VOTE: 844 Kakumiro District

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**897,670**	**1,347,670**
o/w Higher Local Government	309,234	755,621
o/w Lower Local Government	588,436	592,049
Discretionary Government Transfers	**5,943,059**	**6,322,898**
o/w Higher Local Government	4,943,979	5,262,047
o/w Lower Local Government	999,080	1,060,851
Conditional Government Transfers	**34,858,810**	**34,657,136**
o/w Higher Local Government	34,858,810	34,657,136
o/w Lower Local Government	0	0
Other Government Transfers	**867,175**	**920,975**
o/w Higher Local Government	867,175	920,975
o/w Lower Local Government	0	0
External Financing	**460,000**	**460,000**
o/w Higher Local Government	460,000	460,000
o/w Lower Local Government	0	0
Grand Total	**43,026,715**	**43,708,679**
o/w Higher Local Government	41,439,198	42,055,780
o/w Lower Local Government	1,587,516	1,652,900

VOTE: 844 Kakumiro District

A2:Revenue Performance, Plans and Projections by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**897,670**	**1,347,670**
Business licenses	308,707	358,135
Environmental Levies	12,500	12,500
Local Services Tax-Payable By Individuals	97,000	97,000
Market /Gate Charges	65,000	200,000
Other permits	85,963	43,686
Other taxes on specific services	28,500	28,500
Property related Duties/Fees	150,000	7,849
Sector Development Grant	150,000	600,000
Discretionary Government Transfers	**5,592,705**	**6,322,898**
District Discretionary Equalisation Development Grant	940,235	1,118,549
District Unconditional Grant Non-Wage	1,307,432	1,340,021
District Unconditional Grant Wage	3,007,888	3,496,054
Urban Discretionary Equalisation Development Grant	93,292	120,579
Urban Unconditional Non-Wage	243,858	247,695
Conditional Government Transfers	**34,858,810**	**34,657,136**
Programme Conditional Grant - Non Wage Recurrent	8,028,699	8,564,773
Programme Conditional Grant - Development	4,705,065	2,291,494
Programme Conditional Grant - Wage Recurrent	20,460,231	23,336,055
Transitional Conditional Grant - Development	1,664,815	464,815
Other Government Transfers	**867,175**	**920,975**
Agro Forestry Activities	38,000	38,000
GROW Project	22,000	22,000
Micro Projects under Luwero Rwenzori Development Programme	0	133,333
Physical Planning	0	20,000
Support to PLE (UNEB)	31,600	35,400
Uganda Climate Smart Agricultural Transformation Project	230,335	230,335
Uganda Road Fund (URF)	417,240	417,240
Uganda Women Enterpreneurship Program(UWEP)	15,000	15,000
Youth Livelihood Programme (YLP)	113,000	9,667
External Financing	**460,000**	**460,000**
Baylor International (Uganda)	40,000	58,000

VOTE: 844 Kakumiro District

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Global Alliance for Vaccines and Immunization (GAVI)	420,000	402,000
Total Revenues Shares	**42,676,360**	**43,708,679**

VOTE: 844 Kakumiro District

A3: Summary of Programme Allocations For FY 2026/27

Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	**2,659,955**	**600,000**	**230,335**	**0**	**3,490,290**
o/w: Wage:	1,591,800	0	0	0	1,591,800
Non-Wage Recurrent:	623,537	0	0	0	623,537
Development:	444,618	600,000	230,335	0	1,274,953
Tourism Development	**266,524**	**2,790**	**34,222**	**0**	**303,536**
o/w: Wage:	247,718	0	0	0	247,718
Non-Wage Recurrent:	18,807	2,790	0	0	21,597
Development:	0	0	34,222	0	34,222
Natural Resources, Environment, Climate Change, Land and Water Management	**411,791**	**14,169**	**38,000**	**0**	**463,960**
o/w: Wage:	274,652	0	0	0	274,652
Non-Wage Recurrent:	131,139	14,169	0	0	145,308
Development:	6,000	0	38,000	0	44,000
Private Sector Development	**200,370**	**1,184**	**0**	**0**	**201,554**
o/w: Wage:	142,831	0	0	0	142,831
Non-Wage Recurrent:	57,539	1,184	0	0	58,723
Development:	0	0	0	0	0
Integrated Transport Infrastructure and Services	**1,000,000**	**0**	**383,018**	**0**	**1,383,018**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	1,000,000	0	0	0	1,000,000
Development:	0	0	383,018	0	383,018
Sustainable Urbanisation and Housing	**0**	**0**	**20,000**	**0**	**20,000**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	0	0	0	0
Development:	0	0	20,000	0	20,000
Digital Transformation	**19,600**	**4,787**	**0**	**0**	**24,387**
o/w: Wage:	0	0	0	0	0

VOTE: 844 Kakumiro District

Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Non-Wage Recurrent:	5,600	4,787	0	0	10,387
Development:	14,000	0	0	0	14,000
Human Capital Development	**29,197,741**	**12,772**	**215,400**	**0**	**29,885,914**
o/w: Wage:	22,574,542	0	0	0	22,574,542
Non-Wage Recurrent:	4,517,508	12,772	0	0	4,530,280
Development:	2,105,691	0	215,400	460,000	2,781,091
Public Sector Transformation	**4,358,724**	**39,562**	**0**	**0**	**4,398,286**
o/w: Wage:	1,251,500	0	0	0	1,251,500
Non-Wage Recurrent:	2,395,896	39,562	0	0	2,435,458
Development:	711,327	0	0	0	711,327
Governance and Security	**2,071,292**	**662,125**	**0**	**0**	**2,733,417**
o/w: Wage:	395,545	0	0	0	395,545
Non-Wage Recurrent:	1,176,265	662,125	0	0	1,838,389
Development:	499,483	0	0	0	499,483
Regional Balanced Development	**89,689**	**0**	**0**	**0**	**89,689**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	18,250	0	0	0	18,250
Development:	71,439	0	0	0	71,439
Development Plan Implementation	**704,347**	**10,281**	**0**	**0**	**714,628**
o/w: Wage:	353,520	0	0	0	353,520
Non-Wage Recurrent:	207,949	10,281	0	0	218,230
Development:	142,879	0	0	0	142,879
Grand Total	**40,980,034**	**1,347,670**	**920,975**	**460,000**	**43,708,679**
Grand Total Wage	26,832,109	0	0	0	**26,832,109**
Grand Total Non-Wage Recurrent	10,152,488	747,670	0	0	**10,900,158**
Grand Total Development	3,995,437	600,000	920,975	460,000	**5,976,412**

VOTE: 844 Kakumiro District

A4: Summary of Department Allocations for FY 2026/27

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Administration	**6,025,766**	**6,199,626**
o/w Higher Local Government	4,438,249	4,546,727
o/w Lower Local Government	1,587,516	1,652,900
Finance	**342,024**	**397,560**
o/w Higher Local Government	342,024	397,560
o/w Lower Local Government	0	0
Statutory bodies	**889,129**	**918,539**
o/w Higher Local Government	889,129	918,539
o/w Lower Local Government	0	0
Production and Marketing	**3,028,131**	**3,490,790**
o/w Higher Local Government	3,028,131	3,490,790
o/w Lower Local Government	0	0
Health	**11,820,267**	**9,601,876**
o/w Higher Local Government	11,820,267	9,601,876
o/w Lower Local Government	0	0
Education	**16,641,203**	**19,046,723**
o/w Higher Local Government	16,641,203	19,046,723
o/w Lower Local Government	0	0
Roads and Engineering	**1,904,393**	**1,675,957**
o/w Higher Local Government	1,904,393	1,675,957
o/w Lower Local Government	0	0
Water	**644,859**	**684,703**
o/w Higher Local Government	644,859	684,703
o/w Lower Local Government	0	0
Natural Resources	**455,554**	**443,434**
o/w Higher Local Government	455,554	443,434
o/w Lower Local Government	0	0
Community Based Services	**401,277**	**556,605**
o/w Higher Local Government	401,277	556,605
o/w Lower Local Government	0	0
Planning	**285,117**	**335,570**
o/w Higher Local Government	285,117	335,570
o/w Lower Local Government	0	0

VOTE: 844 Kakumiro District

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Internal Audit	**123,519**	**143,944**
o/w Higher Local Government	123,519	143,944
o/w Lower Local Government	0	0
Trade, Industry and Local Development	**115,122**	**213,351**
o/w Higher Local Government	115,122	213,351
o/w Lower Local Government	0	0
Grand Total	**42,676,360**	**43,708,679**
o/w Higher Local Government	**41,088,844**	**42,055,780**
o/w: Wage:	23,468,119	26,832,109
Non-Wage Recurrent:	9,167,279	9,726,741
Domestic Devt:	7,993,446	5,036,930
External Financing:	460,000	460,000
o/w Lower Local Government	**1,587,516**	**1,652,900**
o/w: Wage:	0	0
Non-Wage Recurrent:	1,160,380	1,173,417
Domestic Devt:	427,136	479,483
External Financing:	0	0

VOTE: 844 Kakumiro District

Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	4,648,275	4,948,629
District Unconditional Grant Non-Wage	108,310	175,565
District Unconditional Grant Wage	1,337,310	1,251,500
Locally Raised Revenues	41,913	78,557
Multi-Sectoral Transfers to LLGs_NonWage	1,160,380	1,173,417
Programme Conditional Grant - Non Wage Recurrent	2,000,361	2,269,590
Development Revenues	1,727,845	1,250,998
Transitional Conditional Grant - Development	600,000	200,000
District Discretionary Equalisation Development Grant	700,709	571,515
Multi-Sectoral Transfers to LLGs_Gou	427,136	479,483
Total Revenues Shares	**6,376,120**	**6,199,626**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,337,310	1,251,500
Non Wage	3,310,965	3,697,128
Development Expenditure		
Domestic Development	1,377,491	1,250,998
External Financing	0	0
Total Expenditure	**6,025,766**	**6,199,626**

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

Service Area 10 Administration and Management

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

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Key Service Area 000016 Environment, Social Health and Safety					
222001 Information and Communication Technology Services.	0	1,200	0	0	1,200
227001 Travel inland	0	4,000	0	0	4,000
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Environment, Social Health and Safety	**0**	**9,200**	**0**	**0**	**9,200**
Key Service Area 000089 Climate Change Mitigation					
222001 Information and Communication Technology Services.	0	800	0	0	800
227001 Travel inland	0	2,000	0	0	2,000
227004 Fuel, Lubricants and Oils	0	1,600	0	0	1,600
Total Cost of Climate Change Mitigation	**0**	**4,400**	**0**	**0**	**4,400**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**13,600**	**0**	**0**	**13,600**
Programme 11 Digital Transformation					
Key Service Area 300010 Innovation Fund Management					
221012 Small Office Equipment	0	800	0	0	800
222001 Information and Communication Technology Services.	0	8,000	0	0	8,000
227001 Travel inland	0	1,587	14,000	0	15,587

Total for LCIII:		**County:**		**12,000**
LCII:		Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	12,000
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**		**2,000**
LCII: Masonde Ward	Masonde	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	2,000

Total Cost of Innovation Fund Management	**0**	**10,387**	**14,000**	**0**	**24,387**
Total Cost of Digital Transformation	**0**	**10,387**	**14,000**	**0**	**24,387**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
224001 Medical Supplies and Services	0	230	0	0	230
Total Cost of HIV/AIDS Mainstreaming	**0**	**230**	**0**	**0**	**230**
Total Cost of Human Capital Development	**0**	**230**	**0**	**0**	**230**

VOTE: 844 Kakumiro District

Programme 14 Public Sector Transformation						
Key Service Area 000003 Facilities Management						
313121 Non-Residential Buildings - Improvement		0	0	686,076	0	686,076
Total for LCIII: Kikwaya Subcounty		**County: Bugangaizi West**				**100,000**
LCII: Kikwaya	Kikwaya	Construction of administration headquarters	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			100,000
Total for LCIII: Kitaihuka Subcounty		**County: Bugangaizi West**				**100,000**
LCII: Kitaihuka	Kitaihuka SC HQ	Construction of administration headquarters	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			100,000
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**486,076**
LCII: Masonde Ward	District Hqtrs	Purchase & supply of furniture, Installation of CCTV Cameras, fire extinguishers, Public address system in the new council hall and construction of a	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			486,076
Total Cost of Facilities Management		**0**	**0**	**686,076**	**0**	**686,076**
Key Service Area 000006 Planning and Budgeting services						
222001 Information and Communication Technology Services.		0	1,600	0	0	1,600
227001 Travel inland		0	11,000	0	0	11,000
227004 Fuel, Lubricants and Oils		0	8,000	0	0	8,000
228002 Maintenance-Transport Equipment		0	2,800	0	0	2,800
Total Cost of Planning and Budgeting services		**0**	**23,400**	**0**	**0**	**23,400**
Key Service Area 000008 Records Management						
221008 Information and Communication Technology Supplies.		0	1,000	0	0	1,000
221009 Welfare and Entertainment		0	800	0	0	800
221011 Printing, Stationery, Photocopying and Binding		0	1,642	0	0	1,642
222001 Information and Communication Technology Services.		0	1,200	0	0	1,200
227001 Travel inland		0	1,000	0	0	1,000

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Total Cost of Records Management	**0**	**5,642**	**0**	**0**	**5,642**
Key Service Area 000011 Communication and Public Relations					
222001 Information and Communication Technology Services.	0	1,200	0	0	1,200
227001 Travel inland	0	1,800	0	0	1,800
Total Cost of Communication and Public Relations	**0**	**3,000**	**0**	**0**	**3,000**
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
211101 General Staff Salaries	1,251,500	0	0	0	1,251,500
273104 Pension	0	877,428	0	0	877,428
273105 Gratuity	0	1,297,295	0	0	1,297,295
352880 Salary Arrears Budgeting	0	94,866	0	0	94,866
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	**1,251,500**	**2,269,590**	**0**	**0**	**3,521,090**
Key Service Area 390017 Public Service Performance management					
221007 Books, Periodicals & Newspapers	0	720	0	0	720
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
225204 Monitoring and Supervision of capital work	0	15,000	0	0	15,000
227001 Travel inland	0	12,800	0	0	12,800
227004 Fuel, Lubricants and Oils	0	12,000	0	0	12,000
228002 Maintenance-Transport Equipment	0	13,000	0	0	13,000
Total Cost of Public Service Performance management	**0**	**55,520**	**0**	**0**	**55,520**
Total Cost of Public Sector Transformation	**1,251,500**	**2,357,152**	**686,076**	**0**	**4,294,728**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	10,392	0	0	10,392
221005 Official Ceremonies and State Functions	0	3,000	0	0	3,000
221008 Information and Communication Technology Supplies.	0	3,200	0	0	3,200
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	2,400	0	0	2,400

