

VOTE: 708 Kabale Municipal Council

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
<b>Locally Raised Revenues</b>	<b>2,853,027</b>	<b>3,370,268</b>
o/w Higher Local Government	1,570,852	1,994,720
o/w Lower Local Government	1,282,175	1,375,549
<b>Discretionary Government Transfers</b>	<b>3,216,902</b>	<b>1,792,705</b>
o/w Higher Local Government	3,010,226	1,507,751
o/w Lower Local Government	206,676	284,954
<b>Conditional Government Transfers</b>	<b>16,037,135</b>	<b>18,016,919</b>
o/w Higher Local Government	16,037,135	18,016,919
o/w Lower Local Government	0	0
<b>Other Government Transfers</b>	<b>290,100</b>	<b>299,848</b>
o/w Higher Local Government	290,100	299,848
o/w Lower Local Government	0	0
<b>External Financing</b>	<b>0</b>	<b>0</b>
o/w Higher Local Government	0	0
o/w Lower Local Government	0	0
<b>Grand Total</b>	<b>22,397,165</b>	<b>23,479,740</b>
o/w Higher Local Government	20,908,314	21,819,237
o/w Lower Local Government	1,488,851	1,660,503

# VOTE: 708 Kabale Municipal Council

## A2:Revenue Performance, Plans and Projections by Source

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
<b>Locally Raised Revenues</b>	<b>2,853,027</b>	<b>3,370,268</b>
Advertisements/Bill Boards	24,141	26,602
Animal and Crop Husbandry related Levies	60,000	60,000
Business licenses	423,230	426,469
Inspection Fees	154,199	139,782
Land Fees	17,762	18,567
Liquor licenses	2,400	2,400
Local Hotel Tax	58,450	60,230
Local Services Tax-Payable By Individuals	200,567	199,884
Market /Gate Charges	664,743	689,508
Mineral Royalties	0	138,793
Miscellaneous receipts/income	151,518	65,033
Other licenses	133,154	135,447
Property related Duties/Fees	679,232	795,693
Refuse collection charges/Public convenience	9,600	8,155
Registration fees for Documents and Businesses	12,509	12,579
Rent & Rates - Non-Produced Assets – from Gov't units	79,607	80,850
Sale of non-produced Government Properties/assets	0	327,900
Vehicle Parking Fees	181,916	182,377
<b>Discretionary Government Transfers</b>	<b>3,216,902</b>	<b>1,792,705</b>
Urban Discretionary Equalisation Development Grant	1,823,207	381,108
Urban Unconditional Grant Wage	1,059,351	1,036,798
Urban Unconditional Non-Wage	334,344	374,798
<b>Conditional Government Transfers</b>	<b>16,037,135</b>	<b>18,016,919</b>
Programme Conditional Grant - Non Wage Recurrent	4,356,785	5,134,216
Programme Conditional Grant - Development	261,564	1,141,364
Programme Conditional Grant - Wage Recurrent	11,318,787	11,341,340
Transitional Conditional Grant - Development	100,000	400,000
<b>Other Government Transfers</b>	<b>290,100</b>	<b>299,848</b>
GROW Project	0	9,747
Support to PLE (UNEB)	15,000	15,000
Uganda Road Fund (URF)	227,900	227,900
Youth Livelihood Programme (YLP)	47,200	47,200
<b>External Financing</b>	<b>0</b>	<b>0</b>

N / A

**VOTE: 708** Kabale Municipal Council

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
Total Revenues Shares	22,397,165	23,479,740

# VOTE: 708 Kabale Municipal Council

## A3: Summary of Programme Allocations For FY 2025/26

<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
<b>Agro-Industrialization</b>	<b>176,552</b>	<b>5,620</b>	<b>0</b>	<b>0</b>	<b>182,172</b>
o/w: Wage:	77,400	0	0	0	77,400
Non-Wage Recurrent:	79,816	5,620	0	0	85,436
Development:	19,336	0	0	0	19,336
<b>Tourism Development</b>	<b>10,795</b>	<b>9,759</b>	<b>0</b>	<b>0</b>	<b>20,554</b>
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	10,795	9,759	0	0	20,554
Development:	0	0	0	0	0
<b>Natural Resources, Environment, Climate Change, Land And Water Management</b>	<b>52,529</b>	<b>95,006</b>	<b>0</b>	<b>0</b>	<b>147,534</b>
o/w: Wage:	51,000	0	0	0	51,000
Non-Wage Recurrent:	1,529	95,006	0	0	96,534
Development:	0	0	0	0	0
<b>Private Sector Development</b>	<b>61,035</b>	<b>255,167</b>	<b>0</b>	<b>0</b>	<b>316,203</b>
o/w: Wage:	30,842	0	0	0	30,842
Non-Wage Recurrent:	30,193	255,167	0	0	285,361
Development:	0	0	0	0	0
<b>Integrated Transport Infrastructure And Services</b>	<b>1,296,919</b>	<b>124,048</b>	<b>227,900</b>	<b>0</b>	<b>1,648,867</b>
o/w: Wage:	289,146	0	0	0	289,146
Non-Wage Recurrent:	1,007,773	124,048	227,900	0	1,359,722
Development:	0	0	0	0	0
<b>Sustainable Urbanisation And Housing</b>	<b>0</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>40,000</b>
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	40,000	0	0	40,000
Development:	0	0	0	0	0
<b>Digital Transformation</b>	<b>0</b>	<b>8,000</b>	<b>0</b>	<b>0</b>	<b>8,000</b>
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	8,000	0	0	8,000
Development:	0	0	0	0	0
<b>Human Capital Development</b>	<b>13,975,847</b>	<b>86,666</b>	<b>71,947</b>	<b>0</b>	<b>14,134,460</b>

# VOTE: 708 Kabale Municipal Council

<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
o/w: Wage:	11,350,564	0	0	0	11,350,564
Non-Wage Recurrent:	1,103,255	86,666	71,947	0	1,261,869
Development:	1,522,028	0	0	0	1,522,028
<b>Public Sector Transformation</b>	<b>3,300,939</b>	<b>986,001</b>	<b>0</b>	<b>0</b>	<b>4,286,940</b>
o/w: Wage:	316,397	0	0	0	316,397
Non-Wage Recurrent:	2,984,543	495,167	0	0	3,479,710
Development:	0	490,834	0	0	490,834
<b>Governance And Security</b>	<b>518,093</b>	<b>1,588,176</b>	<b>0</b>	<b>0</b>	<b>2,106,268</b>
o/w: Wage:	72,377	0	0	0	72,377
Non-Wage Recurrent:	255,368	1,588,176	0	0	1,843,543
Development:	190,348	0	0	0	190,348
<b>Regional Balanced Development</b>	<b>9,123</b>	<b>86,138</b>	<b>0</b>	<b>0</b>	<b>95,260</b>
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	9,123	86,138	0	0	95,260
Development:	0	0	0	0	0
<b>Development Plan Implementation</b>	<b>407,792</b>	<b>85,688</b>	<b>0</b>	<b>0</b>	<b>493,480</b>
o/w: Wage:	190,414	0	0	0	190,414
Non-Wage Recurrent:	26,619	85,688	0	0	112,306
Development:	190,760	0	0	0	190,760
<b>Grand Total</b>	<b>19,809,624</b>	<b>3,370,268</b>	<b>299,848</b>	<b>0</b>	<b>23,479,740</b>
<b>Grand Total Wage</b>	<b>12,378,138</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,378,138</b>
<b>Grand Total Non-Wage Recurrent</b>	<b>5,509,014</b>	<b>2,879,435</b>	<b>299,848</b>	<b>0</b>	<b>8,688,296</b>
<b>Grand Total Development</b>	<b>1,922,472</b>	<b>490,834</b>	<b>0</b>	<b>0</b>	<b>2,413,306</b>

# VOTE: 708 Kabale Municipal Council

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

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
<b>Administration</b>	<b>4,616,187</b>	<b>5,973,128</b>
o/w Higher Local Government	3,127,336	4,312,625
o/w Lower Local Government	1,488,851	1,660,503
<b>Finance</b>	<b>359,286</b>	<b>302,548</b>
o/w Higher Local Government	359,286	302,548
o/w Lower Local Government	0	0
<b>Statutory bodies</b>	<b>359,228</b>	<b>367,235</b>
o/w Higher Local Government	359,228	367,235
o/w Lower Local Government	0	0
<b>Production and Marketing</b>	<b>147,014</b>	<b>182,172</b>
o/w Higher Local Government	147,014	182,172
o/w Lower Local Government	0	0
<b>Health</b>	<b>1,706,229</b>	<b>2,754,384</b>
o/w Higher Local Government	1,706,229	2,754,384
o/w Lower Local Government	0	0
<b>Education</b>	<b>11,007,901</b>	<b>11,228,616</b>
o/w Higher Local Government	11,007,901	11,228,616
o/w Lower Local Government	0	0
<b>Roads and Engineering</b>	<b>3,425,721</b>	<b>1,688,867</b>
o/w Higher Local Government	3,425,721	1,688,867
o/w Lower Local Government	0	0
<b>Natural Resources</b>	<b>144,534</b>	<b>147,534</b>
o/w Higher Local Government	144,534	147,534
o/w Lower Local Government	0	0
<b>Community Based Services</b>	<b>131,937</b>	<b>151,460</b>
o/w Higher Local Government	131,937	151,460
o/w Lower Local Government	0	0
<b>Planning</b>	<b>88,081</b>	<b>279,840</b>
o/w Higher Local Government	88,081	279,840
o/w Lower Local Government	0	0
<b>Internal Audit</b>	<b>56,196</b>	<b>67,196</b>
o/w Higher Local Government	56,196	67,196
o/w Lower Local Government	0	0
<b>Trade, Industry and Local Development</b>	<b>354,852</b>	<b>336,757</b>

