VOTE: 840 Kabale District

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**937,420**	**1,012,980**
o/w Higher Local Government	703,706	736,310
o/w Lower Local Government	233,714	276,670
Discretionary Government Transfers	**5,086,049**	**5,549,694**
o/w Higher Local Government	4,578,377	5,075,520
o/w Lower Local Government	507,672	474,173
Conditional Government Transfers	**50,050,225**	**55,073,362**
o/w Higher Local Government	50,050,225	55,073,362
o/w Lower Local Government	0	0
Other Government Transfers	**1,563,122**	**2,373,122**
o/w Higher Local Government	1,361,052	2,171,052
o/w Lower Local Government	202,070	202,070
External Financing	**1,084,010**	**831,149**
o/w Higher Local Government	991,869	699,859
o/w Lower Local Government	92,141	131,290
Grand Total	**58,720,826**	**64,840,306**
o/w Higher Local Government	57,685,229	63,756,103
o/w Lower Local Government	1,035,597	1,084,203

VOTE: 840 Kabale District

A2:Revenue Performance, Plans and Projections by Source

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Locally Raised Revenues	**937,420**	**1,012,980**
Advertisements/Bill Boards	5,000	5,000
Agency Fees	80,000	60,000
Business licenses	90,000	60,000
Land Fees	20,000	20,000
Local Hotel Tax	30,000	30,000
Local Services Tax-Payable By Individuals	150,000	150,000
Mineral Royalties	140,000	450,000
Miscellaneous receipts/income	270,000	85,560
Other permits	15,000	30,000
Property related Duties/Fees	67,420	67,420
Registration fees for Documents and Businesses	30,000	15,000
Rent & Rates - Non-Produced Assets – from Gov’t units	40,000	40,000
Discretionary Government Transfers	**5,086,049**	**5,549,694**
District Discretionary Equalisation Development Grant	824,024	623,669
District Unconditional Grant Non-Wage	868,423	963,999
District Unconditional Grant Wage	3,314,962	3,880,590
Urban Discretionary Equalisation Development Grant	21,786	25,342
Urban Unconditional Non-Wage	56,855	56,093
Conditional Government Transfers	**50,050,225**	**55,073,362**
Programme Conditional Grant - Non Wage Recurrent	17,414,760	18,263,763
Programme Conditional Grant - Development	2,643,665	1,560,579
Programme Conditional Grant - Wage Recurrent	28,676,984	33,284,205
Support Services Conditional Grant - Non Wage Recurrent	350,000	350,000
Transitional Conditional Grant - Development	964,815	1,614,815
Other Government Transfers	**1,563,122**	**2,373,122**
GROW Project	20,000	20,000
Support to PLE (UNEB)	30,000	30,000
Uganda Climate Smart Agricultural Transformation Project	213,545	213,545
Uganda Road Fund (URF)	1,282,578	2,082,578
Uganda Women Enterpreneurship Program(UWEP)	17,000	27,000
External Financing	**1,084,010**	**831,149**
Cordaid-Uganda	456,070	203,209
Global Alliance for Vaccines and Immunization (GAVI)	217,068	217,068

VOTE: 840 Kabale District

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Global Fund for HIV, TB & Malaria	77,175	77,175
United Nations Children Fund (UNICEF)	102,172	102,172
World Health Organisation (WHO)	231,525	231,525
Total Revenues Shares	**58,720,826**	**64,840,306**

VOTE: 840 Kabale District

A3: Summary of Programme Allocations For FY 2026/27

Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	**1,694,077**	**0**	**173,545**	**0**	**1,960,394**
o/w: Wage:	1,180,356	0	0	0	1,180,356
Non-Wage Recurrent:	310,803	0	173,545	0	484,348
Development:	202,918	0	0	92,773	295,690
Tourism Development	**445,795**	**0**	**0**	**0**	**445,795**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	10,795	0	0	0	10,795
Development:	435,000	0	0	0	435,000
Natural Resources, Environment, Climate Change, Land and Water Management	**980,568**	**55,000**	**40,000**	**0**	**1,111,952**
o/w: Wage:	440,000	0	0	0	440,000
Non-Wage Recurrent:	540,568	55,000	40,000	0	635,568
Development:	0	0	0	36,384	36,384
Private Sector Development	**190,538**	**20,000**	**0**	**0**	**210,538**
o/w: Wage:	145,761	0	0	0	145,761
Non-Wage Recurrent:	44,777	20,000	0	0	64,777
Development:	0	0	0	0	0
Integrated Transport Infrastructure and Services	**1,296,100**	**5,320**	**2,082,578**	**0**	**3,383,998**
o/w: Wage:	295,600	0	0	0	295,600
Non-Wage Recurrent:	1,000,500	5,320	2,082,578	0	3,088,398
Development:	0	0	0	0	0
Sustainable Urbanisation and Housing	**4,000**	**0**	**0**	**0**	**4,000**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	4,000	0	0	0	4,000
Development:	0	0	0	0	0
Digital Transformation	**7,100**	**36,610**	**0**	**0**	**43,710**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	7,100	36,610	0	0	43,710
Development:	0	0	0	0	0
Human Capital Development	**39,715,448**	**55,000**	**77,000**	**0**	**40,531,420**

VOTE: 840 Kabale District

Uganda Shillings Thousands	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	32,642,771	0	0	0	32,642,771
Non-Wage Recurrent:	4,446,712	55,000	77,000	0	4,578,712
Development:	2,625,965	0	0	683,972	3,309,936
Public Sector Transformation	**12,391,447**	**69,500**	**0**	**0**	**12,460,947**
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	12,366,196	69,500	0	0	12,435,696
Development:	25,252	0	0	0	25,252
Governance and Security	**1,502,691**	**502,601**	**0**	**0**	**2,023,312**
o/w: Wage:	424,663	0	0	0	424,663
Non-Wage Recurrent:	687,823	502,601	0	0	1,190,424
Development:	390,205	0	0	18,020	408,225
Regional Balanced Development	**1,508,962**	**130,000**	**0**	**0**	**1,638,962**
o/w: Wage:	1,489,883	0	0	0	1,489,883
Non-Wage Recurrent:	19,079	130,000	0	0	149,079
Development:	0	0	0	0	0
Development Plan Implementation	**886,327**	**138,949**	**0**	**0**	**1,025,276**
o/w: Wage:	545,761	0	0	0	545,761
Non-Wage Recurrent:	195,500	138,949	0	0	334,449
Development:	145,066	0	0	0	145,066
Grand Total	**60,623,055**	**1,012,980**	**2,373,122**	**831,149**	**64,840,306**
Grand Total Wage	37,164,795	0	0	0	**37,164,795**
Grand Total Non-Wage Recurrent	19,633,855	1,012,980	2,373,122	0	**23,019,957**
Grand Total Development	3,824,405	0	0	831,149	**4,655,554**

VOTE: 840 Kabale District

A4: Summary of Department Allocations for FY 2026/27

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
Administration	**14,153,269**	**15,034,051**
o/w Higher Local Government	13,411,883	14,283,208
o/w Lower Local Government	741,386	750,843
Finance	**403,527**	**563,710**
o/w Higher Local Government	403,527	563,710
o/w Lower Local Government	0	0
Statutory bodies	**897,056**	**965,320**
o/w Higher Local Government	897,056	965,320
o/w Lower Local Government	0	0
Production and Marketing	**2,142,644**	**2,133,133**
o/w Higher Local Government	2,050,503	2,053,524
o/w Lower Local Government	92,141	79,610
Health	**10,644,330**	**10,504,795**
o/w Higher Local Government	10,644,330	10,504,795
o/w Lower Local Government	0	0
Education	**24,297,491**	**29,104,648**
o/w Higher Local Government	24,297,491	29,104,648
o/w Lower Local Government	0	0
Roads and Engineering	**2,583,998**	**3,383,998**
o/w Higher Local Government	2,381,928	3,181,928
o/w Lower Local Government	202,070	202,070
Water	**1,370,421**	**801,636**
o/w Higher Local Government	1,370,421	801,636
o/w Lower Local Government	0	0
Natural Resources	**857,191**	**575,213**
o/w Higher Local Government	857,191	575,213
o/w Lower Local Government	0	0
Community Based Services	**310,541**	**464,341**
o/w Higher Local Government	310,541	412,661
o/w Lower Local Government	0	51,680
Planning	**864,432**	**535,566**
o/w Higher Local Government	864,432	535,566
o/w Lower Local Government	0	0
Internal Audit	**75,211**	**116,060**

VOTE: 840 Kabale District

Uganda Shillings Thousands	2025/26 Approved Budget	2026/27 Approved Budget
o/w Higher Local Government	75,211	116,060
o/w Lower Local Government	0	0
Trade, Industry and Local Development	**120,717**	**657,834**
o/w Higher Local Government	120,717	657,834
o/w Lower Local Government	0	0
Grand Total	**58,720,826**	**64,840,306**
o/w Higher Local Government	**57,685,229**	**63,756,103**
o/w: Wage:	31,991,946	37,164,795
Non-Wage Recurrent:	20,497,546	22,287,248
Domestic Devt:	4,203,867	3,604,201
External Financing:	991,869	699,859
o/w Lower Local Government	**1,035,597**	**1,084,203**
o/w: Wage:	0	0
Non-Wage Recurrent:	693,033	732,709
Domestic Devt:	250,423	220,205
External Financing:	92,141	131,290

VOTE: 840 Kabale 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	13,886,161	14,645,826
District Unconditional Grant Non-Wage	73,424	66,409
District Unconditional Grant Wage	1,403,060	1,489,883
Locally Raised Revenues	290,769	254,900
Multi-Sectoral Transfers to LLGs_NonWage	490,963	530,639
Programme Conditional Grant - Non Wage Recurrent	11,627,945	12,303,995
Development Revenues	267,108	388,225
External Financing	16,685	18,020
Multi-Sectoral Transfers to LLGs_Gou	250,423	220,205
Transitional Conditional Grant - Development	0	150,000
Total Revenues Shares	**14,153,269**	**15,034,051**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,403,060	1,489,883
Non Wage	12,483,101	13,155,943
Development Expenditure		
Domestic Development	250,423	370,205
External Financing	16,685	18,020
Total Expenditure	**14,153,269**	**15,034,051**

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

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 11 Digital Transformation					
Key Service Area 000006 Planning and Budgeting services					
221008 Information and Communication Technology Supplies.	0	8,000	0	0	8,000

VOTE: 840 Kabale District

221017 Membership dues and Subscription fees.	0	20,000	0	0	20,000
227001 Travel inland	0	5,710	0	0	5,710
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	10,000	0	0	10,000
Total Cost of Planning and Budgeting services	**0**	**43,710**	**0**	**0**	**43,710**
Total Cost of Digital Transformation	**0**	**43,710**	**0**	**0**	**43,710**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	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 000008 Records Management					
221011 Printing, Stationery, Photocopying and Binding	0	3,100	0	0	3,100
221017 Membership dues and Subscription fees.	0	500	0	0	500
227001 Travel inland	0	4,500	0	0	4,500
Total Cost of Records Management	**0**	**8,100**	**0**	**0**	**8,100**
Key Service Area 000011 Communication and Public Relations					
221001 Advertising and Public Relations	0	11,000	0	0	11,000
221011 Printing, Stationery, Photocopying and Binding	0	15,000	0	0	15,000
221012 Small Office Equipment	0	6,000	0	0	6,000
221017 Membership dues and Subscription fees.	0	1,000	0	0	1,000
227001 Travel inland	0	3,600	0	0	3,600
Total Cost of Communication and Public Relations	**0**	**36,600**	**0**	**0**	**36,600**
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					
273104 Pension	0	6,541,866	0	0	6,541,866
273105 Gratuity	0	2,874,624	0	0	2,874,624
352880 Salary Arrears Budgeting	0	488,697	0	0	488,697
352881 Pension and Gratuity Arrears Budgeting	0	2,398,807	0	0	2,398,807
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	**0**	**12,303,995**	**0**	**0**	**12,303,995**
Key Service Area 390017 Public Service Performance management					
221009 Welfare and Entertainment	0	2,000	0	0	2,000
225204 Monitoring and Supervision of capital work	0	15,000	0	0	15,000

VOTE: 840 Kabale District

227001 Travel inland		0	15,000	0	0	15,000
227004 Fuel, Lubricants and Oils		0	15,000	0	0	15,000
Total Cost of Public Service Performance management		**0**	**47,000**	**0**	**0**	**47,000**
Total Cost of Public Sector Transformation		**0**	**12,395,695**	**0**	**0**	**12,395,695**
Programme 16 Governance and Security						
Key Service Area 000014 Administrative and Support Services						
221008 Information and Communication Technology Supplies.		0	1,700	0	0	1,700
221009 Welfare and Entertainment		0	12,000	0	0	12,000
221011 Printing, Stationery, Photocopying and Binding		0	5,000	0	0	5,000
221020 Litigation and related expenses		0	10,000	0	0	10,000
223004 Guard and Security services		0	13,400	0	0	13,400
225204 Monitoring and Supervision of capital work		0	0	0	18,020	18,020
Total for LCIII: Missing Subcounty		**County: Missing County**				**18,020**
LCII: Missing Parish	Subcounties	Monitoring and Supervision of capital work.	Source: External Financing 681-Cordaid-Uganda			18,020
227001 Travel inland		0	8,300	0	0	8,300
227004 Fuel, Lubricants and Oils		0	4,420	0	0	4,420
263402 Transfer to Other Government Units		0	0	150,000	0	150,000
Total for LCIII: Katuna Town Council		**County: Ndorwa**				**150,000**
LCII: Kyonyo Ward		For construction of administrative block at Katuna Town	Source: Transitional Conditional Grant - Development 87-Transitional Development - PSM Ad Hoc			150,000
273102 Incapacity, death benefits and funeral expenses		0	10,000	0	0	10,000
Total Cost of Administrative and Support Services		**0**	**64,820**	**150,000**	**18,020**	**232,840**
Total Cost of Governance and Security		**0**	**64,820**	**150,000**	**18,020**	**232,840**
Programme 17 Regional Balanced Development						
Key Service Area 000005 Human Resource Management						
211101 General Staff Salaries		1,489,883	0	0	0	1,489,883
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	30,000	0	0	30,000
221002 Workshops, Meetings and Seminars		0	3,000	0	0	3,000
221003 Staff Training		0	50,000	0	0	50,000
221009 Welfare and Entertainment		0	10,000	0	0	10,000
221011 Printing, Stationery, Photocopying and Binding		0	13,689	0	0	13,689

