

# 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

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<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Programme Conditional Grant - Wage Recurrent	21,941,892	22,780,803
Transitional Conditional Grant - Development	14,815	414,815
<b>Other Government Transfers</b>	<b>621,595</b>	<b>803,377</b>
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
<b>External Financing</b>	<b>959,377</b>	<b>132,956</b>
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
<b>Total Revenues Shares</b>	<b>38,990,193</b>	<b>40,735,020</b>

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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

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<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
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>
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

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<i>Uganda Shillings Thousands</i>	<b>2024/25 Approved Budget</b>	<b>2025/26 Approved Budget</b>
<b>Internal Audit</b>	<b>51,060</b>	<b>98,624</b>
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

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

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

##### Service Area 10 Administration and Management

Approved Budget Estimates for FY 2025/26					
<i>Ushs Thousands</i>					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 11 Digital Transformation</b>					
<b>Key Service Area 300010 Innovation Fund Management</b>					

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221017 Membership dues and Subscription fees.	0	1,097	0	0	1,097
227001 Travel inland	0	3,000	0	0	3,000
<b>Total Cost of Innovation Fund Management</b>	<b>0</b>	<b>4,097</b>	<b>0</b>	<b>0</b>	<b>4,097</b>
<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>					

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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>

## 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
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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>

**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 Kyangyenya Subcounty**

# VOTE: 928 Sheema District

## 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>
<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>

# VOTE: 928 Sheema District

<b>Total Cost of Administration and Management</b>	0	200,320	12,103	0	212,423
<b>Total Cost of 237569 Bugongi Town Council</b>	0	200,320	12,103	0	212,423

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

**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>	0	97,771	11,452	0	109,223
<b>Total Cost of Public Sector Transformation</b>	0	97,771	11,452	0	109,223
<b>Total Cost of Administration and Management</b>	0	97,771	11,452	0	109,223
<b>Total Cost of 237571 Kakindo Town Council</b>	0	97,771	11,452	0	109,223

**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>					

# VOTE: 928 Sheema District

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				
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**

# VOTE: 928 Sheema District

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

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	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
<b>Total Revenues Shares</b>	<b>249,589</b>	<b>262,588</b>

### B: Breakdown of Department Expenditures

<b>Recurrent Expenditure</b>		
Wage	172,207	172,207
Non Wage	77,381	90,381
<b>Development Expenditure</b>		
Domestic Development	0	0
External Financing	0	0
<b>Total Expenditure</b>	<b>249,589</b>	<b>262,588</b>

### 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						
<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 16 Governance And Security</b>						
<b>Key Service Area 000061 Management of Government Accounts</b>						
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	

# VOTE: 928 Sheema District

227001 Travel inland	0	6,000	0	0	6,000
227004 Fuel, Lubricants and Oils	0	8,000	0	0	8,000
<b>Total Cost of Management of Government Accounts</b>	<b>0</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>30,000</b>
<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

**VOTE: 928** Sheema District

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

## Statutory bodies

### B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	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
<b>Development Revenues</b>	51,415	55,600
District Discretionary Equalisation Development Grant	45,252	45,252
Locally Raised Revenues	6,164	10,348
<b>Total Revenues Shares</b>	<b>684,344</b>	<b>696,657</b>
<b>B: Breakdown of Department Expenditures</b>		
<b>Recurrent Expenditure</b>		
Wage	277,139	277,139
Non Wage	355,790	363,918
<b>Development Expenditure</b>		
Domestic Development	51,415	55,600
External Financing	0	0
<b>Total Expenditure</b>	<b>684,344</b>	<b>696,657</b>

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

#### Service Area 10 Legislation and Oversight

Approved Budget Estimates for FY 2025/26					
<i>Ushs Thousands</i>	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>01 Higher LG Services</b>					
<b>Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management</b>					
<b>Key Service Area 000078 Land Management</b>					
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
<b>Total Cost of Land Management</b>	<b>0</b>	<b>6,301</b>	<b>0</b>	<b>0</b>	<b>6,301</b>

