801	0	26,801
Total Cost of Administrative and Support Services	0	93,564	26,801	0	120,365
Total Cost of Governance and Security	0	93,564	26,801	0	120,365
Total Cost of Administration and Management	0	93,564	26,801	0	120,365

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Total Cost of 236937 Bugangari Subcounty	0	93,564	26,801	0	120,365
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Subcounty / Town Council / Division: 236938 Buyanja 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

221009 Welfare and Entertainment	0	10,000	0	0	10,000
221011 Printing, Stationery, Photocopying and Binding	0	5,000	0	0	5,000
223005 Electricity	0	3,000	0	0	3,000
224004 Beddings, Clothing, Footwear and related Services	0	20,000	0	0	20,000
227001 Travel inland	0	135,727	0	0	135,727
228001 Maintenance-Buildings and Structures	0	0	7,707	0	7,707
228002 Maintenance-Transport Equipment	0	5,000	0	0	5,000
Total Cost of Administrative and Support Services	0	178,727	7,707	0	186,434
Total Cost of Governance and Security	0	178,727	7,707	0	186,434
Total Cost of Administration and Management	0	178,727	7,707	0	186,434
Total Cost of 236938 Buyanja Town Council	0	178,727	7,707	0	186,434

Subcounty / Town Council / Division: 236939 Ruhinda 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

221002 Workshops, Meetings and Seminars	0	5,000	0	0	5,000
221008 Information and Communication Technology Supplies.	0	4,000	0	0	4,000
221009 Welfare and Entertainment	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
227001 Travel inland	0	31,985	0	0	31,985
228001 Maintenance-Buildings and Structures	0	10,066	22,862	0	32,928
Total Cost of Administrative and Support Services	0	58,051	22,862	0	80,912
Total Cost of Governance and Security	0	58,051	22,862	0	80,912
Total Cost of Administration and Management	0	58,051	22,862	0	80,912
Total Cost of 236939 Ruhinda Subcounty	0	58,051	22,862	0	80,912

VOTE: 924 Rukungiri District

Subcounty / Town Council / Division: 236940 Buhunga 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					
221009 Welfare and Entertainment	0	5,000	0	0	5,000
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
223005 Electricity	0	2,000	0	0	2,000
227001 Travel inland	0	37,911	0	0	37,911
228001 Maintenance-Buildings and Structures	0	0	20,116	0	20,116
Total Cost of Administrative and Support Services	0	47,911	20,116	0	68,026
Total Cost of Governance and Security	0	47,911	20,116	0	68,026
Total Cost of Administration and Management	0	47,911	20,116	0	68,026
Total Cost of 236940 Buhunga Subcounty	0	47,911	20,116	0	68,026

Subcounty / Town Council / Division: 236941 Bwambara 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					
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	6,000	0	0	6,000
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
227001 Travel inland	0	46,622	0	0	46,622
228001 Maintenance-Buildings and Structures	0	0	25,205	0	25,205
228002 Maintenance-Transport Equipment	0	3,000	0	0	3,000
Total Cost of Administrative and Support Services	0	63,622	25,205	0	88,826
Total Cost of Governance and Security	0	63,622	25,205	0	88,826
Total Cost of Administration and Management	0	63,622	25,205	0	88,826
Total Cost of 236941 Bwambara Subcounty	0	63,622	25,205	0	88,826

VOTE: 924 Rukungiri District

Subcounty / Town Council / Division: 236942 Kebisoni 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					
221008 Information and Communication Technology Supplies.	0	6,000	0	0	6,000
221009 Welfare and Entertainment	0	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding	0	5,000	0	0	5,000
223005 Electricity	0	3,000	0	0	3,000
223006 Water	0	2,500	0	0	2,500
224004 Beddings, Clothing, Footwear and related Services	0	10,000	0	0	10,000
227001 Travel inland	0	80,033	0	0	80,033
228001 Maintenance-Buildings and Structures	0	50,519	17,236	0	67,755
Total Cost of Administrative and Support Services	0	161,053	17,236	0	178,289
Total Cost of Governance and Security	0	161,053	17,236	0	178,289
Total Cost of Administration and Management	0	161,053	17,236	0	178,289
Total Cost of 236942 Kebisoni Town Council	0	161,053	17,236	0	178,289

Subcounty / Town Council / Division: 257497 Bikurungu 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					
221009 Welfare and Entertainment	0	6,000	0	0	6,000
221011 Printing, Stationery, Photocopying and Binding	0	6,000	0	0	6,000
224004 Beddings, Clothing, Footwear and related Services	0	10,000	0	0	10,000
227001 Travel inland	0	105,277	0	0	105,277
228001 Maintenance-Buildings and Structures	0	0	7,857	0	7,857
228002 Maintenance-Transport Equipment	0	3,000	0	0	3,000
Total Cost of Administrative and Support Services	0	130,277	7,857	0	138,134
Total Cost of Governance and Security	0	130,277	7,857	0	138,134
Total Cost of Administration and Management	0	130,277	7,857	0	138,134
Total Cost of 257497 Bikurungu Town Council	0	130,277	7,857	0	138,134

VOTE: 924 Rukungiri District

Subcounty / Town Council / Division: 257545 Rwerere 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					
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
223005 Electricity	0	1,000	0	0	1,000
227001 Travel inland	0	31,214	0	0	31,214
228001 Maintenance-Buildings and Structures	0	0	6,644	0	6,644
228002 Maintenance-Transport Equipment	0	4,000	0	0	4,000
Total Cost of Administrative and Support Services	0	45,214	6,644	0	51,858
Total Cost of Governance and Security	0	45,214	6,644	0	51,858
Total Cost of Administration and Management	0	45,214	6,644	0	51,858
Total Cost of 257545 Rwerere Town Council	0	45,214	6,644	0	51,858

VOTE: 924 Rukungiri 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	402,627	410,898
District Unconditional Grant Non-Wage	95,952	91,952
District Unconditional Grant Wage	290,939	301,851
Locally Raised Revenues	15,736	17,094
Total Revenues Shares	402,627	410,898
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	290,939	301,851
Non Wage	111,688	109,046
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	402,627	410,898

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

Service Area 10 Financial Management and Accountability (LG)

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221017 Membership dues and Subscription fees.	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					
Key Service Area 000061 Management of Government Accounts					
221016 Systems Recurrent costs	0	30,000	0	0	30,000
Total Cost of Management of Government Accounts	0	30,000	0	0	30,000
Total Cost of Governance and Security	0	30,000	0	0	30,000
Programme 17 Regional Balanced Development					
Key Service Area 560080 Local Revenue Collection					

VOTE: 924 Rukungiri District

221011 Printing, Stationery, Photocopying and Binding	0	2,612	0	0	2,612
227001 Travel inland	0	9,572	0	0	9,572
Total Cost of Local Revenue Collection	0	12,184	0	0	12,184
Total Cost of Regional Balanced Development	0	12,184	0	0	12,184
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
211101 General Staff Salaries	301,851	0	0	0	301,851
221006 Commissions and related charges	0	3,394	0	0	3,394
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
227001 Travel inland	0	10,000	0	0	10,000
Total Cost of Finance and Accounting	301,851	16,394	0	0	318,246
Key Service Area 000006 Planning and Budgeting services					
221007 Books, Periodicals & Newspapers	0	730	0	0	730
221008 Information and Communication Technology Supplies.	0	1,200	0	0	1,200
221009 Welfare and Entertainment	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
223006 Water	0	500	0	0	500
224004 Beddings, Clothing, Footwear and related Services	0	1,350	0	0	1,350
227001 Travel inland	0	37,688	0	0	37,688
228002 Maintenance-Transport Equipment	0	2,000	0	0	2,000
Total Cost of Planning and Budgeting services	0	49,468	0	0	49,468
Total Cost of Development Plan Implementation	301,851	65,862	0	0	367,714
Total Cost of Financial Management and Accountability (LG)	301,851	109,046	0	0	410,898
Total Cost of Finance	301,851	109,046	0	0	410,898

VOTE: 924 Rukungiri District

Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	872,890	893,452
District Unconditional Grant Non-Wage	435,825	430,375
District Unconditional Grant Wage	258,774	269,686
Locally Raised Revenues	178,291	193,390
Development Revenues	45,252	45,252
District Discretionary Equalisation Development Grant	45,252	45,252
Total Revenues Shares	918,142	938,703

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	258,774	269,686
Non Wage	614,116	623,765
Development Expenditure		
Domestic Development	45,252	45,252
External Financing	0	0
Total Expenditure	918,142	938,703

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

Service Area 10 Legislation and Oversight

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000078 Land Management					
221009 Welfare and Entertainment	0	600	0	0	600
221011 Printing, Stationery, Photocopying and Binding	0	300	0	0	300
222001 Information and Communication Technology Services.	0	400	0	0	400
227001 Travel inland	0	5,190	0	0	5,190
Total Cost of Land Management	0	6,490	0	0	6,490
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	6,490	0	0	6,490
Programme 14 Public Sector Transformation					

VOTE: 924 Rukungiri District

Key Service Area 000007 Procurement and Disposal Services

211101 General Staff Salaries	24,794	0	0	0	24,794
221009 Welfare and Entertainment	0	2,200	0	0	2,200
221011 Printing, Stationery, Photocopying and Binding	0	4,600	0	0	4,600
227001 Travel inland	0	13,089	0	0	13,089
Total Cost of Procurement and Disposal Services	24,794	19,889	0	0	44,683

Key Service Area 000049 Recruitment services

211101 General Staff Salaries	65,610	0	0	0	65,610
221004 Recruitment Expenses	0	0	25,252	0	25,252

Total for LCIII: **County:** **25,252**

LCII: District Recruitment Expenses - Allowances Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds 25,252

221007 Books, Periodicals & Newspapers	0	730	0	0	730
221008 Information and Communication Technology Supplies.	0	480	0	0	480
221009 Welfare and Entertainment	0	800	0	0	800
221011 Printing, Stationery, Photocopying and Binding	0	1,200	0	0	1,200
221017 Membership dues and Subscription fees.	0	400	0	0	400
222001 Information and Communication Technology Services.	0	1,800	0	0	1,800
223006 Water	0	240	0	0	240
224004 Beddings, Clothing, Footwear and related Services	0	600	0	0	600
227001 Travel inland	0	25,899	0	0	25,899

Total Cost of Recruitment services	65,610	32,149	25,252	0	123,010
Total Cost of Public Sector Transformation	90,403	52,038	25,252	0	167,693

Programme 16 Governance and Security

Key Service Area 000010 Leadership and Management

227001 Travel inland	0	106,500	0	0	106,500
Total Cost of Leadership and Management	0	106,500	0	0	106,500

Key Service Area 000014 Administrative and Support Services

211101 General Staff Salaries	179,283	0	0	0	179,283
211105 Ex-Gratia for Political leaders.	0	188,700	0	0	188,700
227001 Travel inland	0	94,920	0	0	94,920
Total Cost of Administrative and Support Services	179,283	283,620	0	0	462,903

VOTE: 924 Rukungiri District

Key Service Area 000023 Inspection and Monitoring

227001 Travel inland	0	12,760	0	0	12,760
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Total Cost of Inspection and Monitoring	0	12,760	0	0	12,760
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Key Service Area 000024 Compliance and Enforcement Services

