

VOTE: 811 Budaka District

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	375,343	375,343
o/w Higher Local Government	168,377	168,377
o/w Lower Local Government	206,966	206,966
Discretionary Government Transfers	5,225,568	6,807,837
o/w Higher Local Government	4,368,605	5,924,973
o/w Lower Local Government	856,964	882,864
Conditional Government Transfers	32,771,001	38,176,626
o/w Higher Local Government	32,771,001	38,176,626
o/w Lower Local Government	0	0
Other Government Transfers	736,394	1,402,834
o/w Higher Local Government	736,394	1,402,834
o/w Lower Local Government	0	0
External Financing	624,500	624,500
o/w Higher Local Government	624,500	624,500
o/w Lower Local Government	0	0
Grand Total	39,732,806	47,387,140
o/w Higher Local Government	38,668,877	46,297,311
o/w Lower Local Government	1,063,930	1,089,830

VOTE: 811 Budaka District

A2:Revenue Performance, Plans and Projections by Source

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	375,343	375,343
Advertisements/Bill Boards	500	500
Agency Fees	15,000	15,000
Animal and Crop Husbandry related Levies	21,531	21,531
Business licenses	61,136	61,136
Fees from appeals	1,344	1,344
Inspection Fees	1,863	1,863
Land Fees	19,761	19,761
Local Services Tax-Payable By Individuals	76,373	76,373
Market /Gate Charges	90,829	90,829
Other fees e.g. street parking fees	3,230	3,230
Other licenses	42,561	42,561
Property related Duties/Fees	31,864	31,864
Registration fees for Documents and Businesses	840	840
Rent & Rates - Non-Produced Assets – from Gov’t units	8,511	8,511
Discretionary Government Transfers	5,225,568	6,807,837
District Discretionary Equalisation Development Grant	840,926	1,004,670
District Unconditional Grant Non-Wage	920,768	1,020,496
District Unconditional Grant Wage	3,134,415	4,427,831
Urban Discretionary Equalisation Development Grant	104,901	130,977
Urban Unconditional Non-Wage	224,559	223,864
Conditional Government Transfers	32,771,001	38,176,626
Programme Conditional Grant - Non Wage Recurrent	10,972,554	11,977,103
Programme Conditional Grant - Development	1,834,615	1,413,831
Programme Conditional Grant - Wage Recurrent	19,149,017	24,270,877
Transitional Conditional Grant - Development	814,815	514,815
Other Government Transfers	686,394	1,402,834
Child days vaccination, Rubella and Malaria	0	700,000
GROW Project	18,000	18,000
Support to PLE (UNEB)	30,000	30,000
Uganda Climate Smart Agricultural Transformation Project	227,043	227,043
Uganda Road Fund (URF)	314,959	314,959
Uganda Women Entrepreneurship Program(UWEP)	6,393	17,833
Vegetable Oil Development Project	90,000	95,000

VOTE: 811 Budaka District

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
External Financing	624,500	624,500
Global Alliance for Vaccines and Immunization (GAVI)	524,500	524,500
Global Fund for HIV, TB & Malaria	50,000	50,000
World Health Organisation (WHO)	50,000	50,000
Total Revenues Shares	39,682,806	47,387,140

VOTE: 811 Budaka District

A3: Summary of Programme Allocations For FY 2026/27

<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	2,088,331	0	277,043	0	2,365,373
o/w: Wage:	1,370,400	0	0	0	1,370,400
Non-Wage Recurrent:	413,773	0	277,043	0	690,815
Development:	304,158	0	0	0	304,158
Tourism Development	10,795	0	0	0	10,795
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	10,795	0	0	0	10,795
Development:	0	0	0	0	0
Natural Resources, Environment, Climate Change, Land and Water Management	480,110	5,600	700	0	486,410
o/w: Wage:	355,683	0	0	0	355,683
Non-Wage Recurrent:	72,427	5,600	700	0	78,727
Development:	52,000	0	0	0	52,000
Private Sector Development	239,198	0	0	0	239,198
o/w: Wage:	192,756	0	0	0	192,756
Non-Wage Recurrent:	46,442	0	0	0	46,442
Development:	0	0	0	0	0
Integrated Transport Infrastructure and Services	1,533,973	0	358,944	0	1,892,917
o/w: Wage:	397,973	0	0	0	397,973
Non-Wage Recurrent:	1,000,000	0	313,944	0	1,313,944
Development:	136,000	0	45,000	0	181,000
Sustainable Urbanisation and Housing	4,000	0	0	0	4,000
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	0	0	0	0
Development:	4,000	0	0	0	4,000
Human Capital Development	31,117,140	14,872	766,148	0	32,522,660
o/w: Wage:	24,354,690	0	0	0	24,354,690
Non-Wage Recurrent:	5,550,662	14,872	766,148	0	6,331,682
Development:	1,211,788	0	0	624,500	1,836,288
Public Sector Transformation	7,301,788	244,340	0	0	7,546,128

VOTE: 811 Budaka District

<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	1,358,650	0	0	0	1,358,650
Non-Wage Recurrent:	5,467,613	244,340	0	0	5,711,953
Development:	475,525	0	0	0	475,525
Governance and Security	1,463,073	65,885	0	0	1,528,958
o/w: Wage:	270,708	0	0	0	270,708
Non-Wage Recurrent:	427,365	65,885	0	0	493,250
Development:	765,000	0	0	0	765,000
Regional Balanced Development	42,808	8,000	0	0	50,808
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	32,808	8,000	0	0	40,808
Development:	10,000	0	0	0	10,000
Development Plan Implementation	703,246	36,646	0	0	739,892
o/w: Wage:	397,848	0	0	0	397,848
Non-Wage Recurrent:	199,576	36,646	0	0	236,222
Development:	105,821	0	0	0	105,821
Grand Total	44,984,463	375,343	1,402,834	624,500	47,387,140
Grand Total Wage	28,698,708	0	0	0	28,698,708
Grand Total Non-Wage Recurrent	13,221,462	375,343	1,357,834	0	14,954,640
Grand Total Development	3,064,293	0	45,000	624,500	3,733,793

VOTE: 811 Budaka District

A4: Summary of Department Allocations for FY 2026/27

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
Administration	7,085,887	8,264,684
o/w Higher Local Government	6,021,958	7,174,855
o/w Lower Local Government	1,063,930	1,089,830
Finance	372,228	438,375
o/w Higher Local Government	372,228	438,375
o/w Lower Local Government	0	0
Statutory bodies	705,623	711,892
o/w Higher Local Government	705,623	711,892
o/w Lower Local Government	0	0
Production and Marketing	2,340,042	2,367,373
o/w Higher Local Government	2,340,042	2,367,373
o/w Lower Local Government	0	0
Health	8,091,905	7,932,005
o/w Higher Local Government	8,091,905	7,932,005
o/w Lower Local Government	0	0
Education	17,598,788	23,693,787
o/w Higher Local Government	17,598,788	23,693,787
o/w Lower Local Government	0	0
Roads and Engineering	1,752,932	1,893,932
o/w Higher Local Government	1,752,932	1,893,932
o/w Lower Local Government	0	0
Water	487,440	490,257
o/w Higher Local Government	487,440	490,257
o/w Lower Local Government	0	0
Natural Resources	462,578	464,410
o/w Higher Local Government	462,578	464,410
o/w Lower Local Government	0	0
Community Based Services	332,661	403,797
o/w Higher Local Government	332,661	403,797
o/w Lower Local Government	0	0
Planning	186,983	331,816
o/w Higher Local Government	186,983	331,816
o/w Lower Local Government	0	0
Internal Audit	107,389	144,818

VOTE: 811 Budaka District

<i>Uganda Shillings Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	107,389	144,818
o/w Lower Local Government	0	0
Trade, Industry and Local Development	158,350	249,993
o/w Higher Local Government	158,350	249,993
o/w Lower Local Government	0	0
Grand Total	39,682,806	47,387,140
o/w Higher Local Government	38,618,877	46,297,311
o/w: Wage:	22,283,432	28,698,708
Non-Wage Recurrent:	12,499,212	14,315,084
Domestic Devt:	3,211,733	2,659,019
External Financing:	624,500	624,500
o/w Lower Local Government	1,063,930	1,089,830
o/w: Wage:	0	0
Non-Wage Recurrent:	640,406	639,556
Domestic Devt:	423,524	450,274
External Financing:	0	0

VOTE: 811 Budaka 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	5,853,364	7,069,411
District Unconditional Grant Non-Wage	129,797	132,027
District Unconditional Grant Wage	875,051	1,358,650
Locally Raised Revenues	32,374	37,374
Multi-Sectoral Transfers to LLGs_NonWage	640,406	639,556
Programme Conditional Grant - Non Wage Recurrent	4,175,736	4,901,803
Development Revenues	1,232,524	1,195,274
Transitional Conditional Grant - Development	500,000	500,000
District Discretionary Equalisation Development Grant	309,000	245,000
Multi-Sectoral Transfers to LLGs_Gou	423,524	450,274
Total Revenues Shares	7,085,887	8,264,684
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	875,051	1,358,650
Non Wage	4,978,313	5,710,761
Development Expenditure		
Domestic Development	1,232,524	1,195,274
External Financing	0	0
Total Expenditure	7,085,887	8,264,684

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

Service Area 10 Administration and Management

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
225202 Environment Impact Assessment for Capital Works	0	1,000	0	0	1,000
Total Cost of Environment, Social Health and Safety	0	1,000	0	0	1,000

VOTE: 811 Budaka District

Key Service Area 000090 Climate Change Adaptation

225203 Appraisal and Feasibility Studies for Capital Works	0	1,000	0	0	1,000
--	---	-------	---	---	-------

Total Cost of Climate Change Adaptation	0	1,000	0	0	1,000
--	----------	--------------	----------	----------	--------------

Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	2,000	0	0	2,000
--	----------	--------------	----------	----------	--------------

Programme 12 Human Capital Development

Key Service Area 000013 HIV/AIDS Mainstreaming

221009 Welfare and Entertainment	0	2,000	0	0	2,000
----------------------------------	---	-------	---	---	-------

Total Cost of HIV/AIDS Mainstreaming	0	2,000	0	0	2,000
---	----------	--------------	----------	----------	--------------

Total Cost of Human Capital Development	0	2,000	0	0	2,000
--	----------	--------------	----------	----------	--------------

Programme 14 Public Sector Transformation

Key Service Area 000007 Procurement and Disposal Services

222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
---	---	-------	---	---	-------

227001 Travel inland	0	3,000	0	0	3,000
----------------------	---	-------	---	---	-------

Total Cost of Procurement and Disposal Services	0	5,000	0	0	5,000
--	----------	--------------	----------	----------	--------------

Key Service Area 000008 Records Management

221011 Printing, Stationery, Photocopying and Binding	0	3,600	0	0	3,600
---	---	-------	---	---	-------

222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
---	---	-------	---	---	-------

227001 Travel inland	0	2,400	0	0	2,400
----------------------	---	-------	---	---	-------

Total Cost of Records Management	0	7,000	0	0	7,000
---	----------	--------------	----------	----------	--------------

Key Service Area 000011 Communication and Public Relations

222001 Information and Communication Technology Services.	0	6,000	0	0	6,000
---	---	-------	---	---	-------

227001 Travel inland	0	3,000	0	0	3,000
----------------------	---	-------	---	---	-------

Total Cost of Communication and Public Relations	0	9,000	0	0	9,000
---	----------	--------------	----------	----------	--------------

Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity

273104 Pension	0	2,772,118	0	0	2,772,118
----------------	---	-----------	---	---	-----------

273105 Gratuity	0	1,667,653	0	0	1,667,653
-----------------	---	-----------	---	---	-----------

352881 Pension and Gratuity Arrears Budgeting	0	462,032	0	0	462,032
---	---	---------	---	---	---------

Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	0	4,901,803	0	0	4,901,803
---	----------	------------------	----------	----------	------------------

