

VOTE: 708

Kabale Municipal Council

Part I: Local Government Budget Estimates

A1: Revenue Performance and Plans by Source

Uganda Shillings Thousands	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
<b>Locally Raised Revenues</b>	<b>2,853,027</b>	<b>3,242,268</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	199,900
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>17,290,057</b>
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
<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

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Uganda Shillings Thousands	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
<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>19,759</b>	<b>0</b>	<b>0</b>	<b>30,554</b>
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
<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>316,202</b>
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
<b>Integrated Transport Infrastructure And Services</b>	<b>1,296,919</b>	<b>124,039</b>	<b>227,900</b>	<b>0</b>	<b>1,648,858</b>
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
<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>13,978,306</b>	<b>86,666</b>	<b>71,947</b>	<b>0</b>	<b>14,136,919</b>

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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
<b>Public Sector Transformation</b>	<b>2,573,618</b>	<b>859,301</b>	<b>0</b>	<b>0</b>	<b>3,432,919</b>
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
<b>Governance And Security</b>	<b>518,093</b>	<b>1,576,885</b>	<b>0</b>	<b>0</b>	<b>2,094,978</b>
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
<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>405,792</b>	<b>85,688</b>	<b>0</b>	<b>0</b>	<b>491,480</b>
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
<b>Grand Total</b>	<b>19,082,761</b>	<b>3,242,268</b>	<b>299,848</b>	<b>0</b>	<b>22,624,877</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>4,782,547</b>	<b>2,879,435</b>	<b>299,848</b>	<b>0</b>	<b>7,961,830</b>
<b>Grand Total Development</b>	<b>1,922,076</b>	<b>362,834</b>	<b>0</b>	<b>0</b>	<b>2,284,910</b>

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## Kabale Municipal Council

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

<i>Uganda Shillings Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
<b>Administration</b>	<b>4,616,187</b>	<b>5,117,817</b>
o/w Higher Local Government	3,127,336	3,457,304
o/w Lower Local Government	1,488,851	1,660,513
<b>Finance</b>	<b>359,286</b>	<b>300,548</b>
o/w Higher Local Government	359,286	300,548
o/w Lower Local Government	0	0
<b>Statutory bodies</b>	<b>359,228</b>	<b>357,235</b>
o/w Higher Local Government	359,228	357,235
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>2,756,843</b>
o/w Higher Local Government	1,706,229	2,756,843
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>1,698,858</b>
o/w Higher Local Government	3,425,721	1,698,858
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>

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<i>Uganda Shillings Thousands</i>	<b>2024/25 Approved Budget</b>	<b>2025/26 Draft Budget</b>
o/w Higher Local Government	354,852	336,757
o/w Lower Local Government	0	0
<b>Grand Total</b>	<b>22,397,165</b>	<b>22,624,877</b>
<b>o/w Higher Local Government</b>	<b>20,908,314</b>	<b>20,964,365</b>
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
<b>o/w Lower Local Government</b>	<b>1,488,851</b>	<b>1,660,513</b>
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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## Kabale Municipal Council

### 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
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	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
<b>Development Revenues</b>	127,797	553,182
Multi-Sectoral Transfers to LLGs_Gou	127,797	190,348
Locally Raised Revenues	0	362,834
<b>Total Revenues Shares</b>	<b>4,616,187</b>	<b>5,117,817</b>
<b>B: Breakdown of Department Expenditures</b>		
<b>Recurrent Expenditure</b>		
Wage	338,950	316,397
Non Wage	4,149,440	4,248,238
<b>Development Expenditure</b>		
Domestic Development	127,797	553,182
External Financing	0	0
<b>Total Expenditure</b>	<b>4,616,187</b>	<b>5,117,817</b>