221009 Welfare and Entertainment	0	216	0	0	216
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221011 Printing, Stationery, Photocopying and Binding	0	1,959	0	0	1,959
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227001 Travel inland	0	10,650	20,000	0	30,650
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Total for LCIII: Eastern Div (Physical)	County: Rukungiri Municipal Council (Physical)				20,000
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LCII: Kyatoko (Physical)	District	Travel Inland - Others	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		20,000
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Total Cost of Compliance and Enforcement Services	0	12,825	20,000	0	32,825
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Total Cost of Governance and Security	179,283	415,705	20,000	0	614,988
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Programme 17 Regional Balanced Development

Key Service Area 000010 Leadership and Management

221007 Books, Periodicals & Newspapers	0	730	0	0	730
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221008 Information and Communication Technology Supplies.	0	3,000	0	0	3,000
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221009 Welfare and Entertainment	0	12,800	0	0	12,800
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221011 Printing, Stationery, Photocopying and Binding	0	2,800	0	0	2,800
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221020 Litigation and related expenses	0	20,000	0	0	20,000
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222001 Information and Communication Technology Services.	0	2,880	0	0	2,880
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224004 Beddings, Clothing, Footwear and related Services	0	1,960	0	0	1,960
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227001 Travel inland	0	92,262	0	0	92,262
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228002 Maintenance-Transport Equipment	0	13,100	0	0	13,100
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Total Cost of Leadership and Management	0	149,532	0	0	149,532
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Total Cost of Regional Balanced Development	0	149,532	0	0	149,532
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Total Cost of Legislation and Oversight	269,686	623,765	45,252	0	938,703
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Total Cost of Statutory bodies	269,686	623,765	45,252	0	938,703
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VOTE: 924 Rukungiri District

Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	2,436,116	2,427,990
Programme Conditional Grant - Wage Recurrent	1,336,800	1,740,092
Programme Conditional Grant - Non Wage Recurrent	637,541	634,910
District Unconditional Grant Wage	228,653	34,708
Locally Raised Revenues	18,280	18,280
Other Transfers from Central Government	214,843	0
Development Revenues	899,219	1,983,126
Programme Conditional Grant - Development	549,219	317,953
District Discretionary Equalisation Development Grant	80,000	0
Locally Raised Revenues	270,000	416,293
Other Transfers from Central Government	0	1,248,880
Total Revenues Shares	3,335,335	4,411,117
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,565,453	1,774,800
Non Wage	870,663	653,190
Development Expenditure		
Domestic Development	899,219	1,983,126
External Financing	0	0
Total Expenditure	3,335,335	4,411,117

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

Service Area 10 Agricultural Extension

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 000089 Climate Change Mitigation					
223006 Water	0	0	139,008	0	139,008
Total for LCIII: Eastern Div (Physical)	County: Rukungiri Municipal Council (Physical)				139,008
LCII: Kyatoko (Physical)	Water - System Fixtures, Fittings and Maintenance	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			139,008

VOTE: 924 Rukungiri District

227001 Travel inland		0	0	46,336	0	46,336
Total for LCIII: Eastern Div (Physical)		County: Rukungiri Municipal Council (Physical)				46,336
LCII: Kyatoko (Physical)	District headquarters	Travel Inland - Allowances	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			46,336
Total Cost of Climate Change Mitigation		0	0	185,344	0	185,344
Key Service Area 010016 Farmer mobilisation and sensitisation						
221011 Printing, Stationery, Photocopying and Binding		0	5,200	0	0	5,200
224003 Agricultural Supplies and Services		0	15,000	0	0	15,000
227001 Travel inland		0	219,600	0	0	219,600
228002 Maintenance-Transport Equipment		0	15,000	0	0	15,000
Total Cost of Farmer mobilisation and sensitisation		0	254,800	0	0	254,800
Total Cost of Agro-Industrialization		0	254,800	185,344	0	440,144
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
222001 Information and Communication Technology Services.		0	5,200	0	0	5,200
Total Cost of HIV/AIDS Mainstreaming		0	5,200	0	0	5,200
Total Cost of Human Capital Development		0	5,200	0	0	5,200
Total Cost of Agricultural Extension		0	260,000	185,344	0	445,344
Service Area 20 Agricultural Production						
Approved Budget Estimates for FY 2026/27						
Ushs Thousands						
01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization						
Key Service Area 010036 Water for production management systems						
211101 General Staff Salaries		1,774,800	0	0	0	1,774,800
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	15,280	0	0	15,280
224003 Agricultural Supplies and Services		0	1,500	1,526,407	0	1,527,907
Total for LCIII: Eastern Div (Physical)		County: Rukungiri Municipal Council (Physical)				1,526,407
LCII: Kyatoko (Physical)	District	Agricultural Supplies and Services - Assorted equipment	Source: Locally Raised Revenues			416,293
LCII: Kyatoko (Physical)	District	Agricultural Supplies and Services - Assorted equipment	Source: Other Transfers from Central Government OGT066-Irrigation for Climate Resilience Project			1,110,114

VOTE: 924 Rukungiri District

227001 Travel inland		0	1,500	138,766	0	140,266
Total for LCIII: Eastern Div (Physical)		County: Rukungiri Municipal Council (Physical)				138,766
LCII: Kyatoko (Physical)	District headquarters	Travel Inland - Allowances	Source: Other Transfers from Central Government OGT066-Irrigation for Climate Resilience Project			138,766
Total Cost of Water for production management systems		1,774,800	18,280	1,665,173	0	3,458,253
Key Service Area 010059 Post-harvest handling, storage and processing						
222001 Information and Communication Technology Services.		0	400	0	0	400
224008 Educational Materials and Services		0	4,336	0	0	4,336
227001 Travel inland		0	31,483	0	0	31,483
228002 Maintenance-Transport Equipment		0	6,400	0	0	6,400
Total Cost of Post-harvest handling, storage and processing		0	42,619	0	0	42,619
Key Service Area 010074 Vector and disease control						
222001 Information and Communication Technology Services.		0	800	0	0	800
224002 Veterinary supplies and services		0	0	5,000	0	5,000
Total for LCIII: Eastern Div (Physical)		County: Rukungiri Municipal Council (Physical)				5,000
LCII: Kyatoko (Physical)	District headquarters	Veterinary Vaccines	Source: Programme Conditional Grant - Development 101-o/w Production - Development			5,000
224003 Agricultural Supplies and Services		0	0	114,609	0	114,609
Total for LCIII: Nyarushanje Subcounty		County: Rubabo				55,000
LCII: BWANGA	District headquarters	Agricultural Supplies and Services - Community demonstration supplies	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			55,000
Total for LCIII: Eastern Div (Physical)		County: Rukungiri Municipal Council (Physical)				59,609
LCII: Kyatoko (Physical)		Agricultural Supplies and Services - Community demonstration assorted items	Source: Programme Conditional Grant - Development 101-o/w Production - Development			4,920
LCII: Kyatoko (Physical)	District headquarters	Agricultural Supplies and Services - Community demonstration assorted items	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			690

VOTE: 924 Rukungiri District

LCII: Kyatoko (Physical)	District headquarters	Agricultural Supplies and Services - Community demonstration assorted items	Source: Programme Conditional Grant - Development 101-o/w Production - Development			5,000
LCII: Kyatoko (Physical)	District headquarters	Equipment - Assorted Agriculture and Medical Equipment	Source: Programme Conditional Grant - Development 101-o/w Production - Development			4,000
LCII: Kyatoko (Physical)	District headquarters	Agricultural Supplies Assorted Chemicals	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			15,000
LCII: Kyatoko (Physical)	District headquarters	Agricultural Supplies and Services - Farmer demonstration assorted items	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			13,099
LCII: Kyatoko (Physical)	District headquarters	Agricultural Supplies and Services - Farmer demonstration assorted items	Source: Programme Conditional Grant - Development 101-o/w Production - Development			16,901
224008 Educational Materials and Services		0	8,673	0	0	8,673
227001 Travel inland		0	26,166	0	0	26,166
228001 Maintenance-Buildings and Structures		0	0	13,000	0	13,000
Total for LCIII:		County:				13,000
LCII:	District headquarters	Building and Facility Maintenance - Maintenance, Repair and Support Services	Source: Programme Conditional Grant - Development 101-o/w Production - Development			13,000
Total Cost of Vector and disease control		0	35,638	132,609	0	168,248
Key Service Area 010082 Cooperatives Establishment and Management						
221002 Workshops, Meetings and Seminars		0	15,725	0	0	15,725
221007 Books, Periodicals & Newspapers		0	748	0	0	748
221009 Welfare and Entertainment		0	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding		0	4,000	0	0	4,000
221012 Small Office Equipment		0	4,000	0	0	4,000
222001 Information and Communication Technology Services.		0	2,000	0	0	2,000
223005 Electricity		0	1,844	0	0	1,844
223006 Water		0	208	0	0	208
224008 Educational Materials and Services		0	6,664	0	0	6,664

VOTE: 924 Rukungiri District

227001 Travel inland	0	42,462	0	0	42,462
228001 Maintenance-Buildings and Structures	0	14,000	0	0	14,000
228002 Maintenance-Transport Equipment	0	16,433	0	0	16,433
Total Cost of Cooperatives Establishment and Management	0	112,084	0	0	112,084
Total Cost of Agro-Industrialization	1,774,800	208,621	1,797,782	0	3,781,204
Total Cost of Agricultural Production	1,774,800	208,621	1,797,782	0	3,781,204

Service Area 30 Agricultural Value Chain Services

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010013 Support to agro-processing & value addition					
222001 Information and Communication Technology Services.	0	400	0	0	400
224008 Educational Materials and Services	0	4,336	0	0	4,336
227001 Travel inland	0	14,790	0	0	14,790
Total Cost of Support to agro-processing & value addition	0	19,526	0	0	19,526
Key Service Area 300016 Parish Development Model Operations					
227001 Travel inland	0	165,042	0	0	165,042
Total Cost of Parish Development Model Operations	0	165,042	0	0	165,042
Total Cost of Agro-Industrialization	0	184,569	0	0	184,569
Total Cost of Agricultural Value Chain Services	0	184,569	0	0	184,569
Total Cost of Production and Marketing	1,774,800	653,190	1,983,126	0	4,411,117

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Health

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	8,887,685	9,124,471
Programme Conditional Grant - Wage Recurrent	6,968,185	7,144,198
Programme Conditional Grant - Non Wage Recurrent	1,687,847	1,748,620
District Unconditional Grant Wage	228,653	228,653
Locally Raised Revenues	3,000	3,000
Development Revenues	1,501,644	807,523
Programme Conditional Grant - Development	471,644	337,523
District Discretionary Equalisation Development Grant	50,000	0
External Financing	980,000	470,000
Total Revenues Shares	10,389,329	9,931,993

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	7,196,838	7,372,851
Non Wage	1,690,847	1,751,620
Development Expenditure		
Domestic Development	521,644	337,523
External Financing	980,000	470,000
Total Expenditure	10,389,329	9,931,993

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

Service Area 10 Primary HealthCare

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320165 Primary Health care services					
211101 General Staff Salaries	7,372,851	0	0	0	7,372,851
221008 Information and Communication Technology Supplies.	0	0	5,000	0	5,000
Total for LCIII: Eastern Div (Physical)	County: Rukungiri Municipal Council (Physical)				5,000
LCII: Kyatoko (Physical)	Dhos office	ICT - Projectors	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		5,000

