

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 Approved Budget
<b>Locally Raised Revenues</b>	<b>629,999</b>	<b>713,080</b>
o/w Higher Local Government	260,863	341,928
o/w Lower Local Government	369,136	371,152
<b>Discretionary Government Transfers</b>	<b>4,298,504</b>	<b>4,234,009</b>
o/w Higher Local Government	3,961,663	3,812,426
o/w Lower Local Government	336,841	421,583
<b>Conditional Government Transfers</b>	<b>32,480,718</b>	<b>34,851,598</b>
o/w Higher Local Government	32,480,718	34,851,598
o/w Lower Local Government	0	0
<b>Other Government Transfers</b>	<b>621,595</b>	<b>803,377</b>
o/w Higher Local Government	272,338	454,119
o/w Lower Local Government	349,258	349,258
<b>External Financing</b>	<b>959,377</b>	<b>132,956</b>
o/w Higher Local Government	959,377	132,956
o/w Lower Local Government	0	0
<b>Grand Total</b>	<b>38,990,193</b>	<b>40,735,020</b>
o/w Higher Local Government	37,934,959	39,593,027
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 Approved Budget
<b>Locally Raised Revenues</b>	<b>629,999</b>	<b>713,080</b>
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
<b>Discretionary Government Transfers</b>	<b>4,298,504</b>	<b>4,234,009</b>
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
<b>Conditional Government Transfers</b>	<b>32,480,718</b>	<b>34,851,598</b>
Programme Conditional Grant - Non Wage Recurrent	9,103,152	10,311,398
Programme Conditional Grant - Development	1,420,860	1,344,582
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 Approved 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
World Health Organisation (WHO)	250,000	10,000
Total Revenues Shares	38,990,193	40,735,020

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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
<b>Agro-Industrialization</b>	<b>1,852,028</b>	<b>51,000</b>	<b>220,001</b>	<b>0</b>	<b>2,123,028</b>
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
<b>Tourism Development</b>	<b>10,795</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,795</b>
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	10,795	0	0	0	10,795
Development:	0	0	0	0	0
<b>Natural Resources, Environment, Climate Change, Land And Water Management</b>	<b>336,033</b>	<b>4,687</b>	<b>0</b>	<b>0</b>	<b>340,721</b>
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
<b>Private Sector Development</b>	<b>80,634</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80,634</b>
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
<b>Integrated Transport Infrastructure And Services</b>	<b>1,289,444</b>	<b>1,000</b>	<b>130,185</b>	<b>0</b>	<b>1,420,629</b>
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
<b>Sustainable Urbanisation And Housing</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	0	20,000	0	20,000
Development:	0	0	0	0	0
<b>Digital Transformation</b>	<b>3,000</b>	<b>1,097</b>	<b>0</b>	<b>0</b>	<b>4,097</b>
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
<b>Human Capital Development</b>	<b>27,034,990</b>	<b>107,818</b>	<b>83,933</b>	<b>0</b>	<b>27,359,697</b>

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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:	3,519,595	107,818	83,933	0	3,711,346
Development:	1,174,243	0	0	132,956	1,307,198
<b>Public Sector Transformation</b>	<b>6,893,534</b>	<b>390,705</b>	<b>333,545</b>	<b>0</b>	<b>7,617,784</b>
o/w: Wage:	1,136,123	0	0	0	1,136,123
Non-Wage Recurrent:	5,590,513	390,705	333,545	0	6,314,762
Development:	166,898	0	0	0	166,898
<b>Governance And Security</b>	<b>596,318</b>	<b>44,011</b>	<b>15,713</b>	<b>0</b>	<b>656,042</b>
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
<b>Regional Balanced Development</b>	<b>493,550</b>	<b>105,940</b>	<b>0</b>	<b>0</b>	<b>599,490</b>
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
<b>Development Plan Implementation</b>	<b>495,280</b>	<b>6,822</b>	<b>0</b>	<b>0</b>	<b>502,102</b>
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
<b>Grand Total</b>	<b>39,085,607</b>	<b>713,080</b>	<b>803,377</b>	<b>132,956</b>	<b>40,735,020</b>
<b>Grand Total Wage</b>	<b>25,816,774</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,816,774</b>
<b>Grand Total Non-Wage Recurrent</b>	<b>11,139,897</b>	<b>702,732</b>	<b>803,377</b>	<b>0</b>	<b>12,646,006</b>
<b>Grand Total Development</b>	<b>2,128,936</b>	<b>10,348</b>	<b>0</b>	<b>132,956</b>	<b>2,272,240</b>

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## A4: Summary of Department Allocations for FY 2025/26

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
<b>Administration</b>	<b>7,087,470</b>	<b>8,040,057</b>
o/w Higher Local Government	6,032,235	6,898,064
o/w Lower Local Government	1,055,234	1,141,993
<b>Finance</b>	<b>249,589</b>	<b>262,588</b>
o/w Higher Local Government	249,589	262,588
o/w Lower Local Government	0	0
<b>Statutory bodies</b>	<b>684,344</b>	<b>696,657</b>
o/w Higher Local Government	684,344	696,657
o/w Lower Local Government	0	0
<b>Production and Marketing</b>	<b>2,011,324</b>	<b>2,123,028</b>
o/w Higher Local Government	2,011,324	2,123,028
o/w Lower Local Government	0	0
<b>Health</b>	<b>9,538,541</b>	<b>9,175,055</b>
o/w Higher Local Government	9,538,541	9,175,055
o/w Lower Local Government	0	0
<b>Education</b>	<b>16,466,414</b>	<b>17,529,282</b>
o/w Higher Local Government	16,466,414	17,529,282
o/w Lower Local Government	0	0
<b>Roads and Engineering</b>	<b>1,419,161</b>	<b>1,420,629</b>
o/w Higher Local Government	1,419,161	1,420,629
o/w Lower Local Government	0	0
<b>Water</b>	<b>620,786</b>	<b>444,873</b>
o/w Higher Local Government	620,786	444,873
o/w Lower Local Government	0	0
<b>Natural Resources</b>	<b>319,895</b>	<b>354,420</b>
o/w Higher Local Government	319,895	354,420
o/w Lower Local Government	0	0
<b>Community Based Services</b>	<b>194,346</b>	<b>209,488</b>
o/w Higher Local Government	194,346	209,488
o/w Lower Local Government	0	0
<b>Planning</b>	<b>280,626</b>	<b>288,890</b>
o/w Higher Local Government	280,626	288,890
o/w Lower Local Government	0	0
<b>Internal Audit</b>	<b>51,060</b>	<b>98,624</b>

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<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
o/w Higher Local Government	51,060	98,624
o/w Lower Local Government	0	0
<b>Trade, Industry and Local Development</b>	<b>66,639</b>	<b>91,429</b>
o/w Higher Local Government	66,639	91,429
o/w Lower Local Government	0	0
<b>Grand Total</b>	<b>38,990,193</b>	<b>40,735,020</b>
<b>o/w Higher Local Government</b>	<b>37,934,959</b>	<b>39,593,027</b>
o/w: Wage:	25,238,803	25,816,774
Non-Wage Recurrent:	10,146,205	11,663,032
Domestic Devt:	1,590,574	1,980,265
External Financing:	959,377	132,956
<b>o/w Lower Local Government</b>	<b>1,055,234</b>	<b>1,141,993</b>
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

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	6,985,461	7,481,038
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	5,241,013
Development Revenues	102,009	559,019
Transitional Conditional Grant - Development	0	400,000
Multi-Sectoral Transfers to LLGs_Gou	102,009	159,019
Total Revenues Shares	7,087,470	8,040,057
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,596,675	1,136,123
Non Wage	5,388,786	6,344,914
Development Expenditure		
Domestic Development	102,009	559,019
External Financing	0	0
Total Expenditure	7,087,470	8,040,057