VOTE: 844 Kakumiro District

221012 Small Office Equipment			0	200	0	0	200
221017 Membership dues and Subscription fees.			0	5,700	0	0	5,700
221020 Litigation and related expenses			0	46,000	0	0	46,000
222001 Information and Communication Technology Services.			0	2,400	0	0	2,400
222002 Postage and Courier			0	500	0	0	500
223001 Property Management Expenses			0	10,000	0	0	10,000
223004 Guard and Security services			0	8,400	0	0	8,400
223005 Electricity			0	7,200	0	0	7,200
223006 Water			0	5,000	0	0	5,000
227004 Fuel, Lubricants and Oils			0	1,200	0	0	1,200
228002 Maintenance-Transport Equipment			0	20,000	0	0	20,000
228004 Maintenance-Other Fixed Assets			0	500	0	0	500
273102 Incapacity, death benefits and funeral expenses			0	6,000	0	0	6,000
Total Cost of Administrative and Support Services			**0**	**134,092**	**0**	**0**	**134,092**
Total Cost of Governance and Security			**0**	**134,092**	**0**	**0**	**134,092**
Programme 17 Regional Balanced Development							
Key Service Area 000005 Human Resource Management							
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)			0	0	4,000	0	4,000
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**					**4,000**
LCII: Masonde Ward	District headquarters	Management of Rewards and Sanctions committee (Sitting, delivery of letters, gifts & certificates)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				4,000
221002 Workshops, Meetings and Seminars			0	0	13,000	0	13,000
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**					**13,000**
LCII: Masonde Ward	District Headquarters	Workshops, Meetings, Seminars - Training (Pre-retirement)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				10,000

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LCII: Masonde Ward	In the District	Workshops, Meetings, Seminars - Training (Information Technology)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			3,000
221003 Staff Training		0	0	13,000	0	13,000
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**13,000**
LCII: Masonde Ward		Staff Training - Facilitation	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			13,000
221008 Information and Communication Technology Supplies.		0	2,200	0	0	2,200
221011 Printing, Stationery, Photocopying and Binding		0	2,650	0	0	2,650
222001 Information and Communication Technology Services.		0	1,400	0	0	1,400
227001 Travel inland		0	2,000	23,000	0	25,000
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**23,000**
LCII: Masonde Ward	District	Travel Inland - Conferences, Seminars and Workshops	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			10,000
LCII: Masonde Ward	From other entities	Travel Inland - Benchmarking Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			5,000
LCII: Masonde Ward	In the District	Travel Inland - Allowances	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			8,000
312221 Light ICT hardware - Acquisition		0	0	18,439	0	18,439
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**18,439**
LCII: Masonde Ward	District Headquarters	Personal computers - Laptop_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			12,000
LCII: Masonde Ward	District Headquarters	Laser printers_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			6,439
Total Cost of Human Resource Management		**0**	**8,250**	**71,439**	**0**	**79,689**
Total Cost of Regional Balanced Development		**0**	**8,250**	**71,439**	**0**	**79,689**
Total Cost of Administration and Management		**1,251,500**	**2,523,711**	**771,515**	**0**	**4,546,727**
Total Cost of Administration		**1,251,500**	**2,523,711**	**771,515**	**0**	**4,546,727**

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Subcounty / Town Council / Division: 237628 Kasambya Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	35,007	29,947	0	64,954
Total Cost of Administrative and Support Services	**0**	**35,007**	**29,947**	**0**	**64,954**
Total Cost of Governance and Security	**0**	**35,007**	**29,947**	**0**	**64,954**
Total Cost of Administration and Management	**0**	**35,007**	**29,947**	**0**	**64,954**
Total Cost of 237628 Kasambya Subcounty	**0**	**35,007**	**29,947**	**0**	**64,954**

Subcounty / Town Council / Division: 237629 Katikara Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	63,017	24,717	0	87,734
Total Cost of Administrative and Support Services	**0**	**63,017**	**24,717**	**0**	**87,734**
Total Cost of Governance and Security	**0**	**63,017**	**24,717**	**0**	**87,734**
Total Cost of Administration and Management	**0**	**63,017**	**24,717**	**0**	**87,734**
Total Cost of 237629 Katikara Subcounty	**0**	**63,017**	**24,717**	**0**	**87,734**

Subcounty / Town Council / Division: 237630 Kikwaya Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	25,967	19,915	0	45,881
Total Cost of Administrative and Support Services	**0**	**25,967**	**19,915**	**0**	**45,881**
Total Cost of Governance and Security	**0**	**25,967**	**19,915**	**0**	**45,881**

VOTE: 844 Kakumiro District

Total Cost of Administration and Management	**0**	**25,967**	**19,915**	**0**	**45,881**
Total Cost of 237630 Kikwaya Subcounty	**0**	**25,967**	**19,915**	**0**	**45,881**

Subcounty / Town Council / Division: 237631 Kakindo Subcounty

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	36,770	28,224	0	64,994
Total Cost of Administrative and Support Services	**0**	**36,770**	**28,224**	**0**	**64,994**
Total Cost of Governance and Security	**0**	**36,770**	**28,224**	**0**	**64,994**
Total Cost of Administration and Management	**0**	**36,770**	**28,224**	**0**	**64,994**
Total Cost of 237631 Kakindo Subcounty	**0**	**36,770**	**28,224**	**0**	**64,994**

Subcounty / Town Council / Division: 237632 Nkooko Subcounty

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	28,903	18,116	0	47,018
Total Cost of Administrative and Support Services	**0**	**28,903**	**18,116**	**0**	**47,018**
Total Cost of Governance and Security	**0**	**28,903**	**18,116**	**0**	**47,018**
Total Cost of Administration and Management	**0**	**28,903**	**18,116**	**0**	**47,018**
Total Cost of 237632 Nkooko Subcounty	**0**	**28,903**	**18,116**	**0**	**47,018**

Subcounty / Town Council / Division: 237633 Kitaihuka Subcounty

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	37,420	26,250	0	63,670
Total Cost of Administrative and Support Services	**0**	**37,420**	**26,250**	**0**	**63,670**

VOTE: 844 Kakumiro District

Total Cost of Governance and Security	**0**	**37,420**	**26,250**	**0**	**63,670**
Total Cost of Administration and Management	**0**	**37,420**	**26,250**	**0**	**63,670**
Total Cost of 237633 Kitaihuka Subcounty	**0**	**37,420**	**26,250**	**0**	**63,670**

Subcounty / Town Council / Division: 237634 Kakumiro Town Council

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	124,441	17,381	0	141,822
Total Cost of Administrative and Support Services	**0**	**124,441**	**17,381**	**0**	**141,822**
Total Cost of Governance and Security	**0**	**124,441**	**17,381**	**0**	**141,822**
Total Cost of Administration and Management	**0**	**124,441**	**17,381**	**0**	**141,822**
Total Cost of 237634 Kakumiro Town Council	**0**	**124,441**	**17,381**	**0**	**141,822**

Subcounty / Town Council / Division: 237635 Nalweyo Subcounty

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	26,892	21,302	0	48,194
Total Cost of Administrative and Support Services	**0**	**26,892**	**21,302**	**0**	**48,194**
Total Cost of Governance and Security	**0**	**26,892**	**21,302**	**0**	**48,194**
Total Cost of Administration and Management	**0**	**26,892**	**21,302**	**0**	**48,194**
Total Cost of 237635 Nalweyo Subcounty	**0**	**26,892**	**21,302**	**0**	**48,194**

Subcounty / Town Council / Division: 237636 Birembo Subcounty

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	25,822	18,672	0	44,494

VOTE: 844 Kakumiro District

Total Cost of Administrative and Support Services	**0**	**25,822**	**18,672**	**0**	**44,494**
Total Cost of Governance and Security	**0**	**25,822**	**18,672**	**0**	**44,494**
Total Cost of Administration and Management	**0**	**25,822**	**18,672**	**0**	**44,494**
Total Cost of 237636 Birembo Subcounty	**0**	**25,822**	**18,672**	**0**	**44,494**

Subcounty / Town Council / Division: 237637 Bwanswa Subcounty

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	25,094	17,834	0	42,928
Total Cost of Administrative and Support Services	**0**	**25,094**	**17,834**	**0**	**42,928**
Total Cost of Governance and Security	**0**	**25,094**	**17,834**	**0**	**42,928**
Total Cost of Administration and Management	**0**	**25,094**	**17,834**	**0**	**42,928**
Total Cost of 237637 Bwanswa Subcounty	**0**	**25,094**	**17,834**	**0**	**42,928**

Subcounty / Town Council / Division: 237638 Mpasaana Subcounty

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	20,855	17,300	0	38,155
Total Cost of Administrative and Support Services	**0**	**20,855**	**17,300**	**0**	**38,155**
Total Cost of Governance and Security	**0**	**20,855**	**17,300**	**0**	**38,155**
Total Cost of Administration and Management	**0**	**20,855**	**17,300**	**0**	**38,155**
Total Cost of 237638 Mpasaana Subcounty	**0**	**20,855**	**17,300**	**0**	**38,155**

Subcounty / Town Council / Division: 237639 Kasiita Subcounty

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					

VOTE: 844 Kakumiro District

263402 Transfer to Other Government Units	0	18,069	14,456	0	32,525
Total Cost of Administrative and Support Services	**0**	**18,069**	**14,456**	**0**	**32,525**
Total Cost of Governance and Security	**0**	**18,069**	**14,456**	**0**	**32,525**
Total Cost of Administration and Management	**0**	**18,069**	**14,456**	**0**	**32,525**
Total Cost of 237639 Kasiita Subcounty	**0**	**18,069**	**14,456**	**0**	**32,525**

Subcounty / Town Council / Division: 257517 Kijangi Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	29,735	20,296	0	50,031
Total Cost of Administrative and Support Services	**0**	**29,735**	**20,296**	**0**	**50,031**
Total Cost of Governance and Security	**0**	**29,735**	**20,296**	**0**	**50,031**
Total Cost of Administration and Management	**0**	**29,735**	**20,296**	**0**	**50,031**
Total Cost of 257517 Kijangi Subcounty	**0**	**29,735**	**20,296**	**0**	**50,031**

Subcounty / Town Council / Division: 257519 Kisiita Town Council

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	114,887	20,625	0	135,512
Total Cost of Administrative and Support Services	**0**	**114,887**	**20,625**	**0**	**135,512**
Total Cost of Governance and Security	**0**	**114,887**	**20,625**	**0**	**135,512**
Total Cost of Administration and Management	**0**	**114,887**	**20,625**	**0**	**135,512**
Total Cost of 257519 Kisiita Town Council	**0**	**114,887**	**20,625**	**0**	**135,512**

Subcounty / Town Council / Division: 273399 Igayaza Town Council

Service Area 10 Administration and Management

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

VOTE: 844 Kakumiro District

Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	130,392	22,700	0	153,092
Total Cost of Administrative and Support Services	**0**	**130,392**	**22,700**	**0**	**153,092**
Total Cost of Governance and Security	**0**	**130,392**	**22,700**	**0**	**153,092**
Total Cost of Administration and Management	**0**	**130,392**	**22,700**	**0**	**153,092**
Total Cost of 273399 Igayaza Town Council	**0**	**130,392**	**22,700**	**0**	**153,092**

Subcounty / Town Council / Division: 273400 Kakindo Town Council

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	87,005	16,596	0	103,601
Total Cost of Administrative and Support Services	**0**	**87,005**	**16,596**	**0**	**103,601**
Total Cost of Governance and Security	**0**	**87,005**	**16,596**	**0**	**103,601**
Total Cost of Administration and Management	**0**	**87,005**	**16,596**	**0**	**103,601**
Total Cost of 273400 Kakindo Town Council	**0**	**87,005**	**16,596**	**0**	**103,601**

Subcounty / Town Council / Division: 273401 Mpasaana Town Council

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	74,802	16,475	0	91,278
Total Cost of Administrative and Support Services	**0**	**74,802**	**16,475**	**0**	**91,278**
Total Cost of Governance and Security	**0**	**74,802**	**16,475**	**0**	**91,278**
Total Cost of Administration and Management	**0**	**74,802**	**16,475**	**0**	**91,278**
Total Cost of 273401 Mpasaana Town Council	**0**	**74,802**	**16,475**	**0**	**91,278**

Subcounty / Town Council / Division: 273402 Nkooko Town Council

Service Area 10 Administration and Management

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

VOTE: 844 Kakumiro District

Programme 14 Public Sector Transformation					
Key Service Area 010008 Capacity Strengthening					
263402 Transfer to Other Government Units	0	41,700	0	0	41,700
Total Cost of Capacity Strengthening	**0**	**41,700**	**0**	**0**	**41,700**
Total Cost of Public Sector Transformation	**0**	**41,700**	**0**	**0**	**41,700**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	0	11,813	0	11,813
Total Cost of Administrative and Support Services	**0**	**0**	**11,813**	**0**	**11,813**
Total Cost of Governance and Security	**0**	**0**	**11,813**	**0**	**11,813**
Total Cost of Administration and Management	**0**	**41,700**	**11,813**	**0**	**53,513**
Total Cost of 273402 Nkooko Town Council	**0**	**41,700**	**11,813**	**0**	**53,513**

Subcounty / Town Council / Division: 273403 Nyarweyo Town Council

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	68,057	14,989	0	83,046
Total Cost of Administrative and Support Services	**0**	**68,057**	**14,989**	**0**	**83,046**
Total Cost of Governance and Security	**0**	**68,057**	**14,989**	**0**	**83,046**
Total Cost of Administration and Management	**0**	**68,057**	**14,989**	**0**	**83,046**
Total Cost of 273403 Nyarweyo Town Council	**0**	**68,057**	**14,989**	**0**	**83,046**

Subcounty / Town Council / Division: 273404 Kibijjo

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	39,070	30,984	0	70,054
Total Cost of Administrative and Support Services	**0**	**39,070**	**30,984**	**0**	**70,054**
Total Cost of Governance and Security	**0**	**39,070**	**30,984**	**0**	**70,054**
Total Cost of Administration and Management	**0**	**39,070**	**30,984**	**0**	**70,054**

VOTE: 844 Kakumiro District

Total Cost of 273404 Kibijjo	**0**	**39,070**	**30,984**	**0**	**70,054**

Subcounty / Town Council / Division: 273405 Kikoora

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	26,654	17,277	0	43,931
Total Cost of Administrative and Support Services	**0**	**26,654**	**17,277**	**0**	**43,931**
Total Cost of Governance and Security	**0**	**26,654**	**17,277**	**0**	**43,931**
Total Cost of Administration and Management	**0**	**26,654**	**17,277**	**0**	**43,931**
Total Cost of 273405 Kikoora	**0**	**26,654**	**17,277**	**0**	**43,931**

Subcounty / Town Council / Division: 273406 Kyabasaija

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	17,809	14,258	0	32,067
Total Cost of Administrative and Support Services	**0**	**17,809**	**14,258**	**0**	**32,067**
Total Cost of Governance and Security	**0**	**17,809**	**14,258**	**0**	**32,067**
Total Cost of Administration and Management	**0**	**17,809**	**14,258**	**0**	**32,067**
Total Cost of 273406 Kyabasaija	**0**	**17,809**	**14,258**	**0**	**32,067**