VOTE: 708 Kabale Municipal Council

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
o/w Higher Local Government	354,852	336,757
o/w Lower Local Government	0	0
Grand Total	22,397,165	23,479,740
o/w Higher Local Government	20,908,314	21,819,237
o/w: Wage:	12,378,138	12,378,138
Non-Wage Recurrent:	6,473,203	7,218,142
Domestic Devt:	2,056,973	2,222,957
External Financing:	0	0
o/w Lower Local Government	1,488,851	1,660,503
o/w: Wage:	0	0
Non-Wage Recurrent:	1,361,054	1,470,154
Domestic Devt:	127,797	190,348
External Financing:	0	0

VOTE: 708 Kabale Municipal Council

Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	4,488,389	5,291,946
Urban Unconditional Grant Wage	338,950	316,397
Urban Unconditional Non-Wage	65,604	48,331
Locally Raised Revenues	449,122	520,852
Multi-Sectoral Transfers to LLGs_NonWage	1,361,054	1,470,154
Programme Conditional Grant - Non Wage Recurrent	2,273,661	2,936,212
Development Revenues	127,797	681,182
Multi-Sectoral Transfers to LLGs_Gou	127,797	190,348
Locally Raised Revenues	0	490,834
Total Revenues Shares	4,616,187	5,973,128
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	338,950	316,397
Non Wage	4,149,440	4,975,549
Development Expenditure		
Domestic Development	127,797	681,182
External Financing	0	0
Total Expenditure	4,616,187	5,973,128

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

Service Area 10 Administration and Management

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 11 Digital Transformation					
Key Service Area 000006 Planning and Budgeting services					
221008 Information and Communication Technology Supplies.	0	450	0	0	450
221011 Printing, Stationery, Photocopying and Binding	0	450	0	0	450



# VOTE: 708 Kabale Municipal Council

221012 Small Office Equipment	0	500	0	0	500
221016 Systems Recurrent costs	0	5,600	0	0	5,600
227001 Travel inland	0	1,000	0	0	1,000
<b>Total Cost of Planning and Budgeting services</b>	<b>0</b>	<b>8,000</b>	<b>0</b>	<b>0</b>	<b>8,000</b>
<b>Total Cost of Digital Transformation</b>	<b>0</b>	<b>8,000</b>	<b>0</b>	<b>0</b>	<b>8,000</b>
<b>Programme 14 Public Sector Transformation</b>					
<b>Key Service Area 000003 Facilities Management</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,600	0	0	3,600
223001 Property Management Expenses	0	5,200	0	0	5,200
223005 Electricity	0	2,000	0	0	2,000
223006 Water	0	800	0	0	800
227001 Travel inland	0	2,650	0	0	2,650
227004 Fuel, Lubricants and Oils	0	1,000	0	0	1,000
312212 Light Vehicles - Acquisition	0	0	160,000	0	160,000
<b>Total for LCIII: Central Div</b>	<b>County: Kabale Municipal council</b>				<b>160,000</b>
LCII: Central	KMC Head office	Light vehicles - Pickups	Source: Locally Raised Revenues		160,000
342111 Land - Acquisition	0	0	330,834	0	330,834
<b>Total for LCIII: Central Div</b>	<b>County: Kabale Municipal council</b>				<b>330,834</b>
LCII: Butobere	Central	Land Acquisition - Land	Source: Locally Raised Revenues		330,834
<b>Total Cost of Facilities Management</b>	<b>0</b>	<b>15,250</b>	<b>490,834</b>	<b>0</b>	<b>506,084</b>
<b>Key Service Area 000006 Planning and Budgeting services</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	24,840	0	0	24,840
221020 Litigation and related expenses	0	15,000	0	0	15,000
224004 Beddings, Clothing, Footwear and related Services	0	1,500	0	0	1,500
225204 Monitoring and Supervision of capital work	0	3,000	0	0	3,000
227001 Travel inland	0	14,940	0	0	14,940
227004 Fuel, Lubricants and Oils	0	8,000	0	0	8,000
<b>Total Cost of Planning and Budgeting services</b>	<b>0</b>	<b>67,280</b>	<b>0</b>	<b>0</b>	<b>67,280</b>
<b>Key Service Area 000008 Records Management</b>					
221011 Printing, Stationery, Photocopying and Binding	0	2,338	0	0	2,338
222001 Information and Communication Technology Services.	0	3,000	0	0	3,000

# VOTE: 708 Kabale Municipal Council

227001 Travel inland	0	10,876	0	0	10,876
<b>Total Cost of Records Management</b>	<b>0</b>	<b>16,214</b>	<b>0</b>	<b>0</b>	<b>16,214</b>
<b>Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity</b>					
212103 Incapacity benefits (Employees)	0	5,000	0	0	5,000
221002 Workshops, Meetings and Seminars	0	2,800	0	0	2,800
221003 Staff Training	0	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding	0	5,915	0	0	5,915
222001 Information and Communication Technology Services.	0	3,000	0	0	3,000
227001 Travel inland	0	13,660	0	0	13,660
227004 Fuel, Lubricants and Oils	0	960	0	0	960
273104 Pension	0	1,756,608	0	0	1,756,608
273105 Gratuity	0	1,122,534	0	0	1,122,534
352881 Pension and Gratuity Arrears Budgeting	0	57,070	0	0	57,070
<b>Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity</b>	<b>0</b>	<b>2,971,547</b>	<b>0</b>	<b>0</b>	<b>2,971,547</b>
<b>Key Service Area 010008 Capacity Strengthening</b>					
227001 Travel inland	0	3,500	0	0	3,500
<b>Total Cost of Capacity Strengthening</b>	<b>0</b>	<b>3,500</b>	<b>0</b>	<b>0</b>	<b>3,500</b>
<b>Key Service Area 390017 Public Service Performance management</b>					
211101 General Staff Salaries	316,397	0	0	0	316,397
221001 Advertising and Public Relations	0	9,000	0	0	9,000
221002 Workshops, Meetings and Seminars	0	18,000	0	0	18,000
221007 Books, Periodicals & Newspapers	0	1,460	0	0	1,460
221008 Information and Communication Technology Supplies.	0	1,800	0	0	1,800
221009 Welfare and Entertainment	0	9,000	0	0	9,000
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221014 Bank Charges and other Bank related costs	0	700	0	0	700
221017 Membership dues and Subscription fees.	0	3,580	0	0	3,580
221020 Litigation and related expenses	0	50,000	0	0	50,000
223005 Electricity	0	7,000	0	0	7,000
223006 Water	0	7,538	0	0	7,538

# VOTE: 708 Kabale Municipal Council

224004 Beddings, Clothing, Footwear and related Services	0	1,500	0	0	1,500
225204 Monitoring and Supervision of capital work	0	3,000	0	0	3,000
227001 Travel inland	0	51,346	0	0	51,346
227004 Fuel, Lubricants and Oils	0	18,000	0	0	18,000
263402 Transfer to Other Government Units	0	221,995	0	0	221,995
<b>Total for LCIII: Central Div</b>	<b>County: Kabale Municipal council</b>				<b>221,995</b>
LCII: Central	Central	Payment of 30% to divisions	Source: Locally Raised Revenues		221,995
<b>Total Cost of Public Service Performance management</b>	<b>316,397</b>	<b>405,919</b>	<b>0</b>	<b>0</b>	<b>722,316</b>
<b>Total Cost of Public Sector Transformation</b>	<b>316,397</b>	<b>3,479,710</b>	<b>490,834</b>	<b>0</b>	<b>4,286,940</b>
<b>Programme 16 Governance And Security</b>					
<b>Key Service Area 000014 Administrative and Support Services</b>					
221011 Printing, Stationery, Photocopying and Binding	0	200	0	0	200
221012 Small Office Equipment	0	1,705	0	0	1,705
223004 Guard and Security services	0	12,100	0	0	12,100
227001 Travel inland	0	1,280	0	0	1,280
227004 Fuel, Lubricants and Oils	0	2,400	0	0	2,400
<b>Total Cost of Administrative and Support Services</b>	<b>0</b>	<b>17,685</b>	<b>0</b>	<b>0</b>	<b>17,685</b>
<b>Total Cost of Governance And Security</b>	<b>0</b>	<b>17,685</b>	<b>0</b>	<b>0</b>	<b>17,685</b>
<b>Total Cost of Administration and Management</b>	<b>316,397</b>	<b>3,505,395</b>	<b>490,834</b>	<b>0</b>	<b>4,312,625</b>
<b>Total Cost of Administration</b>	<b>316,397</b>	<b>3,505,395</b>	<b>490,834</b>	<b>0</b>	<b>4,312,625</b>