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

##### Service Area 10 Administration and Management

Draft Budget Estimates for FY 2025/26					
<i>Ushs Thousands</i>					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 11 Digital Transformation</b>					
<b>Key Service Area 000006 Planning and Budgeting services</b>					
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
<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
342111 Land - Acquisition	0	0	362,834	0	362,834
<b>Total for LCIII: Central Div</b>	<b>County: Kabale Municipal council</b>				<b>362,834</b>
LCII: Butobere	Butobere	Land Acquisition - Land	Source: Locally Raised Revenues		362,834
<b>Total Cost of Facilities Management</b>	<b>0</b>	<b>15,250</b>	<b>362,834</b>	<b>0</b>	<b>378,084</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
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
<b>Total Cost of Planning and Budgeting services</b>	<b>0</b>	<b>70,780</b>	<b>0</b>	<b>0</b>	<b>70,780</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
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>					

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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
<b>Total Cost of Management of the Public Service Wage Bill, Pension and Gratuity</b>	<b>0</b>	<b>2,242,226</b>	<b>0</b>	<b>0</b>	<b>2,242,226</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	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
<b>Total for LCIII: Central Div</b>	<b>County: Kabale Municipal council</b>				<b>221,995</b>

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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>409,219</b>	<b>0</b>	<b>0</b>
<b>Total Cost of Public Sector Transformation</b>	<b>316,397</b>	<b>2,753,689</b>	<b>362,834</b>	<b>0</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
221012 Small Office Equipment	0	1,705	0	0
223004 Guard and Security services	0	9,200	0	0
227001 Travel inland	0	1,280	0	0
227004 Fuel, Lubricants and Oils	0	4,000	0	0
<b>Total Cost of Administrative and Support Services</b>	<b>0</b>	<b>16,385</b>	<b>0</b>	<b>0</b>
<b>Total Cost of Governance And Security</b>	<b>0</b>	<b>16,385</b>	<b>0</b>	<b>0</b>
<b>Total Cost of Administration and Management</b>	<b>316,397</b>	<b>2,778,074</b>	<b>362,834</b>	<b>0</b>
<b>Total Cost of Administration</b>	<b>316,397</b>	<b>2,778,074</b>	<b>362,834</b>	<b>0</b>

### Subcounty / Town Council / Division: 237669 Northern 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
<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>
<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	Draft Budget Estimates for FY 2025/26				
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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	Draft 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	339,666	0	0	339,666
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>372,089</b>	<b>65,613</b>	<b>0</b>	<b>437,702</b>
<b>Total Cost of Governance And Security</b>	<b>0</b>	<b>372,089</b>	<b>65,613</b>	<b>0</b>	<b>437,702</b>
<b>Total Cost of Administration and Management</b>	<b>0</b>	<b>372,089</b>	<b>65,613</b>	<b>0</b>	<b>437,702</b>
<b>Total Cost of 237671 Southern Div</b>	<b>0</b>	<b>372,089</b>	<b>65,613</b>	<b>0</b>	<b>437,702</b>

# VOTE: 708 Kabale Municipal Council

## Finance

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

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	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
<b>Total Revenues Shares</b>	<b>359,286</b>	<b>300,548</b>
<b>B: Breakdown of Department Expenditures</b>		
<b>Recurrent Expenditure</b>		
Wage	142,414	142,414
Non Wage	216,872	158,135
<b>Development Expenditure</b>		
Domestic Development	0	0
External Financing	0	0
<b>Total Expenditure</b>	<b>359,286</b>	<b>300,548</b>

### 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					
<b>Ushs Thousands</b>					
<b>01 Higher LG Services</b>	<b>Wage</b>	<b>Non Wage</b>	<b>GoU Dev</b>	<b>Ext.Fin</b>	<b>Total</b>
<b>Programme 16 Governance And Security</b>					
<b>Key Service Area 000061 Management of Government Accounts</b>					
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
<b>Total Cost of Management of Government Accounts</b>	<b>0</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>30,000</b>
<b>Total Cost of Governance And Security</b>	<b>0</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>30,000</b>