Subcounty / Town Council / Division: 273407 Mwitanzige

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	49,742	21,607	0	71,349
Total Cost of Administrative and Support Services	**0**	**49,742**	**21,607**	**0**	**71,349**
Total Cost of Governance and Security	**0**	**49,742**	**21,607**	**0**	**71,349**

VOTE: 844 Kakumiro District

Total Cost of Administration and Management	**0**	**49,742**	**21,607**	**0**	**71,349**
Total Cost of 273407 Mwitanzige	**0**	**49,742**	**21,607**	**0**	**71,349**

Subcounty / Town Council / Division: 273956 Kisengwe

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
263402 Transfer to Other Government Units	0	25,307	17,750	0	43,056
Total Cost of Administrative and Support Services	**0**	**25,307**	**17,750**	**0**	**43,056**
Total Cost of Governance and Security	**0**	**25,307**	**17,750**	**0**	**43,056**
Total Cost of Administration and Management	**0**	**25,307**	**17,750**	**0**	**43,056**
Total Cost of 273956 Kisengwe	**0**	**25,307**	**17,750**	**0**	**43,056**

VOTE: 844 Kakumiro District

Finance

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	342,024	397,560
District Unconditional Grant Non-Wage	103,325	93,976
District Unconditional Grant Wage	210,516	293,303
Locally Raised Revenues	28,184	10,281
Total Revenues Shares	**342,024**	**397,560**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	210,516	293,303
Non Wage	131,509	104,257
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**342,024**	**397,560**

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

Service Area 10 Financial Management and Accountability (LG)

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	500	0	0	500
Total Cost of Climate Change Mitigation	**0**	**500**	**0**	**0**	**500**
Key Service Area 000090 Climate Change Adaptation					
227001 Travel inland	0	500	0	0	500
Total Cost of Climate Change Adaptation	**0**	**500**	**0**	**0**	**500**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**1,000**	**0**	**0**	**1,000**
Programme 12 Human Capital Development					

VOTE: 844 Kakumiro District

Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	500	0	0	500
Total Cost of HIV/AIDS Mainstreaming	**0**	**500**	**0**	**0**	**500**
Total Cost of Human Capital Development	**0**	**500**	**0**	**0**	**500**
Programme 17 Regional Balanced Development					
Key Service Area 560080 Local Revenue Collection					
227001 Travel inland	0	10,000	0	0	10,000
Total Cost of Local Revenue Collection	**0**	**10,000**	**0**	**0**	**10,000**
Total Cost of Regional Balanced Development	**0**	**10,000**	**0**	**0**	**10,000**
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
211101 General Staff Salaries	293,303	0	0	0	293,303
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,500	0	0	5,500
212102 Medical expenses (Employees)	0	1,000	0	0	1,000
212103 Incapacity benefits (Employees)	0	1,000	0	0	1,000
221002 Workshops, Meetings and Seminars	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	1,800	0	0	1,800
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
221012 Small Office Equipment	0	100	0	0	100
221016 Systems Recurrent costs	0	30,000	0	0	30,000
221017 Membership dues and Subscription fees.	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	2,800	0	0	2,800
227001 Travel inland	0	8,557	0	0	8,557
227004 Fuel, Lubricants and Oils	0	22,000	0	0	22,000
228002 Maintenance-Transport Equipment	0	6,000	0	0	6,000
Total Cost of Finance and Accounting	**293,303**	**83,757**	**0**	**0**	**377,060**
Key Service Area 000006 Planning and Budgeting services					
227001 Travel inland	0	9,000	0	0	9,000
Total Cost of Planning and Budgeting services	**0**	**9,000**	**0**	**0**	**9,000**
Total Cost of Development Plan Implementation	**293,303**	**92,757**	**0**	**0**	**386,060**

VOTE: 844 Kakumiro District

Total Cost of Financial Management and Accountability (LG)	**293,303**	**104,257**	**0**	**0**	**397,560**
Total Cost of Finance	**293,303**	**104,257**	**0**	**0**	**397,560**

VOTE: 844 Kakumiro District

Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	843,878	873,287
District Unconditional Grant Non-Wage	593,975	503,979
District Unconditional Grant Wage	213,100	331,030
Locally Raised Revenues	36,802	38,278
Development Revenues	45,252	45,252
District Discretionary Equalisation Development Grant	45,252	45,252
Total Revenues Shares	**889,129**	**918,539**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	213,100	331,030
Non Wage	630,777	542,257
Development Expenditure		
Domestic Development	45,252	45,252
External Financing	0	0
Total Expenditure	**889,129**	**918,539**

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

Service Area 10 Legislation and Oversight

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000078 Land Management					
211107 Boards, Committees and Council Allowances	0	3,800	0	0	3,800
227001 Travel inland	0	2,200	0	0	2,200
Total Cost of Land Management	**0**	**6,000**	**0**	**0**	**6,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**6,000**	**0**	**0**	**6,000**
Programme 12 Human Capital Development					

VOTE: 844 Kakumiro District

Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	500	0	0	500
Total Cost of HIV/AIDS Mainstreaming	**0**	**500**	**0**	**0**	**500**
Total Cost of Human Capital Development	**0**	**500**	**0**	**0**	**500**
Programme 14 Public Sector Transformation					
Key Service Area 000007 Procurement and Disposal Services					
211107 Boards, Committees and Council Allowances	0	3,000	0	0	3,000
221001 Advertising and Public Relations	0	2,500	0	0	2,500
221008 Information and Communication Technology Supplies.	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	1,200	0	0	1,200
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
227001 Travel inland	0	3,500	0	0	3,500
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Procurement and Disposal Services	**0**	**17,200**	**0**	**0**	**17,200**
Key Service Area 000049 Recruitment services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	1,332	0	1,332
Total for LCIII:	**County:**				**1,332**
LCII:	Allowance to support staff	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			1,332
211107 Boards, Committees and Council Allowances	0	1,406	6,732	0	8,137
Total for LCIII: Kakumiro Town Council	**County: Bugangaizi West**				**6,732**
LCII: Masonde Ward	Allowance during DSC Activities	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			6,732
221004 Recruitment Expenses	0	18,000	0	0	18,000
221008 Information and Communication Technology Supplies.	0	0	2,000	0	2,000
Total for LCIII:	**County:**				**2,000**
LCII:	ICT - Assorted Hardware and Software Maintenance and Support	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			2,000

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221009 Welfare and Entertainment		0	0	1,200	0	1,200
Total for LCIII:		**County:**				**1,200**
LCII:		Welfare - Entertainment Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			1,200
221011 Printing, Stationery, Photocopying and Binding		0	0	2,000	0	2,000
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**2,000**
LCII: Masonde Ward	District HQ	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	200	0	200
Total for LCIII:		**County:**				**200**
LCII:		Office Equipment and Supplies - Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			200
222001 Information and Communication Technology Services.		0	0	1,000	0	1,000
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**1,000**
LCII: Masonde Ward		Telecommunication Services - Airtime and Mobile Phone Services	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			1,000
227001 Travel inland		0	0	3,588	0	3,588
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**3,588**
LCII: Masonde Ward		Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			3,588
227004 Fuel, Lubricants and Oils		0	0	7,200	0	7,200
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**7,200**
LCII: Masonde Ward		Fuel, Oils and Lubricants - Fuel Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			7,200
Total Cost of Recruitment services		**0**	**19,406**	**25,252**	**0**	**44,658**
Total Cost of Public Sector Transformation		**0**	**36,606**	**25,252**	**0**	**61,858**
Programme 16 Governance and Security						
Key Service Area 000010 Leadership and Management						
211105 Ex-Gratia for Political leaders.		0	375,360	0	0	375,360

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211107 Boards, Committees and Council Allowances	0	57,059	0	0	57,059
Total Cost of Leadership and Management	**0**	**432,419**	**0**	**0**	**432,419**
Key Service Area 000014 Administrative and Support Services					
211101 General Staff Salaries	331,030	0	0	0	331,030
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,332	0	0	1,332
221009 Welfare and Entertainment	0	1,400	0	0	1,400
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	17,000	0	0	17,000
227004 Fuel, Lubricants and Oils	0	26,000	0	0	26,000
228002 Maintenance-Transport Equipment	0	4,000	0	0	4,000
Total Cost of Administrative and Support Services	**331,030**	**52,732**	**0**	**0**	**383,762**
Key Service Area 000023 Inspection and Monitoring					
222001 Information and Communication Technology Services.	0	5,000	0	0	5,000
228002 Maintenance-Transport Equipment	0	4,000	0	0	4,000
Total Cost of Inspection and Monitoring	**0**	**9,000**	**0**	**0**	**9,000**
Key Service Area 190004 Regulation and Advisory Services					
211107 Boards, Committees and Council Allowances	0	5,000	5,000	0	10,000
Total for LCIII:	**County:**				**5,000**
LCII:	Allowance to LGPAC Members	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			5,000
221009 Welfare and Entertainment	0	0	1,100	0	1,100
Total for LCIII:	**County:**				**1,100**
LCII:	Welfare - Entertainment Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			1,100
221011 Printing, Stationery, Photocopying and Binding	0	0	1,500	0	1,500
Total for LCIII:	**County:**				**1,500**

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LCII:	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			1,500
222001 Information and Communication Technology Services.	0	0	600	0	600
Total for LCIII:	**County:**				**600**
LCII:	Telecommunication Services - Airtime and Mobile Phone Services	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			600
227001 Travel inland	0	0	7,000	0	7,000
Total for LCIII:	**County:**				**7,000**
LCII:	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			7,000
227004 Fuel, Lubricants and Oils	0	0	4,800	0	4,800
Total for LCIII:	**County:**				**4,800**
LCII:	Fuel, Oils and Lubricants - Fuel Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			4,800
Total Cost of Regulation and Advisory Services	**0**	**5,000**	**20,000**	**0**	**25,000**
Total Cost of Governance and Security	**331,030**	**499,151**	**20,000**	**0**	**850,181**
Total Cost of Legislation and Oversight	**331,030**	**542,257**	**45,252**	**0**	**918,539**
Total Cost of Statutory bodies	**331,030**	**542,257**	**45,252**	**0**	**918,539**

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Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	2,162,769	2,215,837
Programme Conditional Grant - Wage Recurrent	1,537,800	1,537,800
Programme Conditional Grant - Non Wage Recurrent	622,826	624,037
District Unconditional Grant Non-Wage	1,143	0
Locally Raised Revenues	1,000	0
District Unconditional Grant Wage	0	54,000
Development Revenues	865,362	1,274,953
Programme Conditional Grant - Development	465,027	444,618
District Discretionary Equalisation Development Grant	20,000	0
Locally Raised Revenues	150,000	600,000
Other Transfers from Central Government	230,335	230,335
Total Revenues Shares	**3,028,131**	**3,490,790**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,537,800	1,591,800
Non Wage	624,969	624,037
Development Expenditure		
Domestic Development	865,362	1,274,953
External Financing	0	0
Total Expenditure	**3,028,131**	**3,490,790**

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

Service Area 10 Agricultural Extension

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 000089 Climate Change Mitigation					

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211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	0	22,000	0	22,000
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**22,000**
LCII: Masonde Ward		Allowances	Source: Other Transfers from Central Government OGT065-Uganda Climate Smart Agricultural Transformation Project			22,000
221001 Advertising and Public Relations		0	0	3,000	0	3,000
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**3,000**
LCII: Masonde Ward		Media - Adverts	Source: Other Transfers from Central Government OGT065-Uganda Climate Smart Agricultural Transformation Project			3,000
221002 Workshops, Meetings and Seminars		0	0	6,474	0	6,474
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**6,474**
LCII: Masonde Ward		Workshops, Meetings, Seminars - Training (Agriculture)	Source: Other Transfers from Central Government OGT065-Uganda Climate Smart Agricultural Transformation Project			6,474
221008 Information and Communication Technology Supplies.		0	0	2,000	0	2,000
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**2,000**
LCII: Central Ward	HQ	ICT - Toner	Source: Other Transfers from Central Government OGT065-Uganda Climate Smart Agricultural Transformation Project			2,000
221009 Welfare and Entertainment		0	0	17,000	0	17,000
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**17,000**
LCII: Central Ward		Welfare - Assorted Welfare -	Source: Other Transfers from Central Government OGT065-Uganda Climate Smart Agricultural Transformation Project			17,000
221011 Printing, Stationery, Photocopying and Binding		0	0	7,275	0	7,275
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**7,275**
LCII: Central Ward	hq	Binding - Records	Source: Other Transfers from Central Government OGT065-Uganda Climate Smart Agricultural Transformation Project			7,275
222001 Information and Communication Technology Services.		0	0	12,000	0	12,000
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**12,000**

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LCII: Central Ward	hq	Telecommunication Services - Airtime and Mobile Phone Services	Source: Other Transfers from Central Government OGT065-Uganda Climate Smart Agricultural Transformation Project			12,000
225204 Monitoring and Supervision of capital work		0	0	14,000	0	14,000
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**14,000**
LCII: Kabworo Ward		Monitoring projects	Source: Other Transfers from Central Government OGT065-Uganda Climate Smart Agricultural Transformation Project			14,000
227001 Travel inland		0	0	99,043	0	99,043
Total for LCIII:		**County:**				**99,043**
LCII:	HQ	Travel Inland - Agricultural Trips	Source: Other Transfers from Central Government OGT065-Uganda Climate Smart Agricultural Transformation Project			99,043
227004 Fuel, Lubricants and Oils		0	0	37,542	0	37,542
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**37,542**
LCII: Central Ward		Fuel, Oils and Lubricants - Entitled officers	Source: Other Transfers from Central Government OGT065-Uganda Climate Smart Agricultural Transformation Project			37,542
228002 Maintenance-Transport Equipment		0	0	10,001	0	10,001
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**10,001**
LCII: Masonde Ward		Vehicle Maintanence - Imprest	Source: Other Transfers from Central Government OGT065-Uganda Climate Smart Agricultural Transformation Project			10,001
Total Cost of Climate Change Mitigation		**0**	**0**	**230,335**	**0**	**230,335**
Key Service Area 010016 Farmer mobilisation and sensitisation						
211101 General Staff Salaries		1,591,800	0	0	0	1,591,800
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	2,164	0	0	2,164
221002 Workshops, Meetings and Seminars		0	20,000	0	0	20,000
221009 Welfare and Entertainment		0	12,000	0	0	12,000
221011 Printing, Stationery, Photocopying and Binding		0	20,000	0	0	20,000
221012 Small Office Equipment		0	2,000	0	0	2,000
222001 Information and Communication Technology Services.		0	12,000	0	0	12,000
225204 Monitoring and Supervision of capital work		0	0	45,914	0	45,914
Total for LCIII: Missing Subcounty		**County: Missing County**				**45,914**