## Subcounty / Town Council / Division: 237669 Northern Div

### Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 16 Governance And Security</b>					
<b>Key Service Area 000014 Administrative and Support Services</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	23,981	0	0	23,981
227001 Travel inland	0	134,819	0	0	134,819
313131 Roads and Bridges - Improvement	0	0	45,064	0	45,064
<b>Total Cost of Administrative and Support Services</b>	<b>0</b>	<b>158,800</b>	<b>45,064</b>	<b>0</b>	<b>203,863</b>
<b>Total Cost of Governance And Security</b>	<b>0</b>	<b>158,800</b>	<b>45,064</b>	<b>0</b>	<b>203,863</b>

# VOTE: 708 Kabale Municipal Council

<b>Total Cost of Administration and Management</b>	<b>0</b>	<b>158,800</b>	<b>45,064</b>	<b>0</b>	<b>203,863</b>
<b>Total Cost of 237669 Northern Div</b>	<b>0</b>	<b>158,800</b>	<b>45,064</b>	<b>0</b>	<b>203,863</b>

## Subcounty / Town Council / Division: 237670 Central Div

### Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 16 Governance And Security</b>					
<b>Key Service Area 000014 Administrative and Support Services</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	38,201	0	0	38,201
227001 Travel inland	0	901,074	0	0	901,074
313131 Roads and Bridges - Improvement	0	0	79,672	0	79,672
<b>Total Cost of Administrative and Support Services</b>	<b>0</b>	<b>939,275</b>	<b>79,672</b>	<b>0</b>	<b>1,018,947</b>
<b>Total Cost of Governance And Security</b>	<b>0</b>	<b>939,275</b>	<b>79,672</b>	<b>0</b>	<b>1,018,947</b>
<b>Total Cost of Administration and Management</b>	<b>0</b>	<b>939,275</b>	<b>79,672</b>	<b>0</b>	<b>1,018,947</b>
<b>Total Cost of 237670 Central Div</b>	<b>0</b>	<b>939,275</b>	<b>79,672</b>	<b>0</b>	<b>1,018,947</b>

## Subcounty / Town Council / Division: 237671 Southern Div

### Service Area 10 Administration and Management

Ushs Thousands	Approved Budget Estimates for FY 2025/26				
01 Lower LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 16 Governance And Security</b>					
<b>Key Service Area 000014 Administrative and Support Services</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	32,424	0	0	32,424
227001 Travel inland	0	339,656	0	0	339,656
313131 Roads and Bridges - Improvement	0	0	65,613	0	65,613
<b>Total Cost of Administrative and Support Services</b>	<b>0</b>	<b>372,079</b>	<b>65,613</b>	<b>0</b>	<b>437,692</b>
<b>Total Cost of Governance And Security</b>	<b>0</b>	<b>372,079</b>	<b>65,613</b>	<b>0</b>	<b>437,692</b>
<b>Total Cost of Administration and Management</b>	<b>0</b>	<b>372,079</b>	<b>65,613</b>	<b>0</b>	<b>437,692</b>
<b>Total Cost of 237671 Southern Div</b>	<b>0</b>	<b>372,079</b>	<b>65,613</b>	<b>0</b>	<b>437,692</b>

VOTE: 708 Kabale Municipal Council

Finance

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	359,286	302,548
Urban Unconditional Grant Wage	142,414	142,414
Urban Unconditional Non-Wage	7,591	39,591
Locally Raised Revenues	209,281	120,543
Total Revenues Shares	359,286	302,548
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	142,414	142,414
Non Wage	216,872	160,135
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	359,286	302,548

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

Service Area 10 Financial Management and Accountability (LG)

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance And Security					
Key Service Area 000061 Management of Government Accounts					
221008 Information and Communication Technology Supplies.	0	1,800	0	0	1,800
221011 Printing, Stationery, Photocopying and Binding	0	2,000	0	0	2,000
221017 Membership dues and Subscription fees.	0	9,169	0	0	9,169
227001 Travel inland	0	3,031	0	0	3,031
227004 Fuel, Lubricants and Oils	0	8,000	0	0	8,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	6,000	0	0	6,000
Total Cost of Management of Government Accounts	0	30,000	0	0	30,000
Total Cost of Governance And Security	0	30,000	0	0	30,000

# VOTE: 708 Kabale Municipal Council

## Programme 17 Regional Balanced Development

### Key Service Area 560080 Local Revenue Collection

221001 Advertising and Public Relations	0	8,000	0	0	8,000
221008 Information and Communication Technology Supplies.	0	800	0	0	800
221011 Printing, Stationery, Photocopying and Binding	0	5,000	0	0	5,000
225101 Consultancy Services	0	1,200	0	0	1,200
227001 Travel inland	0	33,082	0	0	33,082
227004 Fuel, Lubricants and Oils	0	9,927	0	0	9,927
228001 Maintenance-Buildings and Structures	0	900	0	0	900

<b>Total Cost of Local Revenue Collection</b>	<b>0</b>	<b>58,909</b>	<b>0</b>	<b>0</b>	<b>58,909</b>
---	----------	---------------	----------	----------	---------------

<b>Total Cost of Regional Balanced Development</b>	<b>0</b>	<b>58,909</b>	<b>0</b>	<b>0</b>	<b>58,909</b>
--	----------	---------------	----------	----------	---------------

## Programme 18 Development Plan Implementation

### Key Service Area 000004 Finance and Accounting

211101 General Staff Salaries	142,414	0	0	0	142,414
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	12,600	0	0	12,600
221002 Workshops, Meetings and Seminars	0	3,900	0	0	3,900
221003 Staff Training	0	4,100	0	0	4,100
221008 Information and Communication Technology Supplies.	0	3,500	0	0	3,500
221009 Welfare and Entertainment	0	1,200	0	0	1,200
221011 Printing, Stationery, Photocopying and Binding	0	1,400	0	0	1,400
221012 Small Office Equipment	0	530	0	0	530
221017 Membership dues and Subscription fees.	0	1,000	0	0	1,000
222001 Information and Communication Technology Services.	0	1,500	0	0	1,500
227001 Travel inland	0	34,229	0	0	34,229
227004 Fuel, Lubricants and Oils	0	4,301	0	0	4,301
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	1,500	0	0	1,500
228004 Maintenance-Other Fixed Assets	0	1,465	0	0	1,465

<b>Total Cost of Finance and Accounting</b>	<b>142,414</b>	<b>71,226</b>	<b>0</b>	<b>0</b>	<b>213,639</b>
---	----------------	---------------	----------	----------	----------------

<b>Total Cost of Development Plan Implementation</b>	<b>142,414</b>	<b>71,226</b>	<b>0</b>	<b>0</b>	<b>213,639</b>
--	----------------	---------------	----------	----------	----------------

**VOTE: 708** Kabale Municipal Council

Total Cost of Financial Management and Accountability (LG)	142,414	160,135	0	0	302,548
Total Cost of Finance	142,414	160,135	0	0	302,548

# VOTE: 708 Kabale Municipal Council

## Statutory bodies

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

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	359,228	367,235
Urban Unconditional Grant Wage	47,518	47,518
Urban Unconditional Non-Wage	126,555	127,555
Locally Raised Revenues	185,155	192,163
<b>Total Revenues Shares</b>	<b>359,228</b>	<b>367,235</b>
<b>B: Breakdown of Department Expenditures</b>		
<b>Recurrent Expenditure</b>		
Wage	47,518	47,518
Non Wage	311,710	319,718
<b>Development Expenditure</b>		
Domestic Development	0	0
External Financing	0	0
<b>Total Expenditure</b>	<b>359,228</b>	<b>367,235</b>

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

#### Service Area 10 Legislation and Oversight

#### Approved Budget Estimates for FY 2025/26

#### Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 16 Governance And Security</b>					
<b>Key Service Area 000014 Administrative and Support Services</b>					
211101 General Staff Salaries	47,518	0	0	0	47,518
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	3,600	0	0	3,600
221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000
221007 Books, Periodicals & Newspapers	0	480	0	0	480
221008 Information and Communication Technology Supplies.	0	1,350	0	0	1,350
221011 Printing, Stationery, Photocopying and Binding	0	1,582	0	0	1,582
221012 Small Office Equipment	0	90	0	0	90
224004 Beddings, Clothing, Footwear and related Services	0	1,200	0	0	1,200



