

VOTE: 928 Sheema District

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
Locally Raised Revenues	629,999	713,080
o/w Higher Local Government	260,863	341,928
o/w Lower Local Government	369,136	371,152
Discretionary Government Transfers	4,298,504	4,234,009
o/w Higher Local Government	3,961,663	3,812,426
o/w Lower Local Government	336,841	421,583
Conditional Government Transfers	32,480,718	34,476,575
o/w Higher Local Government	32,480,718	34,476,575
o/w Lower Local Government	0	0
Other Government Transfers	621,595	803,377
o/w Higher Local Government	272,338	454,119
o/w Lower Local Government	349,258	349,258
External Financing	959,377	132,956
o/w Higher Local Government	959,377	132,956
o/w Lower Local Government	0	0
Grand Total	38,990,193	40,359,997
o/w Higher Local Government	37,934,959	39,218,004
o/w Lower Local Government	1,055,234	1,141,993

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A2:Revenue Performance, Plans and Projections by Source

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
Locally Raised Revenues	629,999	713,080
Advertisements/Bill Boards	800	1,200
Animal and Crop Husbandry related Levies	22,055	46,660
Business licenses	75,192	73,840
Inspection Fees	28,334	21,705
Land Fees	14,732	2,560
Liquor licenses	24,284	13,622
Local Hotel Tax	1,400	1,000
Local Services Tax-Payable By Individuals	132,193	130,000
Market /Gate Charges	107,674	113,226
Miscellaneous receipts/income	11,883	1,596
Other fees e.g. street parking fees	6,000	161,322
Other fines and Penalties – private	1,853	200
Other Licence fees	15,490	0
Other Royalties	16,513	0
Other taxes on specific services	0	5,250
Property related Duties/Fees	25,000	0
Registration fees for Documents and Businesses	3,655	300
Rent & Rates - Non-Produced Assets – from Gov't units	8,120	36,000
Rent & rates – produced assets-From Government Units	0	12,600
Sale of (Produced) Government Properties/Assets	5,100	0
Sale of Medical Services-From Government Units	120,520	92,000
Work Permits	9,200	0
Discretionary Government Transfers	4,298,504	4,234,009
District Discretionary Equalisation Development Grant	212,959	303,294
District Unconditional Grant Non-Wage	605,965	656,503
District Unconditional Grant Wage	3,296,911	3,035,971
Urban Discretionary Equalisation Development Grant	37,786	66,245
Urban Unconditional Non-Wage	144,883	171,996
Conditional Government Transfers	32,480,718	34,476,575
Programme Conditional Grant - Non Wage Recurrent	9,103,152	9,936,362
Programme Conditional Grant - Development	1,420,860	1,344,596
Programme Conditional Grant - Wage Recurrent	21,941,892	22,780,803
Transitional Conditional Grant - Development	14,815	414,815

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<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
Other Government Transfers	621,595	803,377
European Union Support to DDEG (MoLG)	58,219	0
GROW Project	20,000	20,000
Physical Planning	0	20,000
Support to PLE (UNEB)	28,395	28,395
Uganda Climate Smart Agricultural Transformation Project	0	220,001
Uganda Road Fund (URF)	479,443	479,443
Uganda Women Entrepreneurship Program(UWEP)	35,538	35,538
External Financing	959,377	132,956
Global Alliance for Vaccines and Immunization (GAVI)	394,377	117,956
Global Fund for HIV, TB & Malaria	150,000	5,000
United Nations Children Fund (UNICEF)	165,000	0
United Nations Development Programme (UNDP)	0	0
World Health Organisation (WHO)	250,000	10,000
Total Revenues Shares	38,990,193	40,359,997

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A3: Summary of Programme Allocations For FY 2025/26

<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	1,852,028	51,000	220,001	0	2,123,028
o/w: Wage:	1,172,029	0	0	0	1,172,029
Non-Wage Recurrent:	494,845	51,000	220,001	0	765,845
Development:	185,154	0	0	0	185,154
Tourism Development	10,795	0	0	0	10,795
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	10,795	0	0	0	10,795
Development:	0	0	0	0	0
Natural Resources, Environment, Climate Change, Land And Water Management	336,033	4,687	0	0	340,721
o/w: Wage:	304,104	0	0	0	304,104
Non-Wage Recurrent:	31,929	4,687	0	0	36,617
Development:	0	0	0	0	0
Private Sector Development	80,634	0	0	0	80,634
o/w: Wage:	45,336	0	0	0	45,336
Non-Wage Recurrent:	35,298	0	0	0	35,298
Development:	0	0	0	0	0
Integrated Transport Infrastructure And Services	1,289,444	1,000	130,185	0	1,420,629
o/w: Wage:	268,576	0	0	0	268,576
Non-Wage Recurrent:	1,020,868	1,000	130,185	0	1,152,053
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	3,000	1,097	0	0	4,097
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	3,000	1,097	0	0	4,097
Development:	0	0	0	0	0
Human Capital Development	27,034,989	107,818	83,933	0	27,359,696

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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:	22,341,153	0	0	0	22,341,153
Non-Wage Recurrent:	3,519,579	107,818	83,933	0	3,711,331
Development:	1,174,256	0	0	132,956	1,307,212
Public Sector Transformation	6,518,513	390,705	333,545	0	7,242,762
o/w: Wage:	1,136,123	0	0	0	1,136,123
Non-Wage Recurrent:	5,215,492	390,705	333,545	0	5,939,741
Development:	166,898	0	0	0	166,898
Governance And Security	596,318	44,011	15,713	0	656,042
o/w: Wage:	39,769	0	0	0	39,769
Non-Wage Recurrent:	119,177	44,011	15,713	0	178,900
Development:	437,373	0	0	0	437,373
Regional Balanced Development	493,550	105,940	0	0	599,490
o/w: Wage:	277,139	0	0	0	277,139
Non-Wage Recurrent:	216,411	95,591	0	0	312,002
Development:	0	10,348	0	0	10,348
Development Plan Implementation	495,280	6,822	0	0	502,102
o/w: Wage:	232,545	0	0	0	232,545
Non-Wage Recurrent:	97,467	6,822	0	0	104,290
Development:	165,268	0	0	0	165,268
Grand Total	38,710,584	713,080	803,377	132,956	40,359,997
Grand Total Wage	25,816,774	0	0	0	25,816,774
Grand Total Non-Wage Recurrent	10,764,861	702,732	803,377	0	12,270,969
Grand Total Development	2,128,949	10,348	0	132,956	2,272,253

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A4: Summary of Department Allocations for FY 2025/26

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
Administration	7,087,470	7,665,036
o/w Higher Local Government	6,032,235	6,523,043
o/w Lower Local Government	1,055,234	1,141,993
Finance	249,589	262,588
o/w Higher Local Government	249,589	262,588
o/w Lower Local Government	0	0
Statutory bodies	684,344	696,657
o/w Higher Local Government	684,344	696,657
o/w Lower Local Government	0	0
Production and Marketing	2,011,324	2,123,028
o/w Higher Local Government	2,011,324	2,123,028
o/w Lower Local Government	0	0
Health	9,538,541	9,175,053
o/w Higher Local Government	9,538,541	9,175,053
o/w Lower Local Government	0	0
Education	16,466,414	17,529,282
o/w Higher Local Government	16,466,414	17,529,282
o/w Lower Local Government	0	0
Roads and Engineering	1,419,161	1,420,629
o/w Higher Local Government	1,419,161	1,420,629
o/w Lower Local Government	0	0
Water	620,786	444,873
o/w Higher Local Government	620,786	444,873
o/w Lower Local Government	0	0
Natural Resources	319,895	354,420
o/w Higher Local Government	319,895	354,420
o/w Lower Local Government	0	0
Community Based Services	194,346	209,488
o/w Higher Local Government	194,346	209,488
o/w Lower Local Government	0	0
Planning	280,626	288,890
o/w Higher Local Government	280,626	288,890
o/w Lower Local Government	0	0
Internal Audit	51,060	98,624

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<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
o/w Higher Local Government	51,060	98,624
o/w Lower Local Government	0	0
Trade, Industry and Local Development	66,639	91,429
o/w Higher Local Government	66,639	91,429
o/w Lower Local Government	0	0
Grand Total	38,990,193	40,359,997
o/w Higher Local Government	37,934,959	39,218,004
o/w: Wage:	25,238,803	25,816,774
Non-Wage Recurrent:	10,146,205	11,287,996
Domestic Devt:	1,590,574	1,980,279
External Financing:	959,377	132,956
o/w Lower Local Government	1,055,234	1,141,993
o/w: Wage:	0	0
Non-Wage Recurrent:	953,225	982,974
Domestic Devt:	102,009	159,019
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

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
<i>Recurrent Revenues</i>	6,985,461	7,106,017
District Unconditional Grant Non-Wage	86,669	86,669
District Unconditional Grant Wage	1,596,675	1,136,123
Locally Raised Revenues	10,798	34,259
Multi-Sectoral Transfers to LLGs_NonWage	953,225	982,974
Programme Conditional Grant - Non Wage Recurrent	4,338,093	4,865,991
<i>Development Revenues</i>	102,009	559,019
Multi-Sectoral Transfers to LLGs_Gou	102,009	159,019
Transitional Conditional Grant - Development	0	400,000
Total Revenues Shares	7,087,470	7,665,036
B: Breakdown of Department Expenditures		
<i>Recurrent Expenditure</i>		
Wage	1,596,675	1,136,123
Non Wage	5,388,786	5,969,893
<i>Development Expenditure</i>		
Domestic Development	102,009	559,019
External Financing	0	0
Total Expenditure	7,087,470	7,665,036

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

Service Area 10 Administration and Management

Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 11 Digital Transformation					
Key Service Area 300010 Innovation Fund Management					
221017 Membership dues and Subscription fees.	0	1,097	0	0	1,097
227001 Travel inland	0	3,000	0	0	3,000
Total Cost of Innovation Fund Management	0	4,097	0	0	4,097