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LCII: Missing Parish	PDM Activities Monitored District Wide	PDM Activities Monitored District Wide	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			45,914
227001 Travel inland		0	162,965	0	0	162,965
227004 Fuel, Lubricants and Oils		0	57,000	0	0	57,000
228002 Maintenance-Transport Equipment		0	40,000	0	0	40,000
312216 Cycles - Acquisition		0	0	17,000	0	17,000
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**17,000**
LCII: Masonde Ward	HQ	Motorcycles_Acquire	Source: Programme Conditional Grant - Development 101-o/w Production - Development			17,000
312221 Light ICT hardware - Acquisition		0	0	10,679	0	10,679
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**10,679**
LCII: Masonde Ward	HQ	Personal computers - Laptop_Acquire	Source: Programme Conditional Grant - Development 101-o/w Production - Development			10,679
312411 Cultivated Animals - Acquisition		0	0	67,097	0	67,097
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**67,097**
LCII: Central Ward	Beehives Purchase	Livestock_Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			5,000
LCII: Central Ward	Purchase of croiilers	Poultry_Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			21,766
LCII: Central Ward	Purchase of fish seed and fish feeds	Fish Fry_Acquire	Source: Programme Conditional Grant - Development 101-o/w Production - Development			13,323
LCII: Central Ward	Purchase of Napier grass seeds	Seeds_Acquire	Source: Programme Conditional Grant - Development 101-o/w Production - Development			20,000
LCII: Central Ward	supply of beehives	Cuttings_Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			2,008
LCII: Masonde Ward	Purchase of Fish Net	Fish Fry_Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			5,000
312412 Cultivated Plants - Acquisition		0	0	75,000	0	75,000
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**75,000**
LCII: Central Ward	pruchase of Automatic Syringes and cool boxes	Cultivated Plants - Cultivated Assets (Tissue	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			10,000

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LCII: Central Ward	Purchase of cassava cuttings	Cultivated Plants - Cultivated Assets (Cuttings)	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	20,000
LCII: Central Ward	Purchase of cocoa cuttings	Cultivated Plants - Cultivated Assets (Cuttings)	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	20,000
LCII: Central Ward	Supply of Coffee cuttings	Cultivated Plants - Cultivated Assets (Cuttings)	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development	25,000

Total Cost of Farmer mobilisation and sensitisation	**1,591,800**	**328,128**	**215,690**	**0**	**2,135,618**
Key Service Area 010074 Vector and disease control					
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221012 Small Office Equipment	0	2,000	0	0	2,000
225204 Monitoring and Supervision of capital work	0	7,280	0	0	7,280
227001 Travel inland	0	6,069	0	0	6,069
227004 Fuel, Lubricants and Oils	0	5,000	0	0	5,000
228002 Maintenance-Transport Equipment	0	30,000	0	0	30,000
Total Cost of Vector and disease control	**0**	**52,349**	**0**	**0**	**52,349**
Total Cost of Agro-Industrialization	**1,591,800**	**380,477**	**446,025**	**0**	**2,418,302**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	500	0	0	500
Total Cost of HIV/AIDS Mainstreaming	**0**	**500**	**0**	**0**	**500**
Total Cost of Human Capital Development	**0**	**500**	**0**	**0**	**500**
Total Cost of Agricultural Extension	**1,591,800**	**380,977**	**446,025**	**0**	**2,418,802**
Service Area 20 Agricultural Production					

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 010036 Water for production management systems					
221002 Workshops, Meetings and Seminars	0	0	13,423	0	13,423
Total for LCIII: Kakumiro Town Council	**County: Bugangaizi West**				**13,423**

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LCII: Masonde Ward	Awareness creation Leaders	Workshops, Meetings, Seminars - Training (Agriculture)	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			5,923
LCII: Masonde Ward	Awareness creation to farmers	Workshops, Meetings, Seminars - Training (Agriculture)	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			5,000
LCII: Masonde Ward	Farmer field training and extension services	Workshops, Meetings, Seminars - Training (Bench Marking)	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			2,500
221009 Welfare and Entertainment		0	0	5,500	0	5,500
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**5,500**
LCII: Masonde Ward	Extension Support (TPC meetings)	Welfare - Assorted Welfare -	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			2,000
LCII: Masonde Ward	Farmer Field training(Refreshments and meals)	Welfare - Assorted Welfare -	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			3,500
221011 Printing, Stationery, Photocopying and Binding		0	0	1,500	0	1,500
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**1,500**
LCII: Masonde Ward	Farmer field school training and extension	Office Supplies - Assorted Materials and Consumables	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			1,500
222001 Information and Communication Technology Services.		0	0	3,000	0	3,000
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**3,000**
LCII: Masonde Ward	Farmer field training (data and airtime)	Telecommunication Services - Airtime and Mobile Phone Services	Source: Programme Conditional Grant - Development			2,200
LCII: Masonde Ward	Procurement , Monitoring and supervision	Telecommunication Services - Airtime and Mobile Phone Services	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			800
225202 Environment Impact Assessment for Capital Works		0	0	3,500	0	3,500

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Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**3,500**
LCII: Masonde Ward	Awareness rising (Environmental and Socio)	Environmental Impact Assessment - Impact Assessment	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			3,500
227001 Travel inland		0	0	13,724	0	13,724
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**13,724**
LCII: Masonde Ward	Enhance Farmer Uptake of Micro-irrigation scale	Travel Inland - Allowances	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			3,000
LCII: Masonde Ward	Extension support services ,and monitoring	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			4,500
LCII: Masonde Ward	Farm visits	Travel Inland - Allowances	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			2,500
LCII: Semwema Ward	Farmer field school training	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			3,724
227004 Fuel, Lubricants and Oils		0	0	13,085	0	13,085
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**13,085**
LCII: Masonde Ward	Awareness creation Leaders	Fuel, Oils and Lubricants - Fuel Expenses	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			1,585
LCII: Masonde Ward	Enhance Farmer Uptake of Micro-irrigation scale	Fuel, Oils and Lubricants - Diesel	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			2,000
LCII: Masonde Ward	Extension support services and monitoring	Fuel, Oils and Lubricants - Diesel	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			4,500
LCII: Masonde Ward	Farmer field school training	Fuel, Oils and Lubricants - Fuel Expenses	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			5,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	0	3,500	0	3,500
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**3,500**
LCII: Masonde Ward	Enhance Farmer uptake (repair of demo sites)	Machinery and Equipment - Ascoris	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			3,500
312139 Other Structures - Acquisition		0	0	771,697	0	771,697
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**771,697**

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LCII: Masonde Ward	New irrigation systems	Water Reticulation	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development	171,697
LCII: Masonde Ward	Settle retentions and payments of irrigation	Water Reticulation	Source: Locally Raised Revenues	600,000

Total Cost of Water for production management systems	**0**	**0**	**828,928**	**0**	**828,928**
Key Service Area 010074 Vector and disease control					
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
227001 Travel inland	0	6,000	0	0	6,000
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
Total Cost of Vector and disease control	**0**	**12,000**	**0**	**0**	**12,000**
Total Cost of Agro-Industrialization	**0**	**12,000**	**828,928**	**0**	**840,928**
Total Cost of Agricultural Production	**0**	**12,000**	**828,928**	**0**	**840,928**
Service Area 30 Agricultural Value Chain Services					

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 300016 Parish Development Model Operations					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	155,400	0	0	155,400
221009 Welfare and Entertainment	0	25,200	0	0	25,200
221011 Printing, Stationery, Photocopying and Binding	0	21,000	0	0	21,000
225204 Monitoring and Supervision of capital work	0	29,459	0	0	29,459
Total Cost of Parish Development Model Operations	**0**	**231,059**	**0**	**0**	**231,059**
Total Cost of Agro-Industrialization	**0**	**231,059**	**0**	**0**	**231,059**
Total Cost of Agricultural Value Chain Services	**0**	**231,059**	**0**	**0**	**231,059**
Total Cost of Production and Marketing	**1,591,800**	**624,037**	**1,274,953**	**0**	**3,490,790**

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Health

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	8,342,123	8,662,181
Programme Conditional Grant - Wage Recurrent	6,711,870	6,945,590
Programme Conditional Grant - Non Wage Recurrent	1,236,689	1,413,414
District Unconditional Grant Non-Wage	2,123	57
District Unconditional Grant Wage	390,440	302,365
Locally Raised Revenues	1,000	755
Development Revenues	3,478,145	939,696
Programme Conditional Grant - Development	3,018,145	479,696
External Financing	460,000	460,000
Total Revenues Shares	**11,820,267**	**9,601,876**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	7,102,310	7,247,955
Non Wage	1,239,812	1,414,225
Development Expenditure		
Domestic Development	3,018,145	479,696
External Financing	460,000	460,000
Total Expenditure	**11,820,267**	**9,601,876**

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

Service Area 10 Primary HealthCare

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320165 Primary Health care services					
225202 Environment Impact Assessment for Capital Works	0	0	2,500	0	2,500
Total for LCIII: Missing Subcounty	**County: Missing County**				**2,500**

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LCII: Missing Parish	Capital projects	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			2,500
225203 Appraisal and Feasibility Studies for Capital Works		0	0	2,500	0	2,500
Total for LCIII: Missing Subcounty		**County: Missing County**				**2,500**
LCII: Missing Parish	Capital Projects	Feasibility Studies or Screening of Projects -	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			2,500
225204 Monitoring and Supervision of capital work		0	0	13,196	0	13,196
Total for LCIII: Missing Subcounty		**County: Missing County**				**13,196**
LCII: Missing Parish	caapital projects	Monitoring and supervision of capital projects	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			7,308
LCII: Missing Parish	Monitoring of Capital Projects	Monitoring and supervision	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			5,887
263308 Sector Conditional Grant (Non-Wage)		0	1,330,633	0	0	1,330,633
Total for LCIII: Katikara Subcounty		**County: Bugangaizi East**				**45,817**
LCII: Kiryandongo	Masaka Health Centre III	Masaka Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			25,226
LCII: Kiryandongo	Masaka Health Centre III	Masaka Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			20,590
Total for LCIII: Mpasaana Subcounty		**County: Bugangaizi East**				**9,011**
LCII: Mpasaana	MPASAANA HC II	MPASAANA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)			9,011
Total for LCIII: Kisiita Town Council		**County: Bugangaizi East**				**52,500**
LCII: Kisiita Central Ward	Kisiita Health Center III	Kisiita Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			25,226
LCII: Kisiita Central Ward	Kisiita Health Center III	Kisiita Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			27,274
Total for LCIII: Mpasaana Town Council		**County: Bugangaizi East**				**44,052**
LCII: Central Ward	MPASAANA HC III	MPASAANA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			25,226

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LCII: Central Ward	MPASAANA HC III	MPASAANA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	18,826
Total for LCIII: Kyabasaija		**County: Bugangaizi East**		**9,011**
LCII: Lubaya	NCWANGA HC II	NCWANGA HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	9,011
Total for LCIII: Mwitanzige		**County: Bugangaizi East**		**42,882**
LCII: Kyabusinge	Mwitanzige HC III	Mwitanzige HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	25,226
LCII: Kyabusinge	Mwitanzige HC III	Mwitanzige HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	17,655
Total for LCIII: Kisengwe		**County: Bugangaizi East**		**38,742**
LCII: Kyemengo	KISEGWE HC III	KISEGWE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	13,516
LCII: Kyemengo	KISEGWE HC III	KISEGWE HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	25,226
Total for LCIII: Kasambya Subcounty		**County: Bugangaizi West**		**49,889**
LCII: Kihamba	Kasambya Health Centre III	Kasambya Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	25,226
LCII: Kikaada	Kasambya Health Centre III	Kasambya Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	24,663
Total for LCIII: Kikwaya Subcounty		**County: Bugangaizi West**		**37,373**
LCII: Kikwaya	Kikwaya HCIII	Kikwaya HCIII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	25,226
LCII: Kikwaya	Kikwaya HCIII	Kikwaya HCIII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	12,146
Total for LCIII: Kakindo Subcounty		**County: Bugangaizi West**		**341,358**
LCII: Kasenyi	BETANIA H C II	BETANIA H C II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	9,011
LCII: Kasenyi	Kakindo-Kasenyi Health Centre III	Kakindo-Kasenyi Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	5,990

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LCII: Kasenyi	Kakindo-Kasenyi Health Centre III	Kakindo-Kasenyi Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	25,226
LCII: Katatemwa	Kakindo Heath Centre IV	Kakindo Heath Centre IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	87,484
LCII: Katatemwa	Kakindo Heath Centre IV	Kakindo Heath Centre IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	126,131
LCII: Katatemwa	ST MARYS HC IV KAKINDO	ST MARYS HC IV KAKINDO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	36,044
LCII: Katatemwa	ST MARYS HC IV KAKINDO	ST MARYS HC IV KAKINDO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	51,471
Total for LCIII: Birembo Subcounty		**County: Bugangaizi West**		**41,847**
LCII: Kisiija	BIREMBO Health Center III	BIREMBO Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	16,621
LCII: Kisiija	BIREMBO Health Center III	BIREMBO Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	25,226
Total for LCIII: Bwanswa Subcounty		**County: Bugangaizi West**		**57,083**
LCII: Gayaza	Kyabasaija Health Centre III	Kyabasaija Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	31,857
LCII: Gayaza	Kyabasaija Health Centre III	Kyabasaija Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	25,226
Total for LCIII: Kijangi Subcounty		**County: Bugangaizi West**		**43,432**
LCII: Kigando	KIGANDO HC III	KIGANDO HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	18,206
LCII: Kigando	KIGANDO HC III	KIGANDO HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	25,226
Total for LCIII: Igayaza Town Council		**County: Bugangaizi West**		**47,506**
LCII: Igayaza Ward	IGAYAZA HC III	IGAYAZA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	25,226
LCII: Igayaza Ward	IGAYAZA HC III	IGAYAZA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	22,280

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Total for LCIII: Missing Subcounty		**County: Missing County**		**470,131**
LCII: Missing Parish	Kabuubwa Health Centre III	Kabuubwa Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	25,226
LCII: Missing Parish	Kabuubwa Health Centre III	Kabuubwa Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	18,892
LCII: Missing Parish	Kakumiro Health Centre IV	Kakumiro Health Centre IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	126,131
LCII: Missing Parish	Kakumiro Health Centre IV	Kakumiro Health Centre IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	94,943
LCII: Missing Parish	Kitaihuka Health Centre III	Kitaihuka Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	14,837
LCII: Missing Parish	Kitaihuka Health Centre III	Kitaihuka Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	25,226
LCII: Missing Parish	MUKOORA HCIII	MUKOORA HCIII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	6,172
LCII: Missing Parish	MUKOORA HCIII	MUKOORA HCIII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	25,226
LCII: Missing Parish	Nalweyo Health Centre III	Nalweyo Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	27,110
LCII: Missing Parish	Nalweyo Health Centre III	Nalweyo Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	25,226
LCII: Missing Parish	Nkooko Health Centre III	Nkooko Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	25,226
LCII: Missing Parish	Nkooko Health Centre III	Nkooko Health Centre III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	29,314
LCII: Missing Parish	St. Joseph Bukuumi HC III	St. Joseph Bukuumi HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	18,022
LCII: Missing Parish	St. Joseph Bukuumi HC III	St. Joseph Bukuumi HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	8,579
312111 Residential Buildings - Acquisition		0	0 161,500 0	161,500

