

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 Draft Budget
Locally Raised Revenues	2,853,027	3,242,268
o/w Higher Local Government	1,570,852	1,866,710
o/w Lower Local Government	1,282,175	1,375,559
Discretionary Government Transfers	3,216,902	1,792,705
o/w Higher Local Government	3,010,226	1,507,751
o/w Lower Local Government	206,676	284,954
Conditional Government Transfers	16,037,135	17,290,057
o/w Higher Local Government	16,037,135	17,290,057
o/w Lower Local Government	0	0
Other Government Transfers	290,100	299,848
o/w Higher Local Government	290,100	299,848
o/w Lower Local Government	0	0
External Financing	0	0
o/w Higher Local Government	0	0
o/w Lower Local Government	0	0
Grand Total	22,397,165	22,624,877
o/w Higher Local Government	20,908,314	20,964,365
o/w Lower Local Government	1,488,851	1,660,513

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A2:Revenue Performance, Plans and Projections by Source

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
Locally Raised Revenues	2,853,027	3,242,268
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	199,900
Vehicle Parking Fees	181,916	182,377
Discretionary Government Transfers	3,216,902	1,792,705
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
Conditional Government Transfers	16,037,135	17,290,057
Programme Conditional Grant - Non Wage Recurrent	4,356,785	4,407,749
Programme Conditional Grant - Development	261,564	1,140,968
Programme Conditional Grant - Wage Recurrent	11,318,787	11,341,340
Transitional Conditional Grant - Development	100,000	400,000
Other Government Transfers	290,100	299,848
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
External Financing	0	0

N/A

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<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
Total Revenues Shares	22,397,165	22,624,877

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A3: Summary of Programme Allocations For FY 2025/26

<i>Uganda Shillings Thousands</i>	Government of Uganda (GoU)	Locally Raised Revenues (LRR)	Other Government Transfers (OGT)	External Financing	TOTAL
Agro-Industrialization	176,552	5,620	0	0	182,172
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
Tourism Development	10,795	19,759	0	0	30,554
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	10,795	19,759	0	0	30,554
Development:	0	0	0	0	0
Natural Resources, Environment, Climate Change, Land And Water Management	52,529	95,006	0	0	147,534
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
Private Sector Development	61,035	255,167	0	0	316,202
o/w: Wage:	30,842	0	0	0	30,842
Non-Wage Recurrent:	30,193	255,167	0	0	285,360
Development:	0	0	0	0	0
Integrated Transport Infrastructure And Services	1,296,919	124,039	227,900	0	1,648,858
o/w: Wage:	289,146	0	0	0	289,146
Non-Wage Recurrent:	1,007,773	124,039	227,900	0	1,359,712
Development:	0	0	0	0	0
Sustainable Urbanisation And Housing	0	40,000	0	0	40,000
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	40,000	0	0	40,000
Development:	0	0	0	0	0
Digital Transformation	0	8,000	0	0	8,000
o/w: Wage:	0	0	0	0	0
Non-Wage Recurrent:	0	8,000	0	0	8,000
Development:	0	0	0	0	0
Human Capital Development	13,978,306	86,666	71,947	0	14,136,919

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<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:	1,106,110	86,666	71,947	0	1,264,724
Development:	1,521,632	0	0	0	1,521,632
Public Sector Transformation	2,573,618	859,301	0	0	3,432,919
o/w: Wage:	316,397	0	0	0	316,397
Non-Wage Recurrent:	2,257,221	496,467	0	0	2,753,689
Development:	0	362,834	0	0	362,834
Governance And Security	518,093	1,576,885	0	0	2,094,978
o/w: Wage:	72,377	0	0	0	72,377
Non-Wage Recurrent:	255,368	1,576,885	0	0	1,832,253
Development:	190,348	0	0	0	190,348
Regional Balanced Development	9,123	86,138	0	0	95,260
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
Development Plan Implementation	405,792	85,688	0	0	491,480
o/w: Wage:	190,414	0	0	0	190,414
Non-Wage Recurrent:	24,619	85,688	0	0	110,306
Development:	190,760	0	0	0	190,760
Grand Total	19,082,761	3,242,268	299,848	0	22,624,877
Grand Total Wage	12,378,138	0	0	0	12,378,138
Grand Total Non-Wage Recurrent	4,782,547	2,879,435	299,848	0	7,961,830
Grand Total Development	1,922,076	362,834	0	0	2,284,910