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225204 Monitoring and Supervision of capital work		0	0	16,549	0	16,549
Total for LCIII: Eastern Div (Physical)		County: Rukungiri Municipal Council (Physical)				16,549
LCII: Kyatoko (Physical)	District	Monitoring and supervision of Capital works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			16,549
227001 Travel inland		0	0	0	470,000	470,000
Total for LCIII: Eastern Div (Physical)		County: Rukungiri Municipal Council (Physical)				470,000
LCII: Kyatoko (Physical)	District	Travel Inland - Others	Source: External Financing 426-United Nations Children Fund (UNICEF)			50,000
LCII: Kyatoko (Physical)	District	Travel Inland - Others	Source: External Financing 445-World Health Organisation (WHO)			50,000
LCII: Kyatoko (Physical)	District	Travel Inland - Others	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)			350,000
LCII: Kyatoko (Physical)	District	Travel Inland - Others	Source: External Financing 436-Global Fund for HIV, TB & Malaria			20,000
263308 Sector Conditional Grant (Non-Wage)		0	1,224,491	0	0	1,224,491
Total for LCIII: Kebisoni Subcounty		County: Rubabo				47,023
LCII: KARUHEMBE	Karuhembe	KARUHEMBE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			19,325
LCII: KARUHEMBE	Mabanga	KARUHEMBE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			16,324
LCII: MABANGA	Mabanga Parish	Mabanga HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)			3,211
LCII: NYEIBINGO	Nyeibingo	BIKUNGU HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			8,162
Total for LCIII: Nyarushanje Subcounty		County: Rubabo				117,055
LCII: BUNONO	Bunono	BUNONO HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			8,162
LCII: Burora	Burora	BURORA HCII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			8,162
LCII: BWANGA	Bwanga	BWANGA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			8,162
LCII: IBANDA	Ibanda	Nyarushanje HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)			6,423
LCII: IBANDA	Ibanda	IBANDA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			8,162
LCII: IHUNGA	Ihunga	IHUNGA HCII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			8,162
LCII: Kabuga	Kabuga	KABUGA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			8,162

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LCII: Kayanga	kayanga	Nyarushanje HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	10,141
LCII: KISIIZI	Kisiizi	KISIIZI HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,324
LCII: KISIIZI	Kisiizi	KISIIZI HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	18,871
LCII: NYABUSHENYI	Nyabushenyi	NYABUSHENYI HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,162
LCII: RUYONZA	Ruyonza	RUYONZA HCII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,162
Total for LCIII: Buyanja Subcounty		County: Rubabo		72,387
LCII: BUGYERA	Bugyera	Kitojo HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	3,211
LCII: BUGYERA	Bugyera	KASHESHE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,324
LCII: BUGYERA	Bugyera	Karishonga HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,162
LCII: Kasheeshe	Kasheeshe	KASHESHE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	13,780
LCII: KYAMAKANDA	Kyamakanda	RWAMUHIMA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,162
LCII: NYABITEETE	Nyabitete	BUHANDAGAZI HCII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,162
LCII: NYAKABUNGO	Nyakabungo	Nyakabungo HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	3,211
LCII: NYAKAINA	Kafunjo	Kafunjo HCII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	3,211
LCII: Rubanga South	Rubanga	RUBANGA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,162
Total for LCIII: Nyakishenyi Subcounty		County: Rubabo		86,539
LCII: KACENCE	Kacence	Nyakishenyi HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	8,131
LCII: KACENCE	Kacence	Nyakishenyi Health Unit	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,324
LCII: KACENCE	Kacence	Nyakishenyi Health Unit	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	14,851

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LCII: KACENCE	Kacence	Nyakishenyi HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	6,423
LCII: KAFUNJO	Kafunjo	Kafunjo Health Centre II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,162
LCII: KATONYA	Katonya	KATONYA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,162
LCII: MURAMA	Murama	Murama Health Centre II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,162
LCII: NGOMA	Ngoma	NGOMA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,162
LCII: NYARUGANDO	Nyarugando	NYARUGANDO HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,162
Total for LCIII: Buyanja Town Council		County: Rubabo		41,515
LCII: Katojo Ward	Katojo	Rwakirungura HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	3,211
LCII: Kyamakanda Ward	Kyamakanda	Kyamakanda HCII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	3,211
LCII: Nyakaina Ward	nyakaina	BUYANJA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	18,768
LCII: Nyakaina Ward	Nyakaina	BUYANJA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,324
Total for LCIII: Kebisoni Town Council		County: Rubabo		191,893
LCII: Central Ward	Central Ward	KEBISONI HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	54,410
LCII: Central Ward	Central Ward	KEBISONI HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	81,620
LCII: Eastern Ward	Eastern	KAVUUYA MEMORIAL HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,324
LCII: Eastern Ward	Eastern ward	KAHENGYE HCII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,162
LCII: Northern Ward	Ndama	Ndama HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	8,574
LCII: Northern Ward	northern	Nyakazinga HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	3,211
LCII: Northern Ward	Northern Ward	KAVUUYA MEMORIAL HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	5,007

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LCII: Northern Ward	Northern Ward	GARUBUNDA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,162
LCII: Southern Ward	Southern	Ndama HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	6,423
Total for LCIII: Nyakagyeme Subcounty		County: Rujumbura		76,949
LCII: Kabwoma	Kabwoma	RUTEETE HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,162
LCII: Kahoko	Kahoko	Mitoma HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	3,211
LCII: Kahoko	Kahoko	Kahoko Health Centre II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	3,211
LCII: Kigaaga	kigaaga	NYAKAGYEME HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,324
LCII: Kigaaga	Kigaaga	NYAKAGYEME HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	18,342
LCII: Masya	Masya	MASYA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,162
LCII: Masya	Masya	Masya C.O.U Health Centre II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	3,211
LCII: Nyakinengo	Nyakinengo	NYAKINENGO HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,162
LCII: Nyakinengo	Ruganda	RUGANDO HCII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,162
Total for LCIII: Bugangari Subcounty		County: Rujumbura		201,376
LCII: Bugangari	Bugangari	BUGANGARI HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	81,620
LCII: Bugangari	Bugangari	BUGANGARI HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	71,764
LCII: Burama	Burama	Rwengiri HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	10,660
LCII: Burama	Burama	Rwengiri HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	6,423
LCII: Kashayo	Kashayo	Rwakigaju HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	3,211
LCII: Katerampungu	Katerampungu	Katerampungu HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	3,211

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LCII: Kazindiro	Kazindiro	NYAKARIRO HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,162
LCII: Kyabureere	Kyaburere	KYABURERE HCII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,162
LCII: Nyabiteete	Nyabiteete	NYABITEETE HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,162
Total for LCIII: Ruhinda Subcounty		County: Rujumbura		80,569
LCII: Burombe	Burombe	Burombe HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	12,259
LCII: Burombe	Burombe	RUHINDA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,324
LCII: Burombe	Burombe	Burombe HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	6,423
LCII: Burombe	Burombe	RUHINDA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	22,816
LCII: Ndere	Ndere	NDEERE HC11	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,162
LCII: Nyakitabire B	Nyakitabire	Rwabukoba HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	3,211
LCII: Nyakitabire B	Nyakitabire	Rweshama HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	3,211
LCII: Nyarwimuka	Nyarwimuka	NYARWIMUKA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,162
Total for LCIII: Buhunga Subcounty		County: Rujumbura		175,584
LCII: Buhunga	Buhunga	Murama HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	3,211
LCII: Buhunga	Buhunga	Rutoma HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	3,211
LCII: Buhunga	Buhunga	BUHUNGA HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	58,534
LCII: Buhunga	Buhunga	BUHUNGA HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	81,620
LCII: Buhunga	Buhunga	BWANDA HCII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,162
LCII: Kibirizi	Kibirizi	Kibirizi HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	6,423

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LCII: Kibirizi	Kibirizi	Kibirizi HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	6,260		
LCII: Kyaruyenje	Kyaruyenje	KAKAMBA HCII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,162		
Total for LCIII: Bikurungu Town Council		County: Rujumbura		44,329		
LCII: Central Ward	Burama	Burama HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	3,211		
LCII: Central Ward	central	BIKURUNGU HCIII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	24,794		
LCII: Central Ward	Central Ward	BIKURUNGU HCIII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,324		
Total for LCIII: Missing Subcounty		County: Missing County		89,274		
LCII: Missing Parish	Bwambara	BWAMBARA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	27,852		
LCII: Missing Parish	Bwambara	BWAMBARA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,324		
LCII: Missing Parish	Kikarara	KIKARARA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,162		
LCII: Missing Parish	Kikongi	KIKONGI HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	8,162		
LCII: Missing Parish	Rushoroza Waed	Rwerere HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	3,211		
LCII: Missing Parish	Rwenshama	RWENSHAMA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	9,238		
LCII: Missing Parish	Rwenshama Parish	RWENSHAMA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	16,324		
312221 Light ICT hardware - Acquisition	0		0	3,000	0	3,000
Total for LCIII: Eastern Div (Physical)		County: Rukungiri Municipal Council (Physical)				3,000
LCII: Kyatoko (Physical)	DHOs office	Personal computers - Laptop_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		3,000	
312231 Office Equipment - Acquisition	0		0	4,000	0	4,000
Total for LCIII: Eastern Div (Physical)		County: Rukungiri Municipal Council (Physical)				4,000
LCII: Kyatoko (Physical)	Dhos Office	Printers_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		4,000	
313111 Residential Buildings - Improvement	0		0	85,000	0	85,000
Total for LCIII: Nyakishenvi Subcounty		County: Rubabo				40,000

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LCII: KACENCE	Kacence	General residential construction contractor service-Specialized buildings_Improve	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	40,000		
Total for LCIII: Ruhinda Subcounty		County: Rujumbura			45,000	
LCII: Burombe	Burombe	General residential construction contractor service-Specialized buildings_Improve	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	45,000		
313119 Other Dwellings - Improvement		0	0	16,915	0	16,915
Total for LCIII: Bwambara Subcounty		County: Rujumbura			16,915	
LCII: Bwambara	District Wide	Other Dwellings - Improvement	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	16,915		
313121 Non-Residential Buildings - Improvement		0	0	75,430	0	75,430
Total for LCIII: Nyarushanje Subcounty		County: Rubabo			20,000	
LCII: IBANDA	Ibanda	Face-lifting of Ibanda HCII	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	20,000		
Total for LCIII: Nyakishenyi Subcounty		County: Rubabo			55,430	
LCII: MURAMA	Murama	Face-lifting of OPD, staff house and Latrine at Murama HCII	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	55,430		
313139 Other Structures - Improvement		0	0	131,628	0	131,628
Total for LCIII: Bwambara Subcounty		County: Rujumbura			131,628	
LCII: Rwenshama	Rwenshama	Maintenance works_Improve	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	131,628		
Total Cost of Primary Health care services		7,372,851	1,224,491	337,523	470,000	9,404,864
Total Cost of Human Capital Development		7,372,851	1,224,491	337,523	470,000	9,404,864
Total Cost of Primary HealthCare		7,372,851	1,224,491	337,523	470,000	9,404,864

Service Area 20 Hospital Services

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
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Programme 12 Human Capital Development