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

Service Area 10 Administration and Management

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 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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<b>Total Cost of Digital Transformation</b>	<b>0</b>	<b>4,097</b>	<b>0</b>	<b>0</b>	<b>4,097</b>
<b>Programme 14 Public Sector Transformation</b>					
<b>Key Service Area 000003 Facilities Management</b>					
221012 Small Office Equipment	0	1,000	0	0	1,000
227001 Travel inland	0	2,000	0	0	2,000
<b>Total Cost of Facilities Management</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>3,000</b>
<b>Key Service Area 000006 Planning and Budgeting services</b>					
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
<b>Total Cost of Planning and Budgeting services</b>	<b>0</b>	<b>16,000</b>	<b>0</b>	<b>0</b>	<b>16,000</b>
<b>Key Service Area 000008 Records Management</b>					
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
<b>Total Cost of Records Management</b>	<b>0</b>	<b>7,000</b>	<b>0</b>	<b>0</b>	<b>7,000</b>
<b>Key Service Area 000011 Communication and Public Relations</b>					
227001 Travel inland	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
<b>Total Cost of Communication and Public Relations</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>3,000</b>
<b>Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity</b>					
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	2,194,285	0	0	2,194,285
<b>Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity</b>	<b>1,136,123</b>	<b>5,250,674</b>	<b>0</b>	<b>0</b>	<b>6,386,797</b>
<b>Key Service Area 010008 Capacity Strengthening</b>					
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
<b>Total Cost of Capacity Strengthening</b>	<b>0</b>	<b>11,074</b>	<b>0</b>	<b>0</b>	<b>11,074</b>

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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
<b>Total Cost of Public Service Performance management</b>	<b>0</b>	<b>44,456</b>	<b>0</b>	<b>0</b>	<b>44,456</b>
<b>Total Cost of Public Sector Transformation</b>	<b>1,136,123</b>	<b>5,335,204</b>	<b>0</b>	<b>0</b>	<b>6,471,327</b>

## 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
<b>Total for LCIII: Sheema Central Div (Physical)</b>	<b>County: Sheema Municipal Council (Physical)</b>				<b>20,000</b>

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
<b>Total for LCIII: Sheema Central Div (Physical)</b>	<b>County: Sheema Municipal Council (Physical)</b>				<b>380,000</b>

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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<b>Total Cost of Administrative and Support Services</b>	<b>0</b>	<b>9,628</b>	<b>400,000</b>	<b>0</b>	<b>409,628</b>
<b>Total Cost of Governance And Security</b>	<b>0</b>	<b>9,628</b>	<b>400,000</b>	<b>0</b>	<b>409,628</b>

## 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
<b>Total Cost of Human Resource Management</b>	<b>0</b>	<b>13,012</b>	<b>0</b>	<b>0</b>	<b>13,012</b>
<b>Total Cost of Regional Balanced Development</b>	<b>0</b>	<b>13,012</b>	<b>0</b>	<b>0</b>	<b>13,012</b>
<b>Total Cost of Administration and Management</b>	<b>1,136,123</b>	<b>5,361,941</b>	<b>400,000</b>	<b>0</b>	<b>6,898,064</b>
<b>Total Cost of Administration</b>	<b>1,136,123</b>	<b>5,361,941</b>	<b>400,000</b>	<b>0</b>	<b>6,898,064</b>

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## Subcounty / Town Council / Division: 237564 Kasaana Subcounty

### Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 16 Governance And Security</b>					
<b>Key Service Area 000014 Administrative and Support Services</b>					
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
<b>Total Cost of Administrative and Support Services</b>	<b>0</b>	<b>40,716</b>	<b>17,373</b>	<b>0</b>	<b>58,089</b>
<b>Total Cost of Governance And Security</b>	<b>0</b>	<b>40,716</b>	<b>17,373</b>	<b>0</b>	<b>58,089</b>
<b>Total Cost of Administration and Management</b>	<b>0</b>	<b>40,716</b>	<b>17,373</b>	<b>0</b>	<b>58,089</b>
<b>Total Cost of 237564 Kasaana Subcounty</b>	<b>0</b>	<b>40,716</b>	<b>17,373</b>	<b>0</b>	<b>58,089</b>

## Subcounty / Town Council / Division: 237565 Kigarama Subcounty

### Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 14 Public Sector Transformation</b>					
<b>Key Service Area 000003 Facilities Management</b>					
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
<b>Total Cost of Facilities Management</b>	<b>0</b>	<b>69,416</b>	<b>23,416</b>	<b>0</b>	<b>92,832</b>
<b>Total Cost of Public Sector Transformation</b>	<b>0</b>	<b>69,416</b>	<b>23,416</b>	<b>0</b>	<b>92,832</b>
<b>Total Cost of Administration and Management</b>	<b>0</b>	<b>69,416</b>	<b>23,416</b>	<b>0</b>	<b>92,832</b>
<b>Total Cost of 237565 Kigarama Subcounty</b>	<b>0</b>	<b>69,416</b>	<b>23,416</b>	<b>0</b>	<b>92,832</b>

## Subcounty / Town Council / Division: 237566 Kyangyenye Subcounty

### Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 14 Public Sector Transformation</b>					
<b>Key Service Area 000003 Facilities Management</b>					
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
<b>Total Cost of Facilities Management</b>	<b>0</b>	<b>36,349</b>	<b>13,996</b>	<b>0</b>	<b>50,345</b>

# VOTE: 928 Sheema District

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

## Subcounty / Town Council / Division: 237567 Masheruka Subcounty

### Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 14 Public Sector Transformation</b>					
<b>Key Service Area 000003 Facilities Management</b>					
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
<b>Total Cost of Facilities Management</b>	<b>0</b>	<b>33,191</b>	<b>11,241</b>	<b>0</b>	<b>44,432</b>
<b>Total Cost of Public Sector Transformation</b>	<b>0</b>	<b>33,191</b>	<b>11,241</b>	<b>0</b>	<b>44,432</b>
<b>Total Cost of Administration and Management</b>	<b>0</b>	<b>33,191</b>	<b>11,241</b>	<b>0</b>	<b>44,432</b>
<b>Total Cost of 237567 Masheruka Subcounty</b>	<b>0</b>	<b>33,191</b>	<b>11,241</b>	<b>0</b>	<b>44,432</b>

## Subcounty / Town Council / Division: 237569 Bugongi Town Council

### Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 14 Public Sector Transformation</b>					
<b>Key Service Area 000003 Facilities Management</b>					
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
<b>Total Cost of Facilities Management</b>	<b>0</b>	<b>200,320</b>	<b>12,103</b>	<b>0</b>	<b>212,423</b>
<b>Total Cost of Public Sector Transformation</b>	<b>0</b>	<b>200,320</b>	<b>12,103</b>	<b>0</b>	<b>212,423</b>
<b>Total Cost of Administration and Management</b>	<b>0</b>	<b>200,320</b>	<b>12,103</b>	<b>0</b>	<b>212,423</b>
<b>Total Cost of 237569 Bugongi Town Council</b>	<b>0</b>	<b>200,320</b>	<b>12,103</b>	<b>0</b>	<b>212,423</b>

## Subcounty / Town Council / Division: 237570 Rugarama Subcounty

### Service Area 10 Administration and Management

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

# VOTE: 928 Sheema District

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
<b>Total Cost of Facilities Management</b>	<b>0</b>	<b>46,753</b>	<b>12,485</b>	<b>0</b>	<b>59,239</b>
<b>Total Cost of Public Sector Transformation</b>	<b>0</b>	<b>46,753</b>	<b>12,485</b>	<b>0</b>	<b>59,239</b>
<b>Total Cost of Administration and Management</b>	<b>0</b>	<b>46,753</b>	<b>12,485</b>	<b>0</b>	<b>59,239</b>
<b>Total Cost of 237570 Rugarama Subcounty</b>	<b>0</b>	<b>46,753</b>	<b>12,485</b>	<b>0</b>	<b>59,239</b>

## Subcounty / Town Council / Division: 237571 Kakindo Town Council

### Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 14 Public Sector Transformation</b>					
<b>Key Service Area 000003 Facilities Management</b>					
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
<b>Total Cost of Facilities Management</b>	<b>0</b>	<b>97,771</b>	<b>11,452</b>	<b>0</b>	<b>109,223</b>
<b>Total Cost of Public Sector Transformation</b>	<b>0</b>	<b>97,771</b>	<b>11,452</b>	<b>0</b>	<b>109,223</b>
<b>Total Cost of Administration and Management</b>	<b>0</b>	<b>97,771</b>	<b>11,452</b>	<b>0</b>	<b>109,223</b>
<b>Total Cost of 237571 Kakindo Town Council</b>	<b>0</b>	<b>97,771</b>	<b>11,452</b>	<b>0</b>	<b>109,223</b>