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A4: Summary of Department Allocations for FY 2025/26

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
Administration	4,616,187	5,117,817
o/w Higher Local Government	3,127,336	3,457,304
o/w Lower Local Government	1,488,851	1,660,513
Finance	359,286	300,548
o/w Higher Local Government	359,286	300,548
o/w Lower Local Government	0	0
Statutory bodies	359,228	357,235
o/w Higher Local Government	359,228	357,235
o/w Lower Local Government	0	0
Production and Marketing	147,014	182,172
o/w Higher Local Government	147,014	182,172
o/w Lower Local Government	0	0
Health	1,706,229	2,756,843
o/w Higher Local Government	1,706,229	2,756,843
o/w Lower Local Government	0	0
Education	11,007,901	11,228,616
o/w Higher Local Government	11,007,901	11,228,616
o/w Lower Local Government	0	0
Roads and Engineering	3,425,721	1,698,858
o/w Higher Local Government	3,425,721	1,698,858
o/w Lower Local Government	0	0
Natural Resources	144,534	147,534
o/w Higher Local Government	144,534	147,534
o/w Lower Local Government	0	0
Community Based Services	131,937	151,460
o/w Higher Local Government	131,937	151,460
o/w Lower Local Government	0	0
Planning	88,081	279,840
o/w Higher Local Government	88,081	279,840
o/w Lower Local Government	0	0
Internal Audit	56,196	67,196
o/w Higher Local Government	56,196	67,196
o/w Lower Local Government	0	0
Trade, Industry and Local Development	354,852	336,757

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<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
o/w Higher Local Government	354,852	336,757
o/w Lower Local Government	0	0
Grand Total	22,397,165	22,624,877
o/w Higher Local Government	20,908,314	20,964,365
o/w: Wage:	12,378,138	12,378,138
Non-Wage Recurrent:	6,473,203	6,491,665
Domestic Devt:	2,056,973	2,094,561
External Financing:	0	0
o/w Lower Local Government	1,488,851	1,660,513
o/w: Wage:	0	0
Non-Wage Recurrent:	1,361,054	1,470,164
Domestic Devt:	127,797	190,348
External Financing:	0	0

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Part II: Detailed Budget Estimates

SECTION B : Department Summary

Administration

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	4,488,389	4,564,635
Urban Unconditional Grant Wage	338,950	316,397
Urban Unconditional Non-Wage	65,604	50,331
Locally Raised Revenues	449,122	520,852
Multi-Sectoral Transfers to LLGs_NonWage	1,361,054	1,470,164
Programme Conditional Grant - Non Wage Recurrent	2,273,661	2,206,891
Development Revenues	127,797	553,182
Multi-Sectoral Transfers to LLGs_Gou	127,797	190,348
Locally Raised Revenues	0	362,834
Total Revenues Shares	4,616,187	5,117,817
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	338,950	316,397
Non Wage	4,149,440	4,248,238
Development Expenditure		
Domestic Development	127,797	553,182
External Financing	0	0
Total Expenditure	4,616,187	5,117,817

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

Service Area 10 Administration and Management

Draft 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

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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
Total Cost of Planning and Budgeting services	0	8,000	0	0	8,000
Total Cost of Digital Transformation	0	8,000	0	0	8,000
Programme 14 Public Sector Transformation					
Key Service Area 000003 Facilities Management					
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
342111 Land - Acquisition	0	0	362,834	0	362,834
Total for LCIII: Central Div			County: Kabale Municipal council		362,834
LCII: Butobere	Butobere	Land Acquisition - Land	Source: Locally Raised Revenues		362,834
Total Cost of Facilities Management	0	15,250	362,834	0	378,084
Key Service Area 000006 Planning and Budgeting services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	24,840	0	0	24,840
221012 Small Office Equipment	0	1,500	0	0	1,500
221020 Litigation and related expenses	0	18,000	0	0	18,000
225204 Monitoring and Supervision of capital work	0	6,500	0	0	6,500
227001 Travel inland	0	15,940	0	0	15,940
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
Total Cost of Planning and Budgeting services	0	70,780	0	0	70,780
Key Service Area 000008 Records Management					
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
227001 Travel inland	0	10,876	0	0	10,876
Total Cost of Records Management	0	16,214	0	0	16,214
Key Service Area 000085 Management of the Public Service Wage Bill, Pension and Gratuity					