VOTE: 840 Kabale District

227001 Travel inland	0	12,390	0	0	12,390
Total Cost of Human Resource Management	**1,489,883**	**119,079**	**0**	**0**	**1,608,962**
Total Cost of Regional Balanced Development	**1,489,883**	**119,079**	**0**	**0**	**1,608,962**
Total Cost of Administration and Management	**1,489,883**	**12,625,304**	**150,000**	**18,020**	**14,283,208**
Total Cost of Administration	**1,489,883**	**12,625,304**	**150,000**	**18,020**	**14,283,208**

Subcounty / Town Council / Division: 236458 Buhara Subcounty

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	72,633	27,800	0	100,433
Total Cost of Administrative and Support Services	**0**	**72,633**	**27,800**	**0**	**100,433**
Total Cost of Governance and Security	**0**	**72,633**	**27,800**	**0**	**100,433**
Total Cost of Administration and Management	**0**	**72,633**	**27,800**	**0**	**100,433**
Total Cost of 236458 Buhara Subcounty	**0**	**72,633**	**27,800**	**0**	**100,433**

Subcounty / Town Council / Division: 236460 Ryakarimira Town Council

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	39,937	13,237	0	53,174
Total Cost of Administrative and Support Services	**0**	**39,937**	**13,237**	**0**	**53,174**
Total Cost of Governance and Security	**0**	**39,937**	**13,237**	**0**	**53,174**
Total Cost of Administration and Management	**0**	**39,937**	**13,237**	**0**	**53,174**
Total Cost of 236460 Ryakarimira Town Council	**0**	**39,937**	**13,237**	**0**	**53,174**

Subcounty / Town Council / Division: 236462 Katuna Town Council

Service Area 10 Administration and Management

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

VOTE: 840 Kabale District

Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	77,577	12,106	0	89,683
Total Cost of Administrative and Support Services	**0**	**77,577**	**12,106**	**0**	**89,683**
Total Cost of Governance and Security	**0**	**77,577**	**12,106**	**0**	**89,683**
Total Cost of Administration and Management	**0**	**77,577**	**12,106**	**0**	**89,683**
Total Cost of 236462 Katuna Town Council	**0**	**77,577**	**12,106**	**0**	**89,683**

Subcounty / Town Council / Division: 236464 Butanda Subcounty

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	26,794	15,856	0	42,649
Total Cost of Administrative and Support Services	**0**	**26,794**	**15,856**	**0**	**42,649**
Total Cost of Governance and Security	**0**	**26,794**	**15,856**	**0**	**42,649**
Total Cost of Administration and Management	**0**	**26,794**	**15,856**	**0**	**42,649**
Total Cost of 236464 Butanda Subcounty	**0**	**26,794**	**15,856**	**0**	**42,649**

Subcounty / Town Council / Division: 236465 Rubaya Subcounty

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	17,755	11,584	0	29,339
Total Cost of Administrative and Support Services	**0**	**17,755**	**11,584**	**0**	**29,339**
Total Cost of Governance and Security	**0**	**17,755**	**11,584**	**0**	**29,339**
Total Cost of Administration and Management	**0**	**17,755**	**11,584**	**0**	**29,339**
Total Cost of 236465 Rubaya Subcounty	**0**	**17,755**	**11,584**	**0**	**29,339**

Subcounty / Town Council / Division: 236466 Kaharo 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**

VOTE: 840 Kabale District

Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	41,809	21,358	0	63,167
Total Cost of Administrative and Support Services	**0**	**41,809**	**21,358**	**0**	**63,167**
Total Cost of Governance and Security	**0**	**41,809**	**21,358**	**0**	**63,167**
Total Cost of Administration and Management	**0**	**41,809**	**21,358**	**0**	**63,167**
Total Cost of 236466 Kaharo Subcounty	**0**	**41,809**	**21,358**	**0**	**63,167**

Subcounty / Town Council / Division: 236467 Kitumba Subcounty

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	90,693	24,252	0	114,945
Total Cost of Administrative and Support Services	**0**	**90,693**	**24,252**	**0**	**114,945**
Total Cost of Governance and Security	**0**	**90,693**	**24,252**	**0**	**114,945**
Total Cost of Administration and Management	**0**	**90,693**	**24,252**	**0**	**114,945**
Total Cost of 236467 Kitumba Subcounty	**0**	**90,693**	**24,252**	**0**	**114,945**

Subcounty / Town Council / Division: 236468 Kyanamira Subcounty

Service Area 10 Administration and Management

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	38,886	22,743	0	61,628
Total Cost of Administrative and Support Services	**0**	**38,886**	**22,743**	**0**	**61,628**
Total Cost of Governance and Security	**0**	**38,886**	**22,743**	**0**	**61,628**
Total Cost of Administration and Management	**0**	**38,886**	**22,743**	**0**	**61,628**
Total Cost of 236468 Kyanamira Subcounty	**0**	**38,886**	**22,743**	**0**	**61,628**

Subcounty / Town Council / Division: 236469 Kamuganguzi 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**

VOTE: 840 Kabale District

Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	54,120	23,160	0	77,280
Total Cost of Administrative and Support Services	**0**	**54,120**	**23,160**	**0**	**77,280**
Total Cost of Governance and Security	**0**	**54,120**	**23,160**	**0**	**77,280**
Total Cost of Administration and Management	**0**	**54,120**	**23,160**	**0**	**77,280**
Total Cost of 236469 Kamuganguzi Subcounty	**0**	**54,120**	**23,160**	**0**	**77,280**

Subcounty / Town Council / Division: 236472 Maziba Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	35,282	23,417	0	58,700
Total Cost of Administrative and Support Services	**0**	**35,282**	**23,417**	**0**	**58,700**
Total Cost of Governance and Security	**0**	**35,282**	**23,417**	**0**	**58,700**
Total Cost of Administration and Management	**0**	**35,282**	**23,417**	**0**	**58,700**
Total Cost of 236472 Maziba Subcounty	**0**	**35,282**	**23,417**	**0**	**58,700**

Subcounty / Town Council / Division: 272899 Kibuga Subcounty

Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	15,426	10,875	0	26,301
Total Cost of Administrative and Support Services	**0**	**15,426**	**10,875**	**0**	**26,301**
Total Cost of Governance and Security	**0**	**15,426**	**10,875**	**0**	**26,301**
Total Cost of Administration and Management	**0**	**15,426**	**10,875**	**0**	**26,301**
Total Cost of 272899 Kibuga Subcounty	**0**	**15,426**	**10,875**	**0**	**26,301**

Subcounty / Town Council / Division: 272900 Kahungye 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**

VOTE: 840 Kabale District

Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
227001 Travel inland	0	19,727	13,817	0	33,544
Total Cost of Administrative and Support Services	**0**	**19,727**	**13,817**	**0**	**33,544**
Total Cost of Governance and Security	**0**	**19,727**	**13,817**	**0**	**33,544**
Total Cost of Administration and Management	**0**	**19,727**	**13,817**	**0**	**33,544**
Total Cost of 272900 Kahungye Subcounty	**0**	**19,727**	**13,817**	**0**	**33,544**

VOTE: 840 Kabale District

Finance

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	403,527	563,710
District Unconditional Grant Non-Wage	51,027	78,000
District Unconditional Grant Wage	250,000	345,761
Locally Raised Revenues	102,500	139,949
Total Revenues Shares	**403,527**	**563,710**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	250,000	345,761
Non Wage	153,527	217,949
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**403,527**	**563,710**

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					
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 16 Governance and Security					
Key Service Area 000061 Management of Government Accounts					
223001 Property Management Expenses	0	10,000	0	0	10,000
227001 Travel inland	0	4,000	0	0	4,000
227004 Fuel, Lubricants and Oils	0	30,000	0	0	30,000
Total Cost of Management of Government Accounts	**0**	**44,000**	**0**	**0**	**44,000**
Total Cost of Governance and Security	**0**	**44,000**	**0**	**0**	**44,000**
Programme 17 Regional Balanced Development					
Key Service Area 560080 Local Revenue Collection					
221011 Printing, Stationery, Photocopying and Binding	0	10,000	0	0	10,000
227001 Travel inland	0	15,000	0	0	15,000

VOTE: 840 Kabale District

227004 Fuel, Lubricants and Oils	0	5,000	0	0	5,000
Total Cost of Local Revenue Collection	**0**	**30,000**	**0**	**0**	**30,000**
Total Cost of Regional Balanced Development	**0**	**30,000**	**0**	**0**	**30,000**
Programme 18 Development Plan Implementation					
Key Service Area 000004 Finance and Accounting					
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	9,000	0	0	9,000
223001 Property Management Expenses	0	8,000	0	0	8,000
227001 Travel inland	0	6,000	0	0	6,000
227004 Fuel, Lubricants and Oils	0	6,440	0	0	6,440
Total Cost of Finance and Accounting	**0**	**31,440**	**0**	**0**	**31,440**
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	345,761	0	0	0	345,761
221002 Workshops, Meetings and Seminars	0	9,560	0	0	9,560
221012 Small Office Equipment	0	6,000	0	0	6,000
221017 Membership dues and Subscription fees.	0	1,000	0	0	1,000
223001 Property Management Expenses	0	7,000	0	0	7,000
223005 Electricity	0	24,000	0	0	24,000
223006 Water	0	16,500	0	0	16,500
227004 Fuel, Lubricants and Oils	0	6,000	0	0	6,000
228002 Maintenance-Transport Equipment	0	42,449	0	0	42,449
Total Cost of Planning and Budgeting services	**345,761**	**112,509**	**0**	**0**	**458,270**
Total Cost of Development Plan Implementation	**345,761**	**143,949**	**0**	**0**	**489,710**
Total Cost of Financial Management and Accountability (LG)	**345,761**	**217,949**	**0**	**0**	**563,710**
Total Cost of Finance	**345,761**	**217,949**	**0**	**0**	**563,710**

VOTE: 840 Kabale District

Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	851,805	920,069
District Unconditional Grant Non-Wage	419,485	399,325
District Unconditional Grant Wage	300,000	357,264
Locally Raised Revenues	132,320	163,480
Development Revenues	45,252	45,252
District Discretionary Equalisation Development Grant	45,252	45,252
Total Revenues Shares	**897,056**	**965,320**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	300,000	357,264
Non Wage	551,805	562,805
Development Expenditure		
Domestic Development	45,252	45,252
External Financing	0	0
Total Expenditure	**897,056**	**965,320**

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

Service Area 10 Legislation and Oversight

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000078 Land Management					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	7,000	0	0	7,000
221009 Welfare and Entertainment	0	2,500	0	0	2,500
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
227001 Travel inland	0	4,500	0	0	4,500
Total Cost of Land Management	**0**	**17,000**	**0**	**0**	**17,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**17,000**	**0**	**0**	**17,000**
Programme 12 Human Capital Development					

VOTE: 840 Kabale District

Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	3,500	0	0	3,500
Total Cost of HIV/AIDS Mainstreaming	**0**	**3,500**	**0**	**0**	**3,500**
Total Cost of Human Capital Development	**0**	**3,500**	**0**	**0**	**3,500**
Programme 14 Public Sector Transformation					
Key Service Area 000007 Procurement and Disposal Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,200	0	0	4,200
221001 Advertising and Public Relations	0	1,800	0	0	1,800
221009 Welfare and Entertainment	0	1,500	0	0	1,500
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
227001 Travel inland	0	4,000	0	0	4,000
227004 Fuel, Lubricants and Oils	0	2,500	0	0	2,500
Total Cost of Procurement and Disposal Services	**0**	**17,000**	**0**	**0**	**17,000**
Key Service Area 000049 Recruitment services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	9,500	10,000	0	19,500
Total for LCIII:	**County:**				**10,000**
LCII:	Conducting 4 quarterly DSC sitting allowances	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			10,000
221001 Advertising and Public Relations	0	4,000	3,000	0	7,000
Total for LCIII:	**County:**				**3,000**
LCII:	Newspapers - Adverts (Jobs)	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			3,000
221009 Welfare and Entertainment	0	4,000	3,252	0	7,252
Total for LCIII:	**County:**				**3,252**
LCII:	Welfare - Entertainment Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			3,252
221011 Printing, Stationery, Photocopying and Binding	0	0	3,000	0	3,000
Total for LCIII:	**County:**				**3,000**
LCII:	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			3,000
227001 Travel inland	0	1,500	6,000	0	7,500
Total for LCIII:	**County:**				**6,000**

VOTE: 840 Kabale District

LCII:	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			6,000
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Recruitment services	**0**	**23,000**	**25,252**	**0**	**48,252**
Total Cost of Public Sector Transformation	**0**	**40,000**	**25,252**	**0**	**65,252**
Programme 16 Governance and Security					
Key Service Area 000014 Administrative and Support Services					
211101 General Staff Salaries	357,264	0	0	0	357,264
221008 Information and Communication Technology Supplies.	0	3,000	0	0	3,000
221009 Welfare and Entertainment	0	7,000	0	0	7,000
221011 Printing, Stationery, Photocopying and Binding	0	6,704	0	0	6,704
221012 Small Office Equipment	0	2,000	0	0	2,000
227001 Travel inland	0	6,500	0	0	6,500
227004 Fuel, Lubricants and Oils	0	8,000	0	0	8,000
Total Cost of Administrative and Support Services	**357,264**	**33,204**	**0**	**0**	**390,468**
Key Service Area 000024 Compliance and Enforcement Services					
221009 Welfare and Entertainment	0	0	2,400	0	2,400
Total for LCIII:	**County:**				**2,400**
LCII:	Welfare - Entertainment Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			2,400
221011 Printing, Stationery, Photocopying and Binding	0	1,000	1,680	0	2,680
Total for LCIII:	**County:**				**1,680**
LCII:	Office Supplies - Printing, Photocopying, Binding and Stationery	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			1,680
227001 Travel inland	0	4,000	15,920	0	19,920
Total for LCIII:	**County:**				**15,920**
LCII:	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 192-o/w District DDEG - EU Additional Funds			15,920
Total Cost of Compliance and Enforcement Services	**0**	**5,000**	**20,000**	**0**	**25,000**
Key Service Area 190004 Regulation and Advisory Services					
211105 Ex-Gratia for Political leaders.	0	254,880	0	0	254,880
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	95,400	0	0	95,400

VOTE: 840 Kabale District

211107 Boards, Committees and Council Allowances	0	8,640	0	0	8,640
221009 Welfare and Entertainment	0	25,180	0	0	25,180
221017 Membership dues and Subscription fees.	0	10,000	0	0	10,000
227004 Fuel, Lubricants and Oils	0	60,000	0	0	60,000
282101 Donations	0	10,000	0	0	10,000
Total Cost of Regulation and Advisory Services	**0**	**464,100**	**0**	**0**	**464,100**
Total Cost of Governance and Security	**357,264**	**502,304**	**20,000**	**0**	**879,568**
Total Cost of Legislation and Oversight	**357,264**	**562,805**	**45,252**	**0**	**965,320**
Total Cost of Statutory bodies	**357,264**	**562,805**	**45,252**	**0**	**965,320**