# VOTE: 928 Sheema District

<b>Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management</b>	<b>0</b>	<b>6,301</b>	<b>0</b>	<b>0</b>	<b>6,301</b>
<b>Programme 14 Public Sector Transformation</b>					
<b>Key Service Area 000007 Procurement and Disposal Services</b>					
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>
<b>Key Service Area 000049 Recruitment services</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	10,000	6,200	0	16,200
<b>Total for LCIII:</b>		<b>County:</b>			<b>6,200</b>
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
221001 Advertising and Public Relations	0	2,500	4,000	0	6,500
<b>Total for LCIII: Sheema Central Div (Physical)</b>		<b>County: Sheema Municipal Council (Physical)</b>			<b>4,000</b>
LCII: Nyakashambya Ward (Physical) District Headquarters		Media - Adverts	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		4,000
221003 Staff Training	0	0	1,000	0	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) District Hqtrs		Staff Training - Allowances	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		1,000
221008 Information and Communication Technology Supplies.	0	0	1,000	0	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) District Headquarters		ICT - Tablet Computers	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		1,000
221009 Welfare and Entertainment	0	2,000	4,390	0	6,390
<b>Total for LCIII: Sheema Central Div (Physical)</b>		<b>County: Sheema Municipal Council (Physical)</b>			<b>4,390</b>
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
221011 Printing, Stationery, Photocopying and Binding	0	0	2,000	0	2,000

# VOTE: 928 Sheema District

<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 Headquarters	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds		2,000	
221012 Small Office Equipment		0	0	1,000	0	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)	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>	

# VOTE: 928 Sheema District

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) 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) 15,760</b>		
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 20,000 0</b>	<b>26,301</b>
<b>Total Cost of Governance And Security</b>		<b>0</b>	<b>39,701 20,000 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) 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 10,348 0</b>	<b>568,102</b>
<b>Total Cost of Regional Balanced Development</b>		<b>277,139</b>	<b>280,614 10,348 0</b>	<b>568,102</b>
<b>Total Cost of Legislation and Oversight</b>		<b>277,139</b>	<b>363,918 55,600 0</b>	<b>696,657</b>
<b>Total Cost of Statutory bodies</b>		<b>277,139</b>	<b>363,918 55,600 0</b>	<b>696,657</b>

**VOTE: 928** Sheema District

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# VOTE: 928 Sheema District

## Production and Marketing

### B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	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
<b>Development Revenues</b>	237,623	185,154
Programme Conditional Grant - Development	237,623	185,154
<b>Total Revenues Shares</b>	<b>2,011,324</b>	<b>2,123,028</b>

### B: Breakdown of Department Expenditures

<b>Recurrent Expenditure</b>		
Wage	1,388,035	1,172,029
Non Wage	385,667	765,845
<b>Development Expenditure</b>		
Domestic Development	237,623	185,154
External Financing	0	0
<b>Total Expenditure</b>	<b>2,011,324</b>	<b>2,123,028</b>

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

#### Service Area 10 Agricultural Extension

Approved Budget Estimates for FY 2025/26					
<i>Ushs Thousands</i>					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 01 Agro-Industrialization</b>					
<b>Key Service Area 000089 Climate Change Mitigation</b>					
227001 Travel inland	0	8,973	0	0	8,973
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
<b>Total Cost of Climate Change Mitigation</b>	<b>0</b>	<b>14,973</b>	<b>0</b>	<b>0</b>	<b>14,973</b>

# VOTE: 928 Sheema District

## Key Service Area 010016 Farmer mobilisation and sensitisation

227001 Travel inland	0	176,000	0	0	176,000
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>

## Key Service Area 010074 Vector and disease control

227001 Travel inland	0	6,770	0	0	6,770
227004 Fuel, Lubricants and Oils	0	8,203	0	0	8,203
<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>

## Total Cost of Agro-Industrialization

## Total Cost of Agricultural Extension

## Service Area 20 Agricultural Production

### Approved Budget Estimates for FY 2025/26

#### Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
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## Programme 01 Agro-Industrialization

### Key Service Area 010036 Water for production management systems

221009 Welfare and Entertainment	0	0	11,160	0	11,160
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<b>Total for LCIII: Sheema Central Div (Physical)</b>	<b>County: Sheema Municipal Council (Physical)</b>				<b>11,160</b>
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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
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221011 Printing, Stationery, Photocopying and Binding	0	0	3,093	0	3,093
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<b>Total for LCIII: Sheema Central Div (Physical)</b>	<b>County: Sheema Municipal Council (Physical)</b>				<b>3,093</b>
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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
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222001 Information and Communication Technology Services.	0	0	4,000	0	4,000
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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)	Around the District	Telecommunication Services - Airtime and Mobile Phone Services	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development		4,000
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224003 Agricultural Supplies and Services	0	0	6,743	0	6,743
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# VOTE: 928 Sheema District