Key Service Area 390017 Public Service Performance management

211101 General Staff Salaries	1,358,650	0	0	0	1,358,650
-------------------------------	-----------	---	---	---	-----------

221007 Books, Periodicals & Newspapers	0	1,600	0	0	1,600
--	---	-------	---	---	-------

VOTE: 811 Budaka District

221009 Welfare and Entertainment	0	7,000	0	0	7,000
221011 Printing, Stationery, Photocopying and Binding	0	3,200	0	0	3,200
221012 Small Office Equipment	0	3,000	0	0	3,000
222001 Information and Communication Technology Services.	0	5,160	0	0	5,160
223001 Property Management Expenses	0	1,000	0	0	1,000
223004 Guard and Security services	0	800	0	0	800
223005 Electricity	0	1,000	0	0	1,000
225101 Consultancy Services	0	8,000	0	0	8,000
227001 Travel inland	0	25,833	0	0	25,833
227004 Fuel, Lubricants and Oils	0	38,000	0	0	38,000
228002 Maintenance-Transport Equipment	0	10,000	0	0	10,000
228004 Maintenance-Other Fixed Assets	0	8,000	0	0	8,000
273102 Incapacity, death benefits and funeral expenses	0	3,000	0	0	3,000
Total Cost of Public Service Performance management	1,358,650	115,593	0	0	1,474,243
Total Cost of Public Sector Transformation	1,358,650	5,038,397	0	0	6,397,047
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
221003 Staff Training	0	0	45,000	0	45,000
Total for LCIII: Budaka Town Council	County: Budaka				45,000
LCII: Macholi Ward	Budaka District Headquarters	Staff Training - Capacity Building	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		45,000
221008 Information and Communication Technology Supplies.	0	0	19,000	0	19,000
Total for LCIII: Budaka Town Council	County: Budaka				16,000
LCII: Macholi Ward	2 desktops for records & 1 laptop for HR	ICT - Workstation Computers (PC)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		13,000
LCII: Macholi Ward	Laptop for Senior Commercial Officer	ICT - Workstation Computers (PC)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		3,000
Total for LCIII: Tademeru Subcounty	County: Budaka				3,000
LCII: tademeru	Laptop for Senior Procurement Office	ICT - Workstation Computers (PC)	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		3,000
221012 Small Office Equipment	0	0	3,000	0	3,000
Total for LCIII: Budaka Town Council	County: Budaka				3,000

VOTE: 811 Budaka District

LCII: Macholi Ward	Communication office	Office Equipment and Supplies - Camera	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	3,000
225204 Monitoring and Supervision of capital work		0	0	45,000
Total for LCIII: Budaka Town Council		County: Budaka		45,000
LCII: Macholi Ward		Monitoring and supervision of capital works	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc	35,000
LCII: Macholi Ward	Budaka District Headquarters	Monitoring and supervision of capital works	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	10,000
263402 Transfer to Other Government Units		0	0	150,000
Total for LCIII: Budaka Town Council		County: Budaka		150,000
LCII: Macholi Ward	Budaka Town Council Headquarters	Transfer to Budaka Town Council	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc	150,000
312121 Non-Residential Buildings - Acquisition		0	0	446,000
Total for LCIII: Budaka Town Council		County: Budaka		400,000
LCII: Macholi Ward	Council Chambers at district Hdqtrs	Commercial and office building new construction service - Office buildings_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	85,000
LCII: Macholi Ward	Council chambers at District Headquarters	Commercial and office building new construction service - Office buildings_Acquire	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc	315,000
Total for LCIII: Kabuna Subcounty		County: Budaka		23,000
LCII: Kabuna	Kabuna subcounty headquarters	Commercial and office building new construction service - Office buildings_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	23,000
Total for LCIII: Tademeru Subcounty		County: Budaka		23,000
LCII: tademeru	Tademeru subcounty headquarters	Commercial and office building new construction service - Office buildings_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	23,000
312129 Other Buildings other than dwellings - Acquisition		0	0	15,000
Total for LCIII: Budaka Town Council		County: Budaka		15,000
LCII: Macholi Ward	2-stance pit latrine at Production dpt	Commercial and office building new construction service- Build other than dwell_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	15,000
312235 Furniture and Fittings - Acquisition		0	0	22,000
Total for LCIII:		County:		2,000

VOTE: 811 Budaka District

LCII:	Wheel chair for PWD in Central Registry	Chairs - Chair_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	2,000
Total for LCIII: Budaka Town Council		County: Budaka		20,000
LCII: Macholi Ward	Budaka District Headquarters	Chairs - Chair_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	10,000
LCII: Macholi Ward	Budaka District Headquarters	Tables_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	10,000
Total Cost of Administrative and Support Services		0	0	745,000
Total Cost of Governance and Security		0	0	745,000
Programme 17 Regional Balanced Development				
Key Service Area 000005 Human Resource Management				
221002 Workshops, Meetings and Seminars		0	4,000	0
221011 Printing, Stationery, Photocopying and Binding		0	1,000	0
222001 Information and Communication Technology Services.		0	4,000	0
227001 Travel inland		0	13,808	0
227004 Fuel, Lubricants and Oils		0	6,000	0
Total Cost of Human Resource Management		0	28,808	0
Total Cost of Regional Balanced Development		0	28,808	0
Total Cost of Administration and Management		1,358,650	5,071,205	745,000
Total Cost of Administration		1,358,650	5,071,205	745,000

Subcounty / Town Council / Division: 237224 Kamonkoli 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 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	13,863	19,996	0	33,859
Total Cost of Facilities Management	0	13,863	19,996	0	33,859
Total Cost of Public Sector Transformation	0	13,863	19,996	0	33,859
Total Cost of Administration and Management	0	13,863	19,996	0	33,859
Total Cost of 237224 Kamonkoli Subcounty	0	13,863	19,996	0	33,859

VOTE: 811 Budaka District

Subcounty / Town Council / Division: 237225 Budaka 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 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	121,864	37,084	0	158,948
Total Cost of Facilities Management	0	121,864	37,084	0	158,948
Total Cost of Public Sector Transformation	0	121,864	37,084	0	158,948
Total Cost of Administration and Management	0	121,864	37,084	0	158,948
Total Cost of 237225 Budaka Town Council	0	121,864	37,084	0	158,948

Subcounty / Town Council / Division: 237227 Iki-Iki 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 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	10,636	13,478	0	24,114
Total Cost of Facilities Management	0	10,636	13,478	0	24,114
Total Cost of Public Sector Transformation	0	10,636	13,478	0	24,114
Total Cost of Administration and Management	0	10,636	13,478	0	24,114
Total Cost of 237227 Iki-Iki Subcounty	0	10,636	13,478	0	24,114

Subcounty / Town Council / Division: 237228 Katiira 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 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	17,963	26,763	0	44,725
Total Cost of Facilities Management	0	17,963	26,763	0	44,725
Total Cost of Public Sector Transformation	0	17,963	26,763	0	44,725
Total Cost of Administration and Management	0	17,963	26,763	0	44,725
Total Cost of 237228 Katiira Subcounty	0	17,963	26,763	0	44,725

VOTE: 811 Budaka District

Subcounty / Town Council / Division: 237229 Kaderuna 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 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	15,280	22,663	0	37,943
Total Cost of Facilities Management	0	15,280	22,663	0	37,943
Total Cost of Public Sector Transformation	0	15,280	22,663	0	37,943
Total Cost of Administration and Management	0	15,280	22,663	0	37,943
Total Cost of 237229 Kaderuna Subcounty	0	15,280	22,663	0	37,943

Subcounty / Town Council / Division: 237230 Kachomo 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 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	11,062	15,659	0	26,721
Total Cost of Facilities Management	0	11,062	15,659	0	26,721
Total Cost of Public Sector Transformation	0	11,062	15,659	0	26,721
Total Cost of Administration and Management	0	11,062	15,659	0	26,721
Total Cost of 237230 Kachomo Subcounty	0	11,062	15,659	0	26,721

Subcounty / Town Council / Division: 237232 Kakule 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 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	19,371	28,607	0	47,978
Total Cost of Facilities Management	0	19,371	28,607	0	47,978
Total Cost of Public Sector Transformation	0	19,371	28,607	0	47,978
Total Cost of Administration and Management	0	19,371	28,607	0	47,978
Total Cost of 237232 Kakule Subcounty	0	19,371	28,607	0	47,978

VOTE: 811 Budaka District

Subcounty / Town Council / Division: 237233 Mugiti 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 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	39,187	28,981	0	68,168
Total Cost of Facilities Management	0	39,187	28,981	0	68,168
Total Cost of Public Sector Transformation	0	39,187	28,981	0	68,168
Total Cost of Administration and Management	0	39,187	28,981	0	68,168
Total Cost of 237233 Mugiti Subcounty	0	39,187	28,981	0	68,168

Subcounty / Town Council / Division: 237234 Budaka 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 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	17,519	23,136	0	40,656
Total Cost of Facilities Management	0	17,519	23,136	0	40,656
Total Cost of Public Sector Transformation	0	17,519	23,136	0	40,656
Total Cost of Administration and Management	0	17,519	23,136	0	40,656
Total Cost of 237234 Budaka Subcounty	0	17,519	23,136	0	40,656

Subcounty / Town Council / Division: 237235 Nansanga 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 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	15,578	22,040	0	37,617
Total Cost of Facilities Management	0	15,578	22,040	0	37,617
Total Cost of Public Sector Transformation	0	15,578	22,040	0	37,617
Total Cost of Administration and Management	0	15,578	22,040	0	37,617
Total Cost of 237235 Nansanga Subcounty	0	15,578	22,040	0	37,617

VOTE: 811 Budaka District

Subcounty / Town Council / Division: 237236 Kameruka 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 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	23,979	35,337	0	59,316
Total Cost of Facilities Management	0	23,979	35,337	0	59,316
Total Cost of Public Sector Transformation	0	23,979	35,337	0	59,316
Total Cost of Administration and Management	0	23,979	35,337	0	59,316
Total Cost of 237236 Kameruka Subcounty	0	23,979	35,337	0	59,316

Subcounty / Town Council / Division: 272905 Kabuna 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 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	12,002	17,092	0	29,094
Total Cost of Facilities Management	0	12,002	17,092	0	29,094
Total Cost of Public Sector Transformation	0	12,002	17,092	0	29,094
Total Cost of Administration and Management	0	12,002	17,092	0	29,094
Total Cost of 272905 Kabuna Subcounty	0	12,002	17,092	0	29,094

Subcounty / Town Council / Division: 272906 Tademeru 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 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	14,581	20,407	0	34,989
Total Cost of Facilities Management	0	14,581	20,407	0	34,989
Total Cost of Public Sector Transformation	0	14,581	20,407	0	34,989
Total Cost of Administration and Management	0	14,581	20,407	0	34,989
Total Cost of 272906 Tademeru Subcounty	0	14,581	20,407	0	34,989

VOTE: 811 Budaka District

Subcounty / Town Council / Division: 272907 kakoli 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 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	13,934	19,734	0	33,668
Total Cost of Facilities Management	0	13,934	19,734	0	33,668
Total Cost of Public Sector Transformation	0	13,934	19,734	0	33,668
Total Cost of Administration and Management	0	13,934	19,734	0	33,668
Total Cost of 272907 kakoli Subcounty	0	13,934	19,734	0	33,668

Subcounty / Town Council / Division: 272908 kadimukoli 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 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	18,182	25,404	0	43,586
Total Cost of Facilities Management	0	18,182	25,404	0	43,586
Total Cost of Public Sector Transformation	0	18,182	25,404	0	43,586
Total Cost of Administration and Management	0	18,182	25,404	0	43,586
Total Cost of 272908 kadimukoli Subcounty	0	18,182	25,404	0	43,586