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Total for LCIII: Kisiita Town Council		**County: Bugangaizi East**				**161,500**
LCII: Kisiita Central Ward	Staff House at Kisiita HC III	General residential construction contractor service - Othr Princ residences_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			161,500
312121 Non-Residential Buildings - Acquisition		0	0	270,000	0	270,000
Total for LCIII: Nyarweyo Town Council		**County: Bugangaizi West**				**70,000**
LCII: Masaka Ward	Renovation of Nalweyo HC III Maternity	Maintenance_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			70,000
Total for LCIII: Missing Subcounty		**County: Missing County**				**200,000**
LCII: Missing Parish	Phase 2 construction of DHo's Office	Maintenance_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			200,000
Total Cost of Primary Health care services		**0**	**1,330,633**	**449,696**	**0**	**1,780,329**
Total Cost of Human Capital Development		**0**	**1,330,633**	**449,696**	**0**	**1,780,329**
Total Cost of Primary HealthCare		**0**	**1,330,633**	**449,696**	**0**	**1,780,329**

Service Area 30 Health Management and Supervision

Ushs Thousands		Approved Budget Estimates for FY 2026/27				
01 Higher LG Services		**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management						
Key Service Area 000016 Environment, Social Health and Safety						
227001 Travel inland		0	2,973	0	0	2,973
Total Cost of Environment, Social Health and Safety		**0**	**2,973**	**0**	**0**	**2,973**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**0**	**2,973**	**0**	**0**	**2,973**
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
227001 Travel inland		0	0	0	58,000	58,000
Total for LCIII: Missing Subcounty		**County: Missing County**				**58,000**
LCII: Missing Parish	HIV/ AIDs activities	Travel Inland - Allowances	Source: External Financing 254-Baylor International (Uganda)			58,000
Total Cost of HIV/AIDS Mainstreaming		**0**	**0**	**0**	**58,000**	**58,000**
Key Service Area 000039 Policies, Regulations and Standards						

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211101 General Staff Salaries			7,247,955	0	0	0	7,247,955
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)			0	4,000	0	0	4,000
212103 Incapacity benefits (Employees)			0	216	0	0	216
221001 Advertising and Public Relations			0	500	0	0	500
221002 Workshops, Meetings and Seminars			0	2,000	0	0	2,000
221003 Staff Training			0	500	0	0	500
221007 Books, Periodicals & Newspapers			0	360	0	0	360
221008 Information and Communication Technology Supplies.			0	2,000	0	0	2,000
221009 Welfare and Entertainment			0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding			0	2,000	0	0	2,000
221012 Small Office Equipment			0	1,000	0	0	1,000
222001 Information and Communication Technology Services.			0	3,000	0	0	3,000
223005 Electricity			0	3,000	0	0	3,000
227001 Travel inland			0	33,044	0	402,000	435,044
Total for LCIII: Missing Subcounty			**County: Missing County**				**402,000**
LCII: Missing Parish	EPI Activities	Travel Inland - Expenses	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)				402,000
227004 Fuel, Lubricants and Oils			0	16,000	0	0	16,000
228002 Maintenance-Transport Equipment			0	10,000	0	0	10,000
312235 Furniture and Fittings - Acquisition			0	0	30,000	0	30,000
Total for LCIII: Missing Subcounty			**County: Missing County**				**30,000**
LCII: Missing Parish	Assorte Furniture for DHO's Office	Desks-Desk_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				30,000
Total Cost of Policies, Regulations and Standards			**7,247,955**	**80,620**	**30,000**	**402,000**	**7,760,575**
Total Cost of Human Capital Development			**7,247,955**	**80,620**	**30,000**	**460,000**	**7,818,575**
Total Cost of Health Management and Supervision			**7,247,955**	**83,592**	**30,000**	**460,000**	**7,821,548**
Total Cost of Health			**7,247,955**	**1,414,225**	**479,696**	**460,000**	**9,601,876**

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Education

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	15,118,904	17,915,102
Programme Conditional Grant - Wage Recurrent	12,210,561	14,852,664
Programme Conditional Grant - Non Wage Recurrent	2,809,859	2,889,080
District Unconditional Grant Non-Wage	6,381	5,787
District Unconditional Grant Wage	85,582	162,648
Locally Raised Revenues	6,521	4,924
Development Revenues	1,522,300	1,131,621
Transitional Conditional Grant - Development	750,000	250,000
Programme Conditional Grant - Development	740,700	846,221
Other Transfers from Central Government	31,600	35,400
Total Revenues Shares	**16,641,203**	**19,046,723**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	12,296,143	15,015,312
Non Wage	2,822,761	2,899,790
Development Expenditure		
Domestic Development	1,522,300	1,131,621
External Financing	0	0
Total Expenditure	**16,641,203**	**19,046,723**

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

Service Area 10 Pre-Primary and Primary Education

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000063 Quality Assurance Systems					
211101 General Staff Salaries	7,705,269	0	0	0	7,705,269
Total Cost of Quality Assurance Systems	**7,705,269**	**0**	**0**	**0**	**7,705,269**

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Key Service Area 320162 Capitation (Primary)					
263308 Sector Conditional Grant (Non-Wage)	0	1,265,769	0	0	1,265,769

Total for LCIII: Katikara Subcounty		**County: Bugangaizi East**		**99,242**
LCII: Katikara	BUSANGA P.S.	BUSANGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,240
LCII: Katikara	KIHUMURO C.O.U P.S	KIHUMURO C.O.U P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,199
LCII: Kiryandongo	NYAMIGISHA P.S.	NYAMIGISHA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,833
LCII: Kiryandongo	ST. CHARLES LWANGA P.S	ST. CHARLES LWANGA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,939
LCII: Kiryandongo	ST. CHARLES LWANGA P.S	ST. CHARLES LWANGA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	2,976
LCII: Kitabona	MULINGA P.S.	MULINGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,233
LCII: Kyangota	DAMASIKO P.S	DAMASIKO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,823
Total for LCIII: Mpasaana Subcounty		**County: Bugangaizi East**		**12,490**
LCII: Binikira	BINIKIRA P.S	BINIKIRA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,490
Total for LCIII: Kasambya Subcounty		**County: Bugangaizi West**		**131,149**
LCII: Kakayo	KIGANDO P.S.	KIGANDO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,197
LCII: Kakayo	KYAKALEGURA P.S.	KYAKALEGURA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,761
LCII: Kihamba	KASAMBYA P.S.	KASAMBYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,588
LCII: Kikaada	KIKAADA P.S.	KIKAADA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,425

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LCII: Kiryangobe	KASOZI P/S	KASOZI P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,736
LCII: Kiryangobe	KIGOMBA P.S.	KIGOMBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,218
LCII: Kiryangobe	KYAMUJUNDO P.S.	KYAMUJUNDO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,112
LCII: Kiryangobe	NKWIRWA P.S	NKWIRWA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,781
LCII: Kiweeza	BUGONDA P. S.	BUGONDA P. S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,532
LCII: Semuto	SEMUTO P.S	SEMUTO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,802
Total for LCIII: Kikwaya Subcounty		**County: Bugangaizi West**		**38,583**
LCII: Kamuli	KAMULI PARENTS P.S	KAMULI PARENTS P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	4,315
LCII: Kamuli	KAMULI PARENTS P.S	KAMULI PARENTS P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,512
LCII: Kikwaya	KIKWAYA P.S.	KIKWAYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,757
Total for LCIII: Kakindo Subcounty		**County: Bugangaizi West**		**52,385**
LCII: Kihuuna	KIHUUNA PARENTS P.S	KIHUUNA PARENTS P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,861
LCII: Kihuuna	KIRIISA P.S.	KIRIISA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,092
LCII: Kikoora	ST. MARY MUHUMUZA P.S	ST. MARY MUHUMUZA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,433
Total for LCIII: Kitaihuka Subcounty		**County: Bugangaizi West**		**57,258**
LCII: Kasozi	KAMUGABA P. S	KAMUGABA P. S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,056

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LCII: Kasozi	KAMUGABA P. S	KAMUGABA P. S	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	4,315
LCII: Kinunda	KINUNDA P.S.	KINUNDA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,239
LCII: Kitaihuka	KITAHUKA P.S.	KITAHUKA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,648
Total for LCIII: Birembo Subcounty		**County: Bugangaizi West**		**97,361**
LCII: Igayaza	BURAMAGI P.S.	BURAMAGI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,499
LCII: Igayaza	MARANATHA P.S.	MARANATHA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,559
LCII: Igayaza	ST. JOSEPH IGAYAZA P.S	ST. JOSEPH IGAYAZA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	4,538
LCII: Igayaza	ST. JOSEPH IGAYAZA P.S	ST. JOSEPH IGAYAZA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,033
LCII: Kisiija	KISIIJA P.S.	KISIIJA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,122
LCII: Kyakarongo	BIREMBO P.S.	BIREMBO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,413
LCII: Kyakarongo	KIRASA BIREMBO P.S.	KIRASA BIREMBO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,447
LCII: Nyansimbi	NYANSIMBI P.S.	NYANSIMBI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,751
Total for LCIII: Bwanswa Subcounty		**County: Bugangaizi West**		**76,794**
LCII: Bukuumi	BUKUUMI BOYS P.S.	BUKUUMI BOYS P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,755
LCII: Bukuumi	BUKUUMI GIRLS P.S.	BUKUUMI GIRLS P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,629
LCII: Kihumuro	KIHUMURO P.S.	KIHUMURO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,042

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LCII: Kihumuro	ST. NOAH KASOJJO P.S	ST. NOAH KASOJJO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,862
LCII: Kihurumba	KIHURUMBA P.S.	KIHURUMBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,882
LCII: Nkondo	NKONDO P.S.	NKONDO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,750
LCII: Nkondo	ST. JUDE KIKYAMUZI P.S	ST. JUDE KIKYAMUZI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,875
Total for LCIII: Kijangi Subcounty		**County: Bugangaizi West**		**36,263**
LCII: Kijangi	KIJANGI P.S.	KIJANGI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,555
LCII: Kijangi	KIJANGI P.S.	KIJANGI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	4,017
LCII: Rwembuba	RWEMBUBA P.S.	RWEMBUBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,691
Total for LCIII: Missing Subcounty		**County: Missing County**		**664,244**
LCII: Missing Parish	BUJOJO P.S.	BUJOJO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,055
LCII: Missing Parish	BURUUKO P.S.	BURUUKO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	25,239
LCII: Missing Parish	BUSINGE P.S.	BUSINGE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,800
LCII: Missing Parish	IRINDIMURA P.S.	IRINDIMURA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,736
LCII: Missing Parish	ISUNGA P.S.	ISUNGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,338
LCII: Missing Parish	KABUBWA P.S.	KABUBWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,785
LCII: Missing Parish	KAIGURUMBA P.S	KAIGURUMBA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,591

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LCII: Missing Parish	KAKINDO COU P.S	KAKINDO COU	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,480
LCII: Missing Parish	Kakindo P/S	Kakindo	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,926
LCII: Missing Parish	KAKUMIRO BOYS P.S.	KAKUMIRO BOYS P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	23,897
LCII: Missing Parish	KAKUMIRO BOYS P.S.	KAKUMIRO BOYS P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	4,910
LCII: Missing Parish	KAKUMIRO PUBLIC P.S.	KAKUMIRO PUBLIC P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,334
LCII: Missing Parish	KALANGALA P.S	KALANGALA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,176
LCII: Missing Parish	KAMUSENENE P.S	KAMUSENENE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,065
LCII: Missing Parish	KANYAWAWA P.S.	KANYAWAWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,667
LCII: Missing Parish	KIBIJJO P.S.	KIBIJJO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,816
LCII: Missing Parish	KIJWENGE P.S.	KIJWENGE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,108
LCII: Missing Parish	KIRYAMASASA P.S.	KIRYAMASASA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,087
LCII: Missing Parish	KIRYAMASASA P.S.	KIRYAMASASA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	3,794
LCII: Missing Parish	KISAIGI P.S.	KISAIGI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,908
LCII: Missing Parish	KISENGWE P.S	KISENGWE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	23,282

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LCII: Missing Parish	KISIITA P.S.	KISIITA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,376
LCII: Missing Parish	KITABONA P.S	KITABONA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,148
LCII: Missing Parish	KITANDA P.S.	KITANDA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,085
LCII: Missing Parish	KITEGURA P.S.	KITEGURA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,731
LCII: Missing Parish	KITUTUMA P.S	KITUTUMA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,719
LCII: Missing Parish	KYABASAIJJA P/S	KYABASAIJJA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,585
LCII: Missing Parish	Kyakajumbi Parents Primary School	Kyakajumbi Parents Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,170
LCII: Missing Parish	KYAKAPERE ACADEMY P.S	KYAKAPERE ACADEMY P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,107
LCII: Missing Parish	KYAKIJUUTO P.S	KYAKIJUUTO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,730
LCII: Missing Parish	KYAKUTEREKERA SCH.	KYAKUTEREKERA SCH.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,298
LCII: Missing Parish	KYEBANDO P.S.	KYEBANDO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,427
LCII: Missing Parish	MITEMBO P.S.	MITEMBO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,655
LCII: Missing Parish	MPASAANA P.S.	MPASAANA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,147
LCII: Missing Parish	MPONGO P.S.	MPONGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,752

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LCII: Missing Parish	MUKOORA P.S.	MUKOORA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,650
LCII: Missing Parish	MUNSA P.S.	MUNSA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,715
LCII: Missing Parish	NALWEYO P.S.	NALWEYO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,074
LCII: Missing Parish	NCHWANGA P.S.	NCHWANGA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,616
LCII: Missing Parish	NKOOKO P.S.	NKOOKO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,421
LCII: Missing Parish	NYABIRUNGI P.S.	NYABIRUNGI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,816
LCII: Missing Parish	NYAKAFUNJO P.S.	NYAKAFUNJO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	25,936
LCII: Missing Parish	NYAMIRAMA P.S.	NYAMIRAMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,949
LCII: Missing Parish	RWENSERA P.S.	RWENSERA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,151

Total Cost of Capitation (Primary)	**0**	**1,265,769**	**0**	**0**	**1,265,769**
Total Cost of Human Capital Development	**7,705,269**	**1,265,769**	**0**	**0**	**8,971,038**
Total Cost of Pre-Primary and Primary Education	**7,705,269**	**1,265,769**	**0**	**0**	**8,971,038**

Service Area 20 Secondary Education

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320158 Capitation (Secondary)					
263308 Sector Conditional Grant (Non-Wage)	0	917,852	0	0	917,852
Total for LCIII: Mpasaana Subcounty	**County: Bugangaizi East**				**113,520**
LCII: Mpasaana	KISIITA SEED SS	KISIITA SEED SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		113,520