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## 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
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
<b>Total Cost of Finance and Accounting</b>	<b>142,414</b>	<b>69,226</b>	<b>0</b>	<b>0</b>	<b>211,639</b>
<b>Total Cost of Development Plan Implementation</b>	<b>142,414</b>	<b>69,226</b>	<b>0</b>	<b>0</b>	<b>211,639</b>
<b>Total Cost of Financial Management and Accountability (LG)</b>	<b>142,414</b>	<b>158,135</b>	<b>0</b>	<b>0</b>	<b>300,548</b>

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Kabale Municipal Council

Total Cost of Finance	142,414	158,135	0	0	300,548
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## Kabale Municipal Council

### Statutory bodies

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

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	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
<b>Total Revenues Shares</b>	<b>359,228</b>	<b>357,235</b>
<b>B: Breakdown of Department Expenditures</b>		
<b>Recurrent Expenditure</b>		
Wage	47,518	47,518
Non Wage	311,710	309,717
<b>Development Expenditure</b>		
Domestic Development	0	0
External Financing	0	0
<b>Total Expenditure</b>	<b>359,228</b>	<b>357,235</b>

#### 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					
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
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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## Kabale Municipal Council

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>13,006</b>	<b>0</b>	<b>0</b>	<b>60,524</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	8,000	0	0	8,000
<b>Total Cost of Regulation and Advisory Services</b>	<b>0</b>	<b>232,790</b>	<b>0</b>	<b>0</b>	<b>232,790</b>
<b>Total Cost of Governance And Security</b>	<b>47,518</b>	<b>273,366</b>	<b>0</b>	<b>0</b>	<b>320,884</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>309,717</b>	<b>0</b>	<b>0</b>	<b>357,235</b>
<b>Total Cost of Statutory bodies</b>	<b>47,518</b>	<b>309,717</b>	<b>0</b>	<b>0</b>	<b>357,235</b>

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## 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
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	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
<b>Development Revenues</b>	0	19,336
Programme Conditional Grant - Development	0	19,336
<b>Total Revenues Shares</b>	<b>147,014</b>	<b>182,172</b>

#### B: Breakdown of Department Expenditures

<b>Recurrent Expenditure</b>		
Wage	77,400	77,400
Non Wage	69,614	85,436
<b>Development Expenditure</b>		
Domestic Development	0	19,336
External Financing	0	0
<b>Total Expenditure</b>	<b>147,014</b>	<b>182,172</b>

#### 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					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 01 Agro-Industrialization</b>					
<b>Key Service Area 010016 Farmer mobilisation and sensitisation</b>					
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

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## 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>

### 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
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<b>Total for LCIII: Central Div</b>	<b>County: Kabale Municipal council</b>				<b>9,336</b>
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LCII: Central	Central	Cultivated Animal - Cultivated Assets	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		9,336
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313121 Non-Residential Buildings - Improvement	0	0	10,000	0	10,000
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<b>Total for LCIII: Central Div</b>	<b>County: Kabale Municipal council</b>				<b>10,000</b>
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LCII: Central	Central	Improvement of slaughter house	Source: Programme Conditional Grant - Development 142-o/w Agriculture Extension - Development		10,000
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<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>
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### Key Service Area 010074 Vector and disease control

227001 Travel inland	0	6,767	0	0	6,767
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227004 Fuel, Lubricants and Oils	0	2,200	0	0	2,200
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<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>
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<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>
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<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>
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### 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
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<b>Total Cost of Parish Development Model Operations</b>	<b>0</b>	<b>26,407</b>	<b>0</b>	<b>0</b>	<b>26,407</b>
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<b>Total Cost of Agro-Industrialization</b>	<b>0</b>	<b>26,407</b>	<b>0</b>	<b>0</b>	<b>26,407</b>
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<b>Total Cost of Agricultural Value Chain Services</b>	<b>0</b>	<b>26,407</b>	<b>0</b>	<b>0</b>	<b>26,407</b>
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Total Cost of Production and Marketing	77,400	85,436	19,336	0	182,172
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## Health