Subcounty / Town Council / Division: 273228 Iki-Iki 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 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	118,281	19,316	0	137,597
Total Cost of Facilities Management	0	118,281	19,316	0	137,597
Total Cost of Public Sector Transformation	0	118,281	19,316	0	137,597
Total Cost of Administration and Management	0	118,281	19,316	0	137,597
Total Cost of 273228 Iki-Iki Town Council	0	118,281	19,316	0	137,597

VOTE: 811 Budaka District

Subcounty / Town Council / Division: 273229 Kachomo 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 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	33,892	17,179	0	51,071
Total Cost of Facilities Management	0	33,892	17,179	0	51,071
Total Cost of Public Sector Transformation	0	33,892	17,179	0	51,071
Total Cost of Administration and Management	0	33,892	17,179	0	51,071
Total Cost of 273229 Kachomo Town Council	0	33,892	17,179	0	51,071

Subcounty / Town Council / Division: 273230 Kamonkoli 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 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	43,148	14,200	0	57,348
Total Cost of Facilities Management	0	43,148	14,200	0	57,348
Total Cost of Public Sector Transformation	0	43,148	14,200	0	57,348
Total Cost of Administration and Management	0	43,148	14,200	0	57,348
Total Cost of 273230 Kamonkoli Town Council	0	43,148	14,200	0	57,348

Subcounty / Town Council / Division: 273231 Lyama 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 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	34,650	19,467	0	54,116
Total Cost of Facilities Management	0	34,650	19,467	0	54,116
Total Cost of Public Sector Transformation	0	34,650	19,467	0	54,116
Total Cost of Administration and Management	0	34,650	19,467	0	54,116
Total Cost of 273231 Lyama Town Council	0	34,650	19,467	0	54,116

VOTE: 811 Budaka District

Subcounty / Town Council / Division: 273232 Naboa 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 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
263402 Transfer to Other Government Units	0	44,585	23,731	0	68,317
Total Cost of Facilities Management	0	44,585	23,731	0	68,317
Total Cost of Public Sector Transformation	0	44,585	23,731	0	68,317
Total Cost of Administration and Management	0	44,585	23,731	0	68,317
Total Cost of 273232 Naboa Town Council	0	44,585	23,731	0	68,317

VOTE: 811 Budaka District

Finance

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	352,228	413,375
District Unconditional Grant Non-Wage	71,243	75,126
District Unconditional Grant Wage	250,000	307,264
Locally Raised Revenues	30,985	30,985
Development Revenues	20,000	25,000
District Discretionary Equalisation Development Grant	20,000	25,000
Total Revenues Shares	372,228	438,375
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	250,000	307,264
Non Wage	102,228	106,111
Development Expenditure		
Domestic Development	20,000	25,000
External Financing	0	0
Total Expenditure	372,228	438,375

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

Service Area 10 Financial Management and Accountability (LG)

Approved Budget Estimates for FY 2026/27

Ushs Thousands

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000090 Climate Change Adaptation					
225202 Environment Impact Assessment for Capital Works	0	1,000	0	0	1,000
Total Cost of Climate Change Adaptation	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					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221002 Workshops, Meetings and Seminars	0	1,000	0	0	1,000
Total Cost of HIV/AIDS Mainstreaming	0	1,000	0	0	1,000

VOTE: 811 Budaka District

Total Cost of Human Capital Development		0	1,000	0	0	1,000
Programme 17 Regional Balanced Development						
Key Service Area 560080 Local Revenue Collection						
227001 Travel inland		0	12,000	10,000	0	22,000
Total for LCIII:	County:					10,000
LCII:	Revenue mobilization, sensitization in district	Travel Inland - Sensitization Trips	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			10,000
Total Cost of Local Revenue Collection		0	12,000	10,000	0	22,000
Total Cost of Regional Balanced Development		0	12,000	10,000	0	22,000
Programme 18 Development Plan Implementation						
Key Service Area 000004 Finance and Accounting						
211101 General Staff Salaries		307,264	0	0	0	307,264
221003 Staff Training		0	0	9,000	0	9,000
Total for LCIII:	County:					9,000
LCII:		Staff Training - Professional & Short Courses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			4,000
LCII:	Support to LLGs in book-keeping & accountabilities	Staff Training - Capacity Building	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			5,000
221011 Printing, Stationery, Photocopying and Binding		0	3,011	0	0	3,011
221016 Systems Recurrent costs		0	30,000	0	0	30,000
223001 Property Management Expenses		0	500	0	0	500
223004 Guard and Security services		0	800	0	0	800
223005 Electricity		0	1,000	0	0	1,000
225204 Monitoring and Supervision of capital work		0	0	6,000	0	6,000
Total for LCIII:	County:					6,000
LCII:		monitoring and supervision of projects and accounts staff	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			6,000
227001 Travel inland		0	32,800	0	0	32,800
227004 Fuel, Lubricants and Oils		0	12,000	0	0	12,000
Total Cost of Finance and Accounting		307,264	80,111	15,000	0	402,375
Key Service Area 000006 Planning and Budgeting services						
221002 Workshops, Meetings and Seminars		0	8,000	0	0	8,000
227001 Travel inland		0	4,000	0	0	4,000
Total Cost of Planning and Budgeting services		0	12,000	0	0	12,000

VOTE: 811 Budaka District

Total Cost of Development Plan Implementation	307,264	92,111	15,000	0	414,375
Total Cost of Financial Management and Accountability (LG)	307,264	106,111	25,000	0	438,375
Total Cost of Finance	307,264	106,111	25,000	0	438,375

VOTE: 811 Budaka District

Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	657,871	666,641
District Unconditional Grant Non-Wage	402,616	411,386
District Unconditional Grant Wage	194,328	194,328
Locally Raised Revenues	60,927	60,927
Development Revenues	47,752	45,252
District Discretionary Equalisation Development Grant	47,752	45,252
Total Revenues Shares	705,623	711,892
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	194,328	194,328
Non Wage	463,543	472,313
Development Expenditure		
Domestic Development	47,752	45,252
External Financing	0	0
Total Expenditure	705,623	711,892

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

Service Area 10 Legislation and Oversight					
Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000078 Land Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,000	0	0	3,000
221009 Welfare and Entertainment	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
227001 Travel inland	0	5,000	0	0	5,000
Total Cost of Land Management	0	12,000	0	0	12,000
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	12,000	0	0	12,000
Programme 12 Human Capital Development					

VOTE: 811 Budaka District

Key Service Area 000013 HIV/AIDS Mainstreaming

221009 Welfare and Entertainment	0	800	0	0	800
Total Cost of HIV/AIDS Mainstreaming	0	800	0	0	800
Total Cost of Human Capital Development	0	800	0	0	800

Programme 14 Public Sector Transformation

Key Service Area 000007 Procurement and Disposal Services

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	8,400	0	0	8,400
221001 Advertising and Public Relations	0	2,000	0	0	2,000
221008 Information and Communication Technology Supplies.	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
221012 Small Office Equipment	0	1,000	0	0	1,000
227001 Travel inland	0	2,600	0	0	2,600
Total Cost of Procurement and Disposal Services	0	16,000	0	0	16,000

Key Service Area 000049 Recruitment services

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	8,400	0	0	8,400
211107 Boards, Committees and Council Allowances	0	2,400	0	0	2,400
221001 Advertising and Public Relations	0	0	5,000	0	5,000

Total for LCIII: County: 5,000

LCII:	District headquarters	Media - Adverts	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds	5,000
-------	-----------------------	-----------------	---	-------

221004 Recruitment Expenses	0	0	4,000	0	4,000
-----------------------------	---	---	-------	---	-------

Total for LCIII: County: 4,000

LCII:	Recruitment Expenses - Panelists (Facilitation)	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds	4,000
-------	---	---	-------

221007 Books, Periodicals & Newspapers	0	808	0	0	808
--	---	-----	---	---	-----

221009 Welfare and Entertainment	0	2,592	5,000	0	7,592
----------------------------------	---	-------	-------	---	-------

Total for LCIII: County: 5,000

LCII:	Welfare - Food and Refreshments	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds	4,000
-------	---------------------------------	---	-------

LCII:	Welfare - Burial Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds	1,000
-------	---------------------------	---	-------

221011 Printing, Stationery, Photocopying and Binding	0	1,600	0	0	1,600
---	---	-------	---	---	-------

VOTE: 811 Budaka District

221012 Small Office Equipment	0	1,200	0	0	1,200
222001 Information and Communication Technology Services.	0	1,000	0	0	1,000
227001 Travel inland	0	0	11,252	0	11,252
Total for LCIII:	County:				11,252
LCII:	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			11,252
Total Cost of Recruitment services	0	18,000	25,252	0	43,252
Total Cost of Public Sector Transformation	0	34,000	25,252	0	59,252
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
211101 General Staff Salaries	194,328	0	0	0	194,328
211105 Ex-Gratia for Political leaders.	0	279,000	0	0	279,000
221007 Books, Periodicals & Newspapers	0	2,000	0	0	2,000
221009 Welfare and Entertainment	0	3,888	0	0	3,888
221011 Printing, Stationery, Photocopying and Binding	0	3,200	0	0	3,200
221012 Small Office Equipment	0	2,800	0	0	2,800
223001 Property Management Expenses	0	500	0	0	500
223004 Guard and Security services	0	800	0	0	800
223005 Electricity	0	1,000	0	0	1,000
227001 Travel inland	0	8,397	0	0	8,397
227004 Fuel, Lubricants and Oils	0	51,000	0	0	51,000
228002 Maintenance-Transport Equipment	0	12,000	0	0	12,000
Total Cost of Administrative and Support Services	194,328	364,585	0	0	558,913
Key Service Area 000023 Inspection and Monitoring					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	48,000	0	0	48,000
221009 Welfare and Entertainment	0	7,000	0	0	7,000
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
227001 Travel inland	0	3,927	0	0	3,927
Total Cost of Inspection and Monitoring	0	60,927	0	0	60,927
Key Service Area 190004 Regulation and Advisory Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	0	3,600	0	3,600

VOTE: 811 Budaka District

Total for LCIII: Budaka Town Council		County: Budaka				3,600
LCII: Macholi Ward	Budaka DLG Headquarters	sitting allowances to LG-PAC members	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			3,600
221002 Workshops, Meetings and Seminars		0	0	1,500	0	1,500
Total for LCIII: Budaka Town Council		County: Budaka				1,500
LCII: Macholi Ward	Budaka DLG Headquarters	Workshops, Meetings, Seminars - Training (Others)	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			1,500
221011 Printing, Stationery, Photocopying and Binding		0	0	2,000	0	2,000
Total for LCIII: Budaka Town Council		County: Budaka				2,000
LCII: Macholi Ward		Office Supplies - Printing, Photocopying, Binding and Stationery	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			2,000
227001 Travel inland		0	0	12,900	0	12,900
Total for LCIII: Budaka Town Council		County: Budaka				12,900
LCII: Macholi Ward		Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			12,900
Total Cost of Regulation and Advisory Services		0	0	20,000	0	20,000
Total Cost of Governance and Security		194,328	425,512	20,000	0	639,840
Total Cost of Legislation and Oversight		194,328	472,313	45,252	0	711,892
Total Cost of Statutory bodies		194,328	472,313	45,252	0	711,892

VOTE: 811 Budaka District

Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	2,099,987	2,063,215
Programme Conditional Grant - Wage Recurrent	1,068,802	675,600
Programme Conditional Grant - Non Wage Recurrent	415,795	415,773
District Unconditional Grant Wage	338,347	694,800
Other Transfers from Central Government	277,043	277,043
Development Revenues	240,055	304,158
Programme Conditional Grant - Development	240,055	304,158
Total Revenues Shares	2,340,042	2,367,373
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,407,149	1,370,400
Non Wage	692,838	692,815
Development Expenditure		
Domestic Development	240,055	304,158
External Financing	0	0
Total Expenditure	2,340,042	2,367,373

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

Service Area 10 Agricultural Extension

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 000089 Climate Change Mitigation					
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 010016 Farmer mobilisation and sensitisation					
211101 General Staff Salaries	1,370,400	0	0	0	1,370,400
212103 Incapacity benefits (Employees)	0	2,000	0	0	2,000
221008 Information and Communication Technology Supplies.	0	0	7,000	0	7,000