Key Service Area 320080 Support to Hospitals

263308 Sector Conditional Grant (Non-Wage)	0	401,583	0	0	401,583
Total for LCIII: Nyarushanje Subcounty	County: Rubabo				176,575

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LCII: KISIIZI	Kisiizi	Kisiizi Hospital	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Healthcare - Hospital Non Wage Recurrent (PNFP)			176,575
Total for LCIII: Missing Subcounty		County: Missing County				225,008
LCII: Missing Parish	Rwakabengo	Karoli Lwanga Hospital Nyakibale	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Healthcare - Hospital Non Wage Recurrent (PNFP)			225,008
Total Cost of Support to Hospitals	0	401,583	0	0	401,583	
Total Cost of Human Capital Development	0	401,583	0	0	401,583	
Total Cost of Hospital Services	0	401,583	0	0	401,583	
Service Area 30 Health Management and Supervision						
Approved Budget Estimates for FY 2026/27						
Ushs Thousands						
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total	
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
221009 Welfare and Entertainment	0	400	0	0	400	
227001 Travel inland	0	2,600	0	0	2,600	
Total Cost of HIV/AIDS Mainstreaming	0	3,000	0	0	3,000	
Key Service Area 000016 Environment, Social Health and Safety						
221009 Welfare and Entertainment	0	5,500	0	0	5,500	
222001 Information and Communication Technology Services.	0	1,800	0	0	1,800	
227001 Travel inland	0	6,441	0	0	6,441	
Total Cost of Environment, Social Health and Safety	0	13,741	0	0	13,741	
Key Service Area 000039 Policies, Regulations and Standards						
221007 Books, Periodicals & Newspapers	0	730	0	0	730	
221008 Information and Communication Technology Supplies.	0	1,600	0	0	1,600	
221009 Welfare and Entertainment	0	3,200	0	0	3,200	
221011 Printing, Stationery, Photocopying and Binding	0	3,600	0	0	3,600	
221012 Small Office Equipment	0	800	0	0	800	
222001 Information and Communication Technology Services.	0	2,400	0	0	2,400	
223005 Electricity	0	6,000	0	0	6,000	
227001 Travel inland	0	47,322	0	0	47,322	
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000	

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228002 Maintenance-Transport Equipment	0	16,000	0	0	16,000
228004 Maintenance-Other Fixed Assets	0	600	0	0	600
273102 Incapacity, death benefits and funeral expenses	0	2,800	0	0	2,800
Total Cost of Policies, Regulations and Standards	0	87,052	0	0	87,052
Key Service Area 320135 Sanitation and hygiene Services					
222001 Information and Communication Technology Services.	0	400	0	0	400
227001 Travel inland	0	21,353	0	0	21,353
Total Cost of Sanitation and hygiene Services	0	21,753	0	0	21,753
Total Cost of Human Capital Development	0	125,546	0	0	125,546
Total Cost of Health Management and Supervision	0	125,546	0	0	125,546
Total Cost of Health	7,372,851	1,751,620	337,523	470,000	9,931,993

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Education

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	28,689,354	33,946,704
Programme Conditional Grant - Wage Recurrent	23,388,026	28,489,352
Programme Conditional Grant - Non Wage Recurrent	5,120,027	5,265,139
District Unconditional Grant Wage	123,301	134,213
Locally Raised Revenues	8,000	8,000
Other Transfers from Central Government	50,000	50,000
Development Revenues	1,571,804	2,157,238
Transitional Conditional Grant - Development	600,000	1,250,000
Programme Conditional Grant - Development	715,315	587,238
District Discretionary Equalisation Development Grant	256,489	320,000
Total Revenues Shares	30,261,158	36,103,942

B: Breakdown of Department Expenditures

Recurrent Expenditure		
Wage	23,511,327	28,623,565
Non Wage	5,178,027	5,323,139
Development Expenditure		
Domestic Development	1,571,804	2,157,238
External Financing	0	0
Total Expenditure	30,261,158	36,103,942

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

Service Area 10 Pre-Primary and Primary Education

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000063 Quality Assurance Systems					
211101 General Staff Salaries	13,910,994	0	0	0	13,910,994
225204 Monitoring and Supervision of capital work	0	0	50,000	0	50,000
Total for LCIII: Eastern Div (Physical)	County: Rukungiri Municipal Council (Physical)				50,000
LCII: Kyatoko (Physical)	District	Monitoring of capital projects	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		50,000

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228001 Maintenance-Buildings and Structures		0	402,137	0	0	402,137
312121 Non-Residential Buildings - Acquisition		0	0	1,457,238	0	1,457,238
Total for LCIII:			County:			150,000
LCII:	Karuhembe Primary	Pre school educational services-Schools_Acquire	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc			150,000
Total for LCIII: Kebisoni Subcounty			County: Rubabo			120,000
LCII: NYEIBINGO	Bikungu Primary	Pre school educational services-Schools_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			120,000
Total for LCIII: Nyakagyeme Subcounty			County: Rujumbura			100,000
LCII: Masya	Munyeganyegye Primary	Primary schooling services for people with disabilities-Schools_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			100,000
Total for LCIII: Bugangari Subcounty			County: Rujumbura			150,000
LCII: Kakindo	Kakindo	Pre school educational services-Schools_Acquire	Source: Transitional Conditional Grant - Development			150,000
Total for LCIII: Ruhinda Subcounty			County: Rujumbura			100,000
LCII: Nyarwimuka	Rweshama Primary	Public elementary or secondary schools - Schools_Acquire	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc			100,000
Total for LCIII: Bikurungu Town Council			County: Rujumbura			350,000
LCII: Central Ward	Bikurungu Primary	Public elementary or secondary schools - Schools_Acquire	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc			200,000
LCII: Central Ward	Omuburama Primary	Public elementary or secondary schools - Schools_Acquire	Source: Transitional Conditional Grant - Development			150,000
Total for LCIII: Eastern Div (Physical)			County: Rukungiri Municipal Council (Physical)			487,238
LCII: Kyatoko (Physical)	District wide	Pre school educational services-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			487,238
313235 Furniture and Fittings - Improvement		0	0	50,000	0	50,000
Total for LCIII: Eastern Div (Physical)			County: Rukungiri Municipal Council (Physical)			50,000
LCII: Kyatoko (Physical)	District	Desks-Desk_Improve	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			50,000
Total Cost of Quality Assurance Systems		13,910,994	402,137	1,557,238	0	15,870,369
Key Service Area 320162 Capitation (Primary)						
263308 Sector Conditional Grant (Non-Wage)		0	1,205,176	0	0	1,205,176

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Total for LCIII: Kebisoni Subcounty		County: Rubabo		86,160
LCII: GARUBUNDA	Garubunda	RWAKANYEGY ERO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,450
LCII: GARUBUNDA	GARUBUNDA	GARUBUNDA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,135
LCII: KARUHEMBE	KARUHEMBE	KARUHEMBE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,070
LCII: KIIGIRO	KIIGIRO	KIIGIRO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,510
LCII: KIIGIRO	KIIGIRO	Ndama P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,213
LCII: MABANGA	MABANGA	RUGYENDWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,350
LCII: MABANGA	MABANGA	MABANGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,750
LCII: NYEIBINGO	KEBISONI	Bikungu P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,956
LCII: NYEIBINGO	NYEBINGO	KYAMUTAREIGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,070
LCII: NYEIBINGO	NYEIBINGO	RWABIHURWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,656
Total for LCIII: Nyarushanje Subcounty		County: Rubabo		177,337
LCII: BUNONO	BUNONO	MUGYERA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,173
LCII: Burora	BURORA	KYARUHOTOR A P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,850
LCII: Burora	BURORA	NYAMABALE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,350
LCII: Burora	BURORA	NYAMAKUURU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,550
LCII: BWANGA	bwanga	BWANGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,690
LCII: BWANGA	Bwanga	KIHUNGYE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,655
LCII: BWANGA	BWANGA	Kigina P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,850

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LCII: IBANDA	IBANDA	KIBIZI P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,513
LCII: IBANDA	IBANDA	IBANDA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,850
LCII: IBANDA	IBANDA	NYARUSHANJE UPPER P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,450
LCII: IBANDA	IBANDA	RUBIRIIZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,170
LCII: IBANDA	IBANDA	KAAMIRA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,750
LCII: IHUNGA	Ihunga	KARAMA P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,258
LCII: IHUNGA	IHUNGA	KARUKAATA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,430
LCII: Kabuga	NYARUSHANJE	KABUGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,370
LCII: KISIIZI	KISIIZI	KAYANGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,810
LCII: KISIIZI	KISIIZI	KISIIZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,030
LCII: NDAGO	NDAGO	MUSYANA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,936
LCII: NDAGO	NDAGO	NDAGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,493
LCII: NDAGO	NDAGO	KATOBOTOBO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,270
LCII: NDAGO	NDAGO	KATUNGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,170
LCII: NYABUSHENYI	NYABUSHENYI	NYABUSHENYI UPPER P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,830
LCII: NYABUSHENYI	NYABUSHENYI	KIGANGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,570
LCII: Nyakatunga	Nyakatunga	NYAKATUNGA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,370
LCII: Nyakatunga	NYARUSHANJE	NYABUSHENYI LOWER P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,950
Total for LCIII: Buyanja Subcounty		County: Rubabo		112,314

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LCII: BUGYERA	BUGYERA	RUGARAMA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,710
LCII: BUGYERA	BUGYERA	BUGYERAKITO JO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,670
LCII: BUGYERA	BUGYERA	NYAKIJU P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,570
LCII: BUYANJA TOWN COUNCIL	BUYANJA TOWN COUNCIL	KAFUNJO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,132
LCII: KYAMAKANDA	KYAMAKANDA	KIHUMURO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,553
LCII: KYAMAKANDA	KYAMAKANDA	RWAMUHIMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,932
LCII: NYABITEETE	NYABITEETE	NYABITEETE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,696
LCII: NYABITEETE	NYABITEETE	KANYANKYEN DE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,610
LCII: NYABITEETE	NYABITEETE	KANOMBE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	1,350
LCII: NYABITEETE	NYABITEETE	RWEMIRINGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,590
LCII: NYAKAINA	NYAKAINA	RWENKUREIJO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,690
LCII: NYAKAINA	NYAKAINA	KAGATI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,732
LCII: NYAKAINA	NYAKAINA	NYAKAINA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,490
LCII: Rubanga North	RUBANGA	BUREMBO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,490
LCII: RWAKIRUNGURA	RWAKIRUNGA	KATOJO P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,890
LCII: RWAKIRUNGURA	RWAKIRUNGURA	RWENTUHA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,210
Total for LCIII: Nyakishenyi Subcounty		County: Rubabo		138,933
LCII: BIKONGOZO	BIKONGOZO	BIKONGOZO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,570
LCII: KACENCE	KACENCE	MABINDI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,450