## Subcounty / Town Council / Division: 237572 Shuuku Town Council

### Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 14 Public Sector Transformation</b>					
<b>Key Service Area 000003 Facilities Management</b>					
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
<b>Total Cost of Facilities Management</b>	<b>0</b>	<b>133,636</b>	<b>14,577</b>	<b>0</b>	<b>148,213</b>
<b>Total Cost of Public Sector Transformation</b>	<b>0</b>	<b>133,636</b>	<b>14,577</b>	<b>0</b>	<b>148,213</b>
<b>Total Cost of Administration and Management</b>	<b>0</b>	<b>133,636</b>	<b>14,577</b>	<b>0</b>	<b>148,213</b>
<b>Total Cost of 237572 Shuuku Town Council</b>	<b>0</b>	<b>133,636</b>	<b>14,577</b>	<b>0</b>	<b>148,213</b>

## Subcounty / Town Council / Division: 237573 Kitagata Subcounty

### Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
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# VOTE: 928 Sheema District

01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 14 Public Sector Transformation</b>					
<b>Key Service Area 000003 Facilities Management</b>					
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
<b>Total Cost of Facilities Management</b>	<b>0</b>	<b>37,704</b>	<b>14,263</b>	<b>0</b>	<b>51,967</b>
<b>Total Cost of Public Sector Transformation</b>	<b>0</b>	<b>37,704</b>	<b>14,263</b>	<b>0</b>	<b>51,967</b>
<b>Total Cost of Administration and Management</b>	<b>0</b>	<b>37,704</b>	<b>14,263</b>	<b>0</b>	<b>51,967</b>
<b>Total Cost of 237573 Kitagata Subcounty</b>	<b>0</b>	<b>37,704</b>	<b>14,263</b>	<b>0</b>	<b>51,967</b>

## Subcounty / Town Council / Division: 257520 Kitagata Town Council

### Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 14 Public Sector Transformation</b>					
<b>Key Service Area 000003 Facilities Management</b>					
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
<b>Total Cost of Facilities Management</b>	<b>0</b>	<b>156,513</b>	<b>13,926</b>	<b>0</b>	<b>170,439</b>
<b>Total Cost of Public Sector Transformation</b>	<b>0</b>	<b>156,513</b>	<b>13,926</b>	<b>0</b>	<b>170,439</b>
<b>Total Cost of Administration and Management</b>	<b>0</b>	<b>156,513</b>	<b>13,926</b>	<b>0</b>	<b>170,439</b>
<b>Total Cost of 257520 Kitagata Town Council</b>	<b>0</b>	<b>156,513</b>	<b>13,926</b>	<b>0</b>	<b>170,439</b>

## Subcounty / Town Council / Division: 257529 Masheruka Town Council

### Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 14 Public Sector Transformation</b>					
<b>Key Service Area 000003 Facilities Management</b>					
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
<b>Total Cost of Facilities Management</b>	<b>0</b>	<b>130,604</b>	<b>14,187</b>	<b>0</b>	<b>144,790</b>
<b>Total Cost of Public Sector Transformation</b>	<b>0</b>	<b>130,604</b>	<b>14,187</b>	<b>0</b>	<b>144,790</b>
<b>Total Cost of Administration and Management</b>	<b>0</b>	<b>130,604</b>	<b>14,187</b>	<b>0</b>	<b>144,790</b>
<b>Total Cost of 257529 Masheruka Town Council</b>	<b>0</b>	<b>130,604</b>	<b>14,187</b>	<b>0</b>	<b>144,790</b>

VOTE: 928 Sheema District

Finance

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	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)

Approved 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

<b>Total Cost of Governance And Security</b>	<b>0</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>30,000</b>
<b>Programme 17 Regional Balanced Development</b>					
<b>Key Service Area 560080 Local Revenue Collection</b>					
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
<b>Total Cost of Local Revenue Collection</b>	<b>0</b>	<b>18,376</b>	<b>0</b>	<b>0</b>	<b>18,376</b>
<b>Total Cost of Regional Balanced Development</b>	<b>0</b>	<b>18,376</b>	<b>0</b>	<b>0</b>	<b>18,376</b>
<b>Programme 18 Development Plan Implementation</b>					
<b>Key Service Area 000004 Finance and Accounting</b>					
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
<b>Total Cost of Finance and Accounting</b>	<b>172,207</b>	<b>24,349</b>	<b>0</b>	<b>0</b>	<b>196,556</b>
<b>Key Service Area 000006 Planning and Budgeting services</b>					
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
<b>Total Cost of Planning and Budgeting services</b>	<b>0</b>	<b>17,656</b>	<b>0</b>	<b>0</b>	<b>17,656</b>
<b>Total Cost of Development Plan Implementation</b>	<b>172,207</b>	<b>42,005</b>	<b>0</b>	<b>0</b>	<b>214,212</b>
<b>Total Cost of Financial Management and Accountability (LG)</b>	<b>172,207</b>	<b>90,381</b>	<b>0</b>	<b>0</b>	<b>262,588</b>
<b>Total Cost of Finance</b>	<b>172,207</b>	<b>90,381</b>	<b>0</b>	<b>0</b>	<b>262,588</b>



**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 Approved 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

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management					
Key Service Area 000078 Land Management					
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
221012 Small Office Equipment	0	1,000	0	0	1,000
227001 Travel inland	0	5,301	0	0	5,301

<b>Total Cost of Procurement and Disposal Services</b>	<b>0</b>	<b>13,000</b>	<b>0</b>	<b>0</b>	<b>13,000</b>
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## Key Service Area 000049 Recruitment services

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	10,000	6,200	0	16,200
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<b>Total for LCIII:</b>	<b>County:</b>				<b>6,200</b>
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LCII: District Headquarters	Payment of allowances to DSC members	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			6,200
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221001 Advertising and Public Relations	0	2,500	4,000	0	6,500
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<b>Total for LCIII: Sheema Central Div (Physical)</b>	<b>County: Sheema Municipal Council (Physical)</b>				<b>4,000</b>
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LCII: Nyakashambya Ward (Physical)	District Headquarters	Media - Adverts	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		4,000
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221003 Staff Training	0	0	1,000	0	1,000
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<b>Total for LCIII: Sheema Central Div (Physical)</b>	<b>County: Sheema Municipal Council (Physical)</b>				<b>1,000</b>
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LCII: Nyakashambya Ward (Physical)	District Hqtrs	Staff Training - Allowances	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		1,000
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221008 Information and Communication Technology Supplies.	0	0	1,000	0	1,000
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<b>Total for LCIII: Sheema Central Div (Physical)</b>	<b>County: Sheema Municipal Council (Physical)</b>				<b>1,000</b>
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LCII: Nyakashambya Ward (Physical)	District Headquarters	ICT - Tablet Computers	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		1,000
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221009 Welfare and Entertainment	0	2,000	4,390	0	6,390
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<b>Total for LCIII: Sheema Central Div (Physical)</b>	<b>County: Sheema Municipal Council (Physical)</b>				<b>4,390</b>
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LCII: Nyakashambya Ward (Physical)	District Head quarters	Welfare - Food and Refreshments	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		4,390
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221011 Printing, Stationery, Photocopying and Binding	0	0	2,000	0	2,000
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<b>Total for LCIII: Sheema Central Div (Physical)</b>	<b>County: Sheema Municipal Council (Physical)</b>				<b>2,000</b>
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LCII: Nyakashambya Ward (Physical)	District Headquarters	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	0	1,000	0	1,000
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<b>Total for LCIII: Sheema Central Div (Physical)</b>	<b>County: Sheema Municipal Council (Physical)</b>				<b>1,000</b>
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# VOTE: 928 Sheema District