VOTE: 811 Budaka District

Total for LCIII: Budaka Town Council		County: Budaka		7,000	
LCII: Macholi Ward	District headquarters	ICT - Tablet Computers	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		7,000
221009 Welfare and Entertainment		0	5,000	0	5,000
221011 Printing, Stationery, Photocopying and Binding		0	0	2,000	2,000
Total for LCIII: Budaka Town Council		County: Budaka		2,000	
LCII: Macholi Ward	District headquarters	Office Supplies - Assorted Materials and Consumables	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		2,000
221012 Small Office Equipment		0	2,000	0	2,000
224003 Agricultural Supplies and Services		0	0	11,500	11,500
Total for LCIII: Budaka Town Council		County: Budaka		11,500	
LCII: Macholi Ward		Agricultural Supplies and Services - Farmer demonstration supplies	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		7,000
LCII: Macholi Ward	District headquarters	Agricultural Supplies and Services - Farmer demonstration assorted items	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		4,000
LCII: Macholi Ward	District headquarters	Agricultural Supplies - Assorted Chemicals	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		500
225204 Monitoring and Supervision of capital work		0	8,565	7,406	15,971
Total for LCIII: Budaka Town Council		County: Budaka		7,406	
LCII: Macholi Ward		Monitoring and supervision of production activities by different stakeholders	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		7,406
227001 Travel inland		0	181,217	0	181,217
227004 Fuel, Lubricants and Oils		0	0	5,000	5,000
Total for LCIII: Budaka Town Council		County: Budaka		5,000	
LCII: Macholi Ward	Headquarters	Fuel, Oils and Lubricants - Fuel Expenses	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		5,000
228001 Maintenance-Buildings and Structures		0	0	12,000	12,000
Total for LCIII: Budaka Town Council		County: Budaka		2,000	
LCII: Macholi Ward	Department headquarters	Building and Facility Maintenance - Maintenance Costs	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		2,000

VOTE: 811 Budaka District

Total for LCIII: Naboa Town Council		County: Budaka				10,000
LCII: Naboa Ward	Town council headquarters	Building and Facility Maintenance - Farm Structures	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			10,000
228002 Maintenance-Transport Equipment		0	20,000	0	0	20,000
312216 Cycles - Acquisition		0	0	80,000	0	80,000
Total for LCIII: Budaka Town Council		County: Budaka				80,000
LCII: Macholi Ward	District headquarters	Motorcycles_Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			80,000
312235 Furniture and Fittings - Acquisition		0	0	4,000	0	4,000
Total for LCIII: Budaka Town Council		County: Budaka				4,000
LCII: Macholi Ward	District headquarters	Chairs - Chair_Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			4,000
Total Cost of Farmer mobilisation and sensitisation		1,370,400	218,782	128,906	0	1,718,088
Total Cost of Agro-Industrialization		1,370,400	219,782	128,906	0	1,719,088
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management						
Key Service Area 000090 Climate Change Adaptation						
227001 Travel inland		0	1,000	0	0	1,000
Total Cost of Climate Change Adaptation		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						
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 Agricultural Extension		1,370,400	221,782	128,906	0	1,721,088
Service Area 20 Agricultural Production						

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010036 Water for production management systems					
227001 Travel inland	0	0	34,029	0	34,029
Total for LCIII: Budaka Town Council	County: Budaka				34,029
LCII: Macholi Ward	Travel Inland - Facilitation	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			34,029

VOTE: 811 Budaka District

312135 Water Plants, pipelines and sewerage networks - Acquisition	0	0	102,086	0	102,086
Total for LCIII: Budaka Town Council	County: Budaka				102,086
LCII: Macholi Ward	Different farmer sites	Installation of solar powered micro-scale irrigation systems to the different farmer sites	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development		102,086
Total Cost of Water for production management systems	0	0	136,115	0	136,115
Key Service Area 010059 Post-harvest handling, storage and processing					
221002 Workshops, Meetings and Seminars	0	6,327	0	0	6,327
221011 Printing, Stationery, Photocopying and Binding	0	0	2,000	0	2,000
Total for LCIII: Budaka Town Council	County: Budaka				2,000
LCII: Macholi Ward	District Headquarters	Office Supplies - Assorted Printing Materials and Consumables	Source: Programme Conditional Grant - Development 101-o/w Production - Development		2,000
221012 Small Office Equipment	0	0	2,000	0	2,000
Total for LCIII: Budaka Town Council	County: Budaka				2,000
LCII: Macholi Ward	District Headquarters	Office Equipment and Supplies - Assorted Items	Source: Programme Conditional Grant - Development 101-o/w Production - Development		2,000
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0	2,000	0	0	2,000
224003 Agricultural Supplies and Services	0	0	12,000	0	12,000
Total for LCIII: Budaka Town Council	County: Budaka				12,000
LCII: Macholi Ward	District headquarters	Agricultural Supplies - Seedlings	Source: Programme Conditional Grant - Development 101-o/w Production - Development		12,000
227001 Travel inland	0	18,421	10,563	0	28,984
Total for LCIII: Budaka Town Council	County: Budaka				10,563
LCII: Macholi Ward	Sazza grounds	Travel Inland - Exhibitions and Expos	Source: Programme Conditional Grant - Development 101-o/w Production - Development		10,563
312235 Furniture and Fittings - Acquisition	0	0	3,500	0	3,500
Total for LCIII: Budaka Town Council	County: Budaka				3,500
LCII: Macholi Ward	District Headquarters	Chairs - Chair_Acquire	Source: Programme Conditional Grant - Development 101-o/w Production - Development		3,500
Total Cost of Post-harvest handling, storage and processing	0	26,748	30,063	0	56,810
Key Service Area 010074 Vector and disease control					
224002 Veterinary supplies and services	0	0	9,074	0	9,074
Total for LCIII:	County:				9,074

VOTE: 811 Budaka District

LCII:	District headquarters	Veterinary Vaccines	Source: Programme Conditional Grant - Development 101-o/w Production - Development	3,674
LCII:	District headquarters	Veterinary Drugs	Source: Programme Conditional Grant - Development 101-o/w Production - Development	3,900
LCII:	District Headquarters	Veterinary Drugs	Source: Programme Conditional Grant - Development 101-o/w Production - Development	1,500
Total Cost of Vector and disease control		0	0	9,074
Total Cost of Agro-Industrialization		0	26,748	175,252
Total Cost of Agricultural Production		0	26,748	175,252
Service Area 30 Agricultural Value Chain Services				

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010013 Support to agro-processing & value addition					
227001 Travel inland	0	277,043	0	0	277,043
Total Cost of Support to agro-processing & value addition	0	277,043	0	0	277,043
Key Service Area 300016 Parish Development Model Operations					
227001 Travel inland	0	167,243	0	0	167,243
Total Cost of Parish Development Model Operations	0	167,243	0	0	167,243
Total Cost of Agro-Industrialization	0	444,286	0	0	444,286
Total Cost of Agricultural Value Chain Services	0	444,286	0	0	444,286
Total Cost of Production and Marketing	1,370,400	692,815	304,158	0	2,367,373

VOTE: 811 Budaka District

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	6,356,383	6,985,297
Programme Conditional Grant - Wage Recurrent	5,089,299	4,939,299
Programme Conditional Grant - Non Wage Recurrent	931,462	1,019,340
District Unconditional Grant Wage	335,621	326,658
Other Transfers from Central Government	0	700,000
Development Revenues	1,735,522	946,708
Transitional Conditional Grant - Development	300,000	0
Programme Conditional Grant - Development	811,022	322,208
External Financing	624,500	624,500
Total Revenues Shares	8,091,905	7,932,005
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	5,424,920	5,265,957
Non Wage	931,462	1,719,340
Development Expenditure		
Domestic Development	1,111,022	322,208
External Financing	624,500	624,500
Total Expenditure	8,091,905	7,932,005

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

Service Area 10 Primary HealthCare						
Approved Budget Estimates for FY 2026/27						
Ushs Thousands						
01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development						
Key Service Area 320165 Primary Health care services						
263308 Sector Conditional Grant (Non-Wage)		0	955,146	0	0	955,146
Total for LCIII: Kaderuna Subcounty		County: Budaka				40,193
LCII: Kebula	KEBULA HEALTH CENTRE III	KEBULA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			16,202
LCII: Kebula	KEBULA HEALTH CENTRE III	KEBULA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			23,991

VOTE: 811 Budaka District

Total for LCIII: Kachomo Subcounty		County: Budaka	56,124
LCII: Kachomo	KADERUNA HEALTH CENTRE III	KADERUNA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based) 32,133
LCII: Kachomo	KADERUNA HEALTH CENTRE III.	KADERUNA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government) 23,991
Total for LCIII: Kakule Subcounty		County: Budaka	48,111
LCII: Namusita	NAMUSITA HEALTH CENTRE III	NAMUSITA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government) 23,991
LCII: Namusita	NAMUSITA HEALTH CENTRE III	NAMUSITA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based) 24,120
Total for LCIII: Budaka Subcounty		County: Budaka	110,355
LCII: Chali	SAPIRI HEALTHCENTRE III	SAPIRI HEALTHCENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based) 19,650
LCII: Sapiro	NAMENGOHEALTH CENTRE III.	NAMENGOHEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based) 15,399
LCII: Sapiro	NAMENGOHEALTH CENTRE III.	NAMENGOHEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP) 51,315
LCII: Sapiro	SAPIRI HEALTHCENTRE III.	SAPIRI HEALTHCENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government) 23,991
Total for LCIII: Nansanga Subcounty		County: Budaka	47,567
LCII: Nansanga A	NASANGA HC III	NASANGA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based) 23,575
LCII: Nansanga A	NASANGA HC III	NASANGA HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government) 23,991
Total for LCIII: kadimukoli Subcounty		County: Budaka	34,141
LCII: Sekulo	Sekulo Health Center III.	Sekulo Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based) 10,150
LCII: Sekulo	Sekulo Health Center III.	Sekulo Health Center III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government) 23,991
Total for LCIII: Lyama Town Council		County: Budaka	281,607
LCII: Lyama Ward	LYAMA HEALTH CENTRE III	LYAMA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based) 14,211
LCII: Lyama Ward	LYAMA HEALTH CENTRE III.	LYAMA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government) 23,991
LCII: Missing Parish	BUDAKA HEALTH CENTRE IV	BUDAKA HEALTH CENTRE IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based) 111,454

VOTE: 811 Budaka District

LCII: Missing Parish	BUDAKA HEALTH CENTRE IV.	BUDAKA HEALTH CENTRE IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	119,956
LCII: Missing Parish	BUTOVE HEALTH CENTRE II.	BUTOVE HEALTH CENTRE II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	11,996
Total for LCIII: Naboa Town Council		County: Budaka		53,739
LCII: Naboa Ward	NABOA HEALTH CENTRE III	NABOA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	29,747
LCII: Naboa Ward	NABOA HEALTH CENTRE III	NABOA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	23,991
Total for LCIII: Kamonkoli Subcounty		County: Iki-Iki		51,130
LCII: Kamonkoli	KAMONKOLI HEALTH CENTRE III	KAMONKOLI HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	27,139
LCII: Kamonkoli	KAMONKOLI HEALTH CENTRE III.	KAMONKOLI HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	23,991
Total for LCIII: Iki-Iki Subcounty		County: Iki-Iki		56,839
LCII: Iki-Iki	IKIIKI HEALTH CENTRE III	IKIIKI HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	32,847
LCII: Iki-Iki	IKIIKI HEALTH CENTRE III	IKIIKI HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	23,991
Total for LCIII: Katiira Subcounty		County: Iki-Iki		91,963
LCII: Katiira	KATIRA HEALTH CENTRE III	KATIRA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	15,865
LCII: Katiira	KATIRA HEALTH CENTRE III	KATIRA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	23,991
LCII: Kerekerene	KEREKERENE HEALTH CENTRE III	KEREKERENE HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	28,116
LCII: Kerekerene	KEREKERENE HEALTH CENTRE III.	KEREKERENE HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	23,991
Total for LCIII: Mugiti Subcounty		County: Iki-Iki		37,340
LCII: Mugiti	Mugiti HCIII	Mugiti HCIII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	13,349
LCII: Mugiti	Mugiti HCIII	Mugiti HCIII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	23,991
Total for LCIII: Kameruka Subcounty		County: Iki-Iki		46,038
LCII: Kameruka	KAMERUKA HEALTH CENTRE III	KAMERUKA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	22,047