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LCII: KACENCE	KACENCE	NYAKISHENYI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,533
LCII: KACENCE	KACENCE	Nyakisoroza P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,890
LCII: KAFUNJO	KAFUNJO	BUGANDA ZA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,110
LCII: KAFUNJO	KAFUNJO	KAFUNJO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,710
LCII: KAHOKO	KAHOKO	RUSHESHE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,430
LCII: KAHOKO	KAHOKO	OMURUTOOMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,470
LCII: KAHOKO	NYAKISHENYI	NGOMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,250
LCII: KATONYA	KATONYA	BUGARAMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,010
LCII: KATONYA	KATONYA	KATONYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,330
LCII: Kibale	kibale	KIBALE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,910
LCII: Kilimbe	NYAKISHENYI	KIRIMBE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,690
LCII: MURAMA	MURAMA	NANGARA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,610
LCII: MURAMA	MURAMA	MURAGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,510
LCII: MURAMA	MURAMA	MURAMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,890
LCII: MURAMA	MURAMA	KISYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,310
LCII: NGOMA	Ngoma	KIGARAMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,570
LCII: NYARUGANDO	NYARUGANDO	NYARUBALE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,290
LCII: NYARUGANDO	NYARUGANDO	MARASHANIRO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,450

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LCII: RWANYUNDO	RWANYUNDO	RWANYUNDO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,950
Total for LCIII: Nyakagyeme Subcounty		County: Rujumbura		123,905
LCII: Kabwoma	KABWOMA	NYAMIFURA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,413
LCII: Kabwoma	NYAKAGYEME	RUTEETE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,210
LCII: Kahoko	KAHOKO	NYAKAGYEME P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,690
LCII: Kahoko	KAHOKO	KAHOKO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,633
LCII: Kahoko	NYAKAGYEME	MITOOMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,450
LCII: Kigaaga	kiganga	Kabura P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,430
LCII: Masya	MASYA	MUNYEGANYE GYE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	23,430
LCII: Masya	NYAKAGYEME	MASYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,310
LCII: Nyakinengo	Nyakinengo	RUGANDO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,290
LCII: Nyakinengo	NYAKINENGO	KATOOMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,650
LCII: Nyakinengo	NYAKINENGO	KIREHE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,332
LCII: Nyakinengo	NYAKINENGO	NYAKINENGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,812
LCII: Rushasha	Rushasha	Mashongora P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,210
LCII: Rushasha	RUSHASHA	RUSHASHA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,216
LCII: Rushasha	RUSHASHA	KYABUGASHE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,855
LCII: Rushasha	RUSHASHA	NYABURONDO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,992
LCII: Rushasha	RUSHASHA	KASOROZA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,984

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Total for LCIII: Bugangari Subcounty		County: Rujumbura		65,822
LCII: Bugangari	BUGANGARI	BUGANGARI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,490
LCII: Bugangari	BUGANGARI	NYAKITABAAT A P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,490
LCII: Burama	BURAMA	RWENGIRI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,530
LCII: Kakindo	KAKINDO	KAKINDO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,570
LCII: Kazindiro	BUGANGARI	NYANGANJARA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,990
LCII: Kazindiro	Kazindiro	NYAKARIRO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,190
LCII: Kazindiro	KAZINDIRO	RWANYANJA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,112
LCII: Kazindiro	KAZINDIRO	KAZINDIRO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,450
Total for LCIII: Ruhinda Subcounty		County: Rujumbura		102,516
LCII: Burombe	BUROMBE	RWAMAGAYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,650
LCII: Burombe	BUROMBE	BUROMBE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,390
LCII: Burombe	RUHINDA	KATOKYE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,710
LCII: Kicwamba	KICWAMBA	RWABUKOBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,250
LCII: Kicwamba	KICWAMBA	KAJWAMUSHA NA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,013
LCII: Kicwamba	RUHINDA	KICWAMBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,850
LCII: Ndere	ndere	KAJUNJU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,310
LCII: Ndere	NDERE	KYABAGYERW A P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,979
LCII: Ndere	NDERE	RWOYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,510

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LCII: Ndere	NDERE	NDERE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,530
LCII: Nyakitabire	NYAKITABIRE	RWESHAMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,510
LCII: Nyakitabire	NYAKITABIRE	Kigarigari P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,890
LCII: Nyarwimuka	NYARWIMUKA	KAFUKA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,030
LCII: Nyarwimuka	NYARWIMUKA	Rwera P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,413
LCII: Rwamugoma	RWAMUGOMA	NYAMAMBO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,553
LCII: Rwamugoma	RWAMUGOMA	NYAKANYINYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,292
LCII: Rwamugoma	RWAMUGOMA	KASHENYI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,636
Total for LCIII: Buhunga Subcounty		County: Rujumbura		116,318
LCII: Buhunga	BUHUNGA	KATURIKA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,350
LCII: Buhunga	BUHUNGA	BUHUNGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,910
LCII: Buhunga	BUHUNGA	KARUZIGYE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,956
LCII: Bwanda	Bwanda	KEIHUMURE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,930
LCII: Bwanda	BWANDA	OMURUSHESHE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,950
LCII: Bwanda	BWANDA	KANYONDO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,390
LCII: Kabingo	KABINGO	KYARUYENJE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,796
LCII: Kabingo	KABINGO	IKUNIRO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,490
LCII: Kibirizi	Kibirizi	KAGOROGORO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,190
LCII: Kibirizi	KIBIRIZI	KIBIRIZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,650

VOTE: 924 Rukungiri District

LCII: Kihanga	BUHUNGA	RUTOOMA-KIHANGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,210
LCII: Kihanga	Kihanga	KIHANGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,750
LCII: Kyaruyenje	KYARUYENJE	RUTOOMA INTERGRATED P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,010
LCII: Kyaruyenje	KYARUYENJE	KAKAMBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,736
Total for LCIII: Bwambara Subcounty		County: Rujumbura		78,810
LCII: Bwambara	Bwambara	BWAMBARA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,450
LCII: Bwambara	BWAMBARA	BUFUNDA P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,130
LCII: Kikarara	KIKARARA	KIRAMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,910
LCII: Kikarara	KIKARARA	KIKARARA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,090
LCII: Kikongi	KIKONGI	RUSHARARAZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,070
LCII: Kikongi	KIKONGI	IHIMBO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,750
LCII: Kikongi	KIKONGI	KARYAMACUM U P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,730
LCII: Nyabubare	NYABUBARE	Kakoni P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,270
LCII: Nyabubare	NYABUBARE	NYAMIHUKU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,410
Total for LCIII: Missing Subcounty		County: Missing County		203,063
LCII: Missing Parish	BIKURUNGU TOWN COUNCIL	BIKURUNGU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,832
LCII: Missing Parish	BIKURUNGU TOWN COUNCIL	OMUBURAMA MODEL P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,193
LCII: Missing Parish	BUYANJA	KASHEESHE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,653
LCII: Missing Parish	BUYANJA SUB COUNTY	RUBANGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,010

VOTE: 924 Rukungiri District

LCII: Missing Parish	BUYANJA SUB COUNTY	RWENYANGI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,450
LCII: Missing Parish	IBUMBA	IBUMBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,470
LCII: Missing Parish	KABINGO	KABINGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,570
LCII: Missing Parish	KABWOMA	KABWOMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,210
LCII: Missing Parish	KARIRE	KARIRE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,330
LCII: Missing Parish	KATEERAMPUNGU	KATEERAMPUNGU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,910
LCII: Missing Parish	KEBISONI	RWABIGANGURA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,230
LCII: Missing Parish	KEBISONI	KAKIBAYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,632
LCII: Missing Parish	KEBISONI TOWN COUNCIL	KIBOROGOTA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,064
LCII: Missing Parish	KEBISONI TOWN COUNCIL	KAHENGYE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,370
LCII: Missing Parish	KEBISONI TOWN COUNCIL	KEBISONI INTEGRATED P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,110
LCII: Missing Parish	KYABURERE	KYABURERE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,510
LCII: Missing Parish	KYAMAKANDA	KYAMAKANDA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,155
LCII: Missing Parish	NYAKABUNGO	BISHOPS KASHEESHE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,512
LCII: Missing Parish	NYAKAGYEME	RUMBUGU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,810
LCII: Missing Parish	NYAKAGYEME	BUCENCE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,010
LCII: Missing Parish	NYAKAGYEME	KYAMURARI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,610
LCII: Missing Parish	Rubanda	KISHONGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,232

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LCII: Missing Parish	RUHINDA SUB COUNTY	KATUNGU P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,933	
LCII: Missing Parish	RWENSAMA	RWESHAMA PUBLIC P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,230	
LCII: Missing Parish	RWERERE TOWN COUNCIL	RWERERE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,030	
Total Cost of Capitation (Primary)	0	1,205,176	0	0	1,205,176
Total Cost of Human Capital Development	13,910,994	1,607,312	1,557,238	0	17,075,545
Total Cost of Pre-Primary and Primary Education	13,910,994	1,607,312	1,557,238	0	17,075,545

Service Area 20 Secondary Education

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320158 Capitation (Secondary)					
263308 Sector Conditional Grant (Non-Wage)	0	3,156,308	0	0	3,156,308
Total for LCIII: Kebisoni Subcounty	County: Rubabo				653,412
LCII: KABINGO	BURAMA PARISH BUGANGARI	ST WILLIAMS S.S RWENGIRI	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		72,480
LCII: KEBISONI TOWN	KEBISONI TOUN COUNCIL	ST JEROME S.S NDAMA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		339,452
LCII: MABANGA	KYABUGASHE NYAKAGYEME	KYABUGASHE HIGH SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		142,920
LCII: NYEIBINGO	NYEIBINGO KEBISONI	KEBISONI SEED SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		98,560
Total for LCIII: Nyarushanje Subcounty	County: Rubabo				641,000
LCII: BWANGA	BWANGA	ST PETERS S.S NYARUSHANJE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		178,980
LCII: Kayanga	RUHINDA SUBCOUNTY	BISHOP ROBERT VOC SS RWAMAGAYA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		87,440
LCII: Nyakatunga	Ruhinda Subcounty	RWABUKOBA S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		167,640
LCII: Nyakatunga	RUHINDA SUBCOUNTY	KASHENYI S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		206,940
Total for LCIII: Buyanja Subcounty	County: Rubabo				301,676

VOTE: 924 Rukungiri District

LCII: BUGYERA	Nyakagyeme subcounty	NYAKAGYEME S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	90,640
LCII: BUYANJA TOWN COUNCIL	KATOJO	ST PAULS VOCATIONAL S.S BUYANJA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	211,036
Total for LCIII: Nyakishenyi Subcounty		County: Rubabo		160,680
LCII: BIKONGOZO	NYARUSHANJE SC	RUBIRIZI S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	42,320
LCII: KACENCE	KACENCE NYAKISHENYI	NYAKISHENYI HIGH SCH.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	67,580
LCII: RWANYUNDO	Rwanyundu	NYAKISHENYI SS NANGALA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	50,780
Total for LCIII: Nyakagyeme Subcounty		County: Rujumbura		230,380
LCII: Rushasha	RUSHASHA	St Joseph SS Rushasha	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	230,380
Total for LCIII: Ruhinda Subcounty		County: Rujumbura		246,048
LCII: Burombe	KEBISONI TOWN COUNCIL	BISHOP RUHINDI KEBISONI HIGH SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	130,616
LCII: Rwamugoma	Buhunga Subcounty	ST FRANCIS BUHUNGA H.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	115,432
Total for LCIII: Buhunga Subcounty		County: Rujumbura		138,620
LCII: Buhunga	NYABITETE BUYANJA	NYABITEETE S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	138,620
Total for LCIII: Bikurungu Town Council		County: Rujumbura		64,000
LCII: Eastern Ward	EASTERN WARD	Bikurungu Seed School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	64,000
Total for LCIII: Missing Subcounty		County: Missing County		720,492
LCII: Missing Parish	BUGANGARI	BUGANGARI S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	96,620
LCII: Missing Parish	BWAMBARA SUB COUNTY	BWAMBARA S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	53,420
LCII: Missing Parish	Bwanga Nyarushanje	BWANGA S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	88,880
LCII: Missing Parish	KATIRUKA	KATURIKA S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	80,956
LCII: Missing Parish	KAZINDIRO BUGANGARI	KAZINDIRO VOC SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	82,720