<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>	
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</b>	<b>95,134</b>	<b>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	

# VOTE: 928 Sheema District

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>
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		
<b>Total for LCIII: Masheruka Town Council</b>		<b>County: Sheema County</b>				<b>14,900</b>
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
<b>Total for LCIII: Kigarama Subcounty</b>		<b>County: Sheema County</b>				<b>16,000</b>
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		
<b>Total Cost of Post-harvest handling, storage and processing</b>		<b>1,172,029</b>	<b>299,985</b>	<b>90,021</b>	<b>0</b>	<b>1,562,034</b>
<b>Key Service Area 010074 Vector and disease control</b>						
227001 Travel inland		0	5,579	0	0	5,579
227004 Fuel, Lubricants and Oils		0	18,525	0	0	18,525
<b>Total Cost of Vector and disease control</b>		<b>0</b>	<b>24,104</b>	<b>0</b>	<b>0</b>	<b>24,104</b>
<b>Total Cost of Agro-Industrialization</b>		<b>1,172,029</b>	<b>371,985</b>	<b>185,154</b>	<b>0</b>	<b>1,729,168</b>
<b>Total Cost of Agricultural Production</b>		<b>1,172,029</b>	<b>371,985</b>	<b>185,154</b>	<b>0</b>	<b>1,729,168</b>
<b>Service Area 30 Agricultural Value Chain Services</b>						

# 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 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>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>0</b>	<b>103,427</b>
<b>Total Cost of Agro-Industrialization</b>	<b>0</b>	<b>139,319</b>	<b>0</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>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>0</b>	<b>2,123,028</b>

# VOTE: 928 Sheema District

## Health

### B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	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
<b>Development Revenues</b>	1,345,677	827,404
Programme Conditional Grant - Development	386,300	694,449
External Financing	959,377	132,956
<b>Total Revenues Shares</b>	<b>9,538,541</b>	<b>9,175,055</b>
<b>B: Breakdown of Department Expenditures</b>		
<b>Recurrent Expenditure</b>		
Wage	7,278,520	7,419,199
Non Wage	914,345	928,451
<b>Development Expenditure</b>		
Domestic Development	386,300	694,449
External Financing	959,377	132,956
<b>Total Expenditure</b>	<b>9,538,541</b>	<b>9,175,055</b>

### 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
<b>Programme 12 Human Capital Development</b>					
<b>Key Service Area 320165 Primary Health care services</b>					
263308 Sector Conditional Grant (Non-Wage)	0	396,258	0	0	396,258
<b>Total for LCIII: Kasaana Subcounty</b>	<b>County: Sheema County</b>				<b>52,806</b>

# VOTE: 928 Sheema District

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
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: Kyangyenyi 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	Masyoro	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

# VOTE: 928 Sheema District

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 HEALTHCENTRE 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
<b>Total for LCIII: Kakindo Town Council</b>		<b>County: Sheema County</b>		<b>36,629</b>
LCII: Kyangundu Ward	Kakindo	KYANGYENYI HEALTHCENTRE 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 HEALTHCENTRE 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>

# VOTE: 928 Sheema District

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>

## Service Area 20 Hospital Services

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

## 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
<b>Programme 12 Human Capital Development</b>					
<b>Key Service Area 000013 HIV/AIDS Mainstreaming</b>					