VOTE: 811 Budaka District

LCII: Kameruka	KAMERUKA HEALTH CENTRE III	KAMERUKA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	23,991			
Total Cost of Primary Health care services			0	955,146	0	0	955,146
Total Cost of Human Capital Development			0	955,146	0	0	955,146
Total Cost of Primary HealthCare			0	955,146	0	0	955,146
Service Area 30 Health Management and Supervision							

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
225202 Environment Impact Assessment for Capital Works	0	0	1,000	0	1,000
Total for LCIII:	County:				1,000
LCII:	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			1,000
Total Cost of Environment, Social Health and Safety	0	0	1,000	0	1,000
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	0	1,000	0	1,000
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221009 Welfare and Entertainment	0	0	1,000	0	1,000
Total for LCIII:	County:				1,000
LCII:	Welfare - HIV/AIDS Sensitization and Support	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			1,000
Total Cost of HIV/AIDS Mainstreaming	0	0	1,000	0	1,000
Key Service Area 000039 Policies, Regulations and Standards					
211101 General Staff Salaries	5,265,957	0	0	0	5,265,957
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	500,000	0	0	500,000
221002 Workshops, Meetings and Seminars	0	4,000	0	184,500	188,500
Total for LCIII: Budaka Town Council	County: Budaka				184,500
LCII: Macholi Ward	Measles campaign	Workshops, Meetings, Seminars - Training (Others)	Source: External Financing 445-World Health Organisation (WHO)		10,000

VOTE: 811 Budaka District

LCII: Macholi Ward	Measles campaign	Workshops, Meetings, Seminars - Training (Medical)	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)		174,500	
221008 Information and Communication Technology Supplies.		0	0	6,000	0	6,000
Total for LCIII: Budaka Town Council		County: Budaka			6,000	
LCII: Macholi Ward	2 Laptops for DHO and SHE	ICT - Workstation Computers (PC)	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		6,000	
221010 Special Meals and Drinks		0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding		0	22,000	0	0	22,000
221012 Small Office Equipment		0	1,000	0	0	1,000
222001 Information and Communication Technology Services.		0	1,000	0	0	1,000
223001 Property Management Expenses		0	500	0	0	500
223004 Guard and Security services		0	800	0	0	800
223005 Electricity		0	1,000	0	0	1,000
224011 Research Expenses		0	8,000	0	0	8,000
225204 Monitoring and Supervision of capital work		0	0	28,000	0	28,000
Total for LCIII: Budaka Town Council		County: Budaka			28,000	
LCII: Macholi Ward	DHO-office all projects	Project appraisal supervision and monitoring	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part		28,000	
227001 Travel inland		0	104,669	0	440,000	544,669
Total for LCIII: Budaka Town Council		County: Budaka			440,000	
LCII: Macholi Ward		Travel Inland - Allowances	Source: External Financing 436-Global Fund for HIV, TB & Malaria		50,000	
LCII: Macholi Ward	Measles campaign	Travel Inland - Allowances	Source: External Financing 445-World Health Organisation (WHO)		40,000	
LCII: Macholi Ward	Measles Campaign follow up	Travel Inland - Allowances	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)		350,000	
227004 Fuel, Lubricants and Oils		0	107,992	0	0	107,992
228002 Maintenance-Transport Equipment		0	10,233	0	0	10,233
228004 Maintenance-Other Fixed Assets		0	2,000	0	0	2,000
312129 Other Buildings other than dwellings - Acquisition		0	0	134,000	0	134,000
Total for LCIII: Budaka Town Council		County: Budaka			120,000	

VOTE: 811 Budaka District

LCII: Macholi Ward	Phase IV construction of a ward at Budaka HCIV	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	70,000		
LCII: Macholi Ward	Retention for capital projects in health sector	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	50,000		
Total for LCIII: Lyama Town Council		County: Budaka		7,000		
LCII: Missing Parish	Incenerator at Lyama HCIII	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	7,000		
Total for LCIII: Katiira Subcounty		County: Iki-Iki		7,000		
LCII: Kerekerene	Incenerator at Kerekerene HCIII	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	7,000		
312235 Furniture and Fittings - Acquisition		0	0	3,000	0	3,000
Total for LCIII: Budaka Town Council		County: Budaka		3,000		
LCII: Macholi Ward	Furniture for District Vaccine Store	Ladders_Acquire	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	3,000		
313129 Other Buildings other than dwellings - Improvement		0	0	101,425	0	101,425
Total for LCIII: Budaka Town Council		County: Budaka		41,425		
LCII: Macholi Ward		Facilitation and Allowances- Build other than dwell_Improve	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	20,000		
LCII: Macholi Ward	Renovation of District Medical Store	Commercial and office building renovation and repair service- Build other than dwell_Improve	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	21,425		
Total for LCIII: Tademeru Subcounty		County: Budaka		20,000		
LCII: tademeru	Construction of 4 stance pit latrine BUTOVE HCII	Facilitation and Allowances- Build other than dwell_Improve	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	20,000		
Total for LCIII: Kachomo Town Council		County: Budaka		20,000		
LCII: Kachomo Ward	KADERUNA HCIII	Facilitation and Allowances- Build other than dwell_Improve	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	20,000		

VOTE: 811 Budaka District

Total for LCIII: Naboa Town Council		County: Budaka				20,000
LCII: Naboa Ward	Construction of 4 stance pit latrine Naboa HCIII	Facilitation and Allowances- Build other than dwell_Improve	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			20,000
313139 Other Structures - Improvement		0	0	5,000	0	5,000
Total for LCIII: Budaka Town Council		County: Budaka				5,000
LCII: Macholi Ward	Renovation of DHO's office ceiling board	Maintenance works_Improve	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			5,000
313149 Other Land Improvements - Improvement		0	0	42,783	0	42,783
Total for LCIII:		County:				42,783
LCII:	Paving Budaka HCIV along the front fence & to ward	Other Land Improvements - Maintenance	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			42,783
Total Cost of Policies, Regulations and Standards		5,265,957	764,194	320,208	624,500	6,974,859
Total Cost of Human Capital Development		5,265,957	764,194	321,208	624,500	6,975,859
Total Cost of Health Management and Supervision		5,265,957	764,194	322,208	624,500	6,976,859
Total Cost of Health		5,265,957	1,719,340	322,208	624,500	7,932,005

VOTE: 811 Budaka District

Education

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	17,222,246	23,231,224
Programme Conditional Grant - Wage Recurrent	12,990,916	18,655,978
Programme Conditional Grant - Non Wage Recurrent	4,198,330	4,389,188
Locally Raised Revenues	3,000	3,000
Other Transfers from Central Government	30,000	30,000
District Unconditional Grant Wage	0	153,058
Development Revenues	376,542	462,563
Programme Conditional Grant - Development	376,542	377,563
District Discretionary Equalisation Development Grant	0	85,000
Total Revenues Shares	17,598,788	23,693,787
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	12,990,916	18,809,036
Non Wage	4,231,330	4,422,188
Development Expenditure		
Domestic Development	376,542	462,563
External Financing	0	0
Total Expenditure	17,598,788	23,693,787

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

Service Area 10 Pre-Primary and Primary Education

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development						
Key Service Area 000063 Quality Assurance Systems						
225204 Monitoring and Supervision of capital work		0	0	27,835	0	27,835
Total for LCIII: Budaka Town Council		County: Budaka				27,835
LCII: Macholi Ward	Budaka DLG Headquarters	Monitoring of capital works conducted	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG			27,835
228001 Maintenance-Buildings and Structures		0	0	212,000	0	212,000
Total for LCIII: Kaderuna Subcounty		County: Budaka				100,000

VOTE: 811 Budaka District

LCII: Kiryolo	Construction of staff house at Kiryolo p/s	Building and Facility Maintenance - Maintenance Costs	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	100,000		
Total for LCIII: Lyama Town Council		County: Budaka		30,000		
LCII: Nakisenye Ward	Renovation of classroom block at Nakisenye p/s	Building and Facility Maintenance - Maintenance Costs	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	30,000		
Total for LCIII: Mugiti Subcounty		County: Iki-Iki		38,000		
LCII: Nyanza	Renovation of 2 classroom block at Nyanza 1 p/s	Building and Facility Maintenance - Maintenance Costs	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	38,000		
Total for LCIII: Iki-Iki Town Council		County: Iki-Iki		44,000		
LCII: Iki-Iki Ward	Renovation of classroom block at IKI.IKI t	Building and Facility Maintenance - Maintenance Costs	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	44,000		
312111 Residential Buildings - Acquisition		0	0	108,000	0	108,000
Total for LCIII: Kaderuna Subcounty		County: Budaka		27,000		
LCII: Kebula	Construction of 5 stance pit latrine at Kebula p/s	General residential construction contractor service - Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	27,000		
Total for LCIII: Naboa Town Council		County: Budaka		27,000		
LCII: Lupada Ward	Construction of 5 stance pit latrine at Lupada p/s	General residential construction contractor service - Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	27,000		
Total for LCIII: Kamonkoli Subcounty		County: Iki-Iki		27,000		
LCII: Kamonkoli	Construction of 5 stance pit latrine at Mivule p/s	General residential construction contractor service - Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	27,000		
Total for LCIII: Mugiti Subcounty		County: Iki-Iki		27,000		
LCII: Mugiti	Construction of 5 stance pit latrine at Bwibere	General residential construction contractor service - Specialized buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	27,000		
312235 Furniture and Fittings - Acquisition		0	0	85,000	0	85,000

VOTE: 811 Budaka District

Total for LCIII:		County:		85,000		
LCII:		Desks- Desk_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		85,000	
313129 Other Buildings other than dwellings - Improvement		0	0	29,728	0	29,728
Total for LCIII: Budaka Town Council		County: Budaka		29,728		
LCII: Budaka Ward	Rentions on projects	Repair and Maintenance_Imp rove	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		29,728	
Total Cost of Quality Assurance Systems		0	0	462,563	0	462,563
Key Service Area 320162 Capitation (Primary)						
211101 General Staff Salaries		8,871,378	0	0	0	8,871,378
221002 Workshops, Meetings and Seminars		0	15,000	0	0	15,000
221009 Welfare and Entertainment		0	15,000	0	0	15,000
221011 Printing, Stationery, Photocopying and Binding		0	6,000	0	0	6,000
221012 Small Office Equipment		0	3,000	0	0	3,000
223001 Property Management Expenses		0	500	0	0	500
223004 Guard and Security services		0	1,000	0	0	1,000
223005 Electricity		0	2,500	0	0	2,500
224008 Educational Materials and Services		0	30,000	0	0	30,000
225202 Environment Impact Assessment for Capital Works		0	5,000	0	0	5,000
225204 Monitoring and Supervision of capital work		0	74,573	0	0	74,573
227001 Travel inland		0	80,000	0	0	80,000
228001 Maintenance-Buildings and Structures		0	207,000	0	0	207,000
228002 Maintenance-Transport Equipment		0	70,000	0	0	70,000
228004 Maintenance-Other Fixed Assets		0	30,000	0	0	30,000
263308 Sector Conditional Grant (Non-Wage)		0	1,524,019	0	0	1,524,019
Total for LCIII: Kaderuna Subcounty		County: Budaka		80,885		
LCII: Kaderuna	KADERUNA P/S	KADERUNA P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		30,298	
LCII: Kebula	KEBULA P.S	KEBULA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		29,996	
LCII: Kiryolo	KIRYOLO P.S.	KIRYOLO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		20,591	
Total for LCIII: Kachomo Subcounty		County: Budaka		17,226		