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Total for LCIII: Mpasaana Town Council		**County: Bugangaizi East**		**64,000**
LCII: Central Ward	Christ the King Seed S.S	Christ the King Seed S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	64,000
Total for LCIII: Kitaihuka Subcounty		**County: Bugangaizi West**		**56,960**
LCII: Kitaihuka	Kitaihuka SS	Kitaihuka SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	56,960
Total for LCIII: Nalweyo Subcounty		**County: Bugangaizi West**		**156,760**
LCII: Masaka	UGANDA MARTYRS CEN SS	UGANDA MARTYRS CEN SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	156,760
Total for LCIII: Birembo Subcounty		**County: Bugangaizi West**		**99,776**
LCII: Kyakarongo	ST. MATIA MULUMBA BIREMBO SEED SCHOOL	ST. MATIA MULUMBA BIREMBO SEED SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	99,776
Total for LCIII: Missing Subcounty		**County: Missing County**		**426,836**
LCII: Missing Parish	NALWEYO SS	NALWEYO SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	200,580
LCII: Missing Parish	ST ALBERT SSS KAKINDO	ST ALBERT SSS KAKINDO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	76,360
LCII: Missing Parish	ST JOSEPH SS KASAMBYA	ST JOSEPH SS KASAMBYA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	69,896
LCII: Missing Parish	ST JOSEPH SS NKOOKO	ST JOSEPH SS NKOOKO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	48,800
LCII: Missing Parish	St Paul Kakumiro Secondary School	St Paul Kakumiro Secondary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	31,200

Total Cost of Capitation (Secondary)	**0**	**917,852**	**0**	**0**	**917,852**
Key Service Area 320159 Secondary Education Services					
211101 General Staff Salaries	6,762,820	0	0	0	6,762,820
Total Cost of Secondary Education Services	**6,762,820**	**0**	**0**	**0**	**6,762,820**
Total Cost of Human Capital Development	**6,762,820**	**917,852**	**0**	**0**	**7,680,672**
Total Cost of Secondary Education	**6,762,820**	**917,852**	**0**	**0**	**7,680,672**
Service Area 30 Skills Development					

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Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320160 Tertiary Education Services					
211101 General Staff Salaries	384,574	0	0	0	384,574
Total Cost of Tertiary Education Services	**384,574**	**0**	**0**	**0**	**384,574**
Key Service Area 320163 Capitation (Tertiary)					
263308 Sector Conditional Grant (Non-Wage)	0	148,179	0	0	148,179
Total for LCIII: Birembo Subcounty	**County: Bugangaizi West**				**148,179**
LCII: Kyakarongo BIREMBO TECH.INST	BIREMBO TECH.INST	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent			148,179
Total Cost of Capitation (Tertiary)	**0**	**148,179**	**0**	**0**	**148,179**
Total Cost of Human Capital Development	**384,574**	**148,179**	**0**	**0**	**532,754**
Total Cost of Skills Development	**384,574**	**148,179**	**0**	**0**	**532,754**
Service Area 40 Education&Sports Management and Inspection					

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000023 Inspection and Monitoring					
221001 Advertising and Public Relations	0	650	0	0	650
221002 Workshops, Meetings and Seminars	0	2,000	0	0	2,000
221008 Information and Communication Technology Supplies.	0	1,000	0	0	1,000
221009 Welfare and Entertainment	0	500	0	0	500
221011 Printing, Stationery, Photocopying and Binding	0	1,200	0	0	1,200
221012 Small Office Equipment	0	400	0	0	400
221017 Membership dues and Subscription fees.	0	1,050	0	0	1,050
222001 Information and Communication Technology Services.	0	300	0	0	300
227001 Travel inland	0	18,856	0	0	18,856

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227004 Fuel, Lubricants and Oils	0	13,365	0	0	13,365
228002 Maintenance-Transport Equipment	0	2,448	0	0	2,448
273102 Incapacity, death benefits and funeral expenses	0	500	0	0	500
Total Cost of Inspection and Monitoring	**0**	**42,269**	**0**	**0**	**42,269**
Key Service Area 000063 Quality Assurance Systems					
211101 General Staff Salaries	162,648	0	0	0	162,648
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,664	0	0	2,664
221001 Advertising and Public Relations	0	300	0	0	300
221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000
221008 Information and Communication Technology Supplies.	0	400	0	0	400
221009 Welfare and Entertainment	0	800	0	0	800
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
221017 Membership dues and Subscription fees.	0	200	0	0	200
222001 Information and Communication Technology Services.	0	362	0	0	362
227001 Travel inland	0	4,000	0	0	4,000
227004 Fuel, Lubricants and Oils	0	4,718	0	0	4,718
228002 Maintenance-Transport Equipment	0	4,500	0	0	4,500
Total Cost of Quality Assurance Systems	**162,648**	**28,944**	**0**	**0**	**191,592**
Key Service Area 320003 Assets and Facilities Management					
225204 Monitoring and Supervision of capital work	0	25,478	43,308	0	68,786

Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**		**4,000**
LCII: Masonde Ward	Construction sites	HIV/Gender Mitigation	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	4,000
Total for LCIII: Missing Subcounty		**County: Missing County**		**39,308**
LCII: Missing Parish	All construction sites	Monitoring and Supervision of capital	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	33,308
LCII: Missing Parish	All construction sites	Environmental Social Health Safety and Safeguards	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	4,000

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LCII: Missing Parish	Projects to be constructed	Development of BOQs	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			2,000
227001 Travel inland		0	0	35,470	0	35,470
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**35,400**
LCII: Masonde Ward	PLE expenses	Travel Inland - Expenses	Source: Other Transfers from Central Government OGT008-Support to PLE (UNEB)			35,400
Total for LCIII: Missing Subcounty		**County: Missing County**				**70**
LCII: Missing Parish	Headquarters	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			70
228001 Maintenance-Buildings and Structures		0	418,298	0	0	418,298
312111 Residential Buildings - Acquisition		0	0	187,400	0	187,400
Total for LCIII: Katikara Subcounty		**County: Bugangaizi East**				**152,000**
LCII: Kitaboona	Mulinga P/S	General residential construction contractor service - Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			152,000
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**35,400**
LCII: Masonde Ward	Retention	General residential construction contractor service - Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			35,400
312121 Non-Residential Buildings - Acquisition		0	0	645,000	0	645,000
Total for LCIII: Nkooko Subcounty		**County: Bugangaizi East**				**284,000**
LCII: Kitutuma	Construction of a 2classroom block at Kamusenene	Non technical professional schools-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			142,000
LCII: Rutooma	Kalangala primary school	Non technical professional schools-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			142,000
Total for LCIII: Kasambya Subcounty		**County: Bugangaizi West**				**37,000**
LCII: Kakayo	Latrine construction at Kasambya SS	Non technical professional schools-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			37,000

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Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**		**37,000**
LCII: Masonde Ward	A 5stance aligned latrine at Munsa P/S	Non technical professional schools-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	37,000
Total for LCIII: Bwanswa Subcounty		**County: Bugangaizi West**		**250,000**
LCII: Bukuumi	St. Edwards Bukuumi SS	Non technical professional schools-Schools_Acquire	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc	250,000
Total for LCIII: Nyarweyo Town Council		**County: Bugangaizi West**		**37,000**
LCII: Buruuko Ward	Construction of a 5stance latrine at Buruuko P/S	Non technical professional schools-Schools_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	37,000

312235 Furniture and Fittings - Acquisition		0	0	22,780	0	22,780
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**22,780**
LCII: Masonde Ward	Needy schools	Desks-Desk_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			22,780
313121 Non-Residential Buildings - Improvement		0	0	197,663	0	197,663
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**37,663**
LCII: Masonde Ward	District Headquarters	Retention on Construction of Latrine at Kyakapere, Nalweyo and kisiita P/Ss	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			4,020
LCII: Masonde Ward	Headquarter	Retention on Latrine construction at Uganda Martyrs SS, Kanyawawa, Bujojo and Kasozi	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			6,950
LCII: Masonde Ward	Headquarters	Retention on the construction of a 2classroom block at St. Jude Kikyamuzi P/S	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			7,260
LCII: Masonde Ward	Headquarters	Retention on the construction of a 2classroom block at businge P/S	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			6,643

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LCII: Masonde Ward	Kibijjo P/S	Retention on Contstruction of a 2classroom block, Renovation of a a classsroom block and construction of a latrine at Kibijo P/S	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	12,790
Total for LCIII: Bwanswa Subcounty		**County: Bugangaizi West**		**160,000**
LCII: Kihumuro	Kihumuro P/S	Rehabilitation of a classroom block at Kihumuro P/S	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	160,000

Total Cost of Assets and Facilities Management	**0**	**443,777**	**1,131,621**	**0**	**1,575,398**
Key Service Area 320038 Sports Development and Oversight					
221002 Workshops, Meetings and Seminars	0	2,500	0	0	2,500
221009 Welfare and Entertainment	0	3,500	0	0	3,500
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
221017 Membership dues and Subscription fees.	0	3,000	0	0	3,000
222001 Information and Communication Technology Services.	0	400	0	0	400
227001 Travel inland	0	27,300	0	0	27,300
227004 Fuel, Lubricants and Oils	0	7,000	0	0	7,000
228002 Maintenance-Transport Equipment	0	800	0	0	800
228004 Maintenance-Other Fixed Assets	0	5,000	0	0	5,000
Total Cost of Sports Development and Oversight	**0**	**50,000**	**0**	**0**	**50,000**
Total Cost of Human Capital Development	**162,648**	**564,990**	**1,131,621**	**0**	**1,859,259**
Total Cost of Education&Sports Management and Inspection	**162,648**	**564,990**	**1,131,621**	**0**	**1,859,259**
Service Area 50 Special Needs Education					

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320161 Special Needs Education					
221002 Workshops, Meetings and Seminars	0	700	0	0	700

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221009 Welfare and Entertainment	0	300	0	0	300
221017 Membership dues and Subscription fees.	0	100	0	0	100
227001 Travel inland	0	1,100	0	0	1,100
227004 Fuel, Lubricants and Oils	0	800	0	0	800
Total Cost of Special Needs Education	**0**	**3,000**	**0**	**0**	**3,000**
Total Cost of Human Capital Development	**0**	**3,000**	**0**	**0**	**3,000**
Total Cost of Special Needs Education	**0**	**3,000**	**0**	**0**	**3,000**
Total Cost of Education	**15,015,312**	**2,899,790**	**1,131,621**	**0**	**19,046,723**

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Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,187,153	1,258,717
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
District Unconditional Grant Non-Wage	3,172	8,209
District Unconditional Grant Wage	180,286	247,718
Locally Raised Revenues	3,695	2,790
Development Revenues	717,240	417,240
Transitional Conditional Grant - Development	300,000	0
Other Transfers from Central Government	417,240	417,240
Total Revenues Shares	**1,904,393**	**1,675,957**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	180,286	247,718
Non Wage	1,006,867	1,010,999
Development Expenditure		
Domestic Development	717,240	417,240
External Financing	0	0
Total Expenditure	**1,904,393**	**1,675,957**

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

Service Area 10 Community Access Roads

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 09 Integrated Transport Infrastructure and Services					
Key Service Area 260009 Road Maintenance					
227004 Fuel, Lubricants and Oils	0	9,000	0	0	9,000
228001 Maintenance-Buildings and Structures	0	900,000	87,500	0	987,500
Total for LCIII:	**County:**				**87,500**

VOTE: 844 Kakumiro District

LCII:	HQ	Building and Facility Maintenance - Civil Works	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			87,500
228002 Maintenance-Transport Equipment		0	15,000	0	0	15,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	76,000	0	0	76,000
263402 Transfer to Other Government Units		0	0	295,518	0	295,518
Total for LCIII: Katikara Subcounty		**County: Bugangaizi East**				**7,380**
LCII: Katikara	Katikara	Katikara SC URF	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			7,380
Total for LCIII: Nkooko Subcounty		**County: Bugangaizi East**				**8,074**
LCII: Kitegura	Nkooko SC	Nkooko SC URF	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			8,074
Total for LCIII: Mpasaana Subcounty		**County: Bugangaizi East**				**4,984**
LCII: Binikira	Mpasaana SC	Mpasaana SC URF	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			4,984
Total for LCIII: Kisiita Town Council		**County: Bugangaizi East**				**99,479**
LCII: Kisiita Central Ward	Kisiita T/c	Kisiita Town Council URF	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			99,479
Total for LCIII: Kasambya Subcounty		**County: Bugangaizi West**				**7,176**
LCII: Kihamba	Kasambya SC	Kasambya SC URF	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			7,176
Total for LCIII: Kikwaya Subcounty		**County: Bugangaizi West**				**7,278**
LCII: Kikwaya	Kikwaya SC	Kikwaya SC URF	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			7,278
Total for LCIII: Kakindo Subcounty		**County: Bugangaizi West**				**11,896**
LCII: Katatemwa	Kakindo SC	Kakindo SC URF	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			11,896
Total for LCIII: Kitaihuka Subcounty		**County: Bugangaizi West**				**7,141**
LCII: Kijegere	Kitaihuka SC URF	Kitaihuka SC URF	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			7,141
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**107,968**

VOTE: 844 Kakumiro District

LCII: Central Ward	Kakumiro T.c	Kakumiro Town Council URF	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	107,968
Total for LCIII: Nalweyo Subcounty		**County: Bugangaizi West**		**6,629**
LCII: Kakiseke	Nalweyo SC	Nalweyo SC URF	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	6,629
Total for LCIII: Birembo Subcounty		**County: Bugangaizi West**		**5,620**
LCII: Kisiija	Birembo SC	Birembo SC URF	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	5,620
Total for LCIII: Bwanswa Subcounty		**County: Bugangaizi West**		**4,043**
LCII: Bukuumi	Bwanswa SC	Bwanswa SC URF	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	4,043
Total for LCIII: Kasiita Subcounty		**County: Bugangaizi West**		**11,152**
LCII: Buhonda	Kisiita SC	Kisiita SC URF	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	11,152
Total for LCIII: Kijangi Subcounty		**County: Bugangaizi West**		**6,700**
LCII: Kigando	Kijangi SC	Kijangi SC URF	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)	6,700

Total Cost of Road Maintenance	**0**	**1,000,000**	**383,018**	**0**	**1,383,018**
Total Cost of Integrated Transport Infrastructure and Services	**0**	**1,000,000**	**383,018**	**0**	**1,383,018**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	200	0	0	200
Total Cost of HIV/AIDS Mainstreaming	**0**	**200**	**0**	**0**	**200**
Total Cost of Human Capital Development	**0**	**200**	**0**	**0**	**200**
Total Cost of Community Access Roads	**0**	**1,000,200**	**383,018**	**0**	**1,383,218**
Service Area 20 Engineering Services					

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 05 Tourism Development					

VOTE: 844 Kakumiro District

Key Service Area 000017 Infrastructure Development and Management						
211101 General Staff Salaries		247,718	0	0	0	247,718
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	1,799	0	0	1,799
211107 Boards, Committees and Council Allowances		0	3,000	4,000	0	7,000
Total for LCIII:		**County:**				**4,000**
LCII:	HQ	Allowances Boards and commisions	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			4,000
221008 Information and Communication Technology Supplies.		0	0	500	0	500
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**500**
LCII: Masonde Ward		ICT - Toner	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			500
221009 Welfare and Entertainment		0	0	1,200	0	1,200
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**1,200**
LCII: Masonde Ward	HQ	Welfare - Assorted Welfare -	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			1,200
221011 Printing, Stationery, Photocopying and Binding		0	0	500	0	500
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**500**
LCII: Masonde Ward		Office Supplies - Assorted Printing Materials and Consumables	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			500
221017 Membership dues and Subscription fees.		0	0	1,300	0	1,300
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**1,300**
LCII: Masonde Ward	HQ	subscription fees	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			1,300
222001 Information and Communication Technology Services.		0	0	1,000	0	1,000
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**1,000**
LCII: Masonde Ward	HQ	Telecommunication Services - Airtime and Mobile Phone Services	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			1,000
223006 Water		0	0	100	0	100