# VOTE: 928 Sheema District

227001 Travel inland		0	6,000	0	0	6,000
227004 Fuel, Lubricants and Oils		0	4,000	0	0	4,000
<b>Total Cost of HIV/AIDS Mainstreaming</b>		<b>0</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>10,000</b>
<b>Key Service Area 000016 Environment, Social Health and Safety</b>						
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
<b>Total Cost of Environment, Social Health and Safety</b>		<b>0</b>	<b>14,088</b>	<b>0</b>	<b>0</b>	<b>14,088</b>
<b>Key Service Area 000039 Policies, Regulations and Standards</b>						
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
<b>Total for LCIII: Sheema Central Div (Physical)</b>						<b>12,000</b>
LCII: Nyakashambya Ward (Physical)	District Htrs					12,000
			Media -	Source: External Financing 451-Global		
			Promotional and	Alliance for Vaccines and Immunization (GAVI)		
			Public Awareness			
			Campaigns			
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
<b>Total for LCIII: Sheema Central Div (Physical)</b>						<b>20,000</b>
LCII: Nyakashambya Ward (Physical)	District Hqtrs					20,000
			Telecommunicatio	Source: External Financing 451-Global		
			n Services -	Alliance for Vaccines and Immunization (GAVI)		
			Airtime and			
			Mobile Phone			
			Services			
224001 Medical Supplies and Services		0	0	1,500	0	1,500
<b>Total for LCIII: Sheema Central Div (Physical)</b>						<b>1,500</b>
LCII: Nyakashambya Ward (Physical)	Medical Stores					1,500
			Equipment -	Source: Programme Conditional Grant -		
			Cylinders	Development 153-o/w Health Development -		
				Formula and performance part		
227001 Travel inland		0	13,287	14,000	93,756	121,043
<b>Total for LCIII: Sheema Central Div (Physical)</b>						<b>107,756</b>

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LCII: Nyakashambya Ward (Physical)	DHOz Office	Travel Inland - Facilitation	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	4,000		
LCII: Nyakashambya Ward (Physical)	District Hqtrs	Travel Inland - Facilitation	Source: External Financing 436-Global Fund for HIV, TB & Malaria	5,000		
LCII: Nyakashambya Ward (Physical)	District Hqtrs	Travel Inland - Facilitation	Source: External Financing 445-World Health Organisation (WHO)	8,000		
LCII: Nyakashambya Ward (Physical)	District Hqtrs	Travel Inland - Facilitation	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)	80,756		
LCII: Nyakashambya Ward (Physical)	Projects around the District	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 152-o/w Health Development - Facility upgrades	10,000		
227004 Fuel, Lubricants and Oils		0	26,260	20,727	7,200	54,187
<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	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		
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		

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<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>

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## Education

### B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	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
<b>Development Revenues</b>	369,559	220,037
Programme Conditional Grant - Development	369,559	220,037
<b>Total Revenues Shares</b>	<b>16,466,414</b>	<b>17,529,282</b>
<b>B: Breakdown of Department Expenditures</b>		
<b>Recurrent Expenditure</b>		
Wage	13,565,167	14,679,016
Non Wage	2,531,688	2,630,229
<b>Development Expenditure</b>		
Domestic Development	369,559	220,037
External Financing	0	0
<b>Total Expenditure</b>	<b>16,466,414</b>	<b>17,529,282</b>

### 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
<b>Programme 12 Human Capital Development</b>					
<b>Key Service Area 000063 Quality Assurance Systems</b>					
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

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<b>Total Cost of Quality Assurance Systems</b>		<b>5,664,918</b>	<b>28,395</b>	<b>0</b>	<b>0</b>	<b>5,693,313</b>
<b>Key Service Area 320162 Capitation (Primary)</b>						
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.	NYAKASHARAR A P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			8,650
LCII: Bwayegamba	NYAKWEBUNDIKA P.S.	NYAKWEBUNDI KA 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

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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
<b>Total for LCIII: Kyangyenye Subcounty</b>		<b>County: Sheema County</b>		<b>61,490</b>
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
<b>Total for LCIII: Masheruka Subcounty</b>		<b>County: Sheema County</b>		<b>37,090</b>
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

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LCII: Nyabwina	Nyabwina	Nyabwina	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,150
<b>Total for LCIII: Bugongi Town Council</b>		<b>County: Sheema County</b>		<b>58,957</b>
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
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

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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	RUHOROBERO P.S.	RUHOROBERO 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
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

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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

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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
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

# VOTE: 928 Sheema District

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		
<b>Total Cost of Capitation (Primary)</b>		<b>0</b>	<b>695,846</b>	<b>0</b>	<b>0</b>	<b>695,846</b>
<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>

## Service Area 20 Secondary Education

### 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 320158 Capitation (Secondary)</b>						
263308 Sector Conditional Grant (Non-Wage)		0	1,431,472	0	0	1,431,472
<b>Total for LCIII: Masheruka Subcounty</b>		<b>County: Sheema County</b>				<b>176,512</b>
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
<b>Total for LCIII: Missing Subcounty</b>		<b>County: Missing County</b>				<b>1,254,960</b>
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