VOTE: 811 Budaka District

LCII: Kodiri	SAINT KAROLI P.S	SAINT KAROLI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,226
Total for LCIII: Kakule Subcounty		County: Budaka		72,263
LCII: Kakule	KAKULE P.S.	KAKULE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	23,852
LCII: Kasuleta	KASULETA P.S	KASULETA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,028
LCII: Namusita	NAMUSITA P/S	NAMUSITA P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	30,383
Total for LCIII: Budaka Subcounty		County: Budaka		89,487
LCII: Chali	KYALI P.S	KYALI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	24,167
LCII: Chali	NABIKETO P. S	NABIKETO P. S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,998
LCII: Gadumire	GADUMIRE P.S.	GADUMIRE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,305
LCII: Sapiri	SAPIRI P.S.	SAPIRI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	30,018
Total for LCIII: Nansanga Subcounty		County: Budaka		69,649
LCII: bulumba	BULUMBA P.S	BULUMBA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,101
LCII: Idudi A	IDUDI P.S.	IDUDI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	30,372
LCII: Nansanga A	NANSANGA PRIMARY SCHOOL	NANSANGA PRIMARY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	24,177
Total for LCIII: kadimukoli Subcounty		County: Budaka		15,979
LCII: Sekulo	SEKULO P/S	SEKULO P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,979
Total for LCIII: Kamonkoli Subcounty		County: Iki-Iki		46,056
LCII: Bunyolo	MIVULE P.S.	MIVULE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,039
LCII: Jami	JAMI P.S.	JAMI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	24,017
Total for LCIII: Iki-Iki Subcounty		County: Iki-Iki		30,989
LCII: Kaitangole	BUGOLYA P/S	BUGOLYA P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	30,989
Total for LCIII: Katiira Subcounty		County: Iki-Iki		55,974

VOTE: 811 Budaka District

LCII: Katiira	KADATUMI P/S	KADATUMI P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,516
LCII: Katiira	KATIRA P.S.	KATIRA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,628
LCII: Kerekerene	KEREKERENE P.S.	KEREKERENE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,830
Total for LCIII: Mugiti Subcounty		County: Iki-Iki		55,943
LCII: Mugiti	MUGITI P/S	MUGITI P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,162
LCII: Nyanza	BWIBERE P/S	BWIBERE P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	33,782
Total for LCIII: Kameruka Subcounty		County: Iki-Iki		76,636
LCII: Bupuchai	WAIRAGALA PRIMARY SCHOOL	BUPUCHAI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	21,990
LCII: Kameruka	KAMERUKA P.S	KAMERUKA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	28,373
LCII: Nanzala	NANZALA P/S	NANZALA P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	26,274
Total for LCIII: Missing Subcounty		County: Missing County		912,934
LCII: Missing Parish	BUDAKA FAMILY HELPER PROJECT	BUDAKA FAMILY HELPER PROJECT	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	48,281
LCII: Missing Parish	BUDAKA P.S.	BUDAKA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	30,119
LCII: Missing Parish	BUGOOLA P.S.	BUGOOLA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,998
LCII: Missing Parish	BULALAKA P.S	BULALAKA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,583
LCII: Missing Parish	BULANGIRA P.S.	BULANGIRA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	30,325
LCII: Missing Parish	BUTOVE P/S	BUTOVE P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	28,530
LCII: Missing Parish	IKI IKI TOWNSHIP	IKI IKI TOWNSHIP	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	26,547
LCII: Missing Parish	IKI-IKI INTERGRATED P.S.	IKI-IKI INTERGRATED P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	38,330

VOTE: 811 Budaka District

LCII: Missing Parish	KABUNA P.S	KABUNA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,651
LCII: Missing Parish	KACHOMO P.S.	KACHOMO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	26,267
LCII: Missing Parish	KADENGE P/S	KADENGE P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	30,954
LCII: Missing Parish	Kadimukoli P.S.	Kadimukoli P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	36,952
LCII: Missing Parish	KAKOLI P.S.	KAKOLI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	20,565
LCII: Missing Parish	KAMONKOLI MIXED P.S.	KAMONKOLI MIXED P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	31,509
LCII: Missing Parish	KAPERI P.S	KAPERI P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	25,586
LCII: Missing Parish	Kavule Parents for the Deaf (SNE only)	Kavule Parents for the Deaf (SNE only)	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	4,836
LCII: Missing Parish	KODIRI P.S.	KODIRI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,985
LCII: Missing Parish	KOTINYANGA P.S.	KOTINYANGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	31,274
LCII: Missing Parish	LERYA P.S.	LERYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	30,310
LCII: Missing Parish	LINGHOLE P/S	LINGHOLE P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	29,597
LCII: Missing Parish	LUPADA P.S.	LUPADA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	34,370
LCII: Missing Parish	LUPADA P.S.	LUPADA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	2,976
LCII: Missing Parish	NABOA P.S.	NABOA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	31,655
LCII: Missing Parish	NABOA PARENTS P.S.	NABOA PARENTS P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	30,319
LCII: Missing Parish	NAKISENYE P.S.	NAKISENYE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	34,887
LCII: Missing Parish	NAMENGO BOYS	NAMENGO BOYS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	23,183

VOTE: 811 Budaka District

LCII: Missing Parish	NAMIREMBE P.S	NAMIREMBE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	44,265	
LCII: Missing Parish	NAMUYAGO P.S.	NAMUYAGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,470	
LCII: Missing Parish	NANGEYE P/S	NANGEYE P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,633	
LCII: Missing Parish	NYANZA I P.S	NYANZA I P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,105	
LCII: Missing Parish	NYANZA II P/S	NYANZA II P/S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,730	
LCII: Missing Parish	ST. CLARE GIRLS	ST. CLARE GIRLS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,836	
LCII: Missing Parish	ST. PETERS P.S NALUBEMBE	ST. PETERS P.S NALUBEMBE	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	32,671	
LCII: Missing Parish	SUNI P.S.	SUNI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	26,210	
LCII: Missing Parish	WAIRAGALA PRIMARY SCHOOL	WAIRAGALA PRIMARY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,433	
273102 Incapacity, death benefits and funeral expenses	0	4,000	0	0	4,000
Total Cost of Capitation (Primary)	8,871,378	2,067,592	0	0	10,938,970
Total Cost of Human Capital Development	8,871,378	2,067,592	462,563	0	11,401,533
Total Cost of Pre-Primary and Primary Education	8,871,378	2,067,592	462,563	0	11,401,533
Service Area 20 Secondary Education					

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320158 Capitation (Secondary)					
211101 General Staff Salaries	9,937,658	0	0	0	9,937,658
263308 Sector Conditional Grant (Non-Wage)	0	2,224,784	0	0	2,224,784
Total for LCIII: Kakule Subcounty	County: Budaka				85,440
LCII: Kakule	KAKULE SS	KAKULE SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		85,440
Total for LCIII: Nansanga Subcounty	County: Budaka				64,000
LCII: Nansanga A	Nansanga Seed S.S	Nansanga Seed S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		64,000

VOTE: 811 Budaka District

Total for LCIII: Mugiti Subcounty		County: Iki-Iki			64,000
LCII: Mugiti	Mugiti Seed S.S	Mugiti Seed S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		64,000
Total for LCIII: Missing Subcounty		County: Missing County			2,011,344
LCII: Missing Parish	Bugwere High School	Bugwere High School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		818,668
LCII: Missing Parish	IKI IKI S.S	IKI IKI S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		434,680
LCII: Missing Parish	KADERUNA S.S	KADERUNA S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		146,416
LCII: Missing Parish	KAMERUKA SEED SECONDARY SCHOOL	KAMERUKA SEED SECONDARY SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		110,280
LCII: Missing Parish	KAMONKOLI SEED SCHOOL	KAMONKOLI SEED SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		171,880
LCII: Missing Parish	KATIRA PARENTS SS	KATIRA PARENTS SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		42,080
LCII: Missing Parish	LYAMA SEED SEC. SCHOOL	LYAMA SEED SEC. SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		119,420
LCII: Missing Parish	NABOA S.S.S	NABOA S.S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent		167,920
Total Cost of Capitation (Secondary)		9,937,658	2,224,784	0	0
Total Cost of Human Capital Development		9,937,658	2,224,784	0	0
Total Cost of Secondary Education		9,937,658	2,224,784	0	0
Service Area 40 Education&Sports Management and Inspection					

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000023 Inspection and Monitoring					
221002 Workshops, Meetings and Seminars	0	20,000	0	0	20,000
227001 Travel inland	0	40,000	0	0	40,000
Total Cost of Inspection and Monitoring	0	60,000	0	0	60,000
Key Service Area 320110 Sports and recreational services					
221003 Staff Training	0	10,000	0	0	10,000
221009 Welfare and Entertainment	0	5,000	0	0	5,000

VOTE: 811 Budaka District

227001 Travel inland	0	47,000	0	0	47,000
Total Cost of Sports and recreational services	0	62,000	0	0	62,000
Total Cost of Human Capital Development	0	122,000	0	0	122,000
Total Cost of Education&Sports Management and Inspection	0	122,000	0	0	122,000
Service Area 50 Special Needs Education					

Approved Budget Estimates for FY 2026/27

Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320161 Special Needs Education					
227001 Travel inland	0	7,811	0	0	7,811
Total Cost of Special Needs Education	0	7,811	0	0	7,811
Total Cost of Human Capital Development	0	7,811	0	0	7,811
Total Cost of Special Needs Education	0	7,811	0	0	7,811
Total Cost of Education	18,809,036	4,422,188	462,563	0	23,693,787

VOTE: 811 Budaka District

Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
<i>Recurrent Revenues</i>	1,762,932	1,712,932
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
District Unconditional Grant Wage	397,973	397,973
Other Transfers from Central Government	364,959	314,959
<i>Development Revenues</i>	40,000	181,000
Other Transfers from Central Government	40,000	45,000
District Discretionary Equalisation Development Grant	0	136,000
Total Revenues Shares	1,802,932	1,893,932
B: Breakdown of Department Expenditures		
<i>Recurrent Expenditure</i>		
Wage	397,973	397,973
Non Wage	1,314,959	1,314,959
<i>Development Expenditure</i>		
Domestic Development	40,000	181,000
External Financing	0	0
Total Expenditure	1,752,932	1,893,932

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

Service Area 10 Community Access Roads

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
225202 Environment Impact Assessment for Capital Works	0	500	0	0	500
Total Cost of Environment, Social Health and Safety	0	500	0	0	500
Key Service Area 000090 Climate Change Adaptation					
225202 Environment Impact Assessment for Capital Works	0	200	0	0	200
Total Cost of Climate Change Adaptation	0	200	0	0	200
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	700	0	0	700
Programme 09 Integrated Transport Infrastructure and Services					

VOTE: 811 Budaka District

Key Service Area 000017 Infrastructure Development and Management

211101 General Staff Salaries		397,973	0	0	0	397,973
225204 Monitoring and Supervision of capital work		0	0	45,000	0	45,000
Total for LCIII: kadimukoli Subcounty		County: Budaka				45,000
LCII: Kadimukoli	Kadimukoli CARs	Activities under NOSP roads	Source: Other Transfers from Central Government OGT012-Vegetable Oil Development Project			45,000
228001 Maintenance-Buildings and Structures		0	0	136,000	0	136,000
Total for LCIII:		County:				16,000
LCII:	District gate rehabilitation and modification	Building and Facility Maintenance - Civil Works	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			16,000
Total for LCIII: Budaka Town Council		County: Budaka				120,000
LCII: Macholi Ward	Low-cost sealing of district entrance road	Building and Facility Maintenance - Compound Maintenance	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			60,000
LCII: Macholi Ward	Rehabilitation of District Offices	Building and Facility Maintenance - Civil Works	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			60,000
Total Cost of Infrastructure Development and Management		397,973	0	181,000	0	578,973