LCII: Nyakashambya Ward (Physical)	District Headquarters	Office Equipment and Supplies - Assorted Equipment	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			1,000
221017 Membership dues and Subscription fees.		0	5,800	0	0	5,800
227001 Travel inland		0	2,500	4,500	0	7,000
<b>Total for LCIII: Sheema Central Div (Physical)</b>		<b>County: Sheema Municipal Council (Physical)</b>				<b>4,500</b>
LCII: Nyakashambya Ward (Physical)	District Headquarters	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			4,500
227004 Fuel, Lubricants and Oils		0	1,501	1,162	0	2,663
<b>Total for LCIII: Sheema Central Div (Physical)</b>		<b>County: Sheema Municipal Council (Physical)</b>				<b>1,162</b>
LCII: Nyakashambya Ward (Physical)	District Hqtrs	Fuel, Oils and Lubricants - Oils, Grease and Lubricants	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			1,162
<b>Total Cost of Recruitment services</b>		<b>0</b>	<b>24,301</b>	<b>25,252</b>	<b>0</b>	<b>49,553</b>
<b>Total Cost of Public Sector Transformation</b>		<b>0</b>	<b>37,301</b>	<b>25,252</b>	<b>0</b>	<b>62,553</b>
<b>Programme 16 Governance And Security</b>						
<b>Key Service Area 000014 Administrative and Support Services</b>						
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
<b>Total Cost of Administrative and Support Services</b>		<b>0</b>	<b>33,400</b>	<b>0</b>	<b>0</b>	<b>33,400</b>
<b>Key Service Area 000024 Compliance and Enforcement Services</b>						
221009 Welfare and Entertainment		0	640	2,000	0	2,640
<b>Total for LCIII: Sheema Central Div (Physical)</b>		<b>County: Sheema Municipal Council (Physical)</b>				<b>2,000</b>
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
<b>Total for LCIII: Sheema Central Div (Physical)</b>		<b>County: Sheema Municipal Council (Physical)</b>				<b>2,240</b>
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
<b>Total for LCIII: Sheema Central Div (Physical)</b>		<b>County: Sheema Municipal Council (Physical)</b>				<b>15,760</b>

# VOTE: 928 Sheema District

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
<b>Total Cost of Compliance and Enforcement Services</b>		<b>0</b>	<b>6,301</b>	<b>20,000</b>	<b>0</b>	<b>26,301</b>
<b>Total Cost of Governance And Security</b>		<b>0</b>	<b>39,701</b>	<b>20,000</b>	<b>0</b>	<b>59,701</b>
<b>Programme 17 Regional Balanced Development</b>						
<b>Key Service Area 000010 Leadership and Management</b>						
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
<b>Total for LCIII: Sheema Central Div (Physical)</b>		<b>County: Sheema Municipal Council (Physical)</b>				<b>10,348</b>
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
<b>Total Cost of Leadership and Management</b>		<b>277,139</b>	<b>280,614</b>	<b>10,348</b>	<b>0</b>	<b>568,102</b>
<b>Total Cost of Regional Balanced Development</b>		<b>277,139</b>	<b>280,614</b>	<b>10,348</b>	<b>0</b>	<b>568,102</b>
<b>Total Cost of Legislation and Oversight</b>		<b>277,139</b>	<b>363,918</b>	<b>55,600</b>	<b>0</b>	<b>696,657</b>
<b>Total Cost of Statutory bodies</b>		<b>277,139</b>	<b>363,918</b>	<b>55,600</b>	<b>0</b>	<b>696,657</b>

VOTE: 928 Sheema District

Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,773,701	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
Development Revenues	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		
Recurrent Expenditure		
Wage	1,388,035	1,172,029
Non Wage	385,667	765,845
Development Expenditure		
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					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	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
<b>Total Cost of Farmer mobilisation and sensitisation</b>	<b>0</b>	<b>224,596</b>	<b>0</b>	<b>0</b>	<b>224,596</b>
<b>Key Service Area 010074 Vector and disease control</b>					
227001 Travel inland	0	6,770	0	0	6,770
227004 Fuel, Lubricants and Oils	0	8,203	0	0	8,203
<b>Total Cost of Vector and disease control</b>	<b>0</b>	<b>14,973</b>	<b>0</b>	<b>0</b>	<b>14,973</b>
<b>Total Cost of Agro-Industrialization</b>	<b>0</b>	<b>254,542</b>	<b>0</b>	<b>0</b>	<b>254,542</b>
<b>Total Cost of Agricultural Extension</b>	<b>0</b>	<b>254,542</b>	<b>0</b>	<b>0</b>	<b>254,542</b>
<b>Service Area 20 Agricultural Production</b>					

## Approved Budget Estimates for FY 2025/26

### Ushs Thousands

<b>01 Higher LG Services</b>		<b>Wage</b>	<b>Non Wage</b>	<b>GoU Dev</b>	<b>Ext.Fin</b>	<b>Total</b>
<b>Programme 01 Agro-Industrialization</b>						
<b>Key Service Area 010036 Water for production management systems</b>						
221009 Welfare and Entertainment		0	0	11,160	0	11,160
<b>Total for LCIII: Sheema Central Div (Physical)</b>		<b>County: Sheema Municipal Council (Physical)</b>				<b>11,160</b>
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
<b>Total for LCIII: Sheema Central Div (Physical)</b>		<b>County: Sheema Municipal Council (Physical)</b>				<b>3,093</b>
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
<b>Total for LCIII: Sheema Central Div (Physical)</b>		<b>County: Sheema Municipal Council (Physical)</b>				<b>4,000</b>
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
<b>Total for LCIII: Sheema Central Div (Physical)</b>		<b>County: Sheema Municipal Council (Physical)</b>				<b>6,743</b>
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
<b>Total for LCIII: Sheema Central Div (Physical)</b>		<b>County: Sheema Municipal Council (Physical)</b>				<b>41,481</b>

# 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
<b>Total for LCIII: Sheema Central Div (Physical)</b>		<b>County: Sheema Municipal Council (Physical)</b>		<b>28,656</b>
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
<b>Total Cost of Water for production management systems</b>		<b>0</b>	<b>47,896 95,134 0</b>	<b>143,030</b>
<b>Key Service Area 010059 Post-harvest handling, storage and processing</b>				
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 23,780 0	23,780
<b>Total for LCIII: Sheema Central Div (Physical)</b>		<b>County: Sheema Municipal Council (Physical)</b>		<b>23,780</b>
LCII: Nyakashambya Ward (Physical)	Procurement of veterinary vaccination equipment	Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	10,758
LCII: Nyakashambya Ward (Physical)	Procurement of veterinary vaccination equipment	Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 101-o/w Production - Development	3,122
LCII: Nyarweshama Ward (Physical)	Stocking the piggery farm at Rubaare	Agricultural Supplies and Services - Farmer demonstration supplies	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	9,900
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
228004 Maintenance-Other Fixed Assets		0	0 10,341 0	10,341
<b>Total for LCIII: Sheema Central Div (Physical)</b>		<b>County: Sheema Municipal Council (Physical)</b>		<b>10,341</b>
LCII: Nyarweshama Ward (Physical)	Rubaare Farm	Machinery and Equipment - Water Systems	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	10,341
282101 Donations		0	0 39,900 0	39,900
<b>Total for LCIII: Kitagata Town Council</b>		<b>County: Sheema County</b>		<b>25,000</b>



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LCII: Kyarushakara Ward	Frank Tusiime's farm in Kitagata	Installation of an irrigation site	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	25,000		
Total for LCIII: Masheruka Town Council		County: Sheema County		14,900		
LCII: Mabare Ward	Mabaare	Procurement of wine value addition equipment for Mabaare Women Group	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	14,900		
312139 Other Structures - Acquisition		0	0	16,000	0	16,000
Total for LCIII: Kigarama Subcounty		County: Sheema County		16,000		
LCII: Kigarama	Construction of a slaughter slab at Kigarama S/C	Other Structures - Construction Works	Source: Programme Conditional Grant - Development 101-o/w Production - Development	16,000		
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						

## Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 01 Agro-Industrialization</b>					
<b>Key Service Area 010013 Support to agro-processing &amp; value addition</b>					
227001 Travel inland	0	13,932	0	0	13,932
227004 Fuel, Lubricants and Oils	0	21,960	0	0	21,960
<b>Total Cost of Support to agro-processing &amp; value addition</b>		<b>0</b>	<b>35,892</b>	<b>0</b>	<b>35,892</b>
<b>Key Service Area 300016 Parish Development Model Operations</b>					
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
<b>Total Cost of Parish Development Model Operations</b>		<b>0</b>	<b>103,427</b>	<b>0</b>	<b>103,427</b>
<b>Total Cost of Agro-Industrialization</b>		<b>0</b>	<b>139,319</b>	<b>0</b>	<b>139,319</b>
<b>Total Cost of Agricultural Value Chain Services</b>		<b>0</b>	<b>139,319</b>	<b>0</b>	<b>139,319</b>
<b>Total Cost of Production and Marketing</b>		<b>1,172,029</b>	<b>765,845</b>	<b>185,154</b>	<b>2,123,028</b>