VOTE: 840 Kabale District

Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	**2025/26 Approved Budget**	**2026/27 Approved Budget**
A: Breakdown of Department Revenues		
Recurrent Revenues	1,838,492	1,837,443
Programme Conditional Grant - Wage Recurrent	1,180,356	1,180,356
Programme Conditional Grant - Non Wage Recurrent	442,592	441,543
District Unconditional Grant Non-Wage	500	500
Locally Raised Revenues	1,500	1,500
Other Transfers from Central Government	213,545	213,545
Development Revenues	304,152	295,690
Programme Conditional Grant - Development	204,052	202,918
External Financing	7,959	13,163
Multi-Sectoral Transfers to LLGs_ExtFin	92,141	79,610
Total Revenues Shares	**2,142,644**	**2,133,133**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,180,356	1,180,356
Non Wage	658,137	657,087
Development Expenditure		
Domestic Development	204,052	202,918
External Financing	100,100	92,773
Total Expenditure	**2,142,644**	**2,133,133**

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					
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
222001 Information and Communication Technology Services.	0	2,677	0	0	2,677
227001 Travel inland	0	159,685	0	0	159,685
228001 Maintenance-Buildings and Structures	0	3,182	0	0	3,182

228002 Maintenance-Transport Equipment		0	4,000	0	0	4,000
Total Cost of Climate Change Mitigation		**0**	**173,545**	**0**	**0**	**173,545**
Key Service Area 010016 Farmer mobilisation and sensitisation						
211101 General Staff Salaries		1,180,356	0	0	0	1,180,356
221011 Printing, Stationery, Photocopying and Binding		0	2,600	0	0	2,600
227001 Travel inland		0	131,034	0	13,163	144,197
Total for LCIII: Missing Subcounty		**County: Missing County**				**13,163**
LCII: Missing Parish	across all LLGs	Travel Inland - Others	Source: External Financing 681-Cordaid-Uganda			3,961
LCII: Missing Parish	Across all LLGs	Travel Inland - Backstopping Trips	Source: External Financing 681-Cordaid-Uganda			9,202
228002 Maintenance-Transport Equipment		0	10,000	0	0	10,000
Total Cost of Farmer mobilisation and sensitisation		**1,180,356**	**143,634**	**0**	**13,163**	**1,337,153**
Key Service Area 010074 Vector and disease control						
224003 Agricultural Supplies and Services		0	0	59,044	0	59,044
Total for LCIII: Missing Subcounty		**County: Missing County**				**59,044**
LCII: Missing Parish	1 veterinary surgical kit	Agricultural Supplies Veterinary Drugs (Vaccines)	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			1,896
LCII: Missing Parish	4 demonstration fish ponds	Agricultural Supplies and Services - Farmer demonstration assorted items	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			14,000
LCII: Missing Parish	Across the district	Agricultural Supplies Pesticides and Fungicides	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			5,000
LCII: Missing Parish	airtight buckets for honey	Agricultural Supplies and Services - Farmer demonstration assorted items	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			1,046
LCII: Missing Parish	bee smockers	Agricultural Supplies and Services - Farmer demonstration supplies	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			210
LCII: Missing Parish	bee suits	Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			1,360
LCII: Missing Parish	chest wader for fisheries sector	Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			800

VOTE: 840 Kabale District

LCII: Missing Parish	coffee farmers across the district	Agricultural Supplies Pesticides and Fungicides	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			20,696
LCII: Missing Parish	fish feeds for demo farmers	Agricultural Supplies and Services - Farmer demonstration supplies	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			1,846
LCII: Missing Parish	fish fry to demonstration farmers	Agricultural Supplies and Services - Farmer demonstration assorted items	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			3,850
LCII: Missing Parish	Hive knives	Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			90
LCII: Missing Parish	hive tools for farmers from across the district	Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			90
LCII: Missing Parish	KTB hives across the district	Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			6,000
LCII: Missing Parish	pairs of gloves in apiculture	Agricultural Supplies and Services - Farmer demonstration assorted items	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			160
LCII: Missing Parish	sienet for fisheries sector	Agricultural Supplies and Services - Assorted equipment	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			2,000
227001 Travel inland		0	0	3,000	0	3,000
Total for LCIII: Missing Subcounty		**County: Missing County**				**4,500**
LCII: Missing Parish	across district	Travel Inland - Meetings	Source: Programme Conditional Grant - Development 101-o/w Production - Development			1,500
LCII: Missing Parish	across the district	Travel Inland - Allowances	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			3,000
312121 Non-Residential Buildings - Acquisition		0	0	12,000	0	12,000
Total for LCIII: Ryakarimira Town Council		**County: Ndorwa**				**20,200**
LCII: Ahamuhambo	kahungye, Ryakarimira TC and Rubaya catchment	Farm Structure _Acquire	Source: Programme Conditional Grant - Development 101-o/w Production - Development			20,200
Total for LCIII: Katuna Town Council		**County: Ndorwa**				**2,840**

VOTE: 840 Kabale District

LCII: Kiniogo	Katuna Town Council	Market_Acquire	Source: Programme Conditional Grant - Development 101-o/w Production - Development			2,840
Total for LCIII: Missing Subcounty		**County: Missing County**				**12,000**
LCII: Missing Parish	construction of bee houses	Farm Structure _Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			12,000
312412 Cultivated Plants - Acquisition		0	0	3,300	0	3,300
Total for LCIII: Missing Subcounty		**County: Missing County**				**3,300**
LCII: Missing Parish	across the district	Cultivated Plants - Cultivated Assets (Seedlings)	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			3,300
Total Cost of Vector and disease control		**0**	**0**	**77,344**	**0**	**77,344**
Total Cost of Agro-Industrialization		**1,180,356**	**317,179**	**77,344**	**13,163**	**1,588,041**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management						
Key Service Area 000090 Climate Change Adaptation						
221003 Staff Training		0	6,800	0	0	6,800
221011 Printing, Stationery, Photocopying and Binding		0	2,000	0	0	2,000
222001 Information and Communication Technology Services.		0	4,850	0	0	4,850
227001 Travel inland		0	117,089	0	0	117,089
Total Cost of Climate Change Adaptation		**0**	**130,739**	**0**	**0**	**130,739**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**0**	**130,739**	**0**	**0**	**130,739**
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
227001 Travel inland		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**
Total Cost of Agricultural Extension		**1,180,356**	**449,919**	**77,344**	**13,163**	**1,720,781**

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	23,884	0	23,884
Total for LCIII: Missing Subcounty	**County: Missing County**				**23,884**

VOTE: 840 Kabale District

LCII: Missing Parish	services provided across the district	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			23,884
312135 Water Plants, pipelines and sewerage networks - Acquisition		0	0	71,651	0	71,651
Total for LCIII: Missing Subcounty		**County: Missing County**				**71,651**
LCII: Missing Parish	Installation of Microscale irrigation facilities	Installation of Microscale irrigation facilities	Source: Programme Conditional Grant - Development 160-o/w Micro Scale Irrigation - Development			71,651
Total Cost of Water for production management systems		**0**	**0**	**95,534**	**0**	**95,534**
Key Service Area 010074 Vector and disease control						
221011 Printing, Stationery, Photocopying and Binding		0	4,602	0	0	4,602
227001 Travel inland		0	7,632	1,500	0	9,132
Total for LCIII: Missing Subcounty		**County: Missing County**				**4,500**
LCII: Missing Parish	across district	Travel Inland - Meetings	Source: Programme Conditional Grant - Development 101-o/w Production - Development			1,500
LCII: Missing Parish	across the district	Travel Inland - Allowances	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			3,000
228002 Maintenance-Transport Equipment		0	5,000	0	0	5,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	2,496	0	0	2,496
312121 Non-Residential Buildings - Acquisition		0	0	23,040	0	23,040
Total for LCIII: Ryakarimira Town Council		**County: Ndorwa**				**20,200**
LCII: Ahamuhambo	kahungye, Ryakarimira TC and Rubaya catchment	Farm Structure _Acquire	Source: Programme Conditional Grant - Development 101-o/w Production - Development			20,200
Total for LCIII: Katuna Town Council		**County: Ndorwa**				**2,840**
LCII: Kiniogo	Katuna Town Council	Market_Acquire	Source: Programme Conditional Grant - Development 101-o/w Production - Development			2,840
Total for LCIII: Missing Subcounty		**County: Missing County**				**12,000**
LCII: Missing Parish	construction of bee houses	Farm Structure _Acquire	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			12,000
312233 Medical, Laboratory and Research & appliances - Acquisition		0	0	5,500	0	5,500
Total for LCIII: Missing Subcounty		**County: Missing County**				**5,500**
LCII: Missing Parish	2 obstetrical kits procured under veterinary	Surgical shaver equipment or handpieces_Acquire	Source: Programme Conditional Grant - Development 101-o/w Production - Development			5,500
Total Cost of Vector and disease control		**0**	**19,731**	**30,040**	**0**	**49,771**
Total Cost of Agro-Industrialization		**0**	**19,731**	**125,574**	**0**	**145,305**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management						

VOTE: 840 Kabale District

Key Service Area 000016 Environment, Social Health and Safety					
227001 Travel inland	0	40,000	0	0	40,000
Total Cost of Environment, Social Health and Safety	**0**	**40,000**	**0**	**0**	**40,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management	**0**	**40,000**	**0**	**0**	**40,000**
Total Cost of Agricultural Production	**0**	**59,731**	**125,574**	**0**	**185,305**

Service Area 30 Agricultural Value Chain Services

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 300016 Parish Development Model Operations					
227001 Travel inland	0	147,438	0	0	147,438
Total Cost of Parish Development Model Operations	**0**	**147,438**	**0**	**0**	**147,438**
Total Cost of Agro-Industrialization	**0**	**147,438**	**0**	**0**	**147,438**
Total Cost of Agricultural Value Chain Services	**0**	**147,438**	**0**	**0**	**147,438**
Total Cost of Production and Marketing	**1,180,356**	**657,087**	**202,918**	**13,163**	**2,053,524**

Subcounty / Town Council / Division: 236458 Buhara Subcounty

Service Area 10 Agricultural Extension

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
227001 Travel inland	0	0	0	7,961	7,961
Total Cost of Farmer mobilisation and sensitisation	**0**	**0**	**0**	**7,961**	**7,961**
Total Cost of Agro-Industrialization	**0**	**0**	**0**	**7,961**	**7,961**
Total Cost of Agricultural Extension	**0**	**0**	**0**	**7,961**	**7,961**
Total Cost of 236458 Buhara Subcounty	**0**	**0**	**0**	**7,961**	**7,961**

Subcounty / Town Council / Division: 236464 Butanda Subcounty

Service Area 10 Agricultural Extension

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

VOTE: 840 Kabale District

Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
227001 Travel inland	0	0	0	7,961	7,961
Total Cost of Farmer mobilisation and sensitisation	**0**	**0**	**0**	**7,961**	**7,961**
Total Cost of Agro-Industrialization	**0**	**0**	**0**	**7,961**	**7,961**
Total Cost of Agricultural Extension	**0**	**0**	**0**	**7,961**	**7,961**
Total Cost of 236464 Butanda Subcounty	**0**	**0**	**0**	**7,961**	**7,961**

Subcounty / Town Council / Division: 236465 Rubaya Subcounty

Service Area 10 Agricultural Extension

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
227001 Travel inland	0	0	0	7,961	7,961
Total Cost of Farmer mobilisation and sensitisation	**0**	**0**	**0**	**7,961**	**7,961**
Total Cost of Agro-Industrialization	**0**	**0**	**0**	**7,961**	**7,961**
Total Cost of Agricultural Extension	**0**	**0**	**0**	**7,961**	**7,961**
Total Cost of 236465 Rubaya Subcounty	**0**	**0**	**0**	**7,961**	**7,961**

Subcounty / Town Council / Division: 236466 Kaharo Subcounty

Service Area 10 Agricultural Extension

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
227001 Travel inland	0	0	0	7,961	7,961
Total Cost of Farmer mobilisation and sensitisation	**0**	**0**	**0**	**7,961**	**7,961**
Total Cost of Agro-Industrialization	**0**	**0**	**0**	**7,961**	**7,961**
Total Cost of Agricultural Extension	**0**	**0**	**0**	**7,961**	**7,961**
Total Cost of 236466 Kaharo Subcounty	**0**	**0**	**0**	**7,961**	**7,961**

Subcounty / Town Council / Division: 236467 Kitumba Subcounty

Service Area 10 Agricultural Extension

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

VOTE: 840 Kabale District

Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
227001 Travel inland	0	0	0	7,961	7,961
Total Cost of Farmer mobilisation and sensitisation	**0**	**0**	**0**	**7,961**	**7,961**
Total Cost of Agro-Industrialization	**0**	**0**	**0**	**7,961**	**7,961**
Total Cost of Agricultural Extension	**0**	**0**	**0**	**7,961**	**7,961**
Total Cost of 236467 Kitumba Subcounty	**0**	**0**	**0**	**7,961**	**7,961**

Subcounty / Town Council / Division: 236468 Kyanamira Subcounty

Service Area 10 Agricultural Extension

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
227001 Travel inland	0	0	0	7,961	7,961
Total Cost of Farmer mobilisation and sensitisation	**0**	**0**	**0**	**7,961**	**7,961**
Total Cost of Agro-Industrialization	**0**	**0**	**0**	**7,961**	**7,961**
Total Cost of Agricultural Extension	**0**	**0**	**0**	**7,961**	**7,961**
Total Cost of 236468 Kyanamira Subcounty	**0**	**0**	**0**	**7,961**	**7,961**

Subcounty / Town Council / Division: 236469 Kamuganguzi Subcounty

Service Area 10 Agricultural Extension

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
227001 Travel inland	0	0	0	7,961	7,961
Total Cost of Farmer mobilisation and sensitisation	**0**	**0**	**0**	**7,961**	**7,961**
Total Cost of Agro-Industrialization	**0**	**0**	**0**	**7,961**	**7,961**
Total Cost of Agricultural Extension	**0**	**0**	**0**	**7,961**	**7,961**
Total Cost of 236469 Kamuganguzi Subcounty	**0**	**0**	**0**	**7,961**	**7,961**

Subcounty / Town Council / Division: 236472 Maziba Subcounty

Service Area 10 Agricultural Extension

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

VOTE: 840 Kabale District

Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
227001 Travel inland	0	0	0	7,961	7,961
Total Cost of Farmer mobilisation and sensitisation	**0**	**0**	**0**	**7,961**	**7,961**
Total Cost of Agro-Industrialization	**0**	**0**	**0**	**7,961**	**7,961**
Total Cost of Agricultural Extension	**0**	**0**	**0**	**7,961**	**7,961**
Total Cost of 236472 Maziba Subcounty	**0**	**0**	**0**	**7,961**	**7,961**