# VOTE: 928 Sheema District

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			
<b>Total Cost of Capitation (Secondary)</b>		<b>0</b>	<b>1,431,472</b>	<b>0</b>	<b>0</b>	<b>1,431,472</b>	
<b>Key Service Area 320159 Secondary Education Services</b>							
211101 General Staff Salaries		8,190,835	0	0	0	8,190,835	
<b>Total Cost of Secondary Education Services</b>		<b>8,190,835</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,190,835</b>	
<b>Total Cost of Human Capital Development</b>		<b>8,190,835</b>	<b>1,431,472</b>	<b>0</b>	<b>0</b>	<b>9,622,307</b>	
<b>Total Cost of Secondary Education</b>		<b>8,190,835</b>	<b>1,431,472</b>	<b>0</b>	<b>0</b>	<b>9,622,307</b>	
<b>Service Area 30 Skills Development</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 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>	



# VOTE: 928 Sheema District

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>						
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

# VOTE: 928 Sheema District

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>

**Service Area 50 Special Needs Education**

**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 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

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	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
<b>Total Revenues Shares</b>	<b>1,419,161</b>	<b>1,420,629</b>
<b>B: Breakdown of Department Expenditures</b>		
<b>Recurrent Expenditure</b>		
Wage	268,576	268,576
Non Wage	1,150,585	1,152,053
<b>Development Expenditure</b>		
Domestic Development	0	0
External Financing	0	0
<b>Total Expenditure</b>	<b>1,419,161</b>	<b>1,420,629</b>

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

#### Service Area 10 Community Access Roads

Approved Budget Estimates for FY 2025/26					
<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 09 Integrated Transport Infrastructure And Services</b>					
<b>Key Service Area 000017 Infrastructure Development and Management</b>					
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

# VOTE: 928 Sheema District

227001 Travel inland	0	29,500	0	0	29,500
227004 Fuel, Lubricants and Oils	0	78,967	0	0	78,967
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**

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	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
<b>Development Revenues</b>	435,715	259,757
Programme Conditional Grant - Development	420,900	244,942
Transitional Conditional Grant - Development	14,815	14,815
<b>Total Revenues Shares</b>	<b>620,786</b>	<b>444,873</b>
<b>B: Breakdown of Department Expenditures</b>		
<b>Recurrent Expenditure</b>		
Wage	134,570	134,570
Non Wage	50,501	50,546
<b>Development Expenditure</b>		
Domestic Development	435,715	259,757
External Financing	0	0
<b>Total Expenditure</b>	<b>620,786</b>	<b>444,873</b>

**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
<b>Programme 12 Human Capital Development</b>					
<b>Key Service Area 000016 Environment, Social Health and Safety</b>					
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

# VOTE: 928 Sheema District

<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 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
<b>Total for LCIII: Sheema Central Div (Physical)</b>		<b>County: Sheema Municipal Council (Physical)</b>			<b>21,315</b>	
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
<b>Total for LCIII: Sheema Central Div (Physical)</b>		<b>County: Sheema Municipal Council (Physical)</b>			<b>16,494</b>	
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
<b>Total for LCIII: Kigarama Subcounty</b>		<b>County: Sheema County</b>			<b>46,599</b>	
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
<b>Total for LCIII: Masheruka Subcounty</b>		<b>County: Sheema County</b>			<b>60,250</b>	
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
<b>Total for LCIII: Masheruka Town Council</b>		<b>County: Sheema County</b>			<b>46,599</b>	

# VOTE: 928 Sheema District

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
<b>Total for LCIII: Rugarama Subcounty</b>		<b>County: Sheema County</b>			<b>25,000</b>	
LCII: Rugarama	Murari Primary School	Other Structures - Construction Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	25,000		
<b>Total for LCIII: Kitagata Town Council</b>		<b>County: Sheema County</b>			<b>25,000</b>	
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	0	17,000
<b>Total for LCIII: Sheema Central Div (Physical)</b>		<b>County: Sheema Municipal Council (Physical)</b>			<b>17,000</b>	
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		
<b>Total Cost of Environment, Social Health and Safety</b>		<b>134,570</b>	<b>50,546</b>	<b>259,757</b>	<b>0</b>	<b>444,873</b>
<b>Total Cost of Human Capital Development</b>		<b>134,570</b>	<b>50,546</b>	<b>259,757</b>	<b>0</b>	<b>444,873</b>
<b>Total Cost of Rural Water Supply and Sanitation</b>		<b>134,570</b>	<b>50,546</b>	<b>259,757</b>	<b>0</b>	<b>444,873</b>
<b>Total Cost of Water</b>		<b>134,570</b>	<b>50,546</b>	<b>259,757</b>	<b>0</b>	<b>444,873</b>