**VOTE: 928** Sheema District

VOTE: 928 Sheema District

Health

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	8,192,864	8,347,650
Programme Conditional Grant - Wage Recurrent	7,278,520	7,389,199
Programme Conditional Grant - Non Wage Recurrent	780,825	823,451
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	827,404
Programme Conditional Grant - Development	386,300	694,449
External Financing	959,377	132,956
Total Revenues Shares	9,538,541	9,175,055
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	7,278,520	7,419,199
Non Wage	914,345	928,451
Development Expenditure		
Domestic Development	386,300	694,449
External Financing	959,377	132,956
Total Expenditure	9,538,541	9,175,055

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

Service Area 10 Primary HealthCare					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320165 Primary Health care services					
263308 Sector Conditional Grant (Non-Wage)	0	396,258	0	0	396,258
Total for LCIII: Kasaana Subcounty	County: Sheema County				52,806
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: Kasaana West	Kasaana West	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 East	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 (Results-based)	6,418
LCII: Kyeihara	Kyeihare	KYEIHARA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	15,463
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
<b>Total for LCIII: Kigarama Subcounty</b>		<b>County: Sheema County</b>		<b>36,447</b>
LCII: Kigarama	Kigarama	KIGARAMA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	15,463
LCII: Kigarama	Kigarama	KIGARAMA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	20,985
<b>Total for LCIII: Kyangyenye Subcounty</b>		<b>County: Sheema County</b>		<b>29,868</b>
LCII: Kashanjure	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: Kashanjure	Muzira	MUZIRA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	15,463
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
<b>Total for LCIII: Masheruka Subcounty</b>		<b>County: Sheema County</b>		<b>6,415</b>
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
<b>Total for LCIII: Bugongi Town Council</b>		<b>County: Sheema County</b>		<b>29,407</b>
LCII: Kyamurari North Ward	Kyamurari North	BUGONGI HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	15,463
LCII: Kyamurari North Ward	Kyamurari North	BUGONGI HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	13,944
<b>Total for LCIII: Rugarama Subcounty</b>		<b>County: Sheema County</b>		<b>33,602</b>
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: Nyakarama North	Nyakashoga	NYAKASHOGA HEALTHCENTR E II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	6,415
LCII: Nyakarama North	Rugarama	RUGARAMA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	15,463
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

# VOTE: 928 Sheema District

<b>Total for LCIII: Kakindo Town Council</b>		<b>County: Sheema County</b>			<b>36,629</b>	
LCII: Kyangundu Ward	Kakindo	KYANGYENYI HEALTHCENTR E III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)		15,463	
LCII: Kyangundu Ward	Kyangundu	KYANGYENYI HEALTHCENTR E III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)		21,166	
<b>Total for LCIII: Shuuku Town Council</b>		<b>County: Sheema County</b>			<b>115,665</b>	
LCII: Kishabya Ward	Kishabya	SHUUKU HEALTH CENTRE IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)		77,313	
LCII: Kishabya Ward	Shuuku	SHUUKU HEALTH CENTRE IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)		31,937	
LCII: Kyempitsi East Ward	Kyempitsi	NYAMABAARE HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)		6,415	
<b>Total for LCIII: Kitagata Subcounty</b>		<b>County: Sheema County</b>			<b>24,977</b>	
LCII: Kashekuro	Kashekuro	KYEIBANGA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)		9,515	
LCII: Kashekuro	Kyeibanga	KYEIBANGA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)		15,463	
<b>Total for LCIII: Kitagata Town Council</b>		<b>County: Sheema County</b>			<b>7,731</b>	
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	
<b>Total for LCIII: Masheruka Town Council</b>		<b>County: Sheema County</b>			<b>22,709</b>	
LCII: Mabaare 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)		15,463	
<b>Total Cost of Primary Health care services</b>		<b>0</b>	<b>396,258</b>	<b>0</b>	<b>0</b>	<b>396,258</b>
<b>Total Cost of Human Capital Development</b>		<b>0</b>	<b>396,258</b>	<b>0</b>	<b>0</b>	<b>396,258</b>
<b>Total Cost of Primary HealthCare</b>		<b>0</b>	<b>396,258</b>	<b>0</b>	<b>0</b>	<b>396,258</b>
<b>Service Area 20 Hospital Services</b>						

## Approved Budget Estimates for FY 2025/26

### Ushs Thousands

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

# VOTE: 928 Sheema District

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	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	462,193
Total Cost of Human Capital Development		0	462,193	0	462,193
Total Cost of Hospital Services		0	462,193	0	462,193
Service Area 30 Health Management and Supervision					

## Approved Budget Estimates for FY 2025/26

### Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 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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<b>Total for LCIII: Sheema Central Div (Physical)</b>		<b>County: Sheema Municipal Council (Physical)</b>		<b>20,000</b>
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
<b>Total for LCIII: Sheema Central Div (Physical)</b>		<b>County: Sheema Municipal Council (Physical)</b>		<b>1,500</b>
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	13,287	14,000
<b>Total for LCIII: Sheema Central Div (Physical)</b>		<b>County: Sheema Municipal Council (Physical)</b>		<b>107,756</b>
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
<b>Total for LCIII: Sheema Central Div (Physical)</b>		<b>County: Sheema Municipal Council (Physical)</b>		<b>27,927</b>
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
<b>Total for LCIII: Bugongi Town Council</b>		<b>County: Sheema County</b>		<b>139,755</b>
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
<b>Total for LCIII: Shuuku Town Council</b>		<b>County: Sheema County</b>		<b>17,500</b>
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

# VOTE: 928 Sheema District

312121 Non-Residential Buildings - Acquisition		0	0	485,650	0	485,650
<b>Total for LCIII: Kasaana Subcounty</b>			<b>County: Sheema County</b>			<b>179,650</b>
LCII: Kyeihara	Kyeihara HC III	Non Residential Buildings - Contractor	Source: Programme Conditional Grant - Development 152-o/w Health Development - Facility upgrades			179,650
<b>Total for LCIII: Rugarama Subcounty</b>			<b>County: Sheema County</b>			<b>57,000</b>
LCII: Rugarama	Rugarama HC III	Non Residential Buildings - Contractor	Source: Programme Conditional Grant - Development 152-o/w Health Development - Facility upgrades			57,000
<b>Total for LCIII: Kitagata Subcounty</b>			<b>County: Sheema County</b>			<b>57,000</b>
LCII: Kyeibanga East	Kyeibanga HC III	Non Residential Buildings - Contractor	Source: Programme Conditional Grant - Development 152-o/w Health Development - Facility upgrades			57,000
<b>Total for LCIII: Masheruka Town Council</b>			<b>County: Sheema County</b>			<b>192,001</b>
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
<b>Total for LCIII: Sheema Central Div (Physical)</b>			<b>County: Sheema Municipal Council (Physical)</b>			<b>2,000</b>
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	13,316	0	13,316
<b>Total for LCIII: Sheema Central Div (Physical)</b>			<b>County: Sheema Municipal Council (Physical)</b>			<b>13,316</b>
LCII: Nyakashambya Ward (Physical)	District Hqtrs	Other ICT Equipment - Purchase	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			13,316
<b>Total Cost of Policies, Regulations and Standards</b>		<b>7,419,199</b>	<b>42,313</b>	<b>694,449</b>	<b>132,956</b>	<b>8,288,916</b>
<b>Key Service Area 320135 Sanitation and hygiene Services</b>						
221009 Welfare and Entertainment		0	600	0	0	600
228001 Maintenance-Buildings and Structures		0	3,000	0	0	3,000
<b>Total Cost of Sanitation and hygiene Services</b>		<b>0</b>	<b>3,600</b>	<b>0</b>	<b>0</b>	<b>3,600</b>
<b>Total Cost of Human Capital Development</b>		<b>7,419,199</b>	<b>70,000</b>	<b>694,449</b>	<b>132,956</b>	<b>8,316,604</b>
<b>Total Cost of Health Management and Supervision</b>		<b>7,419,199</b>	<b>70,000</b>	<b>694,449</b>	<b>132,956</b>	<b>8,316,604</b>
<b>Total Cost of Health</b>		<b>7,419,199</b>	<b>928,451</b>	<b>694,449</b>	<b>132,956</b>	<b>9,175,055</b>



VOTE: 928 Sheema District

Education

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	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

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 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)					