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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	1,704,482	0	0	1,704,482
273105 Gratuity	0	445,339	0	0	445,339
352881 Pension and Gratuity Arrears Budgeting	0	57,070	0	0	57,070
Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity	0	2,242,226	0	0	2,242,226

Key Service Area 390017 Public Service Performance management

211101 General Staff Salaries	316,397	0	0	0	316,397
221001 Advertising and Public Relations	0	3,400	0	0	3,400
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	3,000	0	0	3,000
221017 Membership dues and Subscription fees.	0	3,680	0	0	3,680
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
225204 Monitoring and Supervision of capital work	0	3,000	0	0	3,000
227001 Travel inland	0	59,346	0	0	59,346
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
Total for LCIII: Central Div			County: Kabale Municipal council		221,995

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LCII: Central	Central	Payment of 30% to divisions	Source: Locally Raised Revenues		221,995	
Total Cost of Public Service Performance management		316,397	409,219	0	0	725,616
Total Cost of Public Sector Transformation		316,397	2,753,689	362,834	0	3,432,919
Programme 16 Governance And Security						
Key Service Area 000014 Administrative and Support Services						
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	9,200	0	0	9,200
227001 Travel inland		0	1,280	0	0	1,280
227004 Fuel, Lubricants and Oils		0	4,000	0	0	4,000
Total Cost of Administrative and Support Services		0	16,385	0	0	16,385
Total Cost of Governance And Security		0	16,385	0	0	16,385
Total Cost of Administration and Management		316,397	2,778,074	362,834	0	3,457,304
Total Cost of Administration		316,397	2,778,074	362,834	0	3,457,304

Subcounty / Town Council / Division: 237669 Northern Div

Service Area 10 Administration and Management

Ushs Thousands	Draft Budget Estimates for FY 2025/26					
	Wage	Non Wage	GoU Dev	Ext.Fin	Total	
01 Lower LG Services						
Programme 16 Governance And Security						
Key Service Area 000014 Administrative and Support Services						
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	
Total Cost of Administrative and Support Services		0	158,800	45,064	0	203,863
Total Cost of Governance And Security		0	158,800	45,064	0	203,863
Total Cost of Administration and Management		0	158,800	45,064	0	203,863
Total Cost of 237669 Northern Div		0	158,800	45,064	0	203,863

Subcounty / Town Council / Division: 237670 Central Div

Service Area 10 Administration and Management

Ushs Thousands	Draft Budget Estimates for FY 2025/26				
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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					
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
Total Cost of Administrative and Support Services	0	939,275	79,672	0	1,018,947
Total Cost of Governance And Security	0	939,275	79,672	0	1,018,947
Total Cost of Administration and Management	0	939,275	79,672	0	1,018,947
Total Cost of 237670 Central Div	0	939,275	79,672	0	1,018,947

Subcounty / Town Council / Division: 237671 Southern Div

Service Area 10 Administration and Management

Ushs Thousands	Draft Budget Estimates for FY 2025/26				
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					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	32,424	0	0	32,424
227001 Travel inland	0	339,666	0	0	339,666
313131 Roads and Bridges - Improvement	0	0	65,613	0	65,613
Total Cost of Administrative and Support Services	0	372,089	65,613	0	437,702
Total Cost of Governance And Security	0	372,089	65,613	0	437,702
Total Cost of Administration and Management	0	372,089	65,613	0	437,702
Total Cost of 237671 Southern Div	0	372,089	65,613	0	437,702

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Finance

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	359,286	300,548
Urban Unconditional Grant Wage	142,414	142,414
Urban Unconditional Non-Wage	7,591	37,591
Locally Raised Revenues	209,281	120,543
Total Revenues Shares	359,286	300,548
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	142,414	142,414
Non Wage	216,872	158,135
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	359,286	300,548

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

Service Area 10 Financial Management and Accountability (LG)