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Total Cost of Digital Transformation	0	4,097	0	0	4,097
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
221012 Small Office Equipment	0	1,000	0	0	1,000
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of Facilities Management	0	3,000	0	0	3,000
Key Service Area 000006 Planning and Budgeting services					
221011 Printing, Stationery, Photocopying and Binding	0	1,500	0	0	1,500
227001 Travel inland	0	8,000	0	0	8,000
227004 Fuel, Lubricants and Oils	0	6,500	0	0	6,500
Total Cost of Planning and Budgeting services	0	16,000	0	0	16,000
Key Service Area 000008 Records Management					
221011 Printing, Stationery, Photocopying and Binding	0	2,600	0	0	2,600
221012 Small Office Equipment	0	1,400	0	0	1,400
227001 Travel inland	0	3,000	0	0	3,000
Total Cost of Records Management	0	7,000	0	0	7,000
Key Service Area 000011 Communication and Public Relations					
227001 Travel inland	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
Total Cost of Communication and Public Relations	0	3,000	0	0	3,000
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
211101 General Staff Salaries	1,136,123	0	0	0	1,136,123
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
227001 Travel inland	0	5,661	0	0	5,661
273104 Pension	0	3,046,727	0	0	3,046,727
273105 Gratuity	0	1,819,264	0	0	1,819,264
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	1,136,123	4,875,653	0	0	6,011,776
Key Service Area 010008 Capacity Strengthening					
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
227001 Travel inland	0	6,574	0	0	6,574
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Capacity Strengthening	0	11,074	0	0	11,074

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Key Service Area 390017 Public Service Performance management

222001 Information and Communication Technology Services.	0	600	0	0	600
225204 Monitoring and Supervision of capital work	0	15,000	0	0	15,000
227001 Travel inland	0	13,856	0	0	13,856
227004 Fuel, Lubricants and Oils	0	7,000	0	0	7,000
228002 Maintenance-Transport Equipment	0	8,000	0	0	8,000
Total Cost of Public Service Performance management	0	44,456	0	0	44,456
Total Cost of Public Sector Transformation	1,136,123	4,960,183	0	0	6,096,306

Programme 16 Governance And Security

Key Service Area 000014 Administrative and Support Services

221009 Welfare and Entertainment	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	1,600	0	0	1,600
221012 Small Office Equipment	0	1,000	0	0	1,000
225204 Monitoring and Supervision of capital work	0	0	20,000	0	20,000
Total for LCIII: Sheema Central Div (Physical)	County: Sheema Municipal Council (Physical)				20,000

LCII: Nyakashambya Ward (Physical)	District Hqtrs	Monitoring of capital works	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc	20,000
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227001 Travel inland	0	6,028	0	0	6,028
312121 Non-Residential Buildings - Acquisition	0	0	380,000	0	380,000
Total for LCIII: Sheema Central Div (Physical)	County: Sheema Municipal Council (Physical)				380,000

LCII: Nyakashambya Ward (Physical)	District Hqtrs	Non Residential Buildings - Office Building	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc	380,000
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Total Cost of Administrative and Support Services	0	9,628	400,000	0	409,628
Total Cost of Governance And Security	0	9,628	400,000	0	409,628

Programme 17 Regional Balanced Development

Key Service Area 000005 Human Resource Management

221009 Welfare and Entertainment	0	10,012	0	0	10,012
227001 Travel inland	0	3,000	0	0	3,000
Total Cost of Human Resource Management	0	13,012	0	0	13,012
Total Cost of Regional Balanced Development	0	13,012	0	0	13,012
Total Cost of Administration and Management	1,136,123	4,986,920	400,000	0	6,523,043
Total Cost of Administration	1,136,123	4,986,920	400,000	0	6,523,043

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Subcounty / Town Council / Division: 237564 Kasaana Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Draft Budget Estimates for FY 2025/26				
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					
225203 Appraisal and Feasibility Studies for Capital Works	0	0	17,373	0	17,373
227001 Travel inland	0	40,716	0	0	40,716
Total Cost of Administrative and Support Services	0	40,716	17,373	0	58,089
Total Cost of Governance And Security	0	40,716	17,373	0	58,089
Total Cost of Administration and Management	0	40,716	17,373	0	58,089
Total Cost of 237564 Kasaana Subcounty	0	40,716	17,373	0	58,089

Subcounty / Town Council / Division: 237565 Kigarama Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Draft Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
225203 Appraisal and Feasibility Studies for Capital Works	0	0	23,416	0	23,416
227001 Travel inland	0	69,416	0	0	69,416
Total Cost of Facilities Management	0	69,416	23,416	0	92,832
Total Cost of Public Sector Transformation	0	69,416	23,416	0	92,832
Total Cost of Administration and Management	0	69,416	23,416	0	92,832
Total Cost of 237565 Kigarama Subcounty	0	69,416	23,416	0	92,832

Subcounty / Town Council / Division: 237566 Kyangyenye Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Draft Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
225203 Appraisal and Feasibility Studies for Capital Works	0	0	13,996	0	13,996
227001 Travel inland	0	36,349	0	0	36,349
Total Cost of Facilities Management	0	36,349	13,996	0	50,345

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Total Cost of Public Sector Transformation	0	36,349	13,996	0	50,345
Total Cost of Administration and Management	0	36,349	13,996	0	50,345
Total Cost of 237566 Kyangyenyi Subcounty	0	36,349	13,996	0	50,345

Subcounty / Town Council / Division: 237567 Masheruka Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Draft Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
225203 Appraisal and Feasibility Studies for Capital Works	0	0	11,241	0	11,241
227001 Travel inland	0	33,191	0	0	33,191
Total Cost of Facilities Management	0	33,191	11,241	0	44,432
Total Cost of Public Sector Transformation	0	33,191	11,241	0	44,432
Total Cost of Administration and Management	0	33,191	11,241	0	44,432
Total Cost of 237567 Masheruka Subcounty	0	33,191	11,241	0	44,432

Subcounty / Town Council / Division: 237569 Bugongi Town Council

Service Area 10 Administration and Management

Ushs Thousands	Draft Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
225203 Appraisal and Feasibility Studies for Capital Works	0	0	12,103	0	12,103
227001 Travel inland	0	200,320	0	0	200,320
Total Cost of Facilities Management	0	200,320	12,103	0	212,423
Total Cost of Public Sector Transformation	0	200,320	12,103	0	212,423
Total Cost of Administration and Management	0	200,320	12,103	0	212,423
Total Cost of 237569 Bugongi Town Council	0	200,320	12,103	0	212,423

Subcounty / Town Council / Division: 237570 Rugarama Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Draft Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					

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225203 Appraisal and Feasibility Studies for Capital Works	0	0	12,485	0	12,485
227001 Travel inland	0	46,753	0	0	46,753
Total Cost of Facilities Management	0	46,753	12,485	0	59,239
Total Cost of Public Sector Transformation	0	46,753	12,485	0	59,239
Total Cost of Administration and Management	0	46,753	12,485	0	59,239
Total Cost of 237570 Rugarama Subcounty	0	46,753	12,485	0	59,239

Subcounty / Town Council / Division: 237571 Kakindo Town Council

Service Area 10 Administration and Management

Ushs Thousands	Draft Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
225203 Appraisal and Feasibility Studies for Capital Works	0	0	11,452	0	11,452
227001 Travel inland	0	97,771	0	0	97,771
Total Cost of Facilities Management	0	97,771	11,452	0	109,223
Total Cost of Public Sector Transformation	0	97,771	11,452	0	109,223
Total Cost of Administration and Management	0	97,771	11,452	0	109,223
Total Cost of 237571 Kakindo Town Council	0	97,771	11,452	0	109,223

Subcounty / Town Council / Division: 237572 Shuuku Town Council

Service Area 10 Administration and Management

Ushs Thousands	Draft Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
225203 Appraisal and Feasibility Studies for Capital Works	0	0	14,577	0	14,577
227001 Travel inland	0	133,636	0	0	133,636
Total Cost of Facilities Management	0	133,636	14,577	0	148,213
Total Cost of Public Sector Transformation	0	133,636	14,577	0	148,213
Total Cost of Administration and Management	0	133,636	14,577	0	148,213
Total Cost of 237572 Shuuku Town Council	0	133,636	14,577	0	148,213

Subcounty / Town Council / Division: 237573 Kitagata Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Draft Budget Estimates for FY 2025/26				
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01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
225203 Appraisal and Feasibility Studies for Capital Works	0	0	14,263	0	14,263
227001 Travel inland	0	37,704	0	0	37,704
Total Cost of Facilities Management	0	37,704	14,263	0	51,967
Total Cost of Public Sector Transformation	0	37,704	14,263	0	51,967
Total Cost of Administration and Management	0	37,704	14,263	0	51,967
Total Cost of 237573 Kitagata Subcounty	0	37,704	14,263	0	51,967

Subcounty / Town Council / Division: 257520 Kitagata Town Council

Service Area 10 Administration and Management

Ushs Thousands	Draft Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
225203 Appraisal and Feasibility Studies for Capital Works	0	0	13,926	0	13,926
227001 Travel inland	0	156,513	0	0	156,513
Total Cost of Facilities Management	0	156,513	13,926	0	170,439
Total Cost of Public Sector Transformation	0	156,513	13,926	0	170,439
Total Cost of Administration and Management	0	156,513	13,926	0	170,439
Total Cost of 257520 Kitagata Town Council	0	156,513	13,926	0	170,439

Subcounty / Town Council / Division: 257529 Masheruka Town Council

Service Area 10 Administration and Management

Ushs Thousands	Draft Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
225203 Appraisal and Feasibility Studies for Capital Works	0	0	14,187	0	14,187
227001 Travel inland	0	130,604	0	0	130,604
Total Cost of Facilities Management	0	130,604	14,187	0	144,790
Total Cost of Public Sector Transformation	0	130,604	14,187	0	144,790
Total Cost of Administration and Management	0	130,604	14,187	0	144,790
Total Cost of 257529 Masheruka Town Council	0	130,604	14,187	0	144,790

VOTE: 928 Sheema District

Finance

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	249,589	262,588
District Unconditional Grant Non-Wage	72,005	72,005
District Unconditional Grant Wage	172,207	172,207
Locally Raised Revenues	5,376	18,376
Total Revenues Shares	249,589	262,588
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	172,207	172,207
Non Wage	77,381	90,381
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	249,589	262,588

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

Service Area 10 Financial Management and Accountability (LG)

Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance And Security					
Key Service Area 000061 Management of Government Accounts					
221008 Information and Communication Technology Supplies.	0	7,600	0	0	7,600
221009 Welfare and Entertainment	0	1,200	0	0	1,200
221011 Printing, Stationery, Photocopying and Binding	0	2,400	0	0	2,400
222001 Information and Communication Technology Services.	0	1,200	0	0	1,200
223005 Electricity	0	3,600	0	0	3,600
227001 Travel inland	0	6,000	0	0	6,000
227004 Fuel, Lubricants and Oils	0	8,000	0	0	8,000
Total Cost of Management of Government Accounts	0	30,000	0	0	30,000

VOTE: 928 Sheema District

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					
221009 Welfare and Entertainment	0	2,310	0	0	2,310
221011 Printing, Stationery, Photocopying and Binding	0	4,900	0	0	4,900
222001 Information and Communication Technology Services.	0	781	0	0	781
227001 Travel inland	0	6,385	0	0	6,385
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Local Revenue Collection	0	18,376	0	0	18,376
Total Cost of Regional Balanced Development	0	18,376	0	0	18,376
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
211101 General Staff Salaries	172,207	0	0	0	172,207
221008 Information and Communication Technology Supplies.	0	250	0	0	250
221009 Welfare and Entertainment	0	1,550	0	0	1,550
221011 Printing, Stationery, Photocopying and Binding	0	1,400	0	0	1,400
222001 Information and Communication Technology Services.	0	1,500	0	0	1,500
227001 Travel inland	0	10,317	0	0	10,317
227004 Fuel, Lubricants and Oils	0	9,332	0	0	9,332
Total Cost of Finance and Accounting	172,207	24,349	0	0	196,556
Key Service Area 000006 Planning and Budgeting services					
221009 Welfare and Entertainment	0	3,010	0	0	3,010
221011 Printing, Stationery, Photocopying and Binding	0	1,590	0	0	1,590
222001 Information and Communication Technology Services.	0	300	0	0	300
227001 Travel inland	0	10,000	0	0	10,000
227004 Fuel, Lubricants and Oils	0	2,756	0	0	2,756
Total Cost of Planning and Budgeting services	0	17,656	0	0	17,656
Total Cost of Development Plan Implementation	172,207	42,005	0	0	214,212
Total Cost of Financial Management and Accountability (LG)	172,207	90,381	0	0	262,588
Total Cost of Finance	172,207	90,381	0	0	262,588

VOTE: 928 Sheema District

VOTE: 928 Sheema District

Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	632,928	641,057
District Unconditional Grant Non-Wage	259,268	261,156
District Unconditional Grant Wage	277,139	277,139
Locally Raised Revenues	96,522	102,762
Development Revenues	51,415	55,600
District Discretionary Equalisation Development Grant	45,252	45,252
Locally Raised Revenues	6,164	10,348
Total Revenues Shares	684,344	696,657
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	277,139	277,139
Non Wage	355,790	363,918
Development Expenditure		
Domestic Development	51,415	55,600
External Financing	0	0
Total Expenditure	684,344	696,657

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

Service Area 10 Legislation and Oversight

Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management					
Key Service Area 000078 Land Management					
221011 Printing, Stationery, Photocopying and Binding	0	740	0	0	740
222001 Information and Communication Technology Services.	0	1,600	0	0	1,600
227001 Travel inland	0	3,961	0	0	3,961
Total Cost of Land Management	0	6,301	0	0	6,301
Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management	0	6,301	0	0	6,301
Programme 14 Public Sector Transformation					

VOTE: 928 Sheema District

Key Service Area 000007 Procurement and Disposal Services

221001 Advertising and Public Relations	0	4,296	0	0	4,296
221011 Printing, Stationery, Photocopying and Binding	0	2,403	0	0	2,403
227001 Travel inland	0	6,301	0	0	6,301
Total Cost of Procurement and Disposal Services	0	13,000	0	0	13,000

Key Service Area 000049 Recruitment services

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,200	0	0	6,200
221001 Advertising and Public Relations	0	2,500	0	0	2,500
221011 Printing, Stationery, Photocopying and Binding	0	0	2,000	0	2,000
Total for LCIII: Sheema Central Div (Physical)					

County: Sheema Municipal Council (Physical)

2,000

LCII: Nyakashambya Ward (Physical)	District Hqtrs	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds	2,000
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221012 Small Office Equipment	0	1,000	0	0	1,000
221017 Membership dues and Subscription fees.	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	9,601	23,252	0	32,853
Total for LCIII: Sheema Central Div (Physical)					23,252

County: Sheema Municipal Council (Physical)

23,252

LCII: Nyakashambya Ward (Physical)	District Hqtrs	Travel Inland - Facilitation	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds	23,252
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227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
Total Cost of Recruitment services	0	24,301	25,252	0	49,553

Total Cost of Public Sector Transformation	0	37,301	25,252	0	62,553
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Programme 16 Governance And Security

Key Service Area 000014 Administrative and Support Services

221011 Printing, Stationery, Photocopying and Binding	0	1,200	0	0	1,200
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
227001 Travel inland	0	11,600	0	0	11,600
227004 Fuel, Lubricants and Oils	0	18,600	0	0	18,600
Total Cost of Administrative and Support Services	0	33,400	0	0	33,400

Key Service Area 000024 Compliance and Enforcement Services

221009 Welfare and Entertainment	0	640	2,000	0	2,640
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VOTE: 928 Sheema District

Total for LCIII: Sheema Central Div (Physical)		County: Sheema Municipal Council (Physical)			2,000	
LCII: Nyakashambya Ward (Physical)	District Hqtrs	Welfare - Food and Refreshments	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		2,000	
221011 Printing, Stationery, Photocopying and Binding		0	980	2,240	0	3,220
Total for LCIII: Sheema Central Div (Physical)		County: Sheema Municipal Council (Physical)			2,240	
LCII: Nyakashambya Ward (Physical)	District Hqtrs	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		2,240	
221012 Small Office Equipment		0	1,000	0	0	1,000
227001 Travel inland		0	3,681	15,760	0	19,441
Total for LCIII: Sheema Central Div (Physical)		County: Sheema Municipal Council (Physical)			15,760	
LCII: Nyakashambya Ward (Physical)	District Hqtrs	Travel Inland - Facilitation	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		15,760	
Total Cost of Compliance and Enforcement Services		0	6,301	20,000	0	26,301
Total Cost of Governance And Security		0	39,701	20,000	0	59,701
Programme 17 Regional Balanced Development						
Key Service Area 000010 Leadership and Management						
211101 General Staff Salaries		277,139	0	0	0	277,139
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	213,411	0	0	213,411
221009 Welfare and Entertainment		0	12,000	0	0	12,000
221011 Printing, Stationery, Photocopying and Binding		0	4,800	0	0	4,800
221012 Small Office Equipment		0	560	0	0	560
227001 Travel inland		0	42,843	10,348	0	53,191
Total for LCIII: Sheema Central Div (Physical)		County: Sheema Municipal Council (Physical)			10,348	
LCII: Nyakashambya Ward (Physical)	District hqtrs	Travel Inland - Facilitation	Source: Locally Raised Revenues		10,348	
228002 Maintenance-Transport Equipment		0	6,000	0	0	6,000
282101 Donations		0	1,000	0	0	1,000
Total Cost of Leadership and Management		277,139	280,614	10,348	0	568,102
Total Cost of Regional Balanced Development		277,139	280,614	10,348	0	568,102
Total Cost of Legislation and Oversight		277,139	363,918	55,600	0	696,657
Total Cost of Statutory bodies		277,139	363,918	55,600	0	696,657

VOTE: 928 Sheema District

Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
<i>Recurrent Revenues</i>	1,773,701	1,937,874
Programme Conditional Grant - Wage Recurrent	1,172,817	787,200
Programme Conditional Grant - Non Wage Recurrent	383,829	493,007
District Unconditional Grant Non-Wage	1,838	1,838
District Unconditional Grant Wage	215,217	384,829
Locally Raised Revenues	0	51,000
Other Transfers from Central Government	0	220,001
<i>Development Revenues</i>	237,623	185,154
Programme Conditional Grant - Development	237,623	185,154
Total Revenues Shares	2,011,324	2,123,028
B: Breakdown of Department Expenditures		
<i>Recurrent Expenditure</i>		
Wage	1,388,035	1,172,029
Non Wage	385,667	765,845
<i>Development Expenditure</i>		
Domestic Development	237,623	185,154
External Financing	0	0
Total Expenditure	2,011,324	2,123,028

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

Service Area 10 Agricultural Extension					
Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	8,973	0	0	8,973
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
Total Cost of Climate Change Mitigation	0	14,973	0	0	14,973
Key Service Area 010016 Farmer mobilisation and sensitisation					
227001 Travel inland	0	176,000	0	0	176,000

VOTE: 928 Sheema District

227004 Fuel, Lubricants and Oils	0	48,596	0	0	48,596
Total Cost of Farmer mobilisation and sensitisation	0	224,596	0	0	224,596
Key Service Area 010074 Vector and disease control					
227001 Travel inland	0	6,770	0	0	6,770
227004 Fuel, Lubricants and Oils	0	8,203	0	0	8,203
Total Cost of Vector and disease control	0	14,973	0	0	14,973
Total Cost of Agro-Industrialization	0	254,542	0	0	254,542
Total Cost of Agricultural Extension	0	254,542	0	0	254,542
Service Area 20 Agricultural Production					

Draft Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization						
Key Service Area 010036 Water for production management systems						
221009 Welfare and Entertainment		0	0	11,160	0	11,160
Total for LCIII: Sheema Central Div (Physical)		County: Sheema Municipal Council (Physical)				11,160
LCII: Nyakashambya Ward (Physical)	Around the District	Welfare - Food and Refreshments	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			11,160
221011 Printing, Stationery, Photocopying and Binding		0	0	3,093	0	3,093
Total for LCIII: Sheema Central Div (Physical)		County: Sheema Municipal Council (Physical)				3,093
LCII: Nyakashambya Ward (Physical)	Around the District	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			3,093
222001 Information and Communication Technology Services.		0	0	4,000	0	4,000
Total for LCIII: Sheema Central Div (Physical)		County: Sheema Municipal Council (Physical)				4,000
LCII: Nyakashambya Ward (Physical)	Around the District	Telecommunication Services - Airtime and Mobile Phone Services	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			4,000
224003 Agricultural Supplies and Services		0	0	6,743	0	6,743
Total for LCIII: Sheema Central Div (Physical)		County: Sheema Municipal Council (Physical)				6,743
LCII: Nyakashambya Ward (Physical)	District Hqtrs	Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			6,743
227001 Travel inland		0	47,896	41,481	0	89,377
Total for LCIII: Sheema Central Div (Physical)		County: Sheema Municipal Council (Physical)				41,481