VOTE: 844 Kakumiro District

Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**100**
LCII: Masonde Ward		Water - Utility Bills	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			100
224004 Beddings, Clothing, Footwear and related Services		0	0	400	0	400
Total for LCIII:		**County:**				**400**
LCII:		Cleaning and Sanitation - Cleaning Sevices (HMDC Mbale)	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			400
227001 Travel inland		0	2,000	5,000	0	7,000
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**5,000**
LCII: Masonde Ward	HQ	Travel Inland - Allowances	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			5,000
227004 Fuel, Lubricants and Oils		0	4,000	6,222	0	10,222
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**6,222**
LCII: Masonde Ward	HQ	Fuel, Oils and Lubricants - Diesel	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			6,222
228002 Maintenance-Transport Equipment		0	0	6,000	0	6,000
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**6,000**
LCII: Masonde Ward	HQ	Vehicle Maintanence - Imprest	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			6,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	0	8,000	0	8,000
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**8,000**
LCII: Masonde Ward	HQ	Machinery and Equipment - Maintenance, Repair and Support Services	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			8,000
Total Cost of Infrastructure Development and Management		**247,718**	**10,799**	**34,222**	**0**	**292,739**
Total Cost of Tourism Development		**247,718**	**10,799**	**34,222**	**0**	**292,739**
Total Cost of Engineering Services		**247,718**	**10,799**	**34,222**	**0**	**292,739**
Total Cost of Roads and Engineering		**247,718**	**1,010,999**	**417,240**	**0**	**1,675,957**

VOTE: 844 Kakumiro District

Water

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	148,850	148,929
District Unconditional Grant Non-Wage	1,000	23
District Unconditional Grant Wage	51,797	51,797
Locally Raised Revenues	406	307
Programme Conditional Grant - Non Wage Recurrent	95,647	96,803
Development Revenues	496,009	535,774
Programme Conditional Grant - Development	481,194	520,959
Transitional Conditional Grant - Development	14,815	14,815
Total Revenues Shares	**644,859**	**684,703**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	51,797	51,797
Non Wage	97,053	97,132
Development Expenditure		
Domestic Development	496,009	535,774
External Financing	0	0
Total Expenditure	**644,859**	**684,703**

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

Service Area 10 Rural Water Supply and Sanitation

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	0	6,000	0	6,000
Total for LCIII:	**County:**				**6,000**
LCII: Masonde	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			6,000

VOTE: 844 Kakumiro District

Total Cost of Climate Change Mitigation		**0**	**0**	**6,000**	**0**	**6,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**0**	**0**	**6,000**	**0**	**6,000**
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
227001 Travel inland		0	0	1,000	0	1,000
Total for LCIII:		**County:**				**1,000**
LCII:	Masonde	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			1,000
Total Cost of HIV/AIDS Mainstreaming		**0**	**0**	**1,000**	**0**	**1,000**
Key Service Area 000016 Environment, Social Health and Safety						
225202 Environment Impact Assessment for Capital Works		0	0	10,159	0	10,159
Total for LCIII:		**County:**				**10,159**
LCII:	MASONDE	Environmental Impact Assessment - Field Expenses	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			10,159
Total Cost of Environment, Social Health and Safety		**0**	**0**	**10,159**	**0**	**10,159**
Key Service Area 140021 Ecosystems Restoration and Protection						
211101 General Staff Salaries		51,797	0	0	0	51,797
227001 Travel inland		0	0	1,563	0	1,563
Total for LCIII: Missing Subcounty		**County: Missing County**				**1,563**
LCII: Missing Parish	Masonde	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			1,563
Total Cost of Ecosystems Restoration and Protection		**51,797**	**0**	**1,563**	**0**	**53,360**
Key Service Area 140022 Integrated Catchment based Infrastructure						
221002 Workshops, Meetings and Seminars		0	24,000	0	0	24,000
221009 Welfare and Entertainment		0	1,830	0	0	1,830
221011 Printing, Stationery, Photocopying and Binding		0	1,000	0	0	1,000
221012 Small Office Equipment		0	1,000	0	0	1,000
222001 Information and Communication Technology Services.		0	1,000	0	0	1,000
225204 Monitoring and Supervision of capital work		0	0	14,000	0	14,000
Total for LCIII: Missing Subcounty		**County: Missing County**				**14,000**

VOTE: 844 Kakumiro District

LCII: Missing Parish	MASONDE	PRE AND POST SUPERVISION AND MONITORING	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			14,000
227001 Travel inland		0	55,303	24,815	0	80,118
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**10,000**
LCII: Masonde Ward	MASONDE	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			10,000
Total for LCIII: Bwanswa Subcounty		**County: Bugangaizi West**				**14,815**
LCII: Kihumuro	Kihumuro	Travel Inland - Expenses	Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)			14,815
227004 Fuel, Lubricants and Oils		0	10,000	0	0	10,000
228002 Maintenance-Transport Equipment		0	3,000	0	0	3,000
312135 Water Plants, pipelines and sewerage networks - Acquisition		0	0	426,000	0	426,000
Total for LCIII: Kisiita Town Council		**County: Bugangaizi East**				**28,000**
LCII: Kyabaliitwa Ward	KYABANENA	BOREHOLE DRILLING	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			28,000
Total for LCIII: Nkooko Town Council		**County: Bugangaizi East**				**56,000**
LCII: Missing Parish	KANTU	BOREHOLE DRILLING	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			28,000
LCII: Missing Parish	LUSAGAZI	BOREHOLE DRILLING	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			28,000
Total for LCIII: Mwitanzige		**County: Bugangaizi East**				**28,000**
LCII: Kyakuterekera	KITEREDE	BOREHOLE DRILLING	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			28,000
Total for LCIII: Kisengwe		**County: Bugangaizi East**				**84,000**
LCII: Kyebando	KAHANGI	BOREHOLE DRILLING	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			28,000
LCII: Kyemengo	KAHUURA	BOREHOLE DRILLING	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			28,000

VOTE: 844 Kakumiro District

LCII: Kyemengo	KISENGWE COMMUNTY SSS	BOREHOLE DRILLING	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	28,000
Total for LCIII: Kasambya Subcounty		**County: Bugangaizi West**		**58,000**
LCII: Kihamba	St. Joseph's SSS	Construction of 4-stance VIP latrine at St Joseph's SSS Kasambya	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	30,000
LCII: Kikaada	KENDAGAANO B	BOREHOLE DRILLING	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	28,000
Total for LCIII: Kakindo Subcounty		**County: Bugangaizi West**		**116,000**
LCII: Kasenyi	Karama	Drilling of a production well	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	60,000
LCII: Kihuuna	KIHUUNA B	BOREHOLE DRILLING	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	28,000
LCII: Kisaigi	KIHAGUZI	BOREHOLE DRILLING	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	28,000
Total for LCIII: Kitaihuka Subcounty		**County: Bugangaizi West**		**28,000**
LCII: Kasozi	NYAMIGAJU	BOREHOLE DRILLING	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	28,000
Total for LCIII: Bwanswa Subcounty		**County: Bugangaizi West**		**28,000**
LCII: Kihurumba	Kihurumba	BOREHOLE DRILLING	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	28,000
313135 Water Plants, pipelines and sewerage networks - Improvement		0	0 52,238 0	52,238
Total for LCIII: Mpasaana Town Council		**County: Bugangaizi East**		**7,000**
LCII: Central Ward	Kyajawe B	Rehabilitation of Borehole	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	7,000
Total for LCIII: Nkooko Town Council		**County: Bugangaizi East**		**7,000**
LCII: Kamusenene Ward	Kamusenene LC1	Rehabilitation of Borehole	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	7,000
Total for LCIII: Kyabasaija		**County: Bugangaizi East**		**7,000**
LCII: Kyandara	Kigoli LC1	Rehabilitation of Borehole	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	7,000

VOTE: 844 Kakumiro District

Total for LCIII: Kakindo Subcounty		**County: Bugangaizi West**		**7,000**
LCII: Kisaigi	Nguse-Kihaguzi	Rehabilitation of Borehole	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	7,000
Total for LCIII: Kitaihuka Subcounty		**County: Bugangaizi West**		**7,000**
LCII: Kinunda	Kinunda LC1	Rehabilitation of Borehole	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	7,000
Total for LCIII: Kijangi Subcounty		**County: Bugangaizi West**		**7,000**
LCII: Kijangi	Bigango LC1	Rehabilitation of Borehole	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	7,000
Total for LCIII: Missing Subcounty		**County: Missing County**		**10,238**
LCII: Missing Parish	MASONDE	RETENTION	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	10,238

Total Cost of Integrated Catchment based Infrastructure	**0**	**97,132**	**517,053**	**0**	**614,185**
Total Cost of Human Capital Development	**51,797**	**97,132**	**529,774**	**0**	**678,703**
Total Cost of Rural Water Supply and Sanitation	**51,797**	**97,132**	**535,774**	**0**	**684,703**
Total Cost of Water	**51,797**	**97,132**	**535,774**	**0**	**684,703**

VOTE: 844 Kakumiro District

Natural Resources

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	391,554	385,434
District Unconditional Grant Non-Wage	7,260	1,045
District Unconditional Grant Wage	274,652	274,652
Locally Raised Revenues	5,465	2,616
Programme Conditional Grant - Non Wage Recurrent	104,177	107,121
Development Revenues	64,000	58,000
District Discretionary Equalisation Development Grant	26,000	0
Other Transfers from Central Government	38,000	58,000
Total Revenues Shares	**455,554**	**443,434**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	274,652	274,652
Non Wage	116,902	110,782
Development Expenditure		
Domestic Development	64,000	58,000
External Financing	0	0
Total Expenditure	**455,554**	**443,434**

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

Service Area 10 Natural Resources Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000078 Land Management					
227001 Travel inland	0	2,045	0	0	2,045
227004 Fuel, Lubricants and Oils	0	569	0	0	569
Total Cost of Land Management	**0**	**2,615**	**0**	**0**	**2,615**
Key Service Area 000089 Climate Change Mitigation					

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211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	1,100	0	1,100
Total for LCIII:	**County:**				**1,100**
LCII:	Allowances paid	Source: Other Transfers from Central Government OGT062-Agro Forestry Activities			1,100
221011 Printing, Stationery, Photocopying and Binding	0	0	1,200	0	1,200
Total for LCIII:	**County:**				**1,200**
LCII:	Office Supplies - Assorted Office Items	Source: Other Transfers from Central Government OGT062-Agro Forestry Activities			1,200
221012 Small Office Equipment	0	0	500	0	500
Total for LCIII:	**County:**				**500**
LCII:	Office Equipment and Supplies - Assorted Equipment	Source: Other Transfers from Central Government OGT062-Agro Forestry Activities			500
227001 Travel inland	0	0	22,000	0	22,000
Total for LCIII:	**County:**				**22,000**
LCII:	Travel Inland - Perdiem	Source: Other Transfers from Central Government OGT062-Agro Forestry Activities			22,000
227004 Fuel, Lubricants and Oils	0	0	10,000	0	10,000
Total for LCIII:	**County:**				**10,000**
LCII:	Fuel, Oils and Lubricants - Fuel Facilitation	Source: Other Transfers from Central Government OGT062-Agro Forestry Activities			10,000
228002 Maintenance-Transport Equipment	0	0	700	0	700
Total for LCIII:	**County:**				**700**
LCII:	Vehicle Maintanence - Motor Vehicle Spare Parts	Source: Other Transfers from Central Government OGT062-Agro Forestry Activities			700
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	0	500	0	500
Total for LCIII:	**County:**				**500**
LCII:	Machinery and Equipment - Assorted Equipment	Source: Other Transfers from Central Government OGT062-Agro Forestry Activities			500
312235 Furniture and Fittings - Acquisition	0	0	2,000	0	2,000
Total for LCIII: Kakumiro Town Council	**County: Bugangaizi West**				**2,000**

VOTE: 844 Kakumiro District

LCII: Masonde Ward	Headqaurter	Sofas_Acquire	Source: Other Transfers from Central Government OGT062-Agro Forestry Activities			2,000
Total Cost of Climate Change Mitigation		**0**	**0**	**38,000**	**0**	**38,000**
Key Service Area 140021 Ecosystems Restoration and Protection						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	5,636	0	0	5,636
221009 Welfare and Entertainment		0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding		0	4,485	0	0	4,485
221012 Small Office Equipment		0	1,599	0	0	1,599
222001 Information and Communication Technology Services.		0	1,000	0	0	1,000
227001 Travel inland		0	60,501	0	0	60,501
227004 Fuel, Lubricants and Oils		0	32,900	0	0	32,900
Total Cost of Ecosystems Restoration and Protection		**0**	**107,121**	**0**	**0**	**107,121**
Key Service Area 560007 Regulation and Compliance						
211101 General Staff Salaries		274,652	0	0	0	274,652
Total Cost of Regulation and Compliance		**274,652**	**0**	**0**	**0**	**274,652**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**274,652**	**109,735**	**38,000**	**0**	**422,387**
Programme 10 Sustainable Urbanisation and Housing						
Key Service Area 280002 Physical Planning						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	0	2,000	0	2,000
Total for LCIII:		**County:**				**2,000**
LCII:		Allowances paid	Source: Other Transfers from Central Government OGT063-Physical Planning			2,000
221011 Printing, Stationery, Photocopying and Binding		0	0	1,000	0	1,000
Total for LCIII:		**County:**				**1,000**
LCII:		Office Supplies - Assorted Binding Materials and Consumables	Source: Other Transfers from Central Government OGT063-Physical Planning			1,000
227001 Travel inland		0	0	12,000	0	12,000
Total for LCIII:		**County:**				**12,000**
LCII:		Travel Inland - Allowances	Source: Other Transfers from Central Government OGT063-Physical Planning			12,000

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227004 Fuel, Lubricants and Oils	0	0	5,000	0	5,000
Total for LCIII:	**County:**				**5,000**
LCII:	Fuel, Oils and Lubricants - Fuel Expenses	Source: Other Transfers from Central Government OGT063-Physical Planning			5,000
Total Cost of Physical Planning	**0**	**0**	**20,000**	**0**	**20,000**
Total Cost of Sustainable Urbanisation and Housing	**0**	**0**	**20,000**	**0**	**20,000**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,047	0	0	1,047
Total Cost of HIV/AIDS Mainstreaming	**0**	**1,047**	**0**	**0**	**1,047**
Total Cost of Human Capital Development	**0**	**1,047**	**0**	**0**	**1,047**
Total Cost of Natural Resources Management	**274,652**	**110,782**	**58,000**	**0**	**443,434**
Total Cost of Natural Resources	**274,652**	**110,782**	**58,000**	**0**	**443,434**