Draft 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

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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
Total Cost of Local Revenue Collection	0	58,909	0	0	58,909
Total Cost of Regional Balanced Development	0	58,909	0	0	58,909

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
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	36,129	0	0	36,129
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
Total Cost of Finance and Accounting	142,414	69,226	0	0	211,639
Total Cost of Development Plan Implementation	142,414	69,226	0	0	211,639
Total Cost of Financial Management and Accountability (LG)	142,414	158,135	0	0	300,548

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Total Cost of Finance	142,414	158,135	0	0	300,548
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Statutory bodies

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	359,228	357,235
Urban Unconditional Grant Wage	47,518	47,518
Urban Unconditional Non-Wage	126,555	127,555
Locally Raised Revenues	185,155	182,162
Total Revenues Shares	359,228	357,235
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	47,518	47,518
Non Wage	311,710	309,717
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	359,228	357,235

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

Service Area 10 Legislation and Oversight

Draft Budget Estimates for FY 2025/26					
Ushs Thousands	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 16 Governance And Security					
Key Service Area 000014 Administrative and Support Services					
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
221008 Information and Communication Technology Supplies.	0	1,000	0	0	1,000
221011 Printing, Stationery, Photocopying and Binding	0	1,102	0	0	1,102
224004 Beddings, Clothing, Footwear and related Services	0	1,200	0	0	1,200
227001 Travel inland	0	2,404	0	0	2,404
227004 Fuel, Lubricants and Oils	0	3,600	0	0	3,600

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228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	100	0	0	100
Total Cost of Administrative and Support Services	47,518	13,006	0	0	60,524
Key Service Area 000024 Compliance and Enforcement Services					
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
Total Cost of Compliance and Enforcement Services	0	27,570	0	0	27,570
Key Service Area 190004 Regulation and Advisory Services					
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	224,790	0	0	224,790
221009 Welfare and Entertainment	0	8,000	0	0	8,000
Total Cost of Regulation and Advisory Services	0	232,790	0	0	232,790
Total Cost of Governance And Security	47,518	273,366	0	0	320,884
Programme 17 Regional Balanced Development					
Key Service Area 000010 Leadership and Management					
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
Total Cost of Leadership and Management	0	36,351	0	0	36,351
Total Cost of Regional Balanced Development	0	36,351	0	0	36,351
Total Cost of Legislation and Oversight	47,518	309,717	0	0	357,235
Total Cost of Statutory bodies	47,518	309,717	0	0	357,235

VOTE: 708 Kabale Municipal Council

Production and Marketing

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Draft 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

Draft Budget Estimates for FY 2025/26					
Ushs Thousands	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
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
Total Cost of Farmer mobilisation and sensitisation	77,400	50,062	0	0	127,462
Total Cost of Agro-Industrialization	77,400	50,062	0	0	127,462
Total Cost of Agricultural Extension	77,400	50,062	0	0	127,462

Service Area 20 Agricultural Production

Draft 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 010059 Post-harvest handling, storage and processing					
312411 Cultivated Animals - Acquisition	0	0	9,336	0	9,336
Total for LCIII: Central Div	County: Kabale Municipal council				9,336
LCII: Central	Central	Cultivated Animal - Cultivated Assets	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		9,336
313121 Non-Residential Buildings - Improvement	0	0	10,000	0	10,000
Total for LCIII: Central Div	County: Kabale Municipal council				10,000
LCII: Central	Central	Improvement of slaughter house	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		10,000
Total Cost of Post-harvest handling, storage and processing	0	0	19,336	0	19,336

Key Service Area 010074 Vector and disease control

227001 Travel inland	0	6,767	0	0	6,767
227004 Fuel, Lubricants and Oils	0	2,200	0	0	2,200
Total Cost of Vector and disease control	0	8,968	0	0	8,968
Total Cost of Agro-Industrialization	0	8,968	19,336	0	28,303
Total Cost of Agricultural Production	0	8,968	19,336	0	28,303

Service Area 30 Agricultural Value Chain Services

Draft 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 300016 Parish Development Model Operations					
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