VOTE: 928 Sheema District

LCII: Nyakashambya Ward (Physical)	Irrigation sites around the District	Travel Inland - Facilitation	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development	41,481
227004 Fuel, Lubricants and Oils		0	0 28,656 0	28,656
Total for LCIII: Sheema Central Div (Physical)		County: Sheema Municipal Council (Physical)		28,656
LCII: Nyakashambya Ward (Physical)	Irrigation sites around the District	Fuel, Oils and Lubricants - Oils, Grease and Lubricants	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development	28,656
Total Cost of Water for production management systems		0	47,896 95,134 0	143,030
Key Service Area 010059 Post-harvest handling, storage and processing				
211101 General Staff Salaries		1,172,029	0 0 0	1,172,029
221008 Information and Communication Technology Supplies.		0	4,000 0 0	4,000
221009 Welfare and Entertainment		0	4,000 0 0	4,000
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
224003 Agricultural Supplies and Services		0	0 90,021 0	90,021
Total for LCIII: Sheema Central Div (Physical)		County: Sheema Municipal Council (Physical)		90,021
LCII: Nyakashambya Ward (Physical)	Projects around the District	Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 101-o/w Production - Development	19,122
LCII: Nyakashambya Ward (Physical)	Projects around the District	Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	70,898
227001 Travel inland		0	260,839 0 0	260,839
227004 Fuel, Lubricants and Oils		0	13,146 0 0	13,146
228002 Maintenance-Transport Equipment		0	12,000 0 0	12,000
Total Cost of Post-harvest handling, storage and processing		1,172,029	299,985 90,021 0	1,562,034
Key Service Area 010074 Vector and disease control				
227001 Travel inland		0	5,579 0 0	5,579
227004 Fuel, Lubricants and Oils		0	18,525 0 0	18,525
Total Cost of Vector and disease control		0	24,104 0 0	24,104
Total Cost of Agro-Industrialization		1,172,029	371,985 185,154 0	1,729,168
Total Cost of Agricultural Production		1,172,029	371,985 185,154 0	1,729,168
Service Area 30 Agricultural Value Chain Services				

VOTE: 928 Sheema District

Draft Budget Estimates for FY 2025/26

Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010013 Support to agro-processing & value addition					
227001 Travel inland	0	13,932	0	0	13,932
227004 Fuel, Lubricants and Oils	0	21,960	0	0	21,960
Total Cost of Support to agro-processing & value addition	0	35,892	0	0	35,892
Key Service Area 300016 Parish Development Model Operations					
221009 Welfare and Entertainment	0	11,307	0	0	11,307
221011 Printing, Stationery, Photocopying and Binding	0	9,400	0	0	9,400
227001 Travel inland	0	82,720	0	0	82,720
Total Cost of Parish Development Model Operations	0	103,427	0	0	103,427
Total Cost of Agro-Industrialization	0	139,319	0	0	139,319
Total Cost of Agricultural Value Chain Services	0	139,319	0	0	139,319
Total Cost of Production and Marketing	1,172,029	765,845	185,154	0	2,123,028

VOTE: 928 Sheema District

Health

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	8,192,864	8,347,635
Programme Conditional Grant - Wage Recurrent	7,278,520	7,389,199
Programme Conditional Grant - Non Wage Recurrent	780,825	823,436
District Unconditional Grant Non-Wage	3,000	3,000
District Unconditional Grant Wage	0	30,000
Locally Raised Revenues	130,520	102,000
Development Revenues	1,345,677	827,418
Programme Conditional Grant - Development	386,300	694,462
External Financing	959,377	132,956
Total Revenues Shares	9,538,541	9,175,053
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	7,278,520	7,419,199
Non Wage	914,345	928,436
Development Expenditure		
Domestic Development	386,300	694,462
External Financing	959,377	132,956
Total Expenditure	9,538,541	9,175,053

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

Service Area 10 Primary HealthCare					
Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320165 Primary Health care services					
263308 Sector Conditional Grant (Non-Wage)	0	396,233	0	0	396,233
Total for LCIII: Kasaana Subcounty	County: Sheema County				52,801
LCII: Karugorora	Karugorora	KARUGORORA HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)		7,731
LCII: Kasana Central	Kasaana Central	KASAANA WEST HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)		7,731

VOTE: 928 Sheema District

LCII: Kasana East	Kasaana	KASAANAEAST HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,731
LCII: Kyeihara	Kyeihara	KYEIHARA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	15,461
LCII: Kyeihara	Kyeihara	KYEIHARA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	6,418
LCII: Rukondo	Rukondo	RUKONDO HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,731
Total for LCIII: Kigarama Subcounty		County: Sheema County		36,446
LCII: Bwayegamba	Kigarama	KIGARAMA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	20,985
LCII: Kigarama	Kigarama	KIGARAMA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	15,461
Total for LCIII: Kyangyenye Subcounty		County: Sheema County		29,866
LCII: Masyoro	Matsyoro	MATSYORO HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,731
LCII: Muzira	Muzira	MUZIRA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	6,674
LCII: Muzira	Muzira	MUZIRA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	15,461
Total for LCIII: Masheruka Subcounty		County: Sheema County		6,415
LCII: Kyabuharambo	Kyabuharambo	ST CLARET HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	6,415
Total for LCIII: Bugongi Town Council		County: Sheema County		29,405
LCII: Kyamurari North Ward	Bugongi	BUGONGI HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	15,461
LCII: Kyamurari North Ward	Bugongi	BUGONGI HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	13,944
Total for LCIII: Rugarama Subcounty		County: Sheema County		33,600
LCII: Nyakarama North	Bigona	BIGONA HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	7,731
LCII: Nyakashoga	Nyakashoga	NYAKASHOGA HEALTHCENTR E II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	6,415
LCII: Rugarama	Rugarama	RUGARAMA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	3,993
LCII: Rugarama	Rugarama	RUGARAMA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	15,461

VOTE: 928 Sheema District

Total for LCIII: Kakindo Town Council		County: Sheema County			36,627	
LCII: Kyangundu Ward	Kakindo	KYANGYENYI HEALTHCENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)		15,461	
LCII: Kyangundu Ward	Kakindo	KYANGYENYI HEALTHCENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)		21,166	
Total for LCIII: Shuuku Town Council		County: Sheema County			115,658	
LCII: Kyempitsi East Ward	Kyempitsi East	NYAMABAARE HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)		6,415	
LCII: Rwabuza Ward	Rwabuzza	SHUUKU HEALTH CENTRE IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)		31,937	
LCII: Rwabuza Ward	Shuuku	SHUUKU HEALTH CENTRE IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)		77,306	
Total for LCIII: Kitagata Subcounty		County: Sheema County			24,976	
LCII: Kyeibanga East	Kyeibanga	KYEIBANGA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)		15,461	
LCII: Kyeibanga East	Kyeibanga	KYEIBANGA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)		9,515	
Total for LCIII: Kitagata Town Council		County: Sheema County			7,731	
LCII: Buraro Ward	Buraro	BURARO HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)		7,731	
Total for LCIII: Masheruka Town Council		County: Sheema County			22,707	
LCII: Mabare Ward	Mabaare	MABAARE HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)		7,246	
LCII: Mabare Ward	Mabaare	MABAARE HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)		15,461	
Total Cost of Primary Health care services		0	396,233	0	0	396,233
Total Cost of Human Capital Development		0	396,233	0	0	396,233
Total Cost of Primary HealthCare		0	396,233	0	0	396,233
Service Area 20 Hospital Services						

Draft Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320080 Support to Hospitals					
263308 Sector Conditional Grant (Non-Wage)	0	370,193	0	0	370,193
Total for LCIII: Kitagata Town Council	County: Sheema County				370,193

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LCII: Marembo Ward	Marembo	Kitagata General Hospital	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Healthcare - Hospital Non Wage Recurrent (Government)	370,193		
263402 Transfer to Other Government Units		0	92,000	0	0	92,000
Total for LCIII: Kitagata Town Council		County: Sheema County				92,000
LCII: Marembo Ward	Kitagata TRC	Local Revenue for Kitagata Hospital	Source: Locally Raised Revenues	92,000		
Total Cost of Support to Hospitals		0	462,193	0	0	462,193
Total Cost of Human Capital Development		0	462,193	0	0	462,193
Total Cost of Hospital Services		0	462,193	0	0	462,193
Service Area 30 Health Management and Supervision						

Draft Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	6,000	0	0	6,000
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of HIV/AIDS Mainstreaming	0	10,000	0	0	10,000
Key Service Area 000016 Environment, Social Health and Safety					
221012 Small Office Equipment	0	29	0	0	29
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	6,178	0	0	6,178
227004 Fuel, Lubricants and Oils	0	6,881	0	0	6,881
Total Cost of Environment, Social Health and Safety	0	14,088	0	0	14,088
Key Service Area 000039 Policies, Regulations and Standards					
211101 General Staff Salaries	7,419,199	0	0	0	7,419,199
221001 Advertising and Public Relations	0	0	0	12,000	12,000
Total for LCIII: Sheema Central Div (Physical)	County: Sheema Municipal Council (Physical)				12,000
LCII: Nyakashambya Ward (Physical)	District Htrs	Media - Promotional and Public Awareness Campaigns	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)		12,000
221009 Welfare and Entertainment	0	400	0	0	400
221011 Printing, Stationery, Photocopying and Binding	0	1,165	0	0	1,165
222001 Information and Communication Technology Services.	0	1,200	0	20,000	21,200