Subcounty / Town Council / Division: 272899 Kibuga Subcounty

Service Area 10 Agricultural Extension

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
227001 Travel inland	0	0	0	7,961	7,961
Total Cost of Farmer mobilisation and sensitisation	**0**	**0**	**0**	**7,961**	**7,961**
Total Cost of Agro-Industrialization	**0**	**0**	**0**	**7,961**	**7,961**
Total Cost of Agricultural Extension	**0**	**0**	**0**	**7,961**	**7,961**
Total Cost of 272899 Kibuga Subcounty	**0**	**0**	**0**	**7,961**	**7,961**

Subcounty / Town Council / Division: 272900 Kahungye Subcounty

Service Area 10 Agricultural Extension

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
227001 Travel inland	0	0	0	7,961	7,961
Total Cost of Farmer mobilisation and sensitisation	**0**	**0**	**0**	**7,961**	**7,961**
Total Cost of Agro-Industrialization	**0**	**0**	**0**	**7,961**	**7,961**
Total Cost of Agricultural Extension	**0**	**0**	**0**	**7,961**	**7,961**
Total Cost of 272900 Kahungye Subcounty	**0**	**0**	**0**	**7,961**	**7,961**

VOTE: 840 Kabale 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	8,863,211	9,037,615
Programme Conditional Grant - Wage Recurrent	7,898,902	7,994,393
Programme Conditional Grant - Non Wage Recurrent	926,849	1,013,763
District Unconditional Grant Non-Wage	21,960	21,960
Locally Raised Revenues	15,500	7,500
Development Revenues	1,781,119	1,467,180
Programme Conditional Grant - Development	1,153,180	314,240
External Financing	627,940	627,940
Transitional Conditional Grant - Development	0	500,000
District Discretionary Equalisation Development Grant	0	25,000
Total Revenues Shares	**10,644,330**	**10,504,795**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	7,898,902	7,994,393
Non Wage	964,309	1,043,223
Development Expenditure		
Domestic Development	1,153,180	839,240
External Financing	627,940	627,940
Total Expenditure	**10,644,330**	**10,504,795**

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	694,542	0	0	694,542

Total for LCIII: Butanda Subcounty		**County: Ndorwa**		**41,536**
LCII: Bigaaga	Habubale	HabubaleHC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,179

VOTE: 840 Kabale District

LCII: Butanda	Butanda	Butanda HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	10,358
LCII: Butanda	Butanda	Butanda HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	16,069
LCII: Kinyamari	Kinyamari	Kinyamari HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	4,750
LCII: Nyamiryango	Nyamiryango	Nyamiryango HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,179
Total for LCIII: Rubaya Subcounty		**County: Ndorwa**		**4,750**
LCII: Rwanyana	Rwanyena	Rwanyena HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	4,750
Total for LCIII: Kaharo Subcounty		**County: Ndorwa**		**42,338**
LCII: Burambira	Burambira	Burambira HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,179
LCII: Kaharo	Kaharo	Kaharo HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	10,358
LCII: Kaharo	Kaharo	Kaharo HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	16,442
LCII: Katenga	Kyobugombe	Kyobugombe HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,179
LCII: Nyakasharara	Nyakasharara	Nyakasharara HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,179
Total for LCIII: Kitumba Subcounty		**County: Ndorwa**		**107,742**
LCII: Bukora	Kijurera	Kijurera HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,179
LCII: Bushuro	Kabindi	Kabindi HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,179
LCII: Bwaama Island	Bwama	Bwama HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	10,358
LCII: Bwaama Island	Bwama	Bwama HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	10,998
LCII: Mwendo	Kakomo	Kakomo Health Centre IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	51,791
LCII: Mwendo	Kakomo	Kakomo Health Centre IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	24,236
Total for LCIII: Kyanamira Subcounty		**County: Ndorwa**		**45,571**

VOTE: 840 Kabale District

LCII: Kanjobe	Kanjobe	Kanjobe HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,179
LCII: Kigata	Kigata	Kigata HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,179
LCII: Kyanamira	Kyanamira	Kyanamira HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	10,358
LCII: Kyanamira	Kyanamira	Kyanamira HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	14,496
LCII: Muyumbu	Muyumbu	Muyumbu HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,179
LCII: Nyabushabi	Nyabushabi	Nyabushabi HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,179
Total for LCIII: Kamuganguzi Subcounty		**County: Ndorwa**		**46,767**
LCII: Kasheregyenyi	Kasheregyenyi	Kasheregyenyi HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	15,693
LCII: Kasheregyenyi	Kasheregyenyi	Kasheregyenyi HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	10,358
LCII: Katenga	Katenga	Katenga HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,179
LCII: Kicumbi	Kicumbi	Kicumbi HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,179
LCII: Kisasa	Kisaasa	Kisaasa HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,179
LCII: Kyasaano	Kyasano	Kyasano HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,179
Total for LCIII: Maziba Subcounty		**County: Ndorwa**		**137,191**
LCII: Birambo	Maziba	Maziba HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	51,791
LCII: Birambo	Maziba	Maziba HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	27,320
LCII: Birambo	Maziba	Maziba HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	4,750
LCII: Kahondo	Kahondo	Kahondo HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	10,358
LCII: Kahondo	Kahondo	Kahondo HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	12,326

VOTE: 840 Kabale District

LCII: Kahondo	Rusikizi COU	RusikiziHC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,179
LCII: Karweru	Karweru	Karweru HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,179
LCII: Kavu	Kavu	Kavu HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,179
LCII: Kavu	Mukokye	Mukokye HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	4,750
LCII: Nyanja	Kigarama	Kigarama HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,179
LCII: Nyanja	Nyanja	NyanjaHC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,179
Total for LCIII: Kibuga Subcounty		**County: Ndorwa**		**31,326**
LCII: Karujanga	Karujanga	Karujanga HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	10,358
LCII: Karujanga	Karujanga	Karujanga HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	20,968
Total for LCIII: Kahungye Subcounty		**County: Ndorwa**		**37,252**
LCII: Buramba	Muguri COU	Muguri HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	4,750
LCII: Kahungye	Kahungye	Kahungye HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	5,179
LCII: Kahungye	Rubaya COU	Rubaya HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	4,750
LCII: nyombe	Kitooma	Kitooma HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	10,358
LCII: nyombe	Kitooma	Kitooma HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	12,215
Total for LCIII: Missing Subcounty		**County: Missing County**		**200,069**
LCII: Missing Parish	Buhara	Buhara HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (PNFP)	9,501
LCII: Missing Parish	Buhara	BUHARA H/C III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)	10,358
LCII: Missing Parish	Buhara	Buhara HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	15,832
LCII: Missing Parish	Buhara	BUHARA H/C III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)	15,458

VOTE: 840 Kabale District

LCII: Missing Parish	Buramba	Buramba HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			10,358
LCII: Missing Parish	Buramba	Buramba HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			9,512
LCII: Missing Parish	Kafunjo	Kafunjo HCII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			5,179
LCII: Missing Parish	Katuna TC	Kamuganguzi HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			10,358
LCII: Missing Parish	Katuna TC	Kamuganguzi HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			21,256
LCII: Missing Parish	Rwene	RweneHC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			5,179
LCII: Missing Parish	Ryakarimira TC	Rubaya HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			35,286
LCII: Missing Parish	Ryakarimira TC	Rubaya HC IV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			51,791
313121 Non-Residential Buildings - Improvement		0	0	74,001	0	74,001
Total for LCIII: Maziba Subcounty		**County: Ndorwa**				**36,054**
LCII: Kahondo	Kahondo HCIII	Retention fees Kahondo HC III retainer wall	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			31,749
LCII: Kahondo	Kahondo HCIII	Retention fees for Kahondo HC III External works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			4,305
Total for LCIII: Kahungye Subcounty		**County: Ndorwa**				**37,947**
LCII: Buramba	Buramba HCIII	Retention fees for Buramba HCIII External works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			4,305
LCII: Buramba	Buramba HCIII	Retention fees Buramba HC III retainer wall	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			33,642
313129 Other Buildings other than dwellings - Improvement		0	0	500,000	0	500,000
Total for LCIII: Kaharo Subcounty		**County: Ndorwa**				**500,000**
LCII: Kaharo	Infrastructure improvement at Kaharo HCIII	Repair and Maintenance_Improve	Source: Transitional Conditional Grant - Development 103-Transitional Development - Health Ad Hoc			500,000
313139 Other Structures - Improvement		0	0	260,935	0	260,935
Total for LCIII: Buhara Subcounty		**County: Ndorwa**				**50,000**
LCII: Kafunjo	Kafunjo HCII Staff house renovation	Maintenance works_Improve	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			50,000
Total for LCIII: Rubaya Subcounty		**County: Ndorwa**				**56,669**

VOTE: 840 Kabale District

LCII: Kitooma	Kitooma HCIII Staff house rennovation	Maintenance works_Improve	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	56,669
Total for LCIII: Kaharo Subcounty		**County: Ndorwa**		**89,266**
LCII: Burambira	Burambira HC II staff house extension	Maintenance works_Improve	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	64,266
LCII: Burambira	Burambira HCII OPD Renovation	Maintenance works_Improve	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	25,000
Total for LCIII: Kyanamira Subcounty		**County: Ndorwa**		**40,000**
LCII: Kyanamira	Kyanamira HCIII staff house renovation	Maintenance works_Improve	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	40,000
Total for LCIII: Kamuganguzi Subcounty		**County: Ndorwa**		**25,000**
LCII: Kasheregyenyi	Kyanamira HCIII staff house renovation	Maintenance works_Improve	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	25,000

Total Cost of Primary Health care services	**0**	**694,542**	**834,935**	**0**	**1,529,477**
Total Cost of Human Capital Development	**0**	**694,542**	**834,935**	**0**	**1,529,477**
Total Cost of Primary HealthCare	**0**	**694,542**	**834,935**	**0**	**1,529,477**

Service Area 20 Hospital Services

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 320080 Support to Hospitals					
263308 Sector Conditional Grant (Non-Wage)	0	231,519	0	0	231,519

Total for LCIII: Missing Subcounty		**County: Missing County**		**231,519**
LCII: Missing Parish	Karubanda	Rushoroza Hospital	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Healthcare - Hospital Non Wage Recurrent (PNFP)	115,759
LCII: Missing Parish	Rugarama	Rugarama Hospital	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Healthcare - Hospital Non Wage Recurrent (PNFP)	115,759

Total Cost of Support to Hospitals	**0**	**231,519**	**0**	**0**	**231,519**
Total Cost of Human Capital Development	**0**	**231,519**	**0**	**0**	**231,519**
Total Cost of Hospital Services	**0**	**231,519**	**0**	**0**	**231,519**

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					

VOTE: 840 Kabale District

Key Service Area 000016 Environment, Social Health and Safety						
227001 Travel inland		0	5,000	0	0	5,000
Total Cost of Environment, Social Health and Safety		**0**	**5,000**	**0**	**0**	**5,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**0**	**5,000**	**0**	**0**	**5,000**
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
227001 Travel inland		0	3,500	0	0	3,500
Total Cost of HIV/AIDS Mainstreaming		**0**	**3,500**	**0**	**0**	**3,500**
Key Service Area 000016 Environment, Social Health and Safety						
313121 Non-Residential Buildings - Improvement		0	0	4,305	0	4,305
Total for LCIII:		**County:**				**4,305**
LCII:	Kasheregyenyi HCIII	Retention fees Kasheregyenyi HCIII External works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part			4,305
Total Cost of Environment, Social Health and Safety		**0**	**0**	**4,305**	**0**	**4,305**
Key Service Area 000039 Policies, Regulations and Standards						
211101 General Staff Salaries		7,994,393	0	0	0	7,994,393
221008 Information and Communication Technology Supplies.		0	2,000	0	0	2,000
221009 Welfare and Entertainment		0	6,000	0	0	6,000
221010 Special Meals and Drinks		0	6,000	0	0	6,000
221011 Printing, Stationery, Photocopying and Binding		0	4,000	0	0	4,000
221012 Small Office Equipment		0	2,778	0	0	2,778
227001 Travel inland		0	29,000	0	627,940	656,940
Total for LCIII:		**County:**				**217,068**
LCII:	Kabale District	Travel Inland - Allowances	Source: External Financing 451-Global Alliance for Vaccines and Immunization (GAVI)			217,068
Total for LCIII: Missing Subcounty		**County: Missing County**				**410,872**
LCII: Missing Parish	Kabale district	Travel Inland - Allowances	Source: External Financing 426-United Nations Children Fund (UNICEF)			102,172
LCII: Missing Parish	Kabale District	Travel Inland - Allowances	Source: External Financing 436-Global Fund for HIV, TB & Malaria			77,175
LCII: Missing Parish	Kabale District	Travel Inland - Allowances	Source: External Financing 445-World Health Organisation (WHO)			231,525
227004 Fuel, Lubricants and Oils		0	25,229	0	0	25,229
228002 Maintenance-Transport Equipment		0	12,694	0	0	12,694
Total Cost of Policies, Regulations and Standards		**7,994,393**	**87,702**	**0**	**627,940**	**8,710,034**

VOTE: 840 Kabale District

Key Service Area 320135 Sanitation and hygiene Services					
228001 Maintenance-Buildings and Structures	0	20,960	0	0	20,960
Total Cost of Sanitation and hygiene Services	**0**	**20,960**	**0**	**0**	**20,960**
Total Cost of Human Capital Development	**7,994,393**	**112,162**	**4,305**	**627,940**	**8,738,799**
Total Cost of Health Management and Supervision	**7,994,393**	**117,162**	**4,305**	**627,940**	**8,743,799**
Total Cost of Health	**7,994,393**	**1,043,223**	**839,240**	**627,940**	**10,504,795**

VOTE: 840 Kabale District

Education

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	**2025/26 Approved Budget**	**2026/27 Approved Budget**
A: Breakdown of Department Revenues		
Recurrent Revenues	22,946,576	27,650,100
Programme Conditional Grant - Wage Recurrent	19,597,727	24,109,456
Programme Conditional Grant - Non Wage Recurrent	3,189,849	3,285,883
District Unconditional Grant Non-Wage	500	500
District Unconditional Grant Wage	117,000	212,761
Locally Raised Revenues	11,500	11,500
Other Transfers from Central Government	30,000	30,000
Development Revenues	1,350,914	1,454,548
Transitional Conditional Grant - Development	950,000	950,000
Programme Conditional Grant - Development	400,914	301,059
District Discretionary Equalisation Development Grant	0	203,488
Total Revenues Shares	**24,297,491**	**29,104,648**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	19,714,727	24,322,217
Non Wage	3,231,849	3,327,883
Development Expenditure		
Domestic Development	1,350,914	1,454,548
External Financing	0	0
Total Expenditure	**24,297,491**	**29,104,648**