VOTE: 708 Kabale Municipal Council

Total Cost of Production and Marketing	77,400	85,436	19,336	0	182,172
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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 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,517,356	1,788,006
Programme Conditional Grant - Wage Recurrent	1,343,622	1,567,917
Programme Conditional Grant - Non Wage Recurrent	142,213	185,707
Urban Unconditional Non-Wage	3,795	3,795
Locally Raised Revenues	27,725	30,586
Development Revenues	188,873	968,837
Programme Conditional Grant - Development	188,873	968,837
Total Revenues Shares	1,706,229	2,756,843
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	1,343,622	1,567,917
Non Wage	173,733	220,089
Development Expenditure		
Domestic Development	188,873	968,837
External Financing	0	0
Total Expenditure	1,706,229	2,756,843

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

Service Area 10 Primary HealthCare

Draft 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 320165 Primary Health care services					
221008 Information and Communication Technology Supplies.	0	426	0	0	426
221011 Printing, Stationery, Photocopying and Binding	0	774	0	0	774
225204 Monitoring and Supervision of capital work	0	0	38,834	0	38,834
Total for LCIII: Northern Div	County: Kabale Municipal council				38,834
LCII: Rutooma	Rutooma	Clerk of works and monitoring	Source: Programme Conditional Grant - Development 152-o/w Health Development - Facility upgrades		38,834
227001 Travel inland	0	10,987	0	0	10,987

VOTE: 708 Kabale Municipal Council

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
263308 Sector Conditional Grant (Non-Wage)			0	156,387	0	0	156,387
Total for LCIII: Northern Div		County: Kabale Municipal council					23,560
LCII: Kijuguta	Mwanjari	MWANJARI HCII	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				6,952
LCII: Kijuguta	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: Kijuguta	Rutooma	RUTOOMA HEALTH CENTRE III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				13,903
Total for LCIII: Central Div		County: Kabale Municipal council					16,740
LCII: Central	Central	Kabale Municipal Council HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				13,903
LCII: Central	Central	Kabale Municipal Council HC III	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Results-based)				2,837
Total for LCIII: Southern Div		County: Kabale Municipal council					116,087
LCII: Kirigime	Kirigime	KAMUKIRA HCIV	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				69,517
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: Rushaki	Rushaki	KDA Staff Clinic HC II	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Health Care - Non Wage Recurrent (Government)				6,952
313129 Other Buildings other than dwellings - Improvement			0	0	745,202	0	745,202
Total for LCIII: Northern Div		County: Kabale Municipal council					745,202
LCII: Rutooma	Rutooma	Other Buildings Other than Dwellings Maintenance-Other Construction works	Source: Programme Conditional Grant - Development 152-o/w Health Development - Facility upgrades				745,202
Total Cost of Primary Health care services			0	185,707	784,036	0	969,744
Total Cost of Human Capital Development			0	185,707	784,036	0	969,744
Total Cost of Primary HealthCare			0	185,707	784,036	0	969,744

Service Area 30 Health Management and Supervision

Draft Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
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VOTE: 708 Kabale Municipal Council

Programme 12 Human Capital Development

Key Service Area 000013 HIV/AIDS Mainstreaming

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
Total Cost of HIV/AIDS Mainstreaming	0	6,250	0	0	6,250

Key Service Area 000016 Environment, Social Health and Safety

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	9,220	0	9,220
Total for LCIII: Central Div					9,220

County: Kabale Municipal council

LCII: Central	Central	ESIA and Clerk of works	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	9,220
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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
Total for LCIII: Central Div					18,400

County: Kabale Municipal council

LCII: Central	Central	Machinery and Equipment - Assorted Equipment	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	18,400
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312299 Other Machinery and Equipment- Acquisition	0	0	30,000	0	30,000
Total for LCIII: Central Div					30,000

County: Kabale Municipal council

LCII: Central	Central	Value addition equipment	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	30,000
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313121 Non-Residential Buildings - Improvement	0	0	90,301	0	90,301
Total for LCIII: Southern Div					90,301

County: Kabale Municipal council

LCII: Kirigime	Kirigime	Construction of a shade at Kamukira HCIV	Source: Programme Conditional Grant - Development 153-o/w Health Development - Formula and performance part	90,301
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Total Cost of Environment, Social Health and Safety	1,567,917	28,131	147,921	0	1,743,969
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Key Service Area 320027 Medical and Health Supplies