# VOTE: 708 Kabale Municipal Council

227001 Travel inland	0	3,005	0	0	3,005
227004 Fuel, Lubricants and Oils	0	3,600	0	0	3,600
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	100	0	0	100
<b>Total Cost of Administrative and Support Services</b>	<b>47,518</b>	<b>25,007</b>	<b>0</b>	<b>0</b>	<b>72,524</b>
<b>Key Service Area 000024 Compliance and Enforcement Services</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	12,012	0	0	12,012
221008 Information and Communication Technology Supplies.	0	2,700	0	0	2,700
221011 Printing, Stationery, Photocopying and Binding	0	1,385	0	0	1,385
221012 Small Office Equipment	0	597	0	0	597
227001 Travel inland	0	9,310	0	0	9,310
227004 Fuel, Lubricants and Oils	0	1,566	0	0	1,566
<b>Total Cost of Compliance and Enforcement Services</b>	<b>0</b>	<b>27,570</b>	<b>0</b>	<b>0</b>	<b>27,570</b>
<b>Key Service Area 190004 Regulation and Advisory Services</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	224,790	0	0	224,790
221009 Welfare and Entertainment	0	6,000	0	0	6,000
<b>Total Cost of Regulation and Advisory Services</b>	<b>0</b>	<b>230,790</b>	<b>0</b>	<b>0</b>	<b>230,790</b>
<b>Total Cost of Governance And Security</b>	<b>47,518</b>	<b>283,367</b>	<b>0</b>	<b>0</b>	<b>330,884</b>
<b>Programme 17 Regional Balanced Development</b>					
<b>Key Service Area 000010 Leadership and Management</b>					
227001 Travel inland	0	20,711	0	0	20,711
227004 Fuel, Lubricants and Oils	0	14,640	0	0	14,640
282101 Donations	0	1,000	0	0	1,000
<b>Total Cost of Leadership and Management</b>	<b>0</b>	<b>36,351</b>	<b>0</b>	<b>0</b>	<b>36,351</b>
<b>Total Cost of Regional Balanced Development</b>	<b>0</b>	<b>36,351</b>	<b>0</b>	<b>0</b>	<b>36,351</b>
<b>Total Cost of Legislation and Oversight</b>	<b>47,518</b>	<b>319,718</b>	<b>0</b>	<b>0</b>	<b>367,235</b>
<b>Total Cost of Statutory bodies</b>	<b>47,518</b>	<b>319,718</b>	<b>0</b>	<b>0</b>	<b>367,235</b>

VOTE: 708 Kabale Municipal Council

Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	147,014	162,836
Programme Conditional Grant - Wage Recurrent	77,400	77,400
Programme Conditional Grant - Non Wage Recurrent	64,114	78,436
Urban Unconditional Non-Wage	1,380	1,380
Locally Raised Revenues	4,120	5,620
Development Revenues	0	19,336
Programme Conditional Grant - Development	0	19,336
Total Revenues Shares	147,014	182,172
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	77,400	77,400
Non Wage	69,614	85,436
Development Expenditure		
Domestic Development	0	19,336
External Financing	0	0
Total Expenditure	147,014	182,172

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

Service Area 10 Agricultural Extension					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 01 Agro-Industrialization					
Key Service Area 010016 Farmer mobilisation and sensitisation					
211101 General Staff Salaries	77,400	0	0	0	77,400
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	4,500	0	0	4,500
221008 Information and Communication Technology Supplies.	0	3,420	0	0	3,420
221011 Printing, Stationery, Photocopying and Binding	0	659	0	0	659
227001 Travel inland	0	36,929	0	0	36,929

# VOTE: 708 Kabale Municipal Council

227004 Fuel, Lubricants and Oils	0	4,554	0	0	4,554
<b>Total Cost of Farmer mobilisation and sensitisation</b>	<b>77,400</b>	<b>50,062</b>	<b>0</b>	<b>0</b>	<b>127,462</b>
<b>Total Cost of Agro-Industrialization</b>	<b>77,400</b>	<b>50,062</b>	<b>0</b>	<b>0</b>	<b>127,462</b>
<b>Total Cost of Agricultural Extension</b>	<b>77,400</b>	<b>50,062</b>	<b>0</b>	<b>0</b>	<b>127,462</b>
<b>Service Area 20 Agricultural Production</b>					

## Approved Budget Estimates for FY 2025/26

### Ushs Thousands

01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 01 Agro-Industrialization</b>						
<b>Key Service Area 010059 Post-harvest handling, storage and processing</b>						
225204 Monitoring and Supervision of capital work		0	0	1,600	0	1,600
<b>Total for LCIII: Central Div</b>	<b>County: Kabale Municipal council</b>					<b>1,600</b>
LCII: Central	Central	Monitoring and labour costs	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			1,600
312411 Cultivated Animals - Acquisition		0	0	9,336	0	9,336
<b>Total for LCIII: Central Div</b>	<b>County: Kabale Municipal council</b>					<b>9,336</b>
LCII: Central	Central	Cultivated Animal - Cultivated Assets (Livestock)	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			9,336
313121 Non-Residential Buildings - Improvement		0	0	8,400	0	8,400
<b>Total for LCIII: Central Div</b>	<b>County: Kabale Municipal council</b>					<b>8,400</b>
LCII: Central	Central	Improvement of slaughter house	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development			8,400
<b>Total Cost of Post-harvest handling, storage and processing</b>		<b>0</b>	<b>0</b>	<b>19,336</b>	<b>0</b>	<b>19,336</b>
<b>Key Service Area 010074 Vector and disease control</b>						
227001 Travel inland		0	6,767	0	0	6,767
227004 Fuel, Lubricants and Oils		0	2,200	0	0	2,200
<b>Total Cost of Vector and disease control</b>		<b>0</b>	<b>8,968</b>	<b>0</b>	<b>0</b>	<b>8,968</b>
<b>Total Cost of Agro-Industrialization</b>		<b>0</b>	<b>8,968</b>	<b>19,336</b>	<b>0</b>	<b>28,303</b>
<b>Total Cost of Agricultural Production</b>		<b>0</b>	<b>8,968</b>	<b>19,336</b>	<b>0</b>	<b>28,303</b>

### Service Area 30 Agricultural Value Chain Services

## Approved Budget Estimates for FY 2025/26

### Ushs Thousands

01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 01 Agro-Industrialization</b>						
<b>Key Service Area 300016 Parish Development Model Operations</b>						

VOTE: 708 Kabale Municipal Council

227001 Travel inland	0	26,407	0	0	26,407
Total Cost of Parish Development Model Operations	0	26,407	0	0	26,407
Total Cost of Agro-Industrialization	0	26,407	0	0	26,407
Total Cost of Agricultural Value Chain Services	0	26,407	0	0	26,407
Total Cost of Production and Marketing	77,400	85,436	19,336	0	182,172

# VOTE: 708 Kabale Municipal Council

## Health

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

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	1,517,356	1,785,151
Programme Conditional Grant - Wage Recurrent	1,343,622	1,567,917
Programme Conditional Grant - Non Wage Recurrent	142,213	182,853
Urban Unconditional Non-Wage	3,795	3,795
Locally Raised Revenues	27,725	30,586
<b>Development Revenues</b>	188,873	969,233
Programme Conditional Grant - Development	188,873	969,233
<b>Total Revenues Shares</b>	<b>1,706,229</b>	<b>2,754,384</b>
<b>B: Breakdown of Department Expenditures</b>		
<b>Recurrent Expenditure</b>		
Wage	1,343,622	1,567,917
Non Wage	173,733	217,234
<b>Development Expenditure</b>		
Domestic Development	188,873	969,233
External Financing	0	0
<b>Total Expenditure</b>	<b>1,706,229</b>	<b>2,754,384</b>

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

#### Service Area 10 Primary HealthCare

#### Approved Budget Estimates for FY 2025/26

#### Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 12 Human Capital Development</b>					
<b>Key Service Area 320165 Primary Health care services</b>					
221008 Information and Communication Technology Supplies.	0	426	0	0	426
221011 Printing, Stationery, Photocopying and Binding	0	774	0	0	774
227001 Travel inland	0	10,122	0	0	10,122
227004 Fuel, Lubricants and Oils	0	15,537	0	0	15,537
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	1,596	0	0	1,596