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Total for LCIII: Sheema Central Div (Physical)		County: Sheema Municipal Council (Physical)				20,000
LCII: Nyakashambya Ward (Physical)	District Hqtrs	Telecommunication Services - Airtime and Mobile Phone Services	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)			20,000
224001 Medical Supplies and Services		0	0	1,500	0	1,500
Total for LCIII: Sheema Central Div (Physical)		County: Sheema Municipal Council (Physical)				1,500
LCII: Nyakashambya Ward (Physical)	Medical Stores	Equipment - Cylinders	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			1,500
227001 Travel inland		0	13,297	14,000	93,756	121,053
Total for LCIII: Sheema Central Div (Physical)		County: Sheema Municipal Council (Physical)				107,756
LCII: Nyakashambya Ward (Physical)	DHOz Office	Travel Inland - Facilitation	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			4,000
LCII: Nyakashambya Ward (Physical)	District Hqtrs	Travel Inland - Facilitation	Source: External Financing 436-Global Fund for HIV, TB & Malaria			5,000
LCII: Nyakashambya Ward (Physical)	District Hqtrs	Travel Inland - Facilitation	Source: External Financing 445-World Health Organisation (WHO)			8,000
LCII: Nyakashambya Ward (Physical)	District Hqtrs	Travel Inland - Facilitation	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)			80,756
LCII: Nyakashambya Ward (Physical)	Projects around the District	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 152-o/w Health Development - Facility upgrades			10,000
227004 Fuel, Lubricants and Oils		0	26,260	20,727	7,200	54,187
Total for LCIII: Sheema Central Div (Physical)		County: Sheema Municipal Council (Physical)				27,927
LCII: Nyakashambya Ward (Physical)	DHOz Office	Fuel, Oils and Lubricants - Oils, Grease and Lubricants	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			5,166
LCII: Nyakashambya Ward (Physical)	District Hqtrs	Fuel, Oils and Lubricants - Oils, Grease and Lubricants	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)			5,200
LCII: Nyakashambya Ward (Physical)	District HQTRS	Fuel, Oils and Lubricants - Diesel	Source: External Financing 445-World Health Organisation (WHO)			2,000
LCII: Nyakashambya Ward (Physical)	Projects around the District	Fuel, Oils and Lubricants - Diesel	Source: Programme Conditional Grant - Development 152-o/w Health Development - Facility upgrades			15,561
312111 Residential Buildings - Acquisition		0	0	157,255	0	157,255
Total for LCIII: Bugongi Town Council		County: Sheema County				139,755
LCII: Kyamurari North Ward	Bugongi HC III	Residential Building Staff Houses	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			139,755
Total for LCIII: Shuuku Town Council		County: Sheema County				17,500
LCII: Rwabuza Ward	Shuuku HC IV	Residential Building - Staff Houses	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			17,500

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312121 Non-Residential Buildings - Acquisition		0	0	485,650	0	485,650
Total for LCIII: Kasaana Subcounty			County: Sheema County			179,650
LCII: Kyeihara	Kyeihara HC III	Non Residential Buildings - Contractor	Source: Programme Conditional Grant - Development 152-o/w Health Development - Facility upgrades			179,650
Total for LCIII: Rugarama Subcounty			County: Sheema County			57,000
LCII: Rugarama	Rugarama HC III	Non Residential Buildings - Contractor	Source: Programme Conditional Grant - Development 152-o/w Health Development - Facility upgrades			57,000
Total for LCIII: Kitagata Subcounty			County: Sheema County			57,000
LCII: Kyeibanga East	Kyeibanga HC III	Non Residential Buildings - Contractor	Source: Programme Conditional Grant - Development 152-o/w Health Development - Facility upgrades			57,000
Total for LCIII: Masheruka Town Council			County: Sheema County			192,001
LCII: Mabare Ward	Mabaare	Non Residential Buildings - Contractor	Source: Programme Conditional Grant - Development 152-o/w Health Development - Facility upgrades			192,001
312139 Other Structures - Acquisition		0	0	2,000	0	2,000
Total for LCIII: Sheema Central Div (Physical)			County: Sheema Municipal Council (Physical)			2,000
LCII: Nyakashambya Ward (Physical)	Medical Stores	Other Structures - Construction Works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			2,000
312229 Other ICT Equipment - Acquisition		0	0	13,330	0	13,330
Total for LCIII: Sheema Central Div (Physical)			County: Sheema Municipal Council (Physical)			13,330
LCII: Nyakashambya Ward (Physical)	DHOz Office	Other ICT Equipment - Purchase	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			13,330
Total Cost of Policies, Regulations and Standards		7,419,199	42,322	694,462	132,956	8,288,939
Key Service Area 320135 Sanitation and hygiene Services						
221009 Welfare and Entertainment		0	600	0	0	600
228001 Maintenance-Buildings and Structures		0	3,000	0	0	3,000
Total Cost of Sanitation and hygiene Services		0	3,600	0	0	3,600
Total Cost of Human Capital Development		7,419,199	70,010	694,462	132,956	8,316,627
Total Cost of Health Management and Supervision		7,419,199	70,010	694,462	132,956	8,316,627
Total Cost of Health		7,419,199	928,436	694,462	132,956	9,175,053

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Education

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	16,096,854	17,309,245
Programme Conditional Grant - Wage Recurrent	13,490,555	14,604,404
Programme Conditional Grant - Non Wage Recurrent	2,503,293	2,601,834
District Unconditional Grant Wage	74,612	74,612
Other Transfers from Central Government	28,395	28,395
Development Revenues	369,559	220,037
Programme Conditional Grant - Development	369,559	220,037
Total Revenues Shares	16,466,414	17,529,282
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	13,565,167	14,679,016
Non Wage	2,531,688	2,630,229
Development Expenditure		
Domestic Development	369,559	220,037
External Financing	0	0
Total Expenditure	16,466,414	17,529,282

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

Service Area 10 Pre-Primary and Primary Education

Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000063 Quality Assurance Systems					
211101 General Staff Salaries	5,664,918	0	0	0	5,664,918
222001 Information and Communication Technology Services.	0	500	0	0	500
227001 Travel inland	0	25,500	0	0	25,500
227004 Fuel, Lubricants and Oils	0	2,395	0	0	2,395
Total Cost of Quality Assurance Systems	5,664,918	28,395	0	0	5,693,313
Key Service Area 320162 Capitation (Primary)					

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263308 Sector Conditional Grant (Non-Wage)		0	695,846	0	0	695,846
Total for LCIII: Kasaana Subcounty		County: Sheema County				24,750
LCII: Karugorora	Karugorora	KARUGORORA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			3,770
LCII: Kyeihara	Kyeihara	KYEIHARA INTERGRATED P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			9,910
LCII: Rukondo	Rukondo	RUKONDO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			11,070
Total for LCIII: Kigarama Subcounty		County: Sheema County				106,060
LCII: Bwayegamba	Bwayegamba	BWAYEGAMBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			5,070
LCII: Bwayegamba	Kigarama	NYAKWEBUNDI KA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			8,430
LCII: Bwayegamba	Kigarama	NYAKASHARAR A P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			8,650
LCII: Katooma	Kigarama	NYARUBAARE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			5,010
LCII: Kigarama	Kabutsye	KABUTSYE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			7,730
LCII: Kigarama	Kigarama	Kigarama	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			4,850
LCII: Kigarama	Kigarama	ST. JUDE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			8,630
LCII: Kigarama	Kigarama	BUNURA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			11,490
LCII: Kigarama	Kigarama	RUBUMBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			3,710
LCII: Kigarama	Nshongi	NSHONGI MODEL P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			5,510
LCII: Kyengando	Kyengando	KYENGANDO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			5,290
LCII: Kyengando	Kyengando	RWENGIRI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			16,610
LCII: Runyinya	Runyinya	KAMURINDA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			6,630
LCII: Runyinya	Runyinya	RUNYINYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			8,450

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Total for LCIII: Kyangyenye Subcounty		County: Sheema County		61,490
LCII: Masyoro	Matsyoro	Masyoro P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,330
LCII: Masyoro	Matsyoro	KASHANJURE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,670
LCII: Muzira	Muzira	MUZIIRA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,410
LCII: Muzira	Muzira	NYAKATOOMA I P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,950
LCII: Muzira	Muzira	RYAMASA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,230
LCII: Muzira	Muzira	KAZIGANGORE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,810
LCII: Muzira	Muzira	MIGYEREBIRI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,090
Total for LCIII: Masheruka Subcounty		County: Sheema County		37,090
LCII: Kyabuharambo	Kyabuharambo	Kyabuharambo	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,490
LCII: Kyabuharambo	Masheruka	Nyakayojo	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,450
LCII: Nyabwina	Nyabwina	Nyabwina	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,150
Total for LCIII: Bugongi Town Council		County: Sheema County		58,957
LCII: Isingiro Ward	Bugongi	KYENGIRI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,330
LCII: Isingiro Ward	Bugongi	KAZIKO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,090
LCII: Isingiro Ward	Bugongi	MATSYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,930
LCII: Isingiro Ward	Isingiro	ISINGIRO P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,570
LCII: Kyamurari North Ward	Bugongi	Bugongi	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,842
LCII: Kyamurari North Ward	Bugongi	RWANAMA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,690
LCII: Kyamurari North Ward	Bugongi	RWENDAHI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,730

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LCII: Kyamurari North Ward	Bugongi	RUTOOMA F.G P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,190
LCII: Kyamurari North Ward	Kyamurari	Bugongi	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	4,516
LCII: Kyarukunda Ward	Bugongi	KYARUKUNDA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,070
Total for LCIII: Rugarama Subcounty		County: Sheema County		36,060
LCII: Nyakashoga	Nyakashoga	NYAKASHOGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,690
LCII: Rugarama	Rugarama	KABABAIZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,090
LCII: Rugarama	Rugarama	RUHOROBORO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,670
LCII: Rugarama	Rugarama	MURARI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,610
Total for LCIII: Shuuku Town Council		County: Sheema County		31,280
LCII: Kishabya Ward	Kishabya	SHUUKU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,530
LCII: Kishabya Ward	Shuuku	KAGOROGORO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,730
LCII: Rwabuza Ward	Shuuku	RWABUZA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,050
LCII: Ryakasinga Ward	Ryakasinga	RYAKASINGA MODEL P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,970
Total for LCIII: Kitagata Subcounty		County: Sheema County		70,470
LCII: Kashekuro	Kashekuro	KASHEKURO MODEL P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,190
LCII: Kashekuro	Kitagata	KISHENYI CENTRAL SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,470
LCII: Kashekuro	Kitagata	KASHARAZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,190
LCII: Kyeibanga East	Buraro	BURARO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,190
LCII: Kyeibanga East	Kyeibanga	NYAKANYINYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,790
LCII: Kyeibanga East	Kyeibanga	KYARUGOME P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,510