Key Service Area 260002 District , Urban and Community Access Road Maintenance

221002 Workshops, Meetings and Seminars	0	8,000	0	0	8,000
221007 Books, Periodicals & Newspapers	0	1,104	0	0	1,104
221009 Welfare and Entertainment	0	1,944	0	0	1,944
221011 Printing, Stationery, Photocopying and Binding	0	600	0	0	600
221012 Small Office Equipment	0	600	0	0	600
222001 Information and Communication Technology Services.	0	700	0	0	700
223001 Property Management Expenses	0	500	0	0	500
223004 Guard and Security services	0	800	0	0	800
223005 Electricity	0	1,000	0	0	1,000
225203 Appraisal and Feasibility Studies for Capital Works	0	10,011	0	0	10,011
225204 Monitoring and Supervision of capital work	0	4,800	0	0	4,800
227001 Travel inland	0	1,000	0	0	1,000
228001 Maintenance-Buildings and Structures	0	76,000	0	0	76,000

VOTE: 811 Budaka District

263402 Transfer to Other Government Units		0	206,885	0	0	206,885
Total for LCIII: Budaka Town Council		County: Budaka				136,930
LCII: Macholi Ward	Budaka Town Council Roads	Budaka Town Council	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			136,930
Total for LCIII: Kaderuna Subcounty		County: Budaka				6,275
LCII: Kaderuna	Kaderuna SC CARs	Kaderuna Sub-county	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			6,275
Total for LCIII: Kachomo Subcounty		County: Budaka				5,485
LCII: Kachomo	Kachomo SC CARs	Kachomo Sub-county	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			5,485
Total for LCIII: Kakule Subcounty		County: Budaka				4,744
LCII: Kakule	Kakule SC CARs	Kakule Sub-county	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			4,744
Total for LCIII: Budaka Subcounty		County: Budaka				4,622
LCII: Sapiri	Buadaka SC CARs	Budaka Sub-county	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			4,622
Total for LCIII: Nansanga Subcounty		County: Budaka				3,723
LCII: Nansanga A	Nansanga SC CARs	Nansanga Sub-county	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			3,723
Total for LCIII: Lyama Town Council		County: Budaka				7,588
LCII: Lyama Ward	Lyama TC Roads	Lyama Town Council	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			7,588
Total for LCIII: Naboia Town Council		County: Budaka				5,459
LCII: Naboia Ward	Naboia TC Roads	Naboia Town Council	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			5,459
Total for LCIII: Kamonkoli Subcounty		County: Iki-Iki				9,253
LCII: Kamonkoli	Kamonkoli SC CARs	Kamonkoli Sub-county	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			9,253
Total for LCIII: Iki-Iki Subcounty		County: Iki-Iki				6,870
LCII: Iki-Iki	Iki-Iki SC CARs	Iki-Iki Sub-county	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			6,870
Total for LCIII: Katiira Subcounty		County: Iki-Iki				6,085
LCII: Katiira	Katira SC CARs	Katira Sub-county	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			6,085
Total for LCIII: Mugiti Subcounty		County: Iki-Iki				4,179
LCII: Mugiti	Mugiti SC CARs	Mugiti Sub-county	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)			4,179

VOTE: 811 Budaka District

Total for LCIII: Kameruka Subcounty		County: Iki-Iki			5,673	
LCII: Kameruka	Kameruka SC CARs	Kameruka Sub-county	Source: Other Transfers from Central Government OGT009-Uganda Road Fund (URF)		5,673	
Total Cost of District , Urban and Community Access Road Maintenance		0	313,944	0	0	313,944
Key Service Area 260010 Road Rehabilitation						
228001 Maintenance-Buildings and Structures		0	900,000	0	0	900,000
228002 Maintenance-Transport Equipment		0	100,000	0	0	100,000
Total Cost of Road Rehabilitation		0	1,000,000	0	0	1,000,000
Total Cost of Integrated Transport Infrastructure and Services		397,973	1,313,944	181,000	0	1,892,917
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
221009 Welfare and Entertainment		0	315	0	0	315
Total Cost of HIV/AIDS Mainstreaming		0	315	0	0	315
Total Cost of Human Capital Development		0	315	0	0	315
Total Cost of Community Access Roads		397,973	1,314,959	181,000	0	1,893,932
Total Cost of Roads and Engineering		397,973	1,314,959	181,000	0	1,893,932

VOTE: 811 Budaka District

Water

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	65,629	65,540
Programme Conditional Grant - Non Wage Recurrent	65,629	65,540
Development Revenues	421,810	424,717
Programme Conditional Grant - Development	406,995	409,902
Transitional Conditional Grant - Development	14,815	14,815
Total Revenues Shares	487,440	490,257
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	0	0
Non Wage	65,629	65,540
Development Expenditure		
Domestic Development	421,810	424,717
External Financing	0	0
Total Expenditure	487,440	490,257

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

Service Area 10 Rural Water Supply and Sanitation

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000090 Climate Change Adaptation					
225203 Appraisal and Feasibility Studies for Capital Works	0	0	2,000	0	2,000
Total for LCIII:	County:				2,000
LCII:	Budaka DLG	Feasibility Studies or Screening of Projects - Appraisal	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		2,000
Total Cost of Climate Change Adaptation	0	0	2,000	0	2,000
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	0	2,000	0	2,000
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					

VOTE: 811 Budaka District

221009 Welfare and Entertainment	0	0	400	0	400
Total for LCIII:	County:				400
LCII:	Budaka DLG	Welfare - HIV/ AIDS Sensitization and Support	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		400
Total Cost of HIV/AIDS Mainstreaming	0	0	400	0	400
Key Service Area 000016 Environment, Social Health and Safety					
225202 Environment Impact Assessment for Capital Works	0	0	2,000	0	2,000
Total for LCIII:	County:				2,000
LCII:	Budaka DLG	Environmental Impact Assessment - Capital Works	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		2,000
Total Cost of Environment, Social Health and Safety	0	0	2,000	0	2,000
Key Service Area 140022 Integrated Catchment based Infrastructure					
221001 Advertising and Public Relations	0	10,000	0	0	10,000
221009 Welfare and Entertainment	0	19,866	0	0	19,866
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
221012 Small Office Equipment	0	1,800	0	0	1,800
223001 Property Management Expenses	0	500	0	0	500
223004 Guard and Security services	0	800	0	0	800
223005 Electricity	0	1,000	0	0	1,000
225204 Monitoring and Supervision of capital work	0	2,464	15,640	0	18,104
Total for LCIII:	County:				15,640
LCII:		Monitoring and supervision of capital works conducted	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant		15,640
227001 Travel inland	0	17,370	14,815	0	32,185
Total for LCIII:	County:				14,815
LCII:	BudaKa DLG	Travel Inland - Expenses	Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)		14,815
228001 Maintenance-Buildings and Structures	0	3,700	0	0	3,700
228002 Maintenance-Transport Equipment	0	4,000	0	0	4,000
228004 Maintenance-Other Fixed Assets	0	1,040	0	0	1,040
312129 Other Buildings other than dwellings - Acquisition	0	0	389,862	0	389,862
Total for LCIII:	County:				186,047

VOTE: 811 Budaka District

LCII:	Gadumire Village	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	24,000
LCII:	Payment of Borehole hand pump mechanics	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	24,500
LCII:	Purchase of borehole Spare parts	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	74,290
LCII:	Retention for all capital projects	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	36,000
LCII:	Spring protection in Bugema B village	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	2,315
LCII:	Spring protection in Molu Village	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	2,315
LCII:	Spring protection in Nakawolo village	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	2,315
LCII:	Spring protection in Nakibulu	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	2,315
LCII:	Spring protection in Namatale village	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	2,315
LCII:	Water quality testing of new and old water sources	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	15,680

VOTE: 811 Budaka District

Total for LCIII: Kachomo Subcounty		County: Budaka	29,500
LCII: Kodiri	Bukomollo II village	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant 24,000
LCII: Kontinyanga	Invertor and Battery for Kachomo system	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant 5,500
Total for LCIII: Kakule Subcounty		County: Budaka	24,000
LCII: Kakule	Kakule Seed Secondary School	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant 24,000
Total for LCIII: Kabuna Subcounty		County: Budaka	30,315
LCII: Kabuna	Spring protection in Kabuna village	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant 2,315
LCII: Kotia	Kamokya Rural Growth Center	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant 28,000
Total for LCIII: kadimukoli Subcounty		County: Budaka	24,000
LCII: kositi	Kifeny - Kositi	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant 24,000
Total for LCIII: Naboa Town Council		County: Budaka	24,000
LCII: Nangeye Ward	Nangeye P/S	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant 24,000
Total for LCIII: Kamonkoli Subcounty		County: Iki-Iki	24,000
LCII: Bunyolo	Bumbirwe village	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant 24,000
Total for LCIII: Katiira Subcounty		County: Iki-Iki	24,000

VOTE: 811 Budaka District

LCII: Kerekerene	Bunyolo village	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	24,000		
Total for LCIII: Iki-Iki Town Council		County: Iki-Iki		24,000		
LCII: Iki-Iki Ward	Iki-Iki Secondary School	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant	24,000		
Total Cost of Integrated Catchment based Infrastructure		0	65,540	420,317	0	485,857
Total Cost of Human Capital Development		0	65,540	422,717	0	488,257
Total Cost of Rural Water Supply and Sanitation		0	65,540	424,717	0	490,257
Total Cost of Water		0	65,540	424,717	0	490,257

VOTE: 811 Budaka District

Natural Resources

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	417,578	417,410
District Unconditional Grant Wage	355,683	355,683
Locally Raised Revenues	5,000	5,000
Programme Conditional Grant - Non Wage Recurrent	56,895	56,727
Development Revenues	45,000	47,000
District Discretionary Equalisation Development Grant	45,000	47,000
Total Revenues Shares	462,578	464,410
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	355,683	355,683
Non Wage	61,895	61,727
Development Expenditure		
Domestic Development	45,000	47,000
External Financing	0	0
Total Expenditure	462,578	464,410

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

Service Area 10 Natural Resources Management

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000016 Environment, Social Health and Safety					
225202 Environment Impact Assessment for Capital Works	0	0	1,000	0	1,000
Total for LCIII:	County:				1,000
LCII:	Environmental Impact Assessment - Capital Works	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			1,000
225203 Appraisal and Feasibility Studies for Capital Works	0	0	1,000	0	1,000
Total for LCIII:	County:				1,000

VOTE: 811 Budaka District

LCII:		Feasibility Studies or Screening of Projects - Appraisal	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		1,000	
Total Cost of Environment, Social Health and Safety		0	0	2,000	0	2,000
Key Service Area 000078 Land Management						
223001 Property Management Expenses		0	0	35,000	0	35,000
Total for LCIII:		County:				35,000
LCII:	Butove P/S	Property Management - Processing Land Titles	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		7,000	
LCII:	Kabuna HCIII	Property Management - Processing Land Titles	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		7,000	
LCII:	Katira Parents Secondary School	Property Management - Processing Land Titles	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		7,000	
LCII:	Kebula HCIII (additional land for expansion)	Property Management - Processing Land Titles	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		7,000	
LCII:	Nanzala P/S	Property Management - Processing Land Titles	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		7,000	
224003 Agricultural Supplies and Services		0	0	3,000	0	3,000
Total for LCIII:		County:				3,000
LCII:	Budaka DLG Headquarters	Agricultural Supplies Assorted Seedlings	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		3,000	
227001 Travel inland		0	0	3,000	0	3,000
Total for LCIII:		County:				3,000
LCII:		Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant		3,000	
Total Cost of Land Management		0	0	41,000	0	41,000
Key Service Area 000090 Climate Change Adaptation						
225203 Appraisal and Feasibility Studies for Capital Works		0	1,000	0	0	1,000
Total Cost of Climate Change Adaptation		0	1,000	0	0	1,000
Key Service Area 140021 Ecosystems Restoration and Protection						
211101 General Staff Salaries		355,683	0	0	0	355,683
221009 Welfare and Entertainment		0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding		0	5,000	0	0	5,000