# VOTE: 708 Kabale Municipal Council

263308 Sector Conditional Grant (Non-Wage)		0	154,398	0	0	154,398
<b>Total for LCIII: Northern Div</b>			<b>County: Kabale Municipal council</b>			<b>24,552</b>
LCII: Kijuguta	Mwanjari	MWANJARI HCII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			7,283
LCII: Rutooma	Rutooma	RUTOOMA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			2,705
LCII: Rutooma	Rutooma	RUTOOMA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			14,565
<b>Total for LCIII: Central Div</b>			<b>County: Kabale Municipal council</b>			<b>17,402</b>
LCII: Kigongi	Kigongi	Kabale Municipal Council HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			14,565
LCII: Kigongi Ward	Kigongi	Kabale Municipal Council HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			2,837
<b>Total for LCIII: Southern Div</b>			<b>County: Kabale Municipal council</b>			<b>112,444</b>
LCII: Kirigime	Kirigime	KAMUKIRA HCIV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)			39,618
LCII: Kirigime	Kirigime	KAMUKIRA HCIV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)			72,826
313129 Other Buildings other than dwellings - Improvement				0	784,036	784,036
<b>Total for LCIII: Northern Div</b>			<b>County: Kabale Municipal council</b>			<b>784,036</b>
LCII: Rutooma	Rutooma	Other Buildings Other than Dwellings Maintenance- Other Construction works	Source: Programme Conditional Grant - Development 152-o/w Health Development - Facility upgrades			784,036
<b>Total Cost of Primary Health care services</b>		<b>0</b>	<b>182,853</b>	<b>784,036</b>	<b>0</b>	<b>966,889</b>
<b>Total Cost of Human Capital Development</b>		<b>0</b>	<b>182,853</b>	<b>784,036</b>	<b>0</b>	<b>966,889</b>
<b>Total Cost of Primary HealthCare</b>		<b>0</b>	<b>182,853</b>	<b>784,036</b>	<b>0</b>	<b>966,889</b>
<b>Service Area 30 Health Management and Supervision</b>						

## Approved Budget Estimates for FY 2025/26

### Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 12 Human Capital Development</b>					
<b>Key Service Area 000013 HIV/AIDS Mainstreaming</b>					
227001 Travel inland	0	1,800	0	0	1,800
227004 Fuel, Lubricants and Oils	0	1,450	0	0	1,450
282101 Donations	0	3,000	0	0	3,000

# VOTE: 708 Kabale Municipal Council

<b>Total Cost of HIV/AIDS Mainstreaming</b>		<b>0</b>	<b>6,250</b>	<b>0</b>	<b>0</b>	<b>6,250</b>
<b>Key Service Area 000016 Environment, Social Health and Safety</b>						
211101 General Staff Salaries		1,567,917	0	0	0	1,567,917
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)		0	10,080	0	0	10,080
223001 Property Management Expenses		0	4,000	0	0	4,000
225204 Monitoring and Supervision of capital work		0	0	18,400	0	18,400
<b>Total for LCIII: Central Div</b>		<b>County: Kabale Municipal council</b>				<b>18,400</b>
LCII: Central	Kamukira HCIV	Monitoring, ESIA, Source: Programme Conditional Grant - BoQs and Clerk of Development 153-o/w Health Development - works Formula and performance part				18,400
227001 Travel inland		0	12,715	0	0	12,715
227004 Fuel, Lubricants and Oils		0	1,336	0	0	1,336
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	0	18,400	0	18,400
<b>Total for LCIII: Central Div</b>		<b>County: Kabale Municipal council</b>				<b>18,400</b>
LCII: Central	Central	Machinery and Equipment - Assorted Equipment Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				18,400
312299 Other Machinery and Equipment- Acquisition		0	0	20,600	0	20,600
<b>Total for LCIII: Northern Div</b>		<b>County: Kabale Municipal council</b>				<b>20,600</b>
LCII: Rutooma	Rutooma	Value addition equipment Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				20,600
313121 Non-Residential Buildings - Improvement		0	0	90,917	0	90,917
<b>Total for LCIII: Southern Div</b>		<b>County: Kabale Municipal council</b>				<b>90,917</b>
LCII: Kirigime	Kamukira HCIV	Construction of shade at Kamukira HCIV and retention payment Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				90,917
<b>Total Cost of Environment, Social Health and Safety</b>		<b>1,567,917</b>	<b>28,131</b>	<b>148,317</b>	<b>0</b>	<b>1,744,365</b>
<b>Key Service Area 320027 Medical and Health Supplies</b>						
312233 Medical, Laboratory and Research & appliances - Acquisition		0	0	36,880	0	36,880
<b>Total for LCIII: Central Div</b>		<b>County: Kabale Municipal council</b>				<b>36,880</b>
LCII: Central	Central	Medical , Laboratory and Research Equipment - Assorted Equipment Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part				36,880
<b>Total Cost of Medical and Health Supplies</b>		<b>0</b>	<b>0</b>	<b>36,880</b>	<b>0</b>	<b>36,880</b>
<b>Total Cost of Human Capital Development</b>		<b>1,567,917</b>	<b>34,381</b>	<b>185,197</b>	<b>0</b>	<b>1,787,495</b>

**VOTE: 708** Kabale Municipal Council

Total Cost of Health Management and Supervision	1,567,917	34,381	185,197	0	1,787,495
Total Cost of Health	1,567,917	217,234	969,233	0	2,754,384



VOTE: 708 Kabale Municipal Council

Education

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	10,841,687	10,675,821
Programme Conditional Grant - Wage Recurrent	9,897,764	9,696,023
Programme Conditional Grant - Non Wage Recurrent	853,576	878,035
Urban Unconditional Grant Wage	36,617	36,617
Urban Unconditional Non-Wage	15,388	15,388
Locally Raised Revenues	23,342	34,758
Other Transfers from Central Government	15,000	15,000
Development Revenues	166,214	552,795
Transitional Conditional Grant - Development	100,000	400,000
Programme Conditional Grant - Development	66,214	152,795
Total Revenues Shares	11,007,901	11,228,616
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	9,934,381	9,732,640
Non Wage	907,306	943,182
Development Expenditure		
Domestic Development	166,214	552,795
External Financing	0	0
Total Expenditure	11,007,901	11,228,616

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

Service Area 10 Pre-Primary and Primary Education

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 320162 Capitation (Primary)					
211101 General Staff Salaries	2,174,825	0	0	0	2,174,825
225204 Monitoring and Supervision of capital work	0	0	23,311	0	23,311
Total for LCIII: Central Div	County: Kabale Municipal council				3,311
LCII: Central	Central	Monitoring SFG projects	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		3,311

# VOTE: 708 Kabale Municipal Council

Total for LCIII: Southern Div		County: Kabale Municipal council			20,000	
LCII: Karubanda	St Maria Theresa Primary	Monitor PWD dormitory construction	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc		20,000	
263308 Sector Conditional Grant (Non-Wage)		0	245,417	0	0	245,417
Total for LCIII: Northern Div		County: Kabale Municipal council			71,940	
LCII: Kijuguta	Kijuguta	Kijuguta Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		11,970	
LCII: Kijuguta	Kijuguta	Horny High School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		7,827	
LCII: Kijuguta	Kijuguta	Horny High School	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent		2,813	
LCII: Kijuguta	Kijuguta	Kabale Preparatory School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		14,110	
LCII: Lower Bugongi	Lower Bugongi	Makanga Primary school	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		4,730	
LCII: Lower Bugongi	Lower Bugongi	Lower Bufongi Primary Sch.	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		5,790	
LCII: Lower Bugongi	Lower Bugongi	Kigezi High School, Primary	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		15,970	
LCII: Upper Bugongi	Upper Bugongi	Bugongi Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		8,730	
Total for LCIII: Central Div		County: Kabale Municipal council			71,560	
LCII: Butobere	Butobere	Junction Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		12,230	
LCII: Butobere	Butobere	Butobere Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		5,370	
LCII: Butobere	Butobere	Kabale Parents P/ School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		7,530	
LCII: Nyabikoni	Nyabikoni	Kabale Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		28,310	
LCII: Nyabikoni	Nyabikoni	Rutooma Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		10,610	
LCII: Nyabikoni	Nyabikoni	Nyabikoni Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent		7,510	
Total for LCIII: Southern Div		County: Kabale Municipal council			101,917	
LCII: Karubanda	Karubanda	St. Maria Theresa Rushoroza Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent		5,182	