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

Service Area 10 Pre-Primary and Primary Education

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**2,000**	**0**	**0**	**2,000**
Key Service Area 000063 Quality Assurance Systems					
225202 Environment Impact Assessment for Capital Works	0	0	4,000	0	4,000

VOTE: 840 Kabale District

Total for LCIII: Missing Subcounty		**County: Missing County**		**4,000**
LCII: Missing Parish	Environment screening	Environmental Impact Assessment - Field Expenses	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc	1,000
LCII: Missing Parish	Environmental Screening	Environmental Impact Assessment - Capital Works	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	42,724	0	42,724

Total for LCIII: Missing Subcounty		**County: Missing County**		**42,724**
LCII: Missing Parish	District	Monitoring Projects	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant	7,174
LCII: Missing Parish	Monitoring and Supervision	Supervision and monitoring of Works	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc	22,500
LCII: Missing Parish	Monitoring and Supervison of Project	Monitoring and Supervison of Project	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	13,050

227001 Travel inland	0	40,000	0	0	40,000
312121 Non-Residential Buildings - Acquisition	0	0	386,323	0	386,323

Total for LCIII:		**County:**		**40,059**
LCII:	Retention Payment	Maintenance_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	40,059
Total for LCIII: Buhara Subcounty		**County: Ndorwa**		**30,400**
LCII: Rwene	Construct VIPLatrine at Kabaheesi PS in Buhara	Public toilet facility-Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	30,400
Total for LCIII: Butanda Subcounty		**County: Ndorwa**		**32,300**
LCII: Nyamiryango	Construct VIPLatrine Kagorogoro 1 PS in Butanda	Public toilet facility-Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	32,300
Total for LCIII: Kaharo Subcounty		**County: Ndorwa**		**30,400**
LCII: Nyakasharara	Construct VIPLatrine at Kizinga PS in Kaharo	Public toilet facility-Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	30,400
Total for LCIII: Kamuganguzi Subcounty		**County: Ndorwa**		**30,400**
LCII: Kisasa	Construct VIPLatrine at Kisaasa PS in KamuganguziS	Public toilet facility-Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	30,400
Total for LCIII: Maziba Subcounty		**County: Ndorwa**		**93,100**

VOTE: 840 Kabale District

LCII: Birambo	Construct VIP Latrine at Birambo PS in Maziba	Public toilet facility-Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				30,400
LCII: Kahondo	Construct VIP Latrine at Kahondo PS in Maziba	Public toilet facility-Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				30,400
LCII: Nyanja	Costruct VIP Latrine at Kentare PS in Maziba S/C	Public toilet facility-Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				32,300
Total for LCIII: Kahungye Subcounty		**County: Ndorwa**					**31,350**
LCII: Kahungye	Construct VIP Latrine Rubaya PS in Maziba	Public toilet facility-Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG				31,350
Total for LCIII: Missing Subcounty		**County: Missing County**					**98,314**
LCII: Missing Parish	Construction of classroom block at Kentare	Pre school educational services-Schools_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				98,314
313121 Non-Residential Buildings - Improvement		0	0	521,500		0	521,500
Total for LCIII: Buhara Subcounty		**County: Ndorwa**					**142,000**
LCII: Kafunjo	Renovate classrooblock at Omunkiro PS in Maziba	Renovation of a 4 Classroom block at Omunkiro PS in Maziba S/C	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc				142,000
Total for LCIII: Butanda Subcounty		**County: Ndorwa**					**95,000**
LCII: Butanda	Renovate of Kinyamari PS Phase II in Butanda	Renovation of Kinyamari PS Phase II in Butanda S/C	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				95,000
Total for LCIII: Kyanamira Subcounty		**County: Ndorwa**					**284,500**
LCII: Kanjobe	Renovate classroomblock Kabanyonyi PS in Buhara	Renovation of a classroom block at Kabanyonyi PS in Buhara S/C	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc				142,000
LCII: Kigata	Renovate Classroom block at Kigata PS in Kyanamira	Renovation of a 4 Classroom block at Kigata PS in Kyanamira S/C	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc				142,500
Total Cost of Quality Assurance Systems		**0**	**40,000**	**954,548**		**0**	**994,548**
Key Service Area 320162 Capitation (Primary)							
211101 General Staff Salaries		13,995,507	0	0		0	13,995,507
263308 Sector Conditional Grant (Non-Wage)		0	1,235,703	0		0	1,235,703
Total for LCIII: Buhara Subcounty		**County: Ndorwa**					**160,721**

VOTE: 840 Kabale District

LCII: Bugarama	NKUMBURA	NKUMBURA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,350
LCII: Buhara	Bugarama	BUHARA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,438
LCII: Kafunjo	Bugarama	BUGARAMA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,036
LCII: Kafunjo	Kabaheesi	KABAHESI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,210
LCII: Kafunjo	Kabanyonyi	KABANYONYI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,710
LCII: Kafunjo	Kacuro	KACURO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,510
LCII: Kafunjo	Kagina	KAGINA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,683
LCII: Kafunjo	kAKONDO	KAKONDO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,355
LCII: Kafunjo	Kijonjo	KIJONJO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,650
LCII: Kafunjo	kikyenkye	KIKYENKYE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,756
LCII: Kafunjo	Nyabyondo	Nyabyondo P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,550
LCII: Kafunjo	Rwiraguju	RWIRAGUJU P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,850
LCII: Kafunjo	yakigugwe	NYAKIGUGWE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,872
LCII: Muyebe	KYEGYENYI	MUYEBE P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,359
LCII: Rwene	RWENE	RWENE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	19,394
Total for LCIII: Butanda Subcounty		**County: Ndorwa**		**136,601**
LCII: Bigaaga	BUTANDA	BUTANDA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,190
LCII: Bigaaga	Kabaya Parents	KABAYA PARENTS P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,430
LCII: Bigaaga	Kabere	KABERE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,350

VOTE: 840 Kabale District

LCII: Bigaaga	Kagorogoro I	KAGOROGORO I P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	28,735
LCII: Bigaaga	Katojo	KATOJO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,230
LCII: Bigaaga	Kinyamari	KINYAMARI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,636
LCII: Bigaaga	Nyamiryango	NYAMIRYANGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,050
LCII: Bigaaga	RUBUMBA	RUBUMBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,270
LCII: Bigaaga	Rwancerere	RWANCERERE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,450
LCII: Butanda	KINYAMARI	KAGOMA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,370
LCII: Butanda	RUTOJO	RUTOJO P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,890
Total for LCIII: Rubaya Subcounty		**County: Ndorwa**		**20,240**
LCII: Kitooma	Kitooma	Kitooma P.S. Scchool	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,490
LCII: Kitooma	Nyabigore	BURIMBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,750
Total for LCIII: Kaharo Subcounty		**County: Ndorwa**		**137,143**
LCII: Bugarama	Kansinga	KANSINGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,730
LCII: Bugarama	Katenga	KATENGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	28,861
LCII: Bugarama	KIHEESI	Kiheesi P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,312
LCII: Bugarama	KITOHWA	KITOHWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,990
LCII: Bugarama	Kyobugombe	Kyobugombe P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,070
LCII: Bugarama	Nyamigoye	NYAMIGOYE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,405
LCII: Bugarama	Nyamushungwa	NYAMUSHUNGWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,847

VOTE: 840 Kabale District

LCII: Kaharo	Hamuremere	KAHARO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,510
LCII: Kaharo	Nyabitabo	NYABITABO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,070
LCII: Katenga	NTUNGAMO	NTUNGAMO	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,855
LCII: Katenga	Nyinanyundo	BUHUMBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,750
LCII: Kitohwa	RWESASI	RWESASI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,430
LCII: Nyakasharara	LYAMUJUNGU	KIZINGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,315
Total for LCIII: Kitumba Subcounty		**County: Ndorwa**		**77,994**
LCII: Bukora	Bufuka	BUFUKA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,010
LCII: Bukora	Bukoora	BUKOORA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,950
LCII: Bukora	Kanyankwanzi	KANYANKWAN ZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,332
LCII: Bukora	kINIOGO	KINIOGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,518
LCII: Bukora	Mwisi	Mwisi P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,302
LCII: Mwendo	KASINDE	KASINDE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,253
LCII: Mwendo	Rwenkona	KAKOMO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,630
Total for LCIII: Kyanamira Subcounty		**County: Ndorwa**		**114,545**
LCII: Kanjobe	Kanjobe	KANJOBE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,972
LCII: Kanjobe	KYEIBALE	Kyeibale P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,590
LCII: Kanjobe	MUYUMBU	MUYUMBU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,433
LCII: Kanjobe	Nyamyerambiko	Nyamyerambiko P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,239

VOTE: 840 Kabale District

LCII: Kanjobe	Rwababa	Rwababa Priamry School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,550
LCII: Kigata	Kigata	KIGATA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,270
LCII: Kigata	KITIBYA	KITIBYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,832
LCII: Kyanamira	KYANAMIRA	KYANAMIRA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,270
LCII: Nyabushabi	BUGOMORA	Bugomora P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,550
LCII: Nyabushabi	Nyabushabi	Nyabushabi P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,170
LCII: Nyakagyera	NYAKAGYERA	NYAKAGYERA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,670
Total for LCIII: Kamuganguzi Subcounty		**County: Ndorwa**		**81,772**
LCII: Buranga	BUNAGANA	BUNAGANA P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,990
LCII: Buranga	Buranga	BURANGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,890
LCII: Buranga	KIKOLE	KIKOLE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,355
LCII: Buranga	Mayengo	MAYENGO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,233
LCII: Kasheregyenyi	kASHEREGYENYI	KASHEREGYENYI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,813
LCII: Kicumbi	Nyakatete B	KICUMBI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,492
Total for LCIII: Maziba Subcounty		**County: Ndorwa**		**193,280**
LCII: Birambo	Bikomero	BIKOMERO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,170
LCII: Birambo	Bwera	BWERA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,253
LCII: Birambo	Iziniiro	MAZIBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,133
LCII: Birambo	Kafunjo	KAFUNJO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,270

VOTE: 840 Kabale District

LCII: Birambo	Kagona	KAGONA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,570
LCII: Birambo	KAGUNGA	Kagunga P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,661
LCII: Birambo	Kamuronko	KAMURONKO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,790
LCII: Birambo	KARWERU	Karweru P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,693
LCII: Birambo	KAVU	KAVU P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,899
LCII: Birambo	Kigarama	KIGARAMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,932
LCII: Birambo	Nyanja	NYANJA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,473
LCII: Birambo	Omukagana	OMUKAGANA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,650
LCII: Birambo	RUBOROGA	RUBOROGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,510
LCII: Birambo	Rusikizi	RUSIIKIZI	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,950
LCII: Birambo	Rwambeho	RWAMBEHO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,861
LCII: Kavu	Kasiriima	OMUNKIRO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,273
LCII: MAZIBA	BIRAMBO	BIRAMBO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,170
LCII: MAZIBA	Mukoki	MUKOKI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,711
LCII: MAZIBA	RWAKASHWENDWA	Kahondo P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	14,533
LCII: Nyanja	kentare	KENTARE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	3,990
LCII: Rugarama	KARAMBWE	Karambwe P. School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,790
Total for LCIII: Kibuga Subcounty		**County: Ndorwa**		**82,636**
LCII: Karujanga	Karujunga	KARUJANGA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,150

VOTE: 840 Kabale District

LCII: Karujanga	Nyinarushengye	NYINARUSHENGYE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	12,136
LCII: Karujanga	RUKORE	RUKORE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,890
LCII: Karujanga	RUTARE	Rutare P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	11,410
LCII: Kibuga	KIBUGA	KIBUGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,567
LCII: Kibuga	RWAZA	RWAZA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	9,192
LCII: kisibo	KISIBO	KISIBO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,292
Total for LCIII: Kahungye Subcounty		**County: Ndorwa**		**58,638**
LCII: Kahungye	Kahungye	KAHUNGYE P. S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,150
LCII: Kahungye	Rubaya	RUBAYA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,810
LCII: Kahungye	RUSHABO	RUSHABO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	22,190
LCII: Kahungye	Rwemihanga	RWEMIHANGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,488
Total for LCIII: Missing Subcounty		**County: Missing County**		**172,135**
LCII: Missing Parish	BIGAAGA	BIGAAGA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,810
LCII: Missing Parish	Butuuza	BUTUUZA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	10,372
LCII: Missing Parish	Bwama	BWAMA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	8,756
LCII: Missing Parish	Kabirago	Kabirango P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,290
LCII: Missing Parish	KAMUGANGUZI	KAMUGANGUNZI P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	16,850
LCII: Missing Parish	KAMUNKUNGU	Kisaasa P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,015
LCII: Missing Parish	KATUNA	KATUNA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,892

VOTE: 840 Kabale District

LCII: Missing Parish	Kirwa	KIRWA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			11,216
LCII: Missing Parish	Kyasaano	KYASANO P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			13,815
LCII: Missing Parish	Mukarangye	MUKARANGYE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			9,152
LCII: Missing Parish	MURUNGU	MURUNGU PUBLIC P.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			5,310
LCII: Missing Parish	MUSAMBA	MUSAMBA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			9,250
LCII: Missing Parish	Nyamucengyere	NYAMUCENGYERE P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			11,290
LCII: Missing Parish	Rubira	Rubira P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			5,030
LCII: Missing Parish	Rwamishekye	Kagorogoro II P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			14,950
LCII: Missing Parish	Rwanyana	RWANYANA P.S.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			22,139
Total Cost of Capitation (Primary)		**13,995,507**	**1,235,703**	**0**	**0**	**15,231,210**
Total Cost of Human Capital Development		**13,995,507**	**1,277,703**	**954,548**	**0**	**16,227,758**
Total Cost of Pre-Primary and Primary Education		**13,995,507**	**1,277,703**	**954,548**	**0**	**16,227,758**

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)					
263308 Sector Conditional Grant (Non-Wage)	0	1,289,904	0	0	1,289,904

Total for LCIII: Buhara Subcounty		**County: Ndorwa**		**121,620**
LCII: Kafunjo	Buhara	BUHARA SEED SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	121,620
Total for LCIII: Butanda Subcounty		**County: Ndorwa**		**126,020**
LCII: Bigaaga	Butanda	BUTANDA S S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	21,600
LCII: Bigaaga	Rubaya	RUBAYA S S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent	69,220