312233 Medical, Laboratory and Research & appliances - Acquisition	0	0	36,880	0	36,880
Total for LCIII: Central Div					36,880

County: Kabale Municipal council

VOTE: 708 Kabale Municipal Council

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		
Total Cost of Medical and Health Supplies		0	0	36,880	0	36,880
Total Cost of Human Capital Development		1,567,917	34,381	184,801	0	1,787,099
Total Cost of Health Management and Supervision		1,567,917	34,381	184,801	0	1,787,099
Total Cost of Health		1,567,917	220,089	968,837	0	2,756,843

VOTE: 708 Kabale Municipal Council

Education

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Draft 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

Draft 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	3,311	0	3,311
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

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	Horny High School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			7,827
LCII: Kijuguta	Kijuguta	Kabale Preparatory School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			14,110
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	Kijuguta Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			11,970
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	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: Butobere	Butobere	Junction Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			12,230
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	Kabale Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			28,310
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	Kitumba Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			13,730
LCII: Karubanda	Karubanda	St. Maria Gorretti Primary Sch	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent			15,970

VOTE: 708 Kabale Municipal Council

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	St. Maria Theresa Rushoroza Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w SNE Education - Non Wage Recurrent	5,182		
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	Bushuro Primary School	Source: Programme Conditional Grant - Non Wage Recurrent o/w Primary Education - Non Wage Recurrent	5,810		
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	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	400,000	0	400,000
Total for LCIII: Southern Div		County: Kabale Municipal council				400,000
LCII: Karubanda	PWD Dormitory St Maria Tereza	Non Residential Buildings - Contractor	Source: Transitional Conditional Grant - Development 81-Transitional Development - Education Ad Hoc	400,000		
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

Draft 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 320158 Capitation (Secondary)					
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

VOTE: 708 Kabale Municipal Council

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

Service Area 30 Skills Development

Draft 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 320163 Capitation (Tertiary)						
211101 General Staff Salaries	727,519	0	0	0	727,519	
263308 Sector Conditional Grant (Non-Wage)	0	167,921	0	0	167,921	
Total for LCIII: Missing Subcounty		County: Missing County			167,921	
LCII: Missing Parish	Kabale Technical Nyabikoni	KABALE TECH. INST	Source: Programme Conditional Grant - Non Wage Recurrent o/w Skills Development - Non Wage Recurrent		167,921	
Total Cost of Capitation (Tertiary)		727,519	167,921	0	0	895,441
Total Cost of Human Capital Development		727,519	167,921	0	0	895,441
Total Cost of Skills Development		727,519	167,921	0	0	895,441

Service Area 40 Education&Sports Management and Inspection

Draft 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 000023 Inspection and Monitoring						
227001 Travel inland	0	19,400	0	0	19,400	
Total Cost of Inspection and Monitoring		0	19,400	0	0	19,400
Key Service Area 000063 Quality Assurance Systems						
211101 General Staff Salaries	36,617	0	0	0	36,617	
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	10,160	0	0	10,160	
221002 Workshops, Meetings and Seminars	0	10,000	0	0	10,000	

VOTE: 708 Kabale Municipal Council

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	47,906	0	0	47,906
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	2,000	0	0	2,000
Total Cost of Quality Assurance Systems	36,617	75,146	0	0	111,763

Key Service Area 320003 Assets and Facilities Management

228001 Maintenance-Buildings and Structures	0	45,017	0	0	45,017
Total Cost of Assets and Facilities Management	0	45,017	0	0	45,017

Key Service Area 320038 Sports Development and Oversight

227001 Travel inland	0	50,000	0	0	50,000
Total Cost of Sports Development and Oversight	0	50,000	0	0	50,000

Total Cost of Human Capital Development	36,617	189,563	0	0	226,180
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Total Cost of Education&Sports Management and Inspection	36,617	189,563	0	0	226,180
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Service Area 50 Special Needs Education

Draft 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 320161 Special Needs Education					
227001 Travel inland	0	3,000	0	0	3,000
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	9,732,640	943,182	552,795	0	11,228,616