# VOTE: 928 Sheema District

263308 Sector Conditional Grant (Non-Wage)		0	695,846	0	0	695,846
<b>Total for LCIII: Kasaana Subcounty</b>		<b>County: Sheema County</b>				<b>24,750</b>
LCII: Karugorora	KARUGORORA P.S.	KARUGORORA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			3,770
LCII: Kyeihara	KYEIHARA INTERGRATED P.S.	KYEIHARA INTERGRATED P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			9,910
LCII: Rukondo	RUKONDO P.S.	RUKONDO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			11,070
<b>Total for LCIII: Kigarama Subcounty</b>		<b>County: Sheema County</b>				<b>106,060</b>
LCII: Bwayegamba	BWAYEGAMBA P.S.	BWAYEGAMBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			5,070
LCII: Bwayegamba	NYAKASHARARA P.S.	NYAKASHARARA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			8,650
LCII: Bwayegamba	NYAKWEBUNDIKA P.S.	NYAKWEBUNDIKA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			8,430
LCII: Katooma	KYENGANDO P.S.	KYENGANDO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			5,290
LCII: Katooma	NSHONGI MODEL P.S.	NSHONGI MODEL P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			5,510
LCII: Katooma	NYARUBAARE P.S.	NYARUBAARE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			5,010
LCII: Katooma	RWENGIRI P.S.	RWENGIRI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			16,610
LCII: Kigarama	BUNURA P.S.	BUNURA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			11,490
LCII: Kigarama	KAMURINDA P.S.	KAMURINDA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			6,630
LCII: Kigarama	Kigarama Cope	Kigarama	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			4,850
LCII: Kigarama	RUBUMBA P.S.	RUBUMBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			3,710
LCII: Kihunda	Masheruka TC	KABUTSYE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			7,730
LCII: Kihunda	Masheruka TC	ST. JUDE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			8,630
LCII: Runyinya	RUNYINYA P.S.	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: Kashanjure	KASHANJURE P.S.	KASHANJURE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,670
LCII: Masyoro	Masyoro P.S.	Masyoro P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,330
LCII: Masyoro	MIGYEREBIRI P.S.	MIGYEREBIRI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,090
LCII: Muzira	KAZIGANGORE P.S.	KAZIGANGORE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,810
LCII: Muzira	MUZIIRA P.S.	MUZIIRA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,410
LCII: Muzira	NYAKATOOMA I P.S.	NYAKATOOMA I P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,950
LCII: Muzira	RYAMASA P.S.	RYAMASA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,230
Total for LCIII: Masheruka Subcounty		County: Sheema County		37,090
LCII: Kyabuharambo	Kyabuharambo P/S	Kyabuharambo	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,490
LCII: Kyabuharambo	Nyakayojo	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	ISINGIRO P/S	ISINGIRO P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,570
LCII: Isingiro Ward	KAZIKO P.S.	KAZIKO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,090
LCII: Isingiro Ward	KYARUKUNDA P.S.	KYARUKUNDA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,070
LCII: Isingiro Ward	KYENGIRI P.S.	KYENGIRI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,330
LCII: Isingiro Ward	MATSYA P.S.	MATSYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,930
LCII: Kyamurari North Ward	Bugongi	Bugongi	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	4,516
LCII: Kyamurari North Ward	Bugongi Central School	Bugongi	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,842

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LCII: Kyamurari North Ward	RUTOOMA F.G P.S	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	RWANAMA P.S	RWANAMA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,690
LCII: Kyamurari North Ward	RWENDAHI P.S.	RWENDAHI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,730
<b>Total for LCIII: Rugarama Subcounty</b>		<b>County: Sheema County</b>		<b>46,210</b>
LCII: Nyakarama North	KASAANA I P.S.	KASAANA I P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,150
LCII: Rugarama	KABABAIZI P.S.	KABABAIZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,090
LCII: Rugarama	MURARI P.S.	MURARI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,610
LCII: Rugarama	NYAKASHOGA P.S.	NYAKASHOGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,690
LCII: Rugarama	RUHOROBORO P.S.	RUHOROBORO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,670
<b>Total for LCIII: Shuuku Town Council</b>		<b>County: Sheema County</b>		<b>31,280</b>
LCII: Kishabya Ward	KAGOROGORO P.S.	KAGOROGORO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,730
LCII: Kishabya Ward	RWABUZA P.S.	RWABUZA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,050
LCII: Kishabya Ward	RYAKASINGA MODEL P.S	RYAKASINGA MODEL P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,970
LCII: Kishabya Ward	SHUUKU P.S.	SHUUKU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,530
<b>Total for LCIII: Kitagata Subcounty</b>		<b>County: Sheema County</b>		<b>70,470</b>
LCII: Kashekuro	KASHARAZI P.S.	KASHARAZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,190
LCII: Kashekuro	KASHEKURO MODEL P.S.	KASHEKURO MODEL P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,190
LCII: Kashekuro	KISHENYI CENTRAL SCHOOL	KISHENYI CENTRAL SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,470
LCII: Kyeibanga East	BURARO P.S.	BURARO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,190
LCII: Kyeibanga East	KYARUGOME P.S.	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 Cope Learning Centre	Kyeibanga Cope Learning Centre	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	1,990
LCII: Kyeibanga East	NYAKABIRIZI PARENTS SCHOOL	NYAKABIRIZI PARENTS SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,050
LCII: Kyeibanga East	NYAKANYINYA P.S.	NYAKANYINYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,790
LCII: Kyeibanga East	NYARUTOOMA P.S	NYARUTOOMA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,090
<b>Total for LCIII: Missing Subcounty</b>		<b>County: Missing County</b>		<b>259,539</b>
LCII: Missing Parish	Kakindo TC	KYANGYENYI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,050
LCII: Missing Parish	Kakindo TC	RWEIBAARE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,450
LCII: Missing Parish	Kakindo TC	KANENGYERE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,530
LCII: Missing Parish	Kakindo TC	KYABAHIIJA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,790
LCII: Missing Parish	Kakindo TC	BWINA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,310
LCII: Missing Parish	KAKINDO TC	KAKINDO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,310
LCII: Missing Parish	Kasaana sc	RUHIGANA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,410
LCII: Missing Parish	Kasaana Sub County	MISHENYI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,930
LCII: Missing Parish	Kitagata	KYEIBANGA INTERGRATED P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,850
LCII: Missing Parish	Kitagata TC	KINYIMI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,330
LCII: Missing Parish	Kitagata TC	Muhito P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,050
LCII: Missing Parish	Kitagata TC	BWOMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,610
LCII: Missing Parish	Kitagata TC	KITAGATA CENTRAL SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,890
LCII: Missing Parish	KYABIGO P.S.	KYABIGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	2,750

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LCII: Missing Parish	Kyangundu Cope	Kyangundu Cope	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	2,230		
LCII: Missing Parish	Masheruka SC	Kagazi	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,808		
LCII: Missing Parish	Masheruka SC	Kagazi	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	4,812		
LCII: Missing Parish	Masheruka SC	Katojo	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,730		
LCII: Missing Parish	Masheruka TC	Buringo	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,530		
LCII: Missing Parish	Masheruka TC	Nyakambu	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,230		
LCII: Missing Parish	Masheruka TC	Masheruka	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,510		
LCII: Missing Parish	Mukono P.S	Mukono	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,510		
LCII: Missing Parish	NYAKABIRIZI P.S	NYAKABIRIZI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,150		
LCII: Missing Parish	NYAKABUNGO P.S.	NYAKABUNGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,510		
LCII: Missing Parish	NYARUSHINYA P.S.	NYARUSHINYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,270		
LCII: Missing Parish	Rugarama SC	NYAKARAMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,170		
LCII: Missing Parish	Rugarama SC	BUGONA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,510		
LCII: Missing Parish	Rweicumu P/S	Rweicumu	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,810		
LCII: Missing Parish	RWEMIHINGO P.S.	RWEMIHINGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,150		
LCII: Missing Parish	Shuuku TC	KYEMPITSI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,470		
LCII: Missing Parish	Shuuku TC	KIRUNDO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,330		
LCII: Missing Parish	Shuuku TC	NYAMABARE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,550		
Total Cost of Capitation (Primary)		0	695,846	0	0	695,846

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<b>Total Cost of Human Capital Development</b>	<b>5,664,918</b>	<b>724,241</b>	<b>0</b>	<b>0</b>	<b>6,389,159</b>
<b>Total Cost of Pre-Primary and Primary Education</b>	<b>5,664,918</b>	<b>724,241</b>	<b>0</b>	<b>0</b>	<b>6,389,159</b>
<b>Service Area 20 Secondary Education</b>					