VOTE: 840 Kabale District

LCII: Bigaaga	Rwesasi ss	RWESASI SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			35,200
Total for LCIII: Kaharo Subcounty		**County: Ndorwa**				**279,136**
LCII: Bugarama	Kakoma	KAKOMO SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			77,420
LCII: Bugarama	Kamuganguzi	KAMUGANGUZ I JANAN LUWUM	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			201,716
Total for LCIII: Kitumba Subcounty		**County: Ndorwa**				**61,560**
LCII: Bukora	Kyanamira	ST FRANCIS COLL KYANAMIRA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			61,560
Total for LCIII: Kyanamira Subcounty		**County: Ndorwa**				**85,096**
LCII: Kanjobe	Kahondo	KAHONDO S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			27,200
LCII: Kanjobe	Kamuronko	KAMURONKO S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			57,896
Total for LCIII: Kamuganguzi Subcounty		**County: Ndorwa**				**323,360**
LCII: Buranga	kARUJANGA	ST BARNABAS S S S KARUJANGA	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			323,360
Total for LCIII: Kahungye Subcounty		**County: Ndorwa**				**78,420**
LCII: Kahungye	Buranga ss	BURANGA SS	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			78,420
Total for LCIII: Missing Subcounty		**County: Missing County**				**214,692**
LCII: Missing Parish	Hornby	Hornby H.S (wage only)	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent			2,232
LCII: Missing Parish	kigata	KIGATA H S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			97,600
LCII: Missing Parish	LAKE BUNYONYI SS	LAKE BUNYONYI S S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			38,820
LCII: Missing Parish	Rukore HS	RUKORE H S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			76,040
Total Cost of Capitation (Secondary)		**0**	**1,289,904**	**0**	**0**	**1,289,904**
Key Service Area 320159 Secondary Education Services						
211101 General Staff Salaries		9,058,961	0	0	0	9,058,961
225204 Monitoring and Supervision of capital work		0	0	15,000	0	15,000
Total for LCIII: Missing Subcounty		**County: Missing County**				**15,000**
LCII: Missing Parish	Monitoring and Supervsion of project	Monitoring and Supervsion of project	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc			15,000

VOTE: 840 Kabale District

312129 Other Buildings other than dwellings - Acquisition		0	0	285,000	0	285,000
Total for LCIII: Katuna Town Council		**County: Ndorwa**				**285,000**
LCII: Nyinamuronzi	Construct 4 classrooms at St.Barnabas sss	Commercial and office building new construction service- Build other than dwell_Acquire	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc			285,000
Total Cost of Secondary Education Services		**9,058,961**	**0**	**300,000**	**0**	**9,358,961**
Total Cost of Human Capital Development		**9,058,961**	**1,289,904**	**300,000**	**0**	**10,648,865**
Total Cost of Secondary Education		**9,058,961**	**1,289,904**	**300,000**	**0**	**10,648,865**

Service Area 30 Skills Development

		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 320160 Tertiary Education Services						
211101 General Staff Salaries		1,054,988	0	0	0	1,054,988
225204 Monitoring and Supervision of capital work		0	0	10,000	0	10,000
Total for LCIII: Missing Subcounty		**County: Missing County**				**10,000**
LCII: Missing Parish	Monitoring and Supervision	Monitoring and Supervision	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc			10,000
312121 Non-Residential Buildings - Acquisition		0	0	190,000	0	190,000
Total for LCIII: Ryakarimira Town Council		**County: Ndorwa**				**190,000**
LCII: Rukore	Construct Girls Dorm at Rukore Polytechnic	Hostel-Commercial Buildings_Acquire	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc			190,000
Total Cost of Tertiary Education Services		**1,054,988**	**0**	**200,000**	**0**	**1,254,988**
Key Service Area 320163 Capitation (Tertiary)						
263308 Sector Conditional Grant (Non-Wage)		0	234,980	0	0	234,980
Total for LCIII: Missing Subcounty		**County: Missing County**				**234,980**
LCII: Missing Parish	Kizinga	KIZINGA TECHNICAL SCHOOL	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent			122,593
LCII: Missing Parish	Rukore	RUKORE COMMUNITY POLYTECHNIC	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent			112,386
Total Cost of Capitation (Tertiary)		**0**	**234,980**	**0**	**0**	**234,980**
Total Cost of Human Capital Development		**1,054,988**	**234,980**	**200,000**	**0**	**1,489,968**
Total Cost of Skills Development		**1,054,988**	**234,980**	**200,000**	**0**	**1,489,968**

Service Area 40 Education&Sports Management and Inspection

VOTE: 840 Kabale District

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000023 Inspection and Monitoring					
221011 Printing, Stationery, Photocopying and Binding	0	3,523	0	0	3,523
227001 Travel inland	0	21,403	0	0	21,403
227004 Fuel, Lubricants and Oils	0	34,890	0	0	34,890
228002 Maintenance-Transport Equipment	0	2,367	0	0	2,367
Total Cost of Inspection and Monitoring	**0**	**62,183**	**0**	**0**	**62,183**
Key Service Area 000063 Quality Assurance Systems					
211101 General Staff Salaries	212,761	0	0	0	212,761
Total Cost of Quality Assurance Systems	**212,761**	**0**	**0**	**0**	**212,761**
Key Service Area 320003 Assets and Facilities Management					
228001 Maintenance-Buildings and Structures	0	408,133	0	0	408,133
Total Cost of Assets and Facilities Management	**0**	**408,133**	**0**	**0**	**408,133**
Key Service Area 320038 Sports Development and Oversight					
221011 Printing, Stationery, Photocopying and Binding	0	1,000	0	0	1,000
227001 Travel inland	0	44,000	0	0	44,000
227004 Fuel, Lubricants and Oils	0	5,000	0	0	5,000
Total Cost of Sports Development and Oversight	**0**	**50,000**	**0**	**0**	**50,000**
Key Service Area 560019 Data Management and Dissemination					
227001 Travel inland	0	1,980	0	0	1,980
Total Cost of Data Management and Dissemination	**0**	**1,980**	**0**	**0**	**1,980**
Total Cost of Human Capital Development	**212,761**	**522,296**	**0**	**0**	**735,057**
Total Cost of Education&Sports Management and Inspection	**212,761**	**522,296**	**0**	**0**	**735,057**

Service Area 50 Special Needs Education

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 320161 Special Needs Education					
227001 Travel inland	0	3,000	0	0	3,000

VOTE: 840 Kabale District

Total Cost of Special Needs Education	**0**	**3,000**	**0**	**0**	**3,000**
Total Cost of Human Capital Development	**0**	**3,000**	**0**	**0**	**3,000**
Total Cost of Special Needs Education	**0**	**3,000**	**0**	**0**	**3,000**
Total Cost of Education	**24,322,217**	**3,327,883**	**1,454,548**	**0**	**29,104,648**

VOTE: 840 Kabale District

Roads and Engineering

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	2,583,998	3,383,998
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
District Unconditional Grant Non-Wage	500	500
District Unconditional Grant Wage	295,600	295,600
Locally Raised Revenues	5,320	5,320
Other Transfers from Central Government	1,080,508	1,880,508
Multi-Sectoral Transfers to LLGs_NonWage	202,070	202,070
Total Revenues Shares	**2,583,998**	**3,383,998**
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	295,600	295,600
Non Wage	2,288,398	3,088,398
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**2,583,998**	**3,383,998**

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

Service Area 10 Community Access Roads

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 09 Integrated Transport Infrastructure and Services					
Key Service Area 000017 Infrastructure Development and Management					
211107 Boards, Committees and Council Allowances	0	4,320	0	0	4,320
Total Cost of Infrastructure Development and Management	**0**	**4,320**	**0**	**0**	**4,320**
Key Service Area 260002 District , Urban and Community Access Road Maintenance					
211101 General Staff Salaries	295,600	0	0	0	295,600
211107 Boards, Committees and Council Allowances	0	4,666	0	0	4,666
224001 Medical Supplies and Services	0	1,500	0	0	1,500

VOTE: 840 Kabale District

225204 Monitoring and Supervision of capital work	0	4,666	0	0	4,666
228001 Maintenance-Buildings and Structures	0	1,859,100	0	0	1,859,100
228002 Maintenance-Transport Equipment	0	12,076	0	0	12,076
Total Cost of District , Urban and Community Access Road Maintenance	**295,600**	**1,882,008**	**0**	**0**	**2,177,608**
Key Service Area 260009 Road Maintenance					
211107 Boards, Committees and Council Allowances	0	20,000	0	0	20,000
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
221017 Membership dues and Subscription fees.	0	1,000	0	0	1,000
223005 Electricity	0	3,000	0	0	3,000
223006 Water	0	2,000	0	0	2,000
225203 Appraisal and Feasibility Studies for Capital Works	0	1,000	0	0	1,000
225204 Monitoring and Supervision of capital work	0	10,000	0	0	10,000
227001 Travel inland	0	1,000	0	0	1,000
227004 Fuel, Lubricants and Oils	0	10,000	0	0	10,000
228001 Maintenance-Buildings and Structures	0	850,000	0	0	850,000
228002 Maintenance-Transport Equipment	0	100,000	0	0	100,000
Total Cost of Road Maintenance	**0**	**1,000,000**	**0**	**0**	**1,000,000**
Total Cost of Integrated Transport Infrastructure and Services	**295,600**	**2,886,328**	**0**	**0**	**3,181,928**
Total Cost of Community Access Roads	**295,600**	**2,886,328**	**0**	**0**	**3,181,928**
Total Cost of Roads and Engineering	**295,600**	**2,886,328**	**0**	**0**	**3,181,928**

Subcounty / Town Council / Division: 236458 Buhara Subcounty

Service Area 10 Community Access Roads

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 09 Integrated Transport Infrastructure and Services					
Key Service Area 260002 District , Urban and Community Access Road Maintenance					
228001 Maintenance-Buildings and Structures	0	7,311	0	0	7,311

VOTE: 840 Kabale District

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of District , Urban and Community Access Road Maintenance	**0**	**7,311**	**0**	**0**	**7,311**
Total Cost of Integrated Transport Infrastructure and Services	**0**	**7,311**	**0**	**0**	**7,311**
Total Cost of Community Access Roads	**0**	**7,311**	**0**	**0**	**7,311**
Total Cost of 236458 Buhara Subcounty	**0**	**7,311**	**0**	**0**	**7,311**

Subcounty / Town Council / Division: 236460 Ryakarimira Town Council

Service Area 10 Community Access Roads

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 09 Integrated Transport Infrastructure and Services					
Key Service Area 260002 District , Urban and Community Access Road Maintenance					
225204 Monitoring and Supervision of capital work	0	1,693	0	0	1,693
228001 Maintenance-Buildings and Structures	0	30,294	0	0	30,294
228002 Maintenance-Transport Equipment	0	5,645	0	0	5,645
Total Cost of District , Urban and Community Access Road Maintenance	**0**	**37,632**	**0**	**0**	**37,632**
Total Cost of Integrated Transport Infrastructure and Services	**0**	**37,632**	**0**	**0**	**37,632**
Total Cost of Community Access Roads	**0**	**37,632**	**0**	**0**	**37,632**
Total Cost of 236460 Ryakarimira Town Council	**0**	**37,632**	**0**	**0**	**37,632**

Subcounty / Town Council / Division: 236462 Katuna Town Council

Service Area 10 Community Access Roads

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 09 Integrated Transport Infrastructure and Services					
Key Service Area 260002 District , Urban and Community Access Road Maintenance					
225204 Monitoring and Supervision of capital work	0	5,286	0	0	5,286
228001 Maintenance-Buildings and Structures	0	94,568	0	0	94,568
228002 Maintenance-Transport Equipment	0	17,621	0	0	17,621
Total Cost of District , Urban and Community Access Road Maintenance	**0**	**117,476**	**0**	**0**	**117,476**
Total Cost of Integrated Transport Infrastructure and Services	**0**	**117,476**	**0**	**0**	**117,476**
Total Cost of Community Access Roads	**0**	**117,476**	**0**	**0**	**117,476**
Total Cost of 236462 Katuna Town Council	**0**	**117,476**	**0**	**0**	**117,476**

VOTE: 840 Kabale District

Subcounty / Town Council / Division: 236464 Butanda Subcounty

Service Area 10 Community Access Roads

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 09 Integrated Transport Infrastructure and Services					
Key Service Area 260002 District , Urban and Community Access Road Maintenance					
228001 Maintenance-Buildings and Structures	0	5,093	0	0	5,093
Total Cost of District , Urban and Community Access Road Maintenance	**0**	**5,093**	**0**	**0**	**5,093**
Total Cost of Integrated Transport Infrastructure and Services	**0**	**5,093**	**0**	**0**	**5,093**
Total Cost of Community Access Roads	**0**	**5,093**	**0**	**0**	**5,093**
Total Cost of 236464 Butanda Subcounty	**0**	**5,093**	**0**	**0**	**5,093**

Subcounty / Town Council / Division: 236465 Rubaya Subcounty

Service Area 10 Community Access Roads

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 09 Integrated Transport Infrastructure and Services					
Key Service Area 260002 District , Urban and Community Access Road Maintenance					
228001 Maintenance-Buildings and Structures	0	5,679	0	0	5,679
Total Cost of District , Urban and Community Access Road Maintenance	**0**	**5,679**	**0**	**0**	**5,679**
Total Cost of Integrated Transport Infrastructure and Services	**0**	**5,679**	**0**	**0**	**5,679**
Total Cost of Community Access Roads	**0**	**5,679**	**0**	**0**	**5,679**
Total Cost of 236465 Rubaya Subcounty	**0**	**5,679**	**0**	**0**	**5,679**

Subcounty / Town Council / Division: 236466 Kaharo Subcounty

Service Area 10 Community Access Roads

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 09 Integrated Transport Infrastructure and Services					
Key Service Area 260002 District , Urban and Community Access Road Maintenance					
228001 Maintenance-Buildings and Structures	0	5,594	0	0	5,594
Total Cost of District , Urban and Community Access Road Maintenance	**0**	**5,594**	**0**	**0**	**5,594**

VOTE: 840 Kabale District

	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Total Cost of Integrated Transport Infrastructure and Services	**0**	**5,594**	**0**	**0**	**5,594**
Total Cost of Community Access Roads	**0**	**5,594**	**0**	**0**	**5,594**
Total Cost of 236466 Kaharo Subcounty	**0**	**5,594**	**0**	**0**	**5,594**

Subcounty / Town Council / Division: 236467 Kitumba Subcounty

Service Area 10 Community Access Roads

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 09 Integrated Transport Infrastructure and Services					
Key Service Area 260002 District , Urban and Community Access Road Maintenance					
228001 Maintenance-Buildings and Structures	0	5,225	0	0	5,225
Total Cost of District , Urban and Community Access Road Maintenance	**0**	**5,225**	**0**	**0**	**5,225**
Total Cost of Integrated Transport Infrastructure and Services	**0**	**5,225**	**0**	**0**	**5,225**
Total Cost of Community Access Roads	**0**	**5,225**	**0**	**0**	**5,225**
Total Cost of 236467 Kitumba Subcounty	**0**	**5,225**	**0**	**0**	**5,225**