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 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	1,730,311	1,698,858
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	174,039
Other Transfers from Central Government	227,900	227,900
Development Revenues	1,695,409	0
Urban Discretionary Equalisation Development Grant	1,695,409	0
Total Revenues Shares	3,425,721	1,698,858
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	289,146	289,146
Non Wage	1,441,166	1,409,712
Development Expenditure		
Domestic Development	1,695,409	0
External Financing	0	0
Total Expenditure	3,425,721	1,698,858

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

Service Area 10 Community Access Roads

Draft Budget Estimates for FY 2025/26					
Ushs Thousands	Wage	Non Wage	GoU Dev	Ext.Fin	Total
01 Higher LG Services					
Programme 09 Integrated Transport Infrastructure And Services					
Key Service Area 000017 Infrastructure Development and Management					
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

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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
Total Cost of Infrastructure Development and Management	0	1,227,900	0	0	1,227,900
Total Cost of Integrated Transport Infrastructure And Services	0	1,227,900	0	0	1,227,900
Total Cost of Community Access Roads	0	1,227,900	0	0	1,227,900

Service Area 20 Engineering Services

Draft Budget Estimates for FY 2025/26

Ushs Thousands

01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
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Programme 05 Tourism Development

Key Service Area 000017 Infrastructure Development and Management

227001 Travel inland	0	10,000	0	0	10,000
Total Cost of Infrastructure Development and Management	0	10,000	0	0	10,000
Total Cost of Tourism Development	0	10,000	0	0	10,000

Programme 09 Integrated Transport Infrastructure And Services

Key Service Area 000062 Waste management

228002 Maintenance-Transport Equipment	0	44,412	0	0	44,412
Total Cost of Waste management	0	44,412	0	0	44,412

Key Service Area 140043 Urban planning and Strategies

211101 General Staff Salaries	289,146	0	0	0	289,146
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	7,773	0	0	7,773
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
223005 Electricity	0	3,000	0	0	3,000
227001 Travel inland	0	7,726	0	0	7,726
228001 Maintenance-Buildings and Structures	0	50,101	0	0	50,101
228003 Maintenance-Machinery & Equipment Other than Transport Equipment	0	10,800	0	0	10,800
Total Cost of Urban planning and Strategies	289,146	87,400	0	0	376,546

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Total Cost of Integrated Transport Infrastructure And Services	289,146	131,812	0	0	420,958
Programme 10 Sustainable Urbanisation And Housing					
Key Service Area 140043 Urban planning and Strategies					
221002 Workshops, Meetings and Seminars	0	860	0	0	860
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
Total Cost of Urban planning and Strategies	0	40,000	0	0	40,000
Total Cost of Sustainable Urbanisation And Housing	0	40,000	0	0	40,000
Total Cost of Engineering Services	289,146	181,812	0	0	470,958
Total Cost of Roads and Engineering	289,146	1,409,712	0	0	1,698,858

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 Draft Budget
A: Breakdown of Department Revenues		
Recurrent Revenues	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
Total Revenues Shares	144,534	147,534
B: Breakdown of Department Expenditures		
Recurrent Expenditure		
Wage	51,000	51,000
Non Wage	93,534	96,534
Development Expenditure		
Domestic Development	0	0
External Financing	0	0
Total Expenditure	144,534	147,534

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

Service Area 10 Natural Resources Management

Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
Programme 06 Natural Resources, Environment, Climate Change, Land And Water Management					
Key Service Area 000024 Compliance and Enforcement Services					
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
221008 Information and Communication Technology Supplies.	0	300	0	0	300
221009 Welfare and Entertainment	0	490	0	0	490
221011 Printing, Stationery, Photocopying and Binding	0	250	0	0	250
224003 Agricultural Supplies and Services	0	1,450	0	0	1,450
224010 Protective Gear	0	3,215	0	0	3,215
227001 Travel inland	0	10,032	0	0	10,032