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

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	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
<b>Development Revenues</b>	188,873	968,837
Programme Conditional Grant - Development	188,873	968,837
<b>Total Revenues Shares</b>	<b>1,706,229</b>	<b>2,756,843</b>
<b>B: Breakdown of Department Expenditures</b>		
<b>Recurrent Expenditure</b>		
Wage	1,343,622	1,567,917
Non Wage	173,733	220,089
<b>Development Expenditure</b>		
Domestic Development	188,873	968,837
External Financing	0	0
<b>Total Expenditure</b>	<b>1,706,229</b>	<b>2,756,843</b>

### 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
<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
225204 Monitoring and Supervision of capital work	0	0	38,834	0	38,834
<b>Total for LCIII: Northern Div</b>	<b>County: Kabale Municipal council</b>				<b>38,834</b>
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

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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
<b>Total for LCIII: Northern Div</b>		<b>County: Kabale Municipal council</b>				<b>23,560</b>
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
<b>Total for LCIII: Central Div</b>		<b>County: Kabale Municipal council</b>				<b>16,740</b>
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
<b>Total for LCIII: Southern Div</b>		<b>County: Kabale Municipal council</b>				<b>116,087</b>
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
<b>Total for LCIII: Northern Div</b>		<b>County: Kabale Municipal council</b>				<b>745,202</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			745,202
<b>Total Cost of Primary Health care services</b>		<b>0</b>	<b>185,707</b>	<b>784,036</b>	<b>0</b>	<b>969,744</b>
<b>Total Cost of Human Capital Development</b>		<b>0</b>	<b>185,707</b>	<b>784,036</b>	<b>0</b>	<b>969,744</b>
<b>Total Cost of Primary HealthCare</b>		<b>0</b>	<b>185,707</b>	<b>784,036</b>	<b>0</b>	<b>969,744</b>

### 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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## 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
<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>

#### 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
<b>Total for LCIII: Central Div</b>	<b>County: Kabale Municipal council</b>				<b>9,220</b>

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
<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
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312299 Other Machinery and Equipment- Acquisition	0	0	30,000	0	30,000
<b>Total for LCIII: Central Div</b>	<b>County: Kabale Municipal council</b>				<b>30,000</b>

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
<b>Total for LCIII: Southern Div</b>	<b>County: Kabale Municipal council</b>				<b>90,301</b>

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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<b>Total Cost of Environment, Social Health and Safety</b>	<b>1,567,917</b>	<b>28,131</b>	<b>147,921</b>	<b>0</b>	<b>1,743,969</b>
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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
<b>Total for LCIII: Central Div</b>	<b>County: Kabale Municipal council</b>				<b>36,880</b>

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



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## 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
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	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
<b>Development Revenues</b>	166,214	552,795
Transitional Conditional Grant - Development	100,000	400,000
Programme Conditional Grant - Development	66,214	152,795
<b>Total Revenues Shares</b>	<b>11,007,901</b>	<b>11,228,616</b>
<b>B: Breakdown of Department Expenditures</b>		
<b>Recurrent Expenditure</b>		
Wage	9,934,381	9,732,640
Non Wage	907,306	943,182
<b>Development Expenditure</b>		
Domestic Development	166,214	552,795
External Financing	0	0
<b>Total Expenditure</b>	<b>11,007,901</b>	<b>11,228,616</b>

#### 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
<b>Programme 12 Human Capital Development</b>					
<b>Key Service Area 320162 Capitation (Primary)</b>					
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
<b>Total for LCIII: Central Div</b>	<b>County: Kabale Municipal council</b>				<b>3,311</b>
LCII: Central	Central	Monitoring SFG projects	Source: Programme Conditional Grant - Development 155-o/w Education Development - Formerly SFG		3,311

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## 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

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## 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

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## 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	7,130,959
Total Cost of Human Capital Development		6,793,679	337,280	0	7,130,959
Total Cost of Secondary Education		6,793,679	337,280	0	7,130,959
Service Area 30 Skills Development					