# VOTE: 708 Kabale Municipal Council

LCII: Karubanda	Karubanda	St. Maria Gorretti Primary Sch	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	15,970		
LCII: Karubanda	Karubanda	St. Maria Theresa Rushoroza Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	18,595		
LCII: Karubanda	Karubanda	Kitumba Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	13,730		
LCII: Kirigime	kirigime	Ndorwa Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,290		
LCII: Mwanjari	Mwanjari	Kikungiri Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	17,070		
LCII: Mwanjari	Mwanjari	Mugabi Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	6,830		
LCII: Rushaki	Rushaki	Rushaki Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	7,070		
LCII: Rushaki	Rushaki	Bushuro Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,810		
LCII: Rushaki	Rushaki	Kengoma Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	4,370		
312121 Non-Residential Buildings - Acquisition		0	0	380,000	0	380,000
Total for LCIII: Southern Div		County: Kabale Municipal council				380,000
LCII: Karubanda	St Maria Theresa Primary	Non Residential Buildings - Contractor	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc	380,000		
313121 Non-Residential Buildings - Improvement		0	0	149,484	0	149,484
Total for LCIII: Central Div		County: Kabale Municipal council				149,484
LCII: Central	Central	Nyabikoni primary school and retention Kikungiri primary school	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG	149,484		
Total Cost of Capitation (Primary)		2,174,825	245,417	552,795	0	2,973,037
Total Cost of Human Capital Development		2,174,825	245,417	552,795	0	2,973,037
Total Cost of Pre-Primary and Primary Education		2,174,825	245,417	552,795	0	2,973,037

## Service Area 20 Secondary Education

### Approved Budget Estimates for FY 2025/26

#### Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 12 Human Capital Development</b>					
<b>Key Service Area 320158 Capitation (Secondary)</b>					

# VOTE: 708 Kabale Municipal Council

211101 General Staff Salaries		6,793,679	0	0	0	6,793,679
263308 Sector Conditional Grant (Non-Wage)		0	337,280	0	0	337,280
<b>Total for LCIII: Central Div</b>			<b>County: Kabale Municipal council</b>			<b>251,020</b>
LCII: Central	Central	KABALE S.S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			251,020
<b>Total for LCIII: Southern Div</b>			<b>County: Kabale Municipal council</b>			<b>86,260</b>
LCII: Kirigime	Kirigime	NDORWA S S S	Source: Programme Conditional Grant - Non Wage Recurrent o/w Secondary Education - Non Wage Recurrent			86,260
<b>Total Cost of Capitation (Secondary)</b>		<b>6,793,679</b>	<b>337,280</b>	<b>0</b>	<b>0</b>	<b>7,130,959</b>
<b>Total Cost of Human Capital Development</b>		<b>6,793,679</b>	<b>337,280</b>	<b>0</b>	<b>0</b>	<b>7,130,959</b>
<b>Total Cost of Secondary Education</b>		<b>6,793,679</b>	<b>337,280</b>	<b>0</b>	<b>0</b>	<b>7,130,959</b>
<b>Service Area 30 Skills Development</b>						

## Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 12 Human Capital Development</b>						
<b>Key Service Area 320163 Capitation (Tertiary)</b>						
211101 General Staff Salaries		727,519	0	0	0	727,519
263308 Sector Conditional Grant (Non-Wage)		0	167,921	0	0	167,921
<b>Total for LCIII: Missing Subcounty</b>			<b>County: Missing County</b>			<b>167,921</b>
LCII: Missing Parish	Nyabikoni	KABALE TECH. INST	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent			167,921
<b>Total Cost of Capitation (Tertiary)</b>		<b>727,519</b>	<b>167,921</b>	<b>0</b>	<b>0</b>	<b>895,441</b>
<b>Total Cost of Human Capital Development</b>		<b>727,519</b>	<b>167,921</b>	<b>0</b>	<b>0</b>	<b>895,441</b>
<b>Total Cost of Skills Development</b>		<b>727,519</b>	<b>167,921</b>	<b>0</b>	<b>0</b>	<b>895,441</b>
<b>Service Area 40 Education&amp;Sports Management and Inspection</b>						

## Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services		Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 12 Human Capital Development</b>						
<b>Key Service Area 000023 Inspection and Monitoring</b>						
227001 Travel inland		0	19,400	0	0	19,400
<b>Total Cost of Inspection and Monitoring</b>		<b>0</b>	<b>19,400</b>	<b>0</b>	<b>0</b>	<b>19,400</b>
<b>Key Service Area 000063 Quality Assurance Systems</b>						
211101 General Staff Salaries		36,617	0	0	0	36,617

# VOTE: 708 Kabale Municipal Council

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	9,800	0	0	9,800
221002 Workshops, Meetings and Seminars	0	20,000	0	0	20,000
221008 Information and Communication Technology Supplies.	0	1,350	0	0	1,350
221009 Welfare and Entertainment	0	2,280	0	0	2,280
221011 Printing, Stationery, Photocopying and Binding	0	230	0	0	230
227001 Travel inland	0	37,266	0	0	37,266
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	820	0	0	820
273102 Incapacity, death benefits and funeral expenses	0	400	0	0	400
282101 Donations	0	3,000	0	0	3,000
<b>Total Cost of Quality Assurance Systems</b>	<b>36,617</b>	<b>75,146</b>	<b>0</b>	<b>0</b>	<b>111,763</b>
<b>Key Service Area 320003 Assets and Facilities Management</b>					
225204 Monitoring and Supervision of capital work	0	3,631	0	0	3,631
228001 Maintenance-Buildings and Structures	0	41,386	0	0	41,386
<b>Total Cost of Assets and Facilities Management</b>	<b>0</b>	<b>45,017</b>	<b>0</b>	<b>0</b>	<b>45,017</b>
<b>Key Service Area 320038 Sports Development and Oversight</b>					
227001 Travel inland	0	50,000	0	0	50,000
<b>Total Cost of Sports Development and Oversight</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>50,000</b>
<b>Total Cost of Human Capital Development</b>	<b>36,617</b>	<b>189,563</b>	<b>0</b>	<b>0</b>	<b>226,180</b>
<b>Total Cost of Education&amp;Sports Management and Inspection</b>	<b>36,617</b>	<b>189,563</b>	<b>0</b>	<b>0</b>	<b>226,180</b>
<b>Service Area 50 Special Needs Education</b>					

## Approved Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 12 Human Capital Development</b>					
<b>Key Service Area 320161 Special Needs Education</b>					
227001 Travel inland	0	3,000	0	0	3,000
<b>Total Cost of Special Needs Education</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>3,000</b>
<b>Total Cost of Human Capital Development</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>3,000</b>
<b>Total Cost of Special Needs Education</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>3,000</b>
<b>Total Cost of Education</b>	<b>9,732,640</b>	<b>943,182</b>	<b>552,795</b>	<b>0</b>	<b>11,228,616</b>

# VOTE: 708 Kabale Municipal Council

## Roads and Engineering

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

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	1,730,311	1,688,867
Programme Conditional Grant - Non Wage Recurrent	1,000,000	1,000,000
Urban Unconditional Grant Wage	289,146	289,146
Urban Unconditional Non-Wage	7,773	7,773
Locally Raised Revenues	205,492	164,048
Other Transfers from Central Government	227,900	227,900
<b>Development Revenues</b>	1,695,409	0
Urban Discretionary Equalisation Development Grant	1,695,409	0
<b>Total Revenues Shares</b>	<b>3,425,721</b>	<b>1,688,867</b>
<b>B: Breakdown of Department Expenditures</b>		
<b>Recurrent Expenditure</b>		
Wage	289,146	289,146
Non Wage	1,441,166	1,399,722
<b>Development Expenditure</b>		
Domestic Development	1,695,409	0
External Financing	0	0
<b>Total Expenditure</b>	<b>3,425,721</b>	<b>1,688,867</b>

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

#### Service Area 10 Community Access Roads

#### Approved Budget Estimates for FY 2025/26

#### Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 09 Integrated Transport Infrastructure And Services</b>					
<b>Key Service Area 260002 District , Urban and Community Access Road Maintenance</b>					
211101 General Staff Salaries	289,146	0	0	0	289,146
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	11,952	0	0	11,952
221008 Information and Communication Technology Supplies.	0	4,000	0	0	4,000
221011 Printing, Stationery, Photocopying and Binding	0	4,000	0	0	4,000
223004 Guard and Security services	0	10,800	0	0	10,800

# VOTE: 708 Kabale Municipal Council

223005 Electricity	0	2,000	0	0	2,000
227001 Travel inland	0	10,000	0	0	10,000
228001 Maintenance-Buildings and Structures	0	26,069	0	0	26,069
228002 Maintenance-Transport Equipment	0	40,000	0	0	40,000
228004 Maintenance-Other Fixed Assets	0	8,000	0	0	8,000
<b>Total Cost of District , Urban and Community Access Road Maintenance</b>	<b>289,146</b>	<b>116,821</b>	<b>0</b>	<b>0</b>	<b>405,967</b>
<b>Key Service Area 260009 Road Maintenance</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	50,400	0	0	50,400
221008 Information and Communication Technology Supplies.	0	2,000	0	0	2,000
221011 Printing, Stationery, Photocopying and Binding	0	3,000	0	0	3,000
224010 Protective Gear	0	5,000	0	0	5,000
225202 Environment Impact Assessment for Capital Works	0	4,000	0	0	4,000
225204 Monitoring and Supervision of capital work	0	10,000	0	0	10,000
227001 Travel inland	0	12,000	0	0	12,000
228001 Maintenance-Buildings and Structures	0	1,041,500	0	0	1,041,500
228002 Maintenance-Transport Equipment	0	100,000	0	0	100,000
<b>Total Cost of Road Maintenance</b>	<b>0</b>	<b>1,227,900</b>	<b>0</b>	<b>0</b>	<b>1,227,900</b>
<b>Total Cost of Integrated Transport Infrastructure And Services</b>	<b>289,146</b>	<b>1,344,722</b>	<b>0</b>	<b>0</b>	<b>1,633,867</b>
<b>Total Cost of Community Access Roads</b>	<b>289,146</b>	<b>1,344,722</b>	<b>0</b>	<b>0</b>	<b>1,633,867</b>
<b>Service Area 20 Engineering Services</b>					