VOTE: 924 Rukungiri District

LCII: Missing Parish	KYAMAKANDA	KYAMAKANDA S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	178,576
LCII: Missing Parish	NYAKISHENYI SUB COUNTY	ST MATHIAS NYAKISHENYI VOC.SCH.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	86,760
LCII: Missing Parish	NYARUSHANJE SC	RUKUNGIRI VOC.S.S KARUKAATA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	52,560

Total Cost of Capitation (Secondary)	0	3,156,308	0	0	3,156,308
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Key Service Area 320159 Secondary Education Services

211101 General Staff Salaries	12,790,033	0	0	0	12,790,033
228001 Maintenance-Buildings and Structures	0	12,208	0	0	12,208
312121 Non-Residential Buildings - Acquisition	0	0	600,000	0	600,000

Total for LCIII: Nyarushanje Subcounty	County: Rubabo				500,000
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LCII: IBANDA	St Peters Nyarushanje	Private elementary or secondary schools-Schools_Acquire	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc	500,000
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Total for LCIII: Bugangari Subcounty	County: Rujumbura				100,000
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LCII: Burama	Rwengiri SSS	Secondary schooling services for people with disabilities_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	100,000
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Total Cost of Secondary Education Services	12,790,033	12,208	600,000	0	13,402,241
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Total Cost of Human Capital Development	12,790,033	3,168,516	600,000	0	16,558,549
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Total Cost of Secondary Education	12,790,033	3,168,516	600,000	0	16,558,549
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Service Area 30 Skills Development

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
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Programme 12 Human Capital Development

Key Service Area 320160 Tertiary Education Services

211101 General Staff Salaries	1,788,325	0	0	0	1,788,325
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Total Cost of Tertiary Education Services	1,788,325	0	0	0	1,788,325
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Key Service Area 320163 Capitation (Tertiary)

263308 Sector Conditional Grant (Non-Wage)	0	335,843	0	0	335,843
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Total for LCIII: Nyarushanje Subcounty	County: Rubabo				167,921
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LCII: Nyakatunga	KYAMAKANDA BUYANJA	RUKUNGIRI TECH INST	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent	167,921
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Total for LCIII: Missing Subcounty	County: Missing County				167,921
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VOTE: 924 Rukungiri District

LCII: Missing Parish	IBANDA NYARUSHANJE	UGANDA MATYRS TECHNICAL INSTITUTE NYARUSHANJE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent	167,921
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Total Cost of Capitation (Tertiary)	0	335,843	0	0	335,843
Total Cost of Human Capital Development	1,788,325	335,843	0	0	2,124,168
Total Cost of Skills Development	1,788,325	335,843	0	0	2,124,168

Service Area 40 Education&Sports Management and Inspection

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

Programme 12 Human Capital Development

Key Service Area 000023 Inspection and Monitoring

221008 Information and Communication Technology Supplies.	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
223006 Water	0	1,500	0	0	1,500
224004 Beddings, Clothing, Footwear and related Services	0	2,000	0	0	2,000
227001 Travel inland	0	50,668	0	0	50,668
228002 Maintenance-Transport Equipment	0	4,000	0	0	4,000
Total Cost of Inspection and Monitoring	0	67,168	0	0	67,168

Key Service Area 000063 Quality Assurance Systems

211101 General Staff Salaries	134,213	0	0	0	134,213
221008 Information and Communication Technology Supplies.	0	700	0	0	700
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
224004 Beddings, Clothing, Footwear and related Services	0	600	0	0	600
227001 Travel inland	0	22,000	0	0	22,000
228002 Maintenance-Transport Equipment	0	3,000	0	0	3,000
Total Cost of Quality Assurance Systems	134,213	27,300	0	0	161,513

Key Service Area 320003 Assets and Facilities Management

227001 Travel inland	0	52,000	0	0	52,000
Total Cost of Assets and Facilities Management	0	52,000	0	0	52,000

VOTE: 924 Rukungiri District

Key Service Area 320038 Sports Development and Oversight

221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
227001 Travel inland	0	7,000	0	0	7,000
Total Cost of Sports Development and Oversight	0	10,000	0	0	10,000

Key Service Area 320110 Sports and recreational services

221002 Workshops, Meetings and Seminars	0	4,000	0	0	4,000
221009 Welfare and Entertainment	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	1,200	0	0	1,200
227001 Travel inland	0	29,800	0	0	29,800
228002 Maintenance-Transport Equipment	0	2,000	0	0	2,000
Total Cost of Sports and recreational services	0	40,000	0	0	40,000

Key Service Area 560019 Data Management and Dissemination

221002 Workshops, Meetings and Seminars	0	5,000	0	0	5,000
227001 Travel inland	0	5,000	0	0	5,000
Total Cost of Data Management and Dissemination	0	10,000	0	0	10,000
Total Cost of Human Capital Development	134,213	206,468	0	0	340,681
Total Cost of Education&Sports Management and Inspection	134,213	206,468	0	0	340,681

Service Area 50 Special Needs Education

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320161 Special Needs Education					
227001 Travel inland	0	5,000	0	0	5,000
Total Cost of Special Needs Education	0	5,000	0	0	5,000
Total Cost of Human Capital Development	0	5,000	0	0	5,000
Total Cost of Special Needs Education	0	5,000	0	0	5,000
Total Cost of Education	28,623,565	5,323,139	2,157,238	0	36,103,942

VOTE: 924 Rukungiri 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	1,825,763	1,852,049
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
District Unconditional Grant Non-Wage	8,000	8,000
District Unconditional Grant Wage	362,123	385,409
Locally Raised Revenues	17,000	20,000
Other Transfers from Central Government	438,640	438,640
Development Revenues	258,500	19,000
Transitional Conditional Grant - Development	200,000	0
District Discretionary Equalisation Development Grant	58,500	19,000
Total Revenues Shares	2,084,263	1,871,049
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	362,123	385,409
Non Wage	1,463,640	1,466,640
Development Expenditure		
Domestic Development	258,500	19,000
External Financing	0	0
Total Expenditure	2,084,263	1,871,049

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

Service Area 10 Community Access Roads

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 09 Integrated Transport Infrastructure and Services					
Key Service Area 260002 District , Urban and Community Access Road Maintenance					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	111,443	0	0	111,443
211107 Boards, Committees and Council Allowances	0	10,580	0	0	10,580
221008 Information and Communication Technology Supplies.	0	1,800	0	0	1,800
221009 Welfare and Entertainment	0	800	0	0	800

VOTE: 924 Rukungiri District

221011 Printing, Stationery, Photocopying and Binding		0	1,900	0	0	1,900
221012 Small Office Equipment		0	4,000	0	0	4,000
223001 Property Management Expenses		0	240	0	0	240
223005 Electricity		0	480	0	0	480
223006 Water		0	240	0	0	240
227001 Travel inland		0	3,700	0	0	3,700
228001 Maintenance-Buildings and Structures		0	15,906	0	0	15,906
263402 Transfer to Other Government Units		0	285,551	0	0	285,551
Total for LCIII: Kebisoni Subcounty		County: Rubabo				10,636
LCII: KAKIINGA	Kebisoni Subcounty	Kebisoni Subcounty	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			10,636
Total for LCIII: Nyarushanje Subcounty		County: Rubabo				21,706
LCII: IHUNGA	Nyarushanje Sub county	Nyarushanje Sub county	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			21,706
Total for LCIII: Buyanja Subcounty		County: Rubabo				55,132
LCII: BUYANJA TOWN BOARD	Buyanja Subcounty	Buyanja Town Council	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			40,191
LCII: NYAKAINA	Buyanja Subcounty	Buyanja Subcounty	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			14,941
Total for LCIII: Nyakishenyi Subcounty		County: Rubabo				16,583
LCII: KAHOKO	Nyakishenyi Subcounty	Nyakishenyi Subcounty	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			16,583
Total for LCIII: Kebisoni Town Council		County: Rubabo				37,632
LCII: Central Ward	Kebisoni Town Council	Kebisoni Town Council	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			37,632
Total for LCIII: Nyakagyeme Subcounty		County: Rujumbura				13,496
LCII: Kabwoma	Nyakagyeme Subcounty	Nyakagyeme Subcounty	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			13,496
Total for LCIII: Bugangari Subcounty		County: Rujumbura				14,512
LCII: Bugangari	Bugangari subcounty	Bugangari subcounty	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			14,512
Total for LCIII: Ruhinda Subcounty		County: Rujumbura				12,245
LCII: Burombe	Ruhinda Subcounty	Ruhinda Subcounty	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			12,245
Total for LCIII: Buhunga Subcounty		County: Rujumbura				10,434

VOTE: 924 Rukungiri District

LCII: Buhunga	Buhunga Subcounty	Buhunga Subcounty	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	10,434	
Total for LCIII: Bwambara Subcounty		County: Rujumbura		17,910	
LCII: Bwambara	Bwambara Subcounty	Bwambara Subcounty	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	17,910	
Total for LCIII: Bikurungu Town Council		County: Rujumbura		37,632	
LCII: Central Ward	Bikurungu Town Council	Bikurungu Town Council	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	37,632	
Total for LCIII: Rwerere Town Council		County: Rujumbura		37,632	
LCII: Rusoroza Ward	Rwerere Town Council	Rwerere Town Council	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	37,632	
Total Cost of District , Urban and Community Access Road Maintenance	0	436,640	0	0	436,640
Key Service Area 260009 Road Maintenance					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	166,704	0	0	166,704
224001 Medical Supplies and Services	0	1,000	0	0	1,000
225202 Environment Impact Assessment for Capital Works	0	1,000	0	0	1,000
227004 Fuel, Lubricants and Oils	0	473,294	0	0	473,294
228001 Maintenance-Buildings and Structures	0	258,002	0	0	258,002
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	100,000	0	0	100,000
Total Cost of Road Maintenance	0	1,000,000	0	0	1,000,000
Total Cost of Integrated Transport Infrastructure and Services	0	1,436,640	0	0	1,436,640
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
224001 Medical Supplies and Services	0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming	0	1,000	0	0	1,000
Key Service Area 000016 Environment, Social Health and Safety					
225202 Environment Impact Assessment for Capital Works	0	1,000	0	0	1,000
Total Cost of Environment, Social Health and Safety	0	1,000	0	0	1,000
Total Cost of Human Capital Development	0	2,000	0	0	2,000
Total Cost of Community Access Roads	0	1,438,640	0	0	1,438,640