### Service Area 30 Skills Development

Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
<b>01 Higher LG Services</b>	<b>Wage</b>	<b>Non Wage</b>	<b>GoU Dev</b>	<b>Ext.Fin</b>	<b>Total</b>
<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	Kabale Technical 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>

### Service Area 40 Education&Sports Management and Inspection

Draft Budget Estimates for FY 2025/26					
Ushs Thousands					
<b>01 Higher LG Services</b>	<b>Wage</b>	<b>Non Wage</b>	<b>GoU Dev</b>	<b>Ext.Fin</b>	<b>Total</b>
<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
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

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## 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
<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>					
228001 Maintenance-Buildings and Structures	0	45,017	0	0	45,017
<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>					
<b>Draft Budget Estimates for FY 2025/26</b>					
<b>Ushs Thousands</b>					
<b>01 Higher LG Services</b>	<b>Wage</b>	<b>Non Wage</b>	<b>GoU Dev</b>	<b>Ext.Fin</b>	<b>Total</b>
<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 Draft Budget
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	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
<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>1,698,858</b>
<b>B: Breakdown of Department Expenditures</b>		
<b>Recurrent Expenditure</b>		
Wage	289,146	289,146
Non Wage	1,441,166	1,409,712
<b>Development Expenditure</b>		
Domestic Development	1,695,409	0
External Financing	0	0
<b>Total Expenditure</b>	<b>3,425,721</b>	<b>1,698,858</b>

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

#### Service Area 10 Community Access Roads

Draft Budget Estimates for FY 2025/26					
<i>Ushs Thousands</i>					
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 000017 Infrastructure Development and Management</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

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## Kabale Municipal Council

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 Infrastructure Development and Management</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>0</b>	<b>1,227,900</b>	<b>0</b>	<b>0</b>	<b>1,227,900</b>
<b>Total Cost of Community Access Roads</b>	<b>0</b>	<b>1,227,900</b>	<b>0</b>	<b>0</b>	<b>1,227,900</b>
<b>Service Area 20 Engineering Services</b>					

### Draft Budget Estimates for FY 2025/26

Ushs Thousands					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 05 Tourism Development</b>					
<b>Key Service Area 000017 Infrastructure Development and Management</b>					
227001 Travel inland	0	10,000	0	0	10,000
<b>Total Cost of Infrastructure Development and Management</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>10,000</b>
<b>Total Cost of Tourism Development</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>10,000</b>
<b>Programme 09 Integrated Transport Infrastructure And Services</b>					
<b>Key Service Area 000062 Waste management</b>					
228002 Maintenance-Transport Equipment	0	44,412	0	0	44,412
<b>Total Cost of Waste management</b>	<b>0</b>	<b>44,412</b>	<b>0</b>	<b>0</b>	<b>44,412</b>
<b>Key Service Area 140043 Urban planning and Strategies</b>					
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
<b>Total Cost of Urban planning and Strategies</b>	<b>289,146</b>	<b>87,400</b>	<b>0</b>	<b>0</b>	<b>376,546</b>

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## Kabale Municipal Council

<b>Total Cost of Integrated Transport Infrastructure And Services</b>	<b>289,146</b>	<b>131,812</b>	<b>0</b>	<b>0</b>	<b>420,958</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
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>289,146</b>	<b>181,812</b>	<b>0</b>	<b>0</b>	<b>470,958</b>
<b>Total Cost of Roads and Engineering</b>	<b>289,146</b>	<b>1,409,712</b>	<b>0</b>	<b>0</b>	<b>1,698,858</b>



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VOTE: 708

Kabale Municipal Council

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*Water*

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

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N / A

N / A

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

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# 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
<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

Draft 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
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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## Kabale Municipal Council

227004 Fuel, Lubricants and Oils	0	5,308	0	0	5,308
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	3,210	0	0	3,210
<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