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LCII: Kyeibanga East	Kyeibanga	Kyeibanga Cope Learning Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	1,990
LCII: Kyeibanga East	Kyeibanga	NYARUTOOMA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,090
LCII: Kyeibanga West	Kyeibanga	NYAKABIRIZI PARENTS SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,050
Total for LCIII: Missing Subcounty		County: Missing County		269,689
LCII: Missing Parish	Kakindo	KAKINDO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,310
LCII: Missing Parish	Kasaana	KASAANA I P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,150
LCII: Missing Parish	Kasaana East	RUHIGANA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,410
LCII: Missing Parish	Kasaana East	MISHENYI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,930
LCII: Missing Parish	Kasaana West	KYABIGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	2,750
LCII: Missing Parish	Kasaana West	NYAKABUNGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,510
LCII: Missing Parish	Kitagata	Muhito P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,050
LCII: Missing Parish	Kitagata	KITAGATA CENTRAL SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,890
LCII: Missing Parish	Kitagata	KINYIMI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,330
LCII: Missing Parish	Kitagata	BWOMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,610
LCII: Missing Parish	Kyangundu	KYABAHIIJA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,790
LCII: Missing Parish	Kyangundu	Kyangundu Cope	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	2,230
LCII: Missing Parish	Kyangyenye	NYAKABIRIZI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,150
LCII: Missing Parish	Kyangyenye	KYANGYENYI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,050
LCII: Missing Parish	Kyangyenye	BWINA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,310

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LCII: Missing Parish	Kyeibanga East	KYEIBANGA INTERGRATED P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,850		
LCII: Missing Parish	Kyeibanga West	NYARUSHINYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,270		
LCII: Missing Parish	Kyempitsi	KYEMPITSI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,470		
LCII: Missing Parish	Kyempitsi East	NYAMABARE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,550		
LCII: Missing Parish	Mabaare	Rweicumu	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,810		
LCII: Missing Parish	Masheruka	Buringo	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,530		
LCII: Missing Parish	Masheruka	Kagazi	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	4,812		
LCII: Missing Parish	Masheruka	Katojo	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,730		
LCII: Missing Parish	Masheruka	Masheruka	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,510		
LCII: Missing Parish	Masheruka	Kagazi	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,808		
LCII: Missing Parish	Masheruka	Mukono	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,510		
LCII: Missing Parish	Muhito South	RWEMIHINGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,150		
LCII: Missing Parish	Nyakambu	Nyakambu	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,230		
LCII: Missing Parish	Rugarama	NYAKARAMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,170		
LCII: Missing Parish	Rugarama	BUGONA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,510		
LCII: Missing Parish	Rweibare	RWEIBAARE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,450		
LCII: Missing Parish	Rweibare	KANENGYERE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,530		
LCII: Missing Parish	Shuuku	KIRUNDO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,330		
Total Cost of Capitation (Primary)		0	695,846	0	0	695,846

VOTE: 928 Sheema District

Total Cost of Human Capital Development		5,664,918	724,241	0	0	6,389,159
Total Cost of Pre-Primary and Primary Education		5,664,918	724,241	0	0	6,389,159
Service Area 20 Secondary Education						
Draft Budget Estimates for FY 2025/26						
Ushs Thousands						
01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development						
Key Service Area 320158 Capitation (Secondary)						
263308 Sector Conditional Grant (Non-Wage)		0	1,431,472	0	0	1,431,472
Total for LCIII: Masheruka Subcounty		County: Sheema County				176,512
LCII: Nyabwina	Nyabwina	ST JOHNS NYABWINA	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent			4,812
LCII: Nyabwina	Nyabwina	ST JOHNS NYABWINA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			171,700
Total for LCIII: Missing Subcounty		County: Missing County				1,254,960
LCII: Missing Parish	Bugongi	BUGONGI S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			153,620
LCII: Missing Parish	Kakindo	RWEIBAARE S.S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			92,260
LCII: Missing Parish	Kigarama	KIGARAMA SEED SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			52,640
LCII: Missing Parish	Kitagata	KITAGATA S.S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			510,220
LCII: Missing Parish	Kitagata	ST CHARLES LWANGA KASHEKURO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			205,600
LCII: Missing Parish	Rugarama	ST MARYS H/S KABABIZI	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			59,840
LCII: Missing Parish	Shuuku	RYAKASINGA CENTER OF HIGH EDUC	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			180,780
Total Cost of Capitation (Secondary)		0	1,431,472	0	0	1,431,472
Key Service Area 320159 Secondary Education Services						
211101 General Staff Salaries		8,190,835	0	0	0	8,190,835
Total Cost of Secondary Education Services		8,190,835	0	0	0	8,190,835
Total Cost of Human Capital Development		8,190,835	1,431,472	0	0	9,622,307
Total Cost of Secondary Education		8,190,835	1,431,472	0	0	9,622,307
Service Area 30 Skills Development						

VOTE: 928 Sheema District

Draft Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320160 Tertiary Education Services					
211101 General Staff Salaries	748,651	0	0	0	748,651
Total Cost of Tertiary Education Services	748,651	0	0	0	748,651
Key Service Area 320163 Capitation (Tertiary)					
263308 Sector Conditional Grant (Non-Wage)	0	193,436	0	0	193,436
Total for LCIII: Missing Subcounty	County: Missing County				193,436
LCII: Missing Parish	Kasaana	KITAGATA FARM INSTITUTE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent		193,436
Total Cost of Capitation (Tertiary)	0	193,436	0	0	193,436
Total Cost of Human Capital Development	748,651	193,436	0	0	942,087
Total Cost of Skills Development	748,651	193,436	0	0	942,087
Service Area 40 Education&Sports Management and Inspection					

Draft Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000023 Inspection and Monitoring					
211101 General Staff Salaries	74,612	0	0	0	74,612
221009 Welfare and Entertainment	0	2,250	0	0	2,250
221011 Printing, Stationery, Photocopying and Binding	0	1,500	0	0	1,500
221012 Small Office Equipment	0	1,050	0	0	1,050
222001 Information and Communication Technology Services.	0	450	0	0	450
227001 Travel inland	0	10,507	0	0	10,507
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
228002 Maintenance-Transport Equipment	0	16,500	0	0	16,500
Total Cost of Inspection and Monitoring	74,612	38,257	0	0	112,869
Key Service Area 000063 Quality Assurance Systems					
221009 Welfare and Entertainment	0	1,800	0	0	1,800
227001 Travel inland	0	10,100	0	0	10,100

VOTE: 928 Sheema District

227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
228002 Maintenance-Transport Equipment	0	6,000	0	0	6,000
Total Cost of Quality Assurance Systems	0	23,900	0	0	23,900
Key Service Area 320003 Assets and Facilities Management					
225202 Environment Impact Assessment for Capital Works	0	2,400	0	0	2,400
225204 Monitoring and Supervision of capital work	0	6,046	11,006	0	17,052
Total for LCIII: Sheema Central Div (Physical)	County: Sheema Municipal Council (Physical)				11,006
LCII: Nyakashambya Ward (Physical)	Projects around the District	Launch, monitoring and supervision of projects, commissioning, Social safeguards assessment	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		11,006
228001 Maintenance-Buildings and Structures	0	160,477	0	0	160,477
312121 Non-Residential Buildings - Acquisition	0	0	197,531	0	197,531
Total for LCIII: Kigarama Subcounty	County: Sheema County				61,974
LCII: Bwayegamba	Constrn of a 2 classroom block at Nyakasharara P/S	Non Residential Buildings - Schools	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		61,974
Total for LCIII: Masheruka Town Council	County: Sheema County				121,974
LCII: Buringo Ward	Construction of a 2 classroom block at Buringo P/S	Non Residential Buildings - Schools	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		61,974
LCII: Kabutsye Ward	Completion of a 2-classroom block at St. Jude P/S	Non Residential Buildings - Contractor	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		60,000
Total for LCIII: Sheema Central Div (Physical)	County: Sheema Municipal Council (Physical)				13,583
LCII: Nyakashambya Ward (Physical)	Retention for 2024/25 projects	Non Residential Buildings - Contractor	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		13,583
312235 Furniture and Fittings - Acquisition	0	0	11,500	0	11,500
Total for LCIII: Sheema Central Div (Physical)	County: Sheema Municipal Council (Physical)				11,500
LCII: Nyakashambya Ward (Physical)	Kishenyi P/S, Nyakarama P/S and Kyarikunda P/S	Furniture and Fixtures - Chairs	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		11,500
Total Cost of Assets and Facilities Management	0	168,923	220,037	0	388,960
Key Service Area 320038 Sports Development and Oversight					
221006 Commissions and related charges	0	650	0	0	650
221009 Welfare and Entertainment	0	3,690	0	0	3,690
221012 Small Office Equipment	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	610	0	0	610

VOTE: 928 Sheema District

224001 Medical Supplies and Services	0	650	0	0	650
227001 Travel inland	0	15,000	0	0	15,000
227004 Fuel, Lubricants and Oils	0	10,000	0	0	10,000
228002 Maintenance-Transport Equipment	0	4,400	0	0	4,400
Total Cost of Sports Development and Oversight	0	37,000	0	0	37,000
Key Service Area 320110 Sports and recreational services					
221009 Welfare and Entertainment	0	4,600	0	0	4,600
221011 Printing, Stationery, Photocopying and Binding	0	800	0	0	800
222001 Information and Communication Technology Services.	0	200	0	0	200
227001 Travel inland	0	4,400	0	0	4,400
Total Cost of Sports and recreational services	0	10,000	0	0	10,000
Total Cost of Human Capital Development	74,612	278,080	220,037	0	572,729
Total Cost of Education&Sports Management and Inspection	74,612	278,080	220,037	0	572,729
Service Area 50 Special Needs Education					