Subcounty / Town Council / Division: 236468 Kyanamira Subcounty

Service Area 10 Community Access Roads

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 09 Integrated Transport Infrastructure and Services					
Key Service Area 260002 District , Urban and Community Access Road Maintenance					
228001 Maintenance-Buildings and Structures	0	5,654	0	0	5,654
Total Cost of District , Urban and Community Access Road Maintenance	**0**	**5,654**	**0**	**0**	**5,654**
Total Cost of Integrated Transport Infrastructure and Services	**0**	**5,654**	**0**	**0**	**5,654**
Total Cost of Community Access Roads	**0**	**5,654**	**0**	**0**	**5,654**
Total Cost of 236468 Kyanamira Subcounty	**0**	**5,654**	**0**	**0**	**5,654**

Subcounty / Town Council / Division: 236469 Kamuganguzi Subcounty

Service Area 10 Community Access Roads

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 09 Integrated Transport Infrastructure and Services					
Key Service Area 260002 District , Urban and Community Access Road Maintenance					

VOTE: 840 Kabale District

228001 Maintenance-Buildings and Structures	0	6,017	0	0	6,017
Total Cost of District , Urban and Community Access Road Maintenance	**0**	**6,017**	**0**	**0**	**6,017**
Total Cost of Integrated Transport Infrastructure and Services	**0**	**6,017**	**0**	**0**	**6,017**
Total Cost of Community Access Roads	**0**	**6,017**	**0**	**0**	**6,017**
Total Cost of 236469 Kamuganguzi Subcounty	**0**	**6,017**	**0**	**0**	**6,017**

Subcounty / Town Council / Division: 236472 Maziba Subcounty

Service Area 10 Community Access Roads

Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 09 Integrated Transport Infrastructure and Services					
Key Service Area 260002 District , Urban and Community Access Road Maintenance					
228001 Maintenance-Buildings and Structures	0	6,390	0	0	6,390
Total Cost of District , Urban and Community Access Road Maintenance	**0**	**6,390**	**0**	**0**	**6,390**
Total Cost of Integrated Transport Infrastructure and Services	**0**	**6,390**	**0**	**0**	**6,390**
Total Cost of Community Access Roads	**0**	**6,390**	**0**	**0**	**6,390**
Total Cost of 236472 Maziba Subcounty	**0**	**6,390**	**0**	**0**	**6,390**

VOTE: 840 Kabale District

Water

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	470,086	469,459
District Unconditional Grant Wage	50,400	50,400
Programme Conditional Grant - Non Wage Recurrent	69,686	69,059
Support Services Conditional Grant - Non Wage Recurrent	350,000	350,000
Development Revenues	900,335	332,177
Programme Conditional Grant - Development	885,520	317,362
Transitional Conditional Grant - Development	14,815	14,815
Total Revenues Shares	**1,370,421**	**801,636**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	50,400	50,400
Non Wage	419,686	419,059
Development Expenditure		
Domestic Development	900,335	332,177
External Financing	0	0
Total Expenditure	**1,370,421**	**801,636**

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

Service Area 10 Rural Water Supply and Sanitation

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000016 Environment, Social Health and Safety					
225202 Environment Impact Assessment for Capital Works	0	0	5,000	0	5,000
Total for LCIII: Missing Subcounty	**County: Missing County**				**5,000**
LCII: Missing Parish	Environmental Impact Assessment - Benchmarking and Policy	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			5,000
Total Cost of Environment, Social Health and Safety	**0**	**0**	**5,000**	**0**	**5,000**
Key Service Area 140022 Integrated Catchment based Infrastructure					

VOTE: 840 Kabale District

211101 General Staff Salaries		50,400	0	0	0	50,400
221009 Welfare and Entertainment		0	5,700	0	0	5,700
221012 Small Office Equipment		0	3,400	0	0	3,400
223005 Electricity		0	800	0	0	800
223006 Water		0	800	0	0	800
225204 Monitoring and Supervision of capital work		0	0	32,391	0	32,391
Total for LCIII: Missing Subcounty		**County: Missing County**				**32,391**
LCII: Missing Parish	Lauch,mornitor, & water quality surveilence	Lauching,mornitoring,commisioning and water quality surveilence	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			32,391
227001 Travel inland		0	41,059	14,815	0	55,873
Total for LCIII: Maziba Subcounty		**County: Ndorwa**				**14,815**
LCII: Rugarama	Travel Inland - Expenses	Travel Inland - Expenses	Source: Transitional Conditional Grant - Development 82-Transitional Development Grant - Sanitation (Water & Environment)			14,815
227004 Fuel, Lubricants and Oils		0	17,301	0	0	17,301
312135 Water Plants, pipelines and sewerage networks - Acquisition		0	0	124,971	0	124,971
Total for LCIII: Buhara Subcounty		**County: Ndorwa**				**1,789**
LCII: Bugarama	Rentetion for a VIP latrine at Kabayoyi market	Rentetion payment for construction of a 2 stance VIP latrine at Kabayoyi market in Buhara Sub County	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			1,789
Total for LCIII: Butanda Subcounty		**County: Ndorwa**				**24,000**
LCII: Kinyamari	Construction of 4 protected springs in Butanda Sc	Construction of 4 protected springs in Butanda Sub County	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			24,000
Total for LCIII: Rubaya Subcounty		**County: Ndorwa**				**48,702**
LCII: Kitooma	Rentetion for supply of water to kitoma HCIII	Rentetion payment for construction and supply of water to kitoma HCIII	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			42,702
LCII: Kitooma	Retetion for xtra works on kitoma hc3	Rentetion payment for extra works on construction and supply of water to kitoma HCIII	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant			6,000
Total for LCIII: Kaharo Subcounty		**County: Ndorwa**				**6,500**

VOTE: 840 Kabale District

LCII: Kaharo	Rentetion for rehabilitation of Nyamugoma GFS	Rentetion payment for rehabilitation of Nyamugoma GFS	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant				6,500
Total for LCIII: Kyanamira Subcounty		**County: Ndorwa**					**5,897**
LCII: Kyanamira		Retention payment for rehabilitation of nyakatare GFS	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant				5,897
Total for LCIII: Kamuganguzi Subcounty		**County: Ndorwa**					**12,700**
LCII: Kasheregyenyi	Rentention 4 extension of water to Kicumbi HCIII	Rentention payment for extension of water to Kicumbi HCIII	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant				12,700
Total for LCIII: Maziba Subcounty		**County: Ndorwa**					**25,384**
LCII: Kahondo	Rentention payment of 10 protected springs	Rentention payment for construction of 10 protected springs in sub counties of kaharo,kahugye,maziba and butanda	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant				6,384
LCII: Kahondo	Rentetion for three rain water harvesting tanks	Rentetion payment for construction of three rain water harvesting tanks in Butanda,Kahugye and maziba Sub Counties	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant				19,000
312139 Other Structures - Acquisition		0	0	70,000		0	70,000
Total for LCIII: Butanda Subcounty		**County: Ndorwa**					**70,000**
LCII: Nyamiryango	construction of rwht in butanda sc	Vally Tanks_Acquire	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant				70,000
313135 Water Plants, pipelines and sewerage networks - Improvement		0	0	85,000		0	85,000
Total for LCIII: Kaharo Subcounty		**County: Ndorwa**					**85,000**
LCII: Nyakasharara	Rehabilitation of Nyakatare GFS	Rehabilitation of Nyakatare GFS	Source: Programme Conditional Grant - Development 187-o/w Rural Water & Sanitation Subgrant				85,000
Total Cost of Integrated Catchment based Infrastructure		**50,400**	**69,059**	**327,177**		**0**	**446,636**
Total Cost of Human Capital Development		**50,400**	**69,059**	**332,177**		**0**	**451,636**
Total Cost of Rural Water Supply and Sanitation		**50,400**	**69,059**	**332,177**		**0**	**451,636**

Service Area 20 Urban 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					

VOTE: 840 Kabale District

Key Service Area 000006 Planning and Budgeting services						
263402 Transfer to Other Government Units		0	350,000	0	0	350,000
Total for LCIII: Missing Subcounty		**County: Missing County**				**350,000**
LCII: Missing Parish	SWUWS	Transfer to south western umbrella of water and sanitation	Source: Support Services Conditional Grant - Non Wage Recurrent 84-Support Services Grant - Urban Water			350,000
Total Cost of Planning and Budgeting services		**0**	**350,000**	**0**	**0**	**350,000**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**0**	**350,000**	**0**	**0**	**350,000**
Total Cost of Urban Water Supply and Sanitation		**0**	**350,000**	**0**	**0**	**350,000**
Total Cost of Water		**50,400**	**419,059**	**332,177**	**0**	**801,636**

VOTE: 840 Kabale District

Natural Resources

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	517,906	538,829
District Unconditional Grant Non-Wage	4,703	4,703
District Unconditional Grant Wage	440,000	440,000
Locally Raised Revenues	17,500	41,500
Programme Conditional Grant - Non Wage Recurrent	55,703	52,626
Development Revenues	339,285	36,384
External Financing	339,285	36,384
Total Revenues Shares	**857,191**	**575,213**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	440,000	440,000
Non Wage	77,906	98,829
Development Expenditure		
Domestic Development	0	0
External Financing	339,285	36,384
Total Expenditure	**857,191**	**575,213**

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

Service Area 10 Natural Resources Management

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 06 Natural Resources, Environment, Climate Change, Land and Water Management					
Key Service Area 000024 Compliance and Enforcement Services					
211101 General Staff Salaries	440,000	0	0	0	440,000
221002 Workshops, Meetings and Seminars	0	6,000	0	0	6,000
221009 Welfare and Entertainment	0	3,500	0	0	3,500
221011 Printing, Stationery, Photocopying and Binding	0	6,000	0	0	6,000
227001 Travel inland	0	6,123	0	0	6,123
227004 Fuel, Lubricants and Oils	0	8,703	0	0	8,703

VOTE: 840 Kabale District

Total Cost of Compliance and Enforcement Services		**440,000**	**30,326**	**0**	**0**	**470,326**
Key Service Area 000078 Land Management						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	10,000	0	0	10,000
227001 Travel inland		0	26,000	0	36,384	62,384
Total for LCIII: Missing Subcounty		**County: Missing County**				**36,384**
LCII: Missing Parish	ENR-CORDAID Support	Travel Inland - Expenses	Source: External Financing 681-Cordaid-Uganda			36,384
Total Cost of Land Management		**0**	**36,000**	**0**	**36,384**	**72,384**
Key Service Area 000089 Climate Change Mitigation						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	17,000	0	0	17,000
227001 Travel inland		0	9,503	0	0	9,503
Total Cost of Climate Change Mitigation		**0**	**26,503**	**0**	**0**	**26,503**
Total Cost of Natural Resources, Environment, Climate Change, Land and Water Management		**440,000**	**92,829**	**0**	**36,384**	**569,213**
Programme 10 Sustainable Urbanisation and Housing						
Key Service Area 280002 Physical Planning						
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	4,000	0	0	4,000
Total Cost of Physical Planning		**0**	**4,000**	**0**	**0**	**4,000**
Total Cost of Sustainable Urbanisation and Housing		**0**	**4,000**	**0**	**0**	**4,000**
Programme 12 Human Capital Development						
Key Service Area 000013 HIV/AIDS Mainstreaming						
227001 Travel inland		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**
Total Cost of Natural Resources Management		**440,000**	**98,829**	**0**	**36,384**	**575,213**
Total Cost of Natural Resources		**440,000**	**98,829**	**0**	**36,384**	**575,213**

VOTE: 840 Kabale 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	310,541	408,309
District Unconditional Grant Non-Wage	5,621	5,227
District Unconditional Grant Wage	180,000	275,761
Locally Raised Revenues	36,000	32,000
Other Transfers from Central Government	37,000	47,000
Programme Conditional Grant - Non Wage Recurrent	51,919	48,321
Development Revenues	0	56,032
External Financing	0	4,352
Multi-Sectoral Transfers to LLGs_ExtFin	0	51,680
Total Revenues Shares	**310,541**	**464,341**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	180,000	275,761
Non Wage	130,541	132,548
Development Expenditure		
Domestic Development	0	0
External Financing	0	56,032
Total Expenditure	**310,541**	**464,341**

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

Service Area 20 Empowerment and Mindset Change

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Higher LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	2,000	0	0	2,000
Total Cost of HIV/AIDS Mainstreaming	**0**	**2,000**	**0**	**0**	**2,000**
Key Service Area 000021 Gender Mainstreaming services					
221002 Workshops, Meetings and Seminars	0	3,865	0	0	3,865
Total Cost of Gender Mainstreaming services	**0**	**3,865**	**0**	**0**	**3,865**

VOTE: 840 Kabale District

Key Service Area 010008 Capacity Strengthening						
211101 General Staff Salaries		275,761	0	0	0	275,761
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	10,000	0	0	10,000
221002 Workshops, Meetings and Seminars		0	20,000	0	0	20,000
221011 Printing, Stationery, Photocopying and Binding		0	500	0	0	500
227001 Travel inland		0	25,835	0	4,352	30,187
Total for LCIII: Missing Subcounty		**County: Missing County**				**4,352**
LCII: Missing Parish	Cordiad Support	Travel Inland - Expenses	Source: External Financing 681-Cordaid-Uganda			4,352
227004 Fuel, Lubricants and Oils		0	14,273	0	0	14,273
Total Cost of Capacity Strengthening		**275,761**	**70,608**	**0**	**4,352**	**350,721**
Key Service Area 320146 Support to special interest Groups						
221002 Workshops, Meetings and Seminars		0	10,000	0	0	10,000
227001 Travel inland		0	36,659	0	0	36,659
227004 Fuel, Lubricants and Oils		0	9,416	0	0	9,416
Total Cost of Support to special interest Groups		**0**	**56,075**	**0**	**0**	**56,075**
Total Cost of Human Capital Development		**275,761**	**132,548**	**0**	**4,352**	**412,661**
Total Cost of Empowerment and Mindset Change		**275,761**	**132,548**	**0**	**4,352**	**412,661**
Total Cost of Community Based Services		**275,761**	**132,548**	**0**	**4,352**	**412,661**

Subcounty / Town Council / Division: 236458 Buhara Subcounty

Service Area 20 Empowerment and Mindset Change

Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	0	0	5,168	5,168
Total Cost of Capacity Strengthening	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Human Capital Development	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Empowerment and Mindset Change	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of 236458 Buhara Subcounty	**0**	**0**	**0**	**5,168**	**5,168**

Subcounty / Town Council / Division: 236464 Butanda Subcounty

VOTE: 840 Kabale District

Service Area 20 Empowerment and Mindset Change					
Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	0	0	5,168	5,168
Total Cost of Capacity Strengthening	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Human Capital Development	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Empowerment and Mindset Change	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of 236464 Butanda Subcounty	**0**	**0**	**0**	**5,168**	**5,168**