VOTE: 811 Budaka District

223001 Property Management Expenses	0	500	0	0	500
223004 Guard and Security services	0	800	0	0	800
223005 Electricity	0	1,000	0	0	1,000
224003 Agricultural Supplies and Services	0	26,127	0	0	26,127
225204 Monitoring and Supervision of capital work	0	5,000	0	0	5,000
227001 Travel inland	0	15,000	0	0	15,000
228004 Maintenance-Other Fixed Assets	0	4,000	0	0	4,000
Total Cost of Ecosystems Restoration and Protection	355,683	60,427	0	0	416,110
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	355,683	61,427	43,000	0	460,110
Programme 10 Sustainable Urbanisation and Housing					
Key Service Area 280002 Physical Planning					
227001 Travel inland	0	0	4,000	0	4,000
Total for LCIII:	County:				4,000
LCII:	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			4,000
Total Cost of Physical Planning	0	0	4,000	0	4,000
Total Cost of Sustainable Urbanisation and Housing	0	0	4,000	0	4,000
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221009 Welfare and Entertainment	0	300	0	0	300
Total Cost of HIV/AIDS Mainstreaming	0	300	0	0	300
Total Cost of Human Capital Development	0	300	0	0	300
Total Cost of Natural Resources Management	355,683	61,727	47,000	0	464,410
Total Cost of Natural Resources	355,683	61,727	47,000	0	464,410

VOTE: 811 Budaka District

Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	329,661	398,797
District Unconditional Grant Wage	221,987	279,698
Locally Raised Revenues	11,772	11,772
Other Transfers from Central Government	24,393	35,833
Programme Conditional Grant - Non Wage Recurrent	71,510	71,495
Development Revenues	3,000	5,000
District Discretionary Equalisation Development Grant	3,000	5,000
Total Revenues Shares	332,661	403,797
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	221,987	279,698
Non Wage	107,674	119,100
Development Expenditure		
Domestic Development	3,000	5,000
External Financing	0	0
Total Expenditure	332,661	403,797

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

Service Area 10 Community Mobilisation

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000016 Environment, Social Health and Safety					
225202 Environment Impact Assessment for Capital Works	0	500	0	0	500
Total Cost of Environment, Social Health and Safety	0	500	0	0	500
Total Cost of Human Capital Development	0	500	0	0	500
Total Cost of Community Mobilisation	0	500	0	0	500

Service Area 20 Empowerment and Mindset Change

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					

VOTE: 811 Budaka District

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221009 Welfare and Entertainment	0	200	0	0	200
Total Cost of HIV/AIDS Mainstreaming	0	200	0	0	200
Key Service Area 000021 Gender Mainstreaming services					
227001 Travel inland	0	5,721	0	0	5,721
Total Cost of Gender Mainstreaming services	0	5,721	0	0	5,721
Key Service Area 010008 Capacity Strengthening					
211101 General Staff Salaries	279,698	0	0	0	279,698
221002 Workshops, Meetings and Seminars	0	5,000	0	0	5,000
221009 Welfare and Entertainment	0	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding	0	5,000	0	0	5,000
221012 Small Office Equipment	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	2,000	0	0	2,000
223001 Property Management Expenses	0	500	0	0	500
223004 Guard and Security services	0	800	0	0	800
223005 Electricity	0	1,000	0	0	1,000
227001 Travel inland	0	93,379	5,000	0	98,379
Total for LCIII:	County:				5,000
LCII:	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			5,000
Total Cost of Capacity Strengthening	279,698	112,679	5,000	0	397,376
Total Cost of Human Capital Development	279,698	118,600	5,000	0	403,297
Total Cost of Empowerment and Mindset Change	279,698	118,600	5,000	0	403,297
Total Cost of Community Based Services	279,698	119,100	5,000	0	403,797

VOTE: 811 Budaka District

Planning

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	89,431	234,695
District Unconditional Grant Non-Wage	45,450	130,450
District Unconditional Grant Wage	30,320	90,584
Locally Raised Revenues	13,661	13,661
Development Revenues	97,552	97,121
District Discretionary Equalisation Development Grant	97,552	97,121
Total Revenues Shares	186,983	331,816
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	30,320	90,584
Non Wage	59,111	144,111
Development Expenditure		
Domestic Development	97,552	97,121
External Financing	0	0
Total Expenditure	186,983	331,816

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

Service Area 10 Planning and Statistics

Approved Budget Estimates for FY 2026/27

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
225202 Environment Impact Assessment for Capital Works	0	0	3,000	0	3,000
Total for LCIII:	County:				3,000
LCII: Budaka District	Environmental Impact Assessment - Capital Works	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			3,000
Total Cost of Climate Change Mitigation	0	0	3,000	0	3,000
Key Service Area 000090 Climate Change Adaptation					
225203 Appraisal and Feasibility Studies for Capital Works	0	0	3,000	0	3,000
Total for LCIII:	County:				3,000

VOTE: 811 Budaka District

LCII:	Budaka District	Feasibility Studies or Screening of Projects - Appraisal	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	3,000
Total Cost of Climate Change Adaptation		0	0	3,000
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		0	0	6,000
Programme 12 Human Capital Development				
Key Service Area 000013 HIV/AIDS Mainstreaming				
221009 Welfare and Entertainment		0	0	300
Total for LCIII:	County:			300
LCII:		Welfare - HIV/AIDS Sensitization and Support	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	300
Total Cost of HIV/AIDS Mainstreaming		0	0	300
Total Cost of Human Capital Development		0	0	300
Programme 18 Development Plan Implementation				
Key Service Area 000006 Planning and Budgeting services				
211101 General Staff Salaries		90,584	0	90,584
221002 Workshops, Meetings and Seminars		0	3,000	3,000
221003 Staff Training		0	10,000	10,000
221009 Welfare and Entertainment		0	3,000	3,000
221011 Printing, Stationery, Photocopying and Binding		0	4,000	4,000
221012 Small Office Equipment		0	8,000	8,000
221016 Systems Recurrent costs		0	20,000	20,000
222001 Information and Communication Technology Services.		0	4,000	4,000
223001 Property Management Expenses		0	500	500
223004 Guard and Security services		0	800	800
223005 Electricity		0	1,000	1,000
225101 Consultancy Services		0	8,501	8,501
225204 Monitoring and Supervision of capital work		0	30,000	74,821
Total for LCIII: Budaka Town Council	County: Budaka			44,821
LCII: Macholi Ward		Monitoring of capital projects conducted	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	44,821
227001 Travel inland		0	51,310	97,310
Total for LCIII:	County:			46,000

VOTE: 811 Budaka District

LCII:	Compilation of SPEAR Report in the entire district	Travel Inland - Data Collection and Analysis	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	16,000		
LCII:	Desk & Field Appraisal of dev't projects	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	15,000		
LCII:	Project site reconnaissance & investigations	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	15,000		
Total Cost of Planning and Budgeting services		90,584	144,111	90,821	0	325,516
Total Cost of Development Plan Implementation		90,584	144,111	90,821	0	325,516
Total Cost of Planning and Statistics		90,584	144,111	97,121	0	331,816
Total Cost of Planning		90,584	144,111	97,121	0	331,816

VOTE: 811 Budaka 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	107,389	144,818
District Unconditional Grant Non-Wage	62,780	62,780
District Unconditional Grant Wage	38,951	76,380
Locally Raised Revenues	5,658	5,658
Total Revenues Shares	107,389	144,818
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	38,951	76,380
Non Wage	68,438	68,438
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	107,389	144,818

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

Service Area 10 Compliance

Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000089 Climate Change Mitigation					
225202 Environment Impact Assessment for Capital Works	0	300	0	0	300
Total Cost of Climate Change Mitigation	0	300	0	0	300
Key Service Area 000090 Climate Change Adaptation					
225203 Appraisal and Feasibility Studies for Capital Works	0	300	0	0	300
Total Cost of Climate Change Adaptation	0	300	0	0	300
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	0	600	0	0	600
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
221009 Welfare and Entertainment	0	100	0	0	100

VOTE: 811 Budaka District

Total Cost of HIV/AIDS Mainstreaming		0	100	0	0	100
Total Cost of Human Capital Development		0	100	0	0	100
Programme 16 Governance and Security						
Key Service Area 000001 Audit and Risk Management						
211101	General Staff Salaries	76,380	0	0	0	76,380
221002	Workshops, Meetings and Seminars	0	3,000	0	0	3,000
221008	Information and Communication Technology Supplies.	0	358	0	0	358
221009	Welfare and Entertainment	0	2,000	0	0	2,000
221011	Printing, Stationery, Photocopying and Binding	0	480	0	0	480
221017	Membership dues and Subscription fees.	0	1,000	0	0	1,000
222001	Information and Communication Technology Services.	0	500	0	0	500
223001	Property Management Expenses	0	500	0	0	500
223004	Guard and Security services	0	800	0	0	800
223005	Electricity	0	1,000	0	0	1,000
227001	Travel inland	0	15,500	0	0	15,500
228002	Maintenance-Transport Equipment	0	600	0	0	600
263402	Transfer to Other Government Units	0	42,000	0	0	42,000
Total for LCIII:		County:				28,000
LCII:		Transfer to Kamonkoli TC	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			7,000
LCII:		Transfer to Kachomo TC	Source: District Unconditional Grant Non-Wage			7,000
LCII:	Iki-Iki TC Headquarters	Transfer to Iki-Iki TC	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			7,000
LCII:	Lyama TC Headquarters	Transfer to Lyama TC	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			7,000
Total for LCIII: Budaka Town Council		County: Budaka				7,000
LCII: Macholi Ward	Budaka TC Headquarters	Transfer to Budaka TC	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			7,000
Total for LCIII: Naboa Town Council		County: Budaka				7,000
LCII: Naboa Ward	Naboa TC Headquarters	Transfer to Naboa TC	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			7,000
Total Cost of Audit and Risk Management		76,380	67,738	0	0	144,118
Total Cost of Governance and Security		76,380	67,738	0	0	144,118
Total Cost of Compliance		76,380	68,438	0	0	144,818
Total Cost of Internal Audit		76,380	68,438	0	0	144,818

VOTE: 811 Budaka District

VOTE: 811 Budaka 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	158,350	249,993
Programme Conditional Grant - Non Wage Recurrent	46,401	46,442
District Unconditional Grant Wage	96,154	192,756
Locally Raised Revenues	5,000	0
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Total Revenues Shares	158,350	249,993
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	96,154	192,756
Non Wage	62,196	57,238
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	158,350	249,993

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

Service Area 10 Commercial Services					
Approved Budget Estimates for FY 2026/27					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 05 Tourism Development					
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
227001 Travel inland	0	10,795	0	0	10,795
Total Cost of Tourism Investment, Promotion and Marketing	0	10,795	0	0	10,795
Total Cost of Tourism Development	0	10,795	0	0	10,795
Programme 07 Private Sector Development					
Key Service Area 190036 Trade Development					
211101 General Staff Salaries	192,756	0	0	0	192,756
222001 Information and Communication Technology Services.	0	1,500	0	0	1,500
227001 Travel inland	0	41,691	0	0	41,691

VOTE: 811 Budaka District

228004 Maintenance-Other Fixed Assets	0	3,251	0	0	3,251
Total Cost of Trade Development	192,756	46,442	0	0	239,198
Total Cost of Private Sector Development	192,756	46,442	0	0	239,198
Total Cost of Commercial Services	192,756	57,238	0	0	249,993
Total Cost of Trade, Industry and Local Development	192,756	57,238	0	0	249,993