Draft Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320161 Special Needs Education					
227001 Travel inland	0	3,000	0	0	3,000
Total Cost of Special Needs Education	0	3,000	0	0	3,000
Total Cost of Human Capital Development	0	3,000	0	0	3,000
Total Cost of Special Needs Education	0	3,000	0	0	3,000
Total Cost of Education	14,679,016	2,630,229	220,037	0	17,529,282

VOTE: 928 Sheema District

Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,419,161	1,420,629
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
District Unconditional Grant Non-Wage	20,400	20,868
District Unconditional Grant Wage	268,576	268,576
Other Transfers from Central Government	130,185	130,185
Locally Raised Revenues	0	1,000
Total Revenues Shares	1,419,161	1,420,629
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	268,576	268,576
Non Wage	1,150,585	1,152,053
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	1,419,161	1,420,629

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

Service Area 10 Community Access Roads					
Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 09 Integrated Transport Infrastructure And Services					
Key Service Area 000017 Infrastructure Development and Management					
211101 General Staff Salaries	268,576	0	0	0	268,576
221009 Welfare and Entertainment	0	1,200	0	0	1,200
223001 Property Management Expenses	0	10,088	0	0	10,088
223004 Guard and Security services	0	2,400	0	0	2,400
223005 Electricity	0	8,180	0	0	8,180
227001 Travel inland	0	29,500	0	0	29,500
227004 Fuel, Lubricants and Oils	0	72,458	0	0	72,458

VOTE: 928 Sheema District

228002 Maintenance-Transport Equipment	0	28,228	0	0	28,228
Total Cost of Infrastructure Development and Management	268,576	152,053	0	0	420,629
Key Service Area 260010 Road Rehabilitation					
227001 Travel inland	0	79,000	0	0	79,000
227004 Fuel, Lubricants and Oils	0	519,920	0	0	519,920
228002 Maintenance-Transport Equipment	0	187,400	0	0	187,400
228004 Maintenance-Other Fixed Assets	0	213,680	0	0	213,680
Total Cost of Road Rehabilitation	0	1,000,000	0	0	1,000,000
Total Cost of Integrated Transport Infrastructure And Services	268,576	1,152,053	0	0	1,420,629
Total Cost of Community Access Roads	268,576	1,152,053	0	0	1,420,629
Total Cost of Roads and Engineering	268,576	1,152,053	0	0	1,420,629

VOTE: 928 Sheema District

Water

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	185,071	185,116
District Unconditional Grant Non-Wage	1,500	1,500
District Unconditional Grant Wage	134,570	134,570
Programme Conditional Grant - Non Wage Recurrent	49,001	49,046
Development Revenues	435,715	259,757
Programme Conditional Grant - Development	420,900	244,942
Transitional Conditional Grant - Development	14,815	14,815
Total Revenues Shares	620,786	444,873
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	134,570	134,570
Non Wage	50,501	50,546
Development Expenditure		
Domestic Development	435,715	259,757
External Financing	0	0
Total Expenditure	620,786	444,873

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

Service Area 10 Rural Water Supply and Sanitation

Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000016 Environment, Social Health and Safety					
211101 General Staff Salaries	134,570	0	0	0	134,570
221008 Information and Communication Technology Supplies.	0	1,600	0	0	1,600
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	1,600	1,500	0	3,100
Total for LCHH: Sheema Central Div (Physical)	County: Sheema Municipal Council (Physical)				1,500

VOTE: 928 Sheema District

LCII: Nyakashambya Ward (Physical)	District Hqtrs	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)	1,500
221012 Small Office Equipment		0	600 0 0	600
223006 Water		0	1,500 0 0	1,500
227001 Travel inland		0	21,970 14,515 0	36,485
Total for LCIII: Sheema Central Div (Physical)		County: Sheema Municipal Council (Physical)		14,515
LCII: Nyakashambya Ward (Physical)	District Hqtrs	Travel Inland - Facilitation	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	6,000
LCII: Nyakashambya Ward (Physical)	District Hqtrs	Travel Inland - Expenses	Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)	8,515
227004 Fuel, Lubricants and Oils		0	13,276 10,492 0	23,768
Total for LCIII: Sheema Central Div (Physical)		County: Sheema Municipal Council (Physical)		10,492
LCII: Nyakashambya Ward (Physical)	Around the District	Fuel, Oils and Lubricants - Diesel	Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)	4,800
LCII: Nyakashambya Ward (Physical)	District Hqtrs	Fuel, Oils and Lubricants - Diesel	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	5,692
228002 Maintenance-Transport Equipment		0	8,000 0 0	8,000
312135 Water Plants, pipelines and sewerage networks - Acquisition		0	0 192,250 0	192,250
Total for LCIII: Kigarama Subcounty		County: Sheema County		64,250
LCII: Kigarama	Kigarama	Extension of piped water supply system from Omukabati to Kiyungu	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	64,250
Total for LCIII: Masheruka Subcounty		County: Sheema County		128,000
LCII: Nyabwina	Nyabwina	Extension of piped water supply system from Nyabwina to Kyabuharambo	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	128,000
312139 Other Structures - Acquisition		0	0 24,000 0	24,000
Total for LCIII: Rugarama Subcounty		County: Sheema County		24,000
LCII: Rugarama	Murari Primary School	Other Structures - Construction Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	24,000
313135 Water Plants, pipelines and sewerage networks - Improvement		0	0 17,000 0	17,000
Total for LCIII: Sheema Central Div (Physical)		County: Sheema Municipal Council (Physical)		17,000
LCII: Nyakashambya Ward (Physical)	District Hqtrs	Retention for projects done in 2024/25 FY	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	17,000

VOTE: 928 Sheema District

Total Cost of Environment, Social Health and Safety	134,570	50,546	259,757	0	444,873
Total Cost of Human Capital Development	134,570	50,546	259,757	0	444,873
Total Cost of Rural Water Supply and Sanitation	134,570	50,546	259,757	0	444,873
Total Cost of Water	134,570	50,546	259,757	0	444,873

VOTE: 928 Sheema District

Natural Resources

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	319,895	354,420
District Unconditional Grant Non-Wage	4,047	4,047
District Unconditional Grant Wage	304,104	304,104
Locally Raised Revenues	1,687	4,687
Programme Conditional Grant - Non Wage Recurrent	10,056	21,581
Other Transfers from Central Government	0	20,000
Total Revenues Shares	319,895	354,420
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	304,104	304,104
Non Wage	15,791	50,316
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	319,895	354,420

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

Service Area 10 Natural Resources Management					
Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management					
Key Service Area 000024 Compliance and Enforcement Services					
227001 Travel inland	0	10,000	0	0	10,000
Total Cost of Compliance and Enforcement Services	0	10,000	0	0	10,000
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	5,668	0	0	5,668
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
Total Cost of Climate Change Mitigation	0	11,668	0	0	11,668
Key Service Area 140021 Ecosystems Restoration and Protection					
211101 General Staff Salaries	304,104	0	0	0	304,104

VOTE: 928 Sheema District

227001 Travel inland	0	3,960	0	0	3,960
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
Total Cost of Ecosystems Restoration and Protection	304,104	5,960	0	0	310,064
Key Service Area 140038 Environmental Safeguards					
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of Environmental Safeguards	0	1,000	0	0	1,000
Key Service Area 560007 Regulation and Compliance					
222001 Information and Communication Technology Services.	0	87	0	0	87
227001 Travel inland	0	1,600	0	0	1,600
Total Cost of Regulation and Compliance	0	1,687	0	0	1,687
Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management	304,104	30,316	0	0	334,420
Programme 10 Sustainable Urbanisation And Housing					
Key Service Area 280002 Physical Planning					
227001 Travel inland	0	12,000	0	0	12,000
227004 Fuel, Lubricants and Oils	0	8,000	0	0	8,000
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	304,104	50,316	0	0	354,420
Total Cost of Natural Resources	304,104	50,316	0	0	354,420

VOTE: 928 Sheema District

Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	194,346	209,488
Programme Conditional Grant - Non Wage Recurrent	24,721	0
District Unconditional Grant Non-Wage	3,900	3,900
District Unconditional Grant Wage	108,368	108,368
Locally Raised Revenues	1,818	4,818
Other Transfers from Central Government	55,538	55,538
Programme Conditional Grant - Non Wage Recurrent	0	36,863
Total Revenues Shares	194,346	209,488
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	108,368	108,368
Non Wage	85,977	101,120
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	194,346	209,488

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

Service Area 10 Community Mobilisation					
Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	5,235	0	0	5,235
Total Cost of Capacity Strengthening	0	5,235	0	0	5,235
Total Cost of Human Capital Development	0	5,235	0	0	5,235
Total Cost of Community Mobilisation	0	5,235	0	0	5,235
Service Area 20 Empowerment and Mindset Change					
Draft Budget Estimates for FY 2025/26					
Ushs Thousands					

VOTE: 928 Sheema District

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221008 Information and Communication Technology Supplies.	0	629	0	0	629
221011 Printing, Stationery, Photocopying and Binding	0	400	0	0	400
222001 Information and Communication Technology Services.	0	500	0	0	500
227001 Travel inland	0	4,000	0	0	4,000
Total Cost of HIV/AIDS Mainstreaming	0	5,529	0	0	5,529
Key Service Area 000021 Gender Mainstreaming services					
221009 Welfare and Entertainment	0	3,000	0	0	3,000
227001 Travel inland	0	15,077	0	0	15,077
227004 Fuel, Lubricants and Oils	0	926	0	0	926
Total Cost of Gender Mainstreaming services	0	19,003	0	0	19,003
Key Service Area 000023 Inspection and Monitoring					
221009 Welfare and Entertainment	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	506	0	0	506
227001 Travel inland	0	11,837	0	0	11,837
227004 Fuel, Lubricants and Oils	0	8,000	0	0	8,000
Total Cost of Inspection and Monitoring	0	23,343	0	0	23,343
Key Service Area 000036 Strategies and Project Development					
211101 General Staff Salaries	108,368	0	0	0	108,368
221009 Welfare and Entertainment	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	1,500	0	0	1,500
222001 Information and Communication Technology Services.	0	500	0	0	500
227001 Travel inland	0	11,362	0	0	11,362
227004 Fuel, Lubricants and Oils	0	2,959	0	0	2,959
Total Cost of Strategies and Project Development	108,368	17,321	0	0	125,689
Key Service Area 010008 Capacity Strengthening					
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	15,000	0	0	15,000