Service Area 20 Engineering Services

Approved Budget Estimates for FY 2026/27

Ushs Thousands

VOTE: 924 Rukungiri District

01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 05 Tourism Development						
Key Service Area 000017 Infrastructure Development and Management						
211101 General Staff Salaries		385,409	0	0	0	385,409
223005 Electricity		0	8,000	0	0	8,000
228001 Maintenance-Buildings and Structures		0	20,000	19,000	0	39,000
Total for LCIII: Eastern Div (Physical)		County: Rukungiri Municipal Council (Physical)				19,000
LCII: Kyatoko (Physical)	Rukungiri Administration offices	Building and Facility Maintenance - Civil Works	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			19,000
Total Cost of Infrastructure Development and Management		385,409	28,000	19,000	0	432,409
Total Cost of Tourism Development		385,409	28,000	19,000	0	432,409
Total Cost of Engineering Services		385,409	28,000	19,000	0	432,409
Total Cost of Roads and Engineering		385,409	1,466,640	19,000	0	1,871,049

VOTE: 924 Rukungiri District

Water

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	152,018	149,040
District Unconditional Grant Wage	51,000	51,000
Programme Conditional Grant - Non Wage Recurrent	101,018	98,040
Development Revenues	499,126	927,640
Programme Conditional Grant - Development	484,312	912,825
Transitional Conditional Grant - Development	14,815	14,815
Total Revenues Shares	651,145	1,076,679
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	51,000	51,000
Non Wage	101,018	98,040
Development Expenditure		
Domestic Development	499,126	927,640
External Financing	0	0
Total Expenditure	651,145	1,076,679

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

Service Area 10 Rural Water Supply and Sanitation

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	0	14,815	0	14,815
Total for LCIII: Nyakagyeme Subcounty	County: Rujumbura				14,815
LCII: Kigaaga	Kahoko bugarama	Travel Inland - Allowances	Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)		14,815
312231 Office Equipment - Acquisition	0	0	55,185	0	55,185
Total for LCIII: Eastern Div (Physical)	County: Rukungiri Municipal Council (Physical)				55,185
LCII: Eastern ward (Physical)	Water testing kit District Hdqtrs	Refrigerated specimen storage rack or tray-Fridges_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		55,185

VOTE: 924 Rukungiri District

Total Cost of Climate Change Mitigation	0	0	70,000	0	70,000
Key Service Area 000090 Climate Change Adaptation					
227001 Travel inland	0	50,000	3,000	0	53,000
Total for LCIII: Nyakishenyi Subcounty	County: Rubabo				3,000
LCII: KACENCE	Kacence	Travel Inland - AIDs Prevention Trips	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		3,000
Total Cost of Climate Change Adaptation	0	50,000	3,000	0	53,000
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	50,000	73,000	0	123,000
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	3,000	6,000	0	9,000
Total for LCIII: Nyakishenyi Subcounty	County: Rubabo				6,000
LCII: KATONYA	Katonya	Travel Inland - AIDs Prevention Trips	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		6,000
Total Cost of HIV/AIDS Mainstreaming	0	3,000	6,000	0	9,000
Key Service Area 000016 Environment, Social Health and Safety					
211101 General Staff Salaries	51,000	0	0	0	51,000
221007 Books, Periodicals & Newspapers	0	730	0	0	730
221009 Welfare and Entertainment	0	6,610	0	0	6,610
221011 Printing, Stationery, Photocopying and Binding	0	2,400	0	0	2,400
223005 Electricity	0	500	0	0	500
223006 Water	0	1,600	0	0	1,600
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0	1,200	0	0	1,200
225202 Environment Impact Assessment for Capital Works	0	0	5,000	0	5,000
Total for LCIII: Nyakagyeme Subcounty	County: Rujumbura				5,000
LCII: Masya		Feasibility Studies or Screening of Projects Stakeholder Engagement	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		5,000
227001 Travel inland	0	5,500	0	0	5,500
227004 Fuel, Lubricants and Oils	0	10,000	0	0	10,000
228002 Maintenance-Transport Equipment	0	13,000	0	0	13,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	2,000	0	0	2,000
228004 Maintenance-Other Fixed Assets	0	1,500	0	0	1,500

VOTE: 924 Rukungiri District

Total Cost of Environment, Social Health and Safety	51,000	45,040	5,000	0	101,040
Key Service Area 140021 Ecosystems Restoration and Protection					
313129 Other Buildings other than dwellings - Improvement	0	0	58,640	0	58,640
Total for LCIII: Nyarushanje Subcounty	County: Rubabo				58,640
LCII: BWANGA	kibirizi	Repair and Maintenance_Improvement	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		58,640
Total Cost of Ecosystems Restoration and Protection	0	0	58,640	0	58,640
Key Service Area 140022 Integrated Catchment based Infrastructure					
225203 Appraisal and Feasibility Studies for Capital Works	0	0	20,000	0	20,000
Total for LCIII: Nyakishenyi Subcounty	County: Rubabo				20,000
LCII: MURAMA	Omukatooma	Feasibility Studies or Screening of Projects - Consultancy	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		20,000
225204 Monitoring and Supervision of capital work	0	0	20,000	0	20,000
Total for LCIII: Nyakishenyi Subcounty	County: Rubabo				20,000
LCII: NGOMA	Omukinyinya	Monitoring of Drilling boreholes, Kateramo, Omukatooma, Public toilet construction and Kateramo	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant		20,000
312121 Non-Residential Buildings - Acquisition	0	0	65,000	0	65,000
Total for LCIII: Bugangari Subcounty	County: Rujumbura				65,000
LCII: Bugangari	Campbell	Public toilet facility- Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		65,000
312135 Water Plants, pipelines and sewerage networks - Acquisition	0	0	680,000	0	680,000
Total for LCIII: Kebisoni Subcounty	County: Rubabo				30,000
LCII: NYEIBINGO	Kebisoni, Bwambara,	Payment of Kebisoni seed school, Kanyakwanzi spring completed in 2025/26 and retention money for projects	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		30,000
Total for LCIII: Nyakishenyi Subcounty	County: Rubabo				321,191
LCII: MURAMA	Omukatooma	Omukatooma- Omutezo GFS Upper	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant		321,191
Total for LCIII: Bugangari Subcounty	County: Rujumbura				160,000
LCII: Bugangari	Bwambara, Bugangari, Nyakishenyi and Nyakagyeme	Drilling and test pumping of 3 production wells	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		140,000

VOTE: 924 Rukungiri District

LCII: Nyabiteete	Kashenyi	Geohydrological Survey in Bwambara, Bugangari, Nyakishenyi and Nyakagyeme	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	20,000		
Total for LCIII: Bwambara Subcounty		County: Rujumbura		168,809		
LCII: Bwambara	Kikomo	Spring Protection in Bwambara	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	15,000		
LCII: Kakoni	Kateramo, Kikongi Parish	Kateramo Rehabilitation Upgrade	Source: Programme Conditional Grant - Development 186-o/w Piped Water Subgrant	118,809		
LCII: Kikongi	Kateramo	Kateramo Rehabilitation Upgrade	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	35,000		
Total Cost of Integrated Catchment based Infrastructure		0	0	785,000	0	785,000
Total Cost of Human Capital Development		51,000	48,040	854,640	0	953,679
Total Cost of Rural Water Supply and Sanitation		51,000	98,040	927,640	0	1,076,679
Total Cost of Water		51,000	98,040	927,640	0	1,076,679

VOTE: 924 Rukungiri District

Natural Resources

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	561,640	672,205
District Unconditional Grant Non-Wage	5,000	5,000
District Unconditional Grant Wage	434,224	551,824
Locally Raised Revenues	10,000	10,000
Other Transfers from Central Government	20,000	20,000
Programme Conditional Grant - Non Wage Recurrent	92,416	85,381
Development Revenues	0	10,000
District Discretionary Equalisation Development Grant	0	10,000
Total Revenues Shares	561,640	682,205
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	434,224	551,824
Non Wage	127,416	120,381
Development Expenditure		
Domestic Development	0	10,000
External Financing	0	0
Total Expenditure	561,640	682,205

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

Service Area 10 Natural Resources Management

Approved Budget Estimates for FY 2026/27						
Ushs Thousands						
01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management						
Key Service Area 000078 Land Management						
227001 Travel inland		0	3,600	10,000	0	13,600
Total for LCIII: Nyakagyeme Subcounty		County: Rujumbura				2,000
LCII: Kabwoma	Mashure-Kabwoma	Travel Inland - Others	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			2,000
Total for LCIII: Buhunga Subcounty		County: Rujumbura				2,000
LCII: Buhunga	Buhunga HCIV	Travel Inland - Others	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			2,000

VOTE: 924 Rukungiri District

Total for LCIII: Eastern Div (Physical)		County: Rukungiri Municipal Council (Physical)			6,000
LCII: Kyatoko (Physical)	Karucumisi B	Travel Inland - Others	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		6,000
Total Cost of Land Management	0	3,600	10,000	0	13,600
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	26,614	0	0	26,614
Total Cost of Climate Change Mitigation	0	26,614	0	0	26,614
Key Service Area 000090 Climate Change Adaptation					
211101 General Staff Salaries	551,824	0	0	0	551,824
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
223006 Water	0	500	0	0	500
224004 Beddings, Clothing, Footwear and related Services	0	400	0	0	400
227001 Travel inland	0	7,769	0	0	7,769
Total Cost of Climate Change Adaptation	551,824	11,169	0	0	562,993
Key Service Area 140021 Ecosystems Restoration and Protection					
227001 Travel inland	0	46,960	0	0	46,960
Total Cost of Ecosystems Restoration and Protection	0	46,960	0	0	46,960
Key Service Area 560007 Regulation and Compliance					
227001 Travel inland	0	12,038	0	0	12,038
Total Cost of Regulation and Compliance	0	12,038	0	0	12,038
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	551,824	100,381	10,000	0	662,205
Programme 10 Sustainable Urbanisation and Housing					
Key Service Area 280002 Physical Planning					
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
227001 Travel inland	0	19,500	0	0	19,500
Total Cost of Physical Planning	0	20,000	0	0	20,000
Total Cost of Sustainable Urbanisation and Housing	0	20,000	0	0	20,000
Total Cost of Natural Resources Management	551,824	120,381	10,000	0	682,205
Total Cost of Natural Resources	551,824	120,381	10,000	0	682,205

VOTE: 924 Rukungiri 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	325,122	322,156
District Unconditional Grant Non-Wage	5,000	5,000
District Unconditional Grant Wage	193,056	203,968
Locally Raised Revenues	5,000	0
Other Transfers from Central Government	37,686	37,686
Programme Conditional Grant - Non Wage Recurrent	84,380	75,502
Total Revenues Shares	325,122	322,156
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	193,056	203,968
Non Wage	132,067	118,189
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	325,122	322,156

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

Service Area 10 Community Mobilisation

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
211101 General Staff Salaries	203,968	0	0	0	203,968
Total Cost of Capacity Strengthening	203,968	0	0	0	203,968
Total Cost of Human Capital Development	203,968	0	0	0	203,968
Total Cost of Community Mobilisation	203,968	0	0	0	203,968

Service Area 20 Empowerment and Mindset Change

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

VOTE: 924 Rukungiri District

Programme 12 Human Capital Development

Key Service Area 000013 HIV/AIDS Mainstreaming

227001 Travel inland	0	500	0	0	500
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Total Cost of HIV/AIDS Mainstreaming	0	500	0	0	500
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Key Service Area 000021 Gender Mainstreaming services

221009 Welfare and Entertainment	0	3,000	0	0	3,000
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227001 Travel inland	0	14,493	0	0	14,493
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Total Cost of Gender Mainstreaming services	0	17,493	0	0	17,493
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Key Service Area 000023 Inspection and Monitoring