# VOTE: 928 Sheema District

## Natural Resources

### B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	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
<b>Total Revenues Shares</b>	<b>319,895</b>	<b>354,420</b>
<b>B: Breakdown of Department Expenditures</b>		
<b>Recurrent Expenditure</b>		
Wage	304,104	304,104
Non Wage	15,791	50,316
<b>Development Expenditure</b>		
Domestic Development	0	0
External Financing	0	0
<b>Total Expenditure</b>	<b>319,895</b>	<b>354,420</b>

### 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
<b>Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management</b>					
<b>Key Service Area 000024 Compliance and Enforcement Services</b>					
227001 Travel inland	0	10,000	0	0	10,000
<b>Total Cost of Compliance and Enforcement Services</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>10,000</b>
<b>Key Service Area 000089 Climate Change Mitigation</b>					
227001 Travel inland	0	5,668	0	0	5,668
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000

# VOTE: 928 Sheema District

<b>Total Cost of Climate Change Mitigation</b>	<b>0</b>	<b>11,668</b>	<b>0</b>	<b>0</b>	<b>11,668</b>
<b>Key Service Area 140021 Ecosystems Restoration and Protection</b>					
211101 General Staff Salaries	304,104	0	0	0	304,104
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

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	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
<b>Total Revenues Shares</b>	<b>194,346</b>	<b>209,488</b>

### B: Breakdown of Department Expenditures

<b>Recurrent Expenditure</b>		
Wage	108,368	108,368
Non Wage	85,977	101,120
<b>Development Expenditure</b>		
Domestic Development	0	0
External Financing	0	0
<b>Total Expenditure</b>	<b>194,346</b>	<b>209,488</b>

### 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
<b>Programme 12 Human Capital Development</b>					
<b>Key Service Area 010008 Capacity Strengthening</b>					
227001 Travel inland	0	5,767	0	0	5,767
<b>Total Cost of Capacity Strengthening</b>	<b>0</b>	<b>5,767</b>	<b>0</b>	<b>0</b>	<b>5,767</b>
<b>Total Cost of Human Capital Development</b>	<b>0</b>	<b>5,767</b>	<b>0</b>	<b>0</b>	<b>5,767</b>
<b>Total Cost of Community Mobilisation</b>	<b>0</b>	<b>5,767</b>	<b>0</b>	<b>0</b>	<b>5,767</b>

#### Service Area 20 Empowerment and Mindset Change



# VOTE: 928 Sheema District

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>					
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

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	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
<b>Development Revenues</b>	103,485	165,268
District Discretionary Equalisation Development Grant	103,485	165,268
<b>Total Revenues Shares</b>	<b>280,626</b>	<b>288,890</b>
<b>B: Breakdown of Department Expenditures</b>		
<b>Recurrent Expenditure</b>		
Wage	60,338	60,338
Non Wage	116,803	63,284
<b>Development Expenditure</b>		
Domestic Development	103,485	165,268
External Financing	0	0
<b>Total Expenditure</b>	<b>280,626</b>	<b>288,890</b>

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

#### Service Area 10 Planning and Statistics

Approved Budget Estimates for FY 2025/26					
<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 000013 HIV/AIDS Mainstreaming</b>					
227001 Travel inland	0	1,000	0	0	1,000
<b>Total Cost of HIV/AIDS Mainstreaming</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
<b>Total Cost of Human Capital Development</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
<b>Programme 18 Development Plan Implementation</b>					
<b>Key Service Area 000006 Planning and Budgeting services</b>					

# VOTE: 928 Sheema District

211101 General Staff Salaries		60,338	0	0	0	60,338
221003 Staff Training		0	0	11,109	0	11,109
<b>Total for LCIII: Sheema Central Div (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	0	2,600
221009 Welfare and Entertainment		0	3,000	2,905	0	5,905
<b>Total for LCIII: Sheema Central Div (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	0	5,600
<b>Total for LCIII: Sheema Central Div (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	0	1,000
222001 Information and Communication Technology Services.		0	2,500	0	0	2,500
225202 Environment Impact Assessment for Capital Works		0	0	1,000	0	1,000
<b>Total for LCIII: Sheema Central Div (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	0	13,221
<b>Total for LCIII: Sheema Central Div (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	0	20,609
<b>Total for LCIII: Sheema Central Div (Physical)</b>						<b>5,745</b>