## Approved Budget Estimates for FY 2025/26

### Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 09 Integrated Transport Infrastructure And Services</b>					
<b>Key Service Area 140043 Urban planning and Strategies</b>					
227001 Travel inland	0	15,000	0	0	15,000
<b>Total Cost of Urban planning and Strategies</b>	<b>0</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>15,000</b>
<b>Total Cost of Integrated Transport Infrastructure And Services</b>	<b>0</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>15,000</b>
<b>Programme 10 Sustainable Urbanisation And Housing</b>					
<b>Key Service Area 140043 Urban planning and Strategies</b>					
221002 Workshops, Meetings and Seminars	0	860	0	0	860

VOTE: 708 Kabale Municipal Council

221008 Information and Communication Technology Supplies.	0	6,400	0	0	6,400
227001 Travel inland	0	28,220	0	0	28,220
227004 Fuel, Lubricants and Oils	0	2,520	0	0	2,520
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	2,000	0	0	2,000
<b>Total Cost of Urban planning and Strategies</b>	<b>0</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>40,000</b>
<b>Total Cost of Sustainable Urbanisation And Housing</b>	<b>0</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>40,000</b>
<b>Total Cost of Engineering Services</b>	<b>0</b>	<b>55,000</b>	<b>0</b>	<b>0</b>	<b>55,000</b>
<b>Total Cost of Roads and Engineering</b>	<b>289,146</b>	<b>1,399,722</b>	<b>0</b>	<b>0</b>	<b>1,688,867</b>



---

**VOTE: 708** Kabale Municipal Council

---

*Water*

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

---

N / A

N / A

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

---

# VOTE: 708 Kabale Municipal Council

## Natural Resources

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

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Approved Budget
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	144,534	147,534
Urban Unconditional Grant Wage	51,000	51,000
Urban Unconditional Non-Wage	1,529	1,529
Locally Raised Revenues	92,006	95,006
<b>Total Revenues Shares</b>	<b>144,534</b>	<b>147,534</b>
<b>B: Breakdown of Department Expenditures</b>		
<b>Recurrent Expenditure</b>		
Wage	51,000	51,000
Non Wage	93,534	96,534
<b>Development Expenditure</b>		
Domestic Development	0	0
External Financing	0	0
<b>Total Expenditure</b>	<b>144,534</b>	<b>147,534</b>

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

#### Service Area 10 Natural Resources Management

#### Approved Budget Estimates for FY 2025/26

#### Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management</b>					
<b>Key Service Area 000024 Compliance and Enforcement Services</b>					
211101 General Staff Salaries	51,000	0	0	0	51,000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,280	0	0	2,280
221009 Welfare and Entertainment	0	490	0	0	490
221011 Printing, Stationery, Photocopying and Binding	0	175	0	0	175
224003 Agricultural Supplies and Services	0	4,290	0	0	4,290
224010 Protective Gear	0	3,215	0	0	3,215
226002 Licenses	0	1,000	0	0	1,000
227001 Travel inland	0	4,406	0	0	4,406

VOTE: 708 Kabale Municipal Council

227003 Carriage, Haulage, Freight and transport hire	0	2,872	0	0	2,872
227004 Fuel, Lubricants and Oils	0	4,597	0	0	4,597
228001 Maintenance-Buildings and Structures	0	10,000	0	0	10,000
<b>Total Cost of Compliance and Enforcement Services</b>	<b>51,000</b>	<b>33,325</b>	<b>0</b>	<b>0</b>	<b>84,325</b>
<b>Key Service Area 000089 Climate Change Mitigation</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	30,000	0	0	30,000
227004 Fuel, Lubricants and Oils	0	30,000	0	0	30,000
<b>Total Cost of Climate Change Mitigation</b>	<b>0</b>	<b>60,000</b>	<b>0</b>	<b>0</b>	<b>60,000</b>
<b>Key Service Area 140038 Environmental Safeguards</b>					
227001 Travel inland	0	1,008	0	0	1,008
227004 Fuel, Lubricants and Oils	0	2,202	0	0	2,202
<b>Total Cost of Environmental Safeguards</b>	<b>0</b>	<b>3,210</b>	<b>0</b>	<b>0</b>	<b>3,210</b>
<b>Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management</b>	<b>51,000</b>	<b>96,534</b>	<b>0</b>	<b>0</b>	<b>147,534</b>
<b>Total Cost of Natural Resources Management</b>	<b>51,000</b>	<b>96,534</b>	<b>0</b>	<b>0</b>	<b>147,534</b>
<b>Total Cost of Natural Resources</b>	<b>51,000</b>	<b>96,534</b>	<b>0</b>	<b>0</b>	<b>147,534</b>

VOTE: 708 Kabale Municipal Council

Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	131,937	151,460
Programme Conditional Grant - Non Wage Recurrent	11,784	0
Urban Unconditional Grant Wage	50,007	50,007
Urban Unconditional Non-Wage	2,624	2,624
Locally Raised Revenues	20,322	21,322
Other Transfers from Central Government	47,200	56,947
Programme Conditional Grant - Non Wage Recurrent	0	20,560
Total Revenues Shares	131,937	151,460
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	50,007	50,007
Non Wage	81,930	101,453
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	131,937	151,460

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

Service Area 10 Community Mobilisation

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 12 Human Capital Development					
Key Service Area 010008 Capacity Strengthening					
211101 General Staff Salaries	50,007	0	0	0	50,007
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,100	0	0	5,100
221008 Information and Communication Technology Supplies.	0	300	0	0	300
221009 Welfare and Entertainment	0	600	0	0	600
221011 Printing, Stationery, Photocopying and Binding	0	200	0	0	200

# VOTE: 708 Kabale Municipal Council

227001 Travel inland	0	40,840	0	0	40,840
227004 Fuel, Lubricants and Oils	0	3,899	0	0	3,899
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	250	0	0	250
<b>Total Cost of Capacity Strengthening</b>	<b>50,007</b>	<b>51,189</b>	<b>0</b>	<b>0</b>	<b>101,196</b>
<b>Total Cost of Human Capital Development</b>	<b>50,007</b>	<b>51,189</b>	<b>0</b>	<b>0</b>	<b>101,196</b>
<b>Total Cost of Community Mobilisation</b>	<b>50,007</b>	<b>51,189</b>	<b>0</b>	<b>0</b>	<b>101,196</b>

## Service Area 20 Empowerment and Mindset Change

### Approved Budget Estimates for FY 2025/26

#### Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 12 Human Capital Development</b>					
<b>Key Service Area 000013 HIV/AIDS Mainstreaming</b>					
227001 Travel inland	0	1,032	0	0	1,032
<b>Total Cost of HIV/AIDS Mainstreaming</b>	<b>0</b>	<b>1,032</b>	<b>0</b>	<b>0</b>	<b>1,032</b>
<b>Key Service Area 000021 Gender Mainstreaming services</b>					
227001 Travel inland	0	1,032	0	0	1,032
<b>Total Cost of Gender Mainstreaming services</b>	<b>0</b>	<b>1,032</b>	<b>0</b>	<b>0</b>	<b>1,032</b>
<b>Key Service Area 010008 Capacity Strengthening</b>					
221007 Books, Periodicals & Newspapers	0	500	0	0	500
221011 Printing, Stationery, Photocopying and Binding	0	500	0	0	500
<b>Total Cost of Capacity Strengthening</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
<b>Key Service Area 320146 Support to special interest Groups</b>					
263402 Transfer to Other Government Units	0	47,200	0	0	47,200
<b>Total for LCIII: Central Div</b>	<b>County: Kabale Municipal council</b>				<b>47,200</b>
LCII: Central	Central	YLP groups and recoveries	Source: Other Transfers from Central Government OGT013-Youth Livelihood Programme (YLP)		47,200
<b>Total Cost of Support to special interest Groups</b>	<b>0</b>	<b>47,200</b>	<b>0</b>	<b>0</b>	<b>47,200</b>
<b>Total Cost of Human Capital Development</b>	<b>0</b>	<b>50,264</b>	<b>0</b>	<b>0</b>	<b>50,264</b>
<b>Total Cost of Empowerment and Mindset Change</b>	<b>0</b>	<b>50,264</b>	<b>0</b>	<b>0</b>	<b>50,264</b>
<b>Total Cost of Community Based Services</b>	<b>50,007</b>	<b>101,453</b>	<b>0</b>	<b>0</b>	<b>151,460</b>