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227004 Fuel, Lubricants and Oils	0	5,308	0	0	5,308
228001 Maintenance-Buildings and Structures	0	10,000	0	0	10,000
Total Cost of Compliance and Enforcement Services	51,000	33,325	0	0	84,325
Key Service Area 000089 Climate Change Mitigation					
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
Total Cost of Climate Change Mitigation	0	60,000	0	0	60,000
Key Service Area 140038 Environmental Safeguards					
227001 Travel inland	0	3,210	0	0	3,210
Total Cost of Environmental Safeguards	0	3,210	0	0	3,210
Total Cost of Natural Resources, Environment, Climate Change, Land And Water Management	51,000	96,534	0	0	147,534
Total Cost of Natural Resources Management	51,000	96,534	0	0	147,534
Total Cost of Natural Resources	51,000	96,534	0	0	147,534

VOTE: 708 Kabale Municipal Council

Community Based Services

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Draft 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

Draft 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
Total Cost of Capacity Strengthening	50,007	51,189	0	0	101,196
Total Cost of Human Capital Development	50,007	51,189	0	0	101,196
Total Cost of Community Mobilisation	50,007	51,189	0	0	101,196

Service Area 20 Empowerment and Mindset Change

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

VOTE: 708 Kabale Municipal Council

Planning

B1: Overview of Department Revenues and Expenditures by Source

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Draft 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

Draft 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
Total for LCIII: Central Div		County: Kabale Municipal council					4,500
LCII: Central	Municipality	Environmental Impact Assessment - Capital Works					4,500
225204 Monitoring and Supervision of capital work			0	0	9,538	0	9,538
Total for LCIII: Central Div		County: Kabale Municipal council					9,538
LCII: Central	Central	Field verification and reporting on DDEG					9,538
227001 Travel inland			0	21,656	24,114	0	45,770
Total for LCIII: Central Div		County: Kabale Municipal council					24,114
LCII: Central	Central	Travel Inland - Facilitation					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
Total for LCIII: Central Div		County: Kabale Municipal council					15,376
LCII: Central	Central	Other ICT Equipment - Purchase					15,376
312231 Office Equipment - Acquisition			0	0	3,200	0	3,200
Total for LCIII: Central Div		County: Kabale Municipal council					3,200
LCII: Central	Central	Office Equipment and Supplies - Assorted Equipment					3,200
312235 Furniture and Fittings - Acquisition			0	0	500	0	500
Total for LCIII: Central Div		County: Kabale Municipal council					500
LCII: Central	Central	Furniture and Fixtures - Assorted Furniture					500
312299 Other Machinery and Equipment- Acquisition			0	0	127,508	0	127,508
Total for LCIII: Central Div		County: Kabale Municipal council					127,508
LCII: Central	Central	Value addition equipment					127,508
342111 Land - Acquisition			0	0	6,024	0	6,024
Total for LCIII: Central Div		County: Kabale Municipal council					6,024
LCII: Central	Land titles for KMC lands	Land Acquisition - Land					6,024

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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	4,200	0	0	4,200
227004 Fuel, Lubricants and Oils	0	4,000	0	0	4,000
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

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Draft 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

Draft 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	2,400	0	0	2,400
221011 Printing, Stationery, Photocopying and Binding	0	1,240	0	0	1,240
221012 Small Office Equipment	0	248	0	0	248
221017 Membership dues and Subscription fees.	0	550	0	0	550
227001 Travel inland	0	23,006	0	0	23,006
227004 Fuel, Lubricants and Oils	0	9,554	0	0	9,554

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

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Draft 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

Draft 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					
221002 Workshops, Meetings and Seminars	0	7,500	0	0	7,500
227001 Travel inland	0	13,054	0	0	13,054
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

VOTE: 708 Kabale Municipal Council

211101 General Staff Salaries	30,842	0	0	0	30,842
211106 Allowances (Incl. Casuals, Temporary, sitting allowances)	0	6,480	0	0	6,480
221002 Workshops, Meetings and Seminars	0	8,666	0	0	8,666
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	21,610	0	0	21,610
227004 Fuel, Lubricants and Oils	0	4,988	0	0	4,988
Total Cost of Domestic Promotion	30,842	45,510	0	0	76,352
Key Service Area 190036 Trade Development					
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
Total Cost of Trade Development	0	239,851	0	0	239,851
Total Cost of Private Sector Development	30,842	285,360	0	0	316,202
Total Cost of Commercial Services	30,842	305,915	0	0	336,757
Total Cost of Trade, Industry and Local Development	30,842	305,915	0	0	336,757