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Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	251,277	376,605
District Unconditional Grant Non-Wage	15,770	14,941
District Unconditional Grant Wage	134,263	259,479
Locally Raised Revenues	8,264	5,240
Programme Conditional Grant - Non Wage Recurrent	92,979	96,945
Development Revenues	150,000	180,000
Other Transfers from Central Government	150,000	180,000
Total Revenues Shares	**401,277**	**556,605**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	134,263	259,479
Non Wage	117,013	117,127
Development Expenditure		
Domestic Development	150,000	180,000
External Financing	0	0
Total Expenditure	**401,277**	**556,605**

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

Service Area 10 Community Mobilisation

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of Environment, Social Health and Safety	**0**	**1,000**	**0**	**0**	**1,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**1,000**	**0**	**0**	**1,000**
Programme 12 Human Capital Development					

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Key Service Area 000016 Environment, Social Health and Safety					
221002 Workshops, Meetings and Seminars	0	1,000	0	0	1,000
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of Environment, Social Health and Safety	**0**	**2,000**	**0**	**0**	**2,000**
Key Service Area 010008 Capacity Strengthening					
211101 General Staff Salaries	259,479	0	0	0	259,479
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,320	0	0	1,320
221002 Workshops, Meetings and Seminars	0	0	3,000	0	3,000
Total for LCIII:	**County:**				**3,000**
LCII:	Workshops, Meetings, Seminars - Training (Others)	Source: Other Transfers from Central Government OGT013-Youth Livelihood Programme (YLP)			2,000
LCII:	Workshops, Meetings, Seminars - Training (Others)	Source: Other Transfers from Central Government OGT011-Uganda Women Enterpreneurship Program(UWEP)			1,000
221008 Information and Communication Technology Supplies.	0	5,500	0	0	5,500
221009 Welfare and Entertainment	0	1,200	0	0	1,200
221011 Printing, Stationery, Photocopying and Binding	0	3,040	2,000	0	5,040
Total for LCIII:	**County:**				**2,000**
LCII:	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: Other Transfers from Central Government OGT013-Youth Livelihood Programme (YLP)			2,000
221012 Small Office Equipment	0	3,000	0	0	3,000
221017 Membership dues and Subscription fees.	0	800	0	0	800
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
227001 Travel inland	0	71,767	36,667	0	108,434
Total for LCIII:	**County:**				**36,667**
LCII:	Travel Inland - Expenses	Source: Other Transfers from Central Government OGT011-Uganda Women Enterpreneurship Program(UWEP)			10,000

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LCII:	Travel Inland - Expenses	Source: Other Transfers from Central Government OGT061-GROW Project			17,000
LCII:	Travel Inland - Expenses	Source: Other Transfers from Central Government OGT027-Micro Projects under Luwero Rwenzori Development Programme			4,000
LCII:	Travel Inland - Expenses	Source: Other Transfers from Central Government OGT013-Youth Livelihood Programme (YLP)			5,667
227004 Fuel, Lubricants and Oils	0	21,500	11,000	0	32,500
Total for LCIII:	**County:**				**11,000**
LCII:	Fuel, Oils and Lubricants - Fuel Expenses	Source: Other Transfers from Central Government OGT011-Uganda Women Enterpreneurship Program(UWEP)			4,000
LCII:	Fuel, Oils and Lubricants - Fuel Expenses	Source: Other Transfers from Central Government OGT027-Micro Projects under Luwero Rwenzori Development Programme			2,000
LCII:	Fuel, Oils and Lubricants - Fuel Expenses	Source: Other Transfers from Central Government OGT061-GROW Project			5,000
228002 Maintenance-Transport Equipment	0	4,000	0	0	4,000
282101 Donations	0	0	127,333	0	127,333
Total for LCIII:	**County:**				**127,333**
LCII:	Support to Micro Projects	Source: Other Transfers from Central Government OGT027-Micro Projects under Luwero Rwenzori Development Programme			127,333
Total Cost of Capacity Strengthening	**259,479**	**114,127**	**180,000**	**0**	**553,605**
Total Cost of Human Capital Development	**259,479**	**116,127**	**180,000**	**0**	**555,605**
Total Cost of Community Mobilisation	**259,479**	**117,127**	**180,000**	**0**	**556,605**
Total Cost of Community Based Services	**259,479**	**117,127**	**180,000**	**0**	**556,605**

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Planning

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	120,332	192,691
District Unconditional Grant Non-Wage	50,124	127,474
District Unconditional Grant Wage	60,300	60,217
Locally Raised Revenues	9,908	5,000
Development Revenues	164,785	142,879
District Discretionary Equalisation Development Grant	164,785	142,879
Total Revenues Shares	**285,117**	**335,570**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	60,300	60,217
Non Wage	60,032	132,474
Development Expenditure		
Domestic Development	164,785	142,879
External Financing	0	0
Total Expenditure	**285,117**	**335,570**

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

Service Area 10 Planning and Statistics

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of Climate Change Mitigation	**0**	**1,000**	**0**	**0**	**1,000**
Key Service Area 000090 Climate Change Adaptation					
227001 Travel inland	0	5,000	0	0	5,000
Total Cost of Climate Change Adaptation	**0**	**5,000**	**0**	**0**	**5,000**

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Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**6,000**	**0**	**0**	**6,000**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	1,001	0	0	1,001
Total Cost of HIV/AIDS Mainstreaming	**0**	**1,001**	**0**	**0**	**1,001**
Total Cost of Human Capital Development	**0**	**1,001**	**0**	**0**	**1,001**
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	60,217	0	0	0	60,217
221009 Welfare and Entertainment	0	3,200	0	0	3,200
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
222001 Information and Communication Technology Services.	0	5,800	0	0	5,800
227001 Travel inland	0	17,360	0	0	17,360
227004 Fuel, Lubricants and Oils	0	12,000	0	0	12,000
228002 Maintenance-Transport Equipment	0	2,000	0	0	2,000
Total Cost of Planning and Budgeting services	**60,217**	**44,360**	**0**	**0**	**104,577**
Key Service Area 000023 Inspection and Monitoring					
212102 Medical expenses (Employees)	0	500	0	0	500
221009 Welfare and Entertainment	0	3,500	0	0	3,500
221017 Membership dues and Subscription fees.	0	140	0	0	140
225202 Environment Impact Assessment for Capital Works	0	0	11,000	0	11,000
Total for LCIII: Kakumiro Town Council	**County: Bugangaizi West**				**11,000**
LCII: Masonde Ward HQ	Environmental Impact Assessment - Capital Works	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			11,000
225203 Appraisal and Feasibility Studies for Capital Works	0	0	8,000	0	8,000
Total for LCIII: Kakumiro Town Council	**County: Bugangaizi West**				**8,000**
LCII: Masonde Ward HQ	Feasibility Studies or Screening of Projects -	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			8,000
225204 Monitoring and Supervision of capital work	0	0	20,351	0	20,351

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Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**20,351**
LCII: Masonde Ward	HQ	Monitoring capital works	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			20,351
227001 Travel inland		0	16,000	53,439	0	69,439
Total for LCIII:		**County:**				**26,720**
LCII:	HQ	Travel Inland - Data Collection and Analysis	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			26,720
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**26,720**
LCII: Masonde Ward	HQ	Travel Inland - Compliance Trips	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			26,720
227004 Fuel, Lubricants and Oils		0	8,141	5,031	0	13,172
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**5,031**
LCII: Masonde Ward	HQ	Fuel, Oils and Lubricants - Diesel	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			5,031
Total Cost of Inspection and Monitoring		**0**	**28,281**	**97,822**	**0**	**126,103**
Key Service Area 000027 Programme Working Group Secretariat Services						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	1,332	0	0	1,332
221002 Workshops, Meetings and Seminars		0	7,000	0	0	7,000
221008 Information and Communication Technology Supplies.		0	2,500	0	0	2,500
221009 Welfare and Entertainment		0	6,000	0	0	6,000
221011 Printing, Stationery, Photocopying and Binding		0	4,000	0	0	4,000
221012 Small Office Equipment		0	1,000	0	0	1,000
227001 Travel inland		0	2,000	0	0	2,000
312221 Light ICT hardware - Acquisition		0	0	11,000	0	11,000
Total for LCIII: Missing Subcounty		**County: Missing County**				**11,000**
LCII: Missing Parish	HQ Planning Department (Heavy duty)	Dot matrix printers - Printer_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			11,000
Total Cost of Programme Working Group Secretariat Services		**0**	**23,832**	**11,000**	**0**	**34,832**
Key Service Area 560019 Data Management and Dissemination						

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221002 Workshops, Meetings and Seminars		0	8,000	2,000	0	10,000
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**2,000**
LCII: Masonde Ward	HQ	Workshops, Meetings, Seminars - Training (Data Collection and Analysis)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			2,000
221011 Printing, Stationery, Photocopying and Binding		0	4,000	3,000	0	7,000
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**3,000**
LCII: Masonde Ward	HQ	Office Supplies - Assorted Office Items	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			3,000
227001 Travel inland		0	10,000	12,000	0	22,000
Total for LCIII:		**County:**				**12,000**
LCII:	HQ	Travel Inland - Allowances	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			12,000
227004 Fuel, Lubricants and Oils		0	7,000	17,057	0	24,057
Total for LCIII: Kakumiro Town Council		**County: Bugangaizi West**				**17,057**
LCII: Masonde Ward	HQ	Fuel, Oils and Lubricants - Diesel	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			17,057
Total Cost of Data Management and Dissemination		**0**	**29,000**	**34,057**	**0**	**63,057**
Total Cost of Development Plan Implementation		**60,217**	**125,473**	**142,879**	**0**	**328,568**
Total Cost of Planning and Statistics		**60,217**	**132,474**	**142,879**	**0**	**335,570**
Total Cost of Planning		**60,217**	**132,474**	**142,879**	**0**	**335,570**

VOTE: 844 Kakumiro District

Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	123,519	143,944
District Unconditional Grant Non-Wage	82,493	73,740
District Unconditional Grant Wage	28,842	64,515
Locally Raised Revenues	12,184	5,690
Total Revenues Shares	**123,519**	**143,944**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	28,842	64,515
Non Wage	94,677	79,429
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**123,519**	**143,944**

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

Service Area 10 Compliance

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of Climate Change Mitigation	**0**	**1,000**	**0**	**0**	**1,000**
Key Service Area 000090 Climate Change Adaptation					
227001 Travel inland	0	4,000	0	0	4,000
Total Cost of Climate Change Adaptation	**0**	**4,000**	**0**	**0**	**4,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**5,000**	**0**	**0**	**5,000**
Programme 12 Human Capital Development					

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Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**1,000**	**0**	**0**	**1,000**
Total Cost of Human Capital Development	**0**	**1,000**	**0**	**0**	**1,000**
Programme 16 Governance and Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	64,515	0	0	0	64,515
212102 Medical expenses (Employees)	0	500	0	0	500
212103 Incapacity benefits (Employees)	0	200	0	0	200
221003 Staff Training	0	1,000	0	0	1,000
221007 Books, Periodicals & Newspapers	0	200	0	0	200
221008 Information and Communication Technology Supplies.	0	2,400	0	0	2,400
221009 Welfare and Entertainment	0	1,200	0	0	1,200
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
221012 Small Office Equipment	0	1,216	0	0	1,216
221017 Membership dues and Subscription fees.	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	1,800	0	0	1,800
227001 Travel inland	0	30,391	0	0	30,391
227004 Fuel, Lubricants and Oils	0	24,663	0	0	24,663
228002 Maintenance-Transport Equipment	0	4,360	0	0	4,360
273101 Medical expenses (To general public)	0	500	0	0	500
Total Cost of Audit and Risk Management	**64,515**	**73,429**	**0**	**0**	**137,944**
Total Cost of Governance and Security	**64,515**	**73,429**	**0**	**0**	**137,944**
Total Cost of Compliance	**64,515**	**79,429**	**0**	**0**	**143,944**
Total Cost of Internal Audit	**64,515**	**79,429**	**0**	**0**	**143,944**

VOTE: 844 Kakumiro District

Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	115,122	213,351
Programme Conditional Grant - Non Wage Recurrent	55,366	56,988
District Unconditional Grant Non-Wage	4,269	1,552
District Unconditional Grant Wage	40,800	142,831
Locally Raised Revenues	3,892	1,184
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Total Revenues Shares	**115,122**	**213,351**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	40,800	142,831
Non Wage	74,322	70,520
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**115,122**	**213,351**

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

Service Area 10 Commercial Services

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 05 Tourism Development					
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
221002 Workshops, Meetings and Seminars	0	3,937	0	0	3,937
227001 Travel inland	0	4,860	0	0	4,860
227004 Fuel, Lubricants and Oils	0	2,000	0	0	2,000
Total Cost of Tourism Investment, Promotion and Marketing	**0**	**10,797**	**0**	**0**	**10,797**

VOTE: 844 Kakumiro District

Total Cost of Tourism Development	**0**	**10,797**	**0**	**0**	**10,797**
Programme 07 Private Sector Development					
Key Service Area 120002 Domestic Promotion					
211101 General Staff Salaries	142,831	0	0	0	142,831
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	1,332	0	0	1,332
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	1,200	0	0	1,200
221011 Printing, Stationery, Photocopying and Binding	0	200	0	0	200
221012 Small Office Equipment	0	350	0	0	350
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
227001 Travel inland	0	12,727	0	0	12,727
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
228002 Maintenance-Transport Equipment	0	3,990	0	0	3,990
Total Cost of Domestic Promotion	**142,831**	**29,798**	**0**	**0**	**172,630**
Key Service Area 190036 Trade Development					
221001 Advertising and Public Relations	0	1,500	0	0	1,500
221002 Workshops, Meetings and Seminars	0	4,000	0	0	4,000
221017 Membership dues and Subscription fees.	0	1,000	0	0	1,000
227001 Travel inland	0	9,586	0	0	9,586
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
Total Cost of Trade Development	**0**	**22,086**	**0**	**0**	**22,086**
Total Cost of Private Sector Development	**142,831**	**51,884**	**0**	**0**	**194,715**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**1,000**	**0**	**0**	**1,000**
Total Cost of Human Capital Development	**0**	**1,000**	**0**	**0**	**1,000**
Total Cost of Commercial Services	**142,831**	**63,681**	**0**	**0**	**206,513**
Service Area 20 Value Chain Services					

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Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 07 Private Sector Development					
Key Service Area 000073 Marketing and value addition					
221002 Workshops, Meetings and Seminars	0	3,200	0	0	3,200
227001 Travel inland	0	3,639	0	0	3,639
Total Cost of Marketing and value addition	**0**	**6,839**	**0**	**0**	**6,839**
Total Cost of Private Sector Development	**0**	**6,839**	**0**	**0**	**6,839**
Total Cost of Value Chain Services	**0**	**6,839**	**0**	**0**	**6,839**
Total Cost of Trade, Industry and Local Development	**142,831**	**70,520**	**0**	**0**	**213,351**