## Approved Budget Estimates for FY 2025/26

### Ushs Thousands

01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development						
Key Service Area 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: Rugazi	ST JOHNS NYABWINA	ST JOHNS NYABWINA	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent			4,812
LCII: Rugazi	ST JOHNS 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 TC	BUGONGI S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			153,620
LCII: Missing Parish	Kakindo TC	RWEIBAARE S.S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			92,260
LCII: Missing Parish	Kigarama SC	KIGARAMA SEED SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			52,640
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	Kitagata TC	KITAGATA S.S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			510,220
LCII: Missing Parish	Rugarama SC	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 TC	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

## Approved Budget Estimates for FY 2025/26

### Ushs Thousands

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

## Approved Budget Estimates for FY 2025/26

### Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 12 Human Capital Development</b>					
<b>Key Service Area 000023 Inspection and Monitoring</b>					
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
<b>Total Cost of Inspection and Monitoring</b>	<b>74,612</b>	<b>38,257</b>	<b>0</b>	<b>0</b>	<b>112,869</b>
<b>Key Service Area 000063 Quality Assurance Systems</b>					
221009 Welfare and Entertainment	0	1,800	0	0	1,800
227001 Travel inland	0	10,100	0	0	10,100



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227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
228002 Maintenance-Transport Equipment	0	6,000	0	0	6,000
<b>Total Cost of Quality Assurance Systems</b>	<b>0</b>	<b>23,900</b>	<b>0</b>	<b>0</b>	<b>23,900</b>
<b>Key Service Area 320003 Assets and Facilities Management</b>					
221012 Small Office Equipment	0	6,482	0	0	6,482
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
<b>Total for LCIII: Sheema Central Div (Physical)</b>	<b>County: Sheema Municipal Council (Physical)</b>				<b>11,006</b>
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	153,994	0	0	153,994
312121 Non-Residential Buildings - Acquisition	0	0	207,913	0	207,913
<b>Total for LCIII: Kigarama Subcounty</b>	<b>County: Sheema County</b>				<b>60,000</b>
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		60,000
<b>Total for LCIII: Masheruka Subcounty</b>	<b>County: Sheema County</b>				<b>5,900</b>
LCII: Nyabwina	Completion of works at Nyabwina P/S	Non Residential Buildings - Schools	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		5,900
<b>Total for LCIII: Masheruka Town Council</b>	<b>County: Sheema County</b>				<b>120,000</b>
LCII: Buringo Ward	Construction of a 2 classroom block at Buringo P/S	Non Residential Buildings - Other Construction works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		60,000
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
<b>Total for LCIII: Sheema Central Div (Physical)</b>	<b>County: Sheema Municipal Council (Physical)</b>				<b>22,013</b>
LCII: Nyakashambya Ward (Physical)	Retention for 2024/25 projects	Non Residential Buildings - Other Construction works	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		22,013
312235 Furniture and Fittings - Acquisition	0	0	1,118	0	1,118
<b>Total for LCIII: Rugarama Subcounty</b>	<b>County: Sheema County</b>				<b>1,118</b>
LCII: Rugarama	Desks for Kishenyi, Nyakarama and Kyarukunda P/Ss	Furniture and Fixtures - Desks	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		1,118
<b>Total Cost of Assets and Facilities Management</b>	<b>0</b>	<b>168,923</b>	<b>220,037</b>	<b>0</b>	<b>388,960</b>
<b>Key Service Area 320038 Sports Development and Oversight</b>					

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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
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
<b>Total Cost of Sports Development and Oversight</b>	<b>0</b>	<b>37,000</b>	<b>0</b>	<b>0</b>	<b>37,000</b>
<b>Key Service Area 320110 Sports and recreational services</b>					
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
<b>Total Cost of Sports and recreational services</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>10,000</b>
<b>Total Cost of Human Capital Development</b>	<b>74,612</b>	<b>278,080</b>	<b>220,037</b>	<b>0</b>	<b>572,729</b>
<b>Total Cost of Education&amp;Sports Management and Inspection</b>	<b>74,612</b>	<b>278,080</b>	<b>220,037</b>	<b>0</b>	<b>572,729</b>
<b>Service Area 50 Special Needs Education</b>					
<b>Approved Budget Estimates for FY 2025/26</b>					
<b>Ushs Thousands</b>					
<b>01 Higher LG Services</b>	<b>Wage</b>	<b>Non Wage</b>	<b>GoU Dev</b>	<b>Ext.Fin</b>	<b>Total</b>
<b>Programme 12 Human Capital Development</b>					
<b>Key Service Area 320161 Special Needs Education</b>					
227001 Travel inland	0	3,000	0	0	3,000
<b>Total Cost of Special Needs Education</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>3,000</b>
<b>Total Cost of Human Capital Development</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>3,000</b>
<b>Total Cost of Special Needs Education</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>3,000</b>
<b>Total Cost of Education</b>	<b>14,679,016</b>	<b>2,630,229</b>	<b>220,037</b>	<b>0</b>	<b>17,529,282</b>

VOTE: 928 Sheema District

Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,419,161	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
Locally Raised Revenues	0	1,000
Other Transfers from Central Government	130,185	130,185
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					
Approved 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	78,967	0	0	78,967

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228002 Maintenance-Transport Equipment	0	21,719	0	0	21,719
<b>Total Cost of Infrastructure Development and Management</b>	<b>268,576</b>	<b>152,053</b>	<b>0</b>	<b>0</b>	<b>420,629</b>
<b>Key Service Area 260010 Road Rehabilitation</b>					
227001 Travel inland	0	91,000	0	0	91,000
227004 Fuel, Lubricants and Oils	0	476,920	0	0	476,920
228002 Maintenance-Transport Equipment	0	185,400	0	0	185,400
228004 Maintenance-Other Fixed Assets	0	246,680	0	0	246,680
<b>Total Cost of Road Rehabilitation</b>	<b>0</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>
<b>Total Cost of Integrated Transport Infrastructure And Services</b>	<b>268,576</b>	<b>1,152,053</b>	<b>0</b>	<b>0</b>	<b>1,420,629</b>
<b>Total Cost of Community Access Roads</b>	<b>268,576</b>	<b>1,152,053</b>	<b>0</b>	<b>0</b>	<b>1,420,629</b>
<b>Total Cost of Roads and Engineering</b>	<b>268,576</b>	<b>1,152,053</b>	<b>0</b>	<b>0</b>	<b>1,420,629</b>

VOTE: 928 Sheema District

Water

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	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

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 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	3,600	0	0	3,600
223006 Water		0	1,500	0	0	1,500
227001 Travel inland		0	15,770	21,315	0	37,085
Total for LCIII: Sheema Central Div (Physical)		County: Sheema Municipal Council (Physical)				21,315
LCII: Nyakashambya Ward (Physical)	District Hqtrs	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			12,800
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	12,476	16,494	0	28,970
Total for LCIII: Sheema Central Div (Physical)		County: Sheema Municipal Council (Physical)				16,494
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 - Oils, Grease and Lubricants	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			11,694
228002 Maintenance-Transport Equipment		0	12,000	0	0	12,000
312135 Water Plants, pipelines and sewerage networks - Acquisition		0	0	153,448	0	153,448
Total for LCIII: Kigarama Subcounty		County: Sheema County				46,599
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			46,599
Total for LCIII: Masheruka Subcounty		County: Sheema County				60,250
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			60,250
Total for LCIII: Masheruka Town Council		County: Sheema County				46,599
LCII: Mabaare Ward	Rweicumu	Extension of piped water supply system from Rweicumu to Buringo in Masheruka Town Council	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			46,599
312139 Other Structures - Acquisition		0	0	50,000	0	50,000
Total for LCIII: Rugarama Subcounty		County: Sheema County				25,000

VOTE: 928 Sheema District

LCII: Rugarama	Murari Primary School	Other Structures - Construction Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	25,000
Total for LCIII: Kitagata Town Council		County: Sheema County		25,000
LCII: Muhito South Ward	Rwemihingo P/S	Other Structures - Construction Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	25,000
313135 Water Plants, pipelines and sewerage networks - Improvement		0	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
Total Cost of Environment, Social Health and Safety		134,570	50,546	259,757
Total Cost of Human Capital Development		134,570	50,546	259,757
Total Cost of Rural Water Supply and Sanitation		134,570	50,546	259,757
Total Cost of Water		134,570	50,546	259,757