# VOTE: 928 Sheema District

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 0	11,500		
<b>Total for LCIII: Sheema Central Div (Physical)</b>		<b>County: Sheema Municipal Council (Physical) 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 0	115,688		
<b>Total for LCIII: Kasaana Subcounty</b>		<b>County: Sheema County 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 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 33,875</b>				
LCII: Kyangyenyei 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 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) 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) 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

# VOTE: 928 Sheema District

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

# VOTE: 928 Sheema District

**Internal Audit**

**B1: Overview of Department Revenues and Expenditures by Source**

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	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
<b>Total Revenues Shares</b>	<b>51,060</b>	<b>98,624</b>
<b>B: Breakdown of Department Expenditures</b>		
<b>Recurrent Expenditure</b>		
Wage	39,769	39,769
Non Wage	11,292	58,855
<b>Development Expenditure</b>		
Domestic Development	0	0
External Financing	0	0
<b>Total Expenditure</b>	<b>51,060</b>	<b>98,624</b>

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

**Service Area 10 Compliance**

Approved Budget Estimates for FY 2025/26					
<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 16 Governance And Security</b>					
<b>Key Service Area 00001 Audit and Risk Management</b>					
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

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263402 Transfer to Other Government Units		0	35,000	0	0	35,000
<b>Total for LCIII: Sheema Central Div (Physical)</b>						<b>35,000</b>
<b>County: Sheema Municipal Council (Physical)</b>						
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
<b>Total Cost of Audit and Risk Management</b>		<b>39,769</b>	<b>58,855</b>	<b>0</b>	<b>0</b>	<b>98,624</b>
<b>Total Cost of Governance And Security</b>		<b>39,769</b>	<b>58,855</b>	<b>0</b>	<b>0</b>	<b>98,624</b>
<b>Total Cost of Compliance</b>		<b>39,769</b>	<b>58,855</b>	<b>0</b>	<b>0</b>	<b>98,624</b>
<b>Total Cost of Internal Audit</b>		<b>39,769</b>	<b>58,855</b>	<b>0</b>	<b>0</b>	<b>98,624</b>

# VOTE: 928 Sheema District

## Trade, Industry and Local Development

### B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	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
<b>Development Revenues</b>	6,477	0
Programme Conditional Grant - Development	6,477	0
<b>Total Revenues Shares</b>	<b>66,639</b>	<b>91,429</b>
<b>B: Breakdown of Department Expenditures</b>		
<b>Recurrent Expenditure</b>		
Wage	45,336	45,336
Non Wage	14,825	46,093
<b>Development Expenditure</b>		
Domestic Development	6,477	0
External Financing	0	0
<b>Total Expenditure</b>	<b>66,639</b>	<b>91,429</b>

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

#### Service Area 10 Commercial Services

Approved Budget Estimates for FY 2025/26					
<b>Ushs Thousands</b>					
<b>01 Higher LG Services</b>	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 05 Tourism Development</b>					
<b>Key Service Area 120012 Tourism Investment, Promotion and Marketing</b>					
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

# VOTE: 928 Sheema District

<b>Total Cost of Tourism Investment, Promotion and Marketing</b>	0	10,795	0	0	10,795
<b>Total Cost of Tourism Development</b>	0	10,795	0	0	10,795
<b>Programme 07 Private Sector Development</b>					
<b>Key Service Area 190036 Trade Development</b>					
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
<b>Total Cost of Trade Development</b>	<b>45,336</b>	<b>35,298</b>	<b>0</b>	<b>0</b>	<b>80,634</b>
<b>Total Cost of Private Sector Development</b>	<b>45,336</b>	<b>35,298</b>	<b>0</b>	<b>0</b>	<b>80,634</b>
<b>Total Cost of Commercial Services</b>	<b>45,336</b>	<b>46,093</b>	<b>0</b>	<b>0</b>	<b>91,429</b>
<b>Total Cost of Trade, Industry and Local Development</b>	<b>45,336</b>	<b>46,093</b>	<b>0</b>	<b>0</b>	<b>91,429</b>