227001 Travel inland	0	4,500	0	0	4,500
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Total Cost of Inspection and Monitoring	0	4,500	0	0	4,500
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Key Service Area 010008 Capacity Strengthening

221008 Information and Communication Technology Supplies.	0	1,000	0	0	1,000
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221009 Welfare and Entertainment	0	2,000	0	0	2,000
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221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
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221012 Small Office Equipment	0	400	0	0	400
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222001 Information and Communication Technology Services.	0	3,400	0	0	3,400
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227001 Travel inland	0	66,702	0	0	66,702
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Total Cost of Capacity Strengthening	0	75,502	0	0	75,502
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Key Service Area 320146 Support to special interest Groups

221011 Printing, Stationery, Photocopying and Binding	0	200	0	0	200
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222001 Information and Communication Technology Services.	0	200	0	0	200
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227001 Travel inland	0	18,793	0	0	18,793
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228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	1,000	0	0	1,000
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Total Cost of Support to special interest Groups	0	20,193	0	0	20,193
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Total Cost of Human Capital Development	0	118,189	0	0	118,189
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Total Cost of Empowerment and Mindset Change	0	118,189	0	0	118,189
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Total Cost of Community Based Services	203,968	118,189	0	0	322,156
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VOTE: 924 Rukungiri District

Planning

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	137,277	227,002
District Unconditional Grant Non-Wage	47,426	131,239
District Unconditional Grant Wage	79,851	90,763
Locally Raised Revenues	10,000	5,000
Development Revenues	169,852	184,361
District Discretionary Equalisation Development Grant	169,852	184,361
Total Revenues Shares	307,129	411,363

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	79,851	90,763
Non Wage	57,426	136,239
Development Expenditure		
Domestic Development	169,852	184,361
External Financing	0	0
Total Expenditure	307,129	411,363

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

Service Area 10 Planning and Statistics

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
221002 Workshops, Meetings and Seminars	0	11,239	0	0	11,239
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
227001 Travel inland	0	15,000	0	0	15,000
Total Cost of Planning and Budgeting services	0	31,239	0	0	31,239
Key Service Area 000023 Inspection and Monitoring					
225202 Environment Impact Assessment for Capital Works	0	0	6,000	0	6,000

VOTE: 924 Rukungiri District

Total for LCIII: Eastern Div (Physical)		County: Rukungiri Municipal Council (Physical)			6,000	
LCII: Kagashe (Physical)	District Head quarters	Environmental Impact Assessment - Field Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		6,000	
225203 Appraisal and Feasibility Studies for Capital Works		0	0	10,000	0	10,000
Total for LCIII: Eastern Div (Physical)		County: Rukungiri Municipal Council (Physical)			10,000	
LCII: Kyatoko (Physical)	District Head Quarters	Feasibility Studies or Screening of Projects - Appraisal	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		10,000	
225204 Monitoring and Supervision of capital work		0	0	29,336	0	29,336
Total for LCIII: Eastern Div (Physical)		County: Rukungiri Municipal Council (Physical)			29,336	
LCII: Kyatoko (Physical)	District Head Quarters	Monitoring and supervision of DDEG projects	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		29,336	
227001 Travel inland		0	0	8,000	0	8,000
Total for LCIII: Eastern Div (Physical)		County: Rukungiri Municipal Council (Physical)			8,000	
LCII: Kyatoko (Physical)	District Head Quarters	Travel Inland - Fuel	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		8,000	
Total Cost of Inspection and Monitoring		0	0	53,336	0	53,336
Key Service Area 000027 Programme Working Group Secretariat Services						
211101 General Staff Salaries		90,763	0	0	0	90,763
221002 Workshops, Meetings and Seminars		0	0	13,000	0	13,000
Total for LCIII: Eastern Div (Physical)		County: Rukungiri Municipal Council (Physical)			13,000	
LCII: Kyatoko (Physical)	District Head quarters	Workshops, Meetings, Seminars - Training (Others)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		13,000	
221009 Welfare and Entertainment		0	14,500	0	0	14,500
221011 Printing, Stationery, Photocopying and Binding		0	5,000	0	0	5,000
221012 Small Office Equipment		0	4,000	0	0	4,000
222001 Information and Communication Technology Services.		0	0	9,900	0	9,900
Total for LCIII: Eastern Div (Physical)		County: Rukungiri Municipal Council (Physical)			9,900	
LCII: Kyatoko (Physical)	District Head Quarters	Telecommunication Services - Airtime and Mobile Phone Services	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		8,400	
LCII: Kyatoko (Physical)	HR Section	Telecommunication Services - Airtime and Mobile Phone Services	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		1,500	

VOTE: 924 Rukungiri District

223006 Water		0	500	0	0	500
225204 Monitoring and Supervision of capital work		0	20,000	0	0	20,000
227001 Travel inland		0	56,000	15,936	0	71,936
Total for LCIII: Eastern Div (Physical)		County: Rukungiri Municipal Council (Physical)				15,936
LCII: Kyatoko (Physical)	District Head Quarters	Travel Inland - Benchmarking Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			5,000
LCII: Kyatoko (Physical)	District Head Quarters	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			10,936
228002 Maintenance-Transport Equipment		0	5,000	0	0	5,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	0	2,500	0	2,500
Total for LCIII: Eastern Div (Physical)		County: Rukungiri Municipal Council (Physical)				2,500
LCII: Kyatoko (Physical)	HR SECTION	Office Equipment Maintenance - Computers	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			2,500
312221 Light ICT hardware - Acquisition		0	0	22,000	0	22,000
Total for LCIII: Eastern Div (Physical)		County: Rukungiri Municipal Council (Physical)				22,000
LCII: Kyatoko (Physical)	Environment and DCP offices	Inkjet printers-Printer_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			6,000
LCII: Kyatoko (Physical)	Finance and Planning Departments	Desktop computers_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			9,000
LCII: Kyatoko (Physical)	HR section	Personal computers - Laptop_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			7,000
312235 Furniture and Fittings - Acquisition		0	0	14,353	0	14,353
Total for LCIII: Buhunga Subcounty		County: Rujumbura				6,353
LCII: Kihanga	Kihanga Primary School	Lockers_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			6,353
Total for LCIII: Eastern Div (Physical)		County: Rukungiri Municipal Council (Physical)				8,000
LCII: Kyatoko (Physical)	Audit and TLED offices	Sofas_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			3,000
LCII: Kyatoko (Physical)	Records	Cabinets_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			5,000
Total Cost of Programme Working Group Secretariat Services		90,763	105,000	77,689	0	273,452
Key Service Area 560019 Data Management and Dissemination						
221011 Printing, Stationery, Photocopying and Binding		0	0	6,668	0	6,668
Total for LCIII: Eastern Div (Physical)		County: Rukungiri Municipal Council (Physical)				6,668

VOTE: 924 Rukungiri District

LCII: Kyatoko (Physical)	District Headquarters	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	6,668		
227001 Travel inland		0	0	46,668	0	46,668
Total for LCIII: Eastern Div (Physical)		County: Rukungiri Municipal Council (Physical)				46,668
LCII: Kyatoko (Physical)	District Head Quarter	Travel Inland - Fuel	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	12,000		
LCII: Kyatoko (Physical)	District Headquarters	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	34,668		
Total Cost of Data Management and Dissemination		0	0	53,336	0	53,336
Total Cost of Development Plan Implementation		90,763	136,239	184,361	0	411,363
Total Cost of Planning and Statistics		90,763	136,239	184,361	0	411,363
Total Cost of Planning		90,763	136,239	184,361	0	411,363

VOTE: 924 Rukungiri 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	70,491	87,403
District Unconditional Grant Non-Wage	28,000	28,000
District Unconditional Grant Wage	34,491	55,403
Locally Raised Revenues	8,000	4,000
Total Revenues Shares	70,491	87,403
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	34,491	55,403
Non Wage	36,000	32,000
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	70,491	87,403

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

Service Area 10 Compliance

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221007 Books, Periodicals & Newspapers	0	520	0	0	520
221008 Information and Communication Technology Supplies.	0	600	0	0	600
221011 Printing, Stationery, Photocopying and Binding	0	800	0	0	800
221017 Membership dues and Subscription fees.	0	500	0	0	500
222001 Information and Communication Technology Services.	0	200	0	0	200
224004 Beddings, Clothing, Footwear and related Services	0	400	0	0	400
227001 Travel inland	0	16,580	0	0	16,580
228002 Maintenance-Transport Equipment	0	400	0	0	400

VOTE: 924 Rukungiri District

Total Cost of HIV/AIDS Mainstreaming	0	20,000	0	0	20,000
Total Cost of Human Capital Development	0	20,000	0	0	20,000
Programme 16 Governance and Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	55,403	0	0	0	55,403
221009 Welfare and Entertainment	0	500	0	0	500
221011 Printing, Stationery, Photocopying and Binding	0	800	0	0	800
221017 Membership dues and Subscription fees.	0	1,200	0	0	1,200
222001 Information and Communication Technology Services.	0	300	0	0	300
227001 Travel inland	0	9,200	0	0	9,200
Total Cost of Audit and Risk Management	55,403	12,000	0	0	67,403
Total Cost of Governance and Security	55,403	12,000	0	0	67,403
Total Cost of Compliance	55,403	32,000	0	0	87,403
Total Cost of Internal Audit	55,403	32,000	0	0	87,403

VOTE: 924 Rukungiri District

Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	120,888	140,789
Programme Conditional Grant - Non Wage Recurrent	63,706	57,524
District Unconditional Grant Wage	46,386	72,470
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Total Revenues Shares	120,888	140,789
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	46,386	72,470
Non Wage	74,502	68,319
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	120,888	140,789

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

Service Area 10 Commercial Services

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 05 Tourism Development					
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
227001 Travel inland	0	10,795	0	0	10,795
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 07 Private Sector Development					
Key Service Area 120002 Domestic Promotion					
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
227001 Travel inland	0	5,973	0	0	5,973
228002 Maintenance-Transport Equipment	0	4,027	0	0	4,027
Total Cost of Domestic Promotion	0	12,000	0	0	12,000

VOTE: 924 Rukungiri District

Key Service Area 190036 Trade Development

211101 General Staff Salaries	72,470	0	0	0	72,470
221009 Welfare and Entertainment	0	2,000	0	0	2,000
227001 Travel inland	0	38,524	0	0	38,524
Total Cost of Trade Development	72,470	40,524	0	0	112,994
Total Cost of Private Sector Development	72,470	52,524	0	0	124,994
Total Cost of Commercial Services	72,470	63,319	0	0	135,789

Service Area 20 Value Chain Services

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 07 Private Sector Development					
Key Service Area 000073 Marketing and value addition					
227001 Travel inland	0	4,000	0	0	4,000
Total Cost of Marketing and value addition	0	4,000	0	0	4,000
Total Cost of Private Sector Development	0	4,000	0	0	4,000
Programme 17 Regional Balanced Development					
Key Service Area 000080 Economic Integration and Market Access					
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
Total Cost of Economic Integration and Market Access	0	1,000	0	0	1,000
Total Cost of Regional Balanced Development	0	1,000	0	0	1,000
Total Cost of Value Chain Services	0	5,000	0	0	5,000
Total Cost of Trade, Industry and Local Development	72,470	68,319	0	0	140,789