VOTE: 928 Sheema District

Natural Resources

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	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
Other Transfers from Central Government	0	20,000
Programme Conditional Grant - Non Wage Recurrent	10,056	21,581
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					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management					
Key Service Area 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
<b>Total Cost of Ecosystems Restoration and Protection</b>	<b>304,104</b>	<b>5,960</b>	<b>0</b>	<b>0</b>	<b>310,064</b>
<b>Key Service Area 140038 Environmental Safeguards</b>					
227001 Travel inland	0	1,000	0	0	1,000
<b>Total Cost of Environmental Safeguards</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
<b>Key Service Area 560007 Regulation and Compliance</b>					
222001 Information and Communication Technology Services.	0	87	0	0	87
227001 Travel inland	0	1,600	0	0	1,600
<b>Total Cost of Regulation and Compliance</b>	<b>0</b>	<b>1,687</b>	<b>0</b>	<b>0</b>	<b>1,687</b>
<b>Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management</b>	<b>304,104</b>	<b>30,316</b>	<b>0</b>	<b>0</b>	<b>334,420</b>
<b>Programme 10 Sustainable Urbanisation And Housing</b>					
<b>Key Service Area 280002 Physical Planning</b>					
221009 Welfare and Entertainment	0	3,480	0	0	3,480
221011 Printing, Stationery, Photocopying and Binding	0	3,100	0	0	3,100
221012 Small Office Equipment	0	4,400	0	0	4,400
222001 Information and Communication Technology Services.	0	440	0	0	440
227001 Travel inland	0	3,680	0	0	3,680
227004 Fuel, Lubricants and Oils	0	4,900	0	0	4,900
<b>Total Cost of Physical Planning</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>20,000</b>
<b>Total Cost of Sustainable Urbanisation And Housing</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>20,000</b>
<b>Total Cost of Natural Resources Management</b>	<b>304,104</b>	<b>50,316</b>	<b>0</b>	<b>0</b>	<b>354,420</b>
<b>Total Cost of Natural Resources</b>	<b>304,104</b>	<b>50,316</b>	<b>0</b>	<b>0</b>	<b>354,420</b>

VOTE: 928 Sheema District

Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	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

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	5,767	0	0	5,767
Total Cost of Capacity Strengthening	0	5,767	0	0	5,767
Total Cost of Human Capital Development	0	5,767	0	0	5,767
Total Cost of Community Mobilisation	0	5,767	0	0	5,767

Service Area 20 Empowerment and Mindset Change

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					

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01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 12 Human Capital Development</b>					
<b>Key Service Area 000013 HIV/AIDS Mainstreaming</b>					
221008 Information and Communication Technology Supplies.	0	629	0	0	629
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	2,937	0	0	2,937
<b>Total Cost of HIV/AIDS Mainstreaming</b>	<b>0</b>	<b>5,566</b>	<b>0</b>	<b>0</b>	<b>5,566</b>
<b>Key Service Area 000021 Gender Mainstreaming services</b>					
221009 Welfare and Entertainment	0	3,000	0	0	3,000
227001 Travel inland	0	16,758	0	0	16,758
227004 Fuel, Lubricants and Oils	0	1,774	0	0	1,774
<b>Total Cost of Gender Mainstreaming services</b>	<b>0</b>	<b>21,532</b>	<b>0</b>	<b>0</b>	<b>21,532</b>
<b>Key Service Area 000023 Inspection and Monitoring</b>					
221009 Welfare and Entertainment	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	1,900	0	0	1,900
222001 Information and Communication Technology Services.	0	926	0	0	926
227001 Travel inland	0	15,123	0	0	15,123
227004 Fuel, Lubricants and Oils	0	5,000	0	0	5,000
<b>Total Cost of Inspection and Monitoring</b>	<b>0</b>	<b>23,949</b>	<b>0</b>	<b>0</b>	<b>23,949</b>
<b>Key Service Area 000036 Strategies and Project Development</b>					
211101 General Staff Salaries	108,368	0	0	0	108,368
221008 Information and Communication Technology Supplies.	0	400	0	0	400
221009 Welfare and Entertainment	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	2,500	0	0	2,500
222001 Information and Communication Technology Services.	0	500	0	0	500
227001 Travel inland	0	10,784	0	0	10,784
227004 Fuel, Lubricants and Oils	0	2,118	0	0	2,118
<b>Total Cost of Strategies and Project Development</b>	<b>108,368</b>	<b>17,302</b>	<b>0</b>	<b>0</b>	<b>125,670</b>
<b>Key Service Area 010008 Capacity Strengthening</b>					

VOTE: 928 Sheema District

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
227004 Fuel, Lubricants and Oils	0	5,317	0	0	5,317
<b>Total Cost of Capacity Strengthening</b>	<b>0</b>	<b>23,317</b>	<b>0</b>	<b>0</b>	<b>23,317</b>
<b>Key Service Area 320146 Support to special interest Groups</b>					
227001 Travel inland	0	3,686	0	0	3,686
<b>Total Cost of Support to special interest Groups</b>	<b>0</b>	<b>3,686</b>	<b>0</b>	<b>0</b>	<b>3,686</b>
<b>Total Cost of Human Capital Development</b>	<b>108,368</b>	<b>95,353</b>	<b>0</b>	<b>0</b>	<b>203,721</b>
<b>Total Cost of Empowerment and Mindset Change</b>	<b>108,368</b>	<b>95,353</b>	<b>0</b>	<b>0</b>	<b>203,721</b>
<b>Total Cost of Community Based Services</b>	<b>108,368</b>	<b>101,120</b>	<b>0</b>	<b>0</b>	<b>209,488</b>

VOTE: 928 Sheema District

Planning

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	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
Development Revenues	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		
Recurrent Expenditure		
Wage	60,338	60,338
Non Wage	116,803	63,284
Development Expenditure		
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					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming	0	1,000	0	0	1,000
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

<b>Total for LCIII: Sheema Central Div (Physical)</b>		<b>County: Sheema Municipal Council (Physical)</b>			<b>11,109</b>
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
<b>Total for LCIII: Sheema Central Div (Physical)</b>		<b>County: Sheema Municipal Council (Physical)</b>			<b>2,905</b>
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
<b>Total for LCIII: Sheema Central Div (Physical)</b>		<b>County: Sheema Municipal Council (Physical)</b>			<b>600</b>
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
<b>Total for LCIII: Sheema Central Div (Physical)</b>		<b>County: Sheema Municipal Council (Physical)</b>			<b>1,000</b>
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
<b>Total for LCIII: Sheema Central Div (Physical)</b>		<b>County: Sheema Municipal Council (Physical)</b>			<b>13,221</b>
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
<b>Total for LCIII: Sheema Central Div (Physical)</b>		<b>County: Sheema Municipal Council (Physical)</b>			<b>5,745</b>
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
<b>Total for LCIII: Sheema Central Div (Physical)</b>		<b>County: Sheema Municipal Council (Physical)</b>			<b>3,500</b>
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

<b>Total for LCIII: Kasaana Subcounty</b>		<b>County: Sheema County</b>			<b>33,875</b>	
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	
<b>Total for LCIII: Masheruka Subcounty</b>		<b>County: Sheema County</b>			<b>45,000</b>	
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	
<b>Total for LCIII: Kakindo Town Council</b>		<b>County: Sheema County</b>			<b>33,875</b>	
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	
<b>Total for LCIII: Masheruka Town Council</b>		<b>County: Sheema County</b>			<b>2,938</b>	
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
<b>Total for LCIII: Sheema Central Div (Physical)</b>		<b>County: Sheema Municipal Council (Physical)</b>			<b>10,000</b>	
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
<b>Total for LCIII: Sheema Central Div (Physical)</b>		<b>County: Sheema Municipal Council (Physical)</b>			<b>1,500</b>	
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	
<b>Total Cost of Planning and Budgeting services</b>		<b>60,338</b>	<b>36,964</b>	<b>165,268</b>	<b>0</b>	<b>262,570</b>
<b>Key Service Area 000023 Inspection and Monitoring</b>						
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
<b>Total Cost of Inspection and Monitoring</b>		<b>0</b>	<b>16,440</b>	<b>0</b>	<b>0</b>	<b>16,440</b>
<b>Key Service Area 560019 Data Management and Dissemination</b>						
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 Approved 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

Approved 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	4,000	0	0	4,000
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	16,500	0	0	16,500
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

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved 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					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 05 Tourism Development					
Key Service Area 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