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	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
<b>Total Revenues Shares</b>	<b>131,937</b>	<b>151,460</b>
<b>B: Breakdown of Department Expenditures</b>		
<b>Recurrent Expenditure</b>		
Wage	50,007	50,007
Non Wage	81,930	101,453
<b>Development Expenditure</b>		
Domestic Development	0	0
External Financing	0	0
<b>Total Expenditure</b>	<b>131,937</b>	<b>151,460</b>

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

#### Service Area 10 Community Mobilisation

Draft Budget Estimates for FY 2025/26					
<i>Ushs Thousands</i>					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 12 Human Capital Development</b>					
<b>Key Service Area 010008 Capacity Strengthening</b>					
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

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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

#### Draft 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>

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## Planning

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

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	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
<b>Development Revenues</b>	0	190,760
Urban Discretionary Equalisation Development Grant	0	190,760
<b>Total Revenues Shares</b>	<b>88,081</b>	<b>279,840</b>
<b>B: Breakdown of Department Expenditures</b>		
<b>Recurrent Expenditure</b>		
Wage	48,000	48,000
Non Wage	40,081	41,081
<b>Development Expenditure</b>		
Domestic Development	0	190,760
External Financing	0	0
<b>Total Expenditure</b>	<b>88,081</b>	<b>279,840</b>

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

#### Service Area 10 Planning and Statistics

Draft Budget Estimates for FY 2025/26					
<b>Ushs Thousands</b>					
<b>01 Higher LG Services</b>	<b>Wage</b>	<b>Non Wage</b>	<b>GoU Dev</b>	<b>Ext.Fin</b>	<b>Total</b>
<b>Programme 18 Development Plan Implementation</b>					
<b>Key Service Area 000006 Planning and Budgeting services</b>					
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

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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

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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



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## Internal Audit

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

<i>Ushs Thousands</i>	2024/25 Approved Budget	2025/26 Draft Budget
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	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
<b>Total Revenues Shares</b>	<b>56,196</b>	<b>67,196</b>
<b>B: Breakdown of Department Expenditures</b>		
<b>Recurrent Expenditure</b>		
Wage	24,859	24,859
Non Wage	31,338	42,338
<b>Development Expenditure</b>		
Domestic Development	0	0
External Financing	0	0
<b>Total Expenditure</b>	<b>56,196</b>	<b>67,196</b>

### 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
<b>Programme 16 Governance And Security</b>					
<b>Key Service Area 000001 Audit and Risk Management</b>					
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

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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

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## 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
<b>A: Breakdown of Department Revenues</b>		
<b>Recurrent Revenues</b>	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
<b>Development Revenues</b>	6,477	0
Programme Conditional Grant - Development	6,477	0
<b>Total Revenues Shares</b>	<b>354,852</b>	<b>336,757</b>
<b>B: Breakdown of Department Expenditures</b>		
<b>Recurrent Expenditure</b>		
Wage	30,842	30,842
Non Wage	317,533	305,915
<b>Development Expenditure</b>		
Domestic Development	6,477	0
External Financing	0	0
<b>Total Expenditure</b>	<b>354,852</b>	<b>336,757</b>

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

##### Service Area 10 Commercial Services

Draft Budget Estimates for FY 2025/26					
<i>Ushs Thousands</i>					
01 Higher LG Services	Wage	Non Wage	GoU Dev	Ext.Fin	Total
<b>Programme 05 Tourism Development</b>					
<b>Key Service Area 120012 Tourism Investment, Promotion and Marketing</b>					
221002 Workshops, Meetings and Seminars	0	7,500	0	0	7,500
227001 Travel inland	0	13,054	0	0	13,054
<b>Total Cost of Tourism Investment, Promotion and Marketing</b>	<b>0</b>	<b>20,554</b>	<b>0</b>	<b>0</b>	<b>20,554</b>
<b>Total Cost of Tourism Development</b>	<b>0</b>	<b>20,554</b>	<b>0</b>	<b>0</b>	<b>20,554</b>

##### Programme 07 Private Sector Development

##### Key Service Area 120002 Domestic Promotion

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## 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
<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>285,360</b>	<b>0</b>	<b>0</b>	<b>316,202</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>