VOTE: 928 Sheema District

227004 Fuel, Lubricants and Oils	0	5,317	0	0	5,317
Total Cost of Capacity Strengthening	0	23,317	0	0	23,317
Key Service Area 320146 Support to special interest Groups					
221011 Printing, Stationery, Photocopying and Binding	0	400	0	0	400
227001 Travel inland	0	6,000	0	0	6,000
227004 Fuel, Lubricants and Oils	0	972	0	0	972
Total Cost of Support to special interest Groups	0	7,372	0	0	7,372
Total Cost of Human Capital Development	108,368	95,885	0	0	204,253
Total Cost of Empowerment and Mindset Change	108,368	95,885	0	0	204,253
Total Cost of Community Based Services	108,368	101,120	0	0	209,488

VOTE: 928 Sheema District

Planning

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
<i>Recurrent Revenues</i>	177,141	123,622
District Unconditional Grant Non-Wage	55,462	55,462
District Unconditional Grant Wage	60,338	60,338
Locally Raised Revenues	3,122	7,822
Other Transfers from Central Government	58,219	0
<i>Development Revenues</i>	103,485	165,268
District Discretionary Equalisation Development Grant	103,485	165,268
Total Revenues Shares	280,626	288,890
B: Breakdown of Department Expenditures		
<i>Recurrent Expenditure</i>		
Wage	60,338	60,338
Non Wage	116,803	63,284
<i>Development Expenditure</i>		
Domestic Development	103,485	165,268
External Financing	0	0
Total Expenditure	280,626	288,890

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

Service Area 10 Planning and Statistics					
Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming	0	1,000	0	0	1,000
Total Cost of Human Capital Development	0	1,000	0	0	1,000
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	60,338	0	0	0	60,338
221003 Staff Training	0	0	11,109	0	11,109

VOTE: 928 Sheema District

Total for LCIII: Sheema Central Div (Physical)		County: Sheema Municipal Council (Physical)			11,109
LCII: Nyakashambya Ward (Physical)	District Hqtrs	Staff Training - Capacity Building	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		11,109
221008 Information and Communication Technology Supplies.		0	2,600	0	2,600
221009 Welfare and Entertainment		0	3,000	2,905	5,905
Total for LCIII: Sheema Central Div (Physical)		County: Sheema Municipal Council (Physical)			2,905
LCII: Nyakashambya Ward (Physical)	District Hqtrs	Welfare - Food and Refreshments	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		2,905
221011 Printing, Stationery, Photocopying and Binding		0	5,000	600	5,600
Total for LCIII: Sheema Central Div (Physical)		County: Sheema Municipal Council (Physical)			600
LCII: Nyakashambya Ward (Physical)	District Hqtrs	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		600
221017 Membership dues and Subscription fees.		0	1,000	0	1,000
222001 Information and Communication Technology Services.		0	2,500	0	2,500
225202 Environment Impact Assessment for Capital Works		0	0	1,000	1,000
Total for LCIII: Sheema Central Div (Physical)		County: Sheema Municipal Council (Physical)			1,000
LCII: Nyakashambya Ward (Physical)	DDEG Projects around the District	Environmental Impact Assessment - Capital Works	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		1,000
225204 Monitoring and Supervision of capital work		0	0	13,221	13,221
Total for LCIII: Sheema Central Div (Physical)		County: Sheema Municipal Council (Physical)			13,221
LCII: Nyakashambya Ward (Physical)	Projects around the District	Field verifications; Monitoring and reporting on DDEG projects around the District	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		13,221
227001 Travel inland		0	14,864	5,745	20,609
Total for LCIII: Sheema Central Div (Physical)		County: Sheema Municipal Council (Physical)			5,745
LCII: Nyakashambya Ward (Physical)	District Hqtrs	Travel Inland - Facilitation	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		5,745
227004 Fuel, Lubricants and Oils		0	8,000	3,500	11,500
Total for LCIII: Sheema Central Div (Physical)		County: Sheema Municipal Council (Physical)			3,500
LCII: Nyakashambya Ward (Physical)	District Hqtrs	Fuel, Oils and Lubricants - Diesel	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		3,500
312121 Non-Residential Buildings - Acquisition		0	0	115,688	115,688

VOTE: 928 Sheema District

Total for LCIII: Kasaana Subcounty		County: Sheema County			33,875	
LCII: Karugorora	Latrine at Karugorora Primary School	Non Residential Buildings - Contractor	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		33,875	
Total for LCIII: Masheruka Subcounty		County: Sheema County			45,000	
LCII: Katojo	Latrine at Kagazi Primary School	Non Residential Buildings - Contractor	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		45,000	
Total for LCIII: Kakindo Town Council		County: Sheema County			33,875	
LCII: Kyangyenyi Ward	Latrine at Nyakabirizi Primary School	Non Residential Buildings - Contractor	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		33,875	
Total for LCIII: Masheruka Town Council		County: Sheema County			2,938	
LCII: Nyakambu Ward	Retention for latrine at Nyakambu P/S	Non Residential Buildings - Contractor	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		2,938	
312221 Light ICT hardware - Acquisition		0	0	10,000	0	10,000
Total for LCIII: Sheema Central Div (Physical)		County: Sheema Municipal Council (Physical)			10,000	
LCII: Nyakashambya Ward (Physical)	District Hqtrs	Light ICT Hardware - Laptops	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		10,000	
312235 Furniture and Fittings - Acquisition		0	0	1,500	0	1,500
Total for LCIII: Sheema Central Div (Physical)		County: Sheema Municipal Council (Physical)			1,500	
LCII: Nyakashambya Ward (Physical)	District Stores	Furniture and Fixtures Assorted Furniture	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		1,500	
Total Cost of Planning and Budgeting services		60,338	36,964	165,268	0	262,570
Key Service Area 000023 Inspection and Monitoring						
221011 Printing, Stationery, Photocopying and Binding		0	776	0	0	776
222001 Information and Communication Technology Services.		0	400	0	0	400
227001 Travel inland		0	6,264	0	0	6,264
227004 Fuel, Lubricants and Oils		0	9,000	0	0	9,000
Total Cost of Inspection and Monitoring		0	16,440	0	0	16,440
Key Service Area 560019 Data Management and Dissemination						
221002 Workshops, Meetings and Seminars		0	1,600	0	0	1,600
221008 Information and Communication Technology Supplies.		0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding		0	1,200	0	0	1,200
222001 Information and Communication Technology Services.		0	1,000	0	0	1,000
227001 Travel inland		0	3,080	0	0	3,080

VOTE: 928 Sheema District

Total Cost of Data Management and Dissemination	0	8,880	0	0	8,880
Total Cost of Development Plan Implementation	60,338	62,284	165,268	0	287,890
Total Cost of Planning and Statistics	60,338	63,284	165,268	0	288,890
Total Cost of Planning	60,338	63,284	165,268	0	288,890

VOTE: 928 Sheema District

Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	51,060	98,624
District Unconditional Grant Non-Wage	6,437	54,000
District Unconditional Grant Wage	39,769	39,769
Locally Raised Revenues	4,855	4,855
Total Revenues Shares	51,060	98,624
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	39,769	39,769
Non Wage	11,292	58,855
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	51,060	98,624

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

Service Area 10 Compliance

Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance And Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	39,769	0	0	0	39,769
221002 Workshops, Meetings and Seminars	0	3,000	0	0	3,000
221008 Information and Communication Technology Supplies.	0	1,500	0	0	1,500
221011 Printing, Stationery, Photocopying and Binding	0	855	0	0	855
221017 Membership dues and Subscription fees.	0	1,000	0	0	1,000
227001 Travel inland	0	17,500	0	0	17,500
263402 Transfer to Other Government Units	0	35,000	0	0	35,000
Total for LCIII: Sheema Central Div (Physical)	County: Sheema Municipal Council (Physical)				35,000

VOTE: 928 Sheema District

LCII: Nyakashambya Ward (Physical)	5 Town Councils	Tranfers to the 5 Town Councils. Each Town Council -7m	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit	35,000		
Total Cost of Audit and Risk Management		39,769	58,855	0	0	98,624
Total Cost of Governance And Security		39,769	58,855	0	0	98,624
Total Cost of Compliance		39,769	58,855	0	0	98,624
Total Cost of Internal Audit		39,769	58,855	0	0	98,624

VOTE: 928 Sheema District

Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	60,161	91,429
Programme Conditional Grant - Non Wage Recurrent	9,017	33,808
District Unconditional Grant Non-Wage	1,490	1,490
District Unconditional Grant Wage	45,336	45,336
Programme Conditional Grant - Non Wage Recurrent	4,318	10,795
Development Revenues	6,477	0
Programme Conditional Grant - Development	6,477	0
Total Revenues Shares	66,639	91,429
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	45,336	45,336
Non Wage	14,825	46,093
Development Expenditure		
Domestic Development	6,477	0
External Financing	0	0
Total Expenditure	66,639	91,429

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

Service Area 10 Commercial Services

Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 05 Tourism Development					
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
221008 Information and Communication Technology Supplies.	0	6,477	0	0	6,477
227001 Travel inland	0	1,300	0	0	1,300
227004 Fuel, Lubricants and Oils	0	3,018	0	0	3,018
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					

VOTE: 928 Sheema District

Key Service Area 190036 Trade Development

211101 General Staff Salaries	45,336	0	0	0	45,336
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	2,400	0	0	2,400
227001 Travel inland	0	13,990	0	0	13,990
227004 Fuel, Lubricants and Oils	0	16,908	0	0	16,908
Total Cost of Trade Development	45,336	35,298	0	0	80,634
Total Cost of Private Sector Development	45,336	35,298	0	0	80,634
Total Cost of Commercial Services	45,336	46,093	0	0	91,429
Total Cost of Trade, Industry and Local Development	45,336	46,093	0	0	91,429