VOTE: 708 Kabale Municipal Council

Planning

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	88,081	89,081
Urban Unconditional Grant Wage	48,000	48,000
Urban Unconditional Non-Wage	17,027	17,027
Locally Raised Revenues	23,053	24,053
Development Revenues	0	190,760
Urban Discretionary Equalisation Development Grant	0	190,760
Total Revenues Shares	88,081	279,840
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	48,000	48,000
Non Wage	40,081	41,081
Development Expenditure		
Domestic Development	0	190,760
External Financing	0	0
Total Expenditure	88,081	279,840

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

Service Area 10 Planning and Statistics					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 18 Development Plan Implementation					
Key Service Area 000006 Planning and Budgeting services					
211101 General Staff Salaries	48,000	0	0	0	48,000
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	2,027	0	0	2,027
221008 Information and Communication Technology Supplies.	0	1,350	0	0	1,350
221009 Welfare and Entertainment	0	2,400	0	0	2,400
221011 Printing, Stationery, Photocopying and Binding	0	380	0	0	380
221012 Small Office Equipment	0	167	0	0	167

# VOTE: 708 Kabale Municipal Council

222001 Information and Communication Technology Services.		0	4,500	0	0	4,500
225202 Environment Impact Assessment for Capital Works		0	0	4,500	0	4,500
<b>Total for LCIII: Central Div</b>			<b>County: Kabale Municipal council</b>			<b>4,500</b>
LCII: Central	Municipality	Environmental Impact Assessment - Capital Works	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			4,500
225204 Monitoring and Supervision of capital work		0	0	9,538	0	9,538
<b>Total for LCIII: Central Div</b>			<b>County: Kabale Municipal council</b>			<b>9,538</b>
LCII: Central	Central	Field verification and reporting on DDEG	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			9,538
227001 Travel inland		0	21,656	24,114	0	45,770
<b>Total for LCIII: Central Div</b>			<b>County: Kabale Municipal council</b>			<b>24,114</b>
LCII: Central	Central	Travel Inland - Facilitation	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			24,114
228003 Maintenance-Machinery & Equipment Other than Transport Equipment		0	400	0	0	400
312229 Other ICT Equipment - Acquisition		0	0	15,376	0	15,376
<b>Total for LCIII: Central Div</b>			<b>County: Kabale Municipal council</b>			<b>15,376</b>
LCII: Central	Central	Other ICT Equipment - Purchase	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			15,376
312231 Office Equipment - Acquisition		0	0	3,200	0	3,200
<b>Total for LCIII: Central Div</b>			<b>County: Kabale Municipal council</b>			<b>3,200</b>
LCII: Central	Central	Office Equipment and Supplies - Assorted Equipment	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			3,200
312235 Furniture and Fittings - Acquisition		0	0	500	0	500
<b>Total for LCIII: Central Div</b>			<b>County: Kabale Municipal council</b>			<b>500</b>
LCII: Central	Central	Furniture and Fixtures - Assorted Furniture	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			500
312299 Other Machinery and Equipment- Acquisition		0	0	127,508	0	127,508
<b>Total for LCIII: Central Div</b>			<b>County: Kabale Municipal council</b>			<b>127,508</b>
LCII: Central	Central	Value addition equipment	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			127,508
342111 Land - Acquisition		0	0	6,024	0	6,024
<b>Total for LCIII: Central Div</b>			<b>County: Kabale Municipal council</b>			<b>6,024</b>
LCII: Central	Land titles for KMC lands	Land Acquisition - Land	Source: Urban Discretionary Equalisation Development Grant 29-o/w Municipal DDEG (non USMID)			6,024

VOTE: 708 Kabale Municipal Council

Total Cost of Planning and Budgeting services	48,000	32,881	190,760	0	271,640
Key Service Area 000023 Inspection and Monitoring					
227001 Travel inland	0	8,200	0	0	8,200
Total Cost of Inspection and Monitoring	0	8,200	0	0	8,200
Total Cost of Development Plan Implementation	48,000	41,081	190,760	0	279,840
Total Cost of Planning and Statistics	48,000	41,081	190,760	0	279,840
Total Cost of Planning	48,000	41,081	190,760	0	279,840



VOTE: 708 Kabale Municipal Council

Internal Audit

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	56,196	67,196
Urban Unconditional Grant Wage	24,859	24,859
Urban Unconditional Non-Wage	3,330	12,330
Locally Raised Revenues	28,008	30,008
Total Revenues Shares	56,196	67,196
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	24,859	24,859
Non Wage	31,338	42,338
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	56,196	67,196

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

Service Area 10 Compliance

Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 16 Governance And Security					
Key Service Area 000001 Audit and Risk Management					
211101 General Staff Salaries	24,859	0	0	0	24,859
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	5,340	0	0	5,340
221008 Information and Communication Technology Supplies.	0	3,000	0	0	3,000
221011 Printing, Stationery, Photocopying and Binding	0	1,800	0	0	1,800
221012 Small Office Equipment	0	87	0	0	87
221017 Membership dues and Subscription fees.	0	550	0	0	550
227001 Travel inland	0	23,001	0	0	23,001
227004 Fuel, Lubricants and Oils	0	8,560	0	0	8,560

**VOTE: 708** Kabale Municipal Council

Total Cost of Audit and Risk Management	24,859	42,338	0	0	67,196
Total Cost of Governance And Security	24,859	42,338	0	0	67,196
Total Cost of Compliance	24,859	42,338	0	0	67,196
Total Cost of Internal Audit	24,859	42,338	0	0	67,196

VOTE: 708 Kabale Municipal Council

Trade, Industry and Local Development

B1: Overview of Department Revenues and Expenditures by Source

Ushs Thousands	2024/25 Approved Budget	2025/26 Approved Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	348,375	336,757
Programme Conditional Grant - Non Wage Recurrent	7,118	27,324
Urban Unconditional Grant Wage	30,842	30,842
Urban Unconditional Non-Wage	2,869	2,869
Locally Raised Revenues	303,227	264,926
Programme Conditional Grant - Non Wage Recurrent	4,318	10,795
Development Revenues	6,477	0
Programme Conditional Grant - Development	6,477	0
Total Revenues Shares	354,852	336,757
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	30,842	30,842
Non Wage	317,533	305,915
Development Expenditure		
Domestic Development	6,477	0
External Financing	0	0
Total Expenditure	354,852	336,757

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

Service Area 10 Commercial Services					
Approved Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 05 Tourism Development					
Key Service Area 120012 Tourism Investment, Promotion and Marketing					
227001 Travel inland	0	20,554	0	0	20,554
Total Cost of Tourism Investment, Promotion and Marketing	0	20,554	0	0	20,554
Total Cost of Tourism Development	0	20,554	0	0	20,554
Programme 07 Private Sector Development					
Key Service Area 120002 Domestic Promotion					
211101 General Staff Salaries	30,842	0	0	0	30,842

# VOTE: 708 Kabale Municipal Council

211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,480	0	0	6,480
221008 Information and Communication Technology Supplies.	0	2,400	0	0	2,400
221009 Welfare and Entertainment	0	1,125	0	0	1,125
221011 Printing, Stationery, Photocopying and Binding	0	240	0	0	240
227001 Travel inland	0	30,276	0	0	30,276
227004 Fuel, Lubricants and Oils	0	4,988	0	0	4,988
<b>Total Cost of Domestic Promotion</b>	<b>30,842</b>	<b>45,510</b>	<b>0</b>	<b>0</b>	<b>76,352</b>
<b>Key Service Area 190036 Trade Development</b>					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	22,000	0	0	22,000
223001 Property Management Expenses	0	72,000	0	0	72,000
223004 Guard and Security services	0	21,600	0	0	21,600
223005 Electricity	0	20,000	0	0	20,000
223006 Water	0	31,000	0	0	31,000
228001 Maintenance-Buildings and Structures	0	56,451	0	0	56,451
228002 Maintenance-Transport Equipment	0	10,000	0	0	10,000
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	6,800	0	0	6,800
<b>Total Cost of Trade Development</b>	<b>0</b>	<b>239,851</b>	<b>0</b>	<b>0</b>	<b>239,851</b>
<b>Total Cost of Private Sector Development</b>	<b>30,842</b>	<b>285,361</b>	<b>0</b>	<b>0</b>	<b>316,203</b>
<b>Total Cost of Commercial Services</b>	<b>30,842</b>	<b>305,915</b>	<b>0</b>	<b>0</b>	<b>336,757</b>
<b>Total Cost of Trade, Industry and Local Development</b>	<b>30,842</b>	<b>305,915</b>	<b>0</b>	<b>0</b>	<b>336,757</b>