Subcounty / Town Council / Division: 236465 Rubaya Subcounty

Service Area 20 Empowerment and Mindset Change					
Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	0	0	5,168	5,168
Total Cost of Capacity Strengthening	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Human Capital Development	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Empowerment and Mindset Change	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of 236465 Rubaya Subcounty	**0**	**0**	**0**	**5,168**	**5,168**

Subcounty / Town Council / Division: 236466 Kaharo Subcounty

Service Area 20 Empowerment and Mindset Change					
Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	0	0	5,168	5,168
Total Cost of Capacity Strengthening	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Human Capital Development	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Empowerment and Mindset Change	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of 236466 Kaharo Subcounty	**0**	**0**	**0**	**5,168**	**5,168**

Subcounty / Town Council / Division: 236467 Kitumba Subcounty

VOTE: 840 Kabale District

Service Area 20 Empowerment and Mindset Change					
Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	0	0	5,168	5,168
Total Cost of Capacity Strengthening	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Human Capital Development	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Empowerment and Mindset Change	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of 236467 Kitumba Subcounty	**0**	**0**	**0**	**5,168**	**5,168**

Subcounty / Town Council / Division: 236468 Kyanamira Subcounty

Service Area 20 Empowerment and Mindset Change					
Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	0	0	5,168	5,168
Total Cost of Capacity Strengthening	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Human Capital Development	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Empowerment and Mindset Change	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of 236468 Kyanamira Subcounty	**0**	**0**	**0**	**5,168**	**5,168**

Subcounty / Town Council / Division: 236469 Kamuganguzi Subcounty

Service Area 20 Empowerment and Mindset Change					
Ushs Thousands	Approved Budget Estimates for FY 2026/27				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	0	0	5,168	5,168
Total Cost of Capacity Strengthening	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Human Capital Development	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Empowerment and Mindset Change	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of 236469 Kamuganguzi Subcounty	**0**	**0**	**0**	**5,168**	**5,168**

Subcounty / Town Council / Division: 236472 Maziba Subcounty

VOTE: 840 Kabale District

Service Area 20 Empowerment and Mindset Change					
Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	0	0	5,168	5,168
Total Cost of Capacity Strengthening	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Human Capital Development	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Empowerment and Mindset Change	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of 236472 Maziba Subcounty	**0**	**0**	**0**	**5,168**	**5,168**

Subcounty / Town Council / Division: 272899 Kibuga Subcounty

Service Area 20 Empowerment and Mindset Change					
Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	0	0	5,168	5,168
Total Cost of Capacity Strengthening	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Human Capital Development	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Empowerment and Mindset Change	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of 272899 Kibuga Subcounty	**0**	**0**	**0**	**5,168**	**5,168**

Subcounty / Town Council / Division: 272900 Kahungye Subcounty

Service Area 20 Empowerment and Mindset Change					
Ushs Thousands	**Approved Budget Estimates for FY 2026/27**				
01 Lower LG Services	**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
227001 Travel inland	0	0	0	5,168	5,168
Total Cost of Capacity Strengthening	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Human Capital Development	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of Empowerment and Mindset Change	**0**	**0**	**0**	**5,168**	**5,168**
Total Cost of 272900 Kahungye Subcounty	**0**	**0**	**0**	**5,168**	**5,168**

VOTE: 840 Kabale District

Planning

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2025/26 Approved Budget	2026/27 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	314,297	390,500
District Unconditional Grant Non-Wage	53,500	149,500
District Unconditional Grant Wage	200,000	200,000
Locally Raised Revenues	60,797	41,000
Development Revenues	550,135	145,066
District Discretionary Equalisation Development Grant	550,135	145,066
Total Revenues Shares	**864,432**	**535,566**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	200,000	200,000
Non Wage	114,297	190,500
Development Expenditure		
Domestic Development	550,135	145,066
External Financing	0	0
Total Expenditure	**864,432**	**535,566**

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

Service Area 10 Planning and Statistics

Ushs Thousands		Approved Budget Estimates for FY 2026/27				
01 Higher LG Services		**Wage**	**Non Wage**	**GoU Dev**	**Ext.Fin**	**Total**
Programme 18 Development Plan Implementation						
Key Service Area 000006 Planning and Budgeting services						
211101 General Staff Salaries		200,000	0	0	0	200,000
221001 Advertising and Public Relations		0	3,000	0	0	3,000
221002 Workshops, Meetings and Seminars		0	29,000	0	0	29,000
221003 Staff Training		0	0	12,000	0	12,000
Total for LCIII: Missing Subcounty		**County: Missing County**				**12,000**
LCII: Missing Parish	Performance improvement through staff training	Staff Training - Capacity Building	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			12,000
221009 Welfare and Entertainment		0	20,400	0	0	20,400

VOTE: 840 Kabale District

221011 Printing, Stationery, Photocopying and Binding		0	12,000	0		0	12,000
221012 Small Office Equipment		0	2,000	0		0	2,000
221017 Membership dues and Subscription fees.		0	1,000	0		0	1,000
222001 Information and Communication Technology Services.		0	6,000	0		0	6,000
225202 Environment Impact Assessment for Capital Works		0	0	9,589		0	9,589
Total for LCIII: Missing Subcounty		**County: Missing County**					**9,589**
LCII: Missing Parish	Environmental screening of capital works	Environmental Impact Assessment - Capital Works	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				9,589
225203 Appraisal and Feasibility Studies for Capital Works		0	0	9,589		0	9,589
Total for LCIII: Missing Subcounty		**County: Missing County**					**9,589**
LCII: Missing Parish	BOQ prepartion for all capital works	Feasibility Studies or Screening of Projects - Appraisal	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				9,589
227001 Travel inland		0	102,100	26,849		0	128,949
Total for LCIII: Missing Subcounty		**County: Missing County**					**26,849**
LCII: Missing Parish	ASSESSMENT OF LLGS	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				19,178
LCII: Missing Parish	Conducting DNCC meetings	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				7,671
227004 Fuel, Lubricants and Oils		0	15,000	0		0	15,000
312221 Light ICT hardware - Acquisition		0	0	16,000		0	16,000
Total for LCIII:		**County:**					**4,000**
LCII:	Procure a printer	Multi function printers_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				4,000
Total for LCIII: Missing Subcounty		**County: Missing County**					**12,000**
LCII: Missing Parish	Procure 1 desktops(SAA)	Desktop computers_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				4,000
LCII: Missing Parish	Procure 2 laptops (DCO,PFO)	Personal computers - Laptop_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				8,000
312232 Electrical machinery - Acquisition		0	0	25,000		0	25,000
Total for LCIII: Missing Subcounty		**County: Missing County**					**25,000**
LCII: Missing Parish	Procure IFMIS & PBS Solar system support	Solar Panels_Acquire	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant				25,000
Total Cost of Planning and Budgeting services		**200,000**	**190,500**	**99,027**		**0**	**489,527**

Key Service Area 000023 Inspection and Monitoring

VOTE: 840 Kabale District

225204 Monitoring and Supervision of capital work		0	0	19,178	0	19,178
Total for LCIII: Missing Subcounty		**County: Missing County**				**19,178**
LCII: Missing Parish	Monitoring of DDEG Capital Projects/activities	Monitoring and supervision of capital works (DDEG monitoring) in the District	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			19,178
227001 Travel inland		0	0	15,355	0	15,355
Total for LCIII: Missing Subcounty		**County: Missing County**				**15,355**
LCII: Missing Parish	LG National Performance Assessment Improvement	Travel Inland - Facilitation	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			15,355
Total Cost of Inspection and Monitoring		**0**	**0**	**34,533**	**0**	**34,533**
Key Service Area 560019 Data Management and Dissemination						
227001 Travel inland		0	0	11,507	0	11,507
Total for LCIII: Missing Subcounty		**County: Missing County**				**11,507**
LCII: Missing Parish	complation of the SPEAR report & Data collection	Travel Inland - Data Collection and Analysis	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			11,507
Total Cost of Data Management and Dissemination		**0**	**0**	**11,507**	**0**	**11,507**
Total Cost of Development Plan Implementation		**200,000**	**190,500**	**145,066**	**0**	**535,566**
Total Cost of Planning and Statistics		**200,000**	**190,500**	**145,066**	**0**	**535,566**
Total Cost of Planning		**200,000**	**190,500**	**145,066**	**0**	**535,566**

VOTE: 840 Kabale 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	75,211	116,060
District Unconditional Grant Non-Wage	32,309	32,000
District Unconditional Grant Wage	28,902	67,399
Locally Raised Revenues	14,000	16,661
Total Revenues Shares	**75,211**	**116,060**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	28,902	67,399
Non Wage	46,309	48,661
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	**75,211**	**116,060**

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 16 Governance and Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	67,399	0	0	0	67,399
221002 Workshops, Meetings and Seminars	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
221012 Small Office Equipment	0	1,000	0	0	1,000
221017 Membership dues and Subscription fees.	0	750	0	0	750
227001 Travel inland	0	27,911	0	0	27,911
263402 Transfer to Other Government Units	0	14,000	0	0	14,000
Total for LCIII: Missing Subcounty	**County: Missing County**				**14,000**

VOTE: 840 Kabale District

LCII: Missing Parish	Ryakarimira TC and Katuna TC	Transfers to Ryakarimira TC and Katuna TC	Source: District Unconditional Grant Non-Wage 206-o/w District Internal Audit			14,000
Total Cost of Audit and Risk Management		**67,399**	**48,661**	**0**	**0**	**116,060**
Total Cost of Governance and Security		**67,399**	**48,661**	**0**	**0**	**116,060**
Total Cost of Compliance		**67,399**	**48,661**	**0**	**0**	**116,060**
Total Cost of Internal Audit		**67,399**	**48,661**	**0**	**0**	**116,060**

VOTE: 840 Kabale 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	120,717	222,834
Programme Conditional Grant - Non Wage Recurrent	39,421	37,777
District Unconditional Grant Non-Wage	4,500	7,500
District Unconditional Grant Wage	50,000	145,761
Locally Raised Revenues	16,000	21,000
Programme Conditional Grant - Non Wage Recurrent	10,795	10,795
Development Revenues	0	435,000
District Discretionary Equalisation Development Grant	0	10,000
Programme Conditional Grant - Development	0	425,000
Total Revenues Shares	**120,717**	**657,834**

B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	50,000	145,761
Non Wage	70,717	77,073
Development Expenditure		
Domestic Development	0	435,000
External Financing	0	0
Total Expenditure	**120,717**	**657,834**

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					
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
227001 Travel inland	0	3,000	159,500	0	162,500

Total for LCIII: Kitumba Subcounty		**County: Ndorwa**		**149,500**
LCII: Bwama Island	Site Development Concepts	Travel Inland - Expenses	Source: Programme Conditional Grant - Development	21,500

VOTE: 840 Kabale District

LCII: Bwama Island	Tourism capacity building	Travel Inland - Conferences, Seminars and Workshops	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development			21,500
LCII: Bwama Island	Tourism development plan	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development			42,500
LCII: Bwama Island	Tourism Event bunyonyi cultural festival	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development			42,500
LCII: Bwama Island	Tourism Inventory and digital registry	Travel Inland - Expenses	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development			21,500
Total for LCIII: Missing Subcounty		**County: Missing County**				**10,000**
LCII: Missing Parish	KABALE DLG	Travel Inland - Expenses	Source: District Discretionary Equalisation Development Grant 31-o/w District DDEG - Local Government Grant			10,000
227004 Fuel, Lubricants and Oils		0	4,795	20,500	0	25,295
Total for LCIII:		**County:**				**20,500**
LCII:	Fuel for Tourism activities	Fuel, Oils and Lubricants - Fuel Expenses	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development			20,500
312121 Non-Residential Buildings - Acquisition		0	0	221,500	0	221,500
Total for LCIII: Kitumba Subcounty		**County: Ndorwa**				**221,500**
LCII: Bwama Island	Building Public toilet at Kyevu site	Public toilet facility-Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development			30,000
LCII: Bwama Island	Building standard landing dork at Kyevu	Dry dock - Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development			100,000
LCII: Bwama Island	Tourism signages	Consultancy-Art and Design_Improve	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development			21,500
LCII: Mwendo	Construction of standard landing dork at Harutindo	Dry dock - Commercial Buildings_Acquire	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development			70,000
312221 Light ICT hardware - Acquisition		0	0	21,500	0	21,500
Total for LCIII:		**County:**				**21,500**
LCII:	Tourism Website upgrade	All in one desktop computer-Desktop_Acquire	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development			21,500
312235 Furniture and Fittings - Acquisition		0	0	12,000	0	12,000
Total for LCIII:		**County:**				**12,000**
LCII:	Tourism office furniture	Table base_Acquire	Source: Programme Conditional Grant - Development 196-Tourism Development Grant-Development			12,000

VOTE: 840 Kabale District

Total Cost of Tourism Investment, Promotion and Marketing	**0**	**10,795**	**435,000**	**0**	**445,795**
Total Cost of Tourism Development	**0**	**10,795**	**435,000**	**0**	**445,795**
Programme 07 Private Sector Development					
Key Service Area 120002 Domestic Promotion					
227001 Travel inland	0	7,000	0	0	7,000
Total Cost of Domestic Promotion	**0**	**7,000**	**0**	**0**	**7,000**
Key Service Area 190036 Trade Development					
211101 General Staff Salaries	145,761	0	0	0	145,761
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
227001 Travel inland	0	37,162	0	0	37,162
227004 Fuel, Lubricants and Oils	0	11,500	0	0	11,500
Total Cost of Trade Development	**145,761**	**52,662**	**0**	**0**	**198,423**
Total Cost of Private Sector Development	**145,761**	**59,662**	**0**	**0**	**205,423**
Programme 12 Human Capital Development					
Key Service Area 000013 HIV/AIDS Mainstreaming					
227001 Travel inland	0	1,500	0	0	1,500
Total Cost of HIV/AIDS Mainstreaming	**0**	**1,500**	**0**	**0**	**1,500**
Total Cost of Human Capital Development	**0**	**1,500**	**0**	**0**	**1,500**
Total Cost of Commercial Services	**145,761**	**71,957**	**435,000**	**0**	**652,718**
Service Area 20 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 07 Private Sector Development					
Key Service Area 000073 Marketing and value addition					
227001 Travel inland	0	5,116	0	0	5,116
Total Cost of Marketing and value addition	**0**	**5,116**	**0**	**0**	**5,116**
Total Cost of Private Sector Development	**0**	**5,116**	**0**	**0**	**5,116**
Total Cost of Value Chain Services	**0**	**5,116**	**0**	**0**	**5,116**
Total Cost of Trade, Industry and Local Development	**145,761**	**77,073**	**435,000**	